

Charter Township of Waterford FY 2018 Budget

Submitted by: Gary Wall, Township Supervisor

Township Board

Gary Wall, Supervisor

Sue Camilleri, Clerk

Margaret Birch, Treasurer

Anthony M. Bartolotta, Trustee

Michael Healy, Trustee

Karen Joliat, Trustee

Steve Thomas, Trustee



January 1, 2018 - December 31, 2018

Approved 12-13-2017

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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 28, 2017
RE: 2018 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2018 budget for the Charter Township of Waterford, Michigan as scheduled for adoption by the Honorable Board of Trustees at a regular meeting on Wednesday, December 13, 2017.

This budget represents estimates of revenues and expenditures for the 2018 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 11.3266 which includes the General Millage, Police Millages 1 & 2, Fire Millages 1, 2, & 3, as well as the Library Millage, Parks & Recreation Millage and the Police and Fire Building Debt Millage. This constitutes a reduction of <.1798> from the prior year due to the Headlee Rollback provision and a downward adjustment for the Police and Fire Building Debt. The Police and Fire Building Debt Millage – approved by voters in 1998 for the construction of Police and Fire Headquarters Buildings – is set to expire in 2018. This can be considered built-in tax relief of .65 mills after it is collected for the last time on the Winter 2017 tax bill.

The combined fund balance of the General Fund, Police and Fire is estimated to decrease by a combined \$1,081,855. This is primarily due to capital purchases and maintenance repairs, as well as the Township running up against very limited revenue growth due to the Headlee Amendment and historically reduced funding from the state. Due to these factors, Waterford is scheduled to utilize fund balance for 2018. The Fire Department is slated to order a new ambulance and a new command vehicle in 2018. The Police Department does not plan to purchase any new patrol vehicles, and the General Fund plans to purchase two new vehicles to help replenish their fleet. The Parks Department also plans the purchase of a new passenger vehicle. The Township plans to do some parking lot resurfacing in 2018 and upgrade software and hardware computer systems that are in need of updating. The Township has recovered some cash position in recent years by utilizing conservative budget practices and by not building in one-time revenues. It therefore makes sense to pay cash for these items rather than set up debt financing with accompanying interest payments. Addressing some of the deferred maintenance and capital vehicle needs

With us there are no boundaries

from the most recent recession was a main focal point of the 2018 budget and planning process. One part-time position is being converted to full-time in our Assessing Department and one position is being consolidated at the DPW after a retirement. No large-scale full-time positions were approved in the 2018 budget as the reoccurring revenues to support new reoccurring expenses are not estimated to be available at this time, or in the short-term future.

The 2018 budget numbers represent the best estimates available at the time of budget compilation; not necessarily how the Township will finish or conclude the 2018 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 2016 results are available online for your review. The Township also has a 'Financial Dashboard' available on-line that will provide the reader a 'big picture' review of the Township's Finances. This information is available at: www.waterfordmi.gov under the Fiscal and Human Resources Department.

The General Fund's fund balance will decrease by an estimated \$534,566. The Fire Fund's fund balance is projected to decrease by \$201,872 primarily driven by the planned purchase of a new ambulance and command vehicle. The Police Fund's fund balance will decrease by an estimated \$345,417. The projected 2018 year-end fund balances are: General Fund \$6,724,540, Fire Fund \$1,251,193 and Police Fund \$3,375,916 for a combined total of \$11,351,649 of unassigned Fund Balance. These totals exclude the Worker's Compensation Fund, Cemetery Perpetual Care Fund and the Budget Stabilization Fund. The year-end estimated unassigned fund balance of these three operating funds (General, Police and Fire) would equate to 25.31% of total 2018 budgeted expenditures. Our third-party auditors recommend a base minimum of 10 to 15% for this fund balance metric. Our internal finance staff and bond rating agencies like to see a minimum level of 20 to 25%. It is a slightly larger fund balance than has historically been available that permits the use of fund balance for the acquisition of some critical capital assets and addressing some much needed repairs. By utilizing cash, the taxpayer will save interest from a traditional debt finance approach.

With regard to revenues, the Township experienced a slight increase in millage based revenues, but that was tempered by the Headlee Rollback outlined above. It must be kept in mind that the years 2008 through 2013 accounted for a -37.84% reduction of residential taxable values. This accounted for the largest sustained reduction 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 August of 2014, a new fund was 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 helped make Waterford Township attractive to prospective families and residents searching for a community offering good quality of life. The 2018 budget for Parks and Recreation includes some funds for facility repairs and general upkeep. The Department has received many compliments since the new operating millage in 2015 with respect to the 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 \$220,888 less in 2018 than we were charged in 2012. This has been achieved by the installation of LED lights along the main commercial corridors in Waterford. The estimated payback or Return on Investment (ROI) period for these programs is a 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 which is a benefit to 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; it is a case where investing in Waterford has paid multiple dividends. The Township recently installed LED lights in township buildings. Overall, we are encouraged by this technology advancement and glad to be playing a role in its deployment.

In 2015, a connector North of the M-59 bridge on the Clinton Riverwalk was completed. Thank you to the Board and our Developmental Services Department for making this happen. This addition affords the community a smoother way to cross M-59 on foot or bike. In 2018, Waterford received a Department of Natural Resources (DNR) Passport Grant to help facilitate a connector on the North end of the Riverwalk which will connect to the sidewalk next to Crescent Lake Road. In 2018, the connector may be constructed and the Riverwalk will become a much more complete natural amenity of our community. The Board is still contemplating this item while securing site information for the completion of this phase of the Riverwalk.

Our Facilities and Operations group will also address some much needed building repairs and grounds repairs on the township campus. The Board has allocated \$150,000 from the Township's Improvement and Revolving Fund to address multiple small and medium sized deferred maintenance projects throughout the campus. As a reminder, subdivision, county and state roads are not under the jurisdiction of the Township. Additionally, the Township does not have a revenue source to pay for such improvements. In 2017 our Development Services Department received a project utilizing Community Development Block Grant (CDBG) Funds for a condition assessment for the Township's many miles of pedestrian pathways. The assessment will serve as a project management tool for the township's walkways. The assessment did reveal that hundreds of thousands of dollars annually would be needed to bring all the walkways into suitable condition within a 10-year timeframe. The Township Board allocated \$45,000 in 2016 and 2017 that fixed some sidewalks, and an additional \$45,000 in 2018 for similar work. The Board and the township citizens will eventually have to consider the potential of a dedicated revenue stream to address deficiencies in a more timely fashion.

Department staffing levels continue to be somewhat static due to our financial position; particularly the very modest revenue growth in property taxes and state shared revenues. The Township's full-time employee level is at 258 employees when adjusting for full-time employees allocated to the City of Pontiac Fire Service contract and the Federal SAFER Grant awarded to the Fire Department. This puts the Township's employment level similar to that in the early 1980's. A Federal SAFER grant was awarded to the Fire Department in the fall of 2016, so 39 grant-funded personnel were put in place during 2017. Our Police Department was significantly downsized in 2011. Adding staff and services needs to be fully considered by the Township Board and community going forward. Unlike many companies and industries in the private sector, the local public sector is severely limited in the way of growth or expansion because of the Headlee Amendment which limits taxable value growth to 5% or the inflationary level -- whichever is lower. Additionally, the amount of State Shared Revenue received today is nearly \$1.6 million lower than 2001, not adjusted for inflation. The State of Michigan has shown a consistent disinvestment in local government for over a decade and over multiple state administrations from both major political parties. Please consult the analytical pages at the beginning of the budget to see the trends facing Waterford and

many other local communities in recent years. Waterford is fortunate to have many fine employees working hard to render the best possible service to the Waterford community and its visitors.

The Library will continue its operating hours by closing on Fridays so that it can remain open for service on weekends. There have been a few strategic capital projects approved for 2018 at the public library.

As the downward pressure on revenues has continued, being able to support non-mandated services has become a real concern. I commend staff for altering schedules and being more flexible in an attempt to bring the best service to the public. 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 in these times. Further work on analyzing needed and surplus buildings and land will continue. Making good use of assets available will always remain one of my highest priorities.

The Police Department is continuing to work hard to provide the best possible public safety with available resources. Waterford will not be purchasing any new patrol cars in 2018. In the recent past, the Police Department put forth a recommendation to purchase additional police cars with drug seizure funds. While these funds can only be used in a very prescribed manner, it is a unique way to help augment the Police Department service level. Munetrix listed Waterford as the 5th safest community in Michigan with a population over 50,000 in 2015. I would like to thank the dedicated 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 and employees hired with SAFER grant funding, 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 reduced significantly. Many changes have been made and careful attention to management and stewardship of available resources cannot be stressed enough.

The Township continues to employ 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 for the first year of implementation. 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) rate. For the last four years the medical CPI Index has averaged an increase of 2.90% in this category. This provides a more manageable category to budget and contain costs. Again, the work of our Payroll and Human Resource Departments along with the cooperation of union partners and employees has greatly helped the Township in this all-important category. Additionally, the Township Board implemented a change to retiree health care in 2013. This has generated another initial estimated \$350,000 in savings annually to the Township by asking retirees to pay a modest amount more for prescription co-pays and then moving them to a Medicare Advantage Plan. These health care savings involved a lot of work by our Payroll and Benefits Department along with cooperation and a "can-do" attitude on behalf of the Board, departments and union partners. Without such reforms, Waterford would be in a much worse financial condition. Waterford's 'pay as you go' Retiree Health Care program continues to consume more and more resources each year. This legacy cost that was not prefunded like pensions is historically due to accounting and legal requirements.

Waterford's Pension Systems are now closed to new hires, and with the exception of the Police Department all employer-sponsored Retiree Health Care has been discontinued to new hires.

Contractually, the Waterford Regional Fire Department continues to work hard with the Cities of Pontiac and Lake Angelus for fire and EMS services. The Fire Department also works tirelessly in search of state and federal grants to help augment its service offerings to the Township and Cities in an economical fashion. A new federal SAFER Grant was awarded in the fall of 2016. This allowed the hiring of 39 employees to augment services offered in this all important area. Waterford is very fortunate to have received this award, but the grant is only temporary and for two years. The Grant may be renewed, but the operative word is 'may.' The Fire Department will be leveraging some of its fund balance to acquire an ambulance and command vehicle in 2018. Unfortunately, the need exists to replace fire engines at a faster rate than financially possible. This is a matter the Township Board and residents alike will have to keep in mind going forward. Without working capital, none of the items outlined above could be made possible.

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. For 2018, the DPW is planning some work on the Cass Lake Water Tower. Also, the DPW is looking to continue its efforts on relining some of Waterford 360 miles of sewer main. The DPW is also planning to purchase some new vehicles to address its aging fleet. The DPW continues to finish out its smart meter change-out program. The Department hopes to deploy a customer service application that will permit customers to receive water leak notifications in an almost real-time manner; a truly great customer service opportunity to offer our citizens. Waterford's DPW has been recognized locally and nationally for its use of technology in the field of Public Works. Bond debt from Oakland County and Great Lakes Water Authority and the Oakland-Macomb Interceptor District has steadily grown the last few years and will continue to create the need to pass these costs onto the Waterford sewer rate payer. Waterford has its own water system but relies on other agencies for sewer conveyance and treatment. Many years of deferred maintenance is now having to be addressed.

Please see the 'Residential Taxable Values by Year' and 'Average Residential Tax Bills by Year' trend data in the Budget Overview section of the Budget. You can see that the Township's budgeted full-time positions are down significantly when compared with the last few decades. There has also been an unprecedented decline in average residential taxable home values from 2008 to 2013. This has had a large negative impact on the Township's property tax revenues. The average residential tax bill in December 2017 will be similar to what it was in 2003. Property taxes are the Township's single largest source of revenue. I commend our financial staff for their tireless work putting all these analytical pages together to add readability to the budget document. These pages give the reader a good overview of the events in the recent past and their impact on the Township's finances and ability to render services.

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. 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, closure of all the Township's defined benefit pension systems, hard-cap constrained/controlled health plans, closure of buildings, taking on Pontiac fire service to bring new dollars into Waterford, consolidation of departments, and augmenting with part-time staff through the cooperation of union partnerships are just a few measures

used to benefit the citizens of Waterford. I thank all of the Township department heads, staff, unions and the Board for their cooperation and tireless work toward maintaining Waterford's quality of life for its citizens.

This 2018 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,
THE CHARTER TOWNSHIP OF WATERFORD

A handwritten signature in black ink that reads "Gary Wall". The signature is written in a cursive style with a large initial "G" and a long, sweeping underline.

Gary Wall
Waterford Township Supervisor

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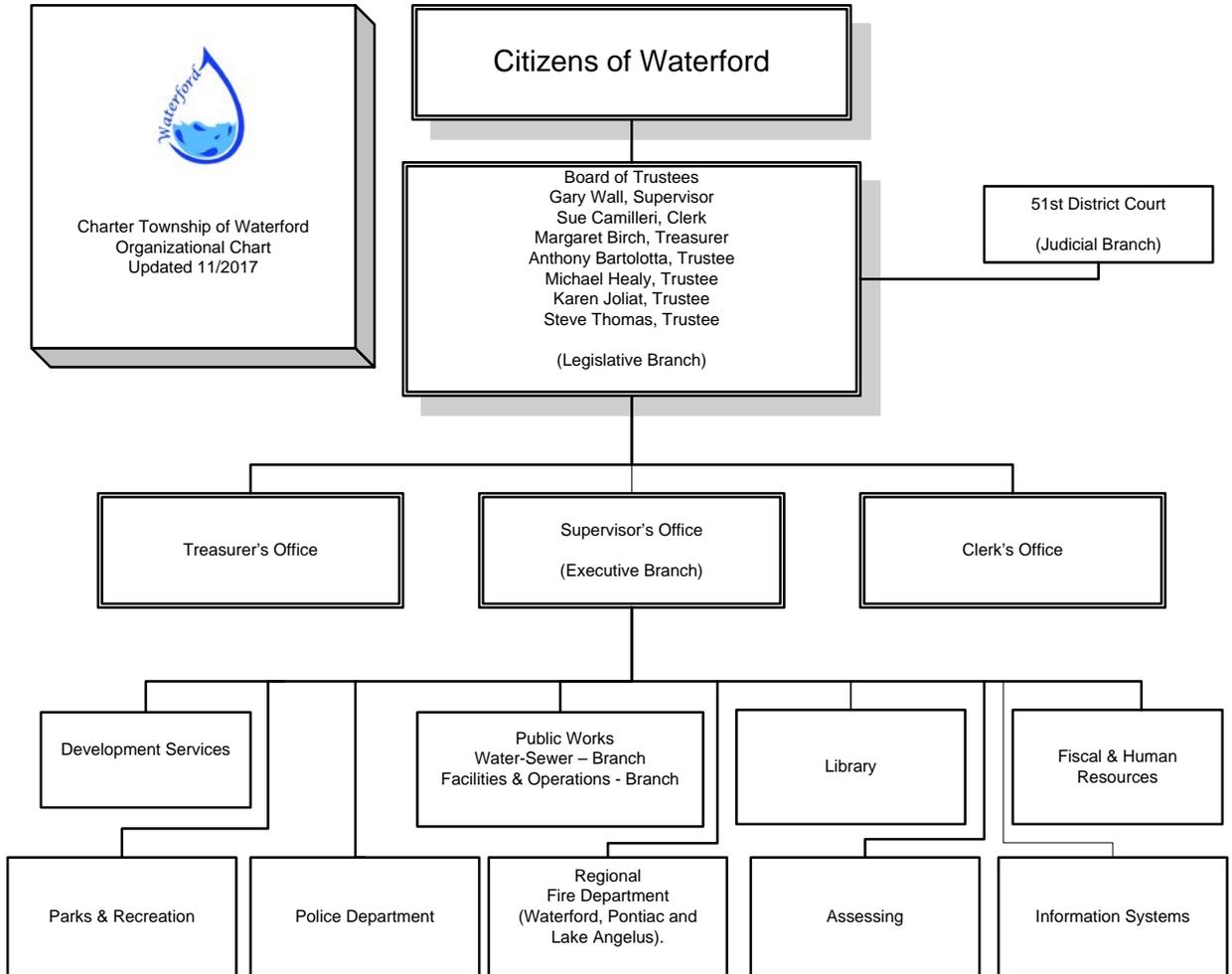
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**Charter Township of Waterford
FY 2018 Budget**

Waterford Township – Organizational Chart

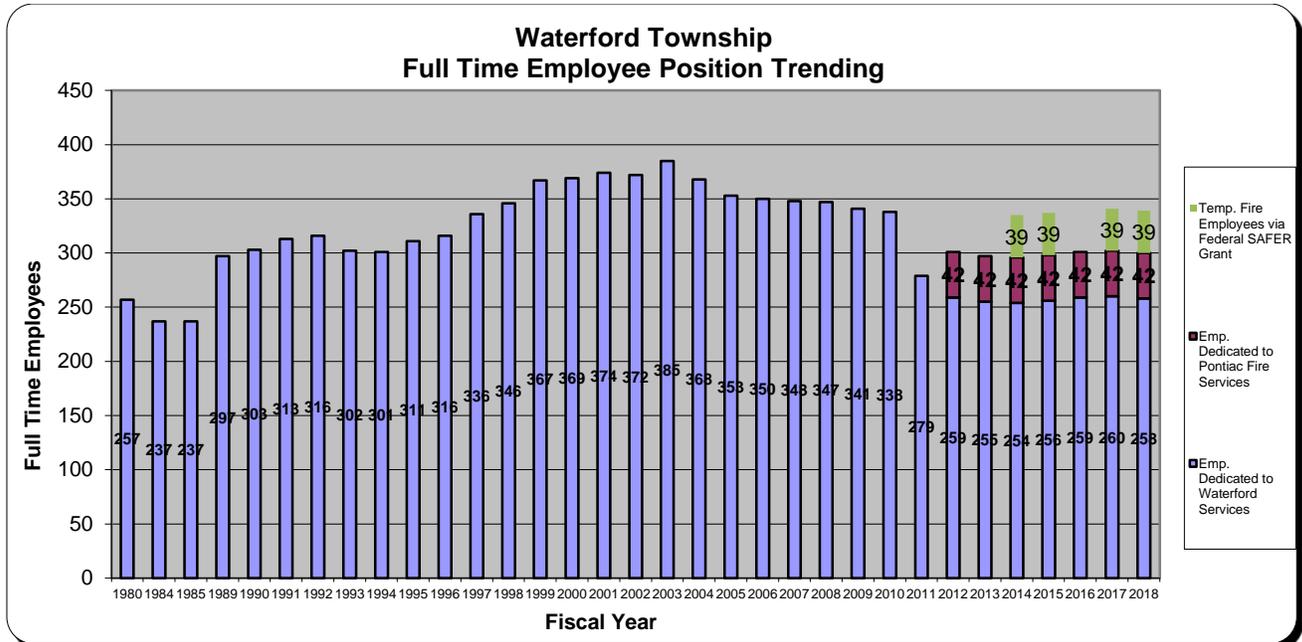


Charter Township of Waterford
FY 2018 Budget

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

<u>Department</u>	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Supervisor/Assessing Clerk	7	5	6	6	6	6	7	8
Treasurer	6	5	6	6	6	7	7	7
Human Resources	6	6	6	6	6	6	6	6
District Court	2	2	2	2	2	2	2	2
Planning & Development	26	25	23	23	22	21	21	20
Information System	6.5	4.5	0	0	0	0	0	0
Facilities & Operations	4	3	3	3	3	4	4	4
Development Services	7.5	9.5	7.5	7.5	6.75	7.75	7.75	7.75
Parks & Recreation	8.5	8.5	10	10	11	11	11	11
Police Department	10	7	9	8	8	8	8	8
Fire Department	69	64	64	64	64	67	68	68
Library	67	*107	*106	*146	*146	*104	*143	*142
Water & Sewer	17	13	13	13	14	14	14	14
	42.5	41.5	41.5	41.5	42.25	42.25	42.25	40.25
Total	279	301	297	335	337	299	341	339

* **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. In 2016, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant.



**Charter Township of Waterford
FY 2018 Budget**

Township Millage Rates

		2010 December Rate	2011 December Rate	2012 December Rate	2013 December Rate	2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate
Operating Millages									
Township General	5.00*	3.8478	3.8478	3.8478	3.8478	3.8478	3.8478	3.8143	3.7650
Police Voted #1	1.50	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.4869	1.4677
Police Voted #2	1.50	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.4806
Fire Voted #1	1.00	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9871
Fire Voted #2	1.00	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	.9913	0.9785
Fire Voted #3	.63	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	.6245	0.6164
Library Voted	1.00	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118	.9038	0.8921
Parks & Recreation	.50					0.5000	0.5000	.4956	.4892
Debt Millages									
***Fire & Police		<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.6900</u>	<u>0.6900</u>	<u>0.6900</u>	<u>0.6900</u>	<u>0.6500</u>
Total Millage		10.8896	10.8896	10.8896	11.0796	11.5796	11.5796	11.5064	11.3266

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2018 Millage Rates will be set on or before 9-30-2017.

*** 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 & 2016 in order to cover the principal and interest debt payments. The increase was necessary and required due to the reduced taxable values. The rate will decrease by .04 for 2017.

Millage Election Dates:

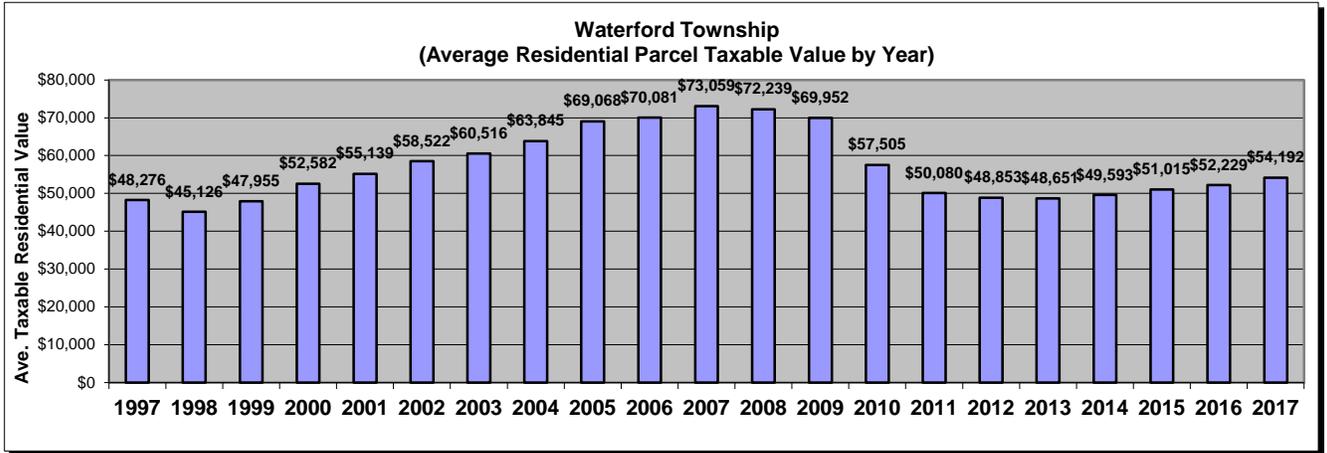
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire & 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.

