

Charter Township of Waterford
Final
FY 2016 Budget

Submitted by: Gary Wall, Township Supervisor

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



January 1, 2016 - December 31, 2016
Approved 12-14-2015

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Gary Wall
Township Supervisor

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MEMO

TO: Honorable Waterford Board of Trustees and Citizens of Waterford
FROM: Gary Wall, Township Supervisor
DATE: November 23, 2015
RE: 2016 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2016 budget for the Charter Township of Waterford, Michigan as scheduled for adoption by the honorable Board of Trustees at a regular meeting, Monday, December 14, 2015.

This budget represents estimates of revenues and expenditures for the 2016 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, Parks & Recreation and the Police and Fire Building Debt. 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 Police and Fire Debt Millage was for the Police and Fire Headquarters Buildings approved by the voters in 1998.

The combined fund balance of the General Fund, Police, and Fire, is estimated to be increasing by a combined \$395,187. 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 in 2014 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 2016 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 posted on the Township's web page at www.waterfordmi.gov and are available after the required annual third-party audit is completed in mid-summer. Currently, at the time of writing this message, the Township's 2014 Results are available online for your review.

The General Fund's fund balance will increase by an estimated \$626,653, the Fire Fund's fund balance is projected to decrease slightly at \$10,863, and the Police Fund's fund balance will decrease by an estimated \$220,603. The projected 2016 year-end fund balances are: General Fund \$6,095,416; Fire Fund \$2,273,533; and Police Fund \$1,819,735 or a combined total of \$10,188,684 of unassigned Fund Balance. These totals exclude the Worker's Compensation Fund, Cemetery Perpetual Care Fund and the Budget Stabilization Fund. The projected year-end estimated combined unassigned fund balance of these three operating funds (General, Police and Fire) would equate to 21.38% of total 2016 budgeted expenditures. Our third-party auditors recommend a base minimum of 10 to 15%

With us there are no boundaries

for this fund balance metric. Our internal finance staff and bond rating agencies like to see a minimum of 20 to 25% level.

With regard to revenues, the Township experienced a slight increase in millage based revenues. However, the years 2008 through 2013 accounted for a -37.84% reduction of residential 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 in 2014, 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 and with recreational services not being state mandated, the new operating millage has permitted the continuation of services to residents, as well as helping make Waterford Township attractive to prospective families and residents in search of a good quality of life community. The 2016 budget for Parks and Recreation includes some funds for facility repairs and general upkeep. The Department has received many compliments in 2015 on much needed improvements to Parks facilities and grounds. Planning and good stewardship has been and will continue to be the focus for our quality of life programming.

Waterford continues to reap the rewards from investing in our public street lighting program. Please reference General Fund expense line item 12480-89300. You will notice we have budgeted \$43,000 less in 2016 than we did in 2015. This has been achieved by the installation of LED lights along the main commercial corridors in Waterford. Our DPW Director has indicated that our monthly charge in this category has dropped from \$68,000 per month to \$51,000 per month since this program was commenced in 2012. The estimated payback or Return on Investment (ROI) period for these programs is 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 benefiting the environment at large. Waterford took advantage of both Environmental Protection Agency (EPA) and DTE Grants to help facilitate this program. I want to commend the board and DPW for their support on this effort; a case where investing in Waterford has paid multiple dividends.

In 2015 a connector underneath the M-59 bridge on the Clinton Riverwalk was completed. Thank you to the board and our Development Services Department for making this happen. This addition affords the community a much safer way to cross M-59 on foot or bike. In 2016, Waterford is applying for a Department of Natural Resources (DNR) Passport Grant to help facilitate a connector on the North end of the Riverwalk to connect to the sidewalk next to Crescent Lake Road. If Waterford is accepted for grant funding, the Riverwalk will become a much more complete natural amenity of our community.

During the past recession many deferred maintenance activities were halted and new vehicle purchases were eliminated. For 2016, the Township is slated for some new police cars, and a few other fleet vehicles; 10 total vehicles combined across all departments. 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 and grounds repairs on the township campus. Our Development Services Department is also looking into a condition assessment for the Township's many miles of Pedestrian Pathways.

Department staffing levels continue to be somewhat static due to our financial position. The year 2016 will see (4) four more positions eliminated through the attrition process. One vacant position resulting from retirement is not proposed to be backfilled in the District Court. Three retirements in the Regional Fire Department are not scheduled to be backfilled at this time. Additionally, the Federal SAFER grant was not renewed in the Fall of 2015, so the 39 Grant personnel funded by the grant have departed. One position in our Facilities and Operations Branch of the DPW is slated to be added in 2016. This position was primarily funded through other cuts and overtime savings in that area. One position is schedule to be added in our Information Services Computer group. This group was downsized during the recession and adding back one position in this group will help all Township Departments, as technology demands have increased. In 2015, the Police Department added one previously non-filled clerical position and two officers. The two officers are partially grant funded. Our police department was significantly downsized in 2011 and the board deemed it in the community's best interest to provide some support to this area of public safety. Overall, staffing remains somewhat lower than desired and similar to full -time Employee levels in

1980. Waterford is fortunate to have many fine employees working hard to render the best possible service to the Waterford Community and its guests.

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. 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. Utility savings and general maintenance savings in this area have helped. Good stewardship of Township assets is essential at all times.

The Police department is continuing to work hard to provide the best possible public safety with available resources. Waterford will be purchasing two new patrol cars in 2016 to help keep the police fleet in working order. At the end of 2014, the Police department put forth a recommendation to purchase some additional police cars with restricted use funds. While these funds can only be used in a prescribed manner, it is a unique way to help augment the Police department service level. A similar effort may be brought forward in 2016 as the Police department analyzes their fleet of emergency vehicles. The data aggregator Munetrix named Waterford as the 5th safest community in Michigan with a population over 50,000 in 2015. I would like to thank the dedication of the Waterford Police Department for their efforts every day in this regard.

The downward pressure of reduced property taxes and property values have had the effect of stagnating staffing levels and hard work and tough choices remain ahead. When adjusting for the employees hired to provide fire suppression service to Pontiac, Waterford Township employee levels remain at 1980's levels. Tax revenues and support from the State of Michigan have not kept pace with inflation and have, in fact, been significantly reduced. Many changes have been made and careful attention to management and stewardship of available resources cannot be stressed enough.

The Township has completed implementing the most fiscally conservative option for health insurance under Michigan Public Act 152. This has resulted in an initial 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. Going forward, current employee health care plans offered by the Township cannot increase faster than a Medical Consumer Price Index (CPI). This provides a more manageable category to budget and contain costs. Additionally, the Township Board implemented a change to retiree health care in 2013. This has generated another initial 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. 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 Waterford Regional Fire Department continues to work hard 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 3 new EMS ambulances were brought on-line for the Fire Department for 2015. Also, near the end of 2015 the Regional Fire Department was awarded a Grant that permitted the acquisition of life saving vehicle extraction equipment referred to as "jaws of life." The equipment has a retail value of \$219,025 and 90% of this was grant sponsored. This equipment has already been put to good use by the Fire Department.

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 have been recently completed or are nearing completion. 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 Overview Section of the budget. Charts demonstrate that the Township's budgeted full-time positions are down significantly when compared with the last few decades. There has also been unprecedented decline in average residential taxable home values since 2008 to 2013. This has had a very large negative impact on the Township's property tax revenues. The average residential tax bill in December 2015 will be between a 2002/2003 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 its 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 all the Township's defined benefit 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 of Trustees for their cooperation and diligent work toward maintaining Waterford's quality of life for its residents, businesses and guests.

This 2016 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,

A handwritten signature in blue ink that reads "Gary Wall". The signature is written in a cursive style with a large initial "G" and "W".

Gary Wall
Waterford Township Supervisor

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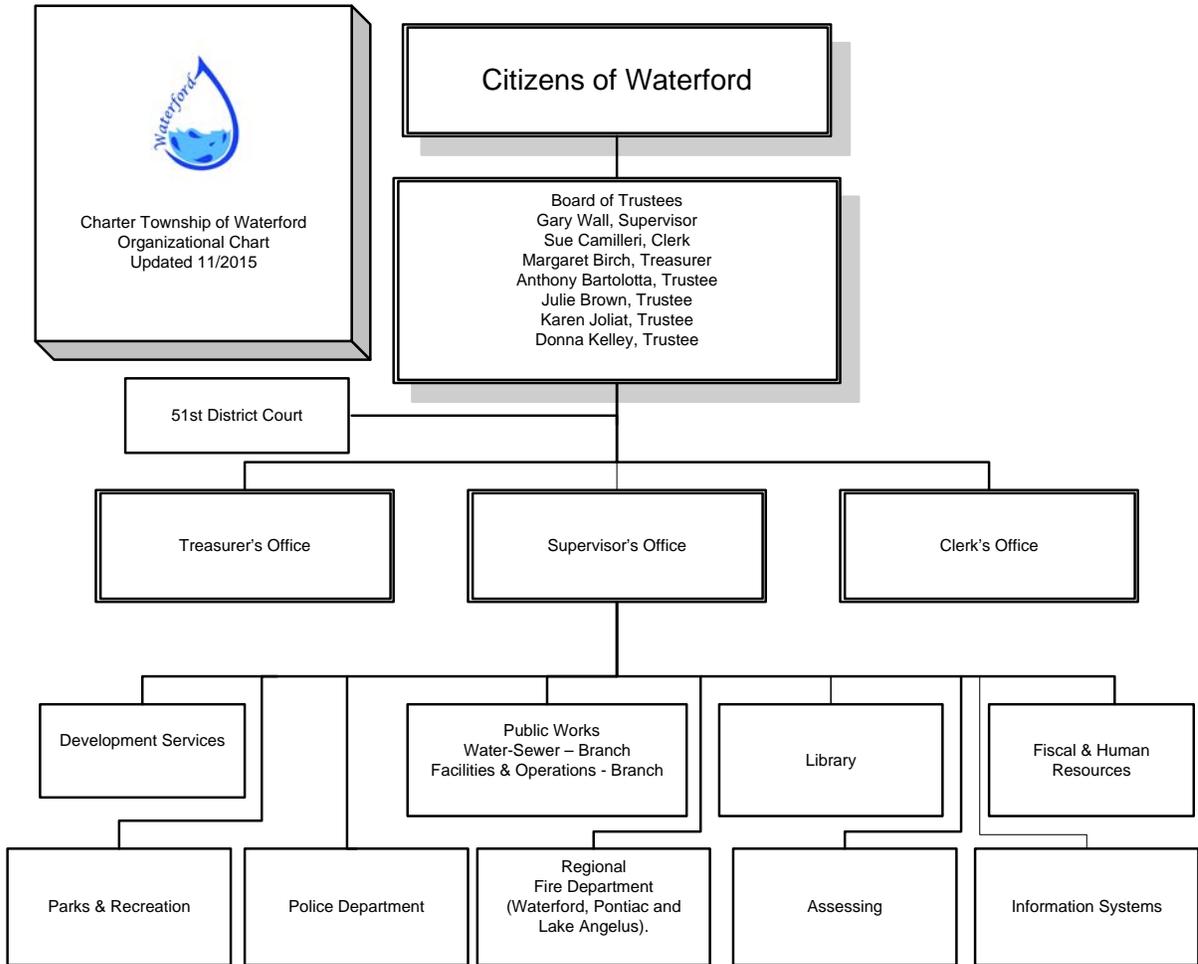
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**Charter Township of
Waterford FY 2016 Approved
Budget**

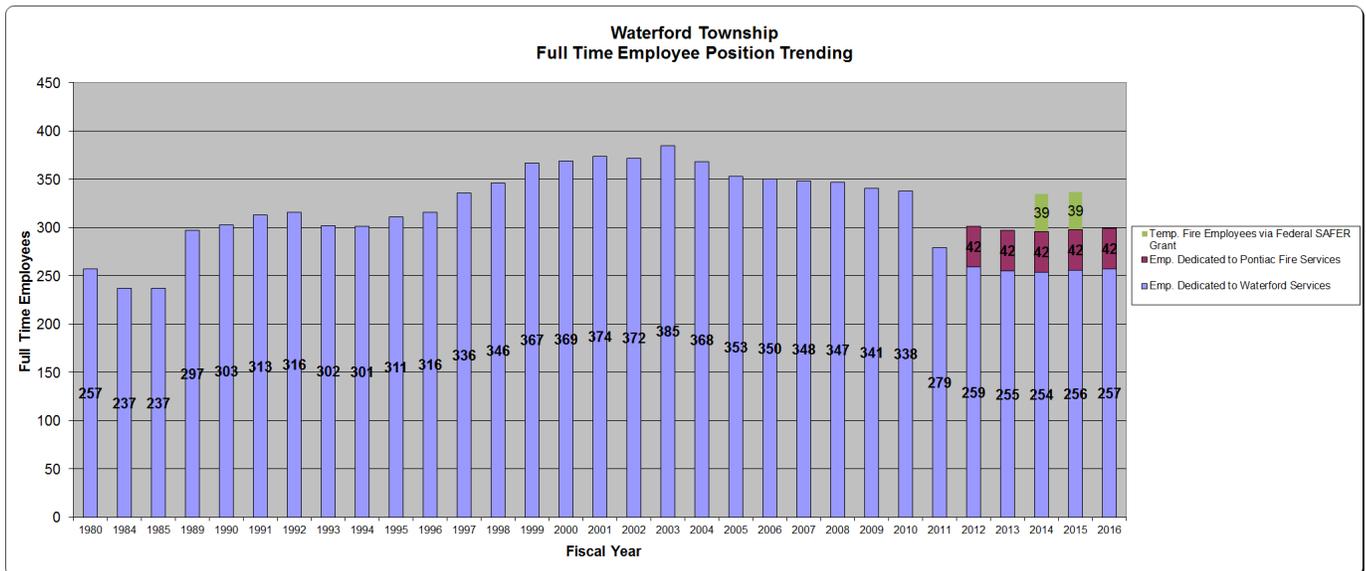
Waterford Township – Organizational Chart



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	Fiscal Year 2016
Supervisor/Assessing Clerk	9	8	7	5	6	6	6	6
Treasurer	6	6	6	5	6	6	6	6
Human Resources	7	7	6	6	6	6	6	6
District Court	2	2	2	2	2	2	2	2
Planning & Development	31	30	26	25	23	23	22	21
Information System	6.5	6.5	6.5	4.5	0	0	0	0
Facilities & Operations	5	5	4	3	3	3	3	4
Development Services	10	10	7.5	9.5	7.5	7.5	6.75	7.75
Parks & Recreation	9.5	8.5	8.5	8.5	10	10	11	11
Police Department	13	12	10	7	9	8	8	8
Fire Department	101	100	69	64	64	64	64	*67
Library	68	71	67	*107	*106	*146	*146	*104
Water & Sewer	21	20	17	13	13	13	14	14
	52	52	42.5	41.5	41.5	41.5	42.25	42.25
Total	340	338	279	301	297	335	337	299

*** Staffing Notes:** In February of 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 (257) 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 was not extended or renewed in the Fall of 2015. (2) Employees in the Police Department are Grant Funded.



Township Millage Rates

		2008 December Rate	2009 December Rate	2010 December Rate	2011 December Rate	2012 December Rate	2013 December Rate	2014 December Rate	2015 December Rate
Operating Millages									
Township General	5.00*	3.8478	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	1.5000
Police Voted #2	1.50	1.4356	1.4356	1.5000	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	1.0000
Fire Voted #2	1.00	0.9570	0.9570	1.0000	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	0.6300
Library Voted	1.00	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118
Parks & Recreation	.50							0.5000	0.5000
Debt Millages									
***Fire & Police		0.4000	0.5000	0.5000	0.5000	0.5000	0.6900	0.6900	0.6900
Total Millage		10.2910	10.3910	10.8896	10.8896	10.8896	11.0796	11.5796	11.5796

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2015 Millage Rates will be set on or before 9-30-2015

*** 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 & 2015 in order to cover the principal and interest debt payments. The increase was necessary and required due to the reduced taxable values.

Millage Election Dates:

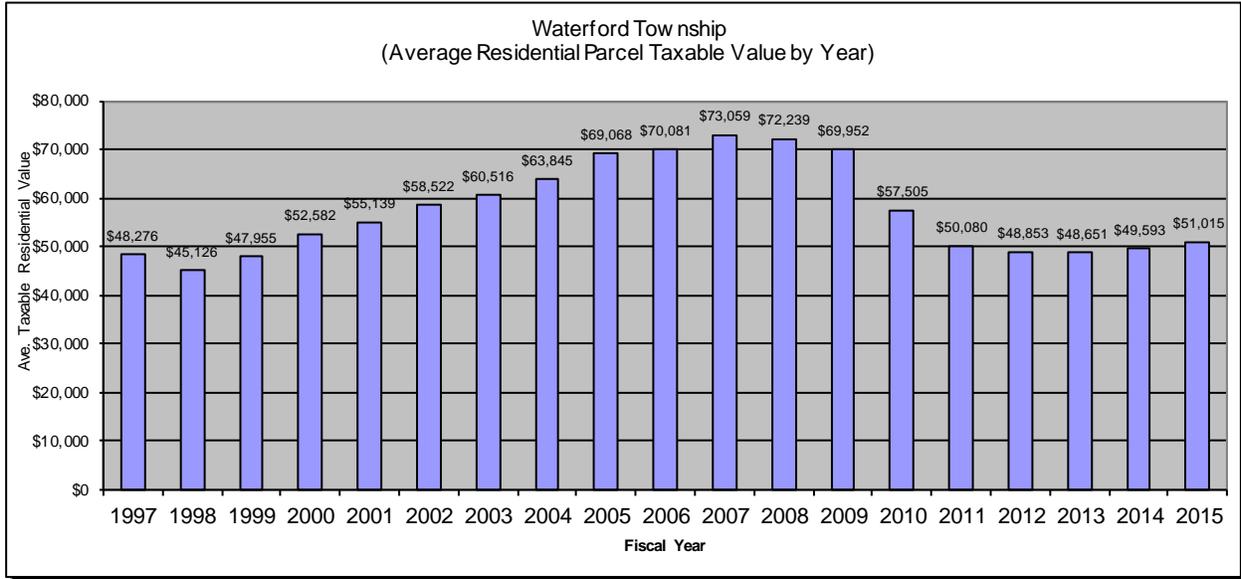
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006
Fire Voted #1	1976	1986, 1996, 2006
Fire Voted #2	1986	1996, 2006
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire & Police – Debt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

* Waterford was established as a Charter Township in 1961.

