

# Charter Township of Waterford FY 2019 Budget

Submitted by: Gary Wall, Township Supervisor

Township Board

Gary Wall, Supervisor

Sue Camilleri, Clerk

Margaret Birch, Treasurer

Anthony M. Bartolotta, Trustee

Art Frasca, Trustee

Karen Joliat, Trustee

Steve Thomas, Trustee



January 1, 2019 - December 31, 2019

*Approved 12-12-2018*

**BOARD OF TRUSTEES**  
Gary Wall, Supervisor  
Sue Camilleri, Clerk  
Margaret Birch, Treasurer  
Anthony M. Bartolotta, Trustee  
Arthur Frasca, Trustee  
Karen Joliat, Trustee  
Steven Thomas, Trustee



**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, 2018  
**RE:** 2019 Budget Message

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In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2019 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 12, 2018.

This budget represents estimates of revenues and expenditures for the 2019 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 13.5791 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 Special Assessment District (SAD) Millage. This constitutes a change of 2.2525 from the prior year due to the voters passing the Police and Fire (SAD) which is set to be levied at 2.95 Mills, the Police and Fire Debt Millage of .65 being removed due to the Police and Fire Headquarters Buildings Debt Millage expiring and a Headlee Rollback.

The combined fund balance of the General Fund, Police and Fire is estimated to increase by a combined \$43,495. The passage of the Police and Fire Special Assessment District (SAD) in 2018 has permitted some restoration of public safety services to the Township. The Township is budgeted for nine additional police officers. This will help augment the large loss of personnel in 2011. Three new patrol vehicles are planned as well. The Township is budgeted to add five additional fire department employees. Also, some much needed emergency response vehicles are planned in the fire department -- two fire engines, two ambulances, and two general purpose staff vehicles are budgeted. The Township was in a severe capital vehicle deficit due to the last recession and the ensuing deferred purchasing that followed. Many front-line emergency vehicles are older with high mileage and are in need of replacement. This SAD will help restore the fleet in a strategic manner to help meet the ever-growing demand for public safety services.

The Township plans to do some parking lot resurfacing in 2019 and upgrade software and hardware computer systems that are in need of updating. Additionally, the Township is planning to replace its phone

**With us there are no boundaries**

system which is in dire need of replacement. The Township has recovered some cash position in recent years by utilizing conservative budget practices and by not building in one-time revenues to our everyday operations. It therefore makes sense to pay cash for these items rather than set up debt financing with accompanying interest payments in the governmental funds. Addressing some of the deferred maintenance and capital vehicle needs from the most recent recession was a main focal point of the 2019 budget and planning process.

The Township is planning and has budgeted for nine new police employees, five new fire employees, one DPW position and one employee in its Developmental Services Department. Adding these positions in critical areas will help the Township with its service delivery. The Township still remains at late 1980's employment levels. Again, the last housing based recession and modest recovery rates have had an impact that we are still recovering from.

The 2019 budget numbers represent the best estimates available at the time of budget compilation; not necessarily how the Township will finish or conclude the 2019 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](http://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 2017 results are available online for your review. The Township also has a 'Financial Dashboard' available online that will provide the reader a 'big picture' review of the Township's Finances. This information is available at: [www.waterfordmi.gov](http://www.waterfordmi.gov) under the Fiscal and Human Resources Department.

The General Fund's fund balance will increase by an estimated \$33,329. The Fire Fund's fund balance is projected to increase by \$3,883. The Police Fund's fund balance will increase by an estimated \$6,283. The projected 2019 year-end fund balances are: General Fund \$6,938,375, Fire Fund \$2,309,516 and Police Fund \$3,234,378 for a combined total of \$12,482,269 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 24.58% of total 2019 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. Again, by utilizing cash, the taxpayer will save interest from a traditional debt finance approach.

The Township is estimated to receive an additional \$7,030,403 in revenues for 2019. The largest category to help drive this change was the passage of the Police and Fire SAD in 2018 which is estimated to generate \$5,994,487. Fire contracted services will also bring in an additional \$588,964, and State Revenue Sharing is projected to increase \$730,355. The Federal Fire (SAFER) Grant is projected to end two-thirds of the way through 2019, so a reduction in this category of <\$723,274> is projected. Please see the graph presented later in this document, presented in both tabular and pictorial representation for a very nice year-to-year comparison. 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 revenues and expenses associated with the Parks and Recreation Department. Previously, Parks and Recreation was contained and operated 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 2019 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 have been and will continue to be the focus for our quality of life programming. Our long-time Community Center on Williams Lake Road has served Waterford well through the years, but it is clear that father time is catching up with this facility. The mounting maintenance costs and limited functionality of this facility will need to be addressed at some point in the not so distant future.

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 \$179,953 less in 2019 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 are 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 2019, Waterford is planning a connector on the North end of the Riverwalk which will connect to the sidewalk next to Crescent Lake Road. Walkability and exercise are quality of life items that can add to the overall value and livability in our community.

Our Facilities and Operations group will also address some much needed building and grounds repairs on the Township campus. The Board has allocated \$117,500 from the Township's Improvement 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 non-motorized, pedestrian pathways. The assessment will serve as a project management tool for the Township's pathways. The assessment did reveal that hundreds of thousands of dollars annually would be needed to bring all the pathways into suitable condition within a 10-year timeframe. The Township Board allocated \$45,000 in 2016, 2017 and 2018 that fixed some pathways, and an additional \$45,000 in 2019 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 are scheduled to go up by 16 positions in 2019. The Police and Fire SAD will help fund 14 of these positions. The DPW will be adding one position and Developmental Services will be adding one position as well. The Township's full-time employee level is scheduled to be at 274 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 mid to late 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. The Grant was renewed but is scheduled to end in mid-2019. Our Police Department was significantly downsized in 2011. The 2018 Police and Fire (SAD) will help restore an estimated nine positions which is very much needed for the department.

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 \$1.25 million lower than 2001, not adjusted for inflation. The State of Michigan has shown a consistent divestment 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 top-line 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 2019 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 3<sup>rd</sup> 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 available assets 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 be purchasing three new patrol cars in 2019. 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 5<sup>th</sup> safest community in Michigan with a population over 50,000 in 2015. I would like to thank the dedicated Waterford Police Department for their everyday efforts 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 service to Pontiac and employees hired with SAFER grant funding, Waterford Township employee levels remain at mid/late 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 citizens and taxpayers of Waterford showed their support in 2018 with the passage of the Police and Fire (SAD), which will help augment and reconstitute some of the past losses, as well as help address the severe capital fleet issue in the Fire and Police departments.

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 six years the medical CPI has averaged an increase of 2.73% 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 was not prefunded like pensions are. 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. In 2018, the Waterford Township Board enlisted the help of Plante & Moran to help the board develop a Corrective Action Plan with respect to its underfunding in the Retiree Health Care Fund. The Public Act requires a 40% funding level requirement and the Township is in the single digits. The plan will take a lot of hard work, focus and tough choices going forward in this category.

Contractually, the Waterford Regional Fire Department continues to work hard with the Cities of Pontiac and Lake Angelus for services rendered. 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 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, for two years, and is scheduled to end in mid-2019. The 2018 Police and Fire SAD will permit keeping on five of these employees. The Fire Department will be acquiring some critical capital vehicles in 2019 due to the funding made available by the passage of the Police and Fire SAD in 2018. The SAD will also permit a more regular replacement of capital vehicles in the Fire department.

Safe drinking water and reliable sewerage disposal services continue to be provided by the Department of Public Works (DPW) to residents and businesses at very competitive rates through extensive use of technology and professionally trained staff. Major water and sewer capital improvement projects have been completed in the recent past. These programs included 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 2019, the DPW is planning some work on a water treatment plant, as well as adding an employee in its distribution branch to help address aging infrastructure. Water rates have not been increased since 2014, so the board will need to give serious thought about adjusting rates to address aging infrastructure. Waterford enjoys some of the best water and lowest rates in the surrounding area. 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

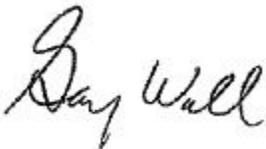
leak notifications in an almost real-time manner; a truly great customer service opportunity to offer our citizens. Waterford's DPW has been recognized locally and nationally for its use of technology in the field of Public Works. Bond debt from Oakland County, The Great Lakes Water Authority and the 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 now has 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 voters passing the Police and Fire SAD in 2018 will help to restore some of the unprecedented losses from the recent past. This has especially helped in the essential areas of public safety. 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 work toward maintaining Waterford's quality of life for our citizens.

This 2019 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 cursive script that reads "Gary Wall". The signature is written in black ink and is positioned above the printed name and title.

Gary Wall  
Waterford Township Supervisor

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Charter Township of Waterford  
Organizational Chart  
Updated 07/2018

# Citizens of Waterford

Board of Trustees  
Gary Wall, Supervisor  
Sue Camilleri, Clerk  
Margaret Birch, Treasurer  
Anthony Bartolotta, Trustee  
Arthur Frasca, Trustee  
Karen Joliat, Trustee  
Steve Thomas, Trustee

(Legislative Branch)

51st District Court  
(Judicial Branch)

Treasurer's Office

Supervisor's Office  
(Executive Branch)

Clerk's Office

Development Services

Public Works  
Water-Sewer – Branch  
Facilities & Operations - Branch

Library

Fiscal & Human  
Resources

Parks & Recreation

Police Department

Regional  
Fire Department  
(Waterford, Pontiac and  
Lake Angelus).

Assessing

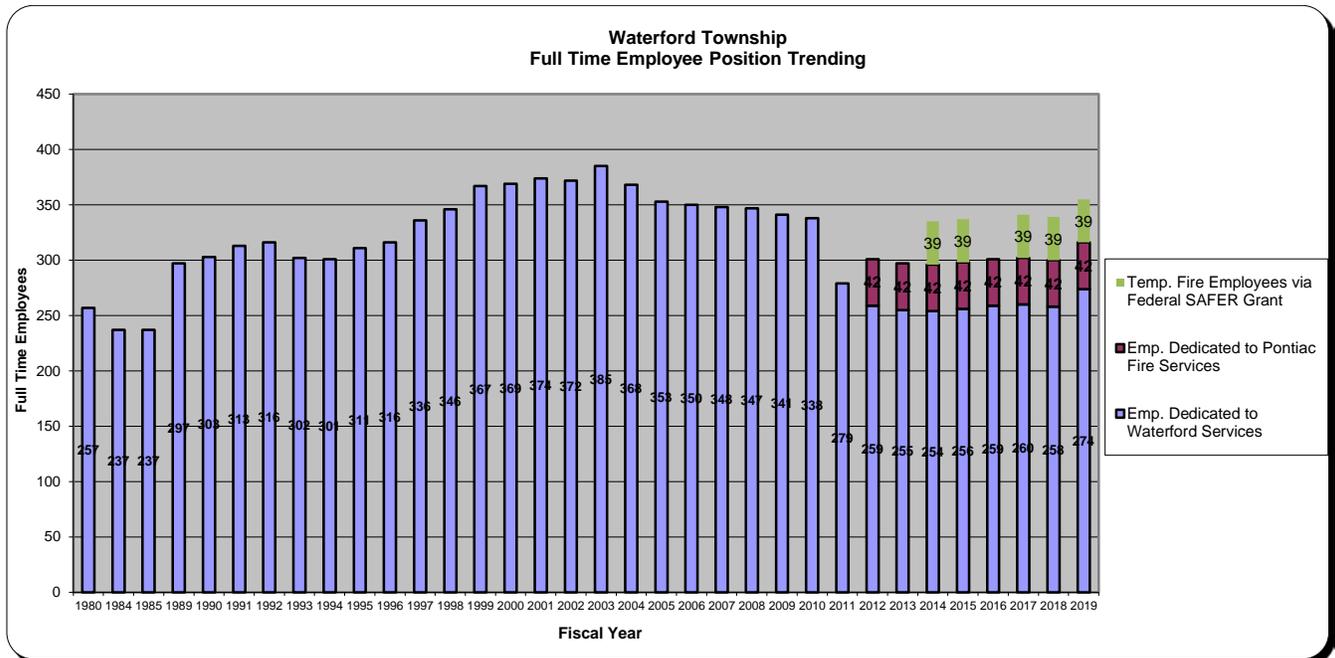
Information Systems

Charter Township of Waterford  
FY 2019 Budget

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

<u>Department</u>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2016</b>	<b>Fiscal Year 2017</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>
Supervisor/Assessing Clerk	5	6	6	6	6	7	8	8
Treasurer	5	6	6	6	7	7	7	7
Human Resources	6	6	6	6	6	6	6	6
District Court	2	2	2	2	2	2	2	2
Cable	25	23	23	22	21	21	20	20
Information System	0	0	0	0	1	1	1	1
Facilities & Operations	3	3	3	3	4	4	4	4
Development Services	9.5	7.5	7.5	6.75	7.75	7.75	7.75	7.75
Parks & Recreation	13	10	10	11	11	11	11	12
Police Department	7	9	8	8	8	8	8	8
Fire Department	64	64	64	64	67	68	69	78
Library	107	106	146	146	104	143	141	146
Water & Sewer	13	13	13	14	14	14	14	14
	41.5	41.5	41.5	42.25	42.25	42.25	40.25	41.25
<b>Total</b>	<b>301</b>	<b>297</b>	<b>335</b>	<b>337</b>	<b>301</b>	<b>342</b>	<b>339</b>	<b>355</b>

\* **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. In 2019, the SAFER Grant is scheduled to end mid-year. Also, 14 additional Police and Fire employees are budgeted because of the Police and Fire Special Assessment District (SAD).



Charter Township of Waterford  
FY 2019 Budget

## Township Millage Rates

		2011 December Rate	2012 December Rate	2013 December Rate	2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate
<b>Operating Millages</b>									
Township General	5.00*	3.8478	3.8478	3.8478	3.8478	3.8143	3.8143	3.7650	3.7484
Police Voted #1	1.50	1.5000	1.5000	1.5000	1.5000	1.5000	1.4869	1.4677	1.4612
Police Voted #2	1.50	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.4806	1.4740
Fire Voted #1	1.00	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9871	0.9827
Fire Voted #2	1.00	1.0000	1.0000	1.0000	1.0000	1.0000	0.9913	0.9785	0.9741
Fire Voted #3	.63	0.6300	0.6300	0.6300	0.6300	0.6300	0.6245	0.6164	0.6136
Library Voted	1.00	0.9118	0.9118	0.9118	0.9118	0.9118	0.9038	0.8921	0.8881
Parks & Recreation	.50				0.5000	0.5000	0.4956	0.4892	0.4870
<b>Special Assessment</b>	Up to								
****Police & Fire (SAD)	2.95								2.9500
<b>Debt Millages</b>									
***Fire & Police		<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>	<u>0.0000</u>
<b>Total Millage</b>		<b>10.8896</b>	<b>10.8896</b>	<b>11.0796</b>	<b>11.5796</b>	<b>11.5796</b>	<b>11.5064</b>	<b>11.3266</b>	<b>13.5791</b>

(These rates may be rounded on the Tax Bills)

\*Original Millage Approved by Voters

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

\*\*\* 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.

\*\*\*\* Note: Waterford voters approved a Police and Fire Special Assessment District (SAD) in 2018, with a maximum levy of 2.95 mills for 12-years. This (SAD) is authorized by Public Act 33 of 1951.

### Millage Election Dates:

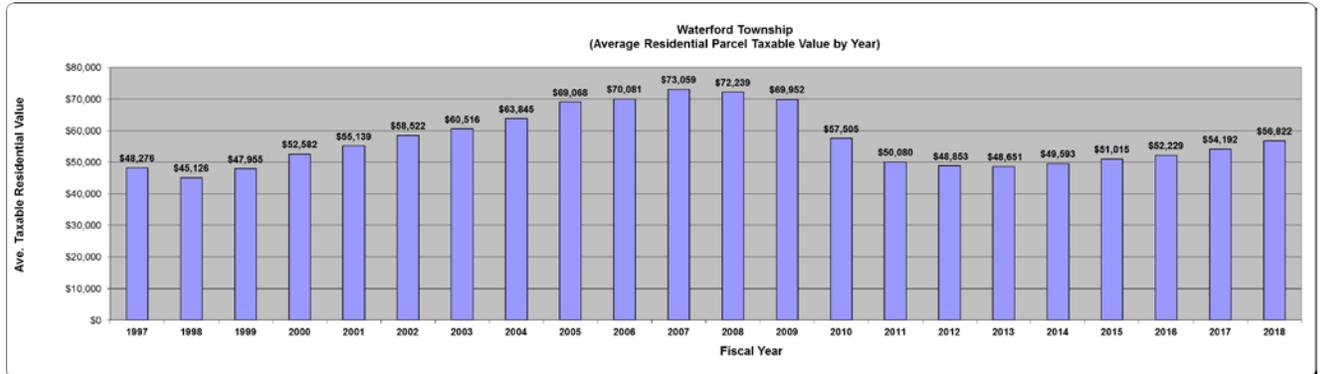
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire & Police – Debt New HQ's	1998	Retired Winter-2017
Parks and Recreation	2014	N/A
Police & Fire (SAD)	2018	N/A

\* Waterford was established as a Charter Township in 1961.

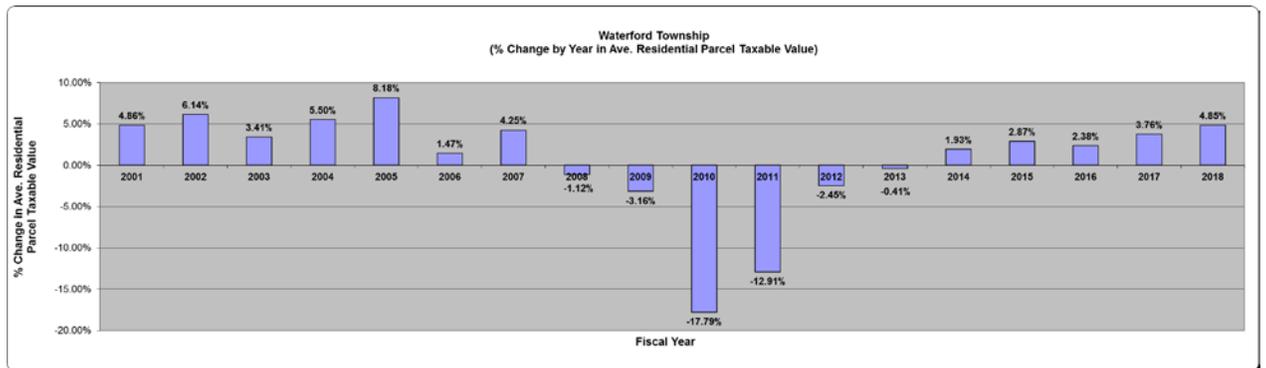


## Charter Township of Waterford FY 2019 Budget

### 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 starting in 2008. 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.

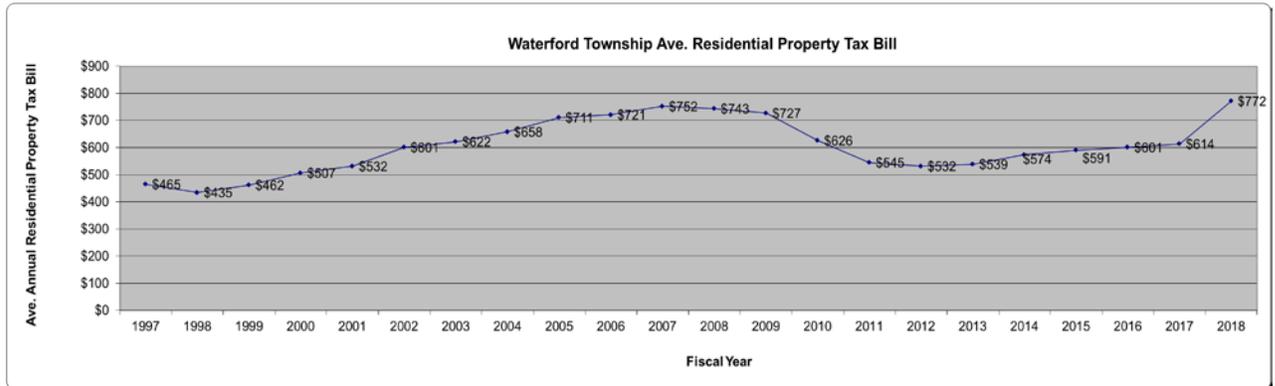
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

The reader should keep in mind the ‘Assessed Value’ on their home or business is often different than the ‘Taxable Value.’ Assessed Value is similar to 50% of market value. Whereas, Taxable Value is based upon when the home or business was purchased plus the rate of inflation each year, which is often less than the Assessed Value. Often if the home or business is occupied by the same individual for a number of years the gap between the two methodologies becomes wider.



## Charter Township of Waterford FY 2019 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 reduction in property taxes occurred due to the housing market devaluation that started in 2008. The voters authorized a Police and Fire Special Assessment District (SAD) in August of 2018. This change permitted some service restoration in the areas of Public Safety and Public Safety Capital Equipment.

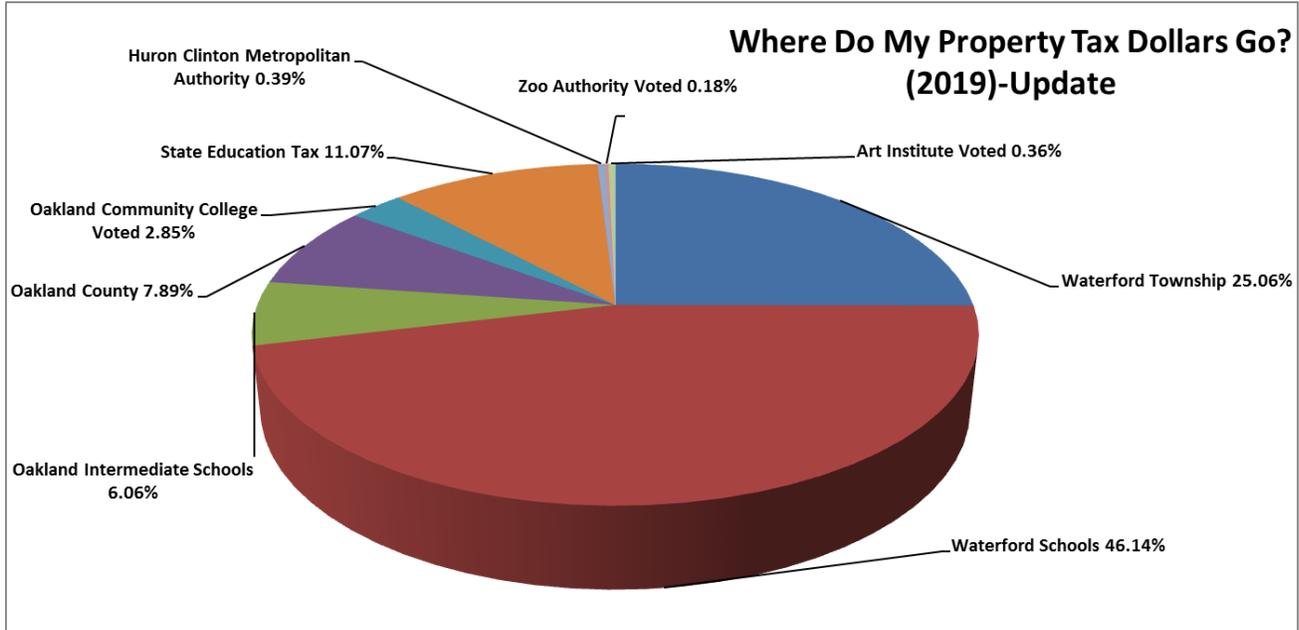
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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 2019 Budget

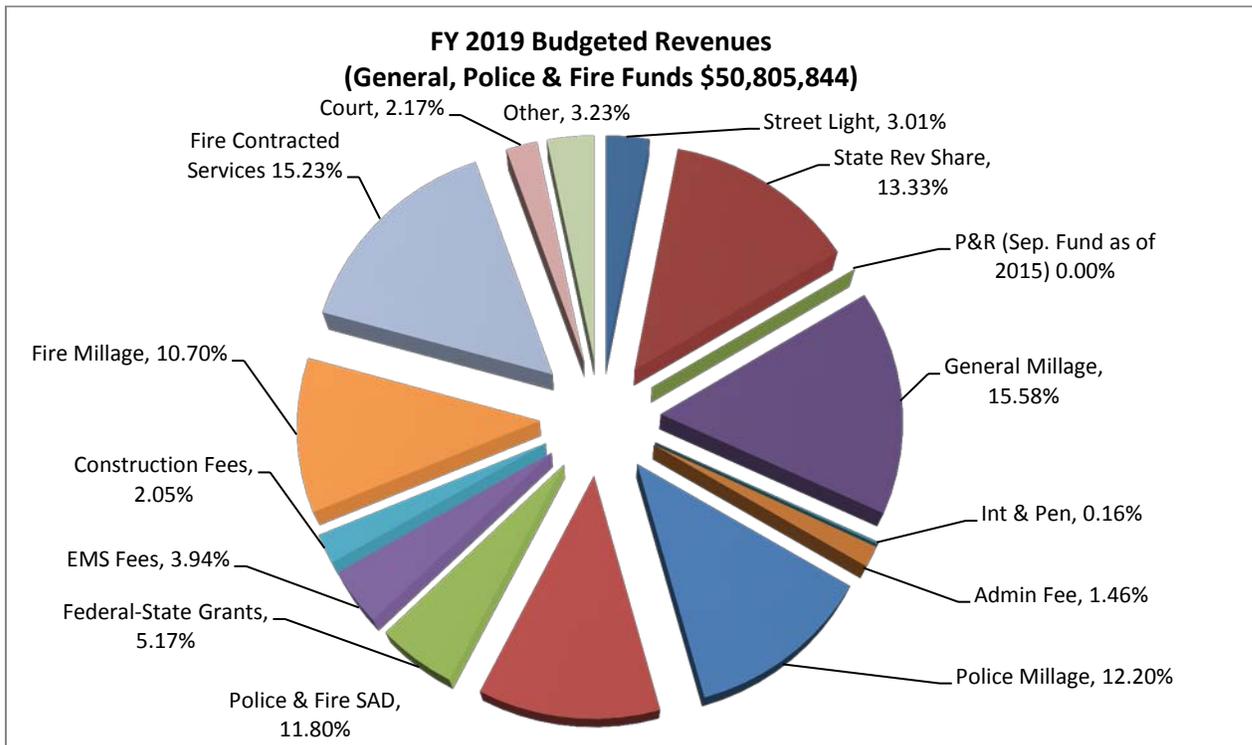
Where do my Tax Dollars Go?