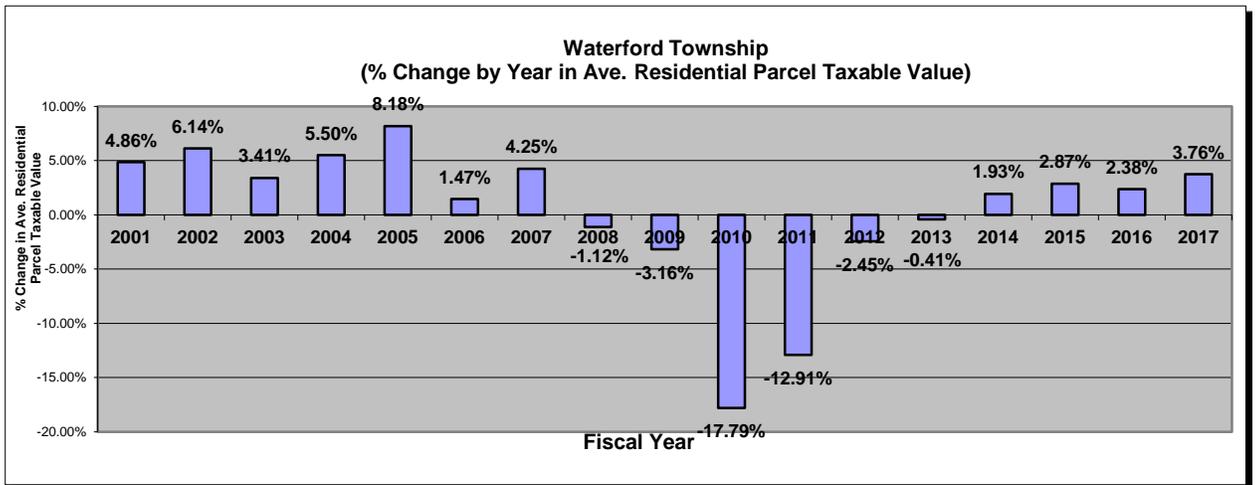


**Charter Township of Waterford
FY 2018 Budget**

Residential Average Taxable Values by Year



Residential Average Taxable Values % Change by Year

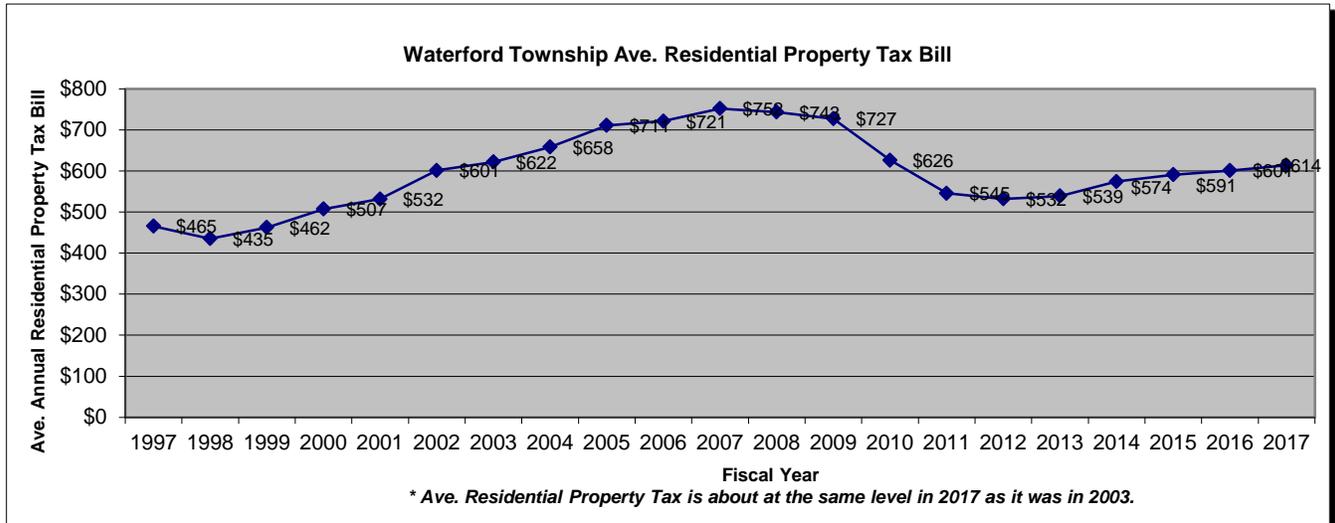


***Taxable Value Discussion:** Waterford like most communities in the State and Country has experienced significant reductions in the taxable values of homes and businesses. Since the single largest source of Township Revenue ‘Property Tax’ is based on the taxable assessed value, this has caused a corresponding 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 2017 is lower than in the year 2001.



Charter Township of Waterford FY 2018 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 the recent past years. The December-2017 Average Residential Property Tax Bill is at about the same nominal level as the December-2003 Property Tax Bill without adjusting for inflation.

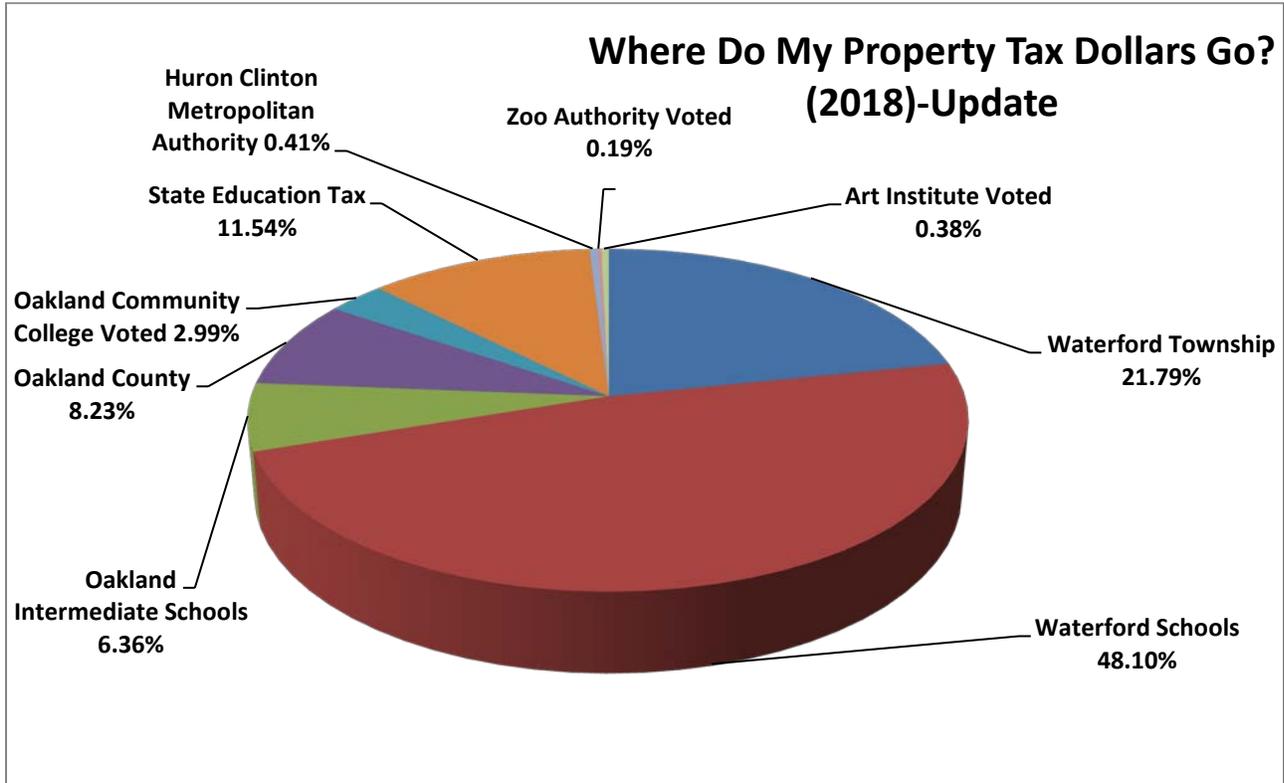
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

Charter Township of Waterford
FY 2018 Budget

Where do my Tax Dollars Go?

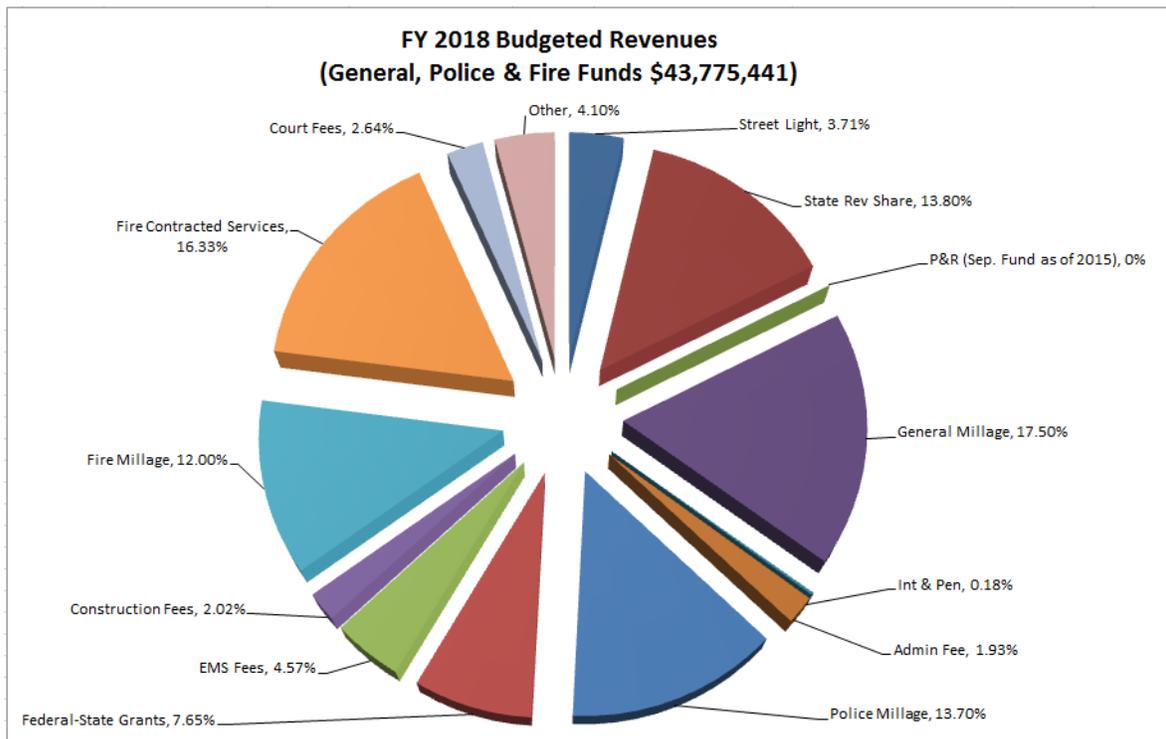


Property Tax Allocation: Waterford Township conducts both the summer and the winter property tax billings for residents and business owners located within the township. As stated previously, the township retains only a portion of the winter taxes. When dissecting the average annual property tax bill 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.

**Charter Township of Waterford
FY 2018 Budget**

Comparison of 2017 Current to 2018 Proposed Budget

Revenue Type	2017		2018		Change 2017 to 2018	% Change 2017 to 2018
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,596,214	3.72%	\$1,625,477	3.71%	\$29,263	1.83%
State Revenue Sharing	\$5,864,629	13.68%	\$6,041,126	13.80%	\$176,497	3.01%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$7,484,968	17.46%	\$7,660,337	17.50%	\$175,369	2.34%
Interest & Penalties	\$78,000	0.18%	\$79,100	0.18%	\$1,100	1.41%
Administrative Fees	\$910,000	2.12%	\$842,917	1.93%	(\$67,083)	-7.37%
Police Millage	\$5,861,325	13.67%	\$5,998,664	13.70%	\$137,339	2.34%
Federal and State Grants -(SAFER Grant Begins 2017):	\$3,453,198	8.06%	\$3,348,764	7.65%	(\$104,434)	-3.02%
EMS Fees	\$1,800,000	4.20%	\$2,000,000	4.57%	\$200,000	11.11%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$740,170	1.73%	\$883,240	2.02%	\$143,070	19.33%
Fire Millage	\$5,133,099	11.97%	\$5,253,484	12.00%	\$120,385	2.35%
* Fire - Contracted Services	\$7,018,375	16.37%	\$7,148,794	16.33%	\$130,419	1.86%
District Court	\$1,130,000	2.64%	\$1,100,000	2.51%	(\$30,000)	-2.65%
Other Revenue	\$1,797,170	4.19%	\$1,793,538	4.10%	(\$3,632)	-0.20%
Total Revenues	\$42,867,148	100.00%	\$43,775,441	100.00%	\$908,293	

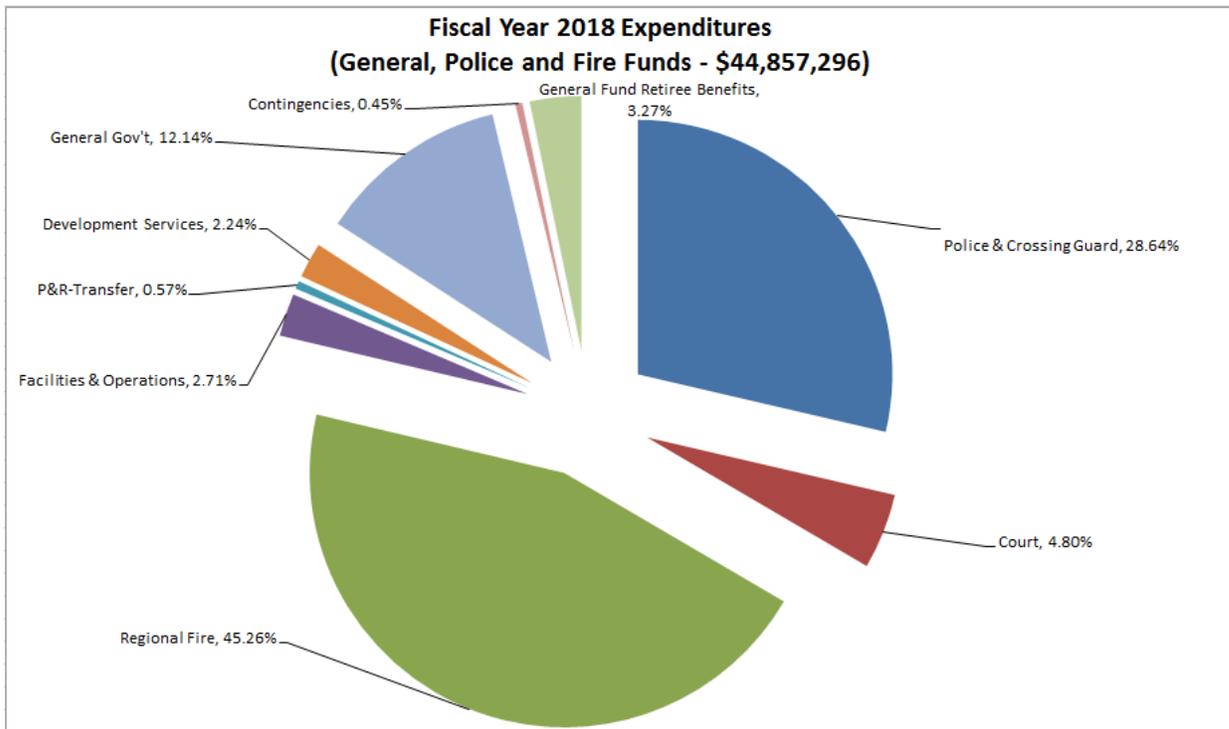


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire protection 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 document.

Comparison of 2017 Current to 2018 Proposed Budget

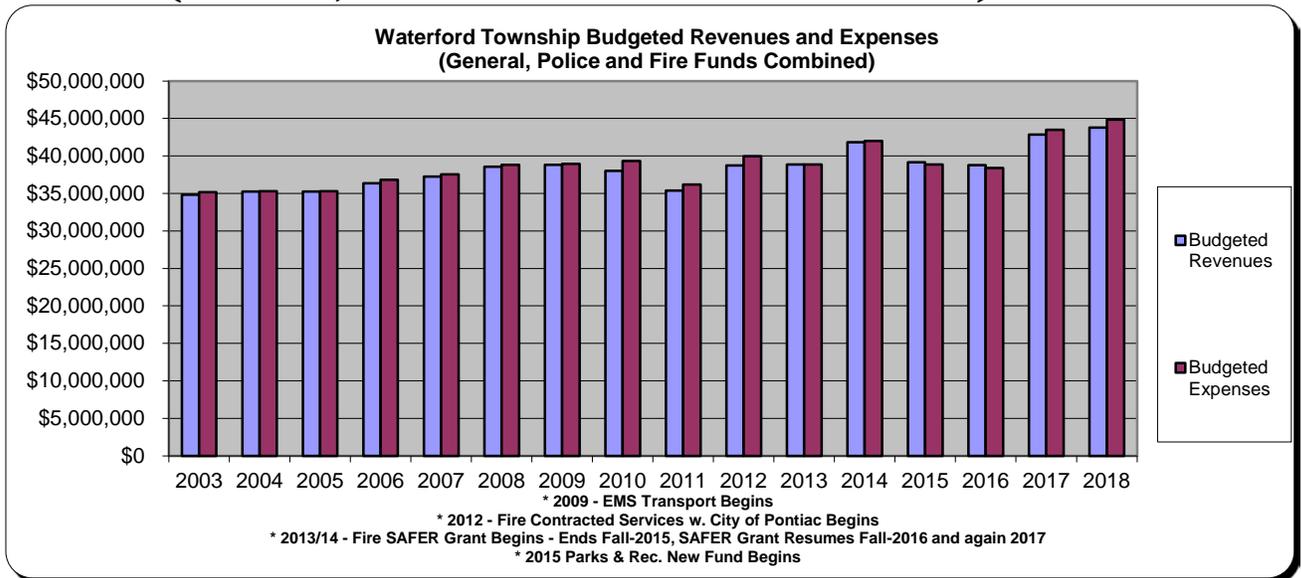
Expenditure Type	2017		2018		Change 2017 to 2018	% Change 2017 to 2018
	Budget Amount	%	Budget Amount	%		
Police & Crossing Guard	\$12,478,379	28.69%	\$12,845,284	28.64%	\$366,905	2.94%
District Court	\$2,071,659	4.76%	\$2,151,895	4.80%	\$80,236	3.87%
* Fire (Federal SAFER Grant Began 2017):	\$20,219,977	46.49%	\$20,301,652	45.26%	\$81,675	0.40%
Facilities & Operations	\$1,156,901	2.66%	\$1,214,775	2.71%	\$57,874	5.00%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$250,000	0.57%	\$225,000	0.50%	-\$25,000	-10.00%
Development Services	\$978,129	2.25%	\$1,006,731	2.24%	\$28,602	2.92%
General Government	\$4,836,279	11.12%	\$5,446,316	12.14%	\$610,037	12.61%
Contingencies	\$200,000	0.46%	\$200,000	0.45%	\$0	0.00%
General Fund Retiree Benefits	\$1,305,246	3.00%	\$1,465,843	3.27%	\$160,397	12.29%
Total Expenditures	\$43,496,570	100%	\$44,857,296	100%	\$1,360,726	



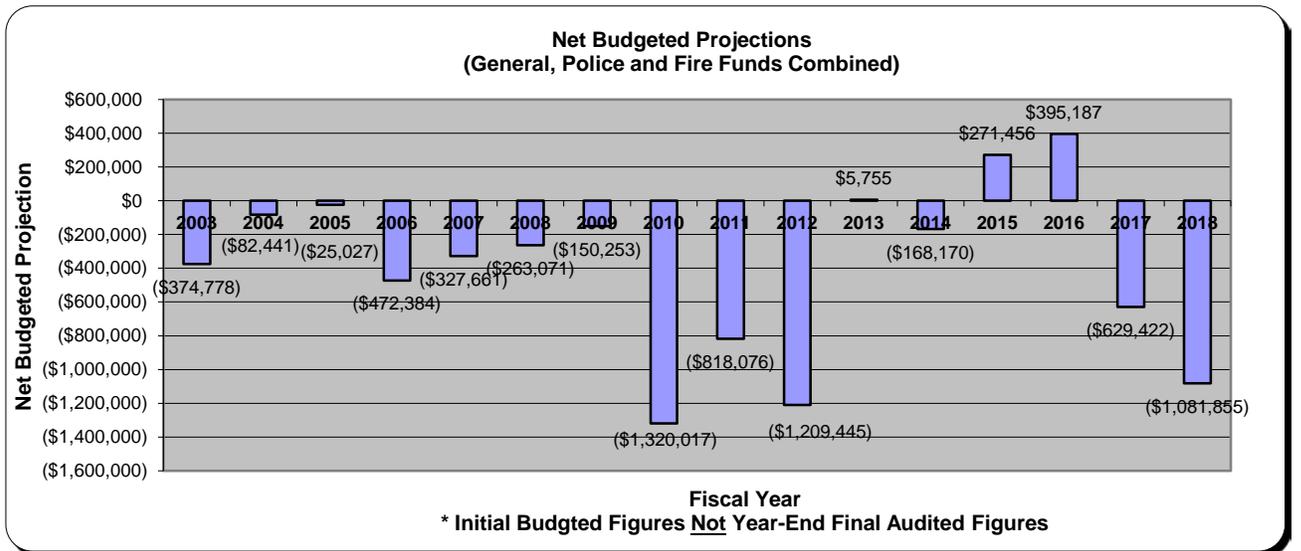
*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2018, the Parks and Recreation transfer from the General Fund is \$225,000.

Charter Township of Waterford
FY 2018 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.

Important to keep in mind, that a projected annual budgeted deficit could be based on large one-time capital purchases and deferred maintenance repairs, or could be based on reoccurring expenses, the latter can be an indicator of a larger underlying structural issue.