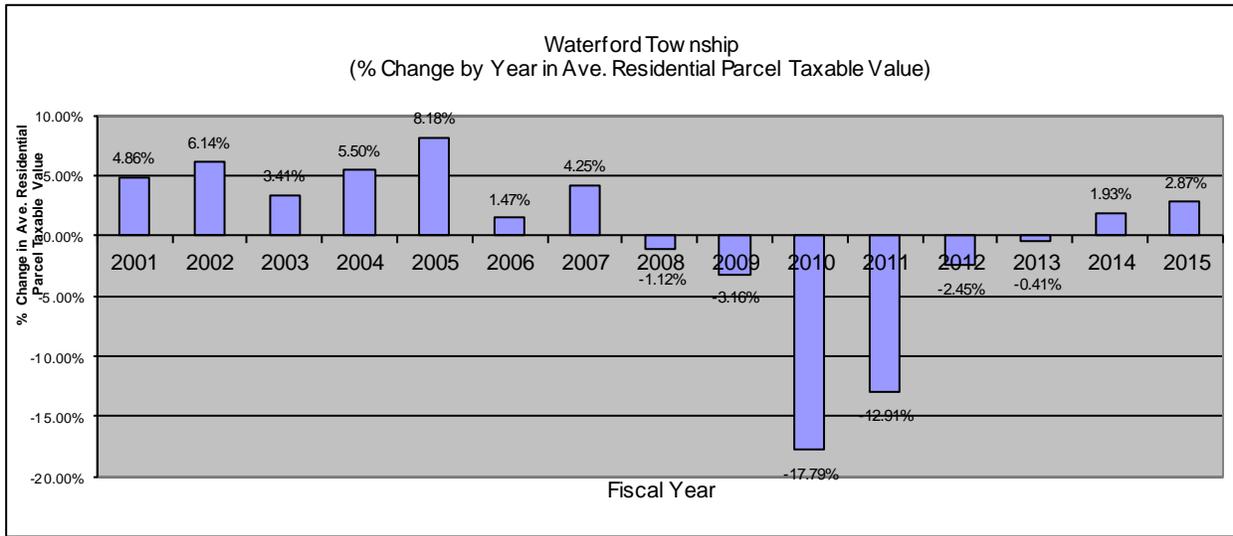


**Charter Township of Waterford
FY 2016 Approved Budget**

Residential Average Taxable Values by Year



Residential Average Taxable Values % Change by Year

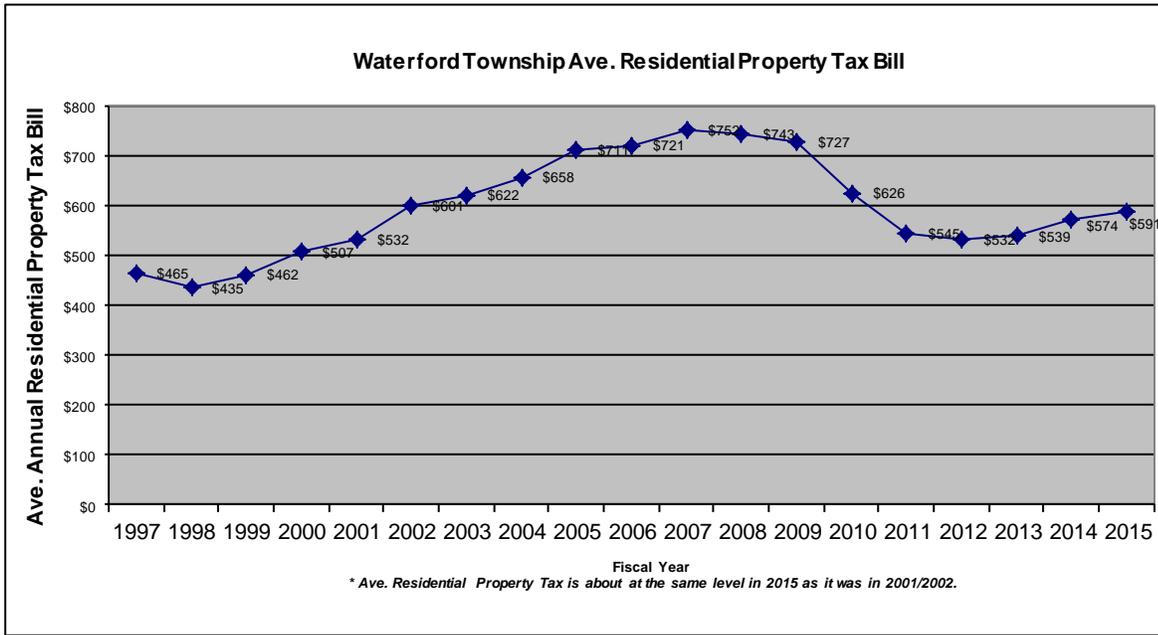


***Taxable Value Discussion:** Waterford like most communities in the State and Country has experienced significant reductions in the taxable values of homes and businesses. Since the single largest source of Township Revenue ‘Property Tax’ is based on the taxable assessed value, this has caused a corresponding unprecedented drop in revenues in the past few years. 2008 to 2013 saw a combined **-37.84%** drop in the average residential taxable values. As you can see from the graphs above the average residential parcel taxable value in 2015 is lower than in the year 2000.



**Charter Township of Waterford
FY 2016 Approved Budget**

Average Residential Waterford Township Tax Bills by Year



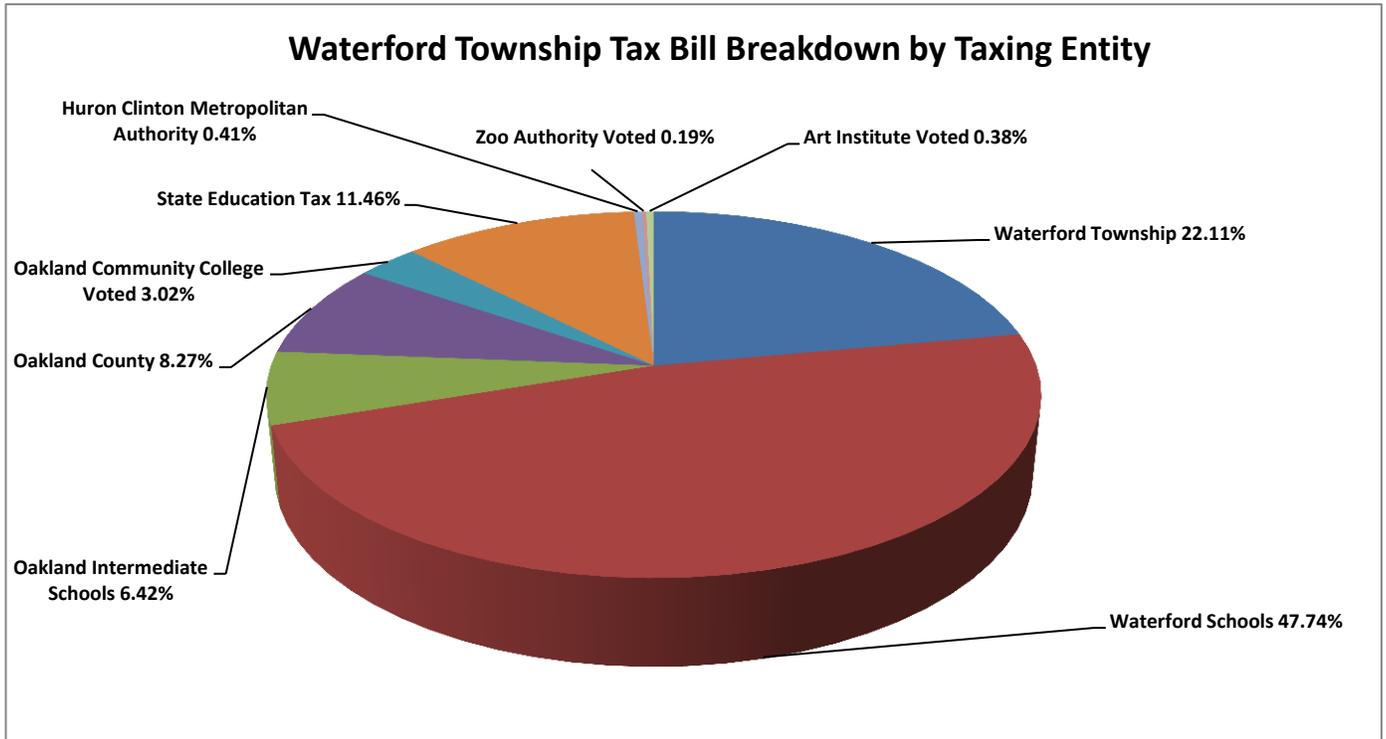
***Property Tax Bill Discussion:** Due to the large reductions in property values residents have experienced a large sustained reduction in their property tax bills in recent years. The December-2015 Average Residential Property Tax Bill is at about the same nominal level as the December 2002/2003 Property Tax Bill.

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 distributed 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 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.

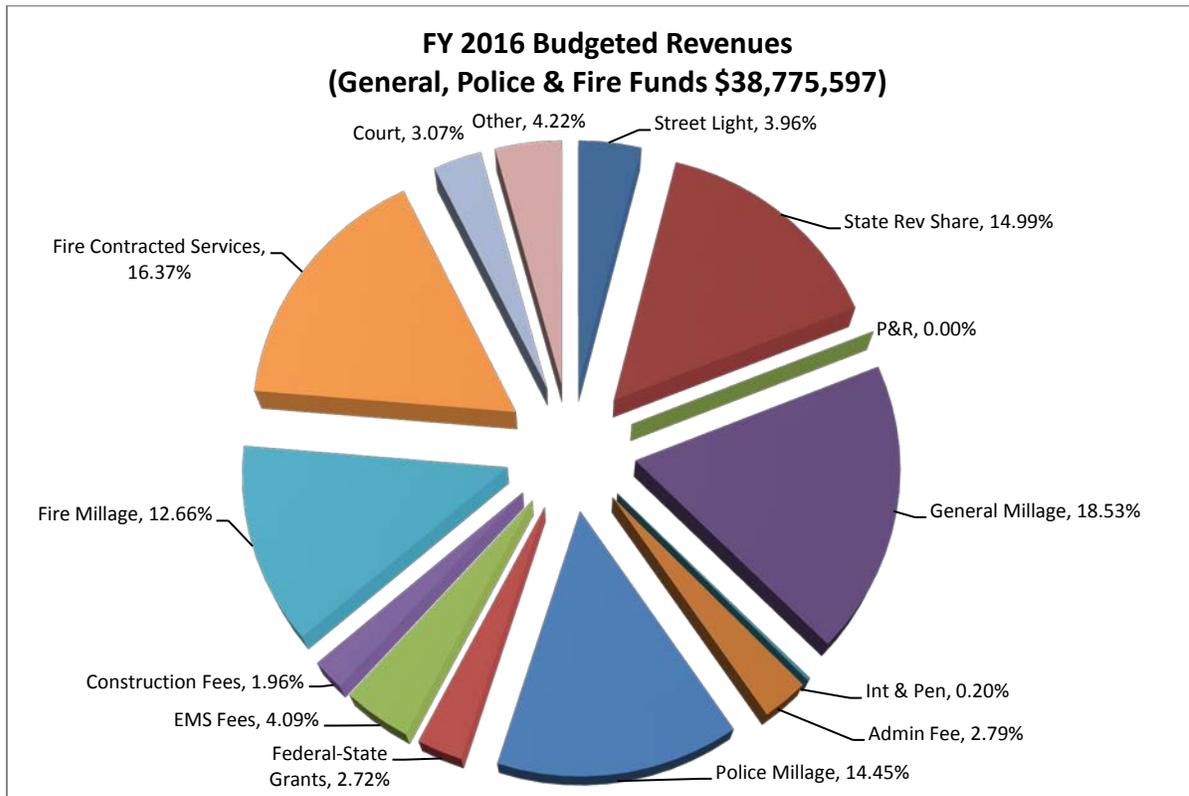
Where do my Tax Dollars Go?



Property Tax Allocation: Waterford Township conducts both the summer and the winter property tax billings for residents and business owners located within the township. As stated previously, the township retains only a portion of the winter taxes. When dissecting the average annual property tax bill you will see that the township retains about 22 cents of each property tax dollar. With those revenues the township provides, Police, Fire Suppression and EMS Transport, Library, Parks and Recreation, a District Court and the required administrative functions as laid out in the Charter Township Act. The township passes along the remaining 78 cents of every local property tax dollar to the other (8) taxing authorities that have revenues collected on the tax statements.

Comparison of 2015 Current to 2016 Proposed Budget

Revenue Type	2015		2016		Change 2015 to 2016	% Change 2015 to 2016
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,550,000	3.96%	\$1,589,000	4.10%	\$39,000	2.52%
State Revenue Sharing	\$5,867,527	14.99%	\$6,053,790	15.61%	\$186,263	3.17%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	#DIV/0!
General Millage	\$7,253,139	18.53%	\$7,406,862	19.10%	\$153,723	2.12%
Interest & Penalties	\$80,000	0.20%	\$80,000	0.21%	\$0	0.00%
Administrative Fees	\$1,093,557	2.79%	\$1,127,557	2.91%	\$34,000	3.11%
Police Millage	\$5,655,028	14.45%	\$5,774,880	14.89%	\$119,852	2.12%
Federal and State Grants -(SAFER Grant Ends Fall-2015):	\$1,063,503	2.72%	\$220,000	0.57%	(\$843,503)	-79.31%
EMS Fees	\$1,800,000	4.09%	\$1,800,000	4.13%	\$0	0.00%
Construction/Housing Inspections	\$765,720	1.96%	\$730,670	1.88%	(\$35,050)	-4.58%
Fire Millage	\$4,957,574	12.66%	\$5,062,645	13.06%	\$105,071	2.12%
* Fire - Contracted Services	\$6,410,000	16.37%	\$6,694,167	17.26%	\$284,167	4.43%
District Court	\$1,200,000	3.07%	\$1,150,000	2.97%	(\$50,000)	-4.17%
Other Revenue	\$1,652,018	4.22%	\$1,286,026	3.32%	(\$365,992)	-22.15%
Total Revenues	\$39,148,066	100.00%	\$38,775,597	100.00%	-\$372,469	



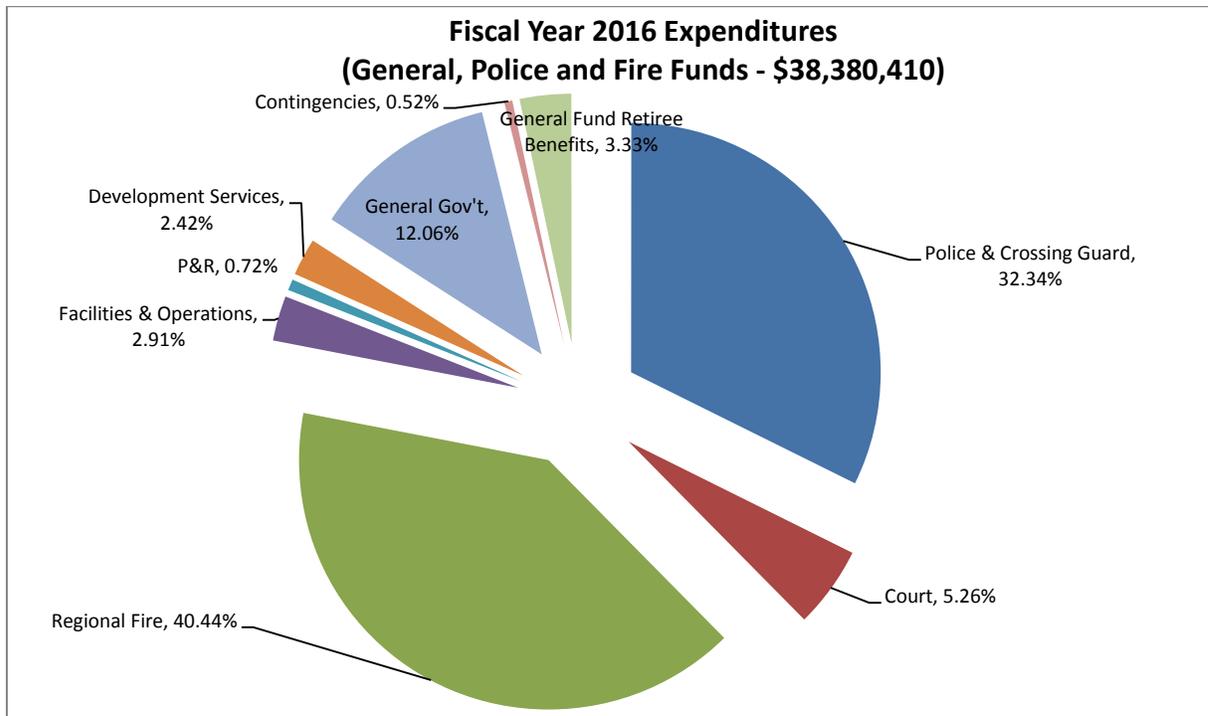
* Starting in February 2012 Fire – Contracted Revenues category includes \$6,200,000 in new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services.

*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 2015 Current to 2016 Proposed Budget

(Includes General, Police and Fire Funds)

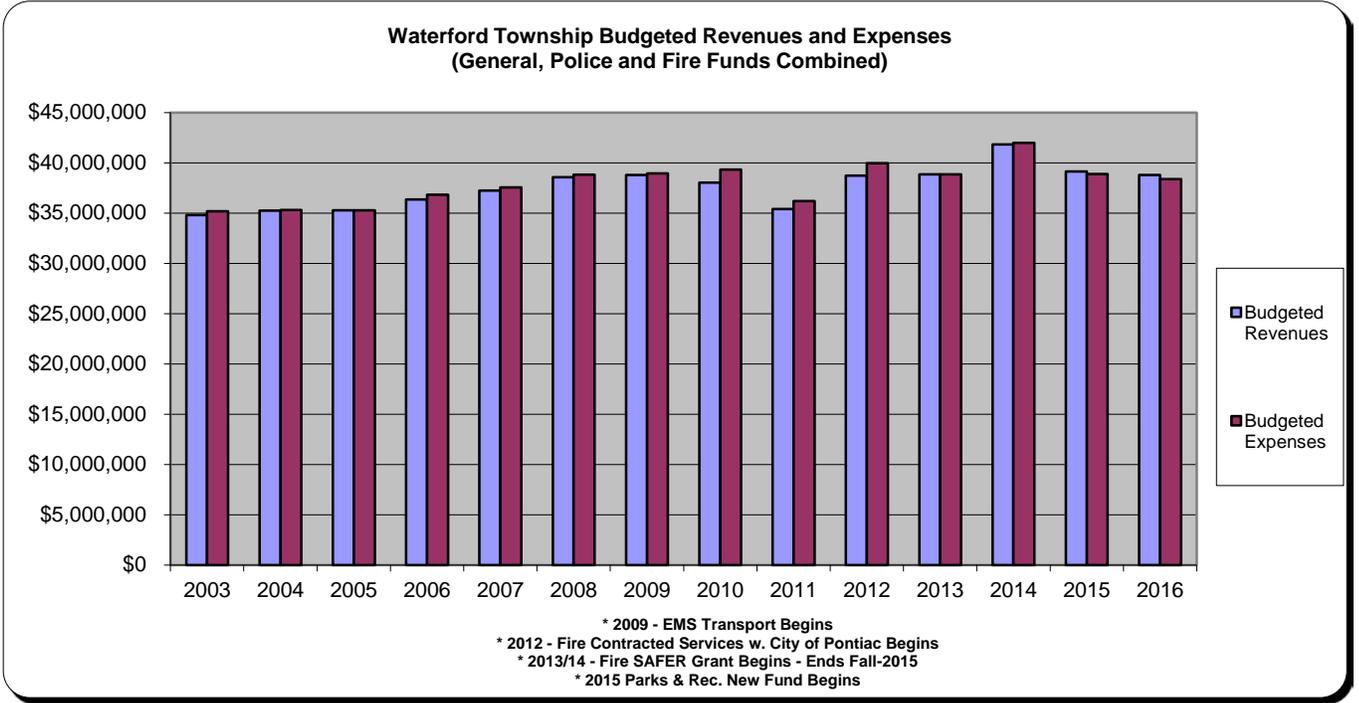
Expenditure Type	2015		2016		Change 2015 to 2016	% Change 2015 to 2016
	Budget Amount	%	Budget Amount	%		
Police & Crossing Guard	\$11,970,223	30.55%	\$12,412,355	32.34%	\$442,132	3.69%
District Court	\$2,144,745	5.47%	\$2,017,643	5.26%	-\$127,102	-5.93%
* Fire (Federal SAFER Grant ended Fall-2015):	\$16,202,481	41.36%	\$15,522,195	40.44%	-\$680,286	-4.20%
Facilities & Operations	\$1,206,970	3.08%	\$1,117,162	2.91%	-\$89,808	-7.44%
Parks & Recreation - (New Fund 2015):	\$300,000	0.77%	\$275,000	0.72%	-\$25,000	-8.33%
Development Services	\$977,658	2.50%	\$929,544	2.42%	-\$48,114	-4.92%
General Government	\$4,994,640	12.75%	\$4,627,208	12.06%	-\$367,432	-7.36%
Contingencies	\$200,000	0.51%	\$200,000	0.52%	\$0	0.00%
General Fund Retiree Benefits	\$1,179,893	3.01%	\$1,279,303	3.33%	\$99,410	8.43%
Total Expenditures	\$39,176,610	100%	\$38,380,410	100%	-\$796,200	



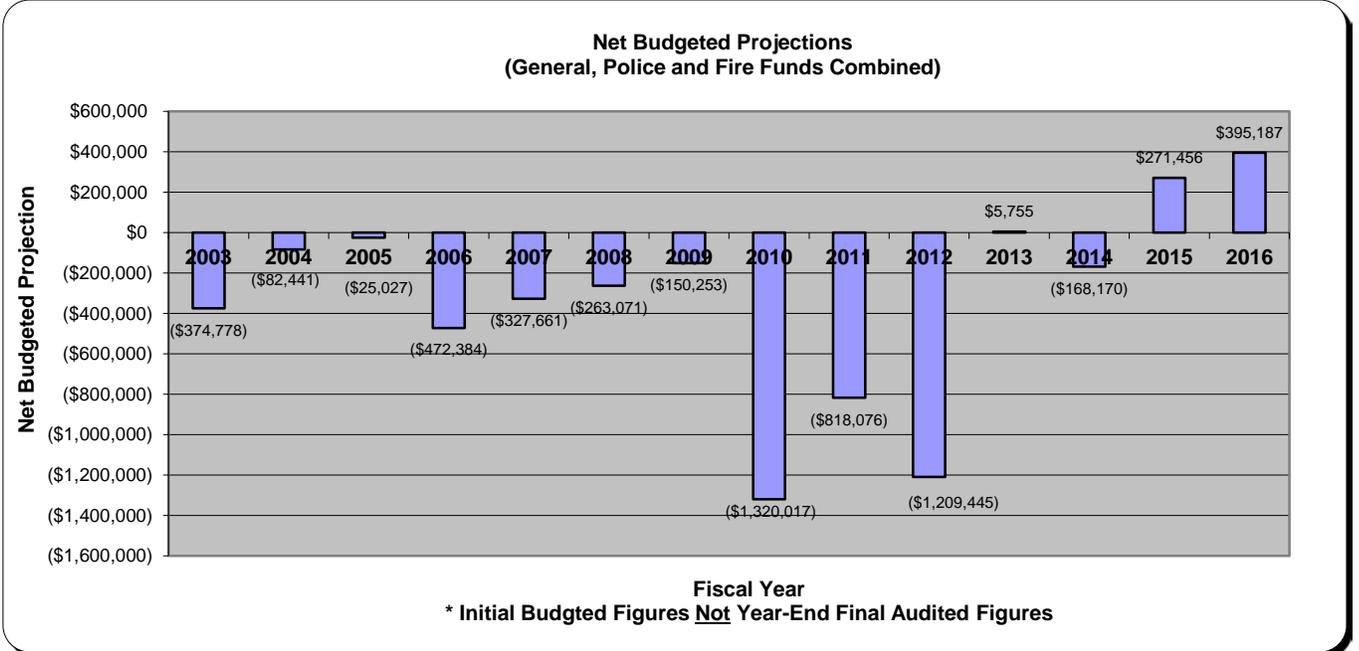
*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents revenues in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2016 the Parks and Recreation transfer from the General Fund is \$275,000.