**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 25 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 75 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 2019 Budget**

<b>Comparison of 2018 Current to 2019 Proposed Budget</b>						
<small>(Includes General, Police and Fire Funds)</small>						
<b>Revenue Type</b>	<b>2018</b>		<b>2019</b>		<b>Change 2018 to 2019</b>	<b>% Change 2018 to 2019</b>
	<b>Budget Amount</b>	<b>%</b>	<b>Budget Amount</b>	<b>%</b>		
Street Lighting & Cable	\$1,625,477	3.71%	\$1,526,752	3.01%	(\$98,725)	-6.07%
State Revenue Sharing	\$6,041,126	13.80%	\$6,771,481	13.33%	\$730,355	12.09%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	\$0
General Millage	\$7,660,337	17.50%	\$7,915,058	15.58%	\$254,721	3.33%
Interest & Penalties	\$79,100	0.18%	\$80,250	0.16%	\$1,150	1.45%
Administrative Fees	\$842,917	1.93%	\$740,603	1.46%	(\$102,314)	-12.14%
Police Millage	\$5,998,664	13.70%	\$6,198,158	12.20%	\$199,494	3.33%
Police and Fire Special Assm't District (SAD):	\$0	0.00%	\$5,994,487	11.80%	\$5,994,487	N/A
Federal and State Grants -(SAFER Grant 2017-2019):	\$3,348,764	7.65%	\$2,625,490	5.17%	(\$723,274)	-21.60%
EMS Fees	\$2,000,000	4.57%	\$2,000,000	3.94%	\$0	0.00%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$883,240	2.02%	\$1,040,200	2.05%	\$156,960	17.77%
Fire Millage	\$5,253,484	12.00%	\$5,433,895	10.70%	\$180,411	3.43%
* Fire - Contracted Services	\$7,148,794	16.33%	\$7,737,758	15.23%	\$588,964	8.24%
District Court	\$1,100,000	2.51%	\$1,100,000	2.17%	\$0	0.00%
Other Revenue	\$1,793,538	4.10%	\$1,641,712	3.23%	(\$151,826)	-8.47%
<b>Total Revenues</b>	<b>\$43,775,441</b>	<b>100.00%</b>	<b>\$50,805,844</b>	<b>100.00%</b>	<b>\$7,030,403</b>	

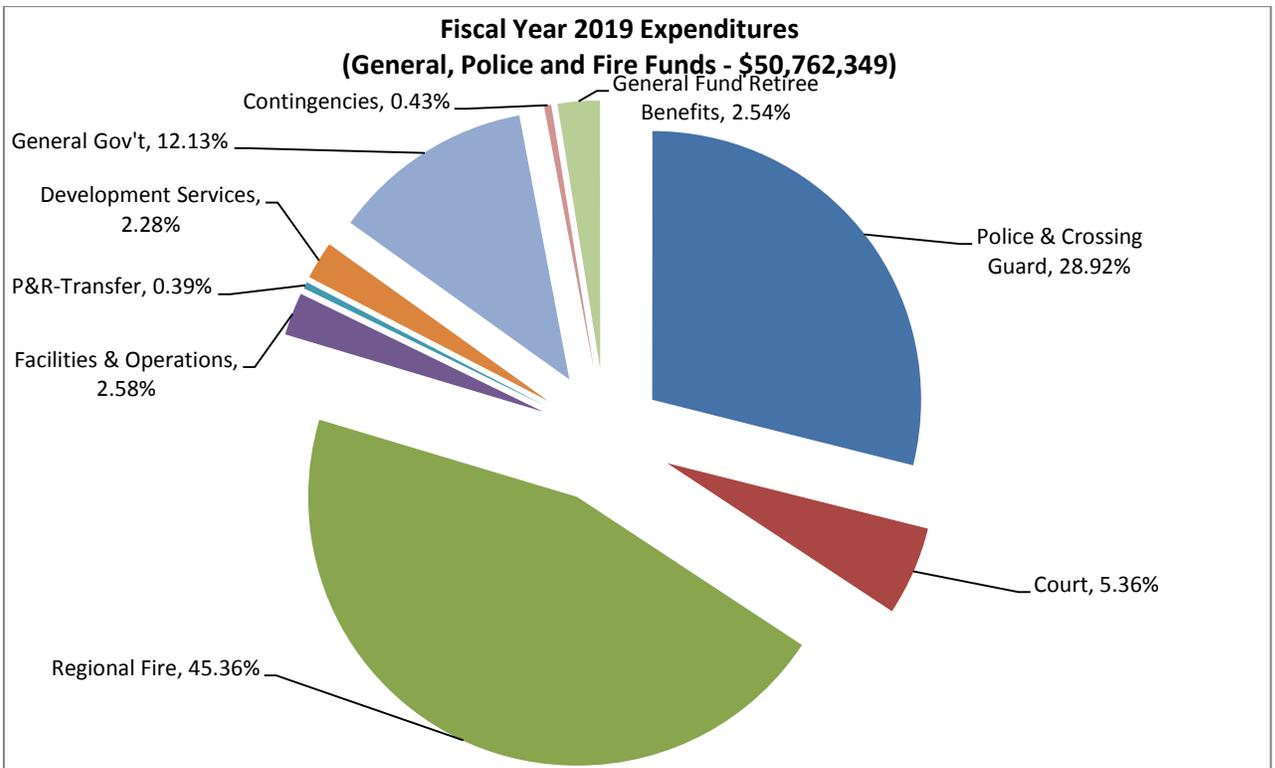


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for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

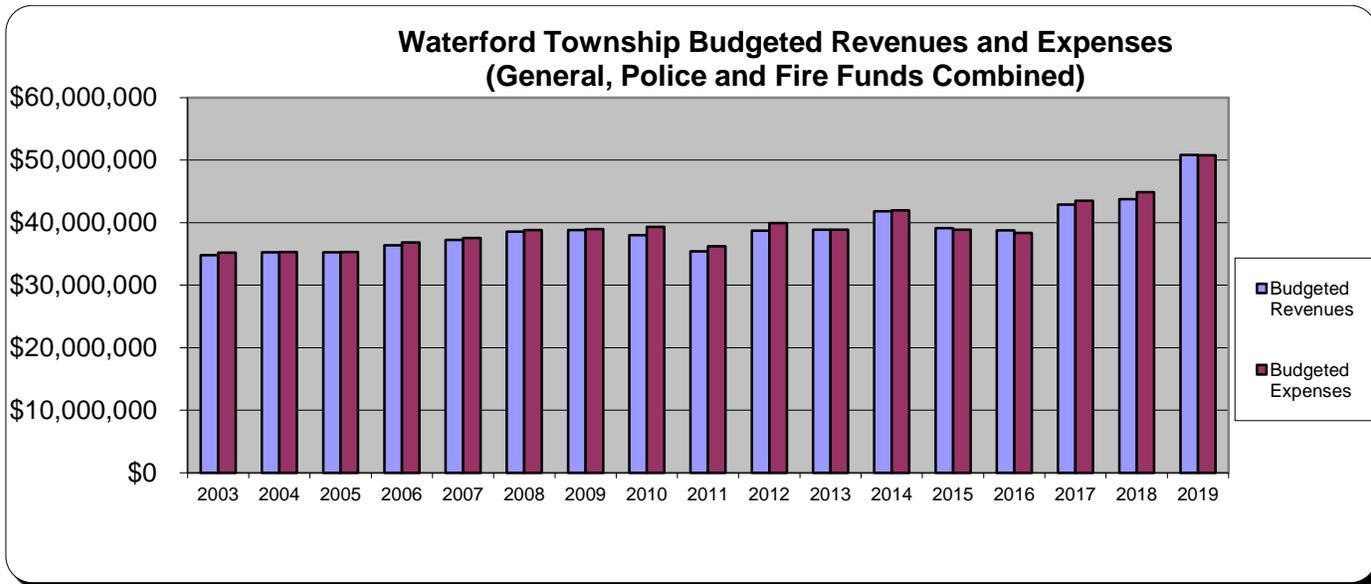
\*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. This SAD was conducted under Public Act 33 of 1951.

<b>Comparison of 2018 Current to 2019 Proposed Budget</b>						
(Includes General, Police and Fire Funds)						
<b>Expenditure Type</b>	<b>2018</b>		<b>2019</b>		<b>Change 2018 to 2019</b>	<b>% Change 2018 to 2019</b>
	<b>Budget Amount</b>	<b>%</b>	<b>Budget Amount</b>	<b>%</b>		
Police & Crossing Guard	\$12,845,284	28.64%	\$14,679,549	28.92%	\$1,834,265	14.28%
District Court	\$2,151,895	4.80%	\$2,721,345	5.36%	\$569,450	26.46%
* Fire (Federal SAFER Grant 2017-2019):	\$20,301,652	45.26%	\$23,024,218	45.36%	\$2,722,566	13.41%
Facilities & Operations	\$1,214,775	2.71%	\$1,309,772	2.58%	\$94,997	7.82%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$225,000	0.50%	\$200,000	0.39%	-\$25,000	-11.11%
Development Services	\$1,006,731	2.24%	\$1,156,066	2.28%	\$149,335	14.83%
General Government	\$5,446,316	12.14%	\$6,159,597	12.13%	\$713,281	13.10%
Contingencies	\$200,000	0.45%	\$220,000	0.43%	\$20,000	10.00%
General Fund Retiree Benefits	\$1,465,643	3.27%	\$1,291,802	2.54%	-\$173,841	-11.86%
<b>Total Expenditures</b>	<b>\$44,857,296</b>	<b>100%</b>	<b>\$50,762,349</b>	<b>100%</b>	<b>\$5,905,053</b>	

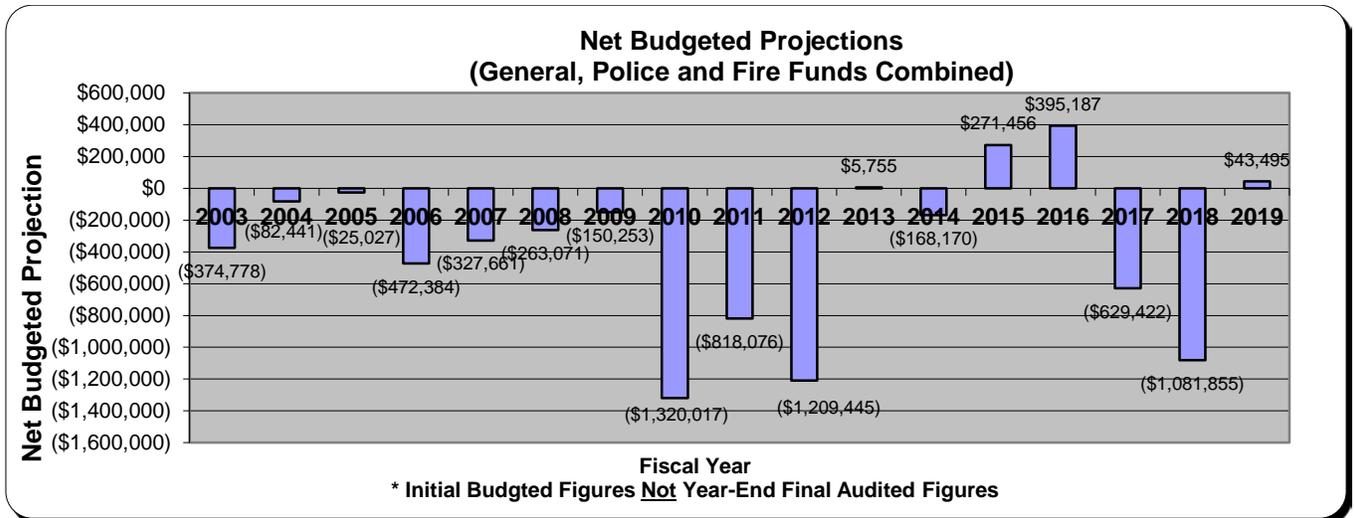


\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2019, the Parks and Recreation transfer from the General Fund is \$200,000.

## 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.

**2019 FUND BALANCE PROJECTIONS  
GENERAL FUND**

* January 1, 2019 Projected Fund Balance	6,905,046
2019 Projected Revenue	19,995,610
Total Funds Available 2019	26,900,656
2019 Projected Expenditures	19,962,281
Net Increase (Decrease) In Fund Balance	33,329
* December 31, 2019 Projected Fund Balance	6,938,375
Projected Year-End Fund Balance as a % of 2019 Expenditures	34.76%

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

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**2019 FUND BALANCE PROJECTIONS  
FIRE FUND**

January 1, 2019 Projected Fund Balance	2,303,233
2019 Projected Revenue	23,030,501
Total Funds Available 2019	25,333,734
2019 Projected Expenditures	23,024,218
Net Increase (Decrease) In Fund Balance	6,283
December 31, 2019 Projected Fund Balance	2,309,516
Projected Year-End Fund Balance as a % of 2019 Expenditures	10.03%

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

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**2019 FUND BALANCE PROJECTIONS  
POLICE FUND**

January 1, 2019 Projected Fund Balance	3,230,495
2019 Projected Revenue	14,636,733
Total Funds Available 2019	17,867,228
2019 Projected Expenditures	14,632,850
Net Increase (Decrease) In Fund Balance	3,883
December 31, 2019 Projected Fund Balance	3,234,378
Projected Year-End Fund Balance as a % of 2019 Expenditures	22.10%

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**2019 FUND BALANCE PROJECTIONS  
POLICE RESTRICTED USE FUND**

January 1, 2019 Projected Fund Balance	954,921
2019 Projected Revenue	65,550
Total Funds Available 2019	1,020,471
2019 Projected Expenditures	112,052
Net Increase (Decrease) In Fund Balance	(46,502)
December 31, 2019 Projected Fund Balance	908,419

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**2019 FUND BALANCE PROJECTIONS  
LIBRARY FUND**

January 1, 2019 Projected Fund Balance	1,137,615
2019 Projected Revenue	2,141,247
Total Funds Available 2019	3,278,862
2019 Projected Expenditures	2,288,209
Net Increase (Decrease) In Fund Balance	(146,962)
December 31, 2019 Projected Fund Balance	990,653
Projected Year-End Fund Balance as a % of 2019 Expenditures	43.29%

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**2019 FUND BALANCE PROJECTIONS  
LIBRARY DONATIONS FUND**

January 1, 2019 Projected Fund Balance	45,684
2019 Projected Revenue	16,500
Total Funds Available 2019	62,184
2019 Projected Expenditures	31,000
Net Increase (Decrease) In Fund Balance	(14,500)
December 31, 2019 Projected Fund Balance	31,184

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**2019 FUND BALANCE PROJECTIONS  
PARKS AND RECREATION FUND (New Fund as of 2015)**

January 1, 2019 Projected Fund Balance	960,903
2019 Projected Revenue	1,901,936
Total Funds Available 2019	2,862,839
2019 Projected Expenditures	2,039,729
Net Increase (Decrease) In Fund Balance	(137,793)
December 31, 2019 Projected Fund Balance	823,110
Projected Year-End Fund Balance as a % of 2019 Expenditures	40.35%

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**2019 FUND BALANCE PROJECTIONS  
CABLE FUND**

January 1, 2019 Projected Fund Balance	759,192
2019 Projected Revenue	421,718
Total Funds Available 2019	1,180,910
2019 Projected Expenditures	402,447
Net Increase (Decrease) In Fund Balance	19,271
December 31, 2019 Projected Fund Balance	778,463
Projected Year-End Fund Balance as a % of 2019 Expenditures	193.43%

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**2019 FUND BALANCE PROJECTIONS  
BIKE PATH FUND - (Closed at Year-End 2015)**

January 1, 2019 Projected Fund Balance	0
2019 Projected Revenue	0
Total Funds Available 2019	0
2019 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2019 Projected Fund Balance	0

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**2019 FUND BALANCE PROJECTIONS  
CEMETERY CARE FUND**

January 1, 2019 Projected Fund Balance	290,524
2019 Projected Revenue	24,938
Total Funds Available 2019	315,462
2019 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	24,938
December 31, 2019 Projected Fund Balance	315,462

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**2019 FUND BALANCE PROJECTIONS  
WORKERS COMPENSATION FUND**

January 1, 2019 Projected Fund Balance	776,966
2019 Projected Revenue	16,643
Total Funds Available 2019	793,609
2019 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	16,143
December 31, 2019 Projected Fund Balance	793,109

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**2019 FUND BALANCE PROJECTIONS  
IMPROVEMENT & REVOLVING FUND**

January 1, 2019 Projected Fund Balance	3,601,054
2019 Projected Revenue	744,163
Total Funds Available 2019	4,345,217
2019 Projected Expenditures	1,105,400
Net Increase (Decrease) In Fund Balance	(361,237)
December 31, 2019 Projected Fund Balance	3,239,817
EARMARKED FOR (Future) TRI-PARTY ROAD MATCHING FUNDS	\$134,000
UNDESIGNATED	\$3,105,817

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**2019 FUND BALANCE PROJECTIONS  
NATURE CENTER**

January 1, 2019 Projected Fund Balance	554,880
2019 Projected Revenue	750
Total Funds Available 2019	555,630
2019 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	750
December 31, 2019 Projected Fund Balance	555,630

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**2019 FUND BALANCE PROJECTIONS  
BUDGET STABILIZATION FUND (Created Via Board Resolution 2013)**

January 1, 2019 Projected Fund Balance	2,000,811
2019 Projected Revenue	0
Total Funds Available 2019	2,000,811
2019 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2019 Projected Fund Balance	2,000,811

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# Charter Township of Waterford General Fund FY 2019

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January 1, 2019 – December 31, 2019

Submitted by: Gary Wall, Township Supervisor



**Contents:**  
General Fund Revenues  
Departmental Expenditures  
Cost Centers



## Waterford Township Proposed FY 2019 Budget

### 10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
40200		CURRENT TAX LEVY	-7,514,812	-7,660,337	-7,663,028	-7,915,058	-254,721	3.3 %
40205		PERSONAL PROPERTY TAX	-32,983	-30,000	-15,535	-30,000	0	0.0 %
40500		CURRENT ASSMT-STR LIGHT	-503,348	-505,000	-503,303	-505,000	0	0.0 %
40800		PENALTY & INTR-TAXES	-80,764	-79,100	-71,814	-80,250	-1,150	1.5 %
45600		LICENSES - HEATING	-2,445	-1,500	-795	-1,500	0	0.0 %
45700		LICENSES - ELECTRIC	-2,190	-2,000	-870	-2,000	0	0.0 %
45800		LICENSES - BUILDERS	-2,100	-1,500	-1,395	-1,500	0	0.0 %
45900		LICENSES - PLUMBING	-1,860	-1,540	-760	-1,500	40	-2.6 %
46300		PERMITS - BUILDINGS	-345,980	-260,000	-398,169	-400,000	-140,000	53.8 %
46400		PERMITS - ELECTRICAL	-123,540	-90,000	-73,294	-105,000	-15,000	16.7 %
46500		PERMITS - HEATING	-109,352	-85,000	-58,385	-90,000	-5,000	5.9 %
46600		PERMITS - PLUMBING	-61,214	-55,000	-35,875	-60,000	-5,000	9.1 %
46700		PERMITS - DISMANTELING	-3,950	-3,500	-3,525	-3,500	0	0.0 %
47700		LICENSES - DOG	-2,683	-2,650	-2,285	-2,500	150	-5.7 %
47900		LICENSES - AMUSEMENT PARK	0	-200	0	-100	100	-50.0 %
57401		ST. REV. SHAR.-SALES TAX	-5,931,417	-5,692,292	-2,812,743	-6,364,713	-672,421	11.8 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-377,946	-348,834	-203,529	-348,834	0	0.0 %
57407		ST. REV. SHAR.-CVTRS/OPEB	0	0	0	-57,934	-57,934	-57,934.0 %
57420		LCS REV. SHAR.-PPT	-33,064	0	0	-31,000	-31,000	-31,000.0 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-22,862	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-82,205	-98,250	-23,443	-98,250	0	0.0 %
57602		JUROR COMPENSATION REIMB - DC	-2,105	-5,000	-960	-5,000	0	0.0 %
60100		FEES-ZONING BRD/APPEALS	-17,370	-14,000	-5,800	-10,000	4,000	-28.6 %
60110		FEES - SITE PLAN REVIEW	-27,046	-17,000	-44,399	-40,000	-23,000	135.3 %
60111		FEES - TEMP USE REVIEW	-1,410	-1,200	-700	-1,200	0	0.0 %
60200		FEES - HOUSE TRAILER	-1,692	-300	-423	-300	0	0.0 %
60210		FEES - EXEMPT HOUSING	-12,483	-12,000	-6,007	-12,000	0	0.0 %
60215		FEES - FRANCHISE	-500	0	0	0	0	0.0 %
60220		FEES - ENGIN CONST INSPEC	-15,388	-12,000	-1,875	-12,000	0	0.0 %
60225		FEES - SITE EVALUATIONS	-34,185	-22,000	-18,050	-24,000	-2,000	9.1 %
60230		FEES - APPL/PLAN REVIEW	-58,172	-50,000	-30,625	-50,000	0	0.0 %
60250		FEES - LOT SPLITS	-4,325	-2,000	-1,150	-2,000	0	0.0 %
60260		FEES - WOODLANDS/WETLANDS	-9,972	-6,000	-3,600	-6,000	0	0.0 %