**2018 FUND BALANCE PROJECTIONS
GENERAL FUND**

* January 1, 2018 Projected Fund Balance	7,259,106
2018 Projected Revenue	18,971,354
Total Funds Available 2018	26,230,460
2018 Projected Expenditures	19,505,920
Net Increase (Decrease) In Fund Balance	(534,566)
* December 31, 2018 Projected Fund Balance	6,724,540
Projected Year-End Fund Balance as a % of 2018 Expenditures	34.47%

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

**2018 FUND BALANCE PROJECTIONS
FIRE FUND**

January 1, 2018 Projected Fund Balance	1,453,065
2018 Projected Revenue	20,099,780
Total Funds Available 2018	21,552,845
2018 Projected Expenditures	20,301,652
Net Increase (Decrease) In Fund Balance	(201,872)
December 31, 2018 Projected Fund Balance	1,251,193
Projected Year-End Fund Balance as a % of 2018 Expenditures	6.16%

* **Note: Projected Fund Balance Total Includes SAFER Grant** *

**2018 FUND BALANCE PROJECTIONS
POLICE FUND**

January 1, 2018 Projected Fund Balance	3,721,333
2018 Projected Revenue	12,456,807
Total Funds Available 2018	16,178,140
2018 Projected Expenditures	12,802,224
Net Increase (Decrease) In Fund Balance	(345,417)
December 31, 2018 Projected Fund Balance	3,375,916
Projected Year-End Fund Balance as a % of 2018 Expenditures	26.37%

**2018 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND**

January 1, 2018 Projected Fund Balance	1,400,253
2018 Projected Revenue	64,396
Total Funds Available 2018	1,464,649
2018 Projected Expenditures	97,728
Net Increase (Decrease) In Fund Balance	(33,332)
December 31, 2018 Projected Fund Balance	1,366,921

**2018 FUND BALANCE PROJECTIONS
LIBRARY FUND**

January 1, 2018 Projected Fund Balance	1,056,035
2018 Projected Revenue	2,054,915
Total Funds Available 2018	3,110,950
2018 Projected Expenditures	2,160,572
Net Increase (Decrease) In Fund Balance	(105,657)
December 31, 2018 Projected Fund Balance	950,378
Projected Year-End Fund Balance as a % of 2018 Expenditures	43.99%

**2018 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND**

January 1, 2018 Projected Fund Balance	37,509
2018 Projected Revenue	26,500
Total Funds Available 2018	64,009
2018 Projected Expenditures	55,000
Net Increase (Decrease) In Fund Balance	(28,500)
December 31, 2018 Projected Fund Balance	9,009

**2018 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (New Fund as of 2015)**

January 1, 2018 Projected Fund Balance	773,212
2018 Projected Revenue	1,890,613
Total Funds Available 2018	2,663,825
2018 Projected Expenditures	1,891,208
Net Increase (Decrease) In Fund Balance	(595)
December 31, 2018 Projected Fund Balance	772,617
Projected Year-End Fund Balance as a % of 2018 Expenditures	40.85%

**2018 FUND BALANCE PROJECTIONS
CABLE FUND**

January 1, 2018 Projected Fund Balance	712,894
2018 Projected Revenue	419,123
Total Funds Available 2018	1,132,017
2018 Projected Expenditures	415,497
Net Increase (Decrease) In Fund Balance	3,626
December 31, 2018 Projected Fund Balance	716,520
Projected Year-End Fund Balance as a % of 2018 Expenditures	172.45%

**2018 FUND BALANCE PROJECTIONS
BIKE PATH FUND - (Closed at Year-End 2015)**

January 1, 2018 Projected Fund Balance	0
2018 Projected Revenue	0
Total Funds Available 2018	0
2018 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2018 Projected Fund Balance	0

**2018 FUND BALANCE PROJECTIONS
CEMETERY CARE FUND**

January 1, 2018 Projected Fund Balance	249,031
2018 Projected Revenue	16,131
Total Funds Available 2018	265,162
2018 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	16,131
December 31, 2018 Projected Fund Balance	265,162

**2018 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2018 Projected Fund Balance	746,193
2018 Projected Revenue	12,250
Total Funds Available 2018	758,443
2018 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	11,750
December 31, 2018 Projected Fund Balance	757,943

**2018 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2018 Projected Fund Balance	3,384,529
2018 Projected Revenue	247,521
Total Funds Available 2018	3,632,050
2018 Projected Expenditures	1,121,970
Net Increase (Decrease) In Fund Balance	(874,449)
December 31, 2018 Projected Fund Balance	2,510,080
<hr/>	
EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$0
UNDESIGNATED	\$2,510,080

**2018 FUND BALANCE PROJECTIONS
NATURE CENTER**

January 1, 2018 Projected Fund Balance	547,042
2018 Projected Revenue	705
Total Funds Available 2018	547,747
2018 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	705
December 31, 2018 Projected Fund Balance	547,747
<hr/>	

**2018 FUND BALANCE PROJECTIONS
BUDGET STABILIZATION FUND (Created Via Board Resolution 2013)**

January 1, 2018 Projected Fund Balance	1,750,000
2018 Projected Revenue	0
Total Funds Available 2018	1,750,000
2018 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2018 Projected Fund Balance	1,750,000
<hr/>	

Charter Township of Waterford General Fund FY 2018

January 1, 2018 – December 31, 2018

Submitted by: Gary Wall, Township Supervisor



Contents:
General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township Proposed FY 2018 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
40200		CURRENT TAX LEVY	-7,416,488	-7,484,968	-7,514,812	-7,660,337	-175,369	2.3 %
40205		PERSONAL PROPERTY TAX	-30,689	-35,000	-22,736	-30,000	5,000	-14.3 %
40500		CURRENT ASSMT-STR LIGHT	-506,837	-504,000	-503,645	-505,000	-1,000	0.2 %
40800		PENALTY & INTR-TAXES	-78,633	-78,000	-78,203	-79,100	-1,100	1.4 %
45600		LICENSES - HEATING	-2,014	-1,000	-1,395	-1,500	-500	50.0 %
45700		LICENSES - ELECTRIC	-2,925	-2,000	-1,170	-2,000	0	0.0 %
45800		LICENSES - BUILDERS	-1,860	-1,430	-1,065	-1,500	-70	4.9 %
45900		LICENSES - PLUMBING	-2,040	-1,540	-1,060	-1,540	0	0.0 %
46300		PERMITS - BUILDINGS	-339,670	-200,000	-165,030	-260,000	-60,000	30.0 %
46400		PERMITS - ELECTRICAL	-108,100	-70,000	-57,815	-90,000	-20,000	28.6 %
46500		PERMITS - HEATING	-100,610	-65,000	-50,693	-85,000	-20,000	30.8 %
46600		PERMITS - PLUMBING	-64,159	-45,000	-28,445	-55,000	-10,000	22.2 %
46700		PERMITS - DISMANTELING	-3,950	-2,900	-3,950	-3,500	-600	20.7 %
46905		PERMITS - RIGHT OF WAY	-200	0	0	0	0	0.0 %
47700		LICENSES - DOG	-2,955	-2,650	-2,324	-2,650	0	0.0 %
47900		LICENSES - AMUSEMENT PARK	0	-200	0	-200	0	0.0 %
57401		ST. REV. SHAR.-SALES TAX	-5,472,700	-5,515,795	-2,854,118	-5,692,292	-176,497	3.2 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-348,834	-348,834	-174,417	-348,834	0	0.0 %
57420		LCS REV. SHAR.-PPT	-37,268	0	0	0	0	0.0 %
57500		STATE REBATE-JUDGES WAGES	-57,155	-91,500	-22,862	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-63,491	-85,000	-44,336	-98,250	-13,250	15.6 %
57602		JUROR COMPENSATION REIMB - DC	-3,735	-5,000	-1,220	-5,000	0	0.0 %
60100		FEES-ZONING BRD/APPEALS	-16,504	-12,000	-8,450	-14,000	-2,000	16.7 %
60110		FEES - SITE PLAN REVIEW	-16,833	-9,000	-16,324	-17,000	-8,000	88.9 %
60111		FEES - TEMP USE REVIEW	-2,015	-2,000	-795	-1,200	800	-40.0 %
60200		FEES - HOUSE TRAILER	0	-300	-1,269	-300	0	0.0 %
60210		FEES - EXEMPT HOUSING	-11,736	-12,000	0	-12,000	0	0.0 %
60215		FEES - FRANCHISE	-589	0	-500	0	0	0.0 %
60220		FEES - ENGIN CONST INSPEC	7,434	-10,000	-10,314	-12,000	-2,000	20.0 %
60225		FEES - SITE EVALUATIONS	-27,595	-18,000	-17,290	-22,000	-4,000	22.2 %
60230		FEES - APPL/PLAN REVIEW	-49,307	-40,000	-30,321	-50,000	-10,000	25.0 %
60250		FEES - LOT SPLITS	-5,400	-2,000	-1,375	-2,000	0	0.0 %
60260		FEES - WOODLANDS/WETLANDS	-6,810	-4,500	-5,190	-6,000	-1,500	33.3 %



Waterford Township Proposed FY 2018 Budget

60270	FEES - REZONE/SPEC. APRV.	-6,891	-6,000	-7,333	-6,500	-500	8.3	%
60290	FEES - REINSPECTION	-32,447	-15,000	-16,297	-25,000	-10,000	66.7	%
60295	FEES-RENTAL CERT/REGISTRATION	-2,696	-2,000	-4,166	-2,700	-700	35.0	%
60296	FEES-RENTAL CERT/ANNUAL	-196,840	-198,000	-189,525	-195,000	3,000	-1.5	%
60330	FEES - CODE ENFORCEMENT	0	-5,500	0	-5,500	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-377	-15,000	-769	-12,000	3,000	-20.0	%
60337	FEES - CODE ENF (DANG BLDG)	0	0	-7,382	0	0	0.0	%
62600	CHARGE-SUMMER TAX BILL	-92,344	-90,000	0	-90,000	0	0.0	%
62800	CHARGE-ADMINISTRATION	-1,127,557	-910,000	-910,000	-842,917	67,083	-7.4	%
62900	CHARGE-MISC. SERVICES	-6,935	-2,500	-4,921	-2,500	0	0.0	%
64100	SALES - ASSETS	-503	-3,000	-1,091	-3,000	0	0.0	%
64200	SALES - CEMETERY BURIALS	-50,100	-42,500	-33,900	-47,500	-5,000	11.8	%
64300	SALES - CEMETERY FOUND.	-13,796	-12,500	-7,548	-12,500	0	0.0	%
64400	SALES - CEMETERY LOTS	-12,113	-17,500	-11,700	-18,000	-500	2.9	%
64600	SALES - ORDIN. & MAPS	-134	-100	-34	-100	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-1,072,440	-1,130,000	-543,521	-1,100,000	30,000	-2.7	%
66200	FORFEITS - BLDG BDS	-16,800	-10,000	-3,800	-10,000	0	0.0	%
66401	INTR. REV.-INVESTMENTS	-62,436	-49,590	-45,059	-57,598	-8,008	16.1	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-1,106,352	-1,092,214	-540,833	-1,120,477	-28,263	2.6	%
67410	CONTRIB-OTHER	-98,326	0	0	0	0	0.0	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-699,181	-200,000	-890,678	-200,000	0	0.0	%
68701	REIMBURSE - ELECTION EXPENSES	-43,925	0	0	0	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-25,082	-25,580	-25,835	-26,609	-1,029	4.0	%
69200	LEGAL SETTLEMENTS	-131	0	0	0	0	0.0	%
69400	REVENUE - OTHER	-91,613	-35,000	-65,302	-43,750	-8,750	25.0	%
69500	CASH OVER/SHORT	-118	0	-1	0	0	0.0	%
Total	GENERAL FUND REVENUES	-\$19,532,804	-\$18,511,601	-\$14,930,819	-\$18,971,354	-\$459,753	2.48	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

10101

General Fund Revenues

Revenue

40200	MILLAGE I Modest Tax Revenue Inc.	Increase	\$ 175,369
57401	ST. REV. SHAR.-SALES TAX Slight up tick in State Shared Rev.	Increase	\$ 176,497
57601	DRUG COURT-DIST CRT GRANT Approved Grant Funding Dist. Court	Increase	\$ 13,250
62800	CHARGE-ADMINISTRATION Per 3rd Party Study-Analysis.	Decrease	\$ 67,803
65600	FEES/FINES-DISTRICT CT. Based on Trending	Decrease	\$ 30,000
67407	CONTRIB-COMCAST CABLE TV Slight up tick TV Franchise Fees.	Increase	\$ 28,263



**Waterford Township
Proposed FY 2018 Budget**

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70300	WAGES-PT. TIME/TEMP.		47,803	47,250	24,220	49,352	2,102	4.4 %
71000	FICA		3,637	3,634	1,853	3,775	141	3.9 %
95400	MISCELLANEOUS EXPENSE		0	0	0	1,500	1,500	1,500.0 %
Total	TOWNSHIP BOARD		\$51,440	\$50,884	\$26,073	\$54,627	\$3,743	7.36 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

11010

Township Board

Expense

70300	WAGES-PT. TIME/TEMP Trending - Adj. Mtgs. Attended.	Increase	\$ 2,102
95400	MISCELLANEOUS EXPENSE Board Member Training.	Increase	\$ 1,500



Waterford Township Proposed FY 2018 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		996,130	1,026,362	485,248	1,033,320	6,958	0.7 %
70300	WAGES-PT. TIME/TEMP.		107,685	121,251	57,819	121,251	0	0.0 %
70700	FEES - JURY & WITNESS		8,572	12,000	2,602	12,000	0	0.0 %
70900	OVERTIME		59	0	426	0	0	0.0 %
71000	FICA		78,059	87,768	37,459	89,243	1,475	1.7 %
71100	HEALTH INSURANCE		225,486	203,365	111,852	205,819	2,454	1.2 %
71150	RETIREE HEALTH		0	0	0	50,000	50,000	50,000.0 %
71200	LIFE INSURANCE		4,001	5,145	2,186	5,326	181	3.5 %
71300	DB - RETIREMENT		101,545	80,381	50,773	50,829	-29,552	-36.8 %
71350	RETIREE HLTH TRUST CONTRIB		70,725	75,680	75,680	87,375	11,695	15.5 %
71400	DENTAL INSURANCE		24,031	25,634	10,767	26,275	641	2.5 %
71500	OPTICAL INSURANCE		1,175	2,878	1,350	2,848	-30	-1.0 %
71750	LONG TERM DISABILITY		2,683	3,060	1,731	3,165	105	3.4 %
71780	DEFINED CONTRIB - EMPLOYER		68,255	78,013	41,075	96,651	18,638	23.9 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	4,363	4,363	4,363.0 %
72000	TUITION REIMBURSEMENT		0	7,200	0	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		20,434	20,000	3,605	20,000	0	0.0 %
72800	SUPPLIES - POSTAGE		9,619	12,000	3,146	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		626	500	231	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		3,462	5,000	3,744	5,000	0	0.0 %
76000	SUPPLIES-OPERATING		6,442	3,500	710	3,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		480	1,500	1,044	1,500	0	0.0 %
84500	SERVICES - OTHER PROF.		118,253	115,000	43,722	115,000	0	0.0 %
85750	COMMUNITY GARDEN EXPENSE		1,290	2,500	286	2,500	0	0.0 %
86000	MILEAGE		126	1,500	0	1,250	-250	-16.7 %
86110	EQUIPMENT LEASES		8,421	7,800	4,375	7,800	0	0.0 %
88602	DRUG COURT - DIST COURT GRANT		66,562	85,000	42,919	98,250	13,250	15.6 %
89400	PUB. UTIL.-TELEPHONE		2,830	5,430	1,872	5,430	0	0.0 %
92140	CONTR R&M-COMPUTER		36,307	40,000	14,585	40,000	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	1,500	1,093	1,500	0	0.0 %
95500	MEMBERSHIPS & DUES		1,650	3,500	1,415	3,500	0	0.0 %
96000	TRAVEL & MEALS		150	4,000	782	4,000	0	0.0 %
96100	CONFERENCES & TRAINING		3,641	10,000	1,897	8,500	-1,500	-15.0 %
97125	CAPITAL - PERSONAL PROPERTY		0	24,192	24,192	26,000	1,808	7.5 %



**Waterford Township
Proposed FY 2018 Budget**

Total	DISTRICT COURT	\$1,968,699	\$2,071,659	\$1,028,585	\$2,151,895	\$80,236	3.87 %
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Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

11360

51st District Court

Expense

71150	RETIREE HEALTH New Court budgetary assessment 2018	Increase	\$ 50,000
71300	DB-RETIREMENT Contribution per Actuary	Decrease	\$ 29,552
71350	RETIREE HLTH TRUST CONTRIB Increased allocation to address unfunded liability	Increase	\$ 11,695
71780	DEFINED CONTRIB 1-EMPLOYER New hires on defined contribution plan	Increase	\$ 18,638
71792	RETIREE HSA-EMPLOYER CONTRIB Unresolved assessment	Increase	\$ 4,363
86000	MILEAGE	Decrease	\$ 250
88602	DRUG COURT-DIST CRT GRANT Awarded additional grant funding	Increase	\$ 13,250
96100	CONFERENCES & TRAINING	Decrease	\$ 1,500
97125	CAPITAL-PERSONAL PROPERTY	Increase	\$ 1,808



Waterford Township Proposed FY 2018 Budget

11710 SUPERVISOR/ASSESSING								
Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17	2018 Budget	Change	
70200	SALARIES		381,081	411,228	203,602	466,962	55,734	13.6 %
70300	WAGES-PT. TIME/TEMP.		59,284	99,500	39,882	81,500	-18,000	-18.1 %
70550	BOARD OF REVIEW FEES		2,520	3,200	1,800	3,200	0	0.0 %
70900	OVERTIME		697	450	366	950	500	111.1 %
71000	FICA		33,311	39,105	18,453	42,275	3,170	8.1 %
71100	HEALTH INSURANCE		42,150	71,024	23,510	89,410	18,386	25.9 %
71200	LIFE INSURANCE		2,102	2,187	1,043	2,293	106	4.8 %
71300	DB - RETIREMENT		39,218	31,044	19,609	22,449	-8,595	-27.7 %
71350	RETIREE HLTH TRUST CONTRIB		18,450	22,704	22,704	34,950	12,246	53.9 %
71400	DENTAL INSURANCE		8,515	8,972	4,307	10,496	1,524	17.0 %
71500	OPTICAL INSURANCE		410	985	493	1,226	241	24.5 %
71750	LONG TERM DISABILITY		982	1,267	734	1,491	224	17.7 %
71780	DEFINED CONTRIB - EMPLOYER		19,506	20,808	12,430	29,778	8,970	43.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	6,182	6,182	6,182.0 %
72700	SUPPLIES - OFFICE		4,946	2,800	1,538	2,800	0	0.0 %
72800	SUPPLIES - POSTAGE		18,621	18,000	15,349	20,000	2,000	11.1 %
76000	SUPPLIES-OPERATING		689	3,000	1,185	3,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		1,096	2,200	612	2,200	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		408	1,400	354	1,400	0	0.0 %
80300	SERVICES-COMPUTER/COUNTY		4,318	4,900	4,339	4,900	0	0.0 %
88000	LEGAL NOTICES		190	400	222	400	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		199	1,800	392	1,800	0	0.0 %
92130	CONTR R&M-VEHICLE		439	1,900	152	1,900	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.0 %
95400	MISCELLANEOUS EXPENSE		41	5,350	48	7,350	2,000	37.4 %
95500	MEMBERSHIPS & DUES		752	1,600	455	5,600	4,000	250.0 %
96000	TRAVEL & MEALS		601	900	557	900	0	0.0 %
96100	CONFERENCES & TRAINING		2,732	2,750	1,589	2,750	0	0.0 %
97136	CAPITAL - VEHICLES		0	0	0	27,500	27,500	27,500.0 %
97340	CAPITAL - CAPITAL LEASE		645	0	0	0	0	0.0 %
Total	SUPERVISOR/ASSESSING		\$643,901	\$759,624	\$375,724	\$875,812	\$116,188	15.30 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

11710

Supervisor & Assessing

Expense

70200	SALARIES Position moved from part to full time	Increase	\$ 55,734
70300	WAGES-PT. TIME/TEMP Position moved from part to full time	Decrease	\$ 18,000
71100	HEALTH INSURANCE Per payroll	Increase	\$ 18,386
71300	DB-RETIREMENT Contribution per Actuary.	Decrease	\$ 8,595
71350	RETIREE HLTH TRUST CONTRIB Addressing Legacy Costs	Increase	\$ 12,246
71400	DENTAL INSURANCE Per Payroll Est.	Increase	\$ 1,524
71780	DEFINED CONTRIB -EMPLOYER Per Payroll Est.	Increase	\$ 8,970
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll Est.	Increase	\$ 6,182
72800	SUPPLIES-POSTAGE Trended	Increase	\$ 2,000
95400	MISCELLANEOUS EXPENSE Scanning	Increase	\$ 2,000
95500	MEMBERSHIPS & DUES Co-Star subscription	Increase	\$ 4,000
97136	CAPITAL-VEHICLES Replacement vehicle	Increase	\$ 27,500



**Waterford Township
Proposed FY 2018 Budget**

11910 ELECTIONS								
Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017 Actual As of 6/30/17	Proposed 2018 Budget	Dollar Change	% Change
70200	SALARIES		5,999	0	0	9,750	9,750	9,750.0 %
70300	WAGES-PT. TIME/TEMP.		14,593	0	0	0	0	0.0 %
70600	FEES - ELECTION INSPEC.		87,307	0	-573	48,060	48,060	48,060.0 %
70900	OVERTIME		8,839	0	0	7,000	7,000	7,000.0 %
71000	FICA		2,241	0	0	1,000	1,000	1,000.0 %
72700	SUPPLIES - OFFICE		6,963	0	-177	200	200	200.0 %
72800	SUPPLIES - POSTAGE		5,929	0	0	5,700	5,700	5,700.0 %
76000	SUPPLIES-OPERATING		9,069	12,000	0	5,375	-6,625	-55.2 %
84500	SERVICES - OTHER PROF.		2,600	0	0	2,610	2,610	2,610.0 %
88000	LEGAL NOTICES		1,897	0	0	0	0	0.0 %
95400	MISCELLANEOUS EXPENSE		1,845	1,000	0	500	-500	-50.0 %
97133	CAPITAL - COMPUTER EQUIP		0	46,413	0	0	-46,413	-100.0 %
Total	ELECTIONS		\$147,282	\$59,413	-\$750	\$80,195	\$20,782	34.98 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

11910

Elections

Expense

70200	SALARIES Temporary help for elections	Increase	\$ 9,750
71600	WAGES-PT. TIME/TEMP Election Inspectors	Increase	\$ 48,060
70900	OVERTIME Staff overtime for elections	Increase	\$ 7,000
71000	FICA Related to wages and overtime	Increase	\$ 1,000
72700	SUPPLIES-OFFICE Election supplies	Increase	\$ 200
72800	SUPPLIES-POSTAGE Mailing costs for elections	Increase	\$ 5,700
76000	SUPPLIES-OPERATING Mass mailing of new precinct ID cards last year	Decrease	\$ 6,625
84500	SERVICES-OTHER PROF. Mailing service and ballot charts	Increase	\$ 2,610
95400	MISCELLANEOUS EXPENSE Reduced cost	Decrease	\$ 500
97133	CAPITAL-COMPUTER EQUIPMENT New election equipment purchased last year	Decrease	\$ 46,413