Charter Township of Waterford
FY 2016 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 graph above 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.

**Charter Township of Waterford
FY 2016 Approved Budget**

**2016 FUND BALANCE PROJECTIONS
GENERAL FUND**

* January 1, 2016 Projected Fund Balance	5,468,763
2016 Projected Revenue	18,868,073
Total Funds Available 2016	24,336,836
2016 Projected Expenditures	18,241,420
Net Increase (Decrease) In Fund Balance	626,653
* December 31, 2016 Projected Fund Balance	6,095,416
Projected Year-End Fund Balance as a % of 2016 Expenditures	33.42%

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

**2016 FUND BALANCE PROJECTIONS
FIRE FUND**

January 1, 2016 Projected Fund Balance	2,284,396
2016 Projected Revenue	15,511,332
Total Funds Available 2016	17,795,728
2016 Projected Expenditures	15,522,195
Net Increase (Decrease) In Fund Balance	(10,863)
December 31, 2016 Projected Fund Balance	2,273,533
Projected Year-End Fund Balance as a % of 2016 Expenditures	14.65%

**Charter Township of Waterford
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**2016 FUND BALANCE PROJECTIONS
POLICE FUND**

January 1, 2016 Projected Fund Balance	2,040,338
2016 Projected Revenue	12,148,692
Total Funds Available 2016	14,189,030
2016 Projected Expenditures	12,369,295
Net Increase (Decrease) In Fund Balance	(220,603)
December 31, 2016 Projected Fund Balance	1,819,735
Projected Year-End Fund Balance as a % of 2016 Expenditures	14.71%

**2016 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND**

January 1, 2016 Projected Fund Balance	1,271,308
2016 Projected Revenue	252,427
Total Funds Available 2016	1,523,735
2016 Projected Expenditures	380,000
Net Increase (Decrease) In Fund Balance	(127,573)
December 31, 2016 Projected Fund Balance	1,143,735

**Charter Township of Waterford
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**2016 FUND BALANCE PROJECTIONS
LIBRARY FUND**

January 1, 2016 Projected Fund Balance	907,342
2016 Projected Revenue	1,973,171
Total Funds Available 2016	2,880,513
2016 Projected Expenditures	2,180,001
Net Increase (Decrease) In Fund Balance	(206,830)
December 31, 2016 Projected Fund Balance	700,512
Projected Year-End Fund Balance as a % of 2016 Expenditures	32.13%

**2016 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND**

January 1, 2016 Projected Fund Balance	107,157
2016 Projected Revenue	18,000
Total Funds Available 2016	125,157
2016 Projected Expenditures	74,250
Net Increase (Decrease) In Fund Balance	(56,250)
December 31, 2016 Projected Fund Balance	50,907

**Charter Township of Waterford
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**2016 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (New Fund as of 2015)**

January 1, 2016 Projected Fund Balance	72,105
2016 Projected Revenue	1,897,280
Total Funds Available 2016	1,969,385
2016 Projected Expenditures	1,837,677
Net Increase (Decrease) In Fund Balance	59,603
December 31, 2016 Projected Fund Balance	131,708
Projected Year-End Fund Balance as a % of 2016 Expenditures	7.17%

**2016 FUND BALANCE PROJECTIONS
CABLE FUND**

January 1, 2016 Projected Fund Balance	695,703
2016 Projected Revenue	449,711
Total Funds Available 2016	1,145,414
2016 Projected Expenditures	356,370
Net Increase (Decrease) In Fund Balance	93,341
December 31, 2016 Projected Fund Balance	789,044
Projected Year-End Fund Balance as a % of 2016 Expenditures	221.41%

**Charter Township of Waterford
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**2016 FUND BALANCE PROJECTIONS
BIKE PATH FUND - (Closed at Year-End 2015)**

January 1, 2016 Projected Fund Balance	0
2016 Projected Revenue	0
Total Funds Available 2016	0
2016 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2016 Projected Fund Balance	0

**2016 FUND BALANCE PROJECTIONS
CEMETERY FUND (PERPETUAL CARE)**

January 1, 2016 Projected Fund Balance	168,038
2016 Projected Revenue	16,385
Total Funds Available 2016	184,423
2016 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	16,385
December 31, 2016 Projected Fund Balance	184,423

Charter Township of Waterford FY 2016 Approved Budget
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**2016 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2016 Projected Fund Balance	680,922
2016 Projected Revenue	19,740
Total Funds Available 2016	700,662
2016 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	19,240
December 31, 2016 Projected Fund Balance	700,162

**2016 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2016 Projected Fund Balance	1,872,392
2016 Projected Revenue	219,168
Total Funds Available 2016	2,091,560
2016 Projected Expenditures	403,501
Net Increase (Decrease) In Fund Balance	(184,333)
December 31, 2016 Projected Fund Balance	1,688,059
EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$0
UNDESIGNATED	\$1,688,059

**Charter Township of Waterford
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**2016 FUND BALANCE PROJECTIONS
NATURE CENTER**

January 1, 2016 Projected Fund Balance	546,345
2016 Projected Revenue	402
Total Funds Available 2016	546,747
2016 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	402
December 31, 2016 Projected Fund Balance	546,747

**2016 FUND BALANCE PROJECTIONS
BUDGET STABILIZATION FUND (Created Via Board Resolution 2013)**

January 1, 2016 Projected Fund Balance	1,000,000
2016 Projected Revenue	0
Total Funds Available 2016	1,000,000
2016 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2016 Projected Fund Balance	1,000,000

Charter Township of Waterford General Fund FY 2016

January 1, 2016 – December 31, 2016

Submitted by: Gary Wall, Township Supervisor



Contents:

General Fund Revenues
Departmental Expenditures
Cost Centers



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10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
40200		CURRENT TAX LEVY	-7,214,524	-7,253,139	-7,281,028	-7,406,862	-153,723	2.1 %
40205		PERSONAL PROPERTY TAX	-60,885	-50,000	-28,243	-35,000	15,000	-30.0 %
40500		CURRENT ASSMT-STR LIGHT	-500,933	-500,000	-501,272	-501,000	-1,000	0.2 %
40800		PENALTY & INTR-TAXES	-72,541	-80,000	-84,000	-80,000	0	0.0 %
45600		LICENSES - HEATING	-2,070	-1,650	-825	-1,650	0	0.0 %
45700		LICENSES - ELECTRIC	-2,070	-2,000	-1,005	-2,000	0	0.0 %
45800		LICENSES - BUILDERS	-1,620	-1,430	-870	-1,430	0	0.0 %
45900		LICENSES - PLUMBING	-1,265	-1,540	-496	-1,540	0	0.0 %
46300		PERMITS - BUILDINGS	-339,023	-205,000	-101,130	-190,000	15,000	-7.3 %
46400		PERMITS - ELECTRICAL	-110,979	-70,000	-53,380	-70,000	0	0.0 %
46500		PERMITS - HEATING	-83,187	-65,000	-44,292	-65,000	0	0.0 %
46600		PERMITS - PLUMBING	-50,688	-45,000	-21,714	-45,000	0	0.0 %
46700		PERMITS - DISMANTELING	-3,795	-2,900	-4,325	-2,900	0	0.0 %
47700		LICENSES - DOG	-2,653	-2,650	-2,680	-2,650	0	0.0 %
47900		LICENSES - AMUSEMENT PARK	-400	0	-165	-200	-200	-200.0 %
57401		ST. REV. SHAR.-SALES TAX	-5,442,813	-5,518,693	-2,603,760	-5,704,956	-186,263	3.4 %
57406		ST REV. SHAR.-EVIP	-341,944	-348,834	-174,417	-348,834	0	0.0 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-22,862	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-77,195	-116,468	-41,878	-85,000	31,468	-27.0 %
57602		JUROR COMPENSATION REIMB - DC	-5,700	-5,000	-3,550	-5,000	0	0.0 %
60100		FEES-ZONING BRD/APPEALS	-14,133	-10,000	-6,770	-12,000	-2,000	20.0 %
60110		FEES - SITE PLAN REVIEW	-30,082	-15,000	-10,023	-15,000	0	0.0 %
60111		FEES - TEMP USE REVIEW	-2,265	-1,200	-1,970	-2,000	-800	66.7 %
60200		FEES - HOUSE TRAILER	-1,269	0	-353	-300	-300	-300.0 %
60210		FEES - EXEMPT HOUSING	-12,623	-12,000	0	-12,000	0	0.0 %
60220		FEES - ENGIN CONST INSPEC	0	-10,000	0	-10,000	0	0.0 %
60225		FEES - SITE EVALUATIONS	-21,965	-17,000	-13,010	-17,000	0	0.0 %
60230		FEES - APPL/PLAN REVIEW	-55,773	-50,000	-23,939	-40,000	10,000	-20.0 %
60250		FEES - LOT SPLITS	-2,100	-2,000	-1,575	-2,000	0	0.0 %
60260		FEES - WOODLANDS/WETLANDS	-5,515	-3,000	-3,810	-3,000	0	0.0 %
60270		FEES - REZONE/SPEC. APRV.	-7,363	-6,000	-5,829	-6,000	0	0.0 %
60290		FEES - REINSPECTION	-18,217	-12,000	-13,558	-12,000	0	0.0 %
60295		FEES-RENTAL CERT/REGISTRATION	-2,184	-2,000	-1,881	-2,000	0	0.0 %



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60296	FEES-RENTAL CERT/ANNUAL	-195,925	-200,000	-194,330	-199,000	1,000	-0.5	%
60330	FEES - CODE ENFORCEMENT	-110	-1,000	0	-1,000	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-12,860	-30,000	-12,318	-15,000	15,000	-50.0	%
62600	CHARGE-SUMMER TAX BILL	-85,295	-82,000	0	-85,000	-3,000	3.7	%
62800	CHARGE-ADMINISTRATION	-1,093,557	-1,127,557	-1,127,557	-1,127,557	0	0.0	%
62855	CHARGE - IT SERVICES	-33,248	-35,674	0	-35,674	0	0.0	%
62900	CHARGE-MISC. SERVICES	-3,518	-2,500	-1,534	-2,500	0	0.0	%
64100	SALES - ASSETS	-13,201	-3,500	-3,464	-3,000	500	-14.3	%
64200	SALES - CEMETERY BURIALS	-46,372	-40,000	-31,300	-40,000	0	0.0	%
64300	SALES - CEMETERY FOUND.	-10,778	-10,000	-8,636	-10,500	-500	5.0	%
64400	SALES - CEMETERY LOTS	-21,000	-20,000	-13,300	-20,500	-500	2.5	%
64600	SALES - ORDIN. & MAPS	-296	-200	-56	-185	15	-7.5	%
65600	FEES/FINES - DISTRICT CT.	-1,113,409	-1,200,000	-529,742	-1,150,000	50,000	-4.2	%
66200	FORFEITS - BLDG BDS	-22,600	-15,000	-4,100	-12,500	2,500	-16.7	%
66401	INTR. REV.-INVESTMENTS	-74,901	-33,041	-29,216	-44,275	-11,234	34.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-1,062,344	-1,050,000	-562,905	-1,088,000	-38,000	3.6	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-814,962	-200,000	-767,110	-200,000	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-23,642	-26,950	-24,352	-25,060	1,890	-7.0	%
69400	REVENUE - OTHER	-37,239	-40,000	-8,780	-34,500	5,500	-13.8	%
Total	GENERAL FUND REVENUES	-\$19,244,478	-\$18,618,426	-\$14,373,309	-\$18,868,073	-\$249,647	1.34	%



**Waterford Township
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11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70300	WAGES-PT. TIME/TEMP.		43,704	48,500	21,537	48,000	-500	-1.0 %
71000	FICA		3,569	3,710	1,647	3,672	-38	-1.0 %
Total	TOWNSHIP BOARD		\$47,274	\$52,210	\$23,185	\$51,672	-\$538	-1.03 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

11010

Enter Department Name Here

Expense

70300

SALARIES

Increase

\$ 500

Based on trending and number of public meetings.



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11360 DISTRICT COURT								
Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	%
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change	Change
70200	SALARIES		1,130,753	1,075,075	469,921	1,013,918	-61,157	-5.7 %
70300	WAGES-PT. TIME/TEMP.		80,647	129,274	44,415	118,874	-10,400	-8.0 %
70700	FEES - JURY & WITNESS		13,440	12,000	7,447	12,000	0	0.0 %
71000	FICA		88,708	86,334	34,952	87,577	1,243	1.4 %
71100	HEALTH INSURANCE		221,994	212,875	109,594	200,778	-12,097	-5.7 %
71200	LIFE INSURANCE		4,663	5,479	2,301	5,139	-340	-6.2 %
71300	DB - RETIREMENT		164,471	147,915	82,236	92,571	-55,344	-37.4 %
71350	RETIREE HLTH TRUST CONTRIB		6,900	47,150	47,150	70,725	23,575	50.0 %
71400	DENTAL INSURANCE		30,334	29,214	14,689	28,262	-952	-3.3 %
71750	LONG TERM DISABILITY		2,998	2,432	1,130	2,302	-130	-5.3 %
71780	DEFINED CONTRIB - EMPLOYER		65,249	68,867	31,571	68,867	0	0.0 %
72000	TUITION REIMBURSEMENT		0	7,200	0	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		15,994	20,000	5,716	20,000	0	0.0 %
72800	SUPPLIES - POSTAGE		7,586	12,000	4,506	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		450	500	320	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		4,418	5,000	2,372	5,000	0	0.0 %
76000	SUPPLIES-OPERATING		2,664	3,500	234	3,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		54	1,500	0	1,000	-500	-33.3 %
84100	SERVICES - LEGAL		0	0	1,406	0	0	0.0 %
84500	SERVICES - OTHER PROF.		90,665	105,000	38,153	105,000	0	0.0 %
85750	COMMUNITY GARDEN EXPENSE		-499	2,500	574	2,500	0	0.0 %
86000	MILEAGE		746	1,500	215	1,500	0	0.0 %
86110	EQUIPMENT LEASES		6,962	9,000	4,498	9,000	0	0.0 %
88602	DRUG COURT - DIST COURT GRANT		90,832	99,000	39,714	85,000	-14,000	-14.1 %
89400	PUB. UTIL.-TELEPHONE		4,892	5,430	1,782	5,430	0	0.0 %
92140	CONTR R&M-COMPUTER		32,572	37,000	13,108	40,000	3,000	8.1 %
92170	CONTR R&M-OFFICE EQUIP		1,283	1,500	0	1,500	0	0.0 %
95500	MEMBERSHIPS & DUES		2,735	3,500	2,080	3,500	0	0.0 %
96000	TRAVEL & MEALS		2,242	4,000	797	4,000	0	0.0 %
96100	CONFERENCES & TRAINING		5,216	10,000	3,782	10,000	0	0.0 %
Total	DISTRICT COURT		\$2,078,971	\$2,144,745	\$964,663	\$2,017,643	-\$127,102	-5.93 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

11360

51st District Court

Expense

70200	SALARIES Due to retirement - staff reduction.	Decrease	\$ 61,157
70300	WAGES-PT. TIME/TEMP Trending - less P.T. Hours.	Decrease	\$ 10,400
71100	HEALTH INSURANCE Decreased staff - less costs in this category.	Decrease	\$ 12,097
71300	DB-RETIREMENT Decreased contribution required - actuary rate.	Decrease	\$ 55,344
71350	RETIREE HLTH TRUST CONTRIB Increased contribution - to help offset retiree health care liabilities.	Increase	\$ 23,575
88602	DRUG COURT-DIST CRT GRANT Based on trending and less anticipated grant activities.	Decrease	\$ 14,000



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11710 SUPERVISOR/ASSESSING								
Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015 Actual As of 6/30/15	Approved 2016 Budget	Dollar Change	% Change
70200	SALARIES		312,864	335,780	145,057	334,532	-1,248	-0.4 %
70300	WAGES-PT. TIME/TEMP.		92,846	102,000	41,529	102,000	0	0.0 %
70550	BOARD OF REVIEW FEES		1,920	3,700	1,440	3,200	-500	-13.5 %
70900	OVERTIME		333	500	0	450	-50	-10.0 %
71000	FICA		33,035	33,528	14,223	33,674	146	0.4 %
71100	HEALTH INSURANCE		52,611	38,815	22,949	39,623	808	2.1 %
71200	LIFE INSURANCE		1,736	1,722	897	1,716	-6	-0.3 %
71300	DB - RETIREMENT		44,077	39,641	22,039	35,531	-4,110	-10.4 %
71350	RETIREE HLTH TRUST CONTRIB		1,800	12,300	12,300	18,450	6,150	50.0 %
71400	DENTAL INSURANCE		6,718	7,967	3,418	8,075	108	1.4 %
71750	LONG TERM DISABILITY		874	768	344	764	-4	-0.5 %
71780	DEFINED CONTRIB - EMPLOYER		16,842	17,623	7,395	17,478	-145	-0.8 %
72700	SUPPLIES - OFFICE		1,771	2,600	1,363	2,600	0	0.0 %
72800	SUPPLIES - POSTAGE		17,976	17,500	15,472	18,000	500	2.9 %
76000	SUPPLIES-OPERATING		0	3,200	0	3,000	-200	-6.3 %
77400	SUPPLIES-GAS & OIL		2,154	2,200	595	2,200	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		1,644	900	1,506	1,400	500	55.6 %
80300	SERVICES-COMPUTER/COUNTY		4,303	5,000	4,299	4,900	-100	-2.0 %
88000	LEGAL NOTICES		164	400	191	400	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		848	1,900	424	1,800	-100	-5.3 %
92130	CONTR R&M-VEHICLE		0	1,750	2,177	1,900	150	8.6 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.0 %
95400	MISCELLANEOUS EXPENSE		235	350	193	350	0	0.0 %
95500	MEMBERSHIPS & DUES		820	1,150	40	1,100	-50	-4.3 %
96000	TRAVEL & MEALS		0	450	0	400	-50	-11.1 %
96100	CONFERENCES & TRAINING		350	650	580	650	0	0.0 %
97136	CAPITAL - VEHICLES		0	25,000	26,486	0	-25,000	-100.0 %
97340	CAPITAL - CAPITAL LEASE		860	1,350	430	1,350	0	0.0 %
Total	SUPERVISOR/ASSESSING		\$596,780	\$658,894	\$325,346	\$635,693	-\$23,201	-3.52 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

11710

Supervisor & Assessing

Expense

71300	DB-RETIREMENT Based on required actuary calculated exp.	Decrease	\$ 4,110
71350	RETIREE HLTH TRUST CONTRIB Calculated Retiree Trust Contribution.	Increase	\$ 6,150
97136	CAPITAL-VEHICLES No vehicle planned for 2016.	Decrease	\$ 25,000



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11910 ELECTIONS									
Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change	% Change	
70200	SALARIES		5,174	0	2,350	0	0	0.0	%
70300	WAGES-PT. TIME/TEMP.		2,268	0	1,830	9,208	9,208	9,208.0	%
70600	FEES - ELECTION INSPEC.		48,894	0	22,644	64,084	64,084	64,084.0	%
70900	OVERTIME		3,756	0	1,017	7,000	7,000	7,000.0	%
71000	FICA		849	0	397	705	705	705.0	%
72700	SUPPLIES - OFFICE		5,006	500	717	4,630	4,130	826.0	%
72800	SUPPLIES - POSTAGE		5,065	1,400	2,280	4,340	2,940	210.0	%
76000	SUPPLIES-OPERATING		8,019	3,000	2,764	2,360	-640	-21.3	%
84500	SERVICES - OTHER PROF.		1,399	0	4,626	1,100	1,100	1,100.0	%
88000	LEGAL NOTICES		951	0	395	1,500	1,500	1,500.0	%
95400	MISCELLANEOUS EXPENSE		1,137	0	193	3,000	3,000	3,000.0	%
Total	ELECTIONS		\$82,517	\$4,900	\$39,213	\$97,927	\$93,027	1,898.51	%