## Waterford Township Proposed FY 2019 Budget

60270	FEES - REZONE/SPEC. APRV.	-15,640	-6,500	-1,364	-3,000	3,500	-53.8	%
60290	FEES - REINSPECTION	-29,818	-25,000	-9,970	-16,000	9,000	-36.0	%
60295	FEES-RENTAL CERT/REGISTRATION	-5,406	-2,700	-2,130	-2,700	0	0.0	%
60296	FEES-RENTAL CERT/ANNUAL	-190,425	-195,000	-175,697	-185,000	10,000	-5.1	%
60330	FEES - CODE ENFORCEMENT	0	-5,500	0	-5,500	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-969	-12,000	0	-12,000	0	0.0	%
60337	FEES - CODE ENF (DANG BLDG)	-7,382	0	0	0	0	0.0	%
62600	CHARGE-SUMMER TAX BILL	-104,850	-90,000	0	-95,000	-5,000	5.6	%
62800	CHARGE-ADMINISTRATION	-910,000	-842,917	-842,917	-740,603	102,314	-12.1	%
62820	ADMIN FEE - CASS LK/OC MARINE	0	0	-111	0	0	0.0	%
62900	CHARGE-MISC. SERVICES	-9,894	-2,500	-8,268	-2,500	0	0.0	%
64100	SALES - ASSETS	-2,580	-3,000	0	-3,000	0	0.0	%
64200	SALES - CEMETERY BURIALS	-51,400	-47,500	-17,800	-47,500	0	0.0	%
64300	SALES - CEMETERY FOUND.	-13,888	-12,500	-5,652	-12,500	0	0.0	%
64400	SALES - CEMETERY LOTS	-17,600	-18,000	-5,050	-18,000	0	0.0	%
64600	SALES - ORDIN. & MAPS	-82	-100	-70	-100	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-1,089,797	-1,100,000	-582,651	-1,100,000	0	0.0	%
66200	FORFEITS - BLDG BDS	-6,000	-10,000	-4,800	-10,000	0	0.0	%
66401	INTR. REV.-INVESTMENTS	-90,856	-57,598	-55,782	-100,408	-42,810	74.3	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-1,077,414	-1,120,477	-508,127	-1,021,752	98,725	-8.8	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-668,481	-200,000	-681,088	-200,000	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-25,835	-26,609	-26,610	-27,408	-799	3.0	%
69400	REVENUE - OTHER	-57,460	-43,750	-9,762	-40,000	3,750	-8.6	%
69500	CASH OVER/SHORT	-12	0	-8	0	0	0.0	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$19,863,735</b>	<b>-\$18,971,354</b>	<b>-\$14,943,056</b>	<b>-\$19,995,610</b>	<b>-\$1,024,256</b>	<b>5.40</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

10101 General Fund Revenues

Revenue

46300	PERMITS-BUILDINGS based on historical trend	Increase	\$ 140,000
46400	PERMITS-ELECTRICAL based on historical trend	Increase	\$ 15,000
46500	PERMITS-HEATING based on historical trend	Increase	\$ 5,000
46600	PERMITS-PLUMBING based on historical trend	Increase	\$ 5,000
60100	FEES-ZONING BRD/APPEALS based on historical trend	Decrease	\$ 4,000
60110	FEES-SITE PLAN REVIEW based on historical trend	Increase	\$ 23,000
60225	SITE EVALUATIONS based on historical trend	Increase	\$ 2,000
60270	FEES-REZONE/SPEC. APRV/ based on historical trend	Decrease	\$ 3,500
60290	FEES-REINSPECTION based on historical trend	Decrease	\$ 9,000
60296	FEES-RENTAL CERT/ANNUAL based on historical trend	Decrease	\$ 10,000
57401	ST. REV. SHAR.-SALES TAX Based of State of MI Treas. Projection.	Increase	\$ 672,421
57407	ST. REV. SHAR - CVTRS/OPEB State of MI Contribution towards unfunded liability in Ret. Health Care.	Increase	\$ 57,934
62800	CHARGE-ADMINISTRATION Per 3rd Party Study of Admin. Fees.	Decrease	\$ 102,314
66401	INTEREST REVENUE Based on trending.	Increase	\$ 42,810
67407	CONTRIB-OTHER Decrease Cable TV Fee Rev.	Decrease	\$ 98,725



**Waterford Township  
Proposed FY 2019 Budget**

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**11010 TOWNSHIP BOARD**

<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>Proposed</b>	<b>Dollar</b>		
			<b>Actual</b>	<b>Rev. Budget</b>	<b>Actual</b>	<b>2019 Budget</b>	<b>Change</b>	<b>% Change</b>	
					<b>As of 6/30/18</b>				
70300	WAGES-PT. TIME/TEMP.		48,362	49,352	23,782	49,352	0	0.0	%
71000	FICA		3,706	3,775	1,820	3,775	0	0.0	%
95400	MISCELLANEOUS EXPENSE		0	1,500	50	1,500	0	0.0	%
<b>Total</b>	<b>TOWNSHIP BOARD</b>		<b>\$52,068</b>	<b>\$54,627</b>	<b>\$25,652</b>	<b>\$54,627</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

11010

Township Board

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 0

No change in Twp. Board Part-Time Salary.



## Waterford Township Proposed FY 2019 Budget

### 11360 DISTRICT COURT

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200	SALARIES		1,010,711	1,051,366	497,853	1,115,036	63,670	6.1 %
70300	WAGES-PT. TIME/TEMP.		113,950	171,521	62,513	183,506	11,985	7.0 %
70700	FEES - JURY & WITNESS		5,701	12,000	996	10,000	-2,000	-16.7 %
70900	OVERTIME		456	0	0	0	0	0.0 %
71000	FICA		77,937	94,469	38,854	100,103	5,634	6.0 %
71100	HEALTH INSURANCE		205,174	205,819	80,774	214,055	8,236	4.0 %
71150	RETIREE HEALTH		0	50,000	22,242	355,000	305,000	610.0 %
71200	LIFE INSURANCE		4,639	5,326	2,389	5,632	306	5.7 %
71250	RETIREE LIFE INSURANCE		0	1	0	950	949	94,900.0 %
71300	DB - RETIREMENT		74,487	50,829	25,415	22,555	-28,274	-55.6 %
71350	RETIREE HLTH TRUST CONTRIB		75,680	87,375	87,375	134,400	47,025	53.8 %
71400	DENTAL INSURANCE		20,720	26,275	1,231	26,275	0	0.0 %
71450	RETIREE DENTAL INSURANCE		0	1	0	44,000	43,999	4,399,900.0 %
71500	OPTICAL INSURANCE		2,870	2,848	1,523	3,025	177	6.2 %
71750	LONG TERM DISABILITY		3,010	3,165	1,752	3,419	254	8.0 %
71780	DEFINED CONTRIB - EMPLOYER		79,573	96,651	43,900	98,993	2,342	2.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,610	4,363	2,147	5,846	1,483	34.0 %
72000	TUITION REIMBURSEMENT		0	7,200	0	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		13,380	24,005	8,844	20,000	-4,005	-16.7 %
72800	SUPPLIES - POSTAGE		9,728	12,000	1,656	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		432	500	239	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		4,069	5,000	3,902	6,000	1,000	20.0 %
76000	SUPPLIES-OPERATING		3,427	3,500	1,904	4,500	1,000	28.6 %
77700	SUPPLIES-UNIFORMS		1,100	1,500	315	1,000	-500	-33.3 %
84200	SERVICES - AUDITING		0	0	0	6,200	6,200	6,200.0 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		0	0	0	23,342	23,342	23,342.0 %
84500	SERVICES - OTHER PROF.		97,320	117,375	54,360	94,033	-23,342	-19.9 %
85750	COMMUNITY GARDEN EXPENSE		1,054	2,500	747	2,500	0	0.0 %
86000	MILEAGE & VEHICLE EXP		13	1,250	301	1,250	0	0.0 %
86110	EQUIPMENT LEASES		8,889	7,800	3,991	8,500	700	9.0 %
88602	DRUG COURT - DIST COURT GRANT		79,863	98,250	21,037	98,250	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		5,051	5,430	1,798	6,000	570	10.5 %
92140	CONTR R&M-COMPUTER		36,192	42,775	22,885	42,775	0	0.0 %



**Waterford Township  
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92170	CONTR R&M-OFFICE EQUIP	1,171	1,500	1,115	3,500	2,000	133.3	%
92190	CONTR R&M-BUILDING	0	0	0	15,000	15,000	15,000.0	%
95500	MEMBERSHIPS & DUES	2,600	3,500	2,170	3,500	0	0.0	%
96000	TRAVEL & MEALS	3,539	4,000	3,004	5,000	1,000	25.0	%
96100	CONFERENCES & TRAINING	4,728	8,500	2,948	10,000	1,500	17.6	%
97125	CAPITAL - PERSONAL PROPERTY	24,192	26,000	5	27,500	1,500	5.8	%
<b>Total</b>	<b>DISTRICT COURT</b>	<b>\$1,975,264</b>	<b>\$2,234,594</b>	<b>\$1,000,187</b>	<b>\$2,721,345</b>	<b>\$486,751</b>	<b>21.78</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

11360

51st District Court

Expense

70200	SALARIES Adopted Twp's Salary Matrix	Increase	\$ 63,670
70300	WAGES-PT. TIME/TEMP Adopted Twp's Salary Matrix	Increase	\$ 11,985
70700	FEES-JURY & WITNESS Improved Jury Mgt. Practices.	Decrease	\$ 2,000
71150	RETIREE HEALTH Tied to Retired Court Employees. Per Payroll.	Increase	\$ 305,000
71350	RETIREE HLTH TRUST CONTRIB Inc. Pymnt. into Trust to help address Unfunded Liability.	Increase	\$ 47,025
71450	RETIREE DENTAL INSURANCE Tied to Retired Court Employees. Per Payroll.	Increase	\$ 43,999
72700	SUPPLIES-OFFICE Based on Trending.	Decrease	\$ 4,005
84200	SERVICES-AUDITING Per allocation.	Increase	\$ 6,200
84350	SERVICES INDIGENT DEF. Implementation of P.A. 93 Mandate.	Increase	\$ 23,342
84500	SERVICES-OTHER PROF. Moved to 84350 for tracking purposes.	Decrease	\$ 23,342
92190	CONTR R&M-BUILDING Bldg. Cleaning & Maint. Previously under 12650 - F&O.	Increase	\$ 15,000



## Waterford Township Proposed FY 2019 Budget

### 11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2018					% Change
			FY 2017 Actual	FY 2018 Rev. Budget	FY 2018 Actual As of 6/30/18	Proposed 2019 Budget	Dollar Change	
70200	SALARIES		410,334	466,962	229,228	491,463	24,501	5.2 %
70300	WAGES-PT. TIME/TEMP.		88,680	80,800	21,154	53,000	-27,800	-34.4 %
70550	BOARD OF REVIEW FEES		2,400	3,200	1,800	3,200	0	0.0 %
70900	OVERTIME		415	950	293	950	0	0.0 %
71000	FICA		37,933	42,275	19,065	41,969	-306	-0.7 %
71100	HEALTH INSURANCE		58,648	89,410	36,860	108,240	18,830	21.1 %
71200	LIFE INSURANCE		2,095	2,293	1,073	2,608	315	13.7 %
71300	DB - RETIREMENT		32,897	22,449	11,225	28,185	5,736	25.6 %
71350	RETIREE HLTH TRUST CONTRIB		22,704	34,950	34,950	57,600	22,650	64.8 %
71400	DENTAL INSURANCE		8,616	10,496	4,617	10,510	14	0.1 %
71500	OPTICAL INSURANCE		1,093	1,226	662	1,285	59	4.8 %
71750	LONG TERM DISABILITY		1,266	1,491	819	1,523	32	2.1 %
71780	DEFINED CONTRIB - EMPLOYER		23,660	29,778	14,843	32,037	2,259	7.6 %
71792	RETIREE HSA - EMPLOYER CONTRIB		6,143	6,182	2,969	6,600	418	6.8 %
72700	SUPPLIES - OFFICE		3,624	3,500	1,133	2,800	-700	-20.0 %
72800	SUPPLIES - POSTAGE		17,791	20,000	15,458	20,000	0	0.0 %
76000	SUPPLIES-OPERATING		1,777	3,000	1,866	3,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		1,485	2,495	666	2,495	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		390	1,400	303	1,400	0	0.0 %
80300	SERVICES-COMPUTER/COUNTY		4,339	4,900	4,274	4,900	0	0.0 %
88000	LEGAL NOTICES		222	400	188	400	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		654	1,800	165	1,800	0	0.0 %
92130	CONTR R&M-VEHICLE		158	1,900	15	1,900	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.0 %
95400	MISCELLANEOUS EXPENSE		4,704	7,350	-75	7,350	0	0.0 %
95500	MEMBERSHIPS & DUES		1,620	5,600	1,644	5,835	235	4.2 %
96000	TRAVEL & MEALS		659	900	420	1,500	600	66.7 %
96100	CONFERENCES & TRAINING		2,507	2,750	1,256	2,750	0	0.0 %
97136	CAPITAL - VEHICLES		0	27,500	25,663	0	-27,500	-100.0 %
<b>Total</b>	<b>SUPERVISOR/ASSESSING</b>		<b>\$736,813</b>	<b>\$876,107</b>	<b>\$432,533</b>	<b>\$895,450</b>	<b>\$19,343</b>	<b>2.21 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

11710

Supervisor & Assessing

Expense

70200	SALARIES 2% Increase and Step increases	Increase	\$ 24,501
70300	WAGES-PT. TIME/TEMP Part time Deputy instead of Chief Assessor	Decrease	-\$ 27,800
71000	FICA Follows changes in wages.	Decrease	-\$ 306
71100	HEALTH INSURANCE Per Payroll.	Increase	\$ 18,830
71200	LIFE INSURANCE Per Payroll.	Increase	\$ 315
71300	DB-RETIREMENT Per Actuary Projection.	Increase	\$ 5,736
71350	RETIREE HLTH TRUST CONTRIB Higher Amt. into Ret. Health Trust. Unfunded Liability.	Increase	\$ 22,650
71400	DENTAL INSURANCE Per Payroll.	Increase	\$ 14
71500	OPTICAL INSURANCE Per Payroll.	Increase	\$ 59
71750	LONG TERM DISABILITY Per Payroll.	Increase	\$ 32
71780	DEFINED CONTRIB -EMPLOYER Per Payroll.	Increase	\$ 2,259
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll.	Increase	\$ 418
72700	SUPPLIES-OFFICE Based on Trending.	Decrease	-\$ 700
95500	MEMBERSHIPS & DUES Subscription to Realty Rates	Increase	\$ 235
96000	TRAVEL & MEALS Accommodate increase in cost	Increase	\$ 600



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

11710

Supervisor & Assessing

Expense

97136

CAPITAL-VEHICLES  
No vehicle purchase in 2019.

Decrease

-\$ 27,500



## Waterford Township Proposed FY 2019 Budget

11910 ELECTIONS								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		0	9,750	0	0	-9,750	-100.0 %
70300	WAGES-PT. TIME/TEMP.		0	0	319	9,750	9,750	9,750.0 %
70600	FEES - ELECTION INSPEC.		-397	48,060	100	48,060	0	0.0 %
70900	OVERTIME		0	7,000	0	7,000	0	0.0 %
71000	FICA		0	1,000	24	1,000	0	0.0 %
72700	SUPPLIES - OFFICE		-172	200	2,179	200	0	0.0 %
72800	SUPPLIES - POSTAGE		0	11,100	8,198	11,100	0	0.0 %
76000	SUPPLIES-OPERATING		0	10,225	5,297	10,225	0	0.0 %
84500	SERVICES - OTHER PROF.		0	2,610	810	2,610	0	0.0 %
88000	LEGAL NOTICES		0	0	147	0	0	0.0 %
95400	MISCELLANEOUS EXPENSE		750	500	0	500	0	0.0 %
97133	CAPITAL - COMPUTER EQUIP		3,150	36,165	25,458	42,000	5,835	16.1 %
<b>Total</b>	<b>ELECTIONS</b>		<b>\$3,331</b>	<b>\$126,610</b>	<b>\$42,531</b>	<b>\$132,445</b>	<b>\$5,835</b>	<b>4.61 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

11910

Elections

Expense

97133

CAPITAL-COMPUTER EQUIPMENT

Increase

\$ 5,835

Purchase of 420 voting booths



## Waterford Township Proposed FY 2019 Budget

12160 CLERK'S OFFICE								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	%
			Actual	Rev. Budget	Actual As of 6/30/18	2019 Budget	Change	Change
70200	SALARIES		403,252	430,338	211,645	451,434	21,096	4.9 %
70900	OVERTIME		3,791	4,500	3,698	5,000	500	11.1 %
71000	FICA		30,358	33,188	15,899	34,917	1,729	5.2 %
71100	HEALTH INSURANCE		73,309	78,518	25,618	64,384	-14,134	-18.0 %
71200	LIFE INSURANCE		2,061	2,471	1,045	2,471	0	0.0 %
71300	DB - RETIREMENT		34,165	23,314	11,657	29,272	5,958	25.6 %
71350	RETIREE HLTH TRUST CONTRIB		22,704	34,950	34,950	57,600	22,650	64.8 %
71400	DENTAL INSURANCE		8,616	9,196	4,309	9,196	0	0.0 %
71500	OPTICAL INSURANCE		926	949	475	949	0	0.0 %
71750	LONG TERM DISABILITY		1,313	1,339	784	1,339	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		23,035	26,014	13,000	27,263	1,249	4.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,114	1,740	1,020	2,838	1,098	63.1 %
72700	SUPPLIES - OFFICE		4,913	6,700	1,917	6,000	-700	-10.4 %
72800	SUPPLIES - POSTAGE		410	5,300	1,777	5,000	-300	-5.7 %
77400	SUPPLIES-GAS & OIL		24	0	12	0	0	0.0 %
84500	SERVICES - OTHER PROF.		60	3,000	295	3,000	0	0.0 %
88000	LEGAL NOTICES		2,469	2,300	1,008	2,500	200	8.7 %
89400	PUB. UTIL.-TELEPHONE		1,346	1,320	411	1,320	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	500	0	500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		38	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		359	1,000	309	1,000	0	0.0 %
96000	TRAVEL & MEALS		0	250	10	250	0	0.0 %
96100	CONFERENCES & TRAINING		992	2,000	362	2,500	500	25.0 %
97340	CAPITAL - CAPITAL LEASE		0	100	0	100	0	0.0 %
<b>Total</b>	<b>CLERK'S OFFICE</b>		<b>\$616,254</b>	<b>\$669,487</b>	<b>\$330,201</b>	<b>\$709,333</b>	<b>\$39,846</b>	<b>5.95 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12160

Clerk's Office

Expense

70200	SALARIES 2% raises and one position adjustment.	Increase	\$ 21,096
70900	OVERTIME Trending	Increase	\$ 500
71100	HEALTH INSURANCE Decrease in premium	Decrease	\$ 14,134
71300	DB-RETIREMENT Increased contribution per actuary.	Increase	\$ 5,958
71350	RETIREE HLTH TRUST CONTRIB Increased contribution towards unfunded Liability	Increase	\$ 22,650
71792	RETIREE HSA-EMPLOYER CONTRIB Trending	Increase	\$ 1,098



## Waterford Township Proposed FY 2019 Budget

### 12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200	SALARIES		144,334	147,513	71,903	163,824	16,311	11.1 %
70900	OVERTIME		319	650	199	650	0	0.0 %
71000	FICA		10,873	11,334	5,398	12,582	1,248	11.0 %
71100	HEALTH INSURANCE		25,651	26,675	11,564	28,083	1,408	5.3 %
71200	LIFE INSURANCE		749	902	381	920	18	2.0 %
71300	DB - RETIREMENT		31,055	21,192	10,596	26,609	5,417	25.6 %
71350	RETIREE HLTH TRUST CONTRIB		7,568	11,650	11,650	19,200	7,550	64.8 %
71400	DENTAL INSURANCE		2,462	2,628	1,231	2,628	0	0.0 %
71500	OPTICAL INSURANCE		232	238	119	238	0	0.0 %
71750	LONG TERM DISABILITY		452	461	263	470	9	2.0 %
72700	SUPPLIES - OFFICE		936	1,125	359	1,125	0	0.0 %
72800	SUPPLIES - POSTAGE		27	175	6	120	-55	-31.4 %
84500	SERVICES - OTHER PROF.		0	0	200	0	0	0.0 %
88400	EMPLOYMENT RECRUITMENT		358	750	0	750	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		179	700	60	700	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		357	500	198	500	0	0.0 %
96000	TRAVEL & MEALS		0	0	0	225	225	225.0 %
96100	CONFERENCES & TRAINING		123	500	123	750	250	50.0 %
97340	CAPITAL - CAPITAL LEASE		0	100	0	100	0	0.0 %
<b>Total</b>	<b>FISCAL &amp; HUMAN RESOURCES</b>		<b>\$225,673</b>	<b>\$227,593</b>	<b>\$114,251</b>	<b>\$259,974</b>	<b>\$32,381</b>	<b>14.23 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12260

Fiscal and Human Resources

Expense

70200	SALARIES 2% Pay Inc. & 1 Position Reclassification.	Increase	\$ 16,311
71300	DB-RETIREMENT Inc. in Closed DB Pension System per Actuary.	Increase	\$ 5,417
71350	RETIREE HLTH TRUST CONTRIB Inc. into Health Trust for Retiree Health Care.	Increase	\$ 7,550



## Waterford Township Proposed FY 2019 Budget

### 12480 GENERAL SERVICES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
71600		WORKER'S COMP	14,753	52,500	16,524	53,000	500	1.0 %
71900		UNEMPLOYMENT COMP INSUR	4,197	29,000	0	25,000	-4,000	-13.8 %
72000		TUITION REIMBURSEMENT	308	3,000	0	3,000	0	0.0 %
72700		SUPPLIES - OFFICE	2,663	6,500	543	6,000	-500	-7.7 %
72800		SUPPLIES - POSTAGE	3,586	7,000	1,198	7,500	500	7.1 %
72900		SUPPLIES - COPY MACHINE	1,040	6,000	-1,036	6,000	0	0.0 %
76200		SUPPLIES-COMPUTER	2,974	5,000	1,876	5,500	500	10.0 %
81200		SERVICES-DANG BLDG DEMO & OTHER	30	25,000	5,080	45,000	20,000	80.0 %
81205		FORECLOSED-DANG BLDG EXP	4,894	0	0	10,000	10,000	10,000.0 %
81300		PHYSICAL EXAMS	105	0	0	0	0	0.0 %
84100		SERVICES - LEGAL	138,696	160,000	86,319	170,000	10,000	6.3 %
84200		SERVICES - AUDITING	54,070	63,500	39,400	54,500	-9,000	-14.2 %
84300		SERVICES - CONSULTING	11,686	12,500	8,105	13,250	750	6.0 %
84500		SERVICES - OTHER PROF.	33,057	45,000	10,065	65,000	20,000	44.4 %
84550		SERVICES - PROV BY W&S	6,448	10,000	1,117	10,000	0	0.0 %
86200		EMPLOYEE AWARDS	1,577	2,500	1,213	2,650	150	6.0 %
86600		LEGAL SETTLEMENTS	1,400,000	0	0	0	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	44,122	63,000	17,650	82,800	19,800	31.4 %
88200		PRINTING & PUBLISHING	1,012	5,000	1,880	5,000	0	0.0 %
88500		INSURANCE	183,924	222,383	226,412	276,966	54,583	24.5 %
89300		PUB. UTIL.-STRT LIGHT	671,765	659,065	349,068	700,000	40,935	6.2 %
92110		CONTR R&M-TELEPHONE	2,296	7,500	1,461	7,500	0	0.0 %
92140		CONTR R&M-COMPUTER	110,351	166,000	110,504	184,500	18,500	11.1 %
92150		CONTR R&M-POST. MACH.	310	0	0	0	0	0.0 %
95400		MISCELLANEOUS EXPENSE	5,023	4,000	27	5,100	1,100	27.5 %
95460		BANK SERVICE CHARGES	34,995	35,000	22,793	37,500	2,500	7.1 %
95500		MEMBERSHIPS & DUES	15,335	25,000	7,338	25,000	0	0.0 %
96500		TAX ROLL ADJUSTMENTS	18,082	28,440	4,868	31,284	2,844	10.0 %
97132		CAPITAL - FURNISHINGS & EQUIP	4,370	0	0	0	0	0.0 %
97133		CAPITAL - COMPUTER EQUIP	35,516	172,000	6,444	90,300	-81,700	-47.5 %
97135		CAPITAL - COPY MACH	908	0	0	0	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	15,447	11,700	9,171	8,000	-3,700	-31.6 %
99901		CAPITAL PROJECT ALLOCATION	100,000	50,000	50,000	50,000	0	0.0 %