Waterford Township Proposed FY 2018 Budget

12160 CLERK'S OFFICE								
Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017 Actual As of 6/30/17	Proposed 2018 Budget	Dollar Change	% Change
70200	SALARIES		376,534	415,842	194,932	428,838	12,996	3.1 %
70300	WAGES-PT. TIME/TEMP.		11,556	0	0	0	0	0.0 %
70900	OVERTIME		3,519	5,000	3,791	5,000	0	0.0 %
71000	FICA		28,881	31,812	14,939	33,188	1,376	4.3 %
71100	HEALTH INSURANCE		81,463	77,315	39,675	78,518	1,203	1.6 %
71200	LIFE INSURANCE		1,927	2,405	1,030	2,471	66	2.7 %
71300	DB - RETIREMENT		40,722	32,235	20,361	23,314	-8,921	-27.7 %
71350	RETIREE HLTH TRUST CONTRIB		18,450	22,704	22,704	34,950	12,246	53.9 %
71400	DENTAL INSURANCE		8,306	8,975	4,306	9,196	221	2.5 %
71500	OPTICAL INSURANCE		379	909	455	949	40	4.4 %
71750	LONG TERM DISABILITY		1,117	1,305	766	1,339	34	2.6 %
71780	DEFINED CONTRIB - EMPLOYER		21,830	25,165	11,635	26,014	849	3.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,740	1,740	1,740.0 %
72700	SUPPLIES - OFFICE		6,665	4,500	1,499	6,000	1,500	33.3 %
72800	SUPPLIES - POSTAGE		4,359	5,000	305	5,300	300	6.0 %
84500	SERVICES - OTHER PROF.		0	3,000	30	3,500	500	16.7 %
88000	LEGAL NOTICES		2,930	2,500	648	3,000	500	20.0 %
89400	PUB. UTIL.-TELEPHONE		923	1,320	839	1,320	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		16	1,200	0	500	-700	-58.3 %
95400	MISCELLANEOUS EXPENSE		30	400	38	500	100	25.0 %
95500	MEMBERSHIPS & DUES		879	600	15	1,000	400	66.7 %
96000	TRAVEL & MEALS		0	250	0	250	0	0.0 %
96100	CONFERENCES & TRAINING		373	2,500	463	2,500	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		645	100	0	100	0	0.0 %
Total	CLERK'S OFFICE		\$611,503	\$645,037	\$318,429	\$669,487	\$24,450	3.79 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12160

Clerk's Office

Expense

70200	SALARIES Negotiated 2% raise	Increase	\$ 12,996
71000	FICA Related to salary increase	Increase	\$ 1,376
71100	HEALTH INSURANCE Increased cost	Increase	\$ 1,203
71200	LIFE INSURANCE Increased cost	Increase	\$ 66
71300	DB-RETIREMENT Contribution per Actuary	Decrease	\$ 8,921
71350	RETIREE HLTH TRUST CONTRIB Increased payment toward unfunded liability	Increase	\$ 12,246
71400	DENTAL INSURANCE Increased cost	Increase	\$ 221
71500	OPTICAL INSURANCE Increased cost	Increase	\$ 40
71750	LONG TERM DISABILITY Increased cost	Increase	\$ 34
71780	DEFINED CONTRIB -EMPLOYER Related to salary increase	Increase	\$ 849
71792	RETIREE HSA-EMPLOYER CONTRIB Increased cost	Increase	\$ 1,740
72700	SUPPLIES-OFFICE Trending	Increase	\$ 1,500
72800	SUPPLIES-POSTAGE Trending	Increase	\$ 300
84500	SERVICES-OTHER PROF. Trending	Increase	\$ 500
88000	LEGAL NOTICES Trending	Increase	\$ 500



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12160

Clerk's Office

Expense

92170	CONTR R&M-OPER EQUIP Trending	Decrease	\$ 700
95400	MISCELLANEOUS EXPENSE Trending	Increase	\$ 100
95500	MEMBERSHIPS & DUES Trending	Increase	\$ 400



Waterford Township Proposed FY 2018 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		142,482	144,575	70,490	147,513	2,938	2.0 %
70900	OVERTIME		0	650	0	650	0	0.0 %
71000	FICA		10,431	10,896	5,322	11,334	438	4.0 %
71100	HEALTH INSURANCE		30,338	26,289	14,081	26,675	386	1.5 %
71200	LIFE INSURANCE		723	849	375	902	53	6.2 %
71300	DB - RETIREMENT		37,059	29,335	18,530	21,192	-8,143	-27.8 %
71350	RETIREE HLTH TRUST CONTRIB		6,150	7,568	7,568	11,650	4,082	53.9 %
71400	DENTAL INSURANCE		2,495	2,565	1,230	2,628	63	2.5 %
71500	OPTICAL INSURANCE		95	228	114	238	10	4.4 %
71750	LONG TERM DISABILITY		410	443	263	461	18	4.1 %
72700	SUPPLIES - OFFICE		1,651	1,100	355	1,125	25	2.3 %
72800	SUPPLIES - POSTAGE		29	175	9	175	0	0.0 %
81300	PHYSICAL EXAMS		105	0	0	0	0	0.0 %
88400	EMPLOYMENT RECRUITMENT		444	700	0	750	50	7.1 %
89400	PUB. UTIL.-TELEPHONE		630	875	85	700	-175	-20.0 %
95400	MISCELLANEOUS EXPENSE		0	250	0	500	250	100.0 %
95500	MEMBERSHIPS & DUES		636	500	0	500	0	0.0 %
96100	CONFERENCES & TRAINING		140	350	123	500	150	42.9 %
97340	CAPITAL - CAPITAL LEASE		408	100	0	100	0	0.0 %
Total	FISCAL & HUMAN RESOURCES		\$234,226	\$227,448	\$118,545	\$227,593	\$145	0.06 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12260

Fiscal and Human Resources

Expense

70200	SALARIES Negotiated 2% Inc. for Employees.	Increase	\$ 2,938
71300	DB-RETIREMENT Lower Required Contribution per Actuary.	Decrease	\$ 8,143
71350	RETIREE HLTH TRUST CONTRIB Attempting to address legacy costs.	Increase	\$ 4,082



Waterford Township Proposed FY 2018 Budget

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
71600	WORKER'S COMP		28,347	55,000	43,267	52,500	-2,500	-4.5 %
71900	UNEMPLOYMENT COMP INSUR		10,498	25,000	0	29,000	4,000	16.0 %
72000	TUITION REIMBURSEMENT		0	3,000	0	3,000	0	0.0 %
72700	SUPPLIES - OFFICE		2,921	6,500	176	6,500	0	0.0 %
72800	SUPPLIES - POSTAGE		4,410	7,000	-810	7,000	0	0.0 %
72900	SUPPLIES - COPY MACHINE		-573	7,500	-1,261	6,000	-1,500	-20.0 %
76200	SUPPLIES-COMPUTER		5,270	5,000	1,185	5,000	0	0.0 %
81200	SERVICES-DANG BLDG DEMO & OTHER		1,641	15,000	0	25,000	10,000	66.7 %
81300	PHYSICAL EXAMS		420	0	105	0	0	0.0 %
84100	SERVICES - LEGAL		219,366	160,000	61,118	160,000	0	0.0 %
84200	SERVICES - AUDITING		51,805	63,500	33,055	63,500	0	0.0 %
84300	SERVICES - CONSULTING		9,636	15,000	3,419	12,500	-2,500	-16.7 %
84500	SERVICES - OTHER PROF.		37,142	40,000	10,866	45,000	5,000	12.5 %
84550	SERVICES - PROV BY W&S		0	10,000	0	10,000	0	0.0 %
86200	EMPLOYEE AWARDS		1,644	1,600	-94	2,500	900	56.3 %
86800	COMPUTER-LICENSING & CONSULT		31,599	63,000	21,863	63,000	0	0.0 %
88200	PRINTING & PUBLISHING		0	1,500	137	1,500	0	0.0 %
88500	INSURANCE		178,809	194,563	183,924	222,383	27,820	14.3 %
89300	PUB. UTIL.-STRT LIGHT		657,468	659,065	338,208	659,065	0	0.0 %
92110	CONTR R&M-TELEPHONE		4,044	7,500	1,126	7,500	0	0.0 %
92140	CONTR R&M-COMPUTER		116,677	110,500	89,914	162,000	51,500	46.6 %
95400	MISCELLANEOUS EXPENSE		3,082	7,500	781	7,500	0	0.0 %
95460	BANK SERVICE CHARGES		29,478	28,000	27,192	35,000	7,000	25.0 %
95500	MEMBERSHIPS & DUES		20,553	25,000	15,236	25,000	0	0.0 %
96500	TAX ROLL ADJUSTMENTS		7,992	30,255	15,287	28,440	-1,815	-6.0 %
97106	CAPITAL - BLDG IMPROVEMENTS		65,595	0	0	0	0	0.0 %
97132	CAPITAL - FURNISHINGS & EQUIP		0	5,000	0	0	-5,000	-100.0 %
97133	CAPITAL - COMPUTER EQUIP		31,481	39,500	4,743	176,000	136,500	345.6 %
97135	CAPITAL - COPY MACH		0	0	908	0	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		15,205	11,700	8,206	11,700	0	0.0 %
99901	CAPITAL PROJECT ALLOCATION		100,000	50,000	50,000	50,000	0	0.0 %
Total	GENERAL SERVICES		\$1,634,511	\$1,647,183	\$908,551	\$1,876,588	\$229,405	13.93 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12480

General Services

Expense

81200	SERVICES-DANG BLDG DEMO Based on possible need	Increase	\$ 10,000
84300	SERVICES-CONSULTING Based on trend	Decrease	\$ 2,500
84500	SERVICES-OTHER PROF. Based on trend	Increase	\$ 5,000
88500	INSURANCE Based on anticipated expense	Increase	\$ 27,820
92140	CONTR R&M-COMPUTER Based on IT support and maintenance programs	Increase	\$ 51,500
95460	BANK SERVICE CHARGES Based on trending	Increase	\$ 7,000
97132	CAPITAL-FURNISHINGS & EQUIP No budgeted projects for 2018	Decrease	\$ 5,000
97133	CAPITAL-COMPUTER EQUIPMENT Based on IT projects for 2018	Increase	\$ 136,500



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12480

General Services

Expense

92140

CONTR R&M-COMPUTER

Increase

\$ 51,500

Amounts based on actual existing maintenance contracts

97133

CAPITAL-COMPUTER EQUIPMENT

Increase

\$ 136,500

Planned projects including Microsoft Office upgrade, PC replacements, Town Hall server room UPS system additions



**Waterford Township
Proposed FY 2018 Budget**

12490 RETIREE BENEFITS								
Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017 Actual As of 6/30/17	Proposed 2018 Budget	Dollar Change	% Change
71150	RETIREE HEALTH		1,323,550	1,228,046	681,604	1,387,693	159,647	13.0 %
71250	RETIREE LIFE INSURANCE		107	2,200	1,133	2,100	-100	-4.5 %
71450	RETIREE DENTAL INSURANCE		71,065	72,000	36,030	73,000	1,000	1.4 %
71550	RETIREE OPTICAL INSUR.		1,181	3,000	700	2,850	-150	-5.0 %
Total	RETIREE BENEFITS		\$1,395,903	\$1,305,246	\$719,467	\$1,465,643	\$160,397	12.29 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Increase

\$ 159,647

Increasing Legacy Costs. Employer Sponsored Health Care.



Waterford Township Proposed FY 2018 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		373,880	378,274	186,536	390,056	11,782	3.1 %
70300	WAGES-PT. TIME/TEMP.		15,567	23,580	9,698	29,360	5,780	24.5 %
70900	OVERTIME		625	1,500	788	3,500	2,000	133.3 %
71000	FICA		29,278	31,027	15,020	32,353	1,326	4.3 %
71100	HEALTH INSURANCE		29,477	25,423	15,738	26,100	677	2.7 %
71200	LIFE INSURANCE		1,543	2,128	817	2,203	75	3.5 %
71300	DB - RETIREMENT		73,915	58,510	36,958	42,277	-16,233	-27.7 %
71350	RETIREE HLTH TRUST CONTRIB		18,450	22,704	22,704	34,950	12,246	53.9 %
71400	DENTAL INSURANCE		6,238	6,409	3,076	6,569	160	2.5 %
71500	OPTICAL INSURANCE		226	646	256	536	-110	-17.0 %
71750	LONG TERM DISABILITY		1,066	1,159	686	1,199	40	3.5 %
71780	DEFINED CONTRIB - EMPLOYER		8,360	8,197	4,264	8,699	502	6.1 %
72700	SUPPLIES - OFFICE		5,169	5,500	-73	7,000	1,500	27.3 %
72800	SUPPLIES - POSTAGE		14,518	21,000	7,733	21,000	0	0.0 %
80600	SERV-CTY COMPU/TREAS.		5,158	5,222	5,171	5,400	178	3.4 %
86300	TAX BILLING EXP.		8,564	10,978	2,192	11,050	72	0.7 %
88000	LEGAL NOTICES		0	100	0	100	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		687	1,213	456	1,050	-163	-13.4 %
92170	CONTR R&M-OFFICE EQUIP		649	500	918	950	450	90.0 %
95400	MISCELLANEOUS EXPENSE		0	0	0	500	500	500.0 %
95500	MEMBERSHIPS & DUES		675	770	140	850	80	10.4 %
96000	TRAVEL & MEALS		70	200	40	200	0	0.0 %
96100	CONFERENCES & TRAINING		0	700	0	1,000	300	42.9 %
97340	CAPITAL - CAPITAL LEASE		1,096	0	0	0	0	0.0 %
Total	TREASURER'S OFFICE		\$595,212	\$605,740	\$313,116	\$626,902	\$21,162	3.49 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Increase

\$ 159,647

Increasing Legacy Costs. Employer Sponsored
Health Care.



Waterford Township Proposed FY 2018 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		253,352	281,889	137,624	290,310	8,421	3.0 %
70900	OVERTIME		1,194	3,700	0	3,500	-200	-5.4 %
71000	FICA		18,789	21,565	10,331	22,476	911	4.2 %
71100	HEALTH INSURANCE		44,908	47,788	28,710	65,981	18,193	38.1 %
71200	LIFE INSURANCE		1,318	1,716	725	1,773	57	3.3 %
71350	RETIREE HLTH TRUST CONTRIB		9,225	11,352	11,352	17,475	6,123	53.9 %
71400	DENTAL INSURANCE		5,587	5,127	3,691	5,255	128	2.5 %
71500	OPTICAL INSURANCE		284	681	341	712	31	4.6 %
71750	LONG TERM DISABILITY		712	877	511	907	30	3.4 %
71780	DEFINED CONTRIB - EMPLOYER		28,987	31,769	15,831	32,758	989	3.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,118	1,118	1,118.0 %
72700	SUPPLIES - OFFICE		380	400	10	400	0	0.0 %
72800	SUPPLIES - POSTAGE		80	100	21	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 %
84500	SERVICES - OTHER PROF.		0	300	0	0	-300	-100.0 %
86000	MILEAGE		0	50	0	50	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		2,373	3,000	800	3,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	0	0	500	500	500.0 %
96000	TRAVEL & MEALS		0	355	0	355	0	0.0 %
96100	CONFERENCES & TRAINING		0	10,000	9	10,000	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		194	0	0	0	0	0.0 %
Total	INFORMATION TECHNOLOGY		\$367,381	\$421,069	\$209,956	\$457,070	\$36,001	8.55 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12550

Information Systems

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Increase

\$ 35,801

Based on wages and benefits for 4 full time employees. Wage information from payroll & benefits worksheets.



Waterford Township Proposed FY 2018 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200		SALARIES	383,661	419,945	211,679	438,360	18,415	4.4 %
70300		WAGES-PT. TIME/TEMP.	5,912	19,500	3,336	19,500	0	0.0 %
70900		OVERTIME	31,253	20,000	13,672	31,000	11,000	55.0 %
71000		FICA	30,928	34,179	16,675	37,398	3,219	9.4 %
71100		HEALTH INSURANCE	67,198	92,005	34,295	101,341	9,336	10.1 %
71200		LIFE INSURANCE	1,552	1,700	860	2,100	400	23.5 %
71300		DB - RETIREMENT	73,159	57,911	36,580	41,586	-16,325	-28.2 %
71350		RETIREE HLTH TRUST CONTRIB	23,063	22,704	22,704	34,950	12,246	53.9 %
71400		DENTAL INSURANCE	8,110	10,384	3,999	10,182	-202	-1.9 %
71500		OPTICAL INSURANCE	426	0	502	1,216	1,216	1,216.0 %
71750		LONG TERM DISABILITY	1,156	963	731	1,343	380	39.5 %
71780		DEFINED CONTRIB - EMPLOYER	2,826	4,710	2,378	5,248	538	11.4 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	0	0	1,076	1,076	1,076.0 %
72700		SUPPLIES - OFFICE	831	500	561	825	325	65.0 %
72800		SUPPLIES - POSTAGE	11	100	0	100	0	0.0 %
76000		SUPPLIES-OPERATING	6,412	10,000	979	10,000	0	0.0 %
76400		SUPPLIES-TOOLS	4,491	3,000	2,990	3,750	750	25.0 %
77400		SUPPLIES-GAS & OIL	5,530	10,000	4,078	10,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	3,959	3,000	1,819	3,300	300	10.0 %
78100		SUPPLIES-R&M-BLDG	17,442	17,000	16,358	22,000	5,000	29.4 %
78200		SUPPLIES-R&M-EQUIPMENT	2,537	3,000	1,678	3,250	250	8.3 %
78300		SUPPLIES-R&M-GROUNDS	25,155	25,000	19,706	32,500	7,500	30.0 %
78310		SUPPLIES - R&M CEMETERIES	5,014	7,500	2,412	7,850	350	4.7 %
78600		SUPPLIES-R&M-VEHICLE	12,079	13,000	6,656	13,750	750	5.8 %
81300		PHYSICAL EXAMS	0	100	0	250	150	150.0 %
84500		SERVICES - OTHER PROF.	1,281	2,000	419	1,900	-100	-5.0 %
86100		VEHICLE EXPENSES	8,500	8,500	8,500	8,500	0	0.0 %
89000		PUBLIC UTILITIES	122,503	125,000	51,125	125,000	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	5,389	9,000	1,958	7,500	-1,500	-16.7 %
92120		CONTR. R&M-RADIO	0	400	0	250	-150	-37.5 %
92130		CONTR R&M-VEHICLE	6,517	10,000	5,788	10,000	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	843	400	572	1,100	700	175.0 %
92190		CONTR R&M-BUILDING	108,830	84,000	50,408	109,000	25,000	29.8 %
92210		CONTR R&M-GROUNDS	53,128	50,000	14,025	62,500	12,500	25.0 %
92215		CONTRACT R&M - CEMETERIES	24,895	20,000	6,378	29,000	9,000	45.0 %



**Waterford Township
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95400	MISCELLANEOUS EXPENSE	349	500	70	600	100	20.0	%
95500	MEMBERSHIPS & DUES	175	400	35	400	0	0.0	%
96000	TRAVEL & MEALS	0	100	0	100	0	0.0	%
96100	CONFERENCES & TRAINING	0	600	145	850	250	41.7	%
97106	CAPITAL - BLDG IMPROVEMENTS	0	35,000	0	20,000	-15,000	-42.9	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97130	CAPITAL - RADIO EQUIP	0	100	0	0	-100	-100.0	%
97132	CAPITAL - OFFC EQUIP	0	10,600	0	5,000	-5,600	-52.8	%
97136	CAPITAL - VEHICLES	0	45,000	44,125	100	-44,900	-99.8	%
Total	FACILITIES/OPERATION	\$1,045,115	\$1,177,901	\$588,196	\$1,214,775	\$36,874	3.13	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

12650

Facilities and Operations

Expense

70200	SALARIES Cost of living increase	Increase	\$ 18,415
70325	OVERTIME Increase due to unexpected events	Increase	\$ 11,000
71000	FICA Cost of living increase	Increase	\$ 3,219
71100	HEALTH INSURANCE Increase due to health insurance coverage	Increase	\$ 9,336
71300	DB-RETIREMENT Contribution per Actuary	Decrease	\$ 16,325
71350	RETIREE HLTH TRUST CONTRIB Annual contribution to retiree health trust	Increase	\$ 12,246
78100	SUPPLIES-R&M-BLDG Janitorial Supplies and maintenance tools	Increase	\$ 10,000
92190	CONTR R&M-BUILDING maintenance- plumbing, office cleaning, etc.	Increase	\$ 41,000
78300	CONTR R&M-GROUNDS landscaping maintenance, weed prevention	Increase	\$ 12,500
84900	CONTRACT R&M-CEMETERIES Cemetery landscaping maintenance	Increase	\$ 9,000
97106	CAPITAL-BLDG IMPROVEMENTS Trending - Imp. Revolving Fund Utilization	Decrease	\$ 15,000
97132	CAP.-OFFICE FURNITURE Trending	Decrease	\$ 5,600
97136	CAPITAL-VEHICLES No new Vehicles for 2018.	Decrease	\$ 44,900



Waterford Township Proposed FY 2018 Budget

14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		529,753	567,240	265,824	587,177	19,937	3.5 %
70300	WAGES-PT. TIME/TEMP.		24,571	29,000	6,528	29,000	0	0.0 %
70500	BRD MEMBER FEES-PLANNING		2,280	1,680	1,260	1,680	0	0.0 %
70560	FEES - ZONING BOARD		3,240	3,780	0	3,780	0	0.0 %
70900	OVERTIME		490	3,000	479	2,500	-500	-16.7 %
71000	FICA		41,335	45,612	20,608	47,746	2,134	4.7 %
71100	HEALTH INSURANCE		94,629	104,232	45,905	107,344	3,112	3.0 %
71200	LIFE INSURANCE		2,225	2,952	1,176	3,048	96	3.3 %
71300	DB - RETIREMENT		86,734	68,657	43,367	51,482	-17,175	-25.0 %
71350	RETIREE HLTH TRUST CONTRIB		30,750	37,840	37,840	58,250	20,410	53.9 %
71400	DENTAL INSURANCE		9,949	11,535	5,106	11,824	289	2.5 %
71500	OPTICAL INSURANCE		454	1,592	544	1,662	70	4.4 %
71750	LONG TERM DISABILITY		1,588	1,768	1,064	1,828	60	3.4 %
71780	DEFINED CONTRIB - EMPLOYER		18,017	20,991	9,320	22,160	1,169	5.6 %
72000	TUITION REIMBURSEMENT		1,966	0	0	0	0	0.0 %
72700	SUPPLIES - OFFICE		3,972	2,000	1,984	3,150	1,150	57.5 %
72800	SUPPLIES - POSTAGE		3,823	2,300	2,305	3,950	1,650	71.7 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,327	1,400	1,251	1,500	100	7.1 %
77400	SUPPLIES-GAS & OIL		2,239	6,500	1,436	5,500	-1,000	-15.4 %
78600	SUPPLIES-R&M-VEHICLE		1,376	4,000	1,357	2,500	-1,500	-37.5 %
84500	SERVICES - OTHER PROF.		7,760	2,000	525	3,000	1,000	50.0 %
86000	MILEAGE		0	100	0	100	0	0.0 %
86100	VEHICLE EXPENSES		5,300	5,300	5,300	5,300	0	0.0 %
88000	LEGAL NOTICES		3,554	2,000	938	3,000	1,000	50.0 %
88200	PRINTING & PUBLISHING		820	1,000	266	1,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		2,148	5,100	1,524	4,000	-1,100	-21.6 %
92120	CONTR. R&M-RADIO		48	0	0	0	0	0.0 %
92130	CONTR R&M-VEHICLE		878	3,000	100	3,000	0	0.0 %
92140	CONTR R&M-COMPUTER		0	4,800	0	3,550	-1,250	-26.0 %
92170	CONTR R&M-OFFICE EQUIP		2,160	2,500	891	1,500	-1,000	-40.0 %
95400	MISCELLANEOUS EXPENSE		40	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		815	1,000	340	1,000	0	0.0 %
96000	TRAVEL & MEALS		700	750	876	1,200	450	60.0 %
96100	CONFERENCES & TRAINING		2,513	5,000	832	3,000	-2,000	-40.0 %
97132	CAPITAL - OFFC EQUIP		138	500	0	500	0	0.0 %



