

# Charter Township of Waterford FY 2020 Budget

Submitted by: Gary Wall, Township Supervisor

Township Board

Gary Wall, Supervisor

Kim Markee, Clerk

Margaret Birch, Treasurer

Anthony M. Bartolotta, Trustee

Arthur Frasca, Trustee

Karen Joliat, Trustee

Steve Thomas, Trustee



*Adopted 12-11-2019*

January 1, 2020 - December 31, 2020

**BOARD OF TRUSTEES**  
Gary Wall, Supervisor  
Kim Markee, 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 27, 2019

**RE:** 2020 Budget Message

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In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2020 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 11, 2019.

This budget represents estimates of revenues and expenditures for the 2020 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation and all other funds administered by Waterford Township.

The 2020 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2020 fiscal year. For the final actual results, please 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 2018 results are available online for your review. The Township also has a 'Financial Dashboard' available online that will provide 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 property tax millage rate will be set at 13.3056 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 2018 Police and Fire Special Assessment District (SAD) Millage. This constitutes a reduction of <0.2735> from the prior year due to the Headlee Rollback and the Township Board electing to approve a reduction in the Police and Fire SAD from 2.95 in 2018 to 2.78 in 2019.

**With us there are no boundaries**

In 2018, voters passed the Police and Fire SAD which has a maximum levy of 2.95 Mills. As previously stated the Police and Fire SAD -- which has to be reviewed by the Board of Trustees annually -- was reduced to 2.78 for the Winter 2019 tax statements which are used to fund the 2020 Fiscal Year. As a reminder, the Police and Fire Debt Millage of .65 was removed beginning with the winter 2018 tax statements due to the Police and Fire Headquarters Buildings Bond having expired. A chart is available in the Budget Overview Section of this document that displays each millage, the year it was established and its renewal year if applicable.

The combined fund balance of the General Fund, Police and Fire is estimated to increase by a combined \$133,257. The passage of the Police and Fire SAD in 2018 has permitted some restoration of public safety services to the Township. The Township is budgeted for nine additional police officers, compared to budgeted levels prior to the SAD. 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 – a fire engine, an ambulance, and emergency response gear and equipment. 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 over time in a strategic manner to help meet the ever-growing demand for public safety services.

Addressing some of the deferred maintenance and capital vehicle needs from the most recent recession was a main focal point of the 2020 budget and planning process. The Township plans to do some campus boulevard maintenance resurfacing in 2020, and upgrade software and hardware computer systems in need of updating. Additionally, the Township is planning to start back up a Neighborhood Street Contribution Program. There is \$75,000 budgeted in 2020 for the Board to develop a policy and participate in helping to augment neighborhoods that are willing to take on a Road Special Assessment. The Township does not own or operate most roads in the Township (the Road Commission for Oakland County is tasked with that function), but still sees this as a need and is attempting to help this situation.

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.

The Township is planning and has budgeted for nine new police employees, five new fire employees, and two DPW positions. Adding these positions in critical areas will help the Township with its delivery of services. The Township still remains at mid-to-late 1980's employment levels. The last housing based recession and modest recovery rates have had an impact that we are still recovering from.

The General Fund's fund balance will increase by an estimated \$40,162. The Fire Fund's fund balance is projected to increase by \$215,044. The Police Fund's fund balance will decrease by an estimated <\$121,949>. The projected 2020 year-end fund balances are: General Fund \$8,104,220, Fire Fund \$3,889,580 and Police Fund \$3,838,066 for a combined total of \$15,831,866 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 32.07% of total 2020 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 critical capital assets and addressing much needed repairs. Again, by utilizing cash, taxpayers will save interest from a traditional debt finance approach. Keep in mind that cash on hand is only one of many financial metrics to consider when judging the overall fiscal health of a community.

The Township is estimated to receive a reduction of <\$1,307,420> in revenues for the 2020 combined General, Police and Fire Funds. The largest category to help drive this change was the Federal Fire SAFER Grant which expired in 2019. Please see the graph presented later in this document, presented in both tabular and pictorial representation for a 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. We must keep 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 that time period.

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 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 2020 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 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 2020 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 our 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. To add on to this project, the Board has authorized a \$60,000 allocation in 2020 to begin rolling out this program to the neighborhood streets in Waterford. We

are excited about the opportunity to modernize and improve our lighting, reduce our carbon footprint and help cut costs in this category.

In 2015, a connector North of the M-59 bridge on the Clinton Riverwalk was completed. This addition affords the community a smoother way to cross M-59 on foot or bike. In 2020, 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 \$270,000 from the Township's Improvement Revolving Fund to address multiple small and medium sized deferred maintenance projects throughout the campus. 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 is helping to 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, 2018, and 2019 that fixed some pathways, and an additional \$75,000 in 2020 for similar work. The Township Board and our citizens will eventually have to consider the potential of a dedicated revenue stream to address deficiencies in a more timely fashion.

The Township's employment level is similar to that in the mid to late 1980's. A second federal SAFER grant was awarded to our Fire Department starting in January 2017 through September 2019 for 39 additional grant-funded positions of which five of those personnel were hired full-time at the end of the grant. Our Police Department was significantly downsized in 2011. The 2018 Police and Fire SAD will help restore an additional nine positions in the Police Department, and the five above-mentioned positions in the Fire Department which are very much needed for these two departments.