Charter Township of Waterford
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LINE ITEM DETAIL

11910

Elections

Expense

70300	WAGES-PT. TIME/TEMP Election year	Increase	\$ 9,208
70600	FEES-ELECTION INSPEC. Election year	Increase	\$ 64,084
70900	OVERTIME Election year	Increase	\$ 7,000
71000	FICA Election year	Increase	\$ 705
72700	SUPPLIES-OFFICE Election year	Increase	\$ 4,630
72800	SUPPLIES-POSTAGE Election year	Increase	\$ 4,340
76000	SUPPLIES-OPERATING Election year	Increase	\$ 2,360
84500	SERVICES-OTHER PROF. Election year	Increase	\$ 1,100
88000	LEGAL NOTICES Election year	Increase	\$ 1,500
95400	MISCELLANEOUS EXPENSE Election year	Increase	\$ 3,000



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12160 CLERK'S OFFICE									
Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		336,676	356,978	160,263	354,898	-2,080	-0.6	%
70300	WAGES-PT. TIME/TEMP.		19,861	20,750	10,581	0	-20,750	-100.0	%
70900	OVERTIME		1,364	1,000	602	5,000	4,000	400.0	%
71000	FICA		28,200	27,308	12,557	27,532	224	0.8	%
71100	HEALTH INSURANCE		65,655	72,939	38,271	76,312	3,373	4.6	%
71200	LIFE INSURANCE		1,713	2,043	870	2,043	0	0.0	%
71300	DB - RETIREMENT		45,315	40,755	22,658	36,647	-4,108	-10.1	%
71350	RETIREE HLTH TRUST CONTRIB		1,800	12,300	12,300	18,450	6,150	50.0	%
71400	DENTAL INSURANCE		7,584	7,967	3,845	8,074	107	1.3	%
71750	LONG TERM DISABILITY		995	835	387	835	0	0.0	%
71780	DEFINED CONTRIB - EMPLOYER		19,724	19,904	9,187	19,904	0	0.0	%
72700	SUPPLIES - OFFICE		4,305	4,600	3,138	4,000	-600	-13.0	%
72800	SUPPLIES - POSTAGE		3,078	3,900	2,549	5,000	1,100	28.2	%
84500	SERVICES - OTHER PROF.		1,668	2,750	1,863	3,000	250	9.1	%
88000	LEGAL NOTICES		1,728	2,500	339	2,500	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		477	1,320	476	1,320	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP		2,216	400	0	1,200	800	200.0	%
95400	MISCELLANEOUS EXPENSE		93	400	0	400	0	0.0	%
95500	MEMBERSHIPS & DUES		684	750	274	500	-250	-33.3	%
96000	TRAVEL & MEALS		0	250	29	250	0	0.0	%
96100	CONFERENCES & TRAINING		861	2,250	1,047	2,500	250	11.1	%
97340	CAPITAL - CAPITAL LEASE		860	1,000	430	1,000	0	0.0	%
Total	CLERK'S OFFICE		\$544,858	\$582,899	\$281,666	\$571,365	-\$11,534	-1.98	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

12160

Clerk's Office

Expense

70300	WAGES-PT. TIME/TEMP This expense should be in Elections	Decrease	\$ 20,750
70900	OVERTIME This expense should only be in Elections	Decrease	\$ 1,000
71100	HEALTH INSURANCE Trending increase in costs	Increase	\$ 3,274
71300	DB-RETIREMENT Trending decrease in contribution	Decrease	\$ 4,108
71350	RETIREE HLTH TRUST CONTRIB Increased contribution rate	Increase	\$ 6,150



**Waterford Township
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12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70200	SALARIES		136,151	139,006	62,592	139,006	0	0.0 %
70900	OVERTIME		345	900	0	750	-150	-16.7 %
71000	FICA		10,725	10,703	4,522	10,691	-12	-0.1 %
71100	HEALTH INSURANCE		24,964	25,118	12,463	25,641	523	2.1 %
71200	LIFE INSURANCE		718	849	360	849	0	0.0 %
71300	DB - RETIREMENT		41,296	37,140	20,648	33,927	-3,213	-8.7 %
71350	RETIREE HLTH TRUST CONTRIB		600	4,100	4,100	6,150	2,050	50.0 %
71400	DENTAL INSURANCE		2,563	2,656	1,282	2,692	36	1.4 %
71750	LONG TERM DISABILITY		394	325	150	326	1	0.3 %
72700	SUPPLIES - OFFICE		102	500	409	625	125	25.0 %
72800	SUPPLIES - POSTAGE		49	175	49	175	0	0.0 %
88400	EMPLOYMENT RECRUITMENT		1,179	400	225	550	150	37.5 %
89400	PUB. UTIL.-TELEPHONE		800	800	435	825	25	3.1 %
95400	MISCELLANEOUS EXPENSE		0	150	0	150	0	0.0 %
95500	MEMBERSHIPS & DUES		323	350	198	350	0	0.0 %
96100	CONFERENCES & TRAINING		0	350	0	350	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	500	0	325	-175	-35.0 %
Total	FISCAL & HUMAN RESOURCES		\$220,209	\$224,022	\$107,433	\$223,382	-\$640	-0.29 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

12260

Fiscal and Human Resources

Expense

71300	DB-RETIREMENT Actuary calculated contribution	Decrease	\$ 3,213
71350	RETIREE HLTH TRUST CONTRIB Higher contribution to help offset large liability	Increase	\$ 2,050



Waterford Township
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12480 GENERAL SERVICES

Object	Project	Item Description	FY 2015					% Change
			FY 2014 Actual	FY 2015 Rev. Budget	FY 2015 Actual As of 6/30/15	Approved 2016 Budget	Dollar Change	
71600		WORKER'S COMP	32,751	45,000	44,521	55,000	10,000	22.2 %
71900		UNEMPLOYMENT COMP INSUR	5,037	32,500	0	32,500	0	0.0 %
72000		TUITION REIMBURSEMENT	0	4,000	0	3,000	-1,000	-25.0 %
72700		SUPPLIES - OFFICE	4,444	6,000	1,475	6,500	500	8.3 %
72800		SUPPLIES - POSTAGE	1,503	7,000	909	7,000	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,107	13,900	1,315	13,900	0	0.0 %
76200		SUPPLIES-COMPUTER	5,121	5,000	921	5,000	0	0.0 %
80600		SERV-CTY COMPU/TREAS.	5,099	300	0	300	0	0.0 %
81200		SERVICES-DANG BLDG DEMO & OTHER	0	15,000	0	15,000	0	0.0 %
84100		SERVICES - LEGAL	112,918	109,500	33,824	110,000	500	0.5 %
84200		SERVICES - AUDITING	61,325	59,500	29,830	60,500	1,000	1.7 %
84300		SERVICES - CONSULTING	12,312	30,000	4,100	30,000	0	0.0 %
84500		SERVICES - OTHER PROF.	6,434	42,500	7,527	40,000	-2,500	-5.9 %
86200		EMPLOYEE AWARDS	1,096	1,150	596	1,500	350	30.4 %
86800		COMPUTER-LICENSING & CONSULT	39,066	65,250	36,530	35,960	-29,290	-44.9 %
88200		PRINTING & PUBLISHING	294	1,900	0	1,900	0	0.0 %
88500		INSURANCE	178,806	188,112	176,248	189,993	1,881	1.0 %
89300		PUB. UTIL.-STRT LIGHT	701,926	690,000	328,331	647,000	-43,000	-6.2 %
92110		CONTR R&M-TELEPHONE	7,930	7,500	3,965	7,500	0	0.0 %
92140		CONTR R&M-COMPUTER	158,130	171,330	111,277	118,050	-53,280	-31.1 %
95400		MISCELLANEOUS EXPENSE	7,099	9,500	923	8,000	-1,500	-15.8 %
95460		BANK SERVICE CHARGES	28,640	26,500	16,936	26,500	0	0.0 %
95500		MEMBERSHIPS & DUES	19,998	22,000	15,077	22,000	0	0.0 %
96500		TAX ROLL ADJUSTMENTS	36,921	55,261	12,628	40,340	-14,921	-27.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	12,500	13,478	0	-12,500	-100.0 %
97133		CAPITAL - COMPUTER EQUIP	31,030	41,600	18,596	41,000	-600	-1.4 %
97340		CAPITAL - CAPITAL LEASE	10,618	11,500	5,792	11,700	200	1.7 %
99901		CAPITAL PROJECT ALLOCATION	0	50,000	0	50,000	0	0.0 %
Total	GENERAL SERVICES		\$1,469,606	\$1,724,303	\$864,798	\$1,580,143	-\$144,160	-8.36 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

12480

General Services

Expense

71600	WORKER'S COMP Based on trending	Increase	\$ 10,000
86800	COMPUTER-LICENSING & CONSULT Projected cost	Decrease	\$ 29,290
89300	PUB UTIL-STRT LIGHT Due to LED Project	Decrease	\$ 43,000
92140	CONTR R&M-COMPUTER Project cost	Decrease	\$ 53,280
96500	TAX ROLL ADJUSTMENTS Based on trending	Decrease	\$ 14,921
97125	CAPITAL-PERSONAL PROPERTY No 2016 purchases	Decrease	\$ 12,500



Charter Township of Waterford
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LINE ITEM DETAIL

12480

General Services

Expense

86800	COMPUTER-LICENSING & CONSULT Amounts based on specific, anticipated IT projects.	Decrease	\$ 29,290
92140	CONTR R&M-COMPUTER Amounts based on specific ongoing support and maintenance contracts. Wireless support and emergency notification systems are under new contract with less expensive vendors. Emergency notification system cost has been spread to other funds.	Decrease	\$ 53,280
97133	CAPITAL-COMPUTER EQUIPMENT Amounts based on specific, anticipated IT projects.	Decrease	\$ 600
97340	CAPITAL-CAPITAL LEASE Amount based on existing lease agreement with HP for computer server equipment. Adjustment to reflect actual monthly lease payments.	Increase	\$ 200



**Waterford Township
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12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
71150	RETIREE HEALTH		1,036,684	1,104,557	633,622	1,203,967	99,410	9.0 %
71250	RETIREE LIFE INSURANCE		2,040	2,268	1,615	2,268	0	0.0 %
71450	RETIREE DENTAL INSURANCE		66,958	69,068	34,551	69,068	0	0.0 %
71550	RETIREE OPTICAL INSUR.		1,797	4,000	600	4,000	0	0.0 %
Total	RETIREE BENEFITS		\$1,107,479	\$1,179,893	\$670,388	\$1,279,303	\$99,410	8.43 %



Charter Township of Waterford
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LINE ITEM DETAIL

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Increase

\$ 99,410

Projected Retiree Health Care Cost Gen. Fund.



**Waterford Township
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12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		353,127	365,420	165,000	365,420	0	0.0	%
70300	WAGES-PT. TIME/TEMP.		0	16,000	310	16,000	0	0.0	%
70900	OVERTIME		0	0	0	500	500	500.0	%
71000	FICA		28,474	29,179	12,515	29,217	38	0.1	%
71100	HEALTH INSURANCE		25,814	24,315	13,051	25,087	772	3.2	%
71200	LIFE INSURANCE		1,489	1,994	748	1,994	0	0.0	%
71300	DB - RETIREMENT		84,186	75,713	42,093	67,549	-8,164	-10.8	%
71350	RETIREE HLTH TRUST CONTRIB		1,800	12,300	12,300	18,450	6,150	50.0	%
71400	DENTAL INSURANCE		6,409	6,640	3,204	6,729	89	1.3	%
71750	LONG TERM DISABILITY		1,019	843	390	843	0	0.0	%
71780	DEFINED CONTRIB - EMPLOYER		7,992	8,197	3,783	8,197	0	0.0	%
72700	SUPPLIES - OFFICE		7,136	7,000	1,909	7,000	0	0.0	%
72800	SUPPLIES - POSTAGE		13,830	21,000	8,499	21,000	0	0.0	%
80600	SERV-CTY COMPU/TREAS.		0	5,200	5,137	5,200	0	0.0	%
86300	TAX BILLING EXP.		8,586	11,000	1,710	11,000	0	0.0	%
88000	LEGAL NOTICES		0	100	0	100	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		943	1,213	507	1,213	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP		276	500	107	500	0	0.0	%
95500	MEMBERSHIPS & DUES		770	770	338	770	0	0.0	%
96000	TRAVEL & MEALS		140	200	40	200	0	0.0	%
96100	CONFERENCES & TRAINING		0	700	0	700	0	0.0	%
97340	CAPITAL - CAPITAL LEASE		1,462	1,462	731	1,462	0	0.0	%
Total	TREASURER'S OFFICE		\$543,452	\$589,746	\$272,372	\$589,131	-\$615	-0.10	%



**Waterford Township
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12550 INFORMATION SYSTEMS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		213,717	222,998	100,435	269,998	47,000	21.1	%
70900	OVERTIME		2,600	4,000	974	4,000	0	0.0	%
71000	FICA		16,965	17,060	7,457	20,960	3,900	22.9	%
71100	HEALTH INSURANCE		21,792	32,417	15,524	50,829	18,412	56.8	%
71200	LIFE INSURANCE		1,143	1,351	573	1,751	400	29.6	%
71350	RETIREE HLTH TRUST CONTRIB		900	6,150	6,150	9,225	3,075	50.0	%
71400	DENTAL INSURANCE		3,845	3,984	1,923	5,383	1,399	35.1	%
71750	LONG TERM DISABILITY		624	518	252	618	100	19.3	%
71780	DEFINED CONTRIB - EMPLOYER		26,043	25,734	11,877	30,434	4,700	18.3	%
72700	SUPPLIES - OFFICE		235	400	32	400	0	0.0	%
72800	SUPPLIES - POSTAGE		17	100	71	100	0	0.0	%
76400	SUPPLIES-TOOLS		0	100	0	100	0	0.0	%
77400	SUPPLIES-GAS & OIL		0	300	0	300	0	0.0	%
86000	MILEAGE		56	150	0	50	-100	-66.7	%
89400	PUB. UTIL.-TELEPHONE		2,546	3,000	1,179	3,000	0	0.0	%
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		258	258	129	258	0	0.0	%
Total	INFORMATION SYSTEMS		\$290,741	\$328,875	\$146,576	\$407,761	\$78,886	23.99	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

12550

Information Systems

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Increase

\$ 78,986

Salaries for four full-time IT staff positions, including 1 additional staff position, Desktop Support Analyst, not present in 2015. Figures provided by Payroll & Benefits department.

86000

MILEAGE

Decrease

\$ 100

Based on actual usage trends.



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12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200	SALARIES		339,981	367,990	166,657	404,761	36,771	10.0 %
70300	WAGES-PT. TIME/TEMP.		4,922	16,500	2,296	16,500	0	0.0 %
70900	OVERTIME		29,368	25,000	22,193	20,000	-5,000	-20.0 %
71000	FICA		30,057	31,000	14,416	33,756	2,756	8.9 %
71100	HEALTH INSURANCE		68,672	80,000	34,053	92,005	12,005	15.0 %
71200	LIFE INSURANCE		1,627	1,776	802	1,785	9	0.5 %
71300	DB - RETIREMENT		127,902	115,027	63,951	91,899	-23,128	-20.1 %
71350	RETIREE HLTH TRUST CONTRIB		2,400	15,375	15,375	23,063	7,688	50.0 %
71400	DENTAL INSURANCE		8,652	8,652	4,326	10,384	1,732	20.0 %
71750	LONG TERM DISABILITY		1,193	950	469	950	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		0	0	0	4,709	4,709	4,709.0 %
72000	TUITION REIMBURSEMENT		0	0	0	2,000	2,000	2,000.0 %
72700	SUPPLIES - OFFICE		141	500	190	500	0	0.0 %
72800	SUPPLIES - POSTAGE		0	200	0	200	0	0.0 %
76000	SUPPLIES-OPERATING		9,640	10,000	4,145	10,000	0	0.0 %
76400	SUPPLIES-TOOLS		1,587	3,000	1,096	2,500	-500	-16.7 %
77400	SUPPLIES-GAS & OIL		12,206	15,000	3,757	15,000	0	0.0 %
77700	SUPPLIES-UNIFORMS		3,231	3,000	1,598	3,000	0	0.0 %
78100	SUPPLIES-R&M-BLDG		11,170	10,000	3,311	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		1,130	6,000	289	4,000	-2,000	-33.3 %
78300	SUPPLIES-R&M-GROUNDS		20,615	25,000	20,642	25,000	0	0.0 %
78310	SUPPLIES - R&M CEMETERIES		4,396	9,000	3,018	7,500	-1,500	-16.7 %
78600	SUPPLIES-R&M-VEHICLE		16,737	10,000	9,390	13,000	3,000	30.0 %
81300	PHYSICAL EXAMS		0	100	0	100	0	0.0 %
84500	SERVICES - OTHER PROF.		301	3,000	400	1,750	-1,250	-41.7 %
86100	VEHICLE EXPENSES		0	0	288	8,500	8,500	8,500.0 %
89000	PUBLIC UTILITIES		113,053	150,000	53,207	125,000	-25,000	-16.7 %
89400	PUB. UTIL.-TELEPHONE		11,377	9,000	2,193	9,000	0	0.0 %
92120	CONTR. R&M-RADIO		0	1,000	0	400	-600	-60.0 %
92130	CONTR R&M-VEHICLE		9,145	12,000	1,339	10,000	-2,000	-16.7 %
92170	CONTR R&M-OFFICE EQUIP		0	400	0	400	0	0.0 %
92190	CONTR R&M-BUILDING		74,178	170,000	27,931	102,000	-68,000	-40.0 %
92210	CONTR R&M-GROUNDS		45,319	50,000	16,076	50,000	0	0.0 %
92215	CONTRACT R&M - CEMETERIES		17,037	15,000	6,245	15,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		300	500	465	500	0	0.0 %



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95500	MEMBERSHIPS & DUES	393	400	393	400	0	0.0	%
96000	TRAVEL & MEALS	0	100	0	100	0	0.0	%
96100	CONFERENCES & TRAINING	0	500	0	500	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97130	CAPITAL - RADIO EQUIP	0	500	0	500	0	0.0	%
97136	CAPITAL - VEHICLES	0	40,000	33,510	0	-40,000	-100.0	%
Total	FACILITIES/OPERATION	\$966,728	\$1,206,970	\$514,023	\$1,117,162	-\$89,808	-7.44	%



Charter Township of Waterford
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LINE ITEM DETAIL

12650

Facilities and Operations

Expense

70200	SALARIES Add a new FT Employee	Increase	\$ 36,771
70900	OVERTIME New FT Employee will require less OT	Decrease	\$ 5,000
71100	HEALTH INSURANCE New FT Employee	Increase	\$ 12,005
71300	DB-RETIREMENT Actuary determined contribution	Decrease	\$ 23,128
71350	RETIREE HLTH TRUST CONTRIB Trending	Increase	\$ 7,688
86100	VEHICLE EXPENSE New Vehicle Lease	Increase	\$ 8,500
89000	PUBLIC UTILITIES Trending	Decrease	\$ 25,000
92190	CONTR R&M-BUILDING Projects Completed	Decrease	\$ 68,000
97136	CAPITAL-VEHICLES Purchases completed	Decrease	\$ 40,000



Waterford Township
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14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200	SALARIES		507,025	554,001	239,487	521,087	-32,914	-5.9 %
70300	WAGES-PT. TIME/TEMP.		23,529	25,150	3,424	25,150	0	0.0 %
70500	BRD MEMBER FEES-PLANNING		1,860	1,600	300	1,600	0	0.0 %
70560	FEES - ZONING BOARD		780	1,600	0	2,940	1,340	83.8 %
70900	OVERTIME		2,188	3,000	0	3,000	0	0.0 %
71000	FICA		42,419	45,008	18,067	40,092	-4,916	-10.9 %
71100	HEALTH INSURANCE		112,118	117,030	55,273	119,275	2,245	1.9 %
71200	LIFE INSURANCE		2,225	2,836	1,158	2,736	-100	-3.5 %
71300	DB - RETIREMENT		141,102	126,899	70,551	100,562	-26,337	-20.8 %
71350	RETIREE HLTH TRUST CONTRIB		2,700	20,500	20,500	30,750	10,250	50.0 %
71400	DENTAL INSURANCE		9,036	10,357	4,999	11,438	1,081	10.4 %
71750	LONG TERM DISABILITY		1,389	1,216	577	1,224	8	0.7 %
71780	DEFINED CONTRIB - EMPLOYER		8,107	13,057	5,350	18,040	4,983	38.2 %
72700	SUPPLIES - OFFICE		2,216	1,500	1,435	1,700	200	13.3 %
72800	SUPPLIES - POSTAGE		2,974	2,000	2,071	2,200	200	10.0 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,010	1,000	1,295	1,400	400	40.0 %
77400	SUPPLIES-GAS & OIL		3,180	6,500	1,270	6,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		5,482	4,000	15	4,000	0	0.0 %
84500	SERVICES - OTHER PROF.		10,845	2,000	667	2,000	0	0.0 %
86000	MILEAGE		0	100	0	100	0	0.0 %
86100	VEHICLE EXPENSES		0	0	0	5,300	5,300	5,300.0 %
88000	LEGAL NOTICES		1,044	1,000	753	1,700	700	70.0 %
88200	PRINTING & PUBLISHING		3,598	1,000	149	1,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		2,849	3,000	1,509	3,000	0	0.0 %
92130	CONTR R&M-VEHICLE		3,137	5,000	166	5,000	0	0.0 %
92140	CONTR R&M-COMPUTER		0	4,800	2,680	4,800	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		2,257	3,200	1,005	3,200	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	100	0	500	400	400.0 %
95500	MEMBERSHIPS & DUES		345	1,000	0	1,000	0	0.0 %
96000	TRAVEL & MEALS		306	750	298	750	0	0.0 %
96100	CONFERENCES & TRAINING		5,503	5,000	1,218	7,000	2,000	40.0 %
97132	CAPITAL - OFFC EQUIP		229	500	0	500	0	0.0 %
Total	DEVELOPMENT SERVICES		\$899,454	\$964,704	\$434,217	\$929,544	-\$35,160	-3.64 %