**Waterford Township
Proposed FY 2018 Budget**

97136	CAPITAL - VEHICLES	0	28,500	28,759	30,000	1,500	5.3	%
Total	DEVELOPMENT SERVICES	\$887,592	\$978,129	\$487,704	\$1,006,731	\$28,602	2.92	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

14100 Development Services

Expense

70200	SALARIES due to increase in wages	Increase	\$ 19,937
71000	FICA due to wage increase	Increase	\$ 2,134
71100	HEALTH INSURANCE increase in health care cost	Increase	\$ 3,122
71300	DB-RETIREMENT decrease in DB retirement obligation	Decrease	\$ 17,175
71350	RETIREE HLTH TRUST CONTRIB increased health care costs	Increase	\$ 20,410
71780	DEFINED CONTRIB -EMPLOYER based on historical trend	Increase	\$ 1,169
72700	SUPPLIES-OFFICE based on historical trend	Increase	\$ 1,150
72800	SUPPLIES-POSTAGE based on historical trend	Increase	\$ 1,650
77400	SUPPLIES-GAS & OIL based on historical trend	Decrease	\$ 1,000
78600	SUPPLIES-R&M-VEHICLE based on historical trend	Decrease	\$ 1,500
84500	SERVICES-OTHER PROF. based on historical trend	Increase	\$ 1,000
88000	LEGAL NOTICES Increase need for public notices	Increase	\$ 1,000
89400	PUB UTIL-TELEPHONE based on historical trend	Decrease	\$ 1,100
92140	CONTR R&M-COMPUTER	Decrease	\$ 1,250
92170	CONTR R&M-OFFICE EQUIP	Decrease	\$ 1,000

Line Item Brief Description



**Waterford Township
Proposed FY 2018 Budget**

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
87100	BEAUTIFICATION PROGRAM		2,329	4,500	2,301	4,400	-100	-2.2 %
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		5,076	5,500	2,538	5,750	250	4.5 %
96410	ENVIRONMENTAL PROJECTS		21,371	29,471	718	30,000	529	1.8 %
Total	COMMUNITY PROMOTIONS		\$76,276	\$86,971	\$53,058	\$87,650	\$679	0.78 %



**Waterford Township
Proposed FY 2018 Budget**

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70300	WAGES-PT. TIME/TEMP.		33,083	40,000	21,555	40,000	0	0.0 %
71000	FICA		2,527	3,060	1,649	3,060	0	0.0 %
Total	SCHOOL CROSSING GUARDS		\$35,610	\$43,060	\$23,204	\$43,060	\$0	0.00 %



Waterford Township Proposed FY 2018 Budget

19650 TRANSFERS T/OTHER FUNDS								
Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	%
			Actual	Rev. Budget	Actual As of 6/30/17	2018 Budget	Change	Change
85600		CONTINGENCY	0	200,000	0	200,000	0	0.0 %
99012		PRINC EXP -2012 REFUNDING BOND	111,301	114,670	0	115,793	1,123	1.0 %
99014		PRINCIPAL - ERC/LED PROJ	32,731	0	5,721	8,076	8,076	8,076.0 %
99203		INTR EXP - 2012 REFUNDING BOND	20,248	18,295	9,147	16,272	-2,023	-11.1 %
99214		INTEREST EXP - ERC/LED PROJ	0	0	36,598	51,672	51,672	51,672.0 %
99300		AGENT FEES	22	25	15	25	0	0.0 %
99903		TRANSFER - FIRE FUND	1,977,500	1,977,500	1,977,500	1,977,500	0	0.0 %
99904		TRANSFER - POLICE FUND	5,775,000	5,775,000	5,775,000	5,775,000	0	0.0 %
99908		TRANSFER-CEMETERY FUND	35,000	10,000	10,000	15,000	5,000	50.0 %
99911		TRANSFER - IMPRV. REVL.	685,000	135,000	135,000	160,000	25,000	18.5 %
99913		INTEREST - DPW BUILDING	38,879	36,788	36,788	34,635	-2,153	-5.9 %
99914		TRANSFER - PARKS & REC	275,000	250,000	250,000	225,000	-25,000	-10.0 %
99916		TRANSF - PRINC. DPW BUILDING	69,675	71,766	71,766	73,919	2,153	3.0 %
99918		TRANSFER - WORKERS COMP	35,000	10,000	10,000	15,000	5,000	50.0 %
Total		TRANSFERS T/OTHER FUNDS	\$9,055,356	\$8,599,044	\$8,317,534	\$8,667,892	\$68,848	0.80 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

VARIOUS

INTEREST EXPENSE

Increase

\$ 51,672

Twp. Paying off LED Lighting Project.

99911

TRANSFER-IMPRV. REVL.

Increase

\$ 25,000

Gen. Fund Funding for Capital Repairs/Maint.

99914

TRANSFER-OTHER FUNDS

Decrease

\$ 25,000

Gen. Fund Reduction of Trans. to P&R.

Charter Township of Waterford Special Revenue Funds FY2018

January 1, 2018 – December 31, 2018

Submitted by: Gary Wall, Township Supervisor



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



Waterford Township Proposed FY 2018 Budget

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
40600	MILLAGE I		-1,941,998	-1,962,344	-1,981,220	-2,008,371	-46,027	2.3 %
40700	MILLAGE II		-1,942,022	-1,945,271	-1,963,829	-1,990,874	-45,603	2.3 %
40900	MILLAGE III		-1,223,324	-1,225,484	-1,237,119	-1,254,239	-28,755	2.3 %
53300	FEDERAL GRANT - FIRE		-322,926	-3,706,978	-1,195,329	-3,348,764	358,214	-9.7 %
57420	LCS REV. SHAR.-PPT		-25,473	0	0	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-8,022	-8,600	0	-8,600	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-18,720	-8,000	-8,897	-12,500	-4,500	56.3 %
60342	FEES - CLASS REGISTRATION		-90,134	-50,000	-55,726	-50,000	0	0.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-210,000	-210,000	-105,000	-220,500	-10,500	5.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-6,484,167	-6,808,375	-3,390,625	-7,148,794	-340,419	5.0 %
62710	CHARGE-EMS FEES		-1,626,074	-1,800,000	-1,049,186	-2,000,000	-200,000	11.1 %
62900	CHARGE-MISC. SERVICES		-482	0	-257	0	0	0.0 %
64100	SALES - ASSETS		-14,457	-450,000	-6,679	-20,000	430,000	-95.6 %
66400	INTEREST REVENUE		-31,433	-37,989	-23,015	-20,638	17,351	-45.7 %
67402	CONTRIB-GENERAL FUND		-1,977,500	-1,977,500	-1,977,500	-1,977,500	0	0.0 %
67410	CONTRIB-OTHER		-52,421	0	0	0	0	0.0 %
67411	CONTRIB-FIRE PREVENTION		-1,500	0	-2,800	0	0	0.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-7,517	-10	-3,673	-4,000	-3,990	39,900.0 %
69400	REVENUE - OTHER		-96,583	-35,000	-19,332	-35,000	0	0.0 %
Total	FIRE DEPARTMENT REVENUES		-\$16,074,753	-\$20,225,551	-\$13,020,186	-\$20,099,780	\$125,771	-0.62 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20601 Fire Department - Regional

Revenue

40600	MILLAGE I Property Tax Trending up.	Increase	\$ 46,027
40700	MILLAGE II Property Tax Trending up.	Increase	\$ 45,603
40900	MILLAGE III Property Tax Trending up.	Increase	\$ 28,755
53300	FED. GRANTS-REV SAFER grant for 9 months and no AFG award for 2018 as of yet.	Decrease	\$ 358,214
62702	CHARGE-FIRE PROTECT/LK ANGL. Contractual increase	Increase	\$ 10,500
62704	CHARGE-FIRE PROTECT/PONTIAC Contractual increase	Increase	\$ 340,419
62710	CHARGE-EMS FEES Increasing EMS transporting call volume.	Increase	\$ 200,000
64100	SALES-ASSETS 2017 budget included the sale of a fire truck.	Decrease	\$ 430,000
66400	INTEREST REVENUE Fund Balance trends.	Decrease	\$ 17,351



Waterford Township Proposed FY 2018 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200		SALARIES	7,304,958	9,582,963	4,167,027	9,733,276	150,313	1.6 %
70300		WAGES-PT. TIME/TEMP.	31,681	34,000	15,993	45,000	11,000	32.4 %
70900		OVERTIME	1,234,065	417,215	155,471	545,000	127,785	30.6 %
70950		OVERTIME-FLSA/MANDATORY	3,206	713,430	316,611	716,371	2,941	0.4 %
71000		FICA	630,091	802,872	363,528	845,298	42,426	5.3 %
71100		HEALTH INSURANCE	1,310,118	1,879,391	736,874	1,691,617	-187,774	-10.0 %
71150		FIRE - RETIREE HEALTH	1,033,513	953,779	562,396	995,000	41,221	4.3 %
71200		LIFE INSURANCE	11,965	36,694	358	36,828	134	0.4 %
71250		RETIREE LIFE INSURANCE	583	450	292	500	50	11.1 %
71300		DB - RETIREMENT	1,585,115	1,461,597	792,558	1,480,470	18,873	1.3 %
71350		RETIREE HLTH TRUST CONTRIB	196,785	162,712	162,712	250,475	87,763	53.9 %
71400		DENTAL INSURANCE	134,154	185,789	70,238	187,000	1,211	0.7 %
71450		RETIREE DENTAL INSURANCE	30,384	26,500	15,724	25,000	-1,500	-5.7 %
71500		OPTICAL INSURANCE	315	7,285	378	1,750	-5,535	-76.0 %
71550		RETIREE OPTICAL INSUR.	300	1,800	400	2,000	200	11.1 %
71600		WORKER'S COMP	149,434	153,000	60,167	130,000	-23,000	-15.0 %
71750		LONG TERM DISABILITY	25,954	41,212	27,704	29,680	-11,532	-28.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	519,647	820,515	355,432	859,683	39,168	4.8 %
71792		RETIREE HSA - EMPLOYER CONTRIB	139,249	205,130	106,170	214,905	9,775	4.8 %
71800		FIREMEN FOOD ALLOWANCE	128,331	168,500	0	150,000	-18,500	-11.0 %
71901		UNEMPL COMP INSUR - 2015 SAFER	10,934	143,988	61,344	150,000	6,012	4.2 %
72000		TUITION REIMBURSEMENT	5,027	10,000	1,735	10,000	0	0.0 %
72700		SUPPLIES - OFFICE	5,671	7,000	2,046	7,000	0	0.0 %
76000		SUPPLIES-OPERATING	1,331	2,000	0	4,000	2,000	100.0 %
76200		SUPPLIES-COMPUTER	3,225	2,200	-2,596	4,500	2,300	104.5 %
76500		FIRE TRAINING-IN HOUSE	38,861	25,000	4,771	25,000	0	0.0 %
76700		FIRE INVESTIGATION	1,785	10,000	631	10,000	0	0.0 %
76800		SUPPLIES & TRAINING-EMS	130,909	125,000	60,019	130,000	5,000	4.0 %
77400		SUPPLIES-GAS & OIL	75,779	108,000	36,868	105,000	-3,000	-2.8 %
77700		SUPPLIES-UNIFORMS	29,579	30,500	15,543	35,000	4,500	14.8 %
78100		SUPPLIES-STATIONS	19,026	28,500	9,372	28,000	-500	-1.8 %
78600		SUPPLIES-R&M-APPARATUS	101,124	141,000	41,428	115,000	-26,000	-18.4 %
80100		SERVICES-LAUNDRY	0	100	0	100	0	0.0 %
81300		PHYSICAL EXAMS	37,963	32,000	17,930	30,000	-2,000	-6.3 %
84100		SERVICES - LEGAL	61,326	86,500	52,353	50,000	-36,500	-42.2 %



Waterford Township Proposed FY 2018 Budget

84200	SERVICES - AUDITING	6,500	6,500	6,500	6,500	0	0.0	%
84500	SERVICES - OTHER PROF.	128,836	137,300	64,889	153,000	15,700	11.4	%
84600	SERVICES - CIVIL SERVICE	4,521	5,000	2,462	6,000	1,000	20.0	%
84700	SERVICES - VOLUN FIREMEN	0	3,000	0	2,500	-500	-16.7	%
85600	CONTINGENCY	0	50,000	0	75,000	25,000	50.0	%
86100	VEHICLE & APPARATUS EXPENSE	142,042	142,042	142,042	142,042	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	17,286	18,000	1,795	15,000	-3,000	-16.7	%
88500	INSURANCE	175,282	181,502	180,882	215,881	34,379	18.9	%
89000	PUBLIC UTILITIES	186,527	181,000	85,413	180,000	-1,000	-0.6	%
89400	PUB. UTIL.-TELEPHONE	20,156	23,500	10,119	22,500	-1,000	-4.3	%
92110	R&M-TELEPHONE	820	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	4,910	6,200	-391	6,000	-200	-3.2	%
92130	CONTR R&M-APPARATUS	77,820	124,000	61,120	164,000	40,000	32.3	%
92140	CONTR R&M-COMPUTER	11,988	26,100	14,121	23,600	-2,500	-9.6	%
92170	CONTR R&M-OFFICE EQUIP	1,120	4,700	2,409	5,000	300	6.4	%
92190	CONTRACTED-STATION MAINTENANCE	101,849	99,500	28,554	90,000	-9,500	-9.5	%
92200	R&M-FIRE GEAR EQUIPMENT	20,436	22,000	6,869	23,000	1,000	4.5	%
92230	R & M-SCBA SELF CONT BREATH AP	22,546	25,000	9,508	25,000	0	0.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	26,855	6,500	0	0	-6,500	-100.0	%
95500	MEMBERSHIPS & DUES	5,847	8,500	1,103	9,000	500	5.9	%
96000	TRAVEL & MEALS	2,203	3,500	2,980	4,000	500	14.3	%
96100	CONFERENCES & TRAINING	3,634	8,000	7,237	10,000	2,000	25.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	4,371	7,500	4,809	8,000	500	6.7	%
96500	TAX ROLL ADJUSTMENTS	5,812	26,250	10,591	24,675	-1,575	-6.0	%
97106	CAPITAL - BLDG IMRPV	100,489	120,000	20,880	50,000	-70,000	-58.3	%
97127	CAPITAL - SCBA SELF CON BREATH	9,520	10,000	0	10,000	0	0.0	%
97130	CAPITAL - FIRE RADIOS	2,841	7,500	668	7,500	0	0.0	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	72,771	295,497	11,676	23,000	-272,497	-92.2	%
97132	CAPITAL - FURN & OFFICE EQUIP	413	0	0	0	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	1,339	5,300	5,067	10,500	5,200	98.1	%
97136	CAPITAL - VEHICLES	0	95,000	71,117	245,000	150,000	157.9	%
97340	CAPITAL - CAPITAL LEASE	2,612	0	0	0	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	150,000	985,000	100,000	100,000	-885,000	-89.8	%
Total	FIRE DEPARTMENT	\$16,303,734	\$21,042,014	\$9,063,901	\$20,301,652	-\$740,362	-3.52	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

70200	SALARIES contractual increases for firefighters	Increase	\$ 109,313
70900	OVERTIME Trends	Increase	\$ 127,785
71000	FICA contractual increases for firefighters	Increase	\$ 42,426
71100	HEALTH INSURANCE Trends	Decrease	\$ 187,774
71150	RETIREE HEALTH Trends	Increase	\$ 41,221
71300	DB-RETIREMENT Contractual increase	Increase	\$ 18,873
71350	RETIREE HLTH TRUST CONTRIB Trends	Increase	\$ 87,763
71600	WORKER'S COMP Trends	Decrease	\$ 23,000
71750	LONG TERM DISABILITY Trends	Decrease	\$ 11,532
71782	DEFINED CONTRIB 2-EMPLOYER contractual increases for firefighters	Increase	\$ 39,168
71800	FIREMEN FOOD ALLOWANCE 2017 budget was short	Increase	\$ 22,500
78600	SUPPLIES-R&M-VEHICLE Trends	Decrease	\$ 26,000
84100	SERVICES-LEGAL Trends	Decrease	\$ 32,500
85600	CONTINGENCY Trends	Increase	\$ 25,000
88500	INSURANCE Trends	Increase	\$ 34,379

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Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20630

Fire Department - Regional

Expense

92130	CONTR R&M-VEHICLE Trends	Increase	\$ 40,000
97106	CAPITAL-BLDG IMPROVEMENTS 2017 HVAC project completed.	Decrease	\$ 70,000
97131	CAPITAL-OPER EQUIP Included in 2017 budget for grant approved project.	Decrease	\$ 272,497
97136	CAPITAL-VEHICLES For the purchase of Rescue Truck	Increase	\$ 150,000
99901	CAPITAL PROJECT ALLOCATION 2017 budget for the purchase of 2 fire trucks	Decrease	\$ 885,000



Waterford Township Proposed FY 2018 Budget

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
40600	MILLAGE I		-2,912,959	-2,917,809	-2,945,723	-2,986,209	-68,400	2.3 %
40700	MILLAGE II		-2,912,923	-2,943,516	-2,971,755	-3,012,455	-68,939	2.3 %
53300	FED GRANT - POLICE		-103,789	-85,000	-19,976	-85,000	0	0.0 %
56700	STATE GRANT - POLICE.		-40,884	0	0	0	0	0.0 %
57000	OMNIBUS FORFEITURE FUNDS		-110	-5,000	0	-5,000	0	0.0 %
57420	LCS REV. SHAR.-PPT		-29,056	0	0	0	0	0.0 %
57700	LIQUOR LICENSE REBATE		-38,391	-36,000	-880	-36,000	0	0.0 %
58000	N.E.T. REIMBURSEMENT		-1,070	0	0	0	0	0.0 %
58200	GRANTS - OTHER		-46,486	0	0	0	0	0.0 %
60120	FEES - ALARM ORDINANCE		-20,000	-20,000	-8,812	-20,000	0	0.0 %
60130	FEES - ABANDON AUTOS		-4,600	-7,000	-800	-7,000	0	0.0 %
60131	FEES - OWI AUTOS		-1,150	-500	0	-500	0	0.0 %
60210	FEES - EXEMPT HOUSING		-9,150	-10,500	0	-10,500	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-26,899	-46,000	-22,162	-39,500	6,500	-14.1 %
60350	FEES - WARRANT		-470	-100	-169	-100	0	0.0 %
62900	CHARGE-MISC. SERVICES		-63,263	-35,000	-11,039	-20,000	15,000	-42.9 %
64100	SALES - ASSETS		-23,729	-7,500	-17,987	-7,500	0	0.0 %
66400	INTEREST REVENUE		-34,645	-44,161	-26,015	-49,944	-5,783	13.1 %
67402	CONTRIB-GENERAL FUND		-5,775,000	-5,775,000	-5,775,000	-5,775,000	0	0.0 %
67410	CONTRIB-OTHER		-49,605	0	0	0	0	0.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-73,856	-250	-6,849	-10,000	-9,750	3,900.0 %
69000	HOLD TAGS		-45,162	-50,000	-20,276	-47,750	2,250	-4.5 %
69350	REVENUE - SCHOOLS LIAISON		-187,062	-220,000	-106,510	-326,349	-106,349	48.3 %
69400	REVENUE - OTHER		-81,327	-18,000	-13,503	-18,000	0	0.0 %
Total	POLICE DEPARTMENT REVENUE		-\$12,481,587	-\$12,221,336	-\$11,947,456	-\$12,456,807	-\$235,471	1.93 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20701 Police Department

Revenue

60340	FEES-COST RECOVERY ORD. Conservative projection based on current revenue and trending	Decrease	\$ 6,500
62900	CHARGE-MISC. SERVICES Conservative projection based on current revenue and trending	Decrease	\$ 15,000
68700	REFUNDS-REBATES-REIMBURSEMENTS Projection based on current revenue and trending	Increase	\$ 9,750
69350	REVENUE-SCHOOLS LIAISON Increased revenue based on partnership with school district	Increase	\$ 106,349



Waterford Township Proposed FY 2018 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		4,561,092	4,892,387	2,146,900	4,774,711	-117,676	-2.4 %
70300	WAGES-PT. TIME/TEMP.		277,792	345,000	142,407	345,000	0	0.0 %
70900	OVERTIME		278,141	360,000	144,611	360,000	0	0.0 %
70901	COURT TIME		23,014	40,000	12,531	40,000	0	0.0 %
71000	FICA		386,156	432,408	184,901	422,258	-10,150	-2.3 %
71100	HEALTH INSURANCE		719,966	725,310	331,951	779,661	54,351	7.5 %
71150	RETIREE HEALTH		2,135,794	2,089,236	1,151,187	2,360,837	271,601	13.0 %
71200	LIFE INSURANCE		12,861	21,288	6,653	21,234	-54	-0.3 %
71250	RETIREE LIFE INSURANCE		1,146	540	580	850	310	57.4 %
71300	DB - RETIREMENT		1,738,434	1,521,963	869,217	1,441,387	-80,576	-5.3 %
71350	RETIREE HLTH TRUST CONTRIB		218,310	242,176	242,176	378,625	136,449	56.3 %
71400	DENTAL INSURANCE		81,176	87,157	39,374	90,649	3,492	4.0 %
71450	RETIREE DENTAL INSURANCE		50,265	48,230	26,219	49,000	770	1.6 %
71500	OPTICAL INSURANCE		8,533	10,975	5,445	11,363	388	3.5 %
71550	RETIREE OPTICAL INSUR.		400	1,000	0	1,000	0	0.0 %
71600	WORKER'S COMP		68,650	100,000	69,130	140,000	40,000	40.0 %
71750	LONG TERM DISABILITY		12,272	14,032	7,793	14,040	8	0.1 %
71780	DEFINED CONTRIB - EMPLOYER		44,440	85,110	26,243	111,194	26,084	30.6 %
71782	DEFINED CONTRIB 2 - EMPLOYER		26,751	2,054	24,310	0	-2,054	-100.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	3,938	3,938	3,938.0 %
72000	TUITION REIMBURSEMENT		10,968	9,000	2,016	15,000	6,000	66.7 %
72700	SUPPLIES - OFFICE		7,918	9,000	2,300	9,000	0	0.0 %
72800	SUPPLIES - POSTAGE		4,727	3,000	837	6,000	3,000	100.0 %
72900	SUPPLIES - COPY MACHINE		1,598	2,000	1,048	2,000	0	0.0 %
76000	SUPPLIES-OPERATING		27,071	25,000	9,911	25,000	0	0.0 %
76200	SUPPLIES-COMPUTER		6,887	10,000	1,057	10,000	0	0.0 %
76600	SUPPLIES-CRIME PREVENTION		0	500	0	500	0	0.0 %
76700	SUPPLIES-ENFORCEMENT		527	9,500	1,115	9,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		54,672	100,000	27,848	120,000	20,000	20.0 %
77700	SUPPLIES-UNIFORMS		32,296	35,000	24,513	40,000	5,000	14.3 %
78100	SUPPLIES-R&M-BLDG		11,601	10,000	4,826	12,000	2,000	20.0 %
78600	SUPPLIES-R&M-VEHICLE		31,405	44,000	15,680	52,500	8,500	19.3 %
81300	PHYSICAL EXAMS		6,395	10,000	4,840	12,000	2,000	20.0 %
84100	SERVICES - LEGAL		203,438	185,000	62,730	195,000	10,000	5.4 %
84200	SERVICES - AUDITING		5,750	5,750	5,750	5,750	0	0.0 %