**Waterford Township  
Proposed FY 2019 Budget**

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<b>Total</b>	<b>GENERAL SERVICES</b>	<b>\$2,923,540</b>	<b>\$1,876,588</b>	<b>\$978,018</b>	<b>\$1,980,350</b>	<b>\$103,762</b>	<b>5.53 %</b>
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Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12480

General Services

Expense

81200	SERVICES-DANG BLDG DEMO Increased building and code compliance efforts	Increase	\$ 20,000
81201	MISCELLANEOUS EXPENSE New-Dangerous bldg. exp on foreclosures	Increase	\$ 10,000
84100	SERVICES-LEGAL Based on trending	Increase	\$ 10,000
84200	SERVICES-AUDITING Updated allocation of cost	Decrease	\$ 9,000
84500	SERVICES-OTHER PROF. Assistance with OPEB corrective action plan	Increase	\$ 20,000
86800	COMPUTER-LICENSING & CONSULT Based on trending & additional systems	Increase	\$ 19,800
88500	INSURANCE Anticipated increase	Increase	\$ 54,583
89300	PUB UTIL-STRT LIGHT Based on trending	Increase	\$ 40,935
92140	CONTR R&M-COMPUTER Based on trending	Increase	\$ 18,500
97133	CAPITAL-COMPUTER EQUIPMENT Based on 2019 projects	Decrease	\$ 81,700



**Waterford Township  
Proposed FY 2019 Budget**

**12490 RETIREE BENEFITS**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
71150	RETIREE HEALTH		1,332,618	1,387,693	617,002	1,214,577	-173,116	-12.5 %
71250	RETIREE LIFE INSURANCE		1,744	2,100	1,080	1,375	-725	-34.5 %
71450	RETIREE DENTAL INSURANCE		73,435	73,000	46,174	73,000	0	0.0 %
71550	RETIREE OPTICAL INSUR.		1,711	2,850	500	2,850	0	0.0 %
<b>Total</b>	<b>RETIREE BENEFITS</b>		<b>\$1,409,507</b>	<b>\$1,465,643</b>	<b>\$664,757</b>	<b>\$1,291,802</b>	<b>-\$173,841</b>	<b>-11.86 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Decrease

\$ 173,116

District Court Exp. now appears in Court Budget



## Waterford Township Proposed FY 2019 Budget

### 12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		380,342	390,056	186,629	398,649	8,593	2.2 %
70300	WAGES-PT. TIME/TEMP.		22,702	29,360	12,232	36,250	6,890	23.5 %
70900	OVERTIME		788	3,500	1,419	500	-3,000	-85.7 %
71000	FICA		30,888	32,353	15,366	33,308	955	3.0 %
71100	HEALTH INSURANCE		24,560	26,100	10,719	34,194	8,094	31.0 %
71200	LIFE INSURANCE		1,632	2,203	857	2,241	38	1.7 %
71300	DB - RETIREMENT		61,954	42,277	21,139	53,398	11,121	26.3 %
71350	RETIREE HLTH TRUST CONTRIB		22,704	34,950	34,950	48,000	13,050	37.3 %
71400	DENTAL INSURANCE		6,154	6,569	3,078	6,569	0	0.0 %
71500	OPTICAL INSURANCE		522	536	248	357	-179	-33.4 %
71750	LONG TERM DISABILITY		1,175	1,199	680	1,215	16	1.3 %
71780	DEFINED CONTRIB - EMPLOYER		8,076	8,699	5,338	12,918	4,219	48.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	198	809	809	809.0 %
72700	SUPPLIES - OFFICE		4,070	7,000	1,504	7,000	0	0.0 %
72800	SUPPLIES - POSTAGE		15,052	21,000	8,901	21,000	0	0.0 %
80600	SERV-CTY COMPU/TREAS.		5,171	5,400	5,069	5,400	0	0.0 %
86300	TAX BILLING EXP.		9,203	11,050	2,050	15,000	3,950	35.7 %
88000	LEGAL NOTICES		0	100	0	100	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		705	1,050	180	1,050	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,904	950	625	950	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		975	850	338	850	0	0.0 %
96000	TRAVEL & MEALS		166	200	80	200	0	0.0 %
96100	CONFERENCES & TRAINING		198	1,000	0	1,800	800	80.0 %
<b>Total</b>	<b>TREASURER'S OFFICE</b>		<b>\$598,943</b>	<b>\$626,902</b>	<b>\$311,598</b>	<b>\$682,258</b>	<b>\$55,356</b>	<b>8.83 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12530

Treasurer's Office

Expense

70200	SALARIES 2% Inc. and one upgraded position.	Increase	\$ 8,593
70900	OVERTIME Reduction - based on trending.	Decrease	\$ 3,000
71300	DB-RETIREMENT Required contribution based on actuary study.	Increase	\$ 11,121
71350	RETIREE HLTH TRUST CONTRIB Inc. attempting to more adequately fund trust.	Increase	\$ 13,050
86300	TAX BILLING EXP. Increased costs - based on trends and projection.	Increase	\$ 3,950
96100	CONFERENCES & TRAINING Training for staff turnover and staying abreast of changes.	Increase	\$ 800



## Waterford Township Proposed FY 2019 Budget

### 12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		264,304	290,310	136,619	293,168	2,858	1.0 %
70900	OVERTIME		0	3,500	759	3,500	0	0.0 %
71000	FICA		19,923	22,476	10,246	22,695	219	1.0 %
71100	HEALTH INSURANCE		51,468	65,981	17,795	64,016	-1,965	-3.0 %
71200	LIFE INSURANCE		1,296	1,773	562	1,794	21	1.2 %
71350	RETIREE HLTH TRUST CONTRIB		11,352	17,475	17,475	19,200	1,725	9.9 %
71400	DENTAL INSURANCE		6,872	5,255	3,078	5,255	0	0.0 %
71500	OPTICAL INSURANCE		621	712	257	633	-79	-11.1 %
71750	LONG TERM DISABILITY		806	907	453	915	8	0.9 %
71780	DEFINED CONTRIB - EMPLOYER		29,069	32,758	15,879	33,118	360	1.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,218	1,118	537	2,509	1,391	124.4 %
72700	SUPPLIES - OFFICE		297	400	22	400	0	0.0 %
72800	SUPPLIES - POSTAGE		35	100	0	100	0	0.0 %
76400	SUPPLIES-TOOLS		77	100	0	100	0	0.0 %
77400	SUPPLIES-GAS & OIL		0	300	0	200	-100	-33.3 %
84500	SERVICES - OTHER PROF.		293	0	0	0	0	0.0 %
86000	MILEAGE		0	50	0	50	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		1,717	3,000	1,343	3,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
96000	TRAVEL & MEALS		0	355	0	355	0	0.0 %
96100	CONFERENCES & TRAINING		8,425	10,000	2,975	10,000	0	0.0 %
<b>Total</b>	<b>INFORMATION TECHNOLOGY</b>		<b>\$397,775</b>	<b>\$457,070</b>	<b>\$207,999</b>	<b>\$461,508</b>	<b>\$4,438</b>	<b>0.97 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12550

Information Systems

Expense

70200	SALARIES Nominal Salary Inc.	Increase	\$ 2,858
71350	RETIREE HLTH-ADMIN FEE Inc. to Retiree Health Trust. Pymnt toward unfunded liability.	Increase	\$ 1,725
71792	RETIREE HSA-EMPLOYER CONTRIB Per payroll estimate.	Increase	\$ 1,391



## Waterford Township Proposed FY 2019 Budget

### 12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2018					% Change
			FY 2017 Actual	FY 2018 Rev. Budget	FY 2018 Actual As of 6/30/18	Proposed 2019 Budget	Dollar Change	
70200	SALARIES		426,457	438,360	215,949	447,130	8,770	2.0 %
70300	WAGES-PT. TIME/TEMP.		8,949	19,500	3,380	22,400	2,900	14.9 %
70900	OVERTIME		22,893	31,000	16,575	31,000	0	0.0 %
71000	FICA		34,118	37,398	17,784	38,291	893	2.4 %
71100	HEALTH INSURANCE		71,505	101,341	33,097	106,632	5,291	5.2 %
71200	LIFE INSURANCE		1,603	2,100	670	2,100	0	0.0 %
71300	DB - RETIREMENT		60,941	41,586	20,793	55,013	13,427	32.3 %
71350	RETIREE HLTH TRUST CONTRIB		22,704	34,950	34,950	57,600	22,650	64.8 %
71400	DENTAL INSURANCE		8,000	10,182	4,002	10,182	0	0.0 %
71500	OPTICAL INSURANCE		973	1,216	552	1,216	0	0.0 %
71750	LONG TERM DISABILITY		1,262	1,343	597	1,343	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		4,892	5,248	6,118	13,435	8,187	156.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,479	1,076	509	1,105	29	2.7 %
72700	SUPPLIES - OFFICE		1,050	825	634	825	0	0.0 %
72800	SUPPLIES - POSTAGE		131	350	199	350	0	0.0 %
76000	SUPPLIES-OPERATING		6,265	9,000	1,742	9,000	0	0.0 %
76400	SUPPLIES-TOOLS		3,843	3,750	2,610	4,000	250	6.7 %
77400	SUPPLIES-GAS & OIL		8,495	11,475	7,016	10,000	-1,475	-12.9 %
77700	SUPPLIES-UNIFORMS		5,140	7,900	5,538	7,000	-900	-11.4 %
78100	SUPPLIES-R&M-BLDG		29,028	22,000	17,800	30,000	8,000	36.4 %
78200	SUPPLIES-R&M-EQUIPMENT		2,412	3,250	981	3,500	250	7.7 %
78300	SUPPLIES-R&M-GROUNDS		34,178	32,500	21,423	35,000	2,500	7.7 %
78310	SUPPLIES - R&M CEMETERIES		8,108	7,850	2,713	8,500	650	8.3 %
78600	SUPPLIES-R&M-VEHICLE		10,986	13,750	10,146	14,000	250	1.8 %
81300	PHYSICAL EXAMS		0	250	0	250	0	0.0 %
84500	SERVICES - OTHER PROF.		681	1,900	99	2,000	100	5.3 %
86100	VEHICLE EXPENSES		8,500	8,500	8,500	8,500	0	0.0 %
89000	PUBLIC UTILITIES		121,903	125,000	50,774	125,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		5,657	7,500	2,683	6,950	-550	-7.3 %
92130	CONTR R&M-VEHICLE		7,587	10,000	882	10,000	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,504	1,100	490	1,100	0	0.0 %
92190	CONTR R&M-BUILDING		121,201	109,000	46,912	110,000	1,000	0.9 %
92210	CONTR R&M-GROUNDS		38,139	62,500	23,743	68,000	5,500	8.8 %
92215	CONTRACT R&M - CEMETERIES		20,260	29,000	4,971	43,000	14,000	48.3 %
95400	MISCELLANEOUS EXPENSE		2,707	600	504	850	250	41.7 %



**Waterford Township  
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95500	MEMBERSHIPS & DUES	60	400	35	400	0	0.0	%
96000	TRAVEL & MEALS	0	100	0	150	50	50.0	%
96100	CONFERENCES & TRAINING	374	1,850	99	1,250	-600	-32.4	%
97106	CAPITAL - BLDG IMPROVEMENTS	35,652	15,400	1,232	17,500	2,100	13.6	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	9,112	5,000	0	5,000	0	0.0	%
97136	CAPITAL - VEHICLES	44,125	100	0	100	0	0.0	%
<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,192,871</b>	<b>\$1,216,250</b>	<b>\$566,701</b>	<b>\$1,309,772</b>	<b>\$93,522</b>	<b>7.69</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

12650

Facilities and Operations

Expense

78100	SUPPLIES-R&M-BLDG	Increase	\$ 8,000
	Increase due to the cost general tools and supplies of Township Facilities		
78300	SUPPLIES-R&M-GROUNDS	Increase	\$ 2,500
	Increase due to increase to campus supplies		
92190	CONTR R&M-BUILDING	Increase	\$ 1,000
	Increase due to additional repairs needed plumbing and heating services		
92210	CONTR R&M-GROUNDS	Increase	\$ 5,500
	Increase due to additional landscaping/lawnmowing cost		
92215	CONTRACT R&M-CEMETERIES	Increase	\$ 14,000
	Increase due to cost of cemetery foundations and repairs of older Township owned cemeteries, cutting down some trees/maint.		
70200	SALARIES	Increase	\$ 8,770
	2% Salary Inc.		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 2,900
	Adj. Salary of Day Porter Position.		



## Waterford Township Proposed FY 2019 Budget

### 14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2018					% Change
			FY 2017 Actual	FY 2018 Rev. Budget	FY 2018 Actual As of 6/30/18	Proposed 2019 Budget	Dollar Change	
70200	SALARIES		542,069	587,177	269,148	658,785	71,608	12.2 %
70300	WAGES-PT. TIME/TEMP.		16,101	29,000	12,530	36,210	7,210	24.9 %
70500	BRD MEMBER FEES-PLANNING		2,760	1,680	1,140	1,680	0	0.0 %
70560	FEES - ZONING BOARD		3,600	3,780	60	3,780	0	0.0 %
70900	OVERTIME		1,489	2,500	1,813	2,500	0	0.0 %
71000	FICA		42,492	47,746	21,596	53,776	6,030	12.6 %
71100	HEALTH INSURANCE		88,888	107,344	39,069	137,008	29,664	27.6 %
71200	LIFE INSURANCE		2,315	3,048	1,211	3,108	60	2.0 %
71300	DB - RETIREMENT		75,443	51,482	25,741	64,831	13,349	25.9 %
71350	RETIREE HLTH TRUST CONTRIB		37,840	58,250	51,260	86,400	28,150	48.3 %
71400	DENTAL INSURANCE		9,898	11,824	4,638	12,624	800	6.8 %
71500	OPTICAL INSURANCE		1,109	1,662	598	1,603	-59	-3.5 %
71750	LONG TERM DISABILITY		1,795	1,828	985	1,863	35	1.9 %
71780	DEFINED CONTRIB - EMPLOYER		17,113	22,160	9,332	28,806	6,646	30.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		969	0	926	3,292	3,292	3,292.0 %
72700	SUPPLIES - OFFICE		4,819	3,150	980	3,000	-150	-4.8 %
72800	SUPPLIES - POSTAGE		4,536	3,950	1,333	3,000	-950	-24.1 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,284	1,500	1,219	1,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		3,432	6,385	2,144	5,500	-885	-13.9 %
78600	SUPPLIES-R&M-VEHICLE		2,243	2,500	962	2,500	0	0.0 %
81300	PHYSICAL EXAMS		105	0	0	0	0	0.0 %
84500	SERVICES - OTHER PROF.		3,210	3,000	-584	3,000	0	0.0 %
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		3,812	3,000	1,793	3,000	0	0.0 %
88200	PRINTING & PUBLISHING		1,581	1,000	0	1,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		3,549	4,000	2,187	4,200	200	5.0 %
92130	CONTR R&M-VEHICLE		1,539	3,000	485	2,500	-500	-16.7 %
92140	CONTR R&M-COMPUTER		0	3,550	1,023	17,500	13,950	393.0 %
92170	CONTR R&M-OFFICE EQUIP		2,512	1,500	694	1,500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		60	500	255	500	0	0.0 %
95500	MEMBERSHIPS & DUES		994	1,000	120	1,000	0	0.0 %
96000	TRAVEL & MEALS		1,638	1,200	680	1,200	0	0.0 %
96100	CONFERENCES & TRAINING		1,593	3,000	740	3,000	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	500	0	500	0	0.0 %



**Waterford Township  
Proposed FY 2019 Budget**

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97136	CAPITAL - VEHICLES	28,759	30,000	0	0	-30,000	-100.0	%
<b>Total</b>	<b>DEVELOPMENT SERVICES</b>	<b>\$914,846</b>	<b>\$1,007,616</b>	<b>\$459,378</b>	<b>\$1,156,066</b>	<b>\$148,450</b>	<b>14.73</b>	<b>%</b>

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Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

14100 Development Services

Expense

70200	SALARIES 2% increase & new Planner position	Increase	\$ 71,608
70300	WAGES-PT. TIME/TEMP PT CE	Increase	\$ 7,210
71000	FICA According to Salary Changes.	Increase	\$ 6,030
71100	HEALTH INSURANCE Per Payroll.	Increase	\$ 29,664
71300	DB-RETIREMENT Per Actuary calculated contribution.	Increase	\$ 13,359
71350	RETIREE HLTH TRUST CONTRIB Inc. Pymnt. towards Unfunded Liability.	Increase	\$ 28,150
71780	DEFINED CONTRIB -EMPLOYER Per Payroll.	Increase	\$ 6,646
71792	RETIREE HSA-EMPLOYER CONTRIB Per Payroll.	Increase	\$ 32,920
92140	CONTR R&M-COMPUTER Purchase of new software	Increase	\$ 13,950



**Waterford Township  
Proposed FY 2019 Budget**

**17470 COMMUNITY PROMOTIONS**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
87100	BEAUTIFICATION PROGRAM		2,261	4,400	-203	4,400	0	0.0 %
87300	YOUTH ASSIST. GRANT		7,500	7,500	7,500	7,500	0	0.0 %
87500	SENIOR CITIZEN CENTER		40,000	40,000	40,000	40,000	0	0.0 %
87700	RECYCLING PROGRAM		5,132	5,750	2,662	5,750	0	0.0 %
96410	ENVIRONMENTAL PROJECTS		18,987	30,000	212	30,000	0	0.0 %
<b>Total</b>	<b>COMMUNITY PROMOTIONS</b>		<b>\$73,880</b>	<b>\$87,650</b>	<b>\$50,170</b>	<b>\$87,650</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/18				
70300	WAGES-PT. TIME/TEMP.		38,125	40,000	19,780	43,380	3,380	8.5	%
71000	FICA		2,918	3,060	1,513	3,319	259	8.5	%
<b>Total</b>	<b>SCHOOL CROSSING GUARDS</b>		<b>\$41,043</b>	<b>\$43,060</b>	<b>\$21,293</b>	<b>\$46,699</b>	<b>\$3,639</b>	<b>8.45</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 3,380

Nominal Inc. to help retain & attract safety  
guards.



## Waterford Township Proposed FY 2019 Budget

19650 TRANSFERS T/OTHER FUNDS								
Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018 Actual As of 6/30/18	Proposed 2019 Budget	Dollar Change	% Change
85600	CONTINGENCY		0	200,000	0	220,000	20,000	10.0 %
99012	PRINC EXP -2012 REFUNDING BOND		114,670	115,793	0	119,162	3,369	2.9 %
99014	PRINCIPAL - ERC/LED PROJ		9,759	8,076	4,038	0	-8,076	-100.0 %
99203	INTR EXP - 2012 REFUNDING BOND		18,294	16,272	8,136	13,210	-3,062	-18.8 %
99214	INTEREST EXP - ERC/LED PROJ		62,432	51,672	25,488	0	-51,672	-100.0 %
99300	AGENT FEES		37	25	0	75	50	200.0 %
99903	TRANSFER - FIRE FUND		2,177,500	1,977,500	1,977,500	1,607,000	-370,500	-18.7 %
99904	TRANSFER - POLICE FUND		5,475,000	5,775,000	5,775,000	5,250,000	-525,000	-9.1 %
99908	TRANSFER-CEMETERY FUND		35,000	15,000	15,000	15,000	0	0.0 %
99911	TRANSFER - IMPRV. REVL.		835,000	160,000	160,000	625,000	465,000	290.6 %
99913	INTEREST - DPW BUILDING		36,788	34,635	34,635	32,418	-2,217	-6.4 %
99914	TRANSFER - PARKS & REC		250,000	225,000	225,000	200,000	-25,000	-11.1 %
99916	TRANSF - PRINC. DPW BUILDING		71,766	73,919	73,919	76,137	2,218	3.0 %
99918	TRANSFER - WORKERS COMP		25,000	15,000	15,000	15,000	0	0.0 %
<b>Total</b>	<b>TRANSFERS T/OTHER FUNDS</b>		<b>\$9,111,245</b>	<b>\$8,667,892</b>	<b>\$8,313,716</b>	<b>\$8,173,002</b>	<b>-\$494,890</b>	<b>-5.71 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY Small Inc. for unforeseen events and issues.	Increase	\$ 20,000
99214	INTEREST EXPENSE Twp. Paid Off LED Light Prj. to save Interest.	Decrease	\$ 51,672
99903	TRANSFER-FIRE FUND Decrease Trans. from Gen. Fund to Fire Fund.	Decrease	\$ 370,500
99904	TRANSFER-POLICE FUND Decrease Trans. from Gen. Fund to Police Fund.	Decrease	\$ 525,000
99911	TRANSFER-IMPRV. REVL. Inc. Trans. from Gen. Fund. to Imp. Rev. to address def. maint.	Increase	\$ 465,000
99914	TRANSFER-OTHER FUNDS Decrease Trans. from Gen. Fund to Parks Fund.	Decrease	\$ 25,000

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# **Charter Township of Waterford Special Revenue Funds FY2019**

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January 1, 2019 – December 31, 2019

Submitted by: Gary Wall, Township Supervisor



**Contents**  
**Fire Fund**  
**Police Fund**  
**Police Restricted Use Fund**  
**Police and Fire Special Assessment District (SAD) Fund (Started 2019)**  
**Library Fund**  
**Library Donation Fund**  
**Parks and Recreation Fund (Started 2015)**  
**Improvement Revolving Fund**  
**Minor Special Revenue Funds**



## Waterford Township Proposed FY 2019 Budget

### 20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40600	MILLAGE I		-1,981,220	-2,008,371	-2,018,381	-2,075,063	-66,692	3.3 %
40700	MILLAGE II		-1,963,829	-1,990,874	-2,000,794	-2,057,113	-66,239	3.3 %
40900	MILLAGE III		-1,237,119	-1,254,239	-1,260,332	-1,301,719	-47,480	3.8 %
53300	FEDERAL GRANT - FIRE		-2,848,757	-3,403,094	-1,431,236	-2,625,490	777,604	-22.8 %
57420	LCS REV. SHAR.-PPT		-22,679	0	-22,679	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-8,561	-8,600	-4,119	-8,600	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-25,729	-12,500	-9,763	-12,500	0	0.0 %
60342	FEES - CLASS REGISTRATION		-87,925	-50,000	-23,349	-50,000	0	0.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-210,000	-220,500	-55,125	-231,525	-11,025	5.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-6,808,375	-7,148,794	-3,560,156	-7,506,233	-357,439	5.0 %
62710	CHARGE-EMS FEES		-1,942,307	-2,000,000	-929,334	-2,000,000	0	0.0 %
62900	CHARGE-MISC. SERVICES		-470	0	-267	0	0	0.0 %
64100	SALES - ASSETS		-7,828	-20,000	-5,000	-20,000	0	0.0 %
66400	INTEREST REVENUE		-40,633	-20,638	-25,699	-46,258	-25,620	124.1 %
67402	CONTRIB-GENERAL FUND		-2,177,500	-1,977,500	-1,977,500	-1,607,000	370,500	-18.7 %
67411	CONTRIB-FIRE PREVENTION		-2,800	0	0	0	0	0.0 %
67418	CONTRIB - P&F SAD		0	0	0	-2,694,387	-2,694,387	-2,694,387.0 %
67419	CONTRIB - P&F SAD/CAPITAL		0	0	0	-755,613	-755,613	-755,613.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-10,307	-4,000	-13,153	-4,000	0	0.0 %
69400	REVENUE - OTHER		-48,938	-35,000	-20,209	-35,000	0	0.0 %
<b>Total</b>	<b>FIRE DEPARTMENT REVENUES</b>		<b>-\$19,424,978</b>	<b>-\$20,154,110</b>	<b>-\$13,357,097</b>	<b>-\$23,030,501</b>	<b>-\$2,876,391</b>	<b>14.27 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