Charter Township of Waterford
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LINE ITEM DETAIL

14100 Development Services

Expense

70200	SALARIES	Decrease	\$ 32,914
	Due to retirement of previous Director and subsequent restructuring of Department.		
70560	FEES-ZONING BOARD	Increase	\$ 1,340
	Due to additional meetings to growing number of requests		
71000	FICA	Decrease	\$ 4,916
	Due to retirement of previous Director and subsequent restructuring of Department.		
71100	HEALTH INSURANCE	Increase	\$ 2,245
	Due to retirement of previous Director and subsequent restructuring of Department.		
71200	LIFE INSURANCE	Decrease	\$ 100
	Due to retirement of previous Director and subsequent restructuring of Department.		
71300	DB-RETIREMENT	Decrease	\$ 26,337
	Due to retirement of previous Director and subsequent restructuring of Department.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 10,250
	Due to retirement of previous Director and subsequent restructuring of Department.		
71400	DENTAL INSURANCE	Increase	\$ 1,081
	Due to retirement of previous Director and subsequent restructuring of Department.		
71750	LONG TERM DISABILITY	Increase	\$ 8
	Due to retirement of previous Director and subsequent restructuring of Department.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 4,983
	Due to retirement of previous Director and subsequent restructuring of Department.		
72700	SUPPLIES-OFFICE	Increase	\$ 200
	Based on increased demand for office supplies		
72800	SUPPLIES-POSTAGE	Increase	\$ 200
	Based on historic trend		
76000	SUPPLIES-OPERATING	Increase	\$ 400
	Based on historic trend		
86100	VEHICLE EXPENSE	Increase	\$ 5,300
	Based on new vehicle lease		
88000	LEGAL NOTICES	Increase	\$ 700
	Due to additional ZBA, PC, EDC meetings		



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17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
87100	BEAUTIFICATION PROGRAM		4,359	4,500	2,717	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	40,000	40,000	0	0.0 %
87700	RECYCLING PROGRAM		5,046	5,000	2,521	5,000	0	0.0 %
96410	ENVIRONMENTAL PROJECTS		10,395	16,000	0	18,000	2,000	12.5 %
Total	COMMUNITY PROMOTIONS		\$67,300	\$73,000	\$52,739	\$75,000	\$2,000	2.74 %



Charter Township of Waterford
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LINE ITEM DETAIL

17470

Community Promotions

Expense

96410

ENVIRONMENTAL PROJECTS

Increase

\$ 2,000

Based on projects



**Waterford Township
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17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70300	WAGES-PT. TIME/TEMP.		35,432	50,000	18,868	40,000	-10,000	-20.0 %
71000	FICA		2,796	4,000	1,444	3,060	-940	-23.5 %
Total	SCHOOL CROSSING GUARDS		\$38,229	\$54,000	\$20,312	\$43,060	-\$10,940	-20.26 %



Charter Township of Waterford
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LINE ITEM DETAIL

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Decrease

\$ 10,000

Based on staffing adj. and trending.



**Waterford Township
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19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
85600		CONTINGENCY	0	200,000	0	200,000	0	0.0 %
99012		PRINC EXP -2012 REFUNDING BOND	0	107,932	0	111,305	3,373	3.1 %
99203		INTR EXP - 2012 REFUNDING BOND	23,370	22,135	11,067	20,250	-1,885	-8.5 %
99300		AGENT FEES	22	25	0	25	0	0.0 %
99903		TRANSFER - FIRE FUND	1,775,000	1,977,500	1,977,500	1,977,500	0	0.0 %
99904		TRANSFER - POLICE FUND	5,125,000	5,375,000	5,375,000	5,775,000	400,000	7.4 %
99908		TRANSFER-CEMETERY FUND	5,000	10,000	10,000	10,000	0	0.0 %
99911		TRANSFER - IMPRV. REVL.	415,000	195,000	195,000	135,000	-60,000	-30.8 %
99913		INTEREST - DPW BUILDING	44,792	40,908	40,908	38,879	-2,029	-5.0 %
99914		TRANSFER - PARKS & REC	0	300,000	300,000	275,000	-25,000	-8.3 %
99916		TRANSF - PRINC. DPW BUILDING	63,763	67,646	67,646	69,675	2,029	3.0 %
99918		TRANSFER - WORKERS COMP	5,000	10,000	10,000	10,000	0	0.0 %
Total		TRANSFERS T/OTHER FUNDS	\$7,456,947	\$8,306,146	\$7,987,121	\$8,622,634	\$316,488	3.81 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

99904	TRANSFER-POLICE FUND Increased Transfer from Gen. Fund to Police Fund.	Increase	\$ 400,000
99911	TRANSFER-IMPRV. REVL. Decreased Transfer from Gen. Fund to Improvement Revolving Fund.	Decrease	\$ 60,000
99914	TRANSFER-OTHER FUNDS Decreased Transfer from Gen. Fund to Parks and Rec. Fund.	Decrease	\$ 25,000



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20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
40600	MILLAGE I		-1,888,996	-1,900,746	-1,900,747	-1,924,960	-24,214	1.3	%
40700	MILLAGE II		-1,888,996	-1,900,746	-1,900,747	-1,924,960	-24,214	1.3	%
40900	MILLAGE III		-1,189,913	-1,197,319	-1,197,319	-1,212,725	-15,406	1.3	%
53300	FEDERAL GRANT		-3,196,834	-2,456,883	-1,081,892	0	2,456,883	-100.0	%
56700	STATE GRANT REV-PONT FIRE		-117,289	-18,685	-17,309	0	18,685	-100.0	%
60210	FEES - EXEMPT HOUSING		-8,628	-8,600	0	-8,600	0	0.0	%
60340	FEES - COST RECOVERY ORD.		-6,610	-8,000	-5,580	-8,000	0	0.0	%
60342	FEES - CLASS REGISTRATION		-57,150	-50,000	-24,390	-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	-6,484,167	-284,167	4.6	%
62710	CHARGE-EMS FEES		-1,725,760	-1,600,000	-874,705	-1,600,000	0	0.0	%
64100	SALES - ASSETS		-4,434	-54,000	-14,432	-25,000	29,000	-53.7	%
66400	INTEREST REVENUE		-45,568	-26,493	-15,836	-35,410	-8,917	33.7	%
67402	CONTRIB-GENERAL FUND		-1,775,000	-1,977,500	-1,977,500	-1,977,500	0	0.0	%
67411	CONTRIB-FIRE PREVENTION		-5,404	-10,000	-303	0	10,000	-100.0	%
68700	REFUNDS-REBATES-REIMBURSEMENTS		-2,210	0	0	-10	-10	-10.0	%
69400	REVENUE - OTHER		-58,653	-50,000	-17,594	-50,000	0	0.0	%
Total	FIRE DEPARTMENT REVENUES		-\$18,381,446	-\$17,668,972	-\$12,233,354	-\$15,511,332	\$2,157,640	-12.21	%



Charter Township of Waterford
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LINE ITEM DETAIL

20601 Fire Department

Revenue

53300	FED. GRANTS-REV Federal SAFER Grant expired	Decrease	\$ 2,456,883
64100	SALES-ASSETS Less assets projected to sell	Decrease	\$ 29,000
67411	CONTRIB-FIRE PREVENTION No anticipated contributions	Decrease	\$ 10,000
62704	CHARGE-FIRE PROTECT/PONTIAC 5% Escalator City of Pontiac Fire Services Contract	Increase	\$ 284,167



Waterford Township
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20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200		SALARIES	8,440,820	8,732,343	3,954,895	7,060,729	-1,671,614	-19.1 %
70300		WAGES-PT. TIME/TEMP.	233	1,000	0	45,000	44,000	4,400.0 %
70900		OVERTIME	926,024	1,054,260	432,334	862,550	-191,710	-18.2 %
71000		FICA	732,549	696,501	331,088	610,573	-85,928	-12.3 %
71100		HEALTH INSURANCE	1,678,360	1,545,114	765,420	1,319,752	-225,362	-14.6 %
71150		FIRE - RETIREE HEALTH	649,652	760,470	420,608	829,000	68,530	9.0 %
71200		LIFE INSURANCE	35,759	35,833	17,871	26,650	-9,183	-25.6 %
71250		RETIREE LIFE INSURANCE	502	432	278	450	18	4.2 %
71300		DB - RETIREMENT	1,864,598	1,795,020	932,299	1,659,096	-135,924	-7.6 %
71350		RETIREE HLTH TRUST CONTRIB	19,500	131,190	131,190	196,785	65,595	50.0 %
71400		DENTAL INSURANCE	175,489	184,844	85,662	131,888	-52,956	-28.6 %
71450		RETIREE DENTAL INSURANCE	23,517	20,493	13,242	20,500	7	0.0 %
71550		RETIREE OPTICAL INSUR.	300	1,750	300	1,750	0	0.0 %
71600		WORKER'S COMP	175,197	132,500	99,925	143,000	10,500	7.9 %
71750		LONG TERM DISABILITY	19,735	13,208	10,091	13,200	-8	-0.1 %
71782		DEFINED CONTRIB 2 - EMPLOYER	608,398	634,160	289,837	535,346	-98,814	-15.6 %
71792		RETIREE HSA - EMPLOYER CONTRIB	152,104	158,541	72,459	133,835	-24,706	-15.6 %
71800		FIREMEN FOOD ALLOWANCE	175,066	147,500	0	127,500	-20,000	-13.6 %
71900		UNEMPLOYMENT COMP INSUR	242,364	201,947	77,857	0	-201,947	-100.0 %
72000		TUITION REIMBURSEMENT	0	10,325	10,325	10,000	-325	-3.1 %
72700		SUPPLIES - OFFICE	5,220	6,000	3,503	6,000	0	0.0 %
76000		SUPPLIES-OPERATING	755	4,000	958	4,000	0	0.0 %
76200		SUPPLIES-COMPUTER	169	3,000	0	4,700	1,700	56.7 %
76500		FIRE TRAINING-IN HOUSE	12,439	15,000	5,047	13,000	-2,000	-13.3 %
76700		FIRE INVESTIGATION	4,701	12,000	839	10,000	-2,000	-16.7 %
76800		SUPPLIES & TRAINING-EMS	99,318	110,000	34,891	125,000	15,000	13.6 %
77400		SUPPLIES-GAS & OIL	127,987	117,500	45,566	125,000	7,500	6.4 %
77700		SUPPLIES-UNIFORMS	21,774	30,000	20,934	30,500	500	1.7 %
78100		SUPPLIES-STATIONS	21,839	20,000	11,389	26,500	6,500	32.5 %
78600		SUPPLIES-R&M-APPARATUS	121,552	120,000	80,768	143,000	23,000	19.2 %
80100		SERVICES-LAUNDRY	0	100	0	100	0	0.0 %
81300		PHYSICAL EXAMS	26,089	20,000	10,198	30,000	10,000	50.0 %
84100		SERVICES - LEGAL	20,713	15,000	16,729	35,000	20,000	133.3 %
84200		SERVICES - AUDITING	6,300	6,300	6,300	6,500	200	3.2 %
84500		SERVICES - OTHER PROF.	155,599	155,000	77,304	157,000	2,000	1.3 %



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84600	SERVICES - CIVIL SERVICE	5,865	7,000	371	5,000	-2,000	-28.6	%
84700	SERVICES - VOLUN FIREMEN	2,283	3,000	240	3,000	0	0.0	%
85600	CONTINGENCY	0	20,000	0	50,000	30,000	150.0	%
86100	VEHICLE & APPARATUS EXPENSE	173,231	142,042	142,042	142,042	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	21,733	18,500	7,162	18,000	-500	-2.7	%
88500	INSURANCE	162,773	184,920	171,671	187,000	2,080	1.1	%
89000	PUBLIC UTILITIES	196,274	155,000	96,109	169,000	14,000	9.0	%
89400	PUB. UTIL.-TELEPHONE	19,197	20,000	8,912	23,000	3,000	15.0	%
92110	R&M-TELEPHONE	1,782	1,500	891	1,300	-200	-13.3	%
92120	R&M-FIRE RADIOS	2,052	4,500	1,896	5,000	500	11.1	%
92130	CONTR R&M-APPARATUS	78,568	92,500	37,500	120,000	27,500	29.7	%
92140	CONTR R&M-COMPUTER	9,256	15,000	7,403	16,600	1,600	10.7	%
92170	CONTR R&M-OFFICE EQUIP	355	500	214	500	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	79,622	75,000	26,600	81,000	6,000	8.0	%
92200	R&M-FIRE GEAR EQUIPMENT	13,789	18,000	10,073	22,000	4,000	22.2	%
92230	R & M-SCBA SELF CONT BREATH AP	30,818	34,000	15,546	25,000	-9,000	-26.5	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	0	0	1,360	1,360	1,360.0	%
95500	MEMBERSHIPS & DUES	6,273	9,500	5,851	10,000	500	5.3	%
96000	TRAVEL & MEALS	521	1,500	1,311	2,000	500	33.3	%
96100	CONFERENCES & TRAINING	10,741	8,000	1,187	8,000	0	0.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	5,026	2,500	168	7,500	5,000	200.0	%
96500	TAX ROLL ADJUSTMENTS	24,634	38,682	8,692	35,000	-3,682	-9.5	%
97106	CAPITAL - BLDG IMRPV	0	50,000	0	50,000	0	0.0	%
97107	CAP - FACIL & OTHER IMPR/PONT	7,560	18,685	18,682	0	-18,685	-100.0	%
97127	CAPITAL - SCBA SELF CON BREATH	0	0	0	10,000	10,000	10,000.0	%
97130	CAPITAL - FIRE RADIOS	4,846	3,000	72	5,000	2,000	66.7	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	19,953	20,000	17,070	23,000	3,000	15.0	%
97132	CAPITAL - FURN & OFFICE EQUIP	0	0	0	988	988	988.0	%
97133	CAPITAL - COMPUTER EQUIP	1,320	1,500	0	4,000	2,500	166.7	%
97340	CAPITAL - CAPITAL LEASE	3,482	3,000	1,741	3,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	0	50,000	0	50,000	0	0.0	%
Total	FIRE DEPARTMENT	\$17,426,578	\$17,889,161	\$8,541,509	\$15,522,195	-\$2,366,966	-13.23	%



Charter Township of Waterford
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LINE ITEM DETAIL

20630

Fire Department

Expense

70200	SALARIES Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 1,671,614
70300	WAGES-PT. TIME/TEMP Part Time Mechanic wages	Increase	\$ 44,000
70900	OVERTIME Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 191,710
71000	FICA Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 85,928
71100	HEALTH INSURANCE Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 255,362
71150	RETIREE HEALTH Trends	Increase	\$ 68,530
71300	DB-RETIREMENT Actuary contribution rate decreased.	Decrease	\$ 135,924
71350	RETIREE HLTH TRUST CONTRIB Larger contribution to help offset liability	Increase	\$ 65,595
71400	DENTAL INSURANCE Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 52,956
71600	WORKER'S COMP Trends	Increase	\$ 10,500
71782	DEFINED CONTRIB 2-EMPLOYER Loss of Federal SAFER Grant funding.	Decrease	\$ 98,814
71792	RETIREE HSA-EMPLOYER CONTRIB Loss of Federal SAFER Grant funded positions.	Decrease	\$ 24,706
71800	FIREMEN FOOD ALLOWANCE Loss of SAFER funding, and elimination of 3 permanent positions.	Decrease	\$ 20,000
71900	UNEMPLOYMENT COMP INSUR Federal SAFER Grant period ended.	Decrease	\$ 201,947
76800	SUPPLIES-EMER. MEDICAL Trends	Increase	\$ 15,000



Charter Township of Waterford
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LINE ITEM DETAIL

20630

Fire Department

Expense

78600	SUPPLIES-R&M-VEHICLE Trends.	Increase	\$ 23,000
81300	PHYSICAL EXAMS Trends.	Increase	\$ 10,000
84100	SERVICES-LEGAL Trends.	Increase	\$ 20,000
85600	CONTINGENCY Adjusted in 2015. Reset to original 2015 amount.	Increase	\$ 30,000
89000	PUBLIC UTILITIES Trends.	Increase	\$ 14,000
92130	CONTR R&M-VEHICLE Trends.	Increase	\$ 27,500
97107	CAPITAL-FACIL & OTHER IMPR No Grant project scheduled at this time.	Decrease	\$ 18,685
97127	CAPITAL-OPER EQUIP Replacement of older SCBA.	Increase	\$ 10,000



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20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
40600	MILLAGE I		-2,833,418	-2,827,514	-2,851,045	-2,887,440	-59,926	2.1 %
40700	MILLAGE II		-2,833,418	-2,827,514	-2,851,045	-2,887,440	-59,926	2.1 %
53300	FED GRANT - POLICE		-121,966	-135,250	-16,137	-85,000	50,250	-37.2 %
56700	STATE GRANT - POLICE.		-75,436	-50,000	-14,151	-50,000	0	0.0 %
57000	OMNIBUS FORFEITURE FUNDS		-5,753	-7,000	-3,360	-5,000	2,000	-28.6 %
57700	LIQUOR LICENSE REBATE		-35,663	-35,000	-385	-35,500	-500	1.4 %
58000	N.E.T. REIMBURSEMENT		-9,742	-10,000	0	0	10,000	-100.0 %
60120	FEES - ALARM ORDINANCE		-20,825	-20,000	-8,875	-20,000	0	0.0 %
60130	FEES - ABANDON AUTOS		-7,705	-4,000	-14,900	-7,000	-3,000	75.0 %
60210	FEES - EXEMPT HOUSING		-9,842	-10,300	0	-10,500	-200	1.9 %
60340	FEES - COST RECOVERY ORD.		-46,460	-46,000	-21,875	-46,000	0	0.0 %
60350	FEES - WARRANT		-100	-250	-20	-100	150	-60.0 %
62900	CHARGE-MISC. SERVICES		-51,374	-45,000	-18,467	-45,000	0	0.0 %
64100	SALES - ASSETS		-3,597	-5,500	-16,546	-7,500	-2,000	36.4 %
64700	SALES - CONFISC. PROP.		0	-500	-471	0	500	-100.0 %
66400	INTEREST REVENUE		-55,900	-29,142	-18,353	-38,962	-9,820	33.7 %
67402	CONTRIB-GENERAL FUND		-5,125,000	-5,375,000	-5,375,000	-5,775,000	-400,000	7.4 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-250	0	-250	0	0.0 %
69000	HOLD TAGS		-42,175	-50,000	-14,145	-50,000	0	0.0 %
69350	REVENUE - SCHOOLS LIAISON		-90,679	-135,250	-26,968	-180,000	-44,750	33.1 %
69400	REVENUE - OTHER		-21,315	-15,000	-13,575	-18,000	-3,000	20.0 %
Total	POLICE DEPARTMENT REVENUE		-\$11,390,368	-\$11,628,470	-\$11,265,318	-\$12,148,692	-\$520,222	4.47 %



Charter Township of Waterford
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LINE ITEM DETAIL

20701

Police Department

Revenue

53300	FED. GRANTS-REV Federal contribution less in 2016	Decrease	\$ 50,250
58000	N.E.T. REIMBURSEMENT Not participating in consortium in 2016	Decrease	\$ 10,000
66400	INTEREST REVENUE Higher yield	Increase	\$ 9,820
67402	CONTRIB-GENERAL FUND Increase contribution from General Fund	Increase	\$ 400,000
69350	REVENUE-SCHOOLS LIAISON WSD contribution increase	Increase	\$ 44,750