**Waterford Township
Proposed FY 2018 Budget**

84500	SERVICES - OTHER PROF.	10,502	500	4,024	7,000	6,500	1,300.0	%
84600	SERVICES - CIVIL SERVICE	9,331	7,000	387	7,000	0	0.0	%
85600	CONTINGENCY	0	50,000	0	125,000	75,000	150.0	%
86100	VEHICLE EXPENSE	15,000	15,000	15,000	15,000	0	0.0	%
86500	PRISONER CARE	0	3,000	0	2,150	-850	-28.3	%
86800	COMPUTER-LICENSING & CONSULT	14,766	48,500	11,026	48,500	0	0.0	%
88000	LEGAL NOTICES	1,871	0	888	1,500	1,500	1,500.0	%
88200	PRINTING & PUBLISHING	3,067	5,000	288	5,000	0	0.0	%
88500	INSURANCE	324,937	355,698	334,982	273,223	-82,475	-23.2	%
89000	PUBLIC UTILITIES	87,948	78,000	37,041	80,000	2,000	2.6	%
89400	PUB. UTIL.-TELEPHONE	31,161	26,000	10,066	26,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	2,521	6,000	3,076	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	2,117	2,500	0	2,500	0	0.0	%
92130	CONTR R&M-VEHICLE	46,211	35,000	11,065	45,000	10,000	28.6	%
92140	CONTR R&M-COMPUTER	132,111	105,000	51,284	112,000	7,000	6.7	%
92170	CONTR R&M-OFFICE EQUIP	4,522	3,000	4,486	9,000	6,000	200.0	%
92190	CONTR R&M-BUILDING	38,034	30,000	16,130	30,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE	441	0	243	2,500	2,500	2,500.0	%
95500	MEMBERSHIPS & DUES	6,836	5,000	4,720	6,000	1,000	20.0	%
96000	TRAVEL & MEALS	810	5,000	755	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	3,961	10,000	2,406	15,000	5,000	50.0	%
96320	COMMUNITY PROMOTIONS	2,659	2,000	715	3,000	1,000	50.0	%
96500	TAX ROLL ADJUSTMENTS	6,630	27,505	12,087	25,854	-1,651	-6.0	%
97106	CAPITAL - BLDG IMRPV	72,354	15,000	201	20,000	5,000	33.3	%
97107	CAPITAL - FACIL & OTHER IMPR	4,995	0	0	0	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	31,548	0	0	0	0	0.0	%
97131	CAPITAL - OPER EQUIP	0	30,000	4,791	30,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	55,941	34,000	0	26,000	-8,000	-23.5	%
97136	CAPITAL - VEHICLES	0	70,000	18,429	0	-70,000	-100.0	%
97340	CAPITAL - CAPITAL LEASE	15,172	14,000	0	14,000	0	0.0	%
Total	POLICE DEPARTMENT	\$11,975,893	\$12,459,319	\$6,140,189	\$12,802,224	\$342,905	2.75	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20730

Police Department

Expense

70200	SALARIES	Decrease	\$ 117,676
	Newly hired personnel at entry level wages replacing senior personnel at top pay		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 136,449
	Increased number of retirees as current work force ages		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 26,084
	Increase as new hires transition to defined contribution from defined benefit plan		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 3,938
	Increase as new hires transition to HSA from retiree health care		
72000	TUITION REIMBURSEMENT	Increase	\$ 6,000
	Increase based on current expenses and trending		
77400	SUPPLIES-GAS & OIL	Increase	\$ 20,000
	Based on projected industry cost increases		
84500	SERVICES-OTHER PROF.	Increase	\$ 6,500
	Based on current expenses and trending		
85600	CONTINGENCY	Increase	\$ 75,000
	Conservative budgeting anticipating additional professional services		
88500	INSURANCE	Decrease	\$ 82,475
	Projected reduction in general liability costs		
92130	CONTR R&M-VEHICLE	Increase	\$ 10,000
	Conservative projected increase in repairs as a portion of the police fleet ages		
96100	CONFERENCES & TRAINING	Increase	\$ 5,000
	Projected training for new staff personnel		
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 8,000
	Based on current expenses and trending		
97136	CAPITAL-VEHICLES	Decrease	\$ 70,000
	No budgeted funds requested for vehicles in 2018		



**Waterford Township
Proposed FY 2018 Budget**

20801 POLICE RETRICTED USE REV

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
57300	CRIMINAL JUSTICE		-10,753	-13,000	-4,566	-13,000	0	0.0 %
57350	PSAP TRAINING		-9,259	-10,000	-5,944	-10,000	0	0.0 %
62720	VEHICLE INSPECTION REVENUE		-100	0	0	0	0	0.0 %
64100	SALES - ASSETS/FED SEIZ MONIES		-26,222	-20,000	-21,623	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE MONIES		-472,574	0	-252,351	0	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-37,120	-15,000	-6,790	-15,000	0	0.0 %
64950	FED. GRANTS - REV		0	0	-24	0	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-8,360	0	-3,953	-6,396	-6,396	-6,396.0 %
Total	POLICE RETRICTED USE REV		-\$564,389	-\$58,000	-\$295,251	-\$64,396	-\$6,396	11.03 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20801

Police Department

Revenue

66400

INTEREST REVENUE

Increase

\$ 6,396

Projected revenue based on current account
balance



Waterford Township Proposed FY 2018 Budget

20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		0	50,700	24,343	50,700	0	0.0 %
70900	OVERTIME		0	100	2,532	100	0	0.0 %
70901	COURT TIME		0	100	356	100	0	0.0 %
71000	FICA		0	3,970	2,014	3,970	0	0.0 %
71100	HEALTH INSURANCE		0	14,665	7,395	17,198	2,533	17.3 %
71200	LIFE INSURANCE		0	250	79	250	0	0.0 %
71400	DENTAL INSURANCE		0	1,200	0	1,200	0	0.0 %
71500	OPTICAL INSURANCE		0	190	0	190	0	0.0 %
71600	WORKER'S COMP		0	100	43	100	0	0.0 %
71750	LONG TERM DISABILITY		0	170	96	170	0	0.0 %
71782	DEFINED CONTRIB 2 - EMPLOYER		0	5,750	0	5,750	0	0.0 %
96300	CRIMINAL JUSTICE TRAINING		36,560	10,000	12,274	10,000	0	0.0 %
96315	EXPENSES FOR DESIGNATED USES		0	0	4,104	0	0	0.0 %
96325	COMMUNITY POLICING EXPENSES		0	10,000	0	0	-10,000	-100.0 %
96330	FEDERAL GRANTS - EXPENSES		0	0	43	0	0	0.0 %
96350	PSAP TRAINING		9,654	8,000	3,455	8,000	0	0.0 %
96400	STATE DRUG SEIZURE EXPENSE		273,440	0	255,490	0	0	0.0 %
96420	FED. DRUG SEIZURE EXP.		19,919	10,000	20,800	0	-10,000	-100.0 %
96430	VEHICLE INSPECTION EXPENSE		0	0	3,550	0	0	0.0 %
96500	COMMUNITY POLICE EXPENSES		0	0	103	0	0	0.0 %
97106	CAPITAL - BLDG IMPROVEMENTS		0	0	2,580	0	0	0.0 %
97125	CAPITAL - PERSONAL PROPERTY		78,795	0	3,131	0	0	0.0 %
97133	CAPITAL - COMPUTER EQUIPMENT		0	58,320	0	0	-58,320	-100.0 %
97136	CAPITAL - VEHICLES		163,748	74,300	133,914	0	-74,300	-100.0 %
Total	POLICE RETRICTED USE EXP		\$582,117	\$247,815	\$476,305	\$97,728	-\$150,087	-60.56 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20730

Police Department

Expense

70200	SALARIES	Decrease	\$ 117,676
	Newly hired personnel at entry level wages replacing senior personnel at top pay		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 136,449
	Increased number of retirees as current work force ages		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 26,084
	Increase as new hires transition to defined contribution from defined benefit plan		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 3,938
	Increase as new hires transition to HSA from retiree health care		
72000	TUITION REIMBURSEMENT	Increase	\$ 6,000
	Increase based on current expenses and trending		
77400	SUPPLIES-GAS & OIL	Increase	\$ 20,000
	Based on projected industry cost increases		
84500	SERVICES-OTHER PROF.	Increase	\$ 6,500
	Based on current expenses and trending		
85600	CONTINGENCY	Increase	\$ 75,000
	Conservative budgeting anticipating additional professional services		
88500	INSURANCE	Decrease	\$ 82,475
	Projected reduction in general liability costs		
92130	CONTR R&M-VEHICLE	Increase	\$ 10,000
	Conservative projected increase in repairs as a portion of the police fleet ages		
96100	CONFERENCES & TRAINING	Increase	\$ 5,000
	Projected training for new staff personnel		
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 8,000
	Based on current expenses and trending		
97136	CAPITAL-VEHICLES	Decrease	\$ 70,000
	No budgeted funds requested for vehicles in 2018		



**Waterford Township
Proposed FY 2018 Budget**

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
64401	SALES - CEMETERY CARE		-3,400	-5,000	-3,200	-5,000	0	0.0 %
66400	INTEREST REVENUE		-1,042	-885	-710	-1,131	-246	27.8 %
67402	CONTRIB-GENERAL FUND		-35,000	-10,000	-10,000	-10,000	0	0.0 %
Total	CEMETERY FUND REVENUES		-\$39,442	-\$15,885	-\$13,910	-\$16,131	-\$246	1.55 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

20901

Cemetery Care Fund

Revenue

66400

INTEREST REVENUE

Decrease

\$ 246

Based on trending



**Waterford Township
Proposed FY 2018 Budget**

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual			
66401	INTR. REV.-INVESTMENTS		-1,702	-3,550	-2,078	-2,250	1,300	-36.6 %
67421	CONTRIB-WORKERS COMP.		-35,000	-10,000	-10,000	-10,000	0	0.0 %
Total	WORKERS COMP. REVENUES		-\$36,702	-\$13,550	-\$12,078	-\$12,250	\$1,300	-9.59 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

66401

INTEREST REVENUE

Increase

\$ 1,300

Based on trend



**Waterford Township
Proposed FY 2018 Budget**

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual	2018 Budget	Change	%	%
95460		BANK SERVICE CHARGES	0	500	0	500	0	0.0	%
Total		WORKERS COMPENSATION	\$0	\$500	\$0	\$500	\$0	0.00	%



**Waterford Township
Proposed FY 2018 Budget**

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
60170	FEES - FINANCING		-50,588	0	0	0	0	0.0 %
66400	INTEREST REVENUE		-587	-450	-444	-708	-258	57.3 %
69400	REVENUE - OTHER		-176	0	0	0	0	0.0 %
Total	ECONOMIC DEV. REVENUES		-\$51,351	-\$450	-\$444	-\$708	-\$258	57.33 %



**Waterford Township
Proposed FY 2018 Budget**

24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		1,003	950	350	950	0	0.0 %
88000	LEGAL NOTICES		115	300	0	300	0	0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		2,346	0	45	0	0	0.0 %
Total	ECONOMIC DEVELOPMENT		\$3,464	\$1,260	\$395	\$1,260	\$0	0.00 %



**Waterford Township
Proposed FY 2018 Budget**

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
46905	PERMITS - RIGHT OF WAY		-30,118	-25,000	-29,617	-27,500	-2,500	10.0 %
58200	GRANTS - OTHER		0	-45,000	0	-45,000	0	0.0 %
64100	SALES - ASSETS		-6,450	0	0	0	0	0.0 %
66400	INTEREST REVENUE		-13,607	-13,088	-9,131	-15,021	-1,933	14.8 %
67402	CONTRIB-GENERAL FUND		-685,000	-135,000	-135,000	-160,000	-25,000	18.5 %
69400	REVENUE - OTHER		-2,453	0	0	0	0	0.0 %
Total	IMPRV. REVL. REVENUES		-\$737,628	-\$218,088	-\$173,748	-\$247,521	-\$29,433	13.50 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

24601

Improvement & Revolving Fund

Revenue

67402

CONTRIB-GENERAL FUND

Increase

\$ 25,000

Help to address deferred Maint.



**Waterford Township
Proposed FY 2018 Budget**

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
			As of 6/30/17						
65020	ASSESSMENTS - CRESCENT LK WEED		-28,136	0	-15,377	0	0	0.0	%
Total	ASSESSMENTS - REVENUE		-\$28,136	\$0	-\$15,377	\$0	\$0	0.00	%



Waterford Township Proposed FY 2018 Budget

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
77200		SUPPLIES-TRAFFIC SIGNS	4,830	10,000	2,012	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	9,496	12,500	0	12,500	0	0.0 %
92230		REPAIR & MAINT. - PED PATHWAYS	0	4,001	0	7,500	3,499	87.5 %
95380		DRAINS - COUNTY ASSESSED	12,013	27,500	26,946	30,000	2,500	9.1 %
95390		DRAINS - MISC EXPENSES	19,686	12,500	0	15,000	2,500	20.0 %
95400		MISCELLANEOUS EXPENSE	1,140	5,000	964	12,500	7,500	150.0 %
95420		EXPENSES - SPECIAL PROJECT	0	500	0	500	0	0.0 %
95900		HESS/HATH. PK EXPENSE	4,509	0	0	0	0	0.0 %
97000		CAPITAL - INFRASTRUCTURE	11,425	0	0	28,000	28,000	28,000.0 %
97005		CAPITAL - PED PATHWAYS	40,788	45,000	0	45,000	0	0.0 %
97010		CAPITAL - INFRA/PRESERVATION	160,000	160,000	160,000	243,000	83,000	51.9 %
97102		CAPITAL - LAND IMPRV.	0	60,000	3,064	145,000	85,000	141.7 %
97106		CAPITAL - BLDG IMRPV	0	6,000	0	0	-6,000	-100.0 %
97107		CAPITAL - FACIL & OTHER IMPR	0	0	0	243,970	243,970	243,970.0 %
97109		CAPITAL - BUILDING	0	0	0	137,280	137,280	137,280.0 %
97125		CAPITAL - EQUIPMENT	0	0	0	12,720	12,720	12,720.0 %
97132		CAPITAL - FURNISHINGS & EQUIP	0	0	0	29,000	29,000	29,000.0 %
97133		CAPITAL - COMPUTER EQUIP	0	0	0	130,000	130,000	130,000.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	0	20,000	0	20,000	0	0.0 %
Total		IMPROVMENT REVOLVING	\$263,887	\$363,001	\$192,986	\$1,121,970	\$758,969	209.08 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

24690

Improvement & Revolving Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE To address deferred maint.	Increase	\$ 28,000
97010	CAPTIAL-INFRA/PRESERVATION Paving of Twp. Hall Upper Lot.	Increase	\$ 83,000
97102	CAPTIAL-LAND IMPRV. River walk Extension.	Increase	\$ 85,000
97107	CAPITAL-FACIL & OTHER IMPR Twp. Paying off LED Project Early - Save Int.	Increase	\$ 243,970
97109	CAPITAL-BUILDINGS F&O Dept. Capital - Various Def. Maint.	Increase	\$ 137,280
97125	CAPITAL-OPER EQUIP Purchase of John Deere Gator.	Increase	\$ 12,720
97132	CAPITAL-FURNISHINGS & EQUIP Replace Town Hall Old Furniture.	Increase	\$ 29,000
97133	CAPITAL-COMPUTER EQUIPMENT New Software Dev. Services Dept.	Increase	\$ 130,000



**Waterford Township
Proposed FY 2018 Budget**

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
			As of 6/30/17						
82000	CRESCENT LAKE WEED - EXPENSES		8,215	0	4,590	0	0	0.0	%
Total	IMPROVEMENT REVOLVING SAD EX		\$8,215	\$0	\$4,590	\$0	\$0	0.00	%



**Waterford Township
Proposed FY 2018 Budget**

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
62900	PEG FEES - COMCAST		-181,127	-162,513	-92,065	-162,513	0	0.0 %
62901	PEG FEES - AT&T		-132,283	-127,689	-57,762	-127,689	0	0.0 %
64100	SALES - ASSETS		-195	0	0	0	0	0.0 %
66400	INTEREST REVENUE		-4,036	-3,184	-2,345	-3,705	-521	16.4 %
67407	FRANCHISE FEES - COMCAST		-99,620	-89,384	-50,636	-89,384	0	0.0 %
67409	FRANCHISE FEES - AT&T		-37,120	-35,832	-16,209	-35,832	0	0.0 %
Total	CABLE COMMISSION REVENUES		-\$454,382	-\$418,602	-\$219,017	-\$419,123	-\$521	0.12 %



Waterford Township Proposed FY 2018 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200		SALARIES	35,977	64,110	31,463	69,994	5,884	9.2 %
70300		WAGES-PT. TIME/TEMP.	13,623	0	0	0	0	0.0 %
70570		CABLE COMM. PER DIEM FEES	2,430	3,960	1,560	3,960	0	0.0 %
71000		FICA	3,703	4,904	2,412	5,354	450	9.2 %
71100		HEALTH INSURANCE	9,417	17,247	6,762	17,198	-49	-0.3 %
71200		LIFE INSURANCE	215	402	169	402	0	0.0 %
71400		DENTAL INSURANCE	820	1,282	615	1,282	0	0.0 %
71500		OPTICAL INSURANCE	79	189	95	189	0	0.0 %
71750		LONG TERM DISABILITY	77	2,015	118	2,015	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	3,526	6,411	3,146	6,829	418	6.5 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	0	0	1,400	1,400	1,400.0 %
72700		SUPPLIES - OFFICE	256	250	14	250	0	0.0 %
72800		SUPPLIES - POSTAGE	0	50	0	50	0	0.0 %
73100		SUPPLIES-BOOKS,MAGS,ECT	0	50	0	50	0	0.0 %
76000		SUPPLIES-OPERATING	0	350	0	350	0	0.0 %
77400		SUPPLIES-GAS & OIL	106	300	0	300	0	0.0 %
84100		SERVICES - LEGAL	0	3,000	0	3,000	0	0.0 %
84200		SERVICES - AUDITING	900	900	900	900	0	0.0 %
84905		SERVICES - PEG	174,000	174,000	87,000	174,000	0	0.0 %
84920		PEG ALLOCATION - WSD	102,804	96,734	48,367	86,000	-10,734	-11.1 %
86000		MILEAGE	0	50	0	50	0	0.0 %
87905		CABLE UTILIZATION GRANTS	5,000	5,000	0	5,000	0	0.0 %
87950		CABLE SCHOLARSHIPS	0	4,000	0	4,000	0	0.0 %
88500		INSURANCE	2,805	3,050	2,913	6,500	3,450	113.1 %
89400		PUB. UTIL.-TELEPHONE	36	150	18	150	0	0.0 %
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.0 %
92140		CONTR R&M-COMPUTER	9,307	9,993	3,833	10,699	706	7.1 %
92200		CONTR R&M-OPER EQUIP	328	1,000	0	1,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	0	0	500	500	500.0 %
95500		MEMBERSHIPS & DUES	705	900	640	900	0	0.0 %
96100		CONFERENCES & TRAINING	0	3,000	9	5,000	2,000	66.7 %
97131		CAPITAL - OPER EQUIP	121,505	0	0	0	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	3,064	6,900	47	7,400	500	7.2 %
97340		CAPITAL - CAPITAL LEASE	203	275	0	275	0	0.0 %



**Waterford Township
Proposed FY 2018 Budget**

Total	CABLE COMMISSION EXPENSES	\$490,885	\$410,972	\$190,081	\$415,497	\$4,525	1.10 %
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Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

25090

Cable Commission

Expense

84920

PEG ALLOCATION - WSD

Decrease

\$ 86,000



**Waterford Township
Proposed FY 2018 Budget**

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
40600	MILLAGE I		-1,770,584	-1,773,566	-1,790,475	-1,815,083	-41,517	2.3 %
57420	LCS REV. SHAR.-PPT		-8,831	0	0	0	0	0.0 %
57600	STATE AID - LIBRARY		-47,080	-43,969	-23,384	-44,000	-31	0.1 %
58200	GRANTS - OTHER		-240	-2,500	0	0	2,500	-100.0 %
60210	FEES - EXEMPT HOUSING		-2,781	-3,000	0	-3,000	0	0.0 %
65900	FEES/FINES - LIBR. BOOKS		-43,268	-46,000	-20,864	-38,250	7,750	-16.8 %
66000	ST. PENAL FINES/LIBRARY		-152,283	-135,315	0	-138,000	-2,685	2.0 %
66400	INTEREST REVENUE		-11,542	-12,308	-7,789	-13,332	-1,024	8.3 %
66701	RENTALS - LIBRARY-ROOMS		0	0	0	-3,250	-3,250	-3,250.0 %
67410	CONTRIB-OTHER		-60,077	0	0	0	0	0.0 %
Total	LIBRARY REVENUES		-\$2,096,686	-\$2,016,658	-\$1,842,512	-\$2,054,915	-\$38,257	1.90 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

27001

Library

Revenue

58200	GRANT-OTHER No grant funding in 2018	Decrease	\$ 2,500
65900	ENTER LINE ITEM DESCRIPTION Based on actual	Decrease	\$ 7,750
66701	ENTER LINE ITEM DESCRIPTION New Line Item to track revenues for this service	Increase	\$ 3,250



**Waterford Township
Proposed FY 2018 Budget**

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
67408	CONTRIB-LIBR DONATIONS		-15,271	-26,500	-8,120	-26,500	0	0.0 %
Total	LIBRARY DONATIONS		-\$15,271	-\$26,500	-\$8,120	-\$26,500	\$0	0.00 %



**Waterford Township
Proposed FY 2018 Budget**

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
73100		SUPPLIES-BOOKS,MAGS,ECT	34,044	34,500	15,950	34,500	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	2,000	0	2,000	0	0.0 %
97132		CAPITAL - OFFC EQUIP	26,733	14,000	0	14,000	0	0.0 %
97133		CAPITAL - COMPUTER EQUIP	0	2,500	0	2,500	0	0.0 %
97200		CAPITAL - LIBRARY BOOKS REF MT	2,136	2,000	48	2,000	0	0.0 %
Total	LIBRARY DONATIONS		\$62,913	\$55,000	\$15,998	\$55,000	\$0	0.00 %