20601 Fire Department - Regional

Revenue

40600	MILLAGE I Per Budget Estimate.	Increase	\$ 66,692
40700	MILLAGE II Per Budget Estimate.	Increase	\$ 66,239
40900	MILLAGE III Per Budget Estimate.	Increase	\$ 47,480
53300	FEDERAL GRANT SAFER Grant est. 9-months instead of 12 months.	Decrease	\$ 777,604
62702	CHARGE-FIRE PROTECT/LK ANGL. Per contract with Lake Angelus.	Increase	\$ 11,025
62704	CHARGE-FIRE PROTECT/PONTIAC Per contract with City of Pontiac.	Increase	\$ 357,439
66400	INTEREST REVENUE Per Budget Estimate.	Increase	\$ 25,620
67402	CONTRIB-GENERAL FUND Reduction of General Fund Contribution.	Decrease	\$ 370,500
67418	CONTRIB-OTHER #67418 - Contribution per P&F SAD - Operational.	Increase	\$ 2,694,387
67419	CONTRIB-OTHER #67419 - Contribution per P&F SAD - Capital.	Increase	\$ 755,613



## Waterford Township Proposed FY 2019 Budget

### 20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200		SALARIES	9,024,472	9,733,276	4,604,522	9,946,358	213,082	2.2 %
70300		WAGES-PT. TIME/TEMP.	31,161	45,000	19,184	45,000	0	0.0 %
70900		OVERTIME	325,568	545,000	147,703	545,000	0	0.0 %
70950		OVERTIME-FLSA/MANDATORY	675,441	716,371	340,359	719,321	2,950	0.4 %
71000		FICA	768,648	845,298	384,862	861,825	16,527	2.0 %
71100		HEALTH INSURANCE	1,473,983	1,666,617	704,180	2,106,863	440,246	26.4 %
71150		FIRE - RETIREE HEALTH	1,073,366	1,020,000	559,322	1,390,568	370,568	36.3 %
71200		LIFE INSURANCE	21,364	36,828	12,325	35,485	-1,343	-3.6 %
71250		RETIREE LIFE INSURANCE	583	500	292	500	0	0.0 %
71300		DB - RETIREMENT	1,535,838	1,480,470	740,235	1,496,850	16,380	1.1 %
71350		RETIREE HLTH TRUST CONTRIB	162,712	250,475	250,475	364,800	114,325	45.6 %
71400		DENTAL INSURANCE	153,757	184,000	83,417	181,630	-2,370	-1.3 %
71450		RETIREE DENTAL INSURANCE	31,568	28,000	16,573	37,500	9,500	33.9 %
71500		OPTICAL INSURANCE	770	1,750	395	790	-960	-54.9 %
71550		RETIREE OPTICAL INSUR.	800	2,000	200	2,000	0	0.0 %
71600		WORKER'S COMP	99,041	130,000	59,581	120,000	-10,000	-7.7 %
71750		LONG TERM DISABILITY	27,316	29,680	15,955	30,880	1,200	4.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	762,859	859,683	422,400	897,096	37,413	4.4 %
71792		RETIREE HSA - EMPLOYER CONTRIB	182,828	214,905	105,603	224,273	9,368	4.4 %
71800		FIREMEN FOOD ALLOWANCE	168,436	150,000	0	175,000	25,000	16.7 %
71901		UNEMPL COMP INSUR - 2015 SAFER	124,250	150,000	62,480	0	-150,000	-100.0 %
72000		TUITION REIMBURSEMENT	8,601	10,000	4,039	10,000	0	0.0 %
72700		SUPPLIES - OFFICE	3,966	7,000	1,847	7,000	0	0.0 %
76000		SUPPLIES-OPERATING	17	4,000	1,862	4,200	200	5.0 %
76200		SUPPLIES-COMPUTER	620	4,500	921	4,500	0	0.0 %
76500		FIRE TRAINING-IN HOUSE	18,144	28,000	17,668	35,000	7,000	25.0 %
76700		FIRE INVESTIGATION	2,970	10,000	218	10,000	0	0.0 %
76800		SUPPLIES & TRAINING-EMS	121,516	130,000	57,693	135,000	5,000	3.8 %
77400		SUPPLIES-GAS & OIL	89,155	115,030	58,112	121,000	5,970	5.2 %
77700		SUPPLIES-UNIFORMS	29,374	35,000	11,848	35,000	0	0.0 %
78100		SUPPLIES-STATIONS	22,701	28,000	10,796	29,000	1,000	3.6 %
78600		SUPPLIES-R&M-APPARATUS	90,461	115,000	59,906	115,000	0	0.0 %
80100		SERVICES-LAUNDRY	0	100	0	100	0	0.0 %
81300		PHYSICAL EXAMS	33,673	24,000	5,536	30,000	6,000	25.0 %
84100		SERVICES - LEGAL	98,263	56,000	46,349	75,000	19,000	33.9 %



## Waterford Township Proposed FY 2019 Budget

84200	SERVICES - AUDITING	6,500	6,500	6,500	12,250	5,750	88.5	%
84500	SERVICES - OTHER PROF.	130,675	153,000	56,850	155,000	2,000	1.3	%
84600	SERVICES - CIVIL SERVICE	5,378	6,000	3,576	6,500	500	8.3	%
84700	SERVICES - VOLUN FIREMEN	54	2,500	0	2,000	-500	-20.0	%
85600	CONTINGENCY	0	75,000	0	225,000	150,000	200.0	%
86100	VEHICLE & APPARATUS EXPENSE	142,042	142,042	142,042	142,042	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	11,197	15,000	6,937	15,000	0	0.0	%
88500	INSURANCE	180,882	220,581	220,485	243,343	22,762	10.3	%
89000	PUBLIC UTILITIES	188,570	175,300	89,035	180,000	4,700	2.7	%
89400	PUB. UTIL.-TELEPHONE	20,257	22,500	7,589	23,000	500	2.2	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	6,138	7,200	768	7,200	0	0.0	%
92130	CONTR R&M-APPARATUS	132,055	156,400	53,268	166,000	9,600	6.1	%
92140	CONTR R&M-COMPUTER	15,764	23,600	12,781	24,500	900	3.8	%
92170	CONTR R&M-OFFICE EQUIP	5,622	5,000	2,096	5,000	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	71,564	96,000	46,130	107,000	11,000	11.5	%
92200	R&M-FIRE GEAR EQUIPMENT	23,815	23,000	4,504	23,000	0	0.0	%
92230	R & M-SCBA SELF CONT BREATH AP	16,998	25,000	13,094	25,000	0	0.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95500	MEMBERSHIPS & DUES	6,653	9,000	1,487	9,000	0	0.0	%
96000	TRAVEL & MEALS	3,194	4,000	2,608	4,200	200	5.0	%
96100	CONFERENCES & TRAINING	8,277	10,000	2,461	10,000	0	0.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	7,203	8,000	3,224	8,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	12,845	24,675	3,468	27,143	2,468	10.0	%
97106	CAPITAL - BLDG IMRPV	100,547	41,000	8,843	150,000	109,000	265.9	%
97127	CAPITAL - SCBA SELF CON BREATH	1,388	10,000	7,442	15,000	5,000	50.0	%
97130	CAPITAL - FIRE RADIOS	7,171	6,300	300	23,600	17,300	274.6	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	297,856	79,100	10,914	70,400	-8,700	-11.0	%
97133	CAPITAL - COMPUTER EQUIP	5,347	10,500	467	41,000	30,500	290.5	%
97136	CAPITAL - VEHICLES	71,117	252,600	230,329	1,310,000	1,057,400	418.6	%
99901	CAPITAL PROJECT ALLOCATION	1,185,000	100,000	100,000	200,000	100,000	100.0	%
<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$19,828,334</b>	<b>\$20,367,782</b>	<b>\$9,844,055</b>	<b>\$23,024,218</b>	<b>\$2,656,436</b>	<b>13.04</b>	<b>%</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

20630

Fire Department - Regional

Expense

70200	SALARIES 2% Inc. for Salaries.	Increase	\$ 213,082
71100	HEALTH INSURANCE Trending up & Inc. Costs for new employees.	Increase	\$ 440,246
71150	RETIREE HEALTH Trending upward with more retirees.	Increase	\$ 370,568
71300	DB-RETIREMENT Per actuary report.	Increase	\$ 16,380
71350	RETIREE HLTH TRUST CONTRIB Inc. Pymnt. towards Unfunded Liability.	Increase	\$ 114,325
71900	UNEMPLOYMENT COMP INSUR Per SAFER Grant Timing and ending in 2019.	Increase	\$ 150,000
84100	SERVICES-LEGAL Based on trending and projected needs.	Increase	\$ 19,000
85600	CONTINGENCY For unforeseen items that arise.	Increase	\$ 150,000
92190	CONTR R&M-BUILDING To address def. maint.	Increase	\$ 11,000
97106	CAPITAL-BLDG IMPROVEMENTS Increased repairs/maint. permitted via SAD.	Increase	\$ 109,000
97130	CAPITAL-RADIO EQUIPMENT Addressing radio needs. permitted via SAD.	Increase	\$ 17,300
97136	CAPITAL-VEHICLES New Capital Emergency Vehicles. Partially permitted via SAD.	Increase	\$ 1,057,400
99901	CAPITAL PROJECT ALLOCATION To address wear and tear on Emergency Equipment.	Increase	\$ 100,000



## Waterford Township Proposed FY 2019 Budget

### 20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40600	MILLAGE I		-2,945,723	-2,986,209	-3,001,167	-3,085,563	-99,354	3.3 %
40700	MILLAGE II		-2,971,755	-3,012,455	-3,027,549	-3,112,595	-100,140	3.3 %
53300	FED GRANT - POLICE		-107,921	-85,000	-16,760	-35,000	50,000	-58.8 %
56900	LOCAL GRANT - POLICE		0	0	-2,250	0	0	0.0 %
57000	OMNIBUS FORFEITURE FUNDS		-200	-5,000	0	-5,000	0	0.0 %
57420	LCS REV. SHAR.-PPT		-25,899	0	-25,899	0	0	0.0 %
57700	LIQUOR LICENSE REBATE		-38,495	-36,000	-413	-36,000	0	0.0 %
58000	N.E.T. REIMBURSEMENT		-1,995	0	0	0	0	0.0 %
60120	FEES - ALARM ORDINANCE		-20,937	-20,000	-8,625	-20,000	0	0.0 %
60130	FEES - ABANDON AUTOS		-1,000	-7,000	-390	-7,000	0	0.0 %
60131	FEES - OWI AUTOS		0	-500	0	-500	0	0.0 %
60210	FEES - EXEMPT HOUSING		-9,775	-10,500	-4,704	-10,500	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-43,406	-39,500	-24,281	-39,500	0	0.0 %
60350	FEES - WARRANT		-261	-100	-209	-100	0	0.0 %
62900	CHARGE-MISC. SERVICES		-25,184	-20,000	-176,812	-20,000	0	0.0 %
64100	SALES - ASSETS		-20,487	-7,500	-4,567	-7,500	0	0.0 %
66400	INTEREST REVENUE		-50,933	-49,944	-33,827	-60,889	-10,945	21.9 %
67402	CONTRIB-GENERAL FUND		-5,475,000	-5,775,000	-5,775,000	-5,250,000	525,000	-9.1 %
67418	CONTRIB - P&F SAD		0	0	0	-2,436,487	-2,436,487	-2,436,487.0 %
67419	CONTRIB - P&F SAD/CAPITAL		0	0	0	-108,000	-108,000	-108,000.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-13,449	-10,000	-6,976	-10,000	0	0.0 %
69000	HOLD TAGS		-44,161	-47,750	-24,720	-47,750	0	0.0 %
69350	REVENUE - SCHOOLS LIAISON		-435,016	-326,349	0	-326,349	0	0.0 %
69400	REVENUE - OTHER		-45,755	-18,000	-15,237	-18,000	0	0.0 %
<b>Total</b>	<b>POLICE DEPARTMENT REVENUE</b>		<b>-\$12,277,351</b>	<b>-\$12,456,807</b>	<b>-\$12,149,385</b>	<b>-\$14,636,733</b>	<b>-\$2,179,926</b>	<b>17.50 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

20701 Police Department

Revenue

53300	FED. GRANTS-REV Expiration of COPS Grant	Decrease	\$ 50,000
40600	MILLAGE I Per Budget Estimate.	Increase	\$ 99,354
40700	MILLAGE II Per Budget Estimate.	Increase	\$ 100,140
67402	CONTRIB-GENERAL FUND Reduction of Gen. Fund Contribution.	Decrease	\$ 525,000
67418	CONTRIB-P&F SAD # 67418 - Contribution per P&F SAD Assmnt. - Operational.	Increase	\$ 2,436,487
67419	CONTRIB-P&F SAD-CAPITAL # 67419 - Contribution per P&F SAD Assmnt. - Capital. Funding Patrol Cars for 2019.	Increase	\$ 108,000



## Waterford Township Proposed FY 2019 Budget

### 20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200		SALARIES	4,600,788	4,774,711	2,236,736	5,361,210	586,499	12.3 %
70300		WAGES-PT. TIME/TEMP.	291,061	345,000	149,258	345,000	0	0.0 %
70900		OVERTIME	296,726	360,000	151,811	358,075	-1,925	-0.5 %
70901		COURT TIME	29,580	40,000	10,130	40,000	0	0.0 %
71000		FICA	394,504	422,258	192,190	466,978	44,720	10.6 %
71100		HEALTH INSURANCE	654,296	779,661	319,676	1,004,603	224,942	28.9 %
71150		RETIREE HEALTH	2,208,902	2,360,837	1,102,386	2,538,879	178,042	7.5 %
71200		LIFE INSURANCE	13,632	21,234	7,150	23,706	2,472	11.6 %
71250		RETIREE LIFE INSURANCE	1,156	850	577	850	0	0.0 %
71300		DB - RETIREMENT	1,513,451	1,441,387	720,694	1,627,642	186,255	12.9 %
71350		RETIREE HLTH TRUST CONTRIB	242,176	378,625	378,625	652,800	274,175	72.4 %
71400		DENTAL INSURANCE	80,518	90,649	40,939	103,787	13,138	14.5 %
71450		RETIREE DENTAL INSURANCE	53,184	49,000	31,313	57,750	8,750	17.9 %
71500		OPTICAL INSURANCE	11,069	11,363	5,776	12,413	1,050	9.2 %
71550		RETIREE OPTICAL INSUR.	400	1,000	400	1,000	0	0.0 %
71600		WORKER'S COMP	163,892	140,000	133,197	140,000	0	0.0 %
71750		LONG TERM DISABILITY	13,605	14,040	8,069	14,767	727	5.2 %
71780		DEFINED CONTRIB - EMPLOYER	53,453	111,194	29,944	202,690	91,496	82.3 %
71782		DEFINED CONTRIB 2 - EMPLOYER	61,304	0	41,774	0	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	5,474	3,938	2,335	5,178	1,240	31.5 %
72000		TUITION REIMBURSEMENT	10,355	15,000	2,969	15,000	0	0.0 %
72700		SUPPLIES - OFFICE	6,148	9,000	2,628	9,000	0	0.0 %
72800		SUPPLIES - POSTAGE	2,553	6,000	2,667	6,000	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,308	2,000	732	2,000	0	0.0 %
76000		SUPPLIES-OPERATING	14,688	25,000	13,234	20,000	-5,000	-20.0 %
76200		SUPPLIES-COMPUTER	2,354	10,000	3,229	10,000	0	0.0 %
76600		SUPPLIES-CRIME PREVENTION	0	500	0	500	0	0.0 %
76700		SUPPLIES-ENFORCEMENT	8,090	9,500	5,371	9,500	0	0.0 %
77400		SUPPLIES-GAS & OIL	58,756	127,080	34,222	121,000	-6,080	-4.8 %
77700		SUPPLIES-UNIFORMS	55,525	40,000	24,714	40,000	0	0.0 %
78100		SUPPLIES-R&M-BLDG	9,690	12,000	-548	12,000	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	28,290	52,500	22,524	45,000	-7,500	-14.3 %
81300		PHYSICAL EXAMS	12,120	12,000	2,925	15,000	3,000	25.0 %
84100		SERVICES - LEGAL	180,343	195,000	80,216	195,000	0	0.0 %
84200		SERVICES - AUDITING	5,750	5,750	5,750	10,250	4,500	78.3 %



**Waterford Township  
Proposed FY 2019 Budget**

84500	SERVICES - OTHER PROF.	5,169	7,000	5,099	7,000	0	0.0	%
84600	SERVICES - CIVIL SERVICE	3,007	7,000	300	7,000	0	0.0	%
85600	CONTINGENCY	0	125,000	0	225,000	100,000	80.0	%
86100	VEHICLE EXPENSE	15,000	15,000	15,000	15,000	0	0.0	%
86500	PRISONER CARE	12	2,150	0	2,150	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	38,525	48,500	6,034	48,500	0	0.0	%
88000	LEGAL NOTICES	1,686	1,500	743	1,500	0	0.0	%
88200	PRINTING & PUBLISHING	1,585	5,000	0	5,000	0	0.0	%
88500	INSURANCE	335,489	273,223	276,996	278,683	5,460	2.0	%
89000	PUBLIC UTILITIES	90,898	80,000	35,610	80,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	19,072	26,000	9,122	26,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	3,397	6,000	0	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	404	2,500	0	2,500	0	0.0	%
92130	CONTR R&M-VEHICLE	31,553	45,000	11,315	40,000	-5,000	-11.1	%
92140	CONTR R&M-COMPUTER	102,035	112,000	50,059	112,000	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP	9,212	9,000	3,384	9,000	0	0.0	%
92190	CONTR R&M-BUILDING	37,484	30,000	7,847	30,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE	32,336	2,500	1,194	2,500	0	0.0	%
95500	MEMBERSHIPS & DUES	8,278	6,000	5,983	6,000	0	0.0	%
96000	TRAVEL & MEALS	2,509	5,000	1,910	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	18,627	15,000	12,832	15,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,931	3,000	1,552	3,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	14,660	25,854	3,959	28,439	2,585	10.0	%
97106	CAPITAL - BLDG IMRPV	16,198	20,000	0	37,500	17,500	87.5	%
97131	CAPITAL - OPER EQUIP	4,791	30,000	499	25,000	-5,000	-16.7	%
97133	CAPITAL - COMPUTER EQUIP	19,579	26,000	0	34,500	8,500	32.7	%
97136	CAPITAL - VEHICLES	79,304	0	0	108,000	108,000	108,000.0%	
97340	CAPITAL - CAPITAL LEASE	9,000	14,000	0	5,000	-9,000	-64.3	%
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$11,986,880</b>	<b>\$12,809,304</b>	<b>\$6,213,051</b>	<b>\$14,632,850</b>	<b>\$1,823,546</b>	<b>14.24</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

20730 Police Department

Expense

70200	SALARIES Personnel - Projected per Payroll	Increase	\$ 586,499
71000	FICA Personnel - Projected per Payroll	Increase	\$ 44,720
71100	HEALTH INSURANCE Personnel - Projected per Payroll	Increase	\$ 224,942
71150	RETIREE HEALTH Personnel - Projected per Payroll	Increase	\$ 178,042
71300	DB-RETIREMENT Contribution per Actuary Calculations	Increase	\$ 186,255
71350	RETIREE HLTH TRUST CONTRIB Inc. Pymnt. towards Unfunded Liability	Increase	\$ 274,175
71400	DENTAL INSURANCE Personnel - Projected per Payroll	Increase	\$ 13,138
71450	RETIREE DENTAL INSURANCE Personnel - Projected per Payroll	Increase	\$ 8,750
71780	DEFINED CONTRIB 1-EMPLOYER Personnel - Projected per Payroll	Increase	\$ 91,496
76000	SUPPLIES-OPERATING Trending Estimates	Decrease	\$ 5,000
78600	SUPPLIES-R&M-VEHICLE Trending Analysis	Decrease	\$ 7,500
81300	PHYSICAL EXAMS Personnel - Projected per Payroll	Increase	\$ 3,000
85600	CONTINGENCY Contract Negotiations	Increase	\$ 100,000
97106	CAPITAL-BLDG IMPROVEMENTS R&M & Deferred Maint.	Increase	\$ 17,500
97133	CAPITAL-COMPUTER EQUIPMENT Needed Upgrades.	Increase	\$ 8,500



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

20730

Police Department

Expense

97131	CAPITAL-OPER EQUIP Trending - Analysis.	Decrease	\$ 5,000
97136	CAPITAL-VEHICLES Fleet Turnover - Planned Purchases.	Increase	\$ 108,000
97340	CAPITAL-OTHER MOTOR/LEASE Motorcycles	Decrease	\$ 9,000
92130	CONTR R&M-VEHICLE Trending - Analysis.	Decrease	\$ 5,000



**Waterford Township  
Proposed FY 2019 Budget**

**20800 POLICE RETRICTED USE FUND**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
01000	CASH - DEA-TREASURY RESTRICTED		0	0	70,225	0	0	0.0 %
<b>Total</b>	<b>POLICE RETRICTED USE FUND</b>		<b>\$0</b>	<b>\$0</b>	<b>\$70,225</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**20801 POLICE RETRICTED USE REV**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
57300	CRIMINAL JUSTICE		-9,739	-13,000	-4,663	-13,000	0	0.0 %
57350	PSAP TRAINING		-11,537	-10,000	-5,053	-10,000	0	0.0 %
64100	SALES - ASSETS/FED SEIZ MONIES		-2,026	-20,000	0	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE MONIES		-506,920	0	-387,348	0	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-50,141	-15,000	-42,245	-15,000	0	0.0 %
64950	FED. GRANTS - REV		-24	0	-61	0	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-9,879	-6,396	-5,737	-7,550	-1,154	18.0 %
67413	CONTRIB-POLICE DEPT.		-5,000	0	-6,540	0	0	0.0 %
<b>Total</b>	<b>POLICE RETRICTED USE REV</b>		<b>-\$595,267</b>	<b>-\$64,396</b>	<b>-\$451,648</b>	<b>-\$65,550</b>	<b>-\$1,154</b>	<b>1.79 %</b>