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20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200		SALARIES	4,306,123	4,529,935	1,906,690	4,691,190	161,255	3.6 %
70300		WAGES-PT. TIME/TEMP.	359,640	369,522	152,935	345,000	-24,522	-6.6 %
70900		OVERTIME	322,866	375,000	173,725	375,000	0	0.0 %
70901		COURT TIME	25,882	60,000	7,056	40,000	-20,000	-33.3 %
71000		FICA	389,918	408,079	168,101	417,016	8,937	2.2 %
71100		HEALTH INSURANCE	766,847	760,404	364,516	851,536	91,132	12.0 %
71150		RETIREE HEALTH	1,721,975	1,873,989	973,204	2,042,648	168,659	9.0 %
71200		LIFE INSURANCE	12,262	19,781	6,222	20,819	1,038	5.2 %
71250		RETIREE LIFE INSURANCE	697	540	365	540	0	0.0 %
71300		DB - RETIREMENT	1,718,611	1,645,320	859,306	1,650,271	4,951	0.3 %
71350		RETIREE HLTH TRUST CONTRIB	19,200	145,540	145,540	218,310	72,770	50.0 %
71400		DENTAL INSURANCE	81,071	85,653	40,908	91,514	5,861	6.8 %
71450		RETIREE DENTAL INSURANCE	46,658	48,230	23,974	48,230	0	0.0 %
71500		OPTICAL INSURANCE	12,279	7,755	4,017	12,450	4,695	60.5 %
71550		RETIREE OPTICAL INSUR.	688	1,000	300	1,000	0	0.0 %
71600		WORKER'S COMP	53,762	100,000	79,447	100,000	0	0.0 %
71750		LONG TERM DISABILITY	11,583	9,719	4,585	10,298	579	6.0 %
71780		DEFINED CONTRIB - EMPLOYER	31,214	40,702	18,435	43,481	2,779	6.8 %
71782		DEFINED CONTRIB 2 - EMPLOYER	0	5,900	0	6,000	100	1.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	1,480	0	0	-1,480	-100.0 %
72000		TUITION REIMBURSEMENT	9,170	5,100	5,273	9,000	3,900	76.5 %
72700		SUPPLIES - OFFICE	5,184	8,000	1,947	7,000	-1,000	-12.5 %
72800		SUPPLIES - POSTAGE	-429	2,500	628	2,700	200	8.0 %
72900		SUPPLIES - COPY MACHINE	1,500	2,000	0	2,000	0	0.0 %
76000		SUPPLIES-OPERATING	28,239	23,500	8,322	23,500	0	0.0 %
76200		SUPPLIES-COMPUTER	5,886	6,000	4,576	7,000	1,000	16.7 %
76600		SUPPLIES-CRIME PREVENTION	5,988	500	0	500	0	0.0 %
76700		SUPPLIES-ENFORCEMENT	1,078	14,000	0	9,500	-4,500	-32.1 %
77400		SUPPLIES-GAS & OIL	130,078	132,500	40,165	130,000	-2,500	-1.9 %
77700		SUPPLIES-UNIFORMS	30,460	39,500	18,301	35,000	-4,500	-11.4 %
78100		SUPPLIES-R&M-BLDG	11,544	8,000	4,405	9,000	1,000	12.5 %
78600		SUPPLIES-R&M-VEHICLE	81,213	60,000	23,812	54,000	-6,000	-10.0 %
81300		PHYSICAL EXAMS	12,120	12,000	713	10,000	-2,000	-16.7 %
84100		SERVICES - LEGAL	253,461	163,500	132,833	185,000	21,500	13.1 %
84200		SERVICES - AUDITING	5,460	5,460	5,460	5,750	290	5.3 %



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84500	SERVICES - OTHER PROF.	610	500	0	500	0	0.0	%
84600	SERVICES - CIVIL SERVICE	1,069	7,000	4,872	7,000	0	0.0	%
85600	CONTINGENCY	0	50,000	0	50,000	0	0.0	%
86100	VEHICLE EXPENSE	20	0	0	15,000	15,000	15,000.0	%
86500	PRISONER CARE	0	7,000	0	5,000	-2,000	-28.6	%
86800	COMPUTER-LICENSING & CONSULT	29,635	25,000	7,514	19,405	-5,595	-22.4	%
88200	PRINTING & PUBLISHING	2,904	5,000	2,064	5,000	0	0.0	%
88500	INSURANCE	301,014	345,270	317,482	348,724	3,454	1.0	%
89000	PUBLIC UTILITIES	81,083	75,000	39,088	78,000	3,000	4.0	%
89400	PUB. UTIL.-TELEPHONE	26,557	25,000	13,143	26,000	1,000	4.0	%
92110	CONTR R&M-TELEPHONE	5,552	6,000	2,311	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	811	3,000	79	2,500	-500	-16.7	%
92130	CONTR R&M-VEHICLE	38,712	45,000	25,789	45,000	0	0.0	%
92140	CONTR R&M-COMPUTER	84,288	95,000	55,329	105,240	10,240	10.8	%
92170	CONTR R&M-OFFICE EQUIP	4,581	3,800	2,584	3,800	0	0.0	%
92190	CONTR R&M-BUILDING	18,325	25,000	6,101	25,000	0	0.0	%
95500	MEMBERSHIPS & DUES	5,535	3,200	758	3,200	0	0.0	%
96000	TRAVEL & MEALS	3,434	6,500	1,754	5,000	-1,500	-23.1	%
96100	CONFERENCES & TRAINING	7,019	14,500	4,238	10,000	-4,500	-31.0	%
96320	COMMUNITY PROMOTIONS	0	2,000	0	2,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	28,099	50,237	9,915	36,673	-13,564	-27.0	%
96700	DRUG ENFORCEMENT EXPENSES	0	3,500	0	1,500	-2,000	-57.1	%
97102	CAPITAL - LAND IMPRV.	0	6,000	0	2,500	-3,500	-58.3	%
97106	CAPITAL - BLDG IMRPV	17,595	35,000	0	28,000	-7,000	-20.0	%
97131	CAPITAL - OPER EQUIP	42,834	32,000	846	30,000	-2,000	-6.3	%
97133	CAPITAL - COMPUTER EQUIP	83,944	44,375	4,536	30,000	-14,375	-32.4	%
97136	CAPITAL - VEHICLES	49,690	105,000	5,716	0	-105,000	-100.0	%
97139	CAPITAL - TELEPHONE EQUIP	0	5,000	0	5,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	18,144	9,000	3,767	18,000	9,000	100.0	%
Total	POLICE DEPARTMENT	\$11,313,686	\$12,004,991	\$5,683,646	\$12,369,295	\$364,304	3.03	%



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LINE ITEM DETAIL

20730

Police Department

Expense

70200	SALARIES Contractual raises	Increase	\$ 161,255
70300	WAGES-PT. TIME/TEMP Reduction of PT staff	Decrease	\$ 24,522
70901	COURT TIME Scheduling changes	Decrease	\$ 20,000
71100	HEALTH INSURANCE Increased costs	Increase	\$ 91,132
71150	RETIREE HEALTH Increased costs	Increase	\$ 168,659
71350	RETIREE HLTH TRUST CONTRIB Increased costs	Increase	\$ 72,770
84100	SERVICES-LEGAL Increased costs	Increase	\$ 21,500
86100	VEHICLE EXPENSE Fleet repairs	Increase	\$ 15,000
92140	CONTR R&M-COMPUTER Upgrades	Increase	\$ 10,240
96500	TAX ROLL ADJUSTMENTS Tax adjustment	Decrease	\$ 13,564
97133	CAPITAL-COMPUTER EQUIPMENT Decreased purchases	Decrease	\$ 14,375
97136	CAPITAL-VEHICLES Financing future purchases	Decrease	\$ 105,000



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20801 POLICE RETRICTED USE REV

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
57300	CRIMINAL JUSTICE		-9,968	-13,000	-5,255	-13,000	0	0.0 %
57350	PSAP TRAINING		-13,374	-10,000	-5,397	-10,000	0	0.0 %
64100	SALES-ASSETS/STATE SEIZ	MONIES	-3,090	-20,000	0	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE	MONIES	-373,246	-90,000	-192,119	-90,000	0	0.0 %
64901	FEDERAL DRUG SEIZURE	FDS	-53,624	-115,000	-58,828	-115,000	0	0.0 %
66400	INTR - ST. DRUG SEIZURE	- OPS	0	-3,312	0	-4,427	-1,115	33.7 %
Total	POLICE RETRICTED USE REV		-\$453,302	-\$251,312	-\$261,599	-\$252,427	-\$1,115	0.44 %



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20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
96300		CRIMINAL JUSTICE TRAINING	21,779	10,000	17,262	10,000	0	0.0 %
96325		COMMUNITY POLICING EXPENSES	0	10,000	0	10,000	0	0.0 %
96350		PSAP TRAINING	5,428	8,000	1,964	8,000	0	0.0 %
96400		STATE DRUG SEIZURE EXPENSE	363,367	30,000	4,296	30,000	0	0.0 %
96420		FED. DRUG SEIZURE EXP.	9,295	75,000	1,117	75,000	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	0	10,000	0	10,000	0	0.0 %
97136		CAPITAL - VEHICLES	16,944	237,000	239,609	237,000	0	0.0 %
Total	POLICE RETRICTED USE EXP		\$416,813	\$380,000	\$264,248	\$380,000	\$0	0.00 %



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20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
64401	SALES-	PERPETUAL CARE	-5,800	-5,500	-2,000	-5,500	0	0.0 %
66400	INTEREST	REVENUE	-1,273	-662	-412	-885	-223	33.7 %
67402	CONTRIB-	GENERAL FUND	-5,000	-10,000	-10,000	-10,000	0	0.0 %
Total	CEMETERY	FUND REVENUES	-\$12,073	-\$16,162	-\$12,412	-\$16,385	-\$223	1.38 %



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21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
66401	INTR. REV.-INVESTMENTS		-534	-3,500	-3,264	-9,740	-6,240	178.3 %
67421	CONTRIB-WORKERS COMP.		-5,000	-10,000	-10,000	-10,000	0	0.0 %
Total	WORKERS COMP. REVENUES		-\$5,534	-\$13,500	-\$13,264	-\$19,740	-\$6,240	46.22 %



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LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

66401

INTEREST REVENUE

Increase

\$ 6,240

Based on trending



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21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change	%	
95460		BANK SERVICE CHARGES	683	750	0	500	-250	-33.3	%
Total		WORKERS COMPENSATION	\$683	\$750	\$0	\$500	-\$250	-33.33	%



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24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual	2016 Budget	Change	% Change	
66400		INTEREST REVENUE	-772	-464	-227	-620	-156	33.6	%
Total		ECONOMIC DEV. REVENUES	-\$772	-\$464	-\$227	-\$620	-\$156	33.62	%



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24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		1,150	950	0	950	0	0.0 %
88000	LEGAL NOTICES		0	300	0	300	0	0.0 %
Total	ECONOMIC DEVELOPMENT		\$1,150	\$1,260	\$0	\$1,260	\$0	0.00 %



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24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
46905	PERMITS - RIGHT OF WAY		-23,564	-25,000	0	-25,000	0	0.0 %
58200	GRANTS - OTHER		-61,122	-18,848	0	-45,000	-26,152	138.8 %
66400	INTEREST REVENUE		-17,252	-10,597	-5,423	-14,168	-3,571	33.7 %
67402	CONTRIB-GENERAL FUND		-415,000	-195,000	-195,000	-135,000	60,000	-30.8 %
Total	IMPRV. REVL. REVENUES		-\$516,938	-\$249,445	-\$200,423	-\$219,168	\$30,277	-12.14 %



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LINE ITEM DETAIL

24601 Improvement & Revolving Fund

Revenue

58200	GRANT-OTHER Increase in Grant Project Funding.	Increase	\$ 26,152
67402	CONTRIB-GENERAL FUND Decreased contribution from General Fund.	Decrease	\$ 60,000



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24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
77200		SUPPLIES-TRAFFIC SIGNS	7,732	10,000	2,935	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	27,239	16,000	4,617	10,000	-6,000	-37.5 %
92230		REPAIR & MAINT. - PED PATHWAYS	0	1	0	1	0	0.0 %
95380		DRAINS - COUNTY ASSESSED	0	30,000	9,500	30,000	0	0.0 %
95390		DRAINS - MISC EXPENSES	0	15,000	0	15,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	17,329	10,000	730	10,000	0	0.0 %
95420		EXPENSES - SPECIAL PROJECT	41	500	0	500	0	0.0 %
95900		HESS/HATH. PK EXPENSE	0	25,000	15,900	0	-25,000	-100.0 %
96730		ROAD MATCH EXP - PONT LK RD	104,299	10,430	0	0	-10,430	-100.0 %
97000		CAPITAL - INFRASTRUCTURE	257,725	124,429	126,189	28,000	-96,429	-77.5 %
97005		CAPITAL - PED PATHWAYS	0	45,000	0	45,000	0	0.0 %
97010		CAPITAL - INFRA/PRESERVATION	0	0	0	160,000	160,000	160,000.0%
97102		CAPITAL - LAND IMPRV.	0	75,000	0	60,000	-15,000	-20.0 %
97104		CAPITAL - BUILDINGS	36,821	167,745	133,051	0	-167,745	-100.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	0	0	0	45,000	45,000	45,000.0 %
Total	IMPROVMENT REVOLVING		\$451,184	\$529,105	\$292,922	\$413,501	-\$115,604	-21.85 %



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LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

77200	SERVICES-OTHER PROF. Decreased Exp. based on projects.	Decrease	\$ 6,000
95900	HESS/HATH. PK EXPENSE Decrease based on Hess activity in P&R Fund.	Decrease	\$ 25,000
97000	CAPTIAL-INFRASTRUCTURE No LED Street Light project planned for 2016. A few smaller projects on twp. campus planned.	Decrease	\$ 106,429
97010	CAPTIAL-INFRA/PRESERVATION Twp. Campus Road repairs - sealcoating and hot patch repairs. Twp. Campus sidewalks/curb and gutter repairs.	Increase	\$ 160,000
97102	CAPTIAL-LAND IMPRV. Riverwalk north ext. if approved for DNR-Passport Grant.	Decrease	\$ 15,000
97104	CAPITAL-BUILDINGS Decreased activity. 2015 Monteith Demo costs completed.	Decrease	\$ 167,745
97139	CAPITAL-TELECOMM. EQUIPMENT Planned replacement of Twp's voicemail system.	Increase	\$ 45,000



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24701 BIKE PATH REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual	2016 Budget	Change	% Change	
66400		INTEREST REVENUE	-921	-450	-218	0	450	-100.0	%
Total		BIKE PATH REVENUES	-\$921	-\$450	-\$218	\$0	\$450	-100.00	%



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24790 BIKE PATH EXPENSES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
95460	BANK SERVICE CHARGES		0	50	0	0	-50	-100.0 %
97141	CAPITAL - BIKE PATH CONST		25,600	92,280	215	0	-92,280	-100.0 %
Total	BIKE PATH EXPENSES		\$25,600	\$92,330	\$215	\$0	-\$92,330	-100.00 %



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LINE ITEM DETAIL

24790

Bike Path Fund

Expense

97141

CAPITAL-BIKE PATH CONST

Decrease

\$ 92,280

Riverwalk North - M-59 Connector completed
2015. Bike Fund terminated at Fiscal Year End
2015.



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25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
62900	PEG FEES - COMCAST		-272,945	-169,000	-154,484	-173,553	-4,553	2.7 %
62901	PEG FEES - AT&T		0	-122,370	0	-139,051	-16,681	13.6 %
66400	INTEREST REVENUE		-5,554	-1,970	-1,901	-2,634	-664	33.7 %
67407	FRANCHISE FEES - COMCAST		-131,301	-87,085	-69,573	-95,454	-8,369	9.6 %
67409	FRANCHISE FEES - AT&T		0	-37,300	0	-39,019	-1,719	4.6 %
Total	CABLE COMMISSION REVENUES		-\$409,799	-\$417,725	-\$225,958	-\$449,711	-\$31,986	7.66 %



Charter Township of Waterford
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LINE ITEM DETAIL

25001

Cable Commission

Revenue

67407	FEES-FRANCHISE Comcast	Increase	\$ 8,369
67409	FEES-FRANCHISE AT&T	Increase	\$ 1,719
66400	INTEREST REVENUE Based on trending	Increase	\$ 664
62900	REVENUE-OTHER Comcast PEG Fees	Increase	\$ 4,553
62901	PEG FEES - AT&T AT&T PEG Fees	Increase	\$ 16,681



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25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70300		WAGES-PT. TIME/TEMP.	38,533	31,636	14,353	36,883	5,247	16.6	%
70570		CABLE COMM. PER DIEM FEES	750	1,260	600	1,080	-180	-14.3	%
71000		FICA	3,087	2,421	1,098	2,822	401	16.6	%
72700		SUPPLIES - OFFICE	172	450	51	460	10	2.2	%
72800		SUPPLIES - POSTAGE	137	100	0	100	0	0.0	%
73100		SUPPLIES-BOOKS,MAGS,ECT	0	50	0	50	0	0.0	%
76000		SUPPLIES-OPERATING	773	350	0	350	0	0.0	%
77400		SUPPLIES-GAS & OIL	256	300	89	0	-300	-100.0	%
84100		SERVICES - LEGAL	12,074	2,895	1,250	3,000	105	3.6	%
84200		SERVICES - AUDITING	900	900	900	900	0	0.0	%
84905		SERVICES - PEG	80,000	95,000	47,500	174,000	79,000	83.2	%
84920		PEG ALLOCATION - WSD	66,316	97,115	48,558	102,990	5,875	6.0	%
86000		MILEAGE	0	50	0	0	-50	-100.0	%
87905		CABLE UTILIZATION GRANTS	0	0	0	5,000	5,000	5,000.0	%
87950		CABLE SCHOLARSHIPS	0	0	0	4,000	4,000	4,000.0	%
88500		INSURANCE	2,580	2,960	2,762	2,960	0	0.0	%
89400		PUB. UTIL.-TELEPHONE	123	150	62	150	0	0.0	%
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.0	%
92140		CONTR R&M-COMPUTER	9,361	11,138	2,353	9,720	-1,418	-12.7	%
92200		CONTR R&M-OPER EQUIP	200	1,350	0	1,350	0	0.0	%
95500		MEMBERSHIPS & DUES	565	680	680	680	0	0.0	%
96100		CONFERENCES & TRAINING	30	2,633	1,647	2,200	-433	-16.4	%
97131		CAPITAL - OPER EQUIP	17,033	194,577	73,196	0	-194,577	-100.0	%
97133		CAPITAL - COMPUTER EQUIPMENT	4,284	6,600	0	6,900	300	4.5	%
97340		CAPITAL - CAPITAL LEASE	271	275	136	275	0	0.0	%
Total		CABLE COMMISSION EXPENSES	\$237,444	\$453,390	\$195,233	\$356,370	-\$97,020	-21.40	%



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LINE ITEM DETAIL

25090

Cable Commission

Expense

70300	WAGES-PT. TIME/TEMP Cable Coordinator wages	Increase	\$ 5,247
70570	CABLE COMM. PER DIEM FEES	Decrease	\$ 180
84100	SERVICES-LEGAL Legal fees	Increase	\$ 105
84905	SERVICES-PEG Media Network PEG Services & Management.	Increase	\$ 79,000
87905	CABLE UTILIZATION GRANTS Grant for cable productions.	Increase	\$ 5,000
87950	CABLE SCHOLARSHIPS Four scholarships for high school seniors	Increase	\$ 4,000
92140	CONTR R&M-COMPUTER repair & maint. for computer related.	Decrease	\$ 1,418
96100	CONFERENCES & TRAINING cable training and conferences	Decrease	\$ 433
97133	CAPITAL-COMPUTER EQUIPMENT computer software & hardware upgrades	Increase	\$ 300
97131	CAPITAL-OPER EQUIP 2015 Projects Completed	Decrease	\$ 194,577
84920	PED ALLOCATION - WSD Waterford Schools allocation	Increase	\$ 5,875



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27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
40600	MILLAGE I		-1,722,231	-1,720,153	-1,732,950	-1,755,179	-35,026	2.0	%
57600	STATE AID - LIBRARY		-42,434	-40,000	-20,995	-40,000	0	0.0	%
58200	GRANTS - OTHER		0	-4,000	-1,823	-2,400	1,600	-40.0	%
60210	FEES - EXEMPT HOUSING		-2,991	-2,500	0	-3,000	-500	20.0	%
64100	SALES - ASSETS		-1,396	-1,500	0	0	1,500	-100.0	%
65900	FEES/FINES - LIBR. BOOKS		-42,065	-49,000	-23,322	-49,000	0	0.0	%
66000	ST. PENAL FINES/LIBRARY		-108,183	-100,200	0	-111,549	-11,349	11.3	%
66400	INTEREST REVENUE		-19,466	-9,008	-6,634	-12,043	-3,035	33.7	%
Total	LIBRARY REVENUES		-\$1,938,766	-\$1,926,361	-\$1,785,723	-\$1,973,171	-\$46,810	2.43	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