Waterford Township Proposed FY 2018 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200		SALARIES	674,547	716,232	349,214	747,583	31,351	4.4 %
70300		WAGES-PT. TIME/TEMP.	204,509	260,457	113,900	261,449	992	0.4 %
70900		OVERTIME	23,036	25,111	14,630	32,023	6,912	27.5 %
71000		FICA	67,252	76,638	36,100	79,641	3,003	3.9 %
71100		HEALTH INSURANCE	162,903	144,054	92,883	137,247	-6,807	-4.7 %
71150		RETIREE HEALTH	69,021	78,151	29,258	88,311	10,160	13.0 %
71200		LIFE INSURANCE	2,939	3,582	1,526	3,744	162	4.5 %
71250		RETIREE LIFE INSURANCE	88	175	54	125	-50	-28.6 %
71300		DB - RETIREMENT	140,139	110,931	70,070	65,795	-45,136	-40.7 %
71350		RETIREE HLTH TRUST CONTRIB	39,975	45,408	45,408	64,075	18,667	41.1 %
71400		DENTAL INSURANCE	14,492	17,944	7,691	18,393	449	2.5 %
71450		RETIREE DENTAL INSURANCE	5,810	6,600	2,525	5,500	-1,100	-16.7 %
71500		OPTICAL INSURANCE	709	1,630	938	1,563	-67	-4.1 %
71550		RETIREE OPTICAL INSUR.	0	300	100	300	0	0.0 %
71600		WORKER'S COMP	3,593	9,591	3,911	7,100	-2,491	-26.0 %
71750		LONG TERM DISABILITY	1,890	2,267	1,341	2,321	54	2.4 %
71780		DEFINED CONTRIB - EMPLOYER	35,339	42,679	22,200	46,612	3,933	9.2 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	0	0	3,876	3,876	3,876.0 %
72700		SUPPLIES - OFFICE	7,945	8,250	2,583	5,200	-3,050	-37.0 %
72800		SUPPLIES - POSTAGE	268	375	349	610	235	62.7 %
73100		SUPPLIES-BOOKS,MAGS,ECT	86,412	93,654	25,951	73,038	-20,616	-22.0 %
76000		SUPPLIES-OPERATING	8,809	10,550	4,141	10,550	0	0.0 %
76200		SUPPLIES-COMPUTER	2,964	4,800	438	1,500	-3,300	-68.8 %
77400		SUPPLIES-GAS & OIL	270	500	142	250	-250	-50.0 %
78600		SUPPLIES-R&M-VEHICLE	22	300	47	100	-200	-66.7 %
80100		SERVICES-LAUNDRY	204	200	96	200	0	0.0 %
80200		SERVICES - THE LIBRARY NETWORK	9,215	15,500	4,920	14,000	-1,500	-9.7 %
81300		PHYSICAL EXAMS	240	300	105	300	0	0.0 %
84100		SERVICES - LEGAL	125	500	150	6,000	5,500	1,100.0 %
84200		SERVICES - AUDITING	3,675	3,675	3,675	3,675	0	0.0 %
84500		SERVICES - OTHER PROF.	1,383	8,220	2,934	2,000	-6,220	-75.7 %
84800		SERVICES - ADMINISTRATION	50,000	68,000	68,000	68,000	0	0.0 %
85600		CONTINGENCY	0	6,500	0	7,500	1,000	15.4 %
86800		COMPUTER-LICENSING & CONSULT	3,674	7,000	960	4,000	-3,000	-42.9 %
88500		INSURANCE	18,548	20,326	19,144	27,713	7,387	36.3 %



Waterford Township Proposed FY 2018 Budget

89000	PUBLIC UTILITIES	54,538	51,000	24,739	49,500	-1,500	-2.9	%
89400	PUB. UTIL.-TELEPHONE	516	1,650	1,418	2,175	525	31.8	%
92110	CONTR R&M-TELEPHONE	583	1,000	0	1,000	0	0.0	%
92130	CONTR R&M-VEHICLE	0	200	0	200	0	0.0	%
92140	CONTR R&M-COMPUTER	79,659	89,000	41,167	89,850	850	1.0	%
92170	CONTR R&M-OFFICE EQUIP	7,416	10,250	4,359	9,750	-500	-4.9	%
92190	CONTR R&M-BUILDING	45,971	65,305	24,696	56,530	-8,775	-13.4	%
95400	MISCELLANEOUS EXPENSE	380	500	0	500	0	0.0	%
95440	EXP FOR GRANTS	3,021	5,000	0	0	-5,000	-100.0	%
95460	BANK SERVICE CHARGES	25	150	25	100	-50	-33.3	%
95500	MEMBERSHIPS & DUES	2,668	5,170	2,017	4,250	-920	-17.8	%
96100	CONFERENCES & TRAINING	430	4,700	861	2,600	-2,100	-44.7	%
96320	COMMUNITY PROMOTIONS	1,133	6,250	109	5,000	-1,250	-20.0	%
96500	TAX ROLL ADJUSTMENTS	2,015	10,823	3,666	10,174	-649	-6.0	%
97106	CAPITAL - BLDG IMRPV	64,006	0	0	10,500	10,500	10,500.0	%
97131	CAPITAL - OPER EQUIP	0	0	0	7,600	7,600	7,600.0	%
97132	CAPITAL - OFFC EQUIP	10,355	1,000	0	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	9,144	17,100	1,042	13,200	-3,900	-22.8	%
97200	CAPITAL - LIBRARY BOOKS REF MT	98,931	100,099	37,724	98,599	-1,500	-1.5	%
97340	CAPITAL - CAPITAL LEASE	9,241	9,900	3,685	7,750	-2,150	-21.7	%
Total	LIBRARY EXPENSES	\$2,030,025	\$2,169,497	\$1,070,893	\$2,160,572	-\$8,925	-0.41	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

27790

Library

Expense

70900	OVERTIME Based on actual	Increase	\$ 6,912
71150	RETIREE HEALTH Per Budget Director	Increase	\$ 10,160
71250	RETIREE LIFE INSURANCE Per Budget Director	Decrease	\$ 50
71300	DB-RETIREMENT Per Budget Director	Decrease	\$ 45,136
71350	RETIREE HLTH TRUST CONTRIB Per Budget Director	Increase	\$ 18,667
71450	RETIREE DENTAL INSURANCE Per Budget Director	Decrease	\$ 1,100
71600	WORKER'S COMP Per Payroll Dept.	Decrease	\$ 2,491
71792	RETIREE HSA-EMPLOYER CONTRIB Per Budget Director	Increase	\$ 3,876
72700	SUPPLIES-OFFICE Based on actual	Decrease	\$ 3,050
72800	SUPPLIES-POSTAGE Based on actual	Increase	\$ 235
73100	SUPPLIES-BOOKS, MAGS, ETC Based on actual	Decrease	\$ 20,616
76200	SUPPLIES-COMPUTER Based on actual	Decrease	\$ 3,300
77400	SUPPLIES-GAS & OIL Based on actual	Decrease	\$ 250
78600	SUPPLIES-R&M-VEHICLE Based on actual	Decrease	\$ 200
84100	SERVICES-LEGAL New fee schedule implemented in 2017	Increase	\$ 5,500



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

27790

Library

Expense

84500	SERVICES-OTHER PROF. Based on actual	Decrease	\$ 6,220
86800	COMPUTER-LICENSING & CONSULT Based on actual	Decrease	\$ 3,000
88500	INSURANCE Per Budget Director	Increase	\$ 7,387
89400	PUB UTIL-TELEPHONE Based on actual	Increase	\$ 525
92190	CONTR R&M-BUILDING Based on actual	Decrease	\$ 8,775
95440	ENTER LINE ITEM DESCRIPTION No grant funding in 2018	Decrease	\$ 5,000
95460	BANK SERVICE CHARGES Based on actual	Decrease	\$ 50
95500	MEMBERSHIPS & DUES Based on actual	Decrease	\$ 920
96100	CONFERENCES & TRAINING Based on actual	Decrease	\$ 2,100
96320	COMMUNITY PROMOTIONS Based on actual	Decrease	\$ 1,250
97106	CAPITAL-BLDG IMPROVEMENTS Emergency exit, north end of Children's Room	Increase	\$ 10,500
97131	CAPITAL-OPER EQUIP Upgrade computer equipment	Increase	\$ 7,600
97133	CAPITAL-COMPUTER EQUIPMENT Based on actual	Decrease	\$ 3,900
97340	CAPITAL-CAPITAL LEASE Based on actual	Decrease	\$ 2,150



Waterford Township Proposed FY 2018 Budget

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
40600	MILLAGE I		-970,936	-972,538	-981,739	-995,335	-22,797	2.3 %
58100	GRANTS-OTHER		-4,105	-100	-2,729	-100	0	0.0 %
58200	GRANTS - OTHER - HESS		-40,000	-25,000	0	-25,000	0	0.0 %
60140	FEES - ACTIVITY/PKS & REC		-555,186	-528,591	-284,702	-528,591	0	0.0 %
60210	FEES - EXEMPT HOUSING		-1,525	0	0	0	0	0.0 %
64100	SALES - ASSETS		0	-350	0	-350	0	0.0 %
66400	INTEREST REVENUE		-21,826	-1,800	-5,556	-9,237	-7,437	413.2 %
66701	RENTALS - WRC		-64,481	-67,500	-39,160	-67,500	0	0.0 %
67402	CONTRIB-GENERAL FUND		-275,000	-250,000	-250,000	-225,000	25,000	-10.0 %
67406	CONTRIB-PARKS & REC		-21,257	-12,500	-12,304	-12,500	0	0.0 %
67410	CONTRIB-OTHER		-49,001	0	0	0	0	0.0 %
68500	CONCESSIONS - P/R		-2,166	-3,000	-226	-3,000	0	0.0 %
69100	SENIORS EXTENDED TRAVEL		-24,622	-24,000	-10,419	-24,000	0	0.0 %
Total	PARKS & REC REVENUE		-\$2,030,105	-\$1,885,379	-\$1,586,836	-\$1,890,613	-\$5,234	0.28 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

28001

Parks & Recreation

Revenue

40600	MILLAGE I Expected revenue from millage	Increase	\$ 22,797
66400	INTEREST REVENUE Based on projected interest revenue	Increase	\$ 7,437
67406	CONTRIB-GENERAL FUND Reduction in General Fund contribution	Decrease	\$ 25,000



Waterford Township Proposed FY 2018 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200		SALARIES	411,455	431,209	198,404	454,061	22,852	5.3 %
70300		WAGES-PT. TIME/TEMP.	153,687	162,600	65,238	162,600	0	0.0 %
70325		WAGES - PART TIME SEASONAL	36,030	86,000	17,637	86,000	0	0.0 %
70350		WAGES-PT TIME RECR PROG	78,560	90,000	26,888	90,000	0	0.0 %
70900		OVERTIME	16,789	23,000	7,119	23,000	0	0.0 %
71000		FICA	52,873	56,805	24,057	62,398	5,593	9.8 %
71100		HEALTH INSURANCE	39,373	25,722	24,721	32,481	6,759	26.3 %
71150		RETIREE HEALTH	2,423	0	0	0	0	0.0 %
71200		LIFE INSURANCE	2,054	2,053	994	2,150	97	4.7 %
71250		RETIREE LIFE INSURANCE	11	0	5	0	0	0.0 %
71300		DB - RETIREMENT	68,773	54,439	34,387	39,991	-14,448	-26.5 %
71350		RETIREE HLTH TRUST CONTRIB	24,600	30,272	30,272	46,600	16,328	53.9 %
71400		DENTAL INSURANCE	10,715	10,254	4,922	10,511	257	2.5 %
71500		OPTICAL INSURANCE	383	966	408	1,009	43	4.5 %
71600		WORKER'S COMP	6,304	0	6,304	0	0	0.0 %
71750		LONG TERM DISABILITY	1,194	1,314	779	1,376	62	4.7 %
71780		DEFINED CONTRIB - EMPLOYER	13,756	14,184	7,246	15,135	951	6.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	0	0	3,144	3,144	3,144.0 %
72700		SUPPLIES - OFFICE	2,333	3,000	1,292	3,000	0	0.0 %
72800		SUPPLIES - POSTAGE	949	2,000	292	2,000	0	0.0 %
73200		SUPPLIES-CONCESSIONS	175	500	139	500	0	0.0 %
77400		SUPPLIES-GAS & OIL	2,977	10,000	1,612	10,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	1,564	1,300	230	1,300	0	0.0 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	12,011	18,000	6,813	18,000	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	232	1,000	0	1,000	0	0.0 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	26,288	19,000	12,712	19,000	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	8,391	7,500	3,017	7,500	0	0.0 %
81300		PHYSICAL EXAMS	1,162	350	258	350	0	0.0 %
84100		SERVICES - LEGAL	1,998	650	313	650	0	0.0 %
84200		SERVICES - AUDITING	2,000	2,000	2,000	2,000	0	0.0 %
84500		SERVICES - OTHER PROF.	0	500	0	15,500	15,000	3,000.0 %
84800		SERVICES - ADMINISTRATION	34,000	46,000	46,000	46,000	0	0.0 %
85600		CONTINGENCY	0	5,000	0	5,000	0	0.0 %
86000		MILEAGE	0	1,000	0	1,000	0	0.0 %
86100		VEHICLE EXPENSE	9,914	7,831	7,831	7,831	0	0.0 %



Waterford Township Proposed FY 2018 Budget

86800	COMPUTER-LICENSING & CONSULT	1,408	1,590	0	1,590	0	0.0	%
88200	PRINTING & PUBLISHING	6,541	18,000	3,008	18,000	0	0.0	%
88500	INSURANCE	15,124	16,577	15,606	22,045	5,468	33.0	%
89000	WAT.REC CENTER -PUBLIC UTILITY	62,730	70,000	20,533	70,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	5,880	6,500	2,059	7,500	1,000	15.4	%
92130	CONTR R&M-VEHICLE	1,599	8,000	1,164	8,000	0	0.0	%
92140	CONTR R&M-COMPUTER	10,722	12,080	9,378	11,100	-980	-8.1	%
92170	CONTR R&M-OFFICE EQUIP	2,553	3,000	967	3,000	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	20,065	24,400	6,450	24,400	0	0.0	%
92220	HESS FARM- CONTR R&M-PARKS	65,015	89,400	18,217	89,400	0	0.0	%
95400	MISCELLANEOUS EXPENSE	3,072	1,750	641	1,750	0	0.0	%
95430	EXPENSES-PAID BY SPONSORSHIPS	697	0	561	0	0	0.0	%
95440	EXPENSES - DONATIONS & GRANTS	24,398	28,000	4,712	28,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,533	3,000	2,350	3,000	0	0.0	%
95600	REC ACT - YOUTH ENRICHMENT	231,977	223,000	95,507	223,000	0	0.0	%
96000	TRAVEL & MEALS	192	0	0	0	0	0.0	%
96100	CONFERENCES & TRAINING	2,062	2,000	1,079	2,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	5,962	750	869	750	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	1,031	1,688	2,010	1,586	-102	-6.0	%
97106	CAPITAL - BLDG IMRPV	49,001	0	0	0	0	0.0	%
97107	CAPITAL - FACIL & OTHER IMPR	83,148	130,000	28,737	130,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	109	1,400	0	2,350	950	67.9	%
97136	CAPITAL - VEHICLES	0	0	0	27,500	27,500	27,500.0	%
97340	CAPITAL - CAPITAL LEASE	2,105	0	0	0	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	45,000	45,000	45,000	45,000	0	0.0	%
Total	PARKS & REC EXPENSES	\$1,664,895	\$1,800,734	\$790,736	\$1,891,208	\$90,474	5.02	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

28090

Parks & Recreation

Expense

70200	SALARIES Increase per Teamster Contract and M&A Agreement. Vehicle allowance.	Increase	\$ 22,852
71000	FICA Increase based on salary increase	Increase	\$ 5,593
71100	HEALTH INSURANCE Based on projections from Payroll Dept.	Increase	\$ 6,759
71300	DB-RETIREMENT Based on projections from Payroll Dept.	Decrease	\$ 14,448
71350	RETIREE HLTH TRUST CONTRIB Based on projections from Payroll Dept.	Increase	\$ 16,328
71792	RETIREE HSA-EMPLOYER CONTRIB Based on projections from Payroll Dept.	Increase	\$ 3,144
84500	SERVICES-OTHER PROF. Professional Services-Cap. Project Completion	Increase	\$ 15,000
88500	INSURANCE Based on projections from Budget Dept.	Increase	\$ 5,468
89400	PUB UTIL-TELEPHONE Phone allowance	Increase	\$ 1,000
92140	CONTR R&M-COMPUTER Based on projections from IT Dept.	Decrease	\$ 980
97133	CAPITAL-COMPUTER EQUIPMENT Based on projections from IT Dept.	Increase	\$ 950
97136	CAPITAL-VEHICLES Fleet vehicle to be purchased	Increase	\$ 27,500



**Waterford Township
Proposed FY 2018 Budget**

30601 P/F DEBT REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
40600	MILLAGE I		-1,339,829	-1,354,017	-1,366,893	-1,322,502	31,515	-2.3 %
57420	LCS REV. SHAR.-PPT		-4,843	0	0	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-2,105	-1,900	0	-1,900	0	0.0 %
66400	INTEREST REVENUE		-132	-125	-151	-200	-75	60.0 %
Total	P/F DEBT REVENUES		-\$1,346,908	-\$1,356,042	-\$1,367,043	-\$1,324,602	\$31,440	-2.32 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

30601

Police and Fire Debt Fund

Revenue

40600

MILLAGE I

Decrease

\$ 31,515

Millage decreased based on bond schedule.



**Waterford Township
Proposed FY 2018 Budget**

30690 P&F BOND DEBT 1998/1999

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
96500	TAX ROLL ADJUSTMENTS		1,512	1,688	2,785	1,586	-102	-6.0 %
99015	Principal - P&F Bonds		1,200,000	1,280,000	1,280,000	1,360,000	80,000	6.3 %
99221	Interest - P&F Bonds		107,200	68,400	44,600	23,800	-44,600	-65.2 %
99300	AGENT FEES		500	500	0	500	0	0.0 %
Total	P&F BOND DEBT 1998/1999		\$1,309,212	\$1,350,588	\$1,327,385	\$1,385,886	\$35,298	2.61 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

30690

Police and Fire Debt Fund

Enter Revenue or Expense

99015	PRINCIPLE EXPENSE Increased Principal based on bond pymnt.	Increase	\$ 80,000
99221	INTEREST EXPENSE Decreased Interest exp. based on bond pymnt.	Decrease	\$ 44,600



**Waterford Township
Proposed FY 2018 Budget**

31601 UNEMPLOYMENT INS SVC - REVENUE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
67431		CONTRIB-OTHER 2015 SAFER	-10,934	0	-61,344	0	0	0.0 %
Total		UNEMPLOYMENT INS SVC - REVENUE	-\$10,934	\$0	-\$61,344	\$0	\$0	0.00 %



**Waterford Township
Proposed FY 2018 Budget**

31630 UNEMPLOYMENT INS SVC- EXPENSE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
71901		UNEMPLOYMENT COMP INSUR - 2	11,294	0	0	0	0	0.0 %
Total		UNEMPLOYMENT INS SVC- EXPENSE	\$11,294	\$0	\$0	\$0	\$0	0.00 %

Charter Township of Waterford Capital Project Fund FY 2018

January 1, 2018 – December 31, 2018

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
Proposed FY 2018 Budget**

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
66400		INTEREST REVENUE - POOLED	-1,499	-1,030	-2,052	-3,279	-2,249	218.3 %
67410		CONTRIB - CAPITAL PROJECTS	-295,000	-1,080,000	-195,000	-195,001	884,999	-81.9 %
Total		CAPITAL PROJECT REVENUE	-\$296,499	-\$1,081,030	-\$197,052	-\$198,280	\$882,750	-81.66 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

33001

Capital Projects

Revenue

67410

CAPITAL CONTRIBUTION

Decrease

\$ 884,999

2017 included (2) Fire Trucks from Fire F.B.



**Waterford Township
Proposed FY 2018 Budget**

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
95400	MISC EXPENSE - FIRE		0	300,000	0	0	-300,000	-100.0 %
97136	CAPITAL - VEHICLES		0	885,000	0	0	-885,000	-100.0 %
Total	CAPITAL PROJECT EXPENSES		\$0	\$1,185,000	\$0	\$0	-\$1,185,000	-100.00 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

33090

Capital Projects

Expense

95400	MISCELLANEOUS EXPENSE 2017 included Large Fire Truck Purchase.	Decrease	\$ 300,000
97136	CAPITAL-VEHICLES 2017 included Large Fire Truck Purchase.	Decrease	\$ 885,000

Charter Township of Waterford Enterprise Funds FY 2018

January 1, 2018 – December 31, 2018

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
Proposed FY 2018 Budget**

36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
64100	SALES - ASSETS		-107,728	-4,500	-8,483	-4,500	0	0.0 %
66400	INTEREST REVENUE - Pooled		-1,974	-1,472	-1,167	-2,127	-655	44.5 %
66401	INTR. REV.-INVESTMENTS		-20	0	0	0	0	0.0 %
68700	REVENUE - VEHICLE USE		-183,973	-185,473	-183,973	-185,473	0	0.0 %
Total	MOTOR POOL FUND		-\$293,695	-\$191,445	-\$193,623	-\$192,100	-\$655	0.34 %



**Waterford Township
Proposed FY 2018 Budget**

36090 MOTOR POOL FUND

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
78600		SUPPLIES-VEHICLE PARTS	-9,266	10,000	0	12,500	2,500	25.0 %
95400		MISCELLANEOUS EXPENSE	102,280	0	0	0	0	0.0 %
96800		DEPRECIATION EXPENSE	137,630	0	0	0	0	0.0 %
96840		LOSS ON DISPOSAL OF ASSETS	72,165	0	0	0	0	0.0 %
97136		CAPITAL - VEHICLES	0	177,000	0	100	-176,900	-99.9 %
99200		INTR EXP-MOTOR POOL FUND	12,298	13,200	13,199	9,992	-3,208	-24.3 %
Total		MOTOR POOL FUND	\$315,107	\$200,200	\$13,199	\$22,592	-\$177,608	-88.72 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

30690

Motor Pool Fund

Expense

97136

CAPITAL-VEHICLES

Decrease

\$ 176,900

No Vehicle Purchases via motor pool in 2018.



Waterford Township Proposed FY 2018 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
64500	SALES - WATER/METERED		-5,484,278	-5,500,000	-1,797,072	-5,350,000	150,000	-2.7 %
64800	SALES - MATERIALS/SERVICE		-146,137	-150,000	-78,095	-150,000	0	0.0 %
65006	CHARGE - WATER TAP		-85,425	-75,000	-45,827	-80,000	-5,000	6.7 %
65007	CHARGE - WATER METER		-23,780	-30,000	-17,108	-30,000	0	0.0 %
65010	CHARGE - CAP EQUALIZATION		-72,897	-75,000	-38,325	-75,000	0	0.0 %
65011	INACTIVCHARGE - NEW CONNECTION		0	0	-3,600	0	0	0.0 %
66403	INTR. REV.-ASSMTS.		-5,459	-15,000	-6,256	-14,000	1,000	-6.7 %
66702	RENTALS - WATER ACCESS POINT		-950	-1,000	-900	-1,000	0	0.0 %
69400	REVENUE - OTHER		-2,571	-5,000	39	-750	4,250	-85.0 %
Total	WATER REVENUES		-\$5,821,496	-\$5,851,000	-\$1,987,144	-\$5,700,750	\$150,250	-2.57 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59001

Water & Sewer Fund

Revenue

64500

SALES-WATER/METERED
Historical Trending

Decrease

\$ 150,000



Waterford Township Proposed FY 2018 Budget

59002 SEWER REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
46900	PERMITS - SEWER CONN.		-950	-500	-5,040	-500	0	0.0 %
65011	CHARGE - NEW CONNECTION		-133,527	-100,000	-56,505	-130,000	-30,000	30.0 %
65012	CHARGE - SEWER USAGE		-16,506,995	-16,000,000	-6,808,803	-16,300,000	-300,000	1.9 %
66403	INTR. REV.-ASSMTS.		-28,816	-60,000	-19,179	-30,000	30,000	-50.0 %
69400	REVENUE - OTHER		-3,841	-100	-2,775	-100	0	0.0 %
96891	CAP CONTRIB-FED GOV'T		121,869	0	0	0	0	0.0 %
Total	SEWER REVENUES		-\$16,552,260	-\$16,160,600	-\$6,892,302	-\$16,460,600	-\$300,000	1.86 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59002

Water & Sewer Fund

Revenue

65012

CHARGE-SEWER USAGE

Increase

\$ 300,000

Trending and pass through charges from County
and Great Lakes Water-Sewer.