## Waterford Township Proposed FY 2019 Budget

### 20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		57,033	50,700	32,326	70,516	19,816	39.1 %
70900	OVERTIME		7,796	100	6,221	100	0	0.0 %
70901	COURT TIME		1,174	100	596	100	0	0.0 %
71000	FICA		4,754	3,970	2,746	5,395	1,425	35.9 %
71100	HEALTH INSURANCE		18,235	17,198	11,126	18,116	918	5.3 %
71200	LIFE INSURANCE		158	250	79	306	56	22.4 %
71400	DENTAL INSURANCE		616	1,200	616	1,314	114	9.5 %
71500	OPTICAL INSURANCE		0	190	0	198	8	4.2 %
71600	WORKER'S COMP		43	100	262	100	0	0.0 %
71750	LONG TERM DISABILITY		177	170	112	207	37	21.8 %
71782	DEFINED CONTRIB 2 - EMPLOYER		0	5,750	0	7,700	1,950	33.9 %
95400	MISCELLANEOUS EXPENSE		-32,063	0	0	0	0	0.0 %
96315	EXPENSES FOR DESIGNATED USES		7,215	0	4,298	0	0	0.0 %
96330	FEDERAL GRANTS - EXPENSES		5,443	0	0	0	0	0.0 %
96350	PSAP TRAINING		8,284	8,000	10,975	8,000	0	0.0 %
96400	STATE DRUG SEIZURE EXPENSE		569,753	0	138,380	0	0	0.0 %
96420	FED. DRUG SEIZURE EXP.		66,418	0	1,421	0	0	0.0 %
96430	VEHICLE INSPECTION EXPENSE		3,550	0	0	0	0	0.0 %
96500	COMMUNITY POLICE EXPENSES		103	0	0	0	0	0.0 %
97106	CAPITAL - BLDG IMPROVEMENTS		2,580	0	0	0	0	0.0 %
97125	CAPITAL - PERSONAL PROPERTY		17,496	0	25,383	0	0	0.0 %
97133	CAPITAL - COMPUTER EQUIPMENT		59,131	0	0	0	0	0.0 %
97136	CAPITAL - VEHICLES		79,279	0	0	0	0	0.0 %
<b>Total</b>	<b>POLICE RETRICTED USE EXP</b>		<b>\$877,176</b>	<b>\$87,728</b>	<b>\$234,542</b>	<b>\$112,052</b>	<b>\$24,324</b>	<b>27.73 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**20901 CEMETERY FUND REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
64401	SALES - CEMETERY CARE		-5,200	-5,000	0	0	5,000	-100.0 %
64402	SALES - CEMETERY CARE		-200	0	-4,200	-8,250	-8,250	-8,250.0 %
66400	INTEREST REVENUE		-1,840	-1,131	-940	-1,688	-557	49.2 %
67402	CONTRIB-GENERAL FUND		-35,000	-15,000	-15,000	-15,000	0	0.0 %
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$42,240</b>	<b>-\$21,131</b>	<b>-\$20,140</b>	<b>-\$24,938</b>	<b>-\$3,807</b>	<b>18.02 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

20901 Cemetery Care Fund

Revenue

64402	SALES-PERPETUAL CARE For sales from 2007 to November 2017	Decrease	\$ 5,000
64402	SALES-PERPETUAL CARE For sales after November 2017	Increase	\$ 8,250
66400	INTEREST REVENUE Based on trending	Increase	\$ 557



**Waterford Township  
Proposed FY 2019 Budget**

**21001 P&F SAD REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40955	SPECIAL ASMNT DIST - CAPITAL		0	0	0	-863,613	-863,613	-863,613.0%
40960	SPECIAL ASMNT DIST - OPERATION		0	0	0	-5,130,874	-5,130,874	-5,130,874.0%
<b>Total</b>	<b>P&amp;F SAD REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$5,994,487</b>	<b>-\$5,994,487</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

21001

Police & Fire SAD

Revenue

40955	SPECIAL ASSESSMENT DISTRICT SAD Revenue for Capital Vehicles & Equipment.	Increase	\$ 863,613
40960	SPECIAL ASSESSMENT DISTRICT SAD Revenue for Operations in the Police and Fire Depts.	Increase	\$ 5,130,874



**Waterford Township  
Proposed FY 2019 Budget**

**21030 P&F SAD EXPENSES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
99903	TRANSFER - FIRE FUND		0	0	0	2,694,387	2,694,387	2,694,387.0
99904	TRANSFER - POLICE FUND		0	0	0	2,436,487	2,436,487	2,436,487.0
99923	TRANSFER - FIRE FUND/CAPITAL		0	0	0	755,613	755,613	755,613.0%
99924	TRANSFER - POLICE FUND/CAPITAL		0	0	0	108,000	108,000	108,000.0%
<b>Total</b>	<b>P&amp;F SAD EXPENSES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,994,487</b>	<b>\$5,994,487</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

21030

Police & Fire SAD

Expense

99903	TRANSFER-FIRE FUND SAD Fund Transfer to Fire Dept. for Operations.	Increase	\$ 2,694,387
99904	TRANSFER-POLICE FUND SAD Fund Transfer to Fire Dept. for Operations.	Increase	\$ 2,436,487
VARIOUS	TRANSFER-FIRE FUND SAD Fund Transfer to Fire Dept. for Capital Vehicle.	Increase	\$ 755,613
VARIOUS	TRANSFER-POLICE FUND SAD Fund Transfer to Police Dept. for Capital Vehicle.	Increase	\$ 108,000



**Waterford Township  
Proposed FY 2019 Budget**

**21501 WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
66401	INTR. REV.-INVESTMENTS		-2,078	-2,250	-1,826	-1,643	607	-27.0 %
67421	CONTRIB-WORKERS COMP.		-25,000	-15,000	-15,000	-15,000	0	0.0 %
<b>Total</b>	<b>WORKERS COMP. REVENUES</b>		<b>-\$27,078</b>	<b>-\$17,250</b>	<b>-\$16,826</b>	<b>-\$16,643</b>	<b>\$607</b>	<b>-3.52 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

21501 Worker's Compensation Fund

Revenue

66401	INTEREST REVENUE	Decrease	\$ 607
	Based on trending		



**Waterford Township  
Proposed FY 2019 Budget**

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**21530      WORKERS COMPENSATION**

<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>Proposed</b>	<b>Dollar</b>	<b>% Change</b>	
			<b>Actual</b>	<b>Rev. Budget</b>	<b>Actual</b>	<b>2019 Budget</b>	<b>Change</b>	<b>%</b>	<b>%</b>
95460		BANK SERVICE CHARGES	0	500	0	500	0	0.0	%
<b>Total</b>		<b>WORKERS COMPENSATION</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



**Waterford Township  
Proposed FY 2019 Budget**

**24301 ECONOMIC DEV. REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/18				
66400		INTEREST REVENUE	-1,132	-708	-638	-1,148	-440	62.1	%
69400		REVENUE - OTHER	0	0	-80	0	0	0.0	%
<b>Total</b>		<b>ECONOMIC DEV. REVENUES</b>	<b>-\$1,132</b>	<b>-\$708</b>	<b>-\$718</b>	<b>-\$1,148</b>	<b>-\$440</b>	<b>62.15</b>	<b>%</b>



**Waterford Township  
Proposed FY 2019 Budget**

**24370 ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		350	950	0	950	0	0.0 %
88000	LEGAL NOTICES		0	300	0	300	0	0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		45	45,000	0	45,000	0	0.0 %
<b>Total</b>	<b>ECONOMIC DEVELOPMENT</b>		<b>\$395</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**24601 IMPRV. REVL. REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
46905	PERMITS - RIGHT OF WAY		-29,617	-27,500	-29,393	-28,000	-500	1.8 %
58200	GRANTS - OTHER		0	-90,000	-1,700	-45,000	45,000	-50.0 %
64100	SALES - ASSETS		-6,800	0	-400	0	0	0.0 %
66400	INTEREST REVENUE		-23,375	-15,021	-16,813	-30,263	-15,242	101.5 %
67402	CONTRIB-GENERAL FUND		-835,000	-160,000	-160,000	-625,000	-465,000	290.6 %
69400	REVENUE - OTHER		-47,550	0	0	0	0	0.0 %
<b>Total</b>	<b>IMPRV. REVL. REVENUES</b>		<b>-\$942,343</b>	<b>-\$292,521</b>	<b>-\$208,306</b>	<b>-\$728,263</b>	<b>-\$435,742</b>	<b>148.96 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

24601 Improvement & Revolving Fund

Revenue

58200	GRANT-OTHER Passport grant not being available/utilized.	Decrease	\$ 45,000
67402	CONTRIB-GENERAL FUND Inc. Gen. Fund Contribution for Deferred Maint.	Increase	\$ 465,000



**Waterford Township  
Proposed FY 2019 Budget**

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24602 ASSESSMENTS - REVENUE								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual			
65020	ASSESSMENTS - CRESCENT LK WEED		-26,091	0	-14,271	-15,900	-15,900	-15,900.0 %
<b>Total</b>	<b>ASSESSMENTS - REVENUE</b>		<b>-\$26,091</b>	<b>\$0</b>	<b>-\$14,271</b>	<b>-\$15,900</b>	<b>-\$15,900</b>	<b>0.00 %</b>

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## Waterford Township Proposed FY 2019 Budget

### 24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
77200		SUPPLIES-TRAFFIC SIGNS	12,130	10,000	877	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	4,929	12,500	0	47,500	35,000	280.0 %
92230		REPAIR & MAINT. - PED PATHWAYS	0	7,500	0	7,500	0	0.0 %
95380		DRAINS - COUNTY ASSESSED	26,946	30,000	5,729	30,000	0	0.0 %
95390		DRAINS - MISC EXPENSES	0	15,000	0	15,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	1,491	12,500	759	12,500	0	0.0 %
95420		EXPENSES - SPECIAL PROJECT	630	500	6,531	500	0	0.0 %
95900		HESS/HATH. PK EXPENSE	0	0	2,198	0	0	0.0 %
97000		CAPITAL - INFRASTRUCTURE	2,682	28,000	0	28,000	0	0.0 %
97005		CAPITAL - PED PATHWAYS	45,000	45,000	0	45,000	0	0.0 %
97010		CAPITAL - INFRA/PRESERVATION	160,000	243,000	0	336,000	93,000	38.3 %
97102		CAPITAL - LAND IMPRV.	9,699	145,000	0	85,000	-60,000	-41.4 %
97106		CAPITAL - BLDG IMRPV	5,985	0	0	0	0	0.0 %
97107		CAPITAL - FACIL & OTHER IMPR	0	8,970	0	0	-8,970	-100.0 %
97109		CAPITAL - BUILDING	0	128,965	31,261	117,500	-11,465	-8.9 %
97125		CAPITAL - EQUIPMENT	0	25,835	12,700	85,000	59,165	229.0 %
97132		CAPITAL - FURNISHINGS & EQUIP	0	37,315	23,386	0	-37,315	-100.0 %
97133		CAPITAL - COMPUTER EQUIP	0	130,000	0	0	-130,000	-100.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	0	20,000	9,250	270,000	250,000	1,250.0 %
<b>Total</b>		<b>IMPROVMENT REVOLVING</b>	<b>\$269,493</b>	<b>\$900,085</b>	<b>\$92,691</b>	<b>\$1,089,500</b>	<b>\$189,415</b>	<b>21.04 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

24690

Improvement & Revolving Fund

Expense

84500	SERVICES-OTHER PROF. Twp. Drain Assessment Study.	Increase	\$ 35,000
97010	CAPTIAL-INFRA/PRESERVATION Twp. Paving. 2019 - PD & 51st Dist. Court.	Increase	\$ 93,000
97102	CAPTIAL-LAND IMPRV. River Walk Connector.	Decrease	\$ 60,000
97109	CAPITAL-BUILDINGS G.F. Portion DPW Doors. G.F. Portion Power Wash DPW. 1st Floor Carpet T.H. Power wash, Tuck point, Lentil & Ext. Repairs T.H.	Decrease	\$ 11,465
97125	CAPITAL-OPER EQUIP Battery Backups PD - HQ & Dispatch.	Increase	\$ 59,165
97132	CAPITAL-FURNISHINGS & EQUIP No Activity planned for 2019.	Decrease	\$ 37,315
97133	CAPITAL-COMPUTER EQUIPMENT No Activity planned for 2019.	Decrease	\$ 130,000
97139	CAPITAL-TELECOMM. EQUIPMENT Twp. Wide Phone System.	Increase	\$ 250,000



**Waterford Township  
Proposed FY 2019 Budget**

**24692 IMPROVEMENT REVOLVING SAD EXP**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
82000		CRESCENT LAKE WEED - EXPENSES	7,827	0	10,425	15,900	15,900	15,900.0 %
<b>Total</b>		<b>IMPROVEMENT REVOLVING SAD EX</b>	<b>\$7,827</b>	<b>\$0</b>	<b>\$10,425</b>	<b>\$15,900</b>	<b>\$15,900</b>	<b>0.00 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**25001 CABLE COMMISSION REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
62900	PEG FEES - COMCAST		-185,627	-162,513	-89,094	-162,513	0	0.0 %
62901	PEG FEES - AT&T		-110,718	-127,689	-49,181	-127,689	0	0.0 %
66400	INTEREST REVENUE		-6,057	-3,705	-3,502	-6,300	-2,595	70.0 %
67407	FRANCHISE FEES - COMCAST		-102,095	-89,384	-49,001	-89,384	0	0.0 %
67409	FRANCHISE FEES - AT&T		-31,069	-35,832	-13,801	-35,832	0	0.0 %
<b>Total</b>	<b>CABLE COMMISSION REVENUES</b>		<b>-\$435,566</b>	<b>-\$419,123</b>	<b>-\$204,579</b>	<b>-\$421,718</b>	<b>-\$2,595</b>	<b>0.62 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

25001

Cable Commission

Revenue

66400

INTEREST REVENUE

Increase

\$ 2,595

Trending - Estimate.



## Waterford Township Proposed FY 2019 Budget

### 25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200		SALARIES	64,147	69,994	34,118	71,401	1,407	2.0 %
70570		CABLE COMM. PER DIEM FEES	3,480	3,960	900	3,960	0	0.0 %
70900		OVERTIME	0	0	542	0	0	0.0 %
71000		FICA	4,867	5,354	2,608	5,462	108	2.0 %
71100		HEALTH INSURANCE	13,629	17,198	6,866	18,416	1,218	7.1 %
71200		LIFE INSURANCE	344	402	181	437	35	8.7 %
71400		DENTAL INSURANCE	1,231	1,282	616	1,314	32	2.5 %
71500		OPTICAL INSURANCE	193	189	99	198	9	4.8 %
71750		LONG TERM DISABILITY	204	2,015	121	223	-1,792	-88.9 %
71780		DEFINED CONTRIB - EMPLOYER	6,059	6,829	3,412	6,966	137	2.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,561	1,400	682	1,428	28	2.0 %
72700		SUPPLIES - OFFICE	46	250	168	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	0	300	74	300	0	0.0 %
84100		SERVICES - LEGAL	0	3,000	0	12,000	9,000	300.0 %
84200		SERVICES - AUDITING	900	900	900	600	-300	-33.3 %
84905		SERVICES - PEG	174,000	174,000	87,000	174,000	0	0.0 %
84920		PEG ALLOCATION - WSD	96,734	86,000	43,000	65,000	-21,000	-24.4 %
86000		MILEAGE	0	50	0	50	0	0.0 %
87905		CABLE UTILIZATION GRANTS	0	5,000	0	5,000	0	0.0 %
87950		CABLE SCHOLARSHIPS	1,000	4,000	0	4,000	0	0.0 %
88500		INSURANCE	2,913	6,500	6,583	5,868	-632	-9.7 %
89400		PUB. UTIL.-TELEPHONE	42	150	15	150	0	0.0 %
92130		CONTR R&M-VEHICLE	46	500	52	500	0	0.0 %
92140		CONTR R&M-COMPUTER	7,423	10,699	3,763	8,899	-1,800	-16.8 %
92200		CONTR R&M-OPER EQUIP	0	1,000	0	1,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	640	900	670	900	0	0.0 %
96100		CONFERENCES & TRAINING	2,883	5,000	3,813	5,000	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	1,488	7,400	355	7,900	500	6.8 %
97340		CAPITAL - CAPITAL LEASE	0	275	0	275	0	0.0 %



**Waterford Township  
Proposed FY 2019 Budget**

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<b>Total</b>	<b>CABLE COMMISSION EXPENSES</b>	<b>\$383,828</b>	<b>\$415,497</b>	<b>\$196,536</b>	<b>\$402,447</b>	<b>-\$13,050</b>	<b>-3.14 %</b>
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Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

25001

Cable Commission

Expense

70200	SALARIES 2% Salary Inc.	Increase	\$ 1,407
81000	SERVICES-LEGAL Trending - Comcast Fees	Increase	\$ 9,000
84920	PEG ALLOCATION - WSD Reduction of Allocation to School District.	Decrease	\$ 21,000



**Waterford Township  
Proposed FY 2019 Budget**

**26701 INDIGENT DEFENSE - REVENUE**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
57100	STATE-INDIGENT DEF	REVENUE	0	0	0	-121,748	-121,748	-121,748.0%
66400	INTEREST REVENUE		0	0	0	-950	-950	-950.0 %
67402	CONTRIB-COURT/GF		0	0	0	-23,342	-23,342	-23,342.0 %
<b>Total</b>	<b>INDIGENT DEFENSE - REVENUE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$146,040</b>	<b>-\$146,040</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

26701

MIDC

Revenue

57100	STATE GRANT New Fund - Per Grant Budget	Increase	\$ 121,748
66400	INTEREST REVENUE Anticipated amount	Increase	\$ 950
67402	CONTRIB-GENERAL FUND 51st District Court Contribution - MIDC	Increase	\$ 23,342



**Waterford Township  
Proposed FY 2019 Budget**

**26760 INDIGENT DEFENSE - EXPENSES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70300	WAGES-PT. TIME/TEMP.		0	0	0	10,812	10,812	10,812.0 %
71000	FICA		0	0	0	827	827	827.0 %
84300	SERVICES - CONSULTING		0	0	0	7,500	7,500	7,500.0 %
84500	SERVICES - OTHER PROF.		0	0	0	162,075	162,075	162,075.0%
<b>Total</b>	<b>INDIGENT DEFENSE - EXPENSES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$181,214</b>	<b>\$181,214</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

26760

MIDC

Expense

70300	WAGES-PT. TIME/TEMP New Fund - Per Grant Budget	Increase	\$ 10,812
71000	FICA New Fund - Per Grant Budget	Increase	\$ 950
84300	SERVICES-CONSULTING New Fund - Per Grant Budget	Increase	\$ 7,500
84500	SERVICES-OTHER PROF. New Fund - Per Grant Budget	Increase	\$ 162,075



## Waterford Township Proposed FY 2019 Budget

**27001 LIBRARY REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40600	MILLAGE I		-1,790,475	-1,815,083	-1,824,116	-1,875,497	-60,414	3.3 %
57420	LCS REV. SHAR.-PPT		-7,835	0	-7,835	0	0	0.0 %
57600	STATE AID - LIBRARY		-47,093	-44,000	-26,206	-57,000	-13,000	29.5 %
60210	FEES - EXEMPT HOUSING		-2,958	-3,000	-1,423	-3,500	-500	16.7 %
65900	FEES/FINES - LIBR. BOOKS		-38,998	-38,250	-16,548	-33,750	4,500	-11.8 %
66000	ST. PENAL FINES/LIBRARY		-145,806	-138,000	0	-148,500	-10,500	7.6 %
66400	INTEREST REVENUE		-16,229	-13,332	-10,102	-18,000	-4,668	35.0 %
66701	RENTALS - LIBRARY-ROOMS		0	-3,250	-3,046	-5,000	-1,750	53.8 %
<b>Total</b>	<b>LIBRARY REVENUES</b>		<b>-\$2,049,393</b>	<b>-\$2,054,915</b>	<b>-\$1,889,275</b>	<b>-\$2,141,247</b>	<b>-\$86,332</b>	<b>4.20 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27001

Library

Revenue

57600	STATE AID-LIBRARY Per Governor of MI budget	Increase	\$ 13,000
65900	ST. REV. SHAR CVTRS FEES/FINES -LIBR BOOKS - reflects lower circulation of physical materials in favor of econtent	Decrease	\$ 4,500
66000	ST. PENAL FINES/LIBRARY Based on average of last 4 years	Increase	\$ 10,500
66400	INTEREST REVENUE Per Budget Director projections	Increase	\$ 4,668
66701	ST. REV. SHAR CVTRS RENTALS - LIBRARY ROOMS based on actual	Increase	\$ 1,750



**Waterford Township  
Proposed FY 2019 Budget**

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**27101 LIBRARY DONATIONS**

<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>Proposed</b>	<b>Dollar</b>		
			<b>Actual</b>	<b>Rev. Budget</b>	<b>Actual</b>	<b>2019 Budget</b>	<b>Change</b>	<b>% Change</b>	
67408	CONTRIB-LIBR DONATIONS		-15,862	-26,500	-12,712	-16,500	10,000	-37.7	%
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>-\$15,862</b>	<b>-\$26,500</b>	<b>-\$12,712</b>	<b>-\$16,500</b>	<b>\$10,000</b>	<b>-37.74</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27101

Library Donations Fund

Revenue

67408

ST. REV. SHAR CVTRS

Decrease

\$ 10,000

CONTRIBUTIONS-LIBR DONATIONS Based  
on actual



**Waterford Township  
Proposed FY 2019 Budget**

**27190 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
73100		SUPPLIES-BOOKS,MAGS,ECT	30,845	34,500	15,418	15,700	-18,800	-54.5 %
86800		COMPUTER-LICENSING & CONSULT	0	2,000	0	300	-1,700	-85.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	0	0	10,000	10,000	10,000.0 %
97132		CAPITAL - OFFC EQUIP	0	14,000	0	4,000	-10,000	-71.4 %
97133		CAPITAL - COMPUTER EQUIP	0	2,500	0	500	-2,000	-80.0 %
97200		CAPITAL - LIBRARY BOOKS REF MT	86	2,000	0	500	-1,500	-75.0 %
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>\$30,931</b>	<b>\$55,000</b>	<b>\$15,418</b>	<b>\$31,000</b>	<b>-\$24,000</b>	<b>-43.64 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27190

**Library Donations Fund**

Expense

73100	SUPPLIES-BOOKS, MAGS, ETC Based on actual	Decrease	\$ 18,800
86800	COMPUTER-LICENSING & CONSULT Based on actual	Decrease	\$ 1,700
97125	CAPITAL-PERSONAL PROPERTY Approved Cap Improv project - Tween space in Children's Room using funds from a bequest	Increase	\$ 10,000
97132	ST. REV. SHAR CVTRS CAPITAL-OFFC EQUIP - Based on actual	Decrease	\$ 10,000
97133	CAPITAL-COMPUTER EQUIPMENT Based on actual	Decrease	\$ 2,000
97200	CAPITAL-LIBRARY BOOKS REF MT Based on actual	Decrease	\$ 1,500