27001

Library

Revenue

40600	MILLAGE I Per Budget Director	Increase	\$ 35,026
66000	ST. PENAL FINES/LIBRARY Average of last 4 years	Decrease	\$ 11,349



**Waterford Township
Approved FY 2016
Budget**

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
67408	CONTRIB-LIBR DONATIONS		-28,606	-28,000	-5,935	-18,000	10,000	-35.7 %
Total	LIBRARY DONATIONS		-\$28,606	-\$28,000	-\$5,935	-\$18,000	\$10,000	-35.71 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

27101

Library Donations Fund

Revenue

67408

CONTRIB-LIBR DONATIONS

Decrease

\$ 10,000

Based on 2015 actual



**Waterford Township
Approved FY 2016
Budget**

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
73100		SUPPLIES-BOOKS,MAGS,ECT	21,087	35,115	14,988	31,750	-3,365	-9.6 %
86800		COMPUTER-LICENSING & CONSULT	0	2,000	0	2,000	0	0.0 %
97132		CAPITAL - OFFC EQUIP	0	10,500	0	36,000	25,500	242.9 %
97133		CAPITAL - COMPUTER EQUIP	0	9,800	1,078	2,000	-7,800	-79.6 %
97200		CAPITAL - LIBRARY BOOKS REF MT	198	2,500	281	2,500	0	0.0 %
Total	LIBRARY DONATIONS		\$21,285	\$59,915	\$16,347	\$74,250	\$14,335	23.93 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

27190

Library Donations Fund

Expense

97132	ENTER LINE ITEM DESCRIPTION CAPITAL - OFFC EQUIP (description not in drop down menu). Replacing chairs for meeting rooms. Drawing down fund balance to cover this expense.	Increase	\$ 25,500
97133	CAPITAL-COMPUTER EQUIPMENT Laptop Lab project completed o 2015	Decrease	\$ 7,800



Waterford Township
Approved FY 2016
Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200		SALARIES	611,085	678,992	298,437	699,000	20,008	2.9 %
70300		WAGES-PT. TIME/TEMP.	221,921	248,905	93,709	247,405	-1,500	-0.6 %
70900		OVERTIME	25,008	30,158	11,169	40,210	10,052	33.3 %
71000		FICA	66,149	73,291	30,115	74,984	1,693	2.3 %
71100		HEALTH INSURANCE	135,461	148,042	69,441	151,105	3,063	2.1 %
71150		RETIREE HEALTH	43,899	60,814	38,348	66,287	5,473	9.0 %
71200		LIFE INSURANCE	2,739	3,201	1,392	3,432	231	7.2 %
71250		RETIREE LIFE INSURANCE	188	220	91	220	0	0.0 %
71300		DB - RETIREMENT	189,255	170,205	94,628	139,099	-31,106	-18.3 %
71350		RETIREE HLTH TRUST CONTRIB	3,600	26,650	26,650	39,975	13,325	50.0 %
71400		DENTAL INSURANCE	14,740	16,662	8,331	18,841	2,179	13.1 %
71450		RETIREE DENTAL INSURANCE	6,249	6,474	3,315	6,600	126	1.9 %
71550		RETIREE OPTICAL INSUR.	100	500	0	300	-200	-40.0 %
71600		WORKER'S COMP	4,321	40,000	4,162	4,500	-35,500	-88.8 %
71750		LONG TERM DISABILITY	1,683	1,574	686	1,635	61	3.9 %
71780		DEFINED CONTRIB - EMPLOYER	2,794	7,639	4,327	30,751	23,112	302.6 %
72700		SUPPLIES - OFFICE	13,254	11,750	2,321	10,010	-1,740	-14.8 %
72800		SUPPLIES - POSTAGE	408	318	179	340	22	6.9 %
73100		SUPPLIES-BOOKS,MAGS,ECT	57,346	86,610	37,057	88,454	1,844	2.1 %
76000		SUPPLIES-OPERATING	7,373	11,403	2,625	8,050	-3,353	-29.4 %
76200		SUPPLIES-COMPUTER	2,183	6,880	430	5,880	-1,000	-14.5 %
77400		SUPPLIES-GAS & OIL	375	500	115	500	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	0	300	0	300	0	0.0 %
80100		SERVICES-LAUNDRY	49	150	62	165	15	10.0 %
80200		SERVICES - W.O.L.F.	15,096	16,500	5,239	16,000	-500	-3.0 %
81300		PHYSICAL EXAMS	30	300	105	300	0	0.0 %
84100		SERVICES - LEGAL	60	500	0	500	0	0.0 %
84200		SERVICES - AUDITING	3,465	3,465	3,465	3,675	210	6.1 %
84500		SERVICES - OTHER PROF.	3,658	5,870	2,770	5,870	0	0.0 %
84800		SERVICES - ADMINISTRATION	50,000	50,000	50,000	50,000	0	0.0 %
85600		CONTINGENCY	14,414	25,000	6,060	8,000	-17,000	-68.0 %
86800		COMPUTER-LICENSING & CONSULT	4,774	12,500	1,092	15,860	3,360	26.9 %
88500		INSURANCE	17,201	19,730	18,147	19,927	197	1.0 %
89000		PUBLIC UTILITIES	44,690	51,000	25,142	51,000	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	1,643	1,900	822	1,650	-250	-13.2 %



**Waterford Township
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92110	CONTR R&M-TELEPHONE	1,267	1,270	633	1,000	-270	-21.3	%
92130	CONTR R&M-VEHICLE	470	200	0	200	0	0.0	%
92140	CONTR R&M-COMPUTER	96,784	90,308	32,314	94,365	4,057	4.5	%
92170	CONTR R&M-OFFICE EQUIP	1,756	7,245	3,618	8,609	1,364	18.8	%
92190	CONTR R&M-BUILDING	38,497	47,000	9,743	51,310	4,310	9.2	%
95400	MISCELLANEOUS EXPENSE	208	500	30	500	0	0.0	%
95440	EXP FOR GRANTS	0	4,000	2,525	2,400	-1,600	-40.0	%
95460	BANK SERVICE CHARGES	20	150	25	150	0	0.0	%
95500	MEMBERSHIPS & DUES	3,285	5,000	2,819	5,170	170	3.4	%
96100	CONFERENCES & TRAINING	427	3,500	289	4,700	1,200	34.3	%
96320	COMMUNITY PROMOTIONS	0	2,200	767	1,200	-1,000	-45.5	%
96500	TAX ROLL ADJUSTMENTS	8,540	19,768	3,013	14,431	-5,337	-27.0	%
97106	CAPITAL - BLDG IMRPV	0	223,700	12,118	45,243	-178,457	-79.8	%
97132	CAPITAL - OFFC EQUIP	384	1,000	0	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	266	32,480	1,169	31,100	-1,380	-4.2	%
97200	CAPITAL - LIBRARY BOOKS REF MT	77,013	103,500	37,426	100,099	-3,401	-3.3	%
97340	CAPITAL - CAPITAL LEASE	2,395	7,699	3,413	7,699	0	0.0	%
Total	LIBRARY EXPENSES	\$1,796,522	\$2,367,523	\$950,334	\$2,180,001	-\$187,522	-7.92	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

27790

Library

Expense

70200	SALARIES Projections from Payroll/Benefits	Increase	\$ 20,008
70900	OVERTIME Based on projections from Payroll/Benefits	Increase	\$ 10,052
71150	RETIREE HEALTH Per Budget Director	Increase	\$ 5,473
71300	DB-RETIREMENT Per Budget Director	Decrease	\$ 31,106
71350	RETIREE HLTH TRUST CONTRIB Per Budget Director	Increase	\$ 13,325
71600	WORKER'S COMP Per Budget Director	Decrease	\$ 35,500
71780	DEFINED CONTRIB -EMPLOYER Projections from Payroll/Benefits	Increase	\$ 23,112
85600	CONTINGENCY Based on actual	Decrease	\$ 17,000
92140	CONTR R&M-COMPUTER Upgrades to staff workstations	Increase	\$ 4,057
96500	TAX ROLL ADJUSTMENTS Per Budget Director	Decrease	\$ 5,337
97106	CAPITAL-BLDG IMPROVEMENTS Backup generator project completed	Decrease	\$ 178,457



**Waterford Township
Approved FY 2016
Budget**

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
40600	MILLAGE I		0	-942,505	-950,298	-962,480	-19,975	2.1	%
58200	GRANTS - OTHER		0	-25,000	0	-25,000	0	0.0	%
60140	FEES - YOUTH ENRICHMENT		0	-583,000	-329,926	-533,700	49,300	-8.5	%
64100	SALES - ASSETS		0	-350	0	-350	0	0.0	%
66400	INTEREST REVENUE		0	-100	-2,874	-1,750	-1,650	1,650.0	%
66701	RENTALS - WRC		0	-70,000	-33,547	-68,500	1,500	-2.1	%
67402	CONTRIB-GENERAL FUND		0	-300,000	-300,000	-275,000	25,000	-8.3	%
67406	CONTRIB-PARKS & REC		0	-3,500	6,552	-3,500	0	0.0	%
68500	CONCESSIONS - P/R		0	-3,500	-1,618	-3,000	500	-14.3	%
69100	SENIORS EXTENDED TRAVEL		0	-21,000	-26,465	-24,000	-3,000	14.3	%
Total	PARKS & REC REVENUE		\$0	-\$1,948,955	-\$1,638,176	-\$1,897,280	\$51,675	-2.65	%



**Waterford Township
Approved FY 2016
Budget**

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
70200		SALARIES	0	422,873	179,943	422,873	0	0.0 %
70300		WAGES-PT. TIME/TEMP.	0	162,600	67,047	162,600	0	0.0 %
70325		WAGES - PART TIME SEASONAL	0	84,000	12,594	86,000	2,000	2.4 %
70350		WAGES-PT TIME RECR PROG	0	96,000	21,733	90,000	-6,000	-6.3 %
70900		OVERTIME	0	23,000	13,009	23,000	0	0.0 %
71000		FICA	0	60,318	22,347	60,705	387	0.6 %
71100		HEALTH INSURANCE	0	62,009	19,092	42,417	-19,592	-31.6 %
71200		LIFE INSURANCE	0	1,576	701	1,850	274	17.4 %
71300		DB - RETIREMENT	0	130,220	72,397	94,099	-36,121	-27.7 %
71350		RETIREE HLTH TRUST CONTRIB	0	16,400	16,400	24,600	8,200	50.0 %
71400		DENTAL INSURANCE	0	9,295	3,898	10,766	1,471	15.8 %
71750		LONG TERM DISABILITY	0	802	403	941	139	17.3 %
71780		DEFINED CONTRIB - EMPLOYER	0	7,431	3,016	13,573	6,142	82.7 %
72700		SUPPLIES - OFFICE	0	3,000	2,227	3,000	0	0.0 %
72800		SUPPLIES - POSTAGE	0	2,000	1,083	2,000	0	0.0 %
73200		SUPPLIES-CONCESSIONS	0	500	154	500	0	0.0 %
77400		SUPPLIES-GAS & OIL	0	10,000	2,396	10,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	0	600	0	600	0	0.0 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	0	18,000	3,522	18,000	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	0	1,000	251	1,000	0	0.0 %
78300		HESS FARM SUPPLIES-R&M-GROUNDS	0	19,000	8,069	19,000	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	0	7,500	4,769	7,500	0	0.0 %
81300		PHYSICAL EXAMS	0	350	240	350	0	0.0 %
84100		SERVICES - LEGAL	0	650	0	650	0	0.0 %
84200		SERVICES - AUDITING	0	2,000	2,000	2,000	0	0.0 %
84500		SERVICES - OTHER PROF.	0	500	0	500	0	0.0 %
84800		SERVICES - ADMINISTRATION	0	34,000	34,000	34,000	0	0.0 %
85600		CONTINGENCY	0	5,000	0	5,000	0	0.0 %
86000		MILEAGE	0	1,500	0	1,000	-500	-33.3 %
86100		VEHICLE EXPENSE	0	0	0	7,831	7,831	7,831.0 %
86800		COMPUTER-LICENSING & CONSULT	0	0	0	1,590	1,590	1,590.0 %
88200		PRINTING & PUBLISHING	0	18,000	3,092	18,000	0	0.0 %
88500		INSURANCE	0	16,091	14,834	16,252	161	1.0 %
89000		WAT.REC CENTER -PUBLIC UTILITY	0	70,000	31,690	70,000	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	0	7,500	3,232	6,500	-1,000	-13.3 %



**Waterford Township
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92130	CONTR R&M-VEHICLE	0	8,000	849	8,000	0	0.0	%
92140	CONTR R&M-COMPUTER	0	12,200	3,724	12,080	-120	-1.0	%
92170	CONTR R&M-OFFICE EQUIP	0	3,000	607	3,000	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	0	25,000	4,528	24,400	-600	-2.4	%
92220	HESS FARM- CONTR R&M-PARKS	0	90,000	17,664	89,400	-600	-0.7	%
95400	MISCELLANEOUS EXPENSE	0	1,750	481	1,750	0	0.0	%
95440	EXPENSES - DONATIONS & GRANTS	0	28,000	4,063	28,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	0	2,375	870	3,000	625	26.3	%
95600	REC ACT - YOUTH ENRICHMENT	0	225,000	104,472	223,000	-2,000	-0.9	%
96100	CONFERENCES & TRAINING	0	2,000	447	2,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	0	1,375	663	750	-625	-45.5	%
96500	TAX ROLL ADJUSTMENTS	0	100	855	2,250	2,150	2,150.0	%
97107	CAPITAL - FACIL & OTHER IMPR	0	135,000	8,353	130,000	-5,000	-3.7	%
97133	CAPITAL - COMPUTER EQUIPMENT	0	0	0	2,600	2,600	2,600.0	%
97340	CAPITAL - CAPITAL LEASE	0	3,600	1,403	3,600	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	0	45,000	0	45,000	0	0.0	%
Total	PARKS & REC EXPENSES	\$0	\$1,876,265	\$693,118	\$1,837,677	-\$38,588	-2.06	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

28090

Parks & Recreation

Expense

70325	WAGES-PART TIME SEASONAL Increasing the summer camp program offerings	Increase	\$ 2,000
70350	WAGES-PT TIME RECR PROG Independently contracting youth umpires	Decrease	\$ 6,000
71000	FICA Based on projections from Payroll Dept.	Increase	\$ 387
71100	HEALTH INSURANCE Based on projections from Payroll Dept.	Decrease	\$ 19,592
71200	LIFE INSURANCE Based on projections from Payroll Dept.	Increase	\$ 274
71300	DB-RETIREMENT Based on projections from Payroll Dept.	Decrease	\$ 36,121
71350	RETIREE HLTH TRUST CONTRIB Based on projections from Payroll Dept.	Increase	\$ 8,200
71400	DENTAL INSURANCE Based on projections from Payroll Dept.	Increase	\$ 1,471
71750	LONG TERM DISABILITY Based on projections from Payroll Dept.	Increase	\$ 139
71780	DEFINED CONTRIB -EMPLOYER Based on projections from Payroll Dept.	Increase	\$ 6,142
86000	MILEAGE Based on 2015 actual figures	Decrease	\$ 500
86100	VEHICLE EXPENSE Purchase 4WD truck with plow for fleet	Increase	\$ 7,831
86800	COMPUTER-LICENSING & CONSULT Software upgrades	Increase	\$ 1,590
88500	INSURANCE Based on increased costs	Increase	\$ 161
89400	PUB UTIL-TELEPHONE Reduction of phone lines	Decrease	\$ 1,000



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

28090

Parks & Recreation

Expense

92140	CONTR R&M-COMPUTER Based on 2015 actual figures	Decrease	\$ 120
92190	CONTR R&M-BUILDING Based on 2015 actual figures	Decrease	\$ 600
92200	CONTR R&M-PARKS Based on 2015 actual figures	Decrease	\$ 600
95500	MEMBERSHIPS & DUES Based on increased costs	Increase	\$ 625
95600	RECREATION ACTIVITIES Based on 2015 actual figures	Decrease	\$ 2,000
96320	COMMUNITY PROMOTIONS Based on 2016 projection	Decrease	\$ 625
96500	TAX ROLL ADJUSTMENTS Based on 2016 projection	Increase	\$ 2,150
97107	CAPITAL-FACIL & OTHER IMPR Reduction in GF contribution	Decrease	\$ 5,000
97133	CAPITAL-COMPUTER EQUIPMENT PC replacement/upgrades	Increase	\$ 2,600



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

28001

Parks & Recreation

Revenue

40600	MILLAGE I Expected revenue from .5 mill	Increase	\$ 19,975
60140	FEES -ACTIVITY/PKS&REC Based on 2014-2015 actual figures	Decrease	\$ 49,300
66400	INTEREST REVENUE Based on projected interest	Increase	\$ 1,650
66701	RENTALS-PKS & REC. Based on 2014-2015 actual figures	Decrease	\$ 1,500
67402	CONTRIB-GENERAL FUND Reduction in General Fund contribution	Decrease	\$ 25,000
68500	CONCESSIONS-P/R Based on 2014-2015 actual figures	Decrease	\$ 500
69100	SENIOR EXTENDED TRAVEL Based on 2014-2015 actual figures	Increase	\$ 3,000

Charter Township of Waterford Police and Fire Debt Fund FY 2016

January 1, 2016 – December 31, 2016

Submitted by: Gary Wall, Township Supervisor



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, 2015 and 2016. 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
Approved FY 2016
Budget**

30601 P/F DEBT REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
40600	MILLAGE I		-1,317,036	-1,300,656	-1,311,366	-1,328,223	-27,567	2.1	%
60210	FEES - EXEMPT HOUSING		-2,264	-1,600	0	-1,900	-300	18.8	%
66400	INTEREST REVENUE		-36	-298	-34	-398	-100	33.6	%
Total	P/F DEBT REVENUES		-\$1,319,336	-\$1,302,554	-\$1,311,399	-\$1,330,521	-\$27,967	2.15	%



**Waterford Township
Approved FY 2016
Budget**

30690 P&F BOND DEBT 1998/1999

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
96500	TAX ROLL ADJUSTMENTS		5,497	7,033	2,231	5,134	-1,899	-27.0 %
99015	Principal - P&F Bonds		1,040,000	1,125,000	1,125,000	1,200,000	75,000	6.7 %
99221	Interest - P&F Bonds		170,910	142,075	79,475	107,200	-34,875	-24.5 %
99300	AGENT FEES		500	500	0	500	0	0.0 %
Total	P&F BOND DEBT 1998/1999		\$1,216,907	\$1,274,608	\$1,206,706	\$1,312,834	\$38,226	3.00 %



**Waterford Township
Approved FY 2016
Budget**

31601 UNEMPLOYMENT INS SVC - REVENUE

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
67410	CONTRIB-OTHER		-242,364	-80,284	-77,857	0	80,284	-100.0 %
Total	UNEMPLOYMENT INS SVC - REVENUE		-\$242,364	-\$80,284	-\$77,857	\$0	\$80,284	-100.00 %



**Waterford Township
Approved FY 2016
Budget**

31630 UNEMPLOYMENT INS SVC- EXPENSE

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual	2016 Budget	Change	% Change	
					As of 6/30/15				
71900		UNEMPLOYMENT COMP INSUR	242,439	428,608	0	0	-428,608	-100.0	%
Total		UNEMPLOYMENT INS SVC- EXPENSE	\$242,439	\$428,608	\$0	\$0	-\$428,608	-100.00	%

Charter Township of Waterford Capital Project Fund FY 2016

January 1, 2016 – December 31, 2016

Submitted by: Gary Wall, Township Supervisor



Capital Project (330) Fund

Capital Project Fund

Description

The Capital Projects Fund was created by board resolution in Fiscal Year 2015. The purpose of the fund is to make an annual deposit or to set aside funds for future identified large capital items. These large items could be building, grounds or vehicle related. Currently, the Township has (3) such allocations set up in the following funds:

General Fund (101) Fund. Transfer Expense Line Item: (12480-99901).
Commenced: 2015.

Fire Fund (206) Fund. Transfer Expense Line Item: (20630-99901).
Commenced: 2015.

Parks and Recreation (280) Fund. Transfer Expense Line Item: (28090-99901).
Commenced: 2015.