Waterford Township Proposed FY 2018 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
53300		FEDERAL GRANT - W&S	-21,871	0	0	-6,500	-6,500	-6,500.0 %
55015		PROCEEDS TO 599 PROJECTS FUND	408,305	0	0	0	0	0.0 %
56700		STATE GRANT - WATER & SEWER	0	-20,000	0	0	20,000	-100.0 %
56900		LOCAL GRANT - DPW	-51,589	0	0	0	0	0.0 %
64100		SALES - ASSETS	-93,251	-60,000	-12,641	-30,000	30,000	-50.0 %
66100		PENALTIES	-296,984	-250,000	-140,324	-260,000	-10,000	4.0 %
66400		INTEREST REVENUE	-98,131	-97,500	-63,935	-105,129	-7,629	7.8 %
68700		REFUNDS-REBATES-REIMBURSEMENTS	-210,058	0	-1,560	0	0	0.0 %
68920		CELL TOWER LEASE	-139,421	-139,000	-53,626	-143,170	-4,170	3.0 %
69400		REVENUE - OTHER	-108,554	-110,000	-108,554	-108,554	1,446	-1.3 %
69403		UNREALIZED GAIN/LOSS ON INVEST	24,507	0	-21,767	0	0	0.0 %
69500		CASH OVER/SHORT	-746	0	-522	0	0	0.0 %
96830		GAIN ON DISPOSAL OF ASSETS	188,394	0	0	0	0	0.0 %
96890		CAP CONTRIB - OTHER	-8,229	0	0	0	0	0.0 %
Total		WATER/SEWER REVENUES	-\$407,627	-\$676,500	-\$402,929	-\$653,353	\$23,147	-3.42 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59003

Water & Sewer Fund

Revenue

56700	STATE GRANT Based on Projected Grant Activity.	Decrease	\$ 20,000
64100	SALES-ASSETS Based on Projected Asset Replacements & Sales.	Decrease	\$ 30,000
66100	PENALTIES Based on Historical Trending.	Increase	\$ 10,000



Waterford Township Proposed FY 2018 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		186,974	196,572	99,268	199,619	3,047	1.6 %
70900	OVERTIME		15,263	15,000	11,067	15,000	0	0.0 %
71000	FICA		15,309	16,186	7,957	15,271	-915	-5.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		131	57	2,069	4,497	4,440	7,789.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	922	922	922.0 %
77100	SUPPLIES-W/S SYSTEM		168,817	198,000	68,477	200,000	2,000	1.0 %
87900	WATER SAMPLING		11,781	15,000	5,427	42,000	27,000	180.0 %
89000	PUBLIC UTILITIES		569,416	590,000	214,807	590,000	0	0.0 %
92180	CONTR R&M-SYSTEM		17,058	85,400	15,190	149,000	63,600	74.5 %
92230	CONTR R&M-WELL		0	266,000	127,960	210,000	-56,000	-21.1 %
95400	MISCELLANEOUS EXPENSE		1,151	1,500	1,200	1,500	0	0.0 %
Total	PUMPING & TREATMENT		\$985,899	\$1,383,715	\$553,422	\$1,427,809	\$44,094	3.19 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59041

Water & Sewer Fund

Expense

77100	SUPPLIES-OPERATING Trending increase of supply cost	Increase	\$ 7,000
87900	WATER SAMPLING Unregulated Contaminate Monitoring (EPA)	Increase	\$ 27,000
92230	CONTR R&M-WELL Well Maintenance Program Schedule Reduction	Decrease	\$ 56,000



**Waterford Township
Proposed FY 2018 Budget**

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		283,004	288,928	147,862	298,447	9,519	3.3 %
70900	OVERTIME		45,724	55,000	32,016	57,000	2,000	3.6 %
71000	FICA		24,892	26,310	13,318	27,192	882	3.4 %
71780	DEFINED CONTRIB 1 - EMPLOYER		11,320	13,582	7,201	13,455	-127	-0.9 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	2,759	2,759	2,759.0 %
77000	SUPPLIES-TAP MATERIALS		6,968	50,000	18,132	40,000	-10,000	-20.0 %
77100	SUPPLIES-W/S SYSTEM		18,970	42,500	25,597	43,000	500	1.2 %
92230	CONTRACT- R&M DISTRIBUTION		42,425	30,000	10,700	30,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		2,244	4,100	3,122	1,500	-2,600	-63.4 %
Total	WATER DISTRIBUTION		\$435,547	\$510,420	\$257,947	\$513,353	\$2,933	0.57 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

70200	SALARIES Union Contractual Increase	Increase	\$ 9,519
70900	OVERTIME Based on Trending and needs.	Increase	\$ 2,000
92230	CONTR R&M-SYSTEM Increase RCOE Requirements for Water Taps	Increase	\$ 10,000



**Waterford Township
Proposed FY 2018 Budget**

59043 WATER SERVICES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		192,572	199,937	97,832	203,968	4,031	2.0 %
70900	OVERTIME		49,180	60,000	30,929	50,000	-10,000	-16.7 %
71000	FICA		18,379	18,738	9,933	19,429	691	3.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	55	0	0	-55	-100.0 %
76000	SUPPLIES-OPERATING		8,256	10,000	5,859	10,000	0	0.0 %
76900	SUPPLIES-METER MATERIALS		93	309,098	255,870	247,198	-61,900	-20.0 %
95400	MISCELLANEOUS EXPENSE		232	700	603	500	-200	-28.6 %
Total	WATER SERVICES		\$268,712	\$598,528	\$401,026	\$531,095	-\$67,433	-11.27 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59043

Water & Sewer Fund

Expense

70200	SALARIES Union Contractual Increase	Increase	\$ 4,031
70900	OVERTIME Union Contractual Increase/Meter change-out	Increase	\$ 5,000
76000	SUPPLIES-OPERATING Additional Expenses Installing Larger Meters	Increase	\$ 2,000
76900	SUPPLIES-METER MATERIALS Purchase of 1" meters to for meter change-out	Increase	\$ 125,698



Waterford Township Proposed FY 2018 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2016 Actual	FY 2017 Rev. Budget	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
					Actual As of 6/30/17			
70200	SALARIES		812,069	711,043	362,485	836,834	125,791	17.7 %
70300	WAGES-PT. TIME/TEMP.		29,779	65,000	20,236	60,000	-5,000	-7.7 %
70900	OVERTIME		11,176	10,000	3,844	10,000	0	0.0 %
71000	FICA		64,001	60,132	31,052	69,373	9,241	15.4 %
71100	HEALTH INSURANCE		515,776	500,000	257,416	492,000	-8,000	-1.6 %
71150	RETIREE HEALTH		428,633	375,000	215,856	389,303	14,303	3.8 %
71200	LIFE INSURANCE		8,539	10,000	4,349	11,250	1,250	12.5 %
71250	RETIREE LIFE INSURANCE		157	200	67	200	0	0.0 %
71300	DB - RETIREMENT		433,586	343,217	216,793	234,592	-108,625	-31.6 %
71350	RETIREE HLTH TRUST CONTRIB		127,605	147,576	147,576	203,875	56,299	38.1 %
71400	DENTAL INSURANCE		47,172	50,000	24,917	54,193	4,193	8.4 %
71450	RETIREE DENTAL INSURANCE		19,138	21,000	10,064	21,000	0	0.0 %
71500	OPTICAL INSURANCE		2,455	0	2,916	0	0	0.0 %
71550	RETIREE OPTICAL INSUR.		200	1,000	100	1,000	0	0.0 %
71600	WORKER'S COMP		33,242	25,000	18,191	26,000	1,000	4.0 %
71750	LONG TERM DISABILITY		5,642	7,200	3,867	7,156	-44	-0.6 %
71780	DEFINED CONTRIB - EMPLOYER		32,446	31,000	13,610	30,435	-565	-1.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	6,383	6,383	6,383.0 %
71850	OPEB - RETIREE HEALTH CARE		793,235	0	396,618	0	0	0.0 %
71855	PENSION EXPENSE - GASB 68		216,365	0	0	0	0	0.0 %
72000	TUITION REIMBURSEMENT		1,399	8,000	1,892	8,000	0	0.0 %
72700	SUPPLIES - OFFICE		10,956	10,000	4,887	12,000	2,000	20.0 %
72800	SUPPLIES - POSTAGE		44,862	45,000	21,612	48,000	3,000	6.7 %
76200	SUPPLIES-COMPUTER		3,665	6,500	2,472	6,500	0	0.0 %
76400	SUPPLIES-TOOLS		114	500	362	500	0	0.0 %
77400	SUPPLIES-GAS & OIL		32,698	60,000	21,059	60,000	0	0.0 %
77700	SUPPLIES-UNIFORMS		23,284	23,000	13,216	22,250	-750	-3.3 %
78100	SUPPLIES-R&M-BLDG		4,901	10,000	1,364	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		47,377	24,000	14,788	27,500	3,500	14.6 %
78600	SUPPLIES-R&M-VEHICLE		39,957	35,000	23,963	35,500	500	1.4 %
81300	PHYSICAL EXAMS		2,222	2,500	1,240	2,000	-500	-20.0 %
84100	SERVICES - LEGAL		1,030	4,000	0	8,500	4,500	112.5 %
84200	SERVICES - AUDITING		29,900	29,900	29,900	29,900	0	0.0 %
84500	SERVICES - OTHER PROF.		116,862	163,000	69,364	174,750	11,750	7.2 %
84800	SERVICES - ADMINISTRATION		1,043,616	796,040	796,000	728,917	-67,123	-8.4 %



Waterford Township Proposed FY 2018 Budget

85600	CONTINGENCY	0	0	0	50,000	50,000	50,000.0	%
86800	COMPUTER-LICENSING & CONSULT	54,044	121,160	13,718	118,000	-3,160	-2.6	%
88500	INSURANCE	283,189	318,833	305,887	293,500	-25,333	-7.9	%
89000	PUBLIC UTILITIES	104,788	100,000	51,953	100,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	57,830	50,000	20,507	50,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	939	2,500	0	2,500	0	0.0	%
92120	CONTR. R&M-RADIO	0	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	94,852	75,000	23,650	75,000	0	0.0	%
92140	CONTR R&M-COMPUTER	171,363	213,000	156,205	194,000	-19,000	-8.9	%
92170	CONTR R&M-OFFICE EQUIP	2,804	4,300	1,904	3,500	-800	-18.6	%
92190	CONTR R&M-BUILDING	28,765	138,000	96,544	113,500	-24,500	-17.8	%
95400	MISCELLANEOUS EXPENSE	1,680	1,000	594	1,250	250	25.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	22,188	29,000	28,952	31,000	2,000	6.9	%
96000	TRAVEL & MEALS	7,476	17,000	7,286	15,000	-2,000	-11.8	%
96100	CONFERENCES & TRAINING	32,333	30,000	14,185	30,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	0	2,201	0	2,068	-133	-6.0	%
96550	BAD DEBT - UNCOLLECTIBLE	1,824	5,000	0	5,000	0	0.0	%
96800	DEPRECIATION EXPENSE	4,138,057	0	0	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	11,757	94,500	2,043	208,150	113,650	120.3	%
97107	CAPITAL - FACIL & OTHER IMPR	27,297	0	0	95,000	95,000	95,000.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	2,829	40,040	9,140	75,000	34,960	87.3	%
97136	CAPITAL - VEHICLES	0	30,000	28,759	0	-30,000	-100.0	%
97340	CAPITAL - CAPITAL LEASE	3,659	5,000	0	5,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$10,031,732	\$4,852,842	\$3,493,399	\$5,096,879	\$244,037	5.03	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70200	SALARIES Union Contractual Increase	Increase	\$ 125,791
70300	WAGES-PT. TIME/TEMP Staffing Trend / Use of Part Time Help Down	Decrease	\$ 5,000
71000	FICA Union Contractual Increase	Increase	\$ 9,241
71100	HEALTH INSURANCE Per Payroll Department	Decrease	\$ 8,000
71150	RETIREE HEALTH Per Payroll Department	Increase	\$ 14,303
71300	DB-RETIREMENT Per Payroll Department	Decrease	\$ 108,625
71350	RETIREE HEALTH Per Payroll Department	Increase	\$ 56,299
71400	DENTAL INSURANCE Per Payroll Department	Increase	\$ 4,193
71750	LONG TERM DISABILITY Per Payroll	Increase	\$ 1,956
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll Department	Increase	\$ 6,383
72800	SUPPLIES-POSTAGE Trending Increase	Increase	\$ 5,000
77700	SUPPLIES-UNIFORMS Trending Increase	Increase	\$ 2,250
78200	SUPPLIES-R&M-EQUIPMENT Trending / Additional Safety Equipment	Increase	\$ 5,000
84100	SERVICES-LEGAL Trending Upward	Increase	\$ 4,500
94500	SERVICES-OTHER PROF. Trending Upward	Increase	\$ 2,000



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

85600	CONTINGENCY Newly Funded	Increase	\$ 50,000
86800	COMPUTER-LICENSING & CONSULT IS Increase	Increase	\$ 66,000
88500	INSURANCE Per Accounting Department	Decrease	\$ 25,333
92170	CONTR R&M-COMPUTER In-house Personnel Taking More Responsibility	Decrease	\$ 9,000
92190	CONTR R&M-BUILDING Some Major Projects Completed 2017	Decrease	\$ 4,500
95460	BANK SERVICE CHARGES Per Accounting Department	Increase	\$ 5,000
96100	TRAVEL & MEALS New Personnel = Additional Training	Increase	\$ 3,000
97106	CAPITAL-BLDG IMPROVEMENTS DPW Pole Barn For Additional Cold Storage	Increase	\$ 113,650
97107	CAPITAL-FACIL & OTHER IMPR DPW Customer Parking Area Resurface	Increase	\$ 95,000
97133	CAPITAL-COMPUTER EQUIPMENT Large Format Scanner	Increase	\$ 34,960
97136	CAPITAL-VEHICLES No General Administration Vehicle Purchase '18	Decrease	\$ 30,000



**Waterford Township
Proposed FY 2018 Budget**

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
97000	CAPITAL - INFRASTRUCTURE		26,929	155,000	6,071	105,000	-50,000	-32.3 %
97010	CAPITAL - INFRA/PRESERVATION		120,892	656,400	12,640	745,000	88,600	13.5 %
97125	CAPITAL - PERSONAL PROPERTY		0	2,500	0	2,500	0	0.0 %
97131	CAPITAL - OPER EQUIP		11,271	0	0	0	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	76,000	35,427	325,700	249,700	328.6 %
99203	BONDS INTR EXP - SEWER		-18,753	0	0	0	0	0.0 %
Total	WATER CAPITAL IMPROVEMENT		\$140,338	\$890,900	\$54,138	\$1,179,200	\$288,300	32.36 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Condensation Control For Treatment Plants	Increase	\$ 40,000
97010	CAPTIAL-INFRA/PRESERVATION Lead Line / WTP Roof Replacement	Increase	\$ 60,000
97136	CAPITAL-VEHICLES Replacement Tap Truck, Trailer & Tractor	Increase	\$ 249,700



**Waterford Township
Proposed FY 2018 Budget**

59046 WATER DEBT								
Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
99212	INTR EXP-DWRF 2007		126,891	117,965	61,241	108,829	-9,136	-7.7 %
99213	INTR EXP- DWRF 2013		122,548	116,712	58,356	109,384	-7,328	-6.3 %
Total	WATER DEBT		\$249,439	\$234,677	\$119,597	\$218,213	-\$16,464	-7.02 %



**Waterford Township
Proposed FY 2018 Budget**

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		124,891	127,768	62,685	130,352	2,584	2.0 %
70900	OVERTIME		5,564	8,000	1,821	8,000	0	0.0 %
71000	FICA		9,554	10,386	4,727	10,583	197	1.9 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	37	0	0	-37	-100.0 %
76000	SUPPLIES-OPERATING		8,947	10,500	2,388	10,000	-500	-4.8 %
95400	MISCELLANEOUS EXPENSE		358	1,000	15	1,000	0	0.0 %
Total	WATER ELECTRICAL		\$149,313	\$157,691	\$71,636	\$159,935	\$2,244	1.42 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59048

Water & Sewer Fund

Expense

70200	SALARIES Contractual Increase	Increase	\$ 2,584
76000	SUPPLIES-OPERATING Additional Supplies for Station Upgrades	Increase	\$ 2,000



**Waterford Township
Proposed FY 2018 Budget**

59054 SEWER O & M

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/17				
70200	SALARIES		236,230	290,914	138,783	298,211	7,297	2.5	%
70900	OVERTIME		25,540	25,000	10,393	25,000	0	0.0	%
71000	FICA		19,774	24,167	11,716	24,725	558	2.3	%
71780	DEFINED CONTRIB 1 - EMPLOYER		3,281	2,000	3,592	13,140	11,140	557.0	%
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	2,715	2,715	2,715.0	%
76100	SUPPLIES-OPER. LATERALS		6,557	21,000	17,859	25,000	4,000	19.0	%
76300	SUPPLIES-OPER. PUMP STAT.		4,172	31,600	9,575	17,000	-14,600	-46.2	%
81000	SERVICE-SEWER TREATMENT		8,822,840	9,250,000	4,534,978	9,250,000	0	0.0	%
89000	PUBLIC UTILITIES		81,780	90,000	47,734	92,000	2,000	2.2	%
91000	SEWER MITIGATION		1,152	10,000	0	10,000	0	0.0	%
92200	CONTR R&M-OPER EQUIP		60,386	223,000	154,305	214,500	-8,500	-3.8	%
95400	MISCELLANEOUS EXPENSE		396	700	443	500	-200	-28.6	%
Total	SEWER O & M		\$9,262,110	\$9,968,381	\$4,929,377	\$9,972,791	\$4,410	0.04	%



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

70200	SALARIES Contractual Increase	Increase	\$ 7,297
71780	DEFINED CONTRIB -EMPLOYER Per Payroll	Increase	\$ 11,140
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll	Increase	\$ 2,715
76100	SUPPLIES-OPER. LATERALS Trending Lateral Repairs	Increase	\$ 16,000
76300	SUPPLIES-OPER. PUMP STAT. Aging Pump Station Repairs Increasing	Increase	\$ 5,000
89000	PUBLIC UTILITIES Trending Increases	Increase	\$ 2,000
92200	CONTR R&M-OPER EQUIP Generator Contract Inspection Reduced Cost	Decrease	\$ 6,500



**Waterford Township
Proposed FY 2018 Budget**

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed 2018 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
97000	CAPITAL - INFRASTRUCTURE		5,813	321,690	17,805	195,000	-126,690	-39.4 %
97010	CAPITAL - INFRA/PRESERVATION		480	367,200	92,085	400,000	32,800	8.9 %
97125	CAPITAL - PERSONAL PROPERTY		0	5,000	0	119,100	114,100	2,282.0 %
97136	CAPITAL - VEHICLES		0	438,400	0	0	-438,400	-100.0 %
Total	SEWER CAPITAL IMPROVEMENT		\$6,293	\$1,132,290	\$109,889	\$714,100	-\$418,190	-36.93 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97010	CAPTIAL-INFRA/PRESERVATION Additional Generators Fixed & Portable	Increase	\$ 50,000
97125	CAPITAL-PERSONAL PROPERTY SCADA Upgrades / Dehumidifiers, Lift Stations	Increase	\$ 114,100
97136	CAPITAL-VEHICLES Sewer Combination Truck Purchase of 2017	Decrease	\$ 450,000



**Waterford Township
Proposed FY 2018 Budget**

59056 SEWER DEBT

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
99204	INTR EXP-SRF 2013		75,116	67,250	38,583	71,916	4,666	6.9 %
99205	INTR EXP-OMI 2013		0	168,835	84,570	160,946	-7,889	-4.7 %
99206	INTR EXP-SEWER		71,637	67,800	34,872	63,872	-3,928	-5.8 %
99207	INTR EXP-SEWER		39,267	37,901	19,305	36,373	-1,528	-4.0 %
99208	INTR EXP-2011A OMI BOND		0	92,775	46,388	88,336	-4,439	-4.8 %
99211	INTR EXP-SRF 2007		36,114	33,350	16,676	30,508	-2,842	-8.5 %
99300	AGENT FEES		108	110	20	110	0	0.0 %
Total	SEWER DEBT		\$222,241	\$468,021	\$240,414	\$452,061	-\$15,960	-3.41 %



**Waterford Township
Proposed FY 2018 Budget**

59057 HARDSHIP								
Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
95050	HARDSHIP	CONNECTION PYMTS	0	1,000	0	10,000	9,000	900.0 %
Total	HARDSHIP		\$0	\$1,000	\$0	\$10,000	\$9,000	900.00 %



**Waterford Township
Proposed FY 2018 Budget**

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
70200	SALARIES		302,889	363,728	179,334	378,959	15,231	4.2 %
70900	OVERTIME		3,598	5,000	1,217	5,000	0	0.0 %
71000	FICA		23,337	28,208	12,833	29,373	1,165	4.1 %
71780	DEFINED CONTRIB - EMPLOYER		9,614	10,950	5,704	20,797	9,847	89.9 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	4,305	4,305	4,305.0 %
77115	SUPPLIES-UTILITY COORD.		890	1,000	0	1,000	0	0.0 %
77120	SUPPLIES-INFLOW/INFILTRATION		2,336	2,000	1,150	2,500	500	25.0 %
95400	MISCELLANEOUS EXPENSE		1,389	1,000	164	1,000	0	0.0 %
Total	ENGINEERING SERVICES		\$344,054	\$411,886	\$200,402	\$442,934	\$31,048	7.54 %



Charter Township of Waterford
FY 2018 Budget

LINE ITEM DETAIL

59058

Enter Department Name Here

Expense

70200	SALARIES Per Payroll	Increase	\$ 15,231
71780	DEFINED CONTRIB -EMPLOYER Per Payroll	Increase	\$ 9,847
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll	Decrease	\$ 4,305



**Waterford Township
Proposed FY 2018 Budget**

59061 DEBT SERVICE - GENERAL

Object	Project	Item Description	FY 2016	FY 2017	FY 2017	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/17			
99212	INTR EXP-W&S 5/12		69,902	63,156	31,578	56,178	-6,978	-11.0 %
99214	INTEREST EXP - ERC		0	0	9,202	0	0	0.0 %
99300	AGENT FEES		78	78	0	78	0	0.0 %
Total	DEBT SERVICE - GENERAL		\$69,980	\$63,234	\$40,780	\$56,256	-\$6,978	-11.04 %