## Waterford Township Proposed FY 2019 Budget

### 27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200		SALARIES	708,074	747,583	362,697	753,032	5,449	0.7 %
70300		WAGES-PT. TIME/TEMP.	232,148	261,449	109,707	280,798	19,349	7.4 %
70900		OVERTIME	30,354	32,023	15,521	32,671	648	2.0 %
71000		FICA	72,846	79,641	36,351	81,587	1,946	2.4 %
71100		HEALTH INSURANCE	165,203	137,247	67,879	156,094	18,847	13.7 %
71150		RETIREE HEALTH	60,010	88,311	29,407	112,726	24,415	27.6 %
71200		LIFE INSURANCE	3,153	3,744	1,673	3,828	84	2.2 %
71250		RETIREE LIFE INSURANCE	108	125	54	125	0	0.0 %
71300		DB - RETIREMENT	96,418	65,795	32,898	75,203	9,408	14.3 %
71350		RETIREE HLTH TRUST CONTRIB	45,408	64,075	64,075	105,600	41,525	64.8 %
71400		DENTAL INSURANCE	15,694	18,393	8,003	18,393	0	0.0 %
71450		RETIREE DENTAL INSURANCE	5,052	5,500	2,301	5,750	250	4.5 %
71500		OPTICAL INSURANCE	1,910	1,563	979	1,701	138	8.8 %
71550		RETIREE OPTICAL INSUR.	200	300	0	300	0	0.0 %
71600		WORKER'S COMP	4,214	7,100	4,740	7,100	0	0.0 %
71750		LONG TERM DISABILITY	2,338	2,321	1,396	2,371	50	2.2 %
71780		DEFINED CONTRIB - EMPLOYER	42,398	46,612	23,219	47,651	1,039	2.2 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,521	3,876	1,855	3,972	96	2.5 %
72700		SUPPLIES - OFFICE	5,419	5,200	3,242	7,500	2,300	44.2 %
72800		SUPPLIES - POSTAGE	632	610	138	400	-210	-34.4 %
73100		SUPPLIES-BOOKS,MAGS,ECT	79,493	73,038	33,259	74,064	1,026	1.4 %
76000		SUPPLIES-OPERATING	8,684	10,550	3,138	7,125	-3,425	-32.5 %
76200		SUPPLIES-COMPUTER	622	1,500	137	1,500	0	0.0 %
77400		SUPPLIES-GAS & OIL	264	545	437	800	255	46.8 %
78600		SUPPLIES-R&M-VEHICLE	47	100	264	1,500	1,400	1,400.0 %
80100		SERVICES-LAUNDRY	209	200	85	264	64	32.0 %
80200		SERVICES - THE LIBRARY NETWORK	13,112	14,000	4,283	14,125	125	0.9 %
81300		PHYSICAL EXAMS	105	300	105	300	0	0.0 %
84100		SERVICES - LEGAL	313	6,000	0	6,000	0	0.0 %
84200		SERVICES - AUDITING	3,675	3,675	3,675	3,200	-475	-12.9 %
84500		SERVICES - OTHER PROF.	4,793	2,000	3,484	2,000	0	0.0 %
84800		SERVICES - ADMINISTRATION	68,000	68,000	68,000	56,000	-12,000	-17.6 %
85600		CONTINGENCY	0	7,500	0	5,000	-2,500	-33.3 %
86800		COMPUTER-LICENSING & CONSULT	1,655	4,000	912	4,000	0	0.0 %
88500		INSURANCE	19,144	27,713	28,071	31,302	3,589	13.0 %



**Waterford Township  
Proposed FY 2019 Budget**

89000	PUBLIC UTILITIES	46,335	49,500	20,482	47,000	-2,500	-5.1	%
89400	PUB. UTIL.-TELEPHONE	2,273	2,175	607	1,600	-575	-26.4	%
92110	CONTR R&M-TELEPHONE	0	1,000	0	500	-500	-50.0	%
92130	CONTR R&M-VEHICLE	95	200	0	200	0	0.0	%
92140	CONTR R&M-COMPUTER	80,309	89,850	40,868	70,000	-19,850	-22.1	%
92170	CONTR R&M-OFFICE EQUIP	10,503	9,750	4,229	9,750	0	0.0	%
92190	CONTR R&M-BUILDING	60,928	56,530	26,065	67,836	11,306	20.0	%
95400	MISCELLANEOUS EXPENSE	157	500	28	500	0	0.0	%
95460	BANK SERVICE CHARGES	63	100	0	100	0	0.0	%
95500	MEMBERSHIPS & DUES	2,632	4,250	2,353	4,250	0	0.0	%
96100	CONFERENCES & TRAINING	1,700	2,600	255	1,600	-1,000	-38.5	%
96320	COMMUNITY PROMOTIONS	313	5,000	20	7,300	2,300	46.0	%
96500	TAX ROLL ADJUSTMENTS	4,445	10,174	1,198	11,191	1,017	10.0	%
97106	CAPITAL - BLDG IMPRV	0	10,500	0	49,000	38,500	366.7	%
97131	CAPITAL - OPER EQUIP	0	7,600	0	2,500	-5,100	-67.1	%
97132	CAPITAL - OFFC EQUIP	0	1,000	1,258	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	7,206	13,200	1,122	21,800	8,600	65.2	%
97200	CAPITAL - LIBRARY BOOKS REF MT	93,066	98,599	42,889	88,000	-10,599	-10.7	%
97340	CAPITAL - CAPITAL LEASE	8,461	7,750	3,675	100	-7,650	-98.7	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,014,701</b>	<b>\$2,160,867</b>	<b>\$1,057,034</b>	<b>\$2,288,209</b>	<b>\$127,342</b>	<b>5.89</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27790

Library

Expense

71100	HEALTH INSURANCE Per Payroll projections	Increase	\$ 18,847
71150	RETIREE HEALTH Per Payroll projections	Increase	\$ 24,415
71300	DB-RETIREMENT Per Payroll projections	Increase	\$ 9,408
71350	RETIREE HLTH TRUST CONTRIB Per Budget Director projections	Increase	\$ 41,525
72700	SUPPLIES-OFFICE Based on actual	Increase	\$ 2,300
76000	SUPPLIES-OPERATING Based on actual	Decrease	\$ 3,425
77400	SUPPLIES-GAS & OIL Based on actual	Increase	\$ 255
78600	SUPPLIES-R&M-VEHICLE Per advice from Garage Mechanics based on age of Library Van	Increase	\$ 1,400
84800	SERVICES-ADMINISTRATION Per Budget Director projections	Decrease	\$ 12,000
85600	CONTINGENCY Based on actual	Decrease	\$ 2,500
88500	INSURANCE Per Budget Director projections	Increase	\$ 3,589
89000	PUBLIC UTILITIES Based on actual	Decrease	\$ 2,500
89400	PUB UTIL-TELEPHONE Based on actual	Decrease	\$ 575
92110	CONTR R&M-TELEPHONE Based on actual	Decrease	\$ 500
92140	CONTR R&M-COMPUTER Based on actual	Decrease	\$ 19,850



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27790

Library

Expense

92190	CONTR R&M-BUILDING Based on actual	Increase	\$ 11,306
96100	CONFERENCES & TRAINING Based on actual	Decrease	\$ 1,000
96320	COMMUNITY PROMOTIONS Fund promotion of library card registration & programs	Increase	\$ 2,300
97106	CAPITAL-BLDG IMPROVEMENTS Projects approved: upgrade interior & exterior entrance doors, upgrade fire panel	Increase	\$ 38,500
97131	CAPITAL-OPER EQUIP Based on actual	Decrease	\$ 5,100
97133	CAPITAL-COMPUTER EQUIPMENT Deferred purchases from 2018	Increase	\$ 8,600
97200	CAPITAL-LIBRARY BOOKS REF MT Reduced to cover other cost increases in staff/retiree compensation and expenses in 2019	Decrease	\$ 10,599
97340	CAPITAL-CAPITAL LEASE Lease on printer/copiers expired in late 2018	Decrease	\$ 7,650



## Waterford Township Proposed FY 2019 Budget

### 28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40600	MILLAGE I		-981,739	-995,335	-1,000,220	-1,028,451	-33,116	3.3 %
58100	GRANTS-OTHER		-2,729	-100	-16	-100	0	0.0 %
58200	GRANTS - OTHER - HESS		0	-25,000	0	-25,000	0	0.0 %
60140	FEES - ACTIVITY/PKS & REC		-518,522	-528,591	-310,389	-522,871	5,720	-1.1 %
60210	FEES - EXEMPT HOUSING		-1,622	0	-780	0	0	0.0 %
64100	SALES - ASSETS		-101,513	-350	0	-350	0	0.0 %
66400	INTEREST REVENUE		-11,430	-9,237	-8,259	-14,864	-5,627	60.9 %
66701	RENTALS - WRC		-64,662	-67,500	-49,256	-70,800	-3,300	4.9 %
67402	CONTRIB-GENERAL FUND		-250,000	-225,000	-225,000	-200,000	25,000	-11.1 %
67406	CONTRIB-PARKS & REC		-23,368	-12,500	-6,711	-12,500	0	0.0 %
68500	CONCESSIONS - P/R		-3,054	-3,000	-282	-3,000	0	0.0 %
69100	SENIORS EXTENDED TRAVEL		-52,309	-24,000	-29,611	-24,000	0	0.0 %
<b>Total</b>	<b>PARKS &amp; REC REVENUE</b>		<b>-\$2,010,948</b>	<b>-\$1,890,613</b>	<b>-\$1,630,523</b>	<b>-\$1,901,936</b>	<b>-\$11,323</b>	<b>0.60 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

28001 Parks & Recreation

Revenue

40600	MILLAGE I Projection from budget dept.	Increase	\$ 33,116
60140	FEES-ACTIVITY/PKS & REC Based on '18 actuals	Decrease	\$ 5,720
66400	INTEREST REVENUE Projection from budget dept.	Increase	\$ 5,627
66701	RENTALS-PKS & REC. Projection based on '18 rentals	Increase	\$ 3,300
67402	CONTRIB-GENERAL FUND Decrease at Twp. Board discretion	Decrease	\$ 25,000



## Waterford Township Proposed FY 2019 Budget

### 28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200		SALARIES	420,656	454,061	222,115	464,211	10,150	2.2 %
70300		WAGES-PT. TIME/TEMP.	137,069	162,600	70,902	162,600	0	0.0 %
70325		WAGES - PART TIME SEASONAL	88,343	86,000	27,985	109,000	23,000	26.7 %
70350		WAGES-PT TIME RECR PROG	54,264	90,000	23,438	65,000	-25,000	-27.8 %
70900		OVERTIME	16,082	23,000	9,585	20,000	-3,000	-13.0 %
71000		FICA	54,588	62,398	27,086	62,792	394	0.6 %
71100		HEALTH INSURANCE	40,190	32,481	12,541	33,820	1,339	4.1 %
71200		LIFE INSURANCE	1,987	2,150	995	2,194	44	2.0 %
71250		RETIREE LIFE INSURANCE	11	0	5	0	0	0.0 %
71300		DB - RETIREMENT	58,603	39,991	19,996	51,667	11,676	29.2 %
71350		RETIREE HLTH TRUST CONTRIB	30,272	46,600	46,600	76,800	30,200	64.8 %
71400		DENTAL INSURANCE	9,847	10,511	4,925	10,511	0	0.0 %
71500		OPTICAL INSURANCE	864	1,009	465	793	-216	-21.4 %
71600		WORKER'S COMP	37,779	0	7,662	0	0	0.0 %
71750		LONG TERM DISABILITY	1,339	1,376	785	1,408	32	2.3 %
71780		DEFINED CONTRIB - EMPLOYER	13,889	15,135	7,561	15,438	303	2.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,564	3,144	1,512	3,207	63	2.0 %
72700		SUPPLIES - OFFICE	3,222	3,000	939	2,800	-200	-6.7 %
72800		SUPPLIES - POSTAGE	694	2,000	234	500	-1,500	-75.0 %
73200		SUPPLIES-CONCESSIONS	260	500	69	500	0	0.0 %
77400		SUPPLIES-GAS & OIL	5,254	10,590	2,401	10,590	0	0.0 %
77700		SUPPLIES-UNIFORMS	1,142	1,300	618	1,300	0	0.0 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	14,234	18,000	9,511	16,750	-1,250	-6.9 %
78200		SUPPLIES-R&M-EQUIPMENT	0	1,000	140	1,000	0	0.0 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	33,106	19,000	10,691	32,100	13,100	68.9 %
78600		SUPPLIES-R&M-VEHICLE	6,979	7,500	1,250	7,500	0	0.0 %
81300		PHYSICAL EXAMS	741	350	354	600	250	71.4 %
84100		SERVICES - LEGAL	313	650	0	650	0	0.0 %
84200		SERVICES - AUDITING	2,000	2,000	2,000	2,750	750	37.5 %
84500		SERVICES - OTHER PROF.	1,800	39,000	0	7,500	-31,500	-80.8 %
84800		SERVICES - ADMINISTRATION	46,000	46,000	46,000	40,000	-6,000	-13.0 %
85600		CONTINGENCY	0	5,000	0	5,000	0	0.0 %
86000		MILEAGE	0	1,000	137	100	-900	-90.0 %
86100		VEHICLE EXPENSE	7,831	7,831	7,831	7,831	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	1,590	0	1,590	0	0.0 %



**Waterford Township  
Proposed FY 2019 Budget**

88200	PRINTING & PUBLISHING	17,943	18,000	279	18,000	0	0.0	%
88500	INSURANCE	15,606	22,045	22,330	26,992	4,947	22.4	%
89000	WAT.REC CENTER -PUBLIC UTILITY	63,832	70,000	24,912	71,700	1,700	2.4	%
89400	PUB. UTIL.-TELEPHONE	4,125	7,500	1,677	5,000	-2,500	-33.3	%
92130	CONTR R&M-VEHICLE	3,162	8,000	355	8,000	0	0.0	%
92140	CONTR R&M-COMPUTER	12,240	11,100	4,359	12,300	1,200	10.8	%
92170	CONTR R&M-OFFICE EQUIP	2,918	3,000	1,093	3,000	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	13,659	23,400	7,836	26,500	3,100	13.2	%
92220	HESS FARM- CONTR R&M-PARKS	77,378	89,400	4,793	100,000	10,600	11.9	%
95400	MISCELLANEOUS EXPENSE	2,791	1,750	2,306	3,000	1,250	71.4	%
95430	EXPENSES-PAID BY SPONSORSHIPS	561	0	0	0	0	0.0	%
95440	EXPENSES - DONATIONS & GRANTS	34,428	28,000	373	28,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	2,380	3,000	845	2,800	-200	-6.7	%
95600	REC ACT - YOUTH ENRICHMENT	224,831	223,000	80,332	223,000	0	0.0	%
96000	TRAVEL & MEALS	0	0	20	0	0	0.0	%
96100	CONFERENCES & TRAINING	1,429	2,000	1,246	2,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,854	750	3,865	4,000	3,250	433.3	%
96500	TAX ROLL ADJUSTMENTS	2,428	1,586	657	2,250	664	41.9	%
97107	CAPITAL - FACIL & OTHER IMPR	104,945	130,000	37,333	130,000	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	0	0	69,000	69,000	69,000.0	%
97131	CAPITAL - OPER EQUIP	0	0	0	37,585	37,585	37,585.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	855	2,350	557	2,950	600	25.5	%
97136	CAPITAL - VEHICLES	34,193	27,500	25,663	0	-27,500	-100.0	%
99901	CAPITAL PROJECT ALLOCATION	45,000	45,000	45,000	45,000	0	0.0	%
<b>Total</b>	<b>PARKS &amp; REC EXPENSES</b>	<b>\$1,759,481</b>	<b>\$1,914,298</b>	<b>\$832,162</b>	<b>\$2,039,729</b>	<b>\$125,431</b>	<b>6.55</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

28090

**Parks & Recreation**

Expense

70200	SALARIES Teamsters Contract and M&A Agmt. Increases	Increase	\$ 10,150
70325	WAGES-PART TIME SEASONAL Adj. from 70350 staff to 70325 staff	Increase	\$ 23,000
70350	WAGES-PT TIME RECR PROG Due to past budget use	Decrease	\$ 25,000
70900	OVERTIME Due to past budget use	Decrease	\$ 3,000
71100	HEALTH INSURANCE Based on payroll dept. projections	Increase	\$ 1,339
71300	DB-RETIREMENT Based on payroll dept. projections	Increase	\$ 11,676
71350	RETIREE HLTH TRUST CONTRIB Based on payroll dept. projections	Increase	\$ 30,200
72800	SUPPLIES-POSTAGE Due to past budget use	Decrease	\$ 1,500
78100	SUPPLIES-R&M-BLDG Due to past budget use	Decrease	\$ 1,250
78300	SUPPLIES-R&M-GROUNDS Based on need and '18 expenses	Increase	\$ 13,100
84500	SERVICES-OTHER PROF. Based on projected projects for '19	Decrease	\$ 31,500
84800	SERVICES-ADMINISTRATION Based on finance dept. projections	Decrease	\$ 6,000
86000	MILEAGE Based on use	Decrease	\$ 900
88500	INSURANCE Based on payroll dept. projections	Increase	\$ 4,947
89000	PUBLIC UTILITIES Based on projected use and use from '18	Increase	\$ 1,700



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

28090

**Parks & Recreation**

Expense

89400	PUB UTIL-TELEPHONE Term. of Serv. Agmt. for phone system	Decrease	\$ 2,500
92140	CONTR R&M-COMPUTER Updating some computer equipment	Increase	\$ 1,200
92190	CONTR R&M-BUILDING Increased cost of repair and maintenance items	Increase	\$ 3,100
92200	CONTR R&M-PARKS Based on '18 expense and projected '19 expense for playground and other items	Increase	\$ 10,600
95400	MISCELLANEOUS EXPENSE Based on '18 and prior use	Increase	\$ 1,250
96320	COMMUNITY PROMOTIONS Based on past expense and projected promotions	Increase	\$ 3,250
97125	CAPITAL-PERSONAL PROPERTY Hess-Hathway Gazebo Project and Playground Repair/Replacements	Increase	\$ 69,000
97131	CAPITAL-OPER EQUIP Farm equipment and parks maint. equipment	Increase	\$ 37,585
97136	CAPITAL-VEHICLES No planned vehicle purchases in 2019	Decrease	\$ 27,500



**Waterford Township  
Proposed FY 2019 Budget**

**30601 P/F DEBT REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
40600	MILLAGE I		-1,366,981	-1,322,502	-1,329,050	0	1,322,502	-100.0 %
57420	LCS REV. SHAR.-PPT		-4,336	0	-4,336	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-2,258	-1,900	-1,037	0	1,900	-100.0 %
66400	INTEREST REVENUE		-421	-200	-296	-100	100	-50.0 %
<b>Total</b>	<b>P/F DEBT REVENUES</b>		<b>-\$1,373,996</b>	<b>-\$1,324,602</b>	<b>-\$1,334,720</b>	<b>-\$100</b>	<b>\$1,324,502</b>	<b>-99.99 %</b>



## Waterford Township Proposed FY 2019 Budget

**30690 P&F BOND DEBT 1998/1999**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
96500	TAX ROLL ADJUSTMENTS		3,379	1,586	874	1,000	-586	-36.9 %
99015	Principal - P&F Bonds		1,280,000	1,360,000	1,360,000	0	-1,360,000	-100.0 %
99221	Interest - P&F Bonds		68,400	23,800	23,800	0	-23,800	-100.0 %
99300	AGENT FEES		500	500	0	0	-500	-100.0 %
<b>Total</b>	<b>P&amp;F BOND DEBT 1998/1999</b>		<b>\$1,352,279</b>	<b>\$1,385,886</b>	<b>\$1,384,674</b>	<b>\$1,000</b>	<b>-\$1,384,886</b>	<b>-99.93 %</b>

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# **Charter Township of Waterford Capital Project Fund FY 2019**

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January 1, 2019 – December 31, 2019

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 2019 Budget**

**33001 CAPITAL PROJECT REVENUE**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
66400	INTEREST REVENUE - POOLED		-3,908	-3,279	-3,618	-6,480	-3,201	97.6 %
67410	CONTRIB - CAPITAL PROJECTS		-1,330,000	-195,001	-195,000	-295,001	-100,000	51.3 %
<b>Total</b>	<b>CAPITAL PROJECT REVENUE</b>		<b>-\$1,333,908</b>	<b>-\$198,280</b>	<b>-\$198,618</b>	<b>-\$301,481</b>	<b>-\$103,201</b>	<b>52.05 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

33001

Capital Project Fund

Revenue

67410

CONTRIB - CAPITAL PROJECTS

Increase

\$ 100,000

Gen., P&R, & Fire Funds set aside current dollars for future projects or vehicles. Inc. due to more set aside in Fire Dept. for future capital vehicle acquisition. Set aside and save to avoid interest pymnts.



**Waterford Township  
Proposed FY 2019 Budget**

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**33090 CAPITAL PROJECT EXPENSES**

<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>Proposed</b>	<b>Dollar</b>	<b>% Change</b>	
			<b>Actual</b>	<b>Rev. Budget</b>	<b>Actual</b>	<b>2019 Budget</b>	<b>Change</b>		
97136	CAPITAL - VEHICLES		1,184,172	0	0	0	0	0.0	%
<b>Total</b>	<b>CAPITAL PROJECT EXPENSES</b>		<b>\$1,184,172</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>

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# **Charter Township of Waterford Enterprise Funds FY 2019**

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January 1, 2019 – December 31, 2019

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 2019 Budget**

**36001 MOTOR POOL FUND**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
64100	SALES - ASSETS		-39,897	-4,500	-52,685	-4,500	0	0.0 %
66400	INTEREST REVENUE - Pooled		-2,616	-2,127	-1,767	-3,150	-1,023	48.1 %
68700	REVENUE - VEHICLE USE		-183,973	-185,473	-183,973	-185,473	0	0.0 %
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>-\$226,485</b>	<b>-\$192,100</b>	<b>-\$238,425</b>	<b>-\$193,123</b>	<b>-\$1,023</b>	<b>0.53 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

36001

Motor Pool Fund

Revenue

66400

INTEREST REVENUE

Increase

\$ 1,023

Based on trending



**Waterford Township  
Proposed FY 2019 Budget**

**36090 MOTOR POOL FUND**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
78600		SUPPLIES-VEHICLE PARTS	4,715	12,500	0	12,500	0	0.0 %
95400		MISCELLANEOUS EXPENSE	26,870	0	0	0	0	0.0 %
96800		DEPRECIATION EXPENSE	134,055	0	0	0	0	0.0 %
96840		LOSS ON DISPOSAL OF ASSETS	26,371	0	0	0	0	0.0 %
97136		CAPITAL - VEHICLES	0	100	0	100	0	0.0 %
99200		INTR EXP-MOTOR POOL FUND	11,307	9,992	9,992	6,725	-3,267	-32.7 %
<b>Total</b>		<b>MOTOR POOL FUND</b>	<b>\$203,318</b>	<b>\$22,592</b>	<b>\$9,992</b>	<b>\$19,325</b>	<b>-\$3,267</b>	<b>-14.46 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

36090

Motor Pool Fund

Expense

99200

INTEREST EXPENSE  
Based on amortization schedule

Decrease      \$ 3,267



## Waterford Township Proposed FY 2019 Budget

**59001 WATER REVENUES**

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change	
					Actual As of 6/30/18				
64500	SALES - WATER/METERED		-5,209,156	-5,350,000	-1,811,151	-5,400,000	-50,000	0.9	%
64800	SALES - MATERIALS/SERVICE		-168,701	-150,000	-54,918	-150,000	0	0.0	%
65006	CHARGE - WATER TAP		-119,897	-80,000	-54,015	-85,000	-5,000	6.3	%
65007	CHARGE - WATER METER		-37,163	-30,000	-16,455	-30,000	0	0.0	%
65010	CHARGE - CAP EQUALIZATION		-114,653	-75,000	-39,825	-75,000	0	0.0	%
66403	INTR. REV.-ASSMTS.		-3,957	-14,000	-5,626	-14,000	0	0.0	%
66702	RENTALS - WATER ACCESS POINT		-1,881	-1,000	0	-1,000	0	0.0	%
69400	REVENUE - OTHER		-10,104	-750	-98	-750	0	0.0	%
<b>Total</b>	<b>WATER REVENUES</b>		<b>-\$5,665,512</b>	<b>-\$5,700,750</b>	<b>-\$1,982,088</b>	<b>-\$5,755,750</b>	<b>-\$55,000</b>	<b>0.96</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59001 Water & Sewer Fund

Revenue

64500	SALES-WATER/METERED Conservative projection of water consumption	Decrease	\$ 50,000
65006	CHARGE-WATER TAP Conservative projection of new water taps	Decrease	\$ 5,000



## Waterford Township Proposed FY 2019 Budget

**59002 SEWER REVENUES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
46900	PERMITS - SEWER CONN.		-1,100	-500	-635	-700	-200	40.0 %
65011	CHARGE - NEW CONNECTION		-189,042	-130,000	-102,899	-150,000	-20,000	15.4 %
65012	CHARGE - SEWER USAGE		-16,673,967	-16,300,000	-6,978,345	-16,950,000	-650,000	4.0 %
66403	INTR. REV.-ASSMTS.		-15,743	-30,000	-19,189	-30,000	0	0.0 %
69400	REVENUE - OTHER		-260	-100	-140	-100	0	0.0 %
96891	CAP CONTRIB-FED GOV'T		-572,352	0	0	0	0	0.0 %
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$17,452,463</b>	<b>-\$16,460,600</b>	<b>-\$7,101,209</b>	<b>-\$17,130,800</b>	<b>-\$670,200</b>	<b>4.07 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59002