**Waterford Township
Approved FY 2016
Budget**

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
66400	INTEREST REVENUE - POOLED		0	0	0	-900	-900	-900.0 %
67410	CONTRIB - CAPITAL PROJECTS		0	0	0	-145,000	-145,000	-145,000.0%
Total	CAPITAL PROJECT REVENUE		\$0	\$0	\$0	-\$145,900	-\$145,900	0.00 %

Charter Township of Waterford Enterprise Funds FY 2016

January 1, 2016 – December 31, 2016

Submitted by: Gary Wall, Township Supervisor



**Motor Pool Fund
Water and Sewer Fund**

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
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36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
64100	SALES - ASSETS		0	-4,500	0	-4,500	0	0.0	%
66400	INTEREST REVENUE - Pooled		-3,117	-828	-969	-1,107	-279	33.7	%
68700	REVENUE - VEHICLE USE		-173,231	-164,500	-142,042	185,473	349,973	-212.7	%
Total	MOTOR POOL FUND		-\$176,348	-\$169,828	-\$143,011	\$179,866	\$349,694	-205.91	%



Charter Township of Waterford
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LINE ITEM DETAIL

36001

Motor Pool Fund

Revenue

68700

REVENUE-OTHER

Increase

\$ 349,973

Department Leases - Additional Vehicles



**Waterford Township
Approved FY 2016
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36090 MOTOR POOL FUND

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
97136	CAPITAL - VEHICLES		0	161,505	0	197,000	35,495	22.0 %
99200	INTR EXP-MOTOR POOL FUND		0	2,995	2,994	12,580	9,585	320.0 %
Total	MOTOR POOL FUND		\$0	\$164,500	\$2,994	\$209,580	\$45,080	27.40 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

36090

Motor Pool Fund

Expense

97200	CAPITAL-VEHICLES Department Leases - Additional Vehicles	Increase	\$ 35,495
99200	INTEREST EXPENSE Based on estimate	Increase	\$ 9,585



**Waterford Township
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59001 WATER REVENUES

Object	Project	Item Description	FY 2014 Actual	FY 2015 Rev. Budget	FY 2015	Approved 2016 Budget	Dollar Change	% Change
					Actual As of 6/30/15			
64500	SALES - WATER/METERED		-4,347,281	-5,400,000	-1,918,129	-5,400,000	0	0.0 %
64800	SALES - MATERIALS/SERVICE		-241,233	-150,000	-63,818	-150,000	0	0.0 %
65006	CHARGE - WATER TAP		-75,524	-55,000	-42,250	-55,000	0	0.0 %
65007	CHARGE - WATER METER		-23,415	-30,000	-15,625	-30,000	0	0.0 %
65010	CHARGE - CAP EQUALIZATION		-64,459	-55,000	-30,550	-55,000	0	0.0 %
66403	INTR. REV.-ASSMTS.		-6,443	-20,000	-8,910	-20,000	0	0.0 %
66702	RENTALS - HYDRANT		-1,350	-1,800	-300	-1,800	0	0.0 %
69400	REVENUE - OTHER		-42,823	-2,500	-14,038	-2,500	0	0.0 %
Total	WATER REVENUES		-\$4,802,528	-\$5,714,300	-\$2,093,621	-\$5,714,300	\$0	0.00 %



**Waterford Township
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59002 SEWER REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
46900	PERMITS - SEWER CONN.		-990	-500	-350	-500	0	0.0	%
65011	CHARGE - NEW CONNECTION		-72,896	-45,000	-40,564	-45,000	0	0.0	%
65012	CHARGE - SEWER USAGE		-15,211,866	-15,250,000	-6,444,451	-15,250,000	0	0.0	%
66403	INTR. REV.-ASSMTS.		-32,239	-60,000	-33,991	-60,000	0	0.0	%
69400	REVENUE - OTHER		-10	-100	-60	-100	0	0.0	%
Total	SEWER REVENUES		-\$15,318,002	-\$15,355,600	-\$6,519,416	-\$15,355,600	\$0	0.00	%



**Waterford Township
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59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
56700	STATE GRANT - WATER & SEWER		0	-20,000	0	-20,000	0	0.0	%
64100	SALES - ASSETS		-5,327	-1,000	0	-1,000	0	0.0	%
66100	PENALTIES		-252,767	-200,000	-125,614	-235,500	-35,500	17.8	%
66400	INTEREST REVENUE		-99,961	-86,102	-49,913	-115,115	-29,013	33.7	%
68920	CELL TOWER LEASE		-135,204	-130,000	-30,600	-136,000	-6,000	4.6	%
69400	REVENUE - OTHER		-109,699	-120,000	-108,554	-120,000	0	0.0	%
Total	WATER/SEWER REVENUES		-\$602,958	-\$557,102	-\$314,682	-\$627,615	-\$70,513	12.66	%



**Waterford Township
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59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70200	SALARIES		194,411	187,126	86,752	193,000	5,874	3.1 %
70900	OVERTIME		9,731	17,800	12,844	13,000	-4,800	-27.0 %
71000	FICA		15,956	15,310	7,577	15,800	490	3.2 %
77100	SUPPLIES-W/S SYSTEM		135,249	193,000	78,631	193,000	0	0.0 %
87900	WATER SAMPLING		12,629	15,000	8,462	15,000	0	0.0 %
89000	PUBLIC UTILITIES		546,599	610,000	265,258	600,000	-10,000	-1.6 %
92180	CONTR R&M-SYSTEM		21,175	85,300	7,130	156,000	70,700	82.9 %
92230	CONTR R&M-WELL		1,572	89,000	53,680	120,000	31,000	34.8 %
95400	MISCELLANEOUS EXPENSE		94	1,000	214	1,000	0	0.0 %
Total	PUMPING & TREATMENT		\$937,416	\$1,213,536	\$520,547	\$1,306,800	\$93,264	7.69 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59041

Water & Sewer Fund

Expense

89000	PUBLIC UTILITIES Trending	Decrease	\$ 10,000
92180	CONTR R&M-SYSTEM Capital Improvements	Increase	\$ 70,700
92230	CONTR R&M-WELL Not an Increase from Original 2015 Budget	Increase	\$ 31,000



**Waterford Township
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59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70200	SALARIES		314,953	282,700	148,819	278,500	-4,200	-1.5 %
70900	OVERTIME		78,144	50,000	31,344	50,000	0	0.0 %
71000	FICA		30,801	25,452	13,733	25,452	0	0.0 %
71780	DEFINED CONTRIB 1 - EMPLOYER		7,431	13,500	3,715	13,500	0	0.0 %
77000	SUPPLIES-TAP MATERIALS		2,147	41,000	24,194	35,000	-6,000	-14.6 %
77100	SUPPLIES-W/S SYSTEM		20,679	42,000	24,920	30,000	-12,000	-28.6 %
95400	MISCELLANEOUS EXPENSE		38	1,000	398	1,000	0	0.0 %
Total	WATER DISTRIBUTION		\$454,193	\$455,652	\$247,124	\$433,452	-\$22,200	-4.87 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

77000	SUPPLIES-TAP MATERIALS Trending	Decrease	\$ 6,000
77100	SUPPLIES-W/S SYSTEM Trending	Decrease	\$ 12,000



**Waterford Township
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59043 WATER SERVICES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		229,081	233,350	87,658	186,600	-46,750	-20.0	%
70900	OVERTIME		12,777	10,000	5,712	10,000	0	0.0	%
71000	FICA		19,049	18,808	7,131	15,100	-3,708	-19.7	%
76000	SUPPLIES-OPERATING		2,937	8,000	1,945	8,000	0	0.0	%
76900	SUPPLIES-METER MATERIALS		126	126,500	47,612	126,500	0	0.0	%
95400	MISCELLANEOUS EXPENSE		75	500	260	500	0	0.0	%
Total	WATER SERVICES		\$264,045	\$397,158	\$150,318	\$346,700	-\$50,458	-12.70	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59043

Water & Sewer Fund

Expense

70200

SALARIES
Retirement

Decrease

\$ 46,750



Waterford Township
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59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2015					% Change	
			FY 2014 Actual	FY 2015 Rev. Budget	Actual As of 6/30/15	Approved 2016 Budget	Dollar Change		
70200	SALARIES		750,855	748,600	353,485	734,700	-13,900	-1.9	%
70300	WAGES-PT. TIME/TEMP.		20,054	23,000	9,927	59,800	36,800	160.0	%
70900	OVERTIME		2,075	6,900	3,688	4,000	-2,900	-42.0	%
71000	FICA		60,077	59,104	27,620	59,400	296	0.5	%
71100	HEALTH INSURANCE		490,250	460,000	226,790	510,882	50,882	11.1	%
71150	RETIREE HEALTH		352,499	372,037	201,745	405,524	33,487	9.0	%
71200	LIFE INSURANCE		9,172	11,110	3,858	11,110	0	0.0	%
71250	RETIREE LIFE INSURANCE		152	162	218	200	38	23.5	%
71300	DB - RETIREMENT		528,733	475,515	264,367	419,054	-56,461	-11.9	%
71350	RETIREE HLTH TRUST CONTRIB		12,900	85,070	85,070	127,605	42,535	50.0	%
71400	DENTAL INSURANCE		51,857	58,000	24,728	58,000	0	0.0	%
71450	RETIREE DENTAL INSURANCE		18,484	21,000	9,976	21,000	0	0.0	%
71550	RETIREE OPTICAL INSUR.		100	1,000	284	1,000	0	0.0	%
71600	WORKER'S COMP		157,529	25,000	11,197	25,000	0	0.0	%
71750	LONG TERM DISABILITY		5,975	5,200	2,227	5,200	0	0.0	%
71780	DEFINED CONTRIB - EMPLOYER		28,485	31,000	11,072	31,000	0	0.0	%
72000	TUITION REIMBURSEMENT		2,249	4,000	469	2,000	-2,000	-50.0	%
72700	SUPPLIES - OFFICE		11,263	8,000	5,198	10,000	2,000	25.0	%
72800	SUPPLIES - POSTAGE		39,712	41,000	14,429	43,000	2,000	4.9	%
76200	SUPPLIES-COMPUTER		4,736	6,500	3,023	6,500	0	0.0	%
76400	SUPPLIES-TOOLS		823	500	0	500	0	0.0	%
77400	SUPPLIES-GAS & OIL		70,718	65,000	19,443	70,000	5,000	7.7	%
77700	SUPPLIES-UNIFORMS		15,182	15,000	6,690	20,000	5,000	33.3	%
78100	SUPPLIES-R&M-BLDG		3,067	10,000	7,021	10,000	0	0.0	%
78200	SUPPLIES-R&M-EQUIPMENT		17,577	50,000	4,965	50,000	0	0.0	%
78600	SUPPLIES-R&M-VEHICLE		34,645	25,000	14,577	35,000	10,000	40.0	%
81300	PHYSICAL EXAMS		3,446	2,000	654	2,000	0	0.0	%
84100	SERVICES - LEGAL		0	4,000	0	4,000	0	0.0	%
84200	SERVICES - AUDITING		29,400	29,400	29,400	29,900	500	1.7	%
84500	SERVICES - OTHER PROF.		105,834	173,000	43,986	163,000	-10,000	-5.8	%
84800	SERVICES - ADMINISTRATION		1,043,557	1,043,557	1,043,639	1,043,557	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT		53,183	117,370	38,104	85,125	-32,245	-27.5	%
88500	INSURANCE		333,458	315,675	290,246	318,833	3,158	1.0	%
89000	PUBLIC UTILITIES		91,011	100,000	58,766	100,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		49,871	37,000	20,245	40,000	3,000	8.1	%



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92110	CONTR R&M-TELEPHONE	2,041	2,500	1,021	2,500	0	0.0	%
92120	CONTR. R&M-RADIO	495	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	59,559	45,000	30,004	60,000	15,000	33.3	%
92140	CONTR R&M-COMPUTER	169,274	182,845	70,292	180,925	-1,920	-1.1	%
92170	CONTR R&M-OFFICE EQUIP	2,153	2,000	1,071	2,000	0	0.0	%
92190	CONTR R&M-BUILDING	21,521	25,000	16,612	76,000	51,000	204.0	%
95400	MISCELLANEOUS EXPENSE	203	1,200	593	1,000	-200	-16.7	%
95450	REFUNDS & REBATES	-366	500	366	500	0	0.0	%
95460	BANK SERVICE CHARGES	18,423	26,000	19,486	26,000	0	0.0	%
96000	TRAVEL & MEALS	4,847	8,000	4,222	8,000	0	0.0	%
96100	CONFERENCES & TRAINING	25,620	25,000	9,459	25,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	0	4,019	0	2,934	-1,085	-27.0	%
96550	BAD DEBT - UNCOLLECTIBLE	0	10,000	1,258	10,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	1,000	14,000	2,370	106,000	92,000	657.1	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	41,307	31,750	4,414	52,740	20,990	66.1	%
97136	CAPITAL - VEHICLES	0	76,000	13,478	101,000	25,000	32.9	%
97340	CAPITAL - CAPITAL LEASE	4,878	5,000	2,439	5,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$4,749,885	\$4,889,514	\$3,014,188	\$5,167,489	\$277,975	5.69	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70200	SALARIES Retirements	Decrease	\$ 13,900
70300	WAGES-PT. TIME/TEMP Add additional part-time help	Increase	\$ 36,800
71100	HEALTH INSURANCE Trending	Increase	\$ 50,882
71150	RETIREE HEALTH Trending	Increase	\$ 33,487
71300	DB-RETIREMENT Actuary calculated contribution	Decrease	\$ 56,461
71350	RETIREE HLTH TRUST CONTRIB Trending	Increase	\$ 42,535
77400	SUPPLIES-GAS & OIL Trending	Increase	\$ 5,000
77700	SUPPLIES-UNIFORMS Trending	Increase	\$ 5,000
78600	SUPPLIES-R&M-VEHICLE Trending	Increase	\$ 10,000
86800	COMPUTER-LICENSING & CONSULT Not a change from Original 2015 Budget	Decrease	\$ 32,345
92130	CONTR R&M-VEHICLE Trending	Increase	\$ 15,000
92190	CONTR R&M-BUILDING Capital Improvements	Increase	\$ 51,000
97106	CAPITAL-BLDG IMPROVEMENTS Capital Improvements	Increase	\$ 92,000
97133	CAPITAL-COMPUTER EQUIPMENT Equipment Upgrade Projects	Increase	\$ 20,990
97136	CAPITAL-VEHICLES New Purchases	Increase	\$ 25,000



Waterford Township
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59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
97000	CAPITAL - INFRASTRUCTURE		825	65,126	0	65,000	-126	-0.2 %
97010	CAPITAL - INFRA/PRESERVATION		156,415	327,000	2,850	291,000	-36,000	-11.0 %
97125	CAPITAL - PERSONAL PROPERTY		0	2,500	1,445	2,500	0	0.0 %
97131	CAPITAL - OPER EQUIP		0	0	0	14,000	14,000	14,000.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
Total	WATER CAPITAL IMPROVEMENT		\$157,240	\$395,626	\$4,295	\$373,500	-\$22,126	-5.59 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97010	CAPITAL-INFRASTRUCTURE Trending	Decrease	\$ 36,000
97131	CAPITAL-OPER EQUIP Snow Plow Replacements	Increase	\$ 14,000



**Waterford Township
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59046 WATER DEBT									
Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
99212	INTR EXP-DWRF	2007	144,263	135,656	70,006	126,900	-8,756	-6.5	%
99213	INTR EXP- DWRF	2013	0	83,391	50,008	120,100	36,709	44.0	%
Total	WATER DEBT		\$144,263	\$219,047	\$120,014	\$247,000	\$27,953	12.76	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59046

Water & Sewer Fund

Expense

99213

INTR EXP-WATER
Trending

Increase

\$ 36,709



**Waterford Township
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59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		122,886	124,800	55,642	124,850	50	0.0	%
70900	OVERTIME		7,727	9,800	5,476	8,000	-1,800	-18.4	%
71000	FICA		9,933	9,930	4,509	10,200	270	2.7	%
76000	SUPPLIES-OPERATING		1,878	8,000	70	8,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE		311	1,000	75	1,000	0	0.0	%
Total	WATER ELECTRICAL		\$142,736	\$153,530	\$65,772	\$152,050	-\$1,480	-0.96	%



**Waterford Township
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59054 SEWER O & M

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
70200	SALARIES		200,509	238,243	91,368	238,100	-143	-0.1	%
70900	OVERTIME		29,255	25,000	10,091	25,000	0	0.0	%
71000	FICA		18,099	20,138	7,741	20,138	0	0.0	%
76100	SUPPLIES-OPER. LATERALS		8,972	10,000	2,455	24,000	14,000	140.0	%
76300	SUPPLIES-OPER. PUMP STAT.		9,642	22,000	2,619	17,000	-5,000	-22.7	%
81000	SERVICE-SEWER TREATMENT		8,574,483	9,975,000	3,785,867	9,500,000	-475,000	-4.8	%
89000	PUBLIC UTILITIES		86,261	85,000	47,703	90,000	5,000	5.9	%
91000	SEWER MITIGATION		0	10,000	0	10,000	0	0.0	%
92200	CONTR R&M-OPER EQUIP		28,336	101,500	5,537	211,000	109,500	107.9	%
95400	MISCELLANEOUS EXPENSE		1,239	500	288	500	0	0.0	%
Total	SEWER O & M		\$8,956,796	\$10,487,381	\$3,953,669	\$10,135,738	-\$351,643	-3.35	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

76100	SUPPLIES-OPER. LATERALS Purchase New Equipment	Increase	\$ 14,000
81000	SERVICE-SEWER TREATMENT Trending	Decrease	\$ 475,000
92220	CONTR R&M-OPER EQUIP Capital Rehab Projects	Increase	\$ 109,500



**Waterford Township
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59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
97000	CAPITAL - INFRASTRUCTURE		750	65,000	0	115,900	50,900	78.3 %
97010	CAPITAL - INFRA/PRESERVATION		516	321,000	15,236	300,000	-21,000	-6.5 %
97125	CAPITAL - PERSONAL PROPERTY		0	15,000	0	5,000	-10,000	-66.7 %
97136	CAPITAL - VEHICLES		0	0	0	31,000	31,000	31,000.0 %
Total	SEWER CAPITAL IMPROVEMENT		\$1,266	\$401,000	\$15,236	\$451,900	\$50,900	12.69 %



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Planned Capital Improvements	Increase	\$ 50,900
97010	CAPTIAL-INFRA/PRESERVATION Planned Capital Improvements	Decrease	\$ 21,000
97125	CAPITAL-PERSONAL PROPERTY Trending	Decrease	\$ 10,000
97136	CAPITAL-VEHICLES Purchase Vehicle	Increase	\$ 31,000



**Waterford Township
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59056 SEWER DEBT									
Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/15	2016 Budget	Change		
99204	INTR EXP-SRF 2013		0	31,322	30,078	67,400	36,078	115.2	%
99205	INTR EXP-OMI 2013		0	184,140	58,539	176,600	-7,540	-4.1	%
99206	INTR EXP-SEWER		0	75,372	38,607	71,700	-3,672	-4.9	%
99207	INTR EXP-SEWER		0	40,503	20,542	39,300	-1,203	-3.0	%
99208	INTR EXP-2011A OMI BOND		0	101,350	44,154	97,200	-4,150	-4.1	%
99211	INTR EXP-SRF 2007		41,558	38,876	19,438	36,200	-2,676	-6.9	%
99300	AGENT FEES		108	250	20	110	-140	-56.0	%
Total	SEWER DEBT		\$41,665	\$471,813	\$211,378	\$488,510	\$16,697	3.54	%



Charter Township of Waterford
FY 2016 Budget

LINE ITEM DETAIL

59056

Water & Sewer Fund

Expense

99204

INTEREST EXPENSE
Trending

Increase

\$ 36,078



**Waterford Township
Approved FY 2016
Budget**

59057 **HARDSHIP**

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
95050	HARDSHIP	CONNECTION PYMTS	0	1,000	0	1,000	0	0.0 %
Total	HARDSHIP		\$0	\$1,000	\$0	\$1,000	\$0	0.00 %



**Waterford Township
Approved FY 2016
Budget**

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved 2016 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/15			
70200	SALARIES		390,409	401,234	160,046	407,200	5,966	1.5 %
70900	OVERTIME		4,304	4,000	2,590	4,000	0	0.0 %
71000	FICA		30,558	31,000	12,366	33,200	2,200	7.1 %
71780	DEFINED CONTRIB - EMPLOYER		213	10,950	2,980	10,950	0	0.0 %
77115	SUPPLIES-UTILITY COORD.		0	10,100	8,303	1,000	-9,100	-90.1 %
77120	SUPPLIES-INFLOW/INFILTRATION		4,150	2,000	1,140	2,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		861	1,000	1,010	1,000	0	0.0 %
Total	ENGINEERING SERVICES		\$430,494	\$460,284	\$188,436	\$459,350	-\$934	-0.20 %



Waterford Township
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59061 BOND DEBT SERVICE - GENERAL

Object	Project	Item Description	FY 2014	FY 2015	FY 2015	Approved	Dollar		
			Actual	Rev. Budget	Actual	2016 Budget	Change	% Change	
99203	BONDS INTR EXP - W&S 11/2003		0	81,000	0	81,000	0	0.0	%
99212	INTR EXP-W&S 5/12		80,680	76,416	38,208	70,000	-6,416	-8.4	%
99300	AGENT FEES		78	78	0	78	0	0.0	%
Total	BOND DEBT SERVICE - GENERAL		\$80,758	\$157,494	\$38,208	\$151,078	-\$6,416	-4.07	%