Water & Sewer Fund

Revenue

46900	PERMITS-SEWER CONN. Working on Mandatory Sewer Connection List	Increase	\$ 200
65011	CHARGE-NEW CONNECTION Based on Trending - Bldg. Activity.	Increase	\$ 20,000
65012	SEWER USAGE Estimate of 2019 Clinton Oakland Sewer Disposal System Rate Increase - 3rd Party Pass Through Increase.	Increase	\$ 650,000



## Waterford Township Proposed FY 2019 Budget

### 59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
53300	FEDERAL GRANT - W&S		-22,389	-6,500	6,510	0	6,500	-100.0 %
56700	STATE GRANT		0	0	-6,510	0	0	0.0 %
56900	LOCAL GRANT - DPW		-5,294	0	-5,294	0	0	0.0 %
62900	CHARGE-MISC SVCS TO GEN FUND		-6,448	0	-1,117	0	0	0.0 %
64100	SALES - ASSETS		-101,451	-30,000	-3,100	-5,000	25,000	-83.3 %
66100	PENALTIES		-289,421	-260,000	-147,685	-290,000	-30,000	11.5 %
66400	INTEREST REVENUE		-134,591	-105,129	-94,085	-169,488	-64,359	61.2 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-236,797	0	-15,642	0	0	0.0 %
68920	CELL TOWER LEASE		-142,388	-143,170	-36,500	-147,500	-4,330	3.0 %
69400	REVENUE - OTHER		-108,599	-108,554	-108,554	-108,554	0	0.0 %
69403	UNREALIZED GAIN/LOSS ON INVEST		7,923	0	-29,690	0	0	0.0 %
69500	CASH OVER/SHORT		-1,591	0	-191	0	0	0.0 %
<b>Total</b>	<b>WATER/SEWER REVENUES</b>		<b>-\$1,041,046</b>	<b>-\$653,353</b>	<b>-\$441,858</b>	<b>-\$720,542</b>	<b>-\$67,189</b>	<b>10.28 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59003 Water & Sewer Fund

Revenue

53300	FEDERAL GRANT Well Head Protection Dropped Grant	Decrease	\$ 6,500
64100	SALES-ASSETS No large ticket assets to be surplussed	Decrease	\$ 25,000
66100	PENALTIES Trending Analysis	Increase	\$ 30,000
66400	INTEREST REVENUE Per Budget Estimate	Increase	\$ 64,359



## Waterford Township Proposed FY 2019 Budget

### 59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		198,866	199,619	89,994	204,629	5,010	2.5 %
70900	OVERTIME		12,946	15,000	4,414	15,000	0	0.0 %
71000	FICA		15,613	15,271	7,145	15,654	383	2.5 %
71780	DEFINED CONTRIB 1 - EMPLOYER		3,999	4,497	2,326	4,682	185	4.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,061	922	468	960	38	4.1 %
77100	SUPPLIES-W/S SYSTEM		160,417	200,000	77,346	235,000	35,000	17.5 %
87900	WATER SAMPLING		11,452	42,000	13,411	20,000	-22,000	-52.4 %
89000	PUBLIC UTILITIES		540,829	590,000	226,110	600,000	10,000	1.7 %
92180	CONTR R&M-SYSTEM		27,922	54,250	2,875	127,500	73,250	135.0 %
92230	CONTR R&M-WELL		1,796	210,000	60,134	225,000	15,000	7.1 %
95400	MISCELLANEOUS EXPENSE		1,442	1,500	821	1,500	0	0.0 %
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$976,343</b>	<b>\$1,333,059</b>	<b>\$485,043</b>	<b>\$1,449,925</b>	<b>\$116,866</b>	<b>8.77 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59041

Water & Sewer Fund

Expense

77100	SUPPLIES-W/S SYSTEM Additional Corrosion Control Treatment	Increase	\$ 35,000
87900	WATER SAMPLING No UCMR 4 Sampling required in 2019	Decrease	\$ 22,000
92180	CONTR R&M-SYSTEM SCADA Upgrades	Increase	\$ 73,250
92230	CONTR R&M-WELL Additional Well Service 2019	Increase	\$ 15,000



**Waterford Township  
Proposed FY 2019 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		295,825	298,447	155,566	356,737	58,290	19.5 %
70900	OVERTIME		53,279	57,000	27,983	57,000	0	0.0 %
71000	FICA		26,242	27,192	13,987	31,651	4,459	16.4 %
71780	DEFINED CONTRIB 1 - EMPLOYER		12,961	13,455	6,913	19,135	5,680	42.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,134	2,759	1,383	3,899	1,140	41.3 %
77000	SUPPLIES-TAP MATERIALS		4,768	44,000	33,884	45,000	1,000	2.3 %
77100	SUPPLIES-W/S SYSTEM		8,866	43,000	17,637	43,000	0	0.0 %
92230	CONTRACT- R&M DISTRIBUTION		33,775	46,000	12,000	40,000	-6,000	-13.0 %
95400	MISCELLANEOUS EXPENSE		4,040	1,500	401	1,500	0	0.0 %
<b>Total</b>	<b>WATER DISTRIBUTION</b>		<b>\$442,889</b>	<b>\$533,353</b>	<b>\$269,754</b>	<b>\$597,922</b>	<b>\$64,569</b>	<b>12.11 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59042

Water & Sewer Fund

Expense

70200	SALARIES Additional Staff	Increase	\$ 58,290
71000	FICA Additional Staff	Increase	\$ 4,459
71780	DEFINED CONTRIB 1-EMPLOYER Additional Staff	Increase	\$ 5,680
71792	RETIREE HSA-EMPLOYER CONTRIB Additional Staff	Increase	\$ 1,140
92230	CONTR R&M-WELL CONTR R&M-DISTRIBUTION Lead Service replacement reduction	Decrease	\$ 6,000



**Waterford Township  
Proposed FY 2019 Budget**

**59043 WATER SERVICES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		197,718	203,968	100,734	208,083	4,115	2.0 %
70900	OVERTIME		61,959	50,000	16,035	50,000	0	0.0 %
71000	FICA		19,928	19,429	8,902	15,918	-3,511	-18.1 %
76000	SUPPLIES-OPERATING		10,210	10,000	958	10,000	0	0.0 %
76900	SUPPLIES-METER MATERIALS		10,567	247,198	45,839	276,520	29,322	11.9 %
95400	MISCELLANEOUS EXPENSE		812	500	275	500	0	0.0 %
<b>Total</b>	<b>WATER SERVICES</b>		<b>\$301,194</b>	<b>\$531,095</b>	<b>\$172,744</b>	<b>\$561,021</b>	<b>\$29,926</b>	<b>5.63 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59043 Water & Sewer Fund

Expense

76900	SUPPLIES-OPERATING Large Meter Replacements	Increase	\$ 29,322
70200	SALARIES 2% Salary Increase per contract.	Increase	\$ 4,115



## Waterford Township Proposed FY 2019 Budget

**59044 WATER/SEWER GEN. ADMIN.**

Object	Project	Item Description	FY 2017 Actual	FY 2018 Rev. Budget	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
					Actual As of 6/30/18			
70200	SALARIES		725,677	836,834	361,859	744,022	-92,812	-11.1 %
70300	WAGES-PT. TIME/TEMP.		43,195	60,000	16,709	60,000	0	0.0 %
70900	OVERTIME		5,116	10,000	2,106	10,000	0	0.0 %
71000	FICA		59,701	69,373	28,399	56,918	-12,455	-18.0 %
71100	HEALTH INSURANCE		464,071	492,000	202,424	500,462	8,462	1.7 %
71150	RETIREE HEALTH		427,402	389,303	211,709	553,936	164,633	42.3 %
71200	LIFE INSURANCE		8,787	11,250	4,638	11,250	0	0.0 %
71250	RETIREE LIFE INSURANCE		131	200	62	200	0	0.0 %
71300	DB - RETIREMENT		343,779	234,592	117,296	263,142	28,550	12.2 %
71350	RETIREE HLTH TRUST CONTRIB		147,576	203,875	203,875	326,400	122,525	60.1 %
71400	DENTAL INSURANCE		50,055	54,193	26,575	54,193	0	0.0 %
71450	RETIREE DENTAL INSURANCE		20,976	21,000	6,727	23,000	2,000	9.5 %
71500	OPTICAL INSURANCE		5,870	0	3,032	0	0	0.0 %
71550	RETIREE OPTICAL INSUR.		100	1,000	300	1,000	0	0.0 %
71600	WORKER'S COMP		-39,979	26,000	-16,228	26,000	0	0.0 %
71750	LONG TERM DISABILITY		6,590	7,156	3,955	7,156	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		25,815	30,435	12,945	23,622	-6,813	-22.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,725	6,383	2,113	4,027	-2,356	-36.9 %
71850	OPEB - RETIREE HEALTH CARE		1,041,404	0	520,702	0	0	0.0 %
71855	PENSION EXPENSE - GASB 68		-374,852	0	0	0	0	0.0 %
72000	TUITION REIMBURSEMENT		7,123	8,000	4,336	8,000	0	0.0 %
72700	SUPPLIES - OFFICE		9,544	12,000	4,513	12,000	0	0.0 %
72800	SUPPLIES - POSTAGE		43,174	48,000	18,324	48,000	0	0.0 %
76200	SUPPLIES-COMPUTER		6,337	6,500	2,674	6,500	0	0.0 %
76400	SUPPLIES-TOOLS		362	500	47	500	0	0.0 %
77400	SUPPLIES-GAS & OIL		48,477	68,850	28,129	60,000	-8,850	-12.9 %
77700	SUPPLIES-UNIFORMS		26,919	22,250	19,727	25,000	2,750	12.4 %
78100	SUPPLIES-R&M-BLDG		8,199	10,000	2,684	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		26,878	27,500	10,222	27,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		38,951	35,500	13,613	30,000	-5,500	-15.5 %
81300	PHYSICAL EXAMS		2,884	2,000	1,810	2,000	0	0.0 %
84100	SERVICES - LEGAL		1,028	8,500	927	8,500	0	0.0 %
84200	SERVICES - AUDITING		29,900	29,900	29,900	22,750	-7,150	-23.9 %
84500	SERVICES - OTHER PROF.		110,196	174,750	59,178	215,500	40,750	23.3 %
84800	SERVICES - ADMINISTRATION		796,040	728,917	728,917	644,603	-84,314	-11.6 %



## Waterford Township Proposed FY 2019 Budget

85600	CONTINGENCY	0	50,000	0	50,000	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	53,476	118,000	27,862	133,000	15,000	12.7	%
88500	INSURANCE	292,596	293,500	191,457	219,338	-74,162	-25.3	%
89000	PUBLIC UTILITIES	94,145	100,000	57,442	100,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	48,928	50,000	15,535	50,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	0	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	37,647	75,000	18,796	60,000	-15,000	-20.0	%
92140	CONTR R&M-COMPUTER	187,563	194,000	102,274	175,000	-19,000	-9.8	%
92170	CONTR R&M-OFFICE EQUIP	4,701	3,500	1,632	3,500	0	0.0	%
92190	CONTR R&M-BUILDING	139,349	113,500	45,562	123,500	10,000	8.8	%
95400	MISCELLANEOUS EXPENSE	2,310	1,250	503	1,250	0	0.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	28,952	31,000	14,645	31,000	0	0.0	%
96000	TRAVEL & MEALS	16,059	15,000	5,044	15,000	0	0.0	%
96100	CONFERENCES & TRAINING	26,957	30,000	14,838	30,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	0	2,068	0	0	-2,068	-100.0	%
96550	BAD DEBT - UNCOLLECTIBLE	4,245	5,000	0	5,000	0	0.0	%
96800	DEPRECIATION EXPENSE	5,062,949	0	0	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	5,207	188,150	0	200,000	11,850	6.3	%
97107	CAPITAL - FACIL & OTHER IMPR	0	95,000	0	95,000	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	0	24,944	0	0	-24,944	-100.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	220	75,000	22,842	82,000	7,000	9.3	%
97340	CAPITAL - CAPITAL LEASE	0	5,000	377	5,000	0	0.0	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$10,126,452</b>	<b>\$5,110,673</b>	<b>\$3,153,008</b>	<b>\$5,168,769</b>	<b>\$58,096</b>	<b>1.14</b>	<b>%</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59044

**Water & Sewer Fund**

Expense

70200	SALARIES Consolidation of Safety & F&O Superintendent.	Decrease	\$ 92,812
71000	FICA Consolidation of Safety & F&O Superintendent.	Decrease	\$ 12,455
71150	RETIREE HEALTH Projected cost increase and more retirees.	Increase	\$ 164,633
71300	DB-RETIREMENT Per actuary report - calculated contribution.	Increase	\$ 28,550
71350	RETIREE HLTH TRUST CONTRIB Increased pymn't towards unfunded liability.	Increase	\$ 122,525
77400	SUPPLIES-GAS & OIL Trending - Estimate.	Decrease	\$ 8,850
77700	SUPPLIES-UNIFORMS Upgrades to Cold Weather Gear / Safety wear	Increase	\$ 2,750
78600	SUPPLIES-R&M-VEHICLE Newer Fleet Supplies Trending Down	Decrease	\$ 5,500
84500	SERVICES-OTHER PROF. Hydrocorp Residential Cross Connection Insp.	Increase	\$ 40,750
84800	SERVICES-ADMINISTRATION Per 3rd party study. Calculated amount.	Decrease	\$ 84,314
86800	COMPUTER-LICENSING & CONSULT Potential On-Base Upgrade 2019	Increase	\$ 15,000
88500	INSURANCE Per Budget calculation - analysis.	Decrease	\$ 74,162
92130	CONTR R&M-VEHICLE Newer Fleet reduces repairs.	Decrease	\$ 15,000
92140	CONTR R&M-COMPUTER System Upgrades Completed prior years.	Decrease	\$ 19,000
92190	CONTR R&M-BUILDING Addressing deferred maint. needed repairs.	Increase	\$ 10,000



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59044

Water & Sewer Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS Power Washing & Painting DPW Bldg. Exterior.	Increase	\$ 11,850
97132	CAPITAL-FURNISHINGS & EQUIP Completed 2018 No New Furnishings 2019	Decrease	\$ 24,944
97133	CAPITAL-COMPUTER EQUIPMENT PC / Server Updates	Increase	\$ 7,000



**Waterford Township  
Proposed FY 2019 Budget**

**59045 WATER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
97000	CAPITAL - INFRASTRUCTURE		6,073	141,359	88,600	265,000	123,641	87.5 %
97010	CAPITAL - INFRA/PRESERVATION		145,705	984,750	375,148	750,000	-234,750	-23.8 %
97125	CAPITAL - PERSONAL PROPERTY		0	35,000	0	2,500	-32,500	-92.9 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	325,700	89,168	0	-325,700	-100.0 %
99203	BONDS INTR EXP - SEWER		-19,207	0	0	0	0	0.0 %
<b>Total</b>	<b>WATER CAPITAL IMPROVEMENT</b>		<b>\$132,571</b>	<b>\$1,487,809</b>	<b>\$552,916</b>	<b>\$1,018,500</b>	<b>-\$469,309</b>	<b>-31.54 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Water Filter 25-2 Rehabilitation	Increase	\$ 123,641
97010	CAPTIAL-INFRA/PRESERVATION Cass Tank Paint-Rehab Completed.	Decrease	\$ 234,750
97125	CAPITAL-PERSONAL PROPERTY SCADA Upgrades moved to 59041-92180	Decrease	\$ 32,500
97136	CAPITAL-VEHICLES No New in Water Branch for Vehicles 2019.	Decrease	\$ 325,700



**Waterford Township  
Proposed FY 2019 Budget**

59046 WATER DEBT								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
99212	INTR EXP-DWRF 2007		117,966	108,829	56,725	99,478	-9,351	-8.6 %
99213	INTR EXP- DWRF 2013		115,925	109,384	54,692	103,485	-5,899	-5.4 %
<b>Total</b>	<b>WATER DEBT</b>		<b>\$233,890</b>	<b>\$218,213</b>	<b>\$111,417</b>	<b>\$202,963</b>	<b>-\$15,250</b>	<b>-6.99 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		127,322	130,352	63,953	132,979	2,627	2.0 %
70900	OVERTIME		3,626	8,000	2,043	8,000	0	0.0 %
71000	FICA		9,605	10,583	4,846	10,173	-410	-3.9 %
71780	DEFINED CONTRIB 1 - EMPLOYER		-837	0	0	0	0	0.0 %
76000	SUPPLIES-OPERATING		10,480	10,000	1,592	10,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		798	1,000	0	1,000	0	0.0 %
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$150,994</b>	<b>\$159,935</b>	<b>\$72,434</b>	<b>\$162,152</b>	<b>\$2,217</b>	<b>1.39 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**59054 SEWER O & M**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		280,732	298,211	144,385	298,681	470	0.2 %
70900	OVERTIME		17,715	25,000	7,523	25,000	0	0.0 %
71000	FICA		23,135	24,725	11,627	22,849	-1,876	-7.6 %
71780	DEFINED CONTRIB 1 - EMPLOYER		10,716	13,140	8,385	17,760	4,620	35.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,004	2,715	1,677	3,703	988	36.4 %
76100	SUPPLIES-OPER. LATERALS		18,909	25,000	2,512	25,000	0	0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		1,938	17,000	9,888	17,000	0	0.0 %
81000	SERVICE-SEWER TREATMENT		9,286,248	9,250,000	4,751,793	9,900,000	650,000	7.0 %
89000	PUBLIC UTILITIES		95,910	92,000	49,768	92,000	0	0.0 %
91000	SEWER MITIGATION		521	10,000	1,148	10,000	0	0.0 %
92200	CONTR R&M-OPER EQUIP		55,207	214,500	37,770	218,500	4,000	1.9 %
95400	MISCELLANEOUS EXPENSE		712	500	0	500	0	0.0 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$9,794,747</b>	<b>\$9,972,791</b>	<b>\$5,026,477</b>	<b>\$10,630,993</b>	<b>\$658,202</b>	<b>6.60 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59054

Water & Sewer Fund

Expense

71780	DEFINED CONTRIB -EMPLOYER Per Payroll Estimates.	Increase	\$ 4,620
81000	SERVICE-SEWER TREATMENT Estimated COSDS (County) Sewer Rate increase. 3rd Party Pass Through	Increase	\$ 650,000
92200	Increase. CONTRAC R&M EQUIP Mowing Contract Price Increase	Increase	\$ 4,000



**Waterford Township  
Proposed FY 2019 Budget**

**59055 SEWER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
97000	CAPITAL - INFRASTRUCTURE		31,499	275,190	190,584	150,000	-125,190	-45.5 %
97010	CAPITAL - INFRA/PRESERVATION		94,954	410,915	159,202	400,000	-10,915	-2.7 %
97125	CAPITAL - PERSONAL PROPERTY		0	113,897	11,330	80,000	-33,897	-29.8 %
97131	CAPITAL - OPER EQUIP		0	0	0	115,000	115,000	115,000.0%
97136	CAPITAL - VEHICLES		5,000	0	0	40,000	40,000	40,000.0 %
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>\$131,454</b>	<b>\$800,002</b>	<b>\$361,116</b>	<b>\$785,000</b>	<b>-\$15,002</b>	<b>-1.88 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59055

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Projects Completed 2018, Less work in 2019	Decrease	\$ 125,190
97010	CAPTIAL-INFRA/PRESERVATION Less activity planned for 2019.	Decrease	\$ 10,915
97125	CAPITAL-PERSONAL PROPERTY Completed purchase of Dehumidifiers from 2018.	Decrease	\$ 33,897
97131	CAPITAL-OPER EQUIP Increase in planned activity for 2019.	Increase	\$ 115,000
97136	CAPITAL-VEHICLES 2500 Pick-Up w/Plow	Increase	\$ 40,000



## Waterford Township Proposed FY 2019 Budget

59056 SEWER DEBT								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
99204	INTR EXP-SRF	2013	75,416	71,916	36,833	68,365	-3,551	-4.9 %
99205	INTR EXP-OMI	2013	0	160,946	80,473	152,905	-8,041	-5.0 %
99206	INTR EXP-SEWER		67,800	63,872	32,928	59,850	-4,022	-6.3 %
99207	INTR EXP-SEWER		37,902	36,373	18,596	34,625	-1,748	-4.8 %
99208	INTR EXP-2011A OMI BOND		0	88,336	44,167	83,770	-4,566	-5.2 %
99209	INTR EXP-2017 CLINT RIV SWR		0	0	740	73,695	73,695	73,695.0 %
99211	INTR EXP-SRF	2007	33,351	30,508	15,254	27,582	-2,926	-9.6 %
99300	AGENT FEES		108	110	20	110	0	0.0 %
<b>Total</b>	<b>SEWER DEBT</b>		<b>\$214,577</b>	<b>\$452,061</b>	<b>\$229,012</b>	<b>\$500,902</b>	<b>\$48,841</b>	<b>10.80 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59056

Water & Sewer Fund

Expense

99209

INTR EXP-SEWER

Increase

\$ 73,695

Clinton Oakland SDS Bio Solids @ PWRRF  
Bond - Debt Financed Twp's Portion.



**Waterford Township  
Proposed FY 2019 Budget**

59057 HARDSHIP								
Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual			
95050	HARDSHIP CONNECTION PYMTS		0	10,000	0	12,000	2,000	20.0 %
<b>Total</b>	<b>HARDSHIP</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$2,000</b>	<b>20.00 %</b>



**Waterford Township  
Proposed FY 2019 Budget**

**59058 ENGINEERING SERVICES**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
70200	SALARIES		345,048	378,959	161,975	393,730	14,771	3.9 %
70300	WAGES-PT. TIME/TEMP.		0	0	2,194	0	0	0.0 %
70900	OVERTIME		3,197	5,000	722	5,000	0	0.0 %
71000	FICA		25,573	29,373	12,548	30,120	747	2.5 %
71780	DEFINED CONTRIB - EMPLOYER		10,317	20,797	3,951	13,141	-7,656	-36.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,960	4,305	1,369	2,669	-1,636	-38.0 %
77115	SUPPLIES-UTILITY COORD.		764	1,000	25	3,000	2,000	200.0 %
77120	SUPPLIES-INFLOW/INFILTRATION		2,810	2,500	2,768	3,000	500	20.0 %
95400	MISCELLANEOUS EXPENSE		729	1,000	186	1,000	0	0.0 %
<b>Total</b>	<b>ENGINEERING SERVICES</b>		<b>\$391,398</b>	<b>\$442,934</b>	<b>\$185,738</b>	<b>\$451,660</b>	<b>\$8,726</b>	<b>1.97 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

59058

Water & Sewer Fund

Expense

77115	SUPPLIES-UTILITY COORD More Miss Dig Tickets / Flags, Paint etc...	Increase	\$ 2,000
70200	SALARIES Per Payroll Estimates.	Increase	\$ 14,771
71780	DEFINED CONTRIB -EMPLOYER Per Payroll Estimates.	Increase	\$ 7,656



**Waterford Township  
Proposed FY 2019 Budget**

**59061 DEBT SERVICE - GENERAL**

Object	Project	Item Description	FY 2017	FY 2018	FY 2018	Proposed 2019 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/18			
99212	INTR EXP-W&S 5/12		63,156	56,178	28,089	45,595	-10,583	-18.8 %
99214	INTEREST EXP - ERC		15,697	0	6,409	0	0	0.0 %
99300	AGENT FEES		78	78	0	235	157	201.3 %
<b>Total</b>	<b>DEBT SERVICE - GENERAL</b>		<b>\$78,932</b>	<b>\$56,256</b>	<b>\$34,498</b>	<b>\$45,830</b>	<b>-\$10,426</b>	<b>-18.53 %</b>