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 \$1.03 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 service possible 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. A few strategic capital projects approved for 2020 at the public library include some carpet replacement, exterior lighting, some furniture, and a few key computer replacements. 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. Good stewardship of Township assets is essential in these times, and utility savings and general maintenance savings in this area have helped. 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 2020. In the recent past, the Police Department put forth a recommendation to purchase additional police cars with drug forfeiture 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. In 2015, Munetrix listed Waterford as the 5<sup>th</sup> safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58<sup>th</sup> safest nationally. I would like to thank the dedicated Waterford Police Department for their efforts every day in this regard.

The downward pressure of reduced property taxes and property values have had the effect of stagnating staffing levels and hard work and tough choices remain ahead. When adjusting for the employees hired to provide fire 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. The cumulative savings since 2012 has been substantial over the previous health plans offered to current employees. 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 annual 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 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 all employer-sponsored Retiree Health Care has been discontinued to new hires, in favor of Defined Contribution Benefits, which are easier to budget. In 2018, the Waterford Township Board enlisted the help of Plante & Moran to help the board develop a Corrective Action Plan (CAP) 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. When possible any extra available resources are being allocated to the Health Care Trust to gain compound interest to help offset the large unfunded liability. This is the single largest financial issue for the Township going forward and it will require help from all stakeholders. For the record, when our CAP was presented to the State the first time, it was accepted. Kudos to all involved and all of the hard work that was done

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 was only temporary for two years and came to an end in September 2019. The 2018 Police and Fire SAD will permit keeping on five of these employees. The Fire Department will acquire 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. The Capital Vehicle and Equipment component of the 2018 SAD permits paying cash and saving interest charges and keeps debt off the Township's Financial Statements.

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 2020, the DPW is planning some work on some of our water treatment plants and water mains as well as adding an employee in its distribution branch to help address aging infrastructure. Water rates were adjusted in 2019 to help facilitate these upgrades. 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. 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 was also the 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 a good overview of events and their impact on the Township's finances and ability to render services.

Our 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 2020 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,  
THE CHARTER TOWNSHIP OF WATERFORD

A handwritten signature in black ink that reads "Gary Wall". The signature is written in a cursive, slightly slanted style.

Gary Wall  
Waterford Township Supervisor

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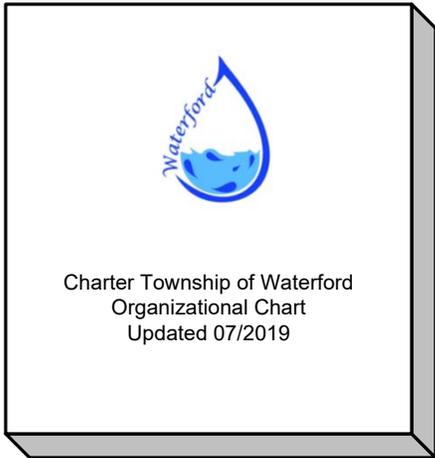
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Citizens of Waterford

Board of Trustees  
Gary Wall, Supervisor  
Kim Markee, 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  
(Accounting and Elections)

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

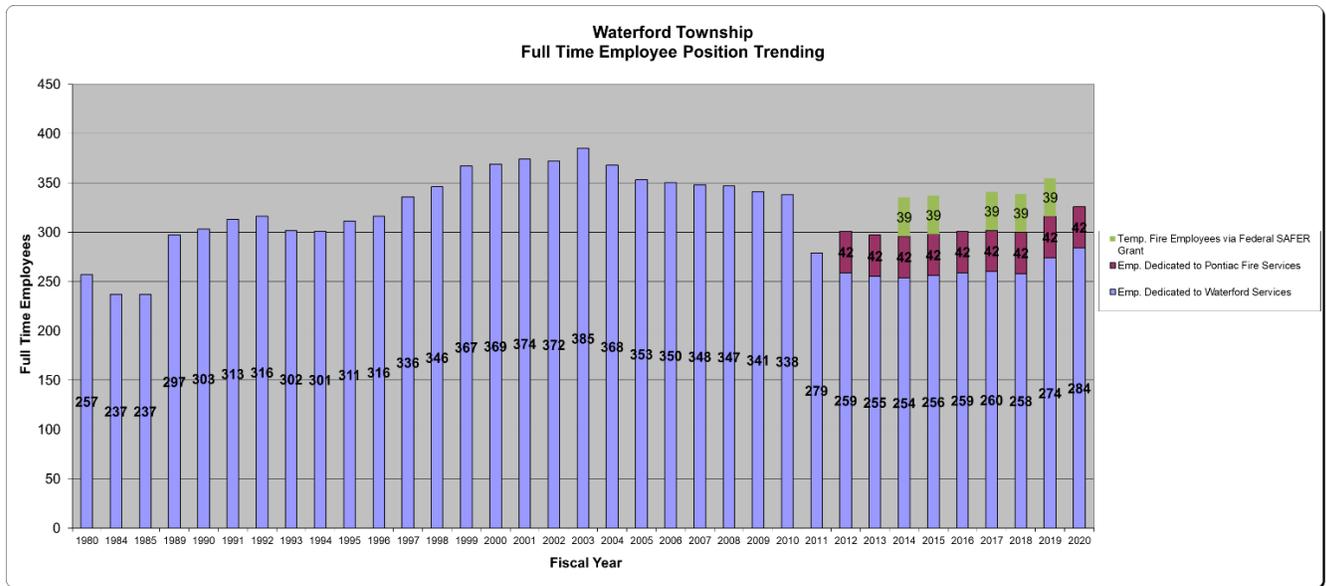
Information Systems

**Charter Township of Waterford  
FY 2020 Budget**

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

<u>Department</u>	<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>	<b>Fiscal Year 2020</b>
Supervisor/Assessing Clerk	6	6	6	6	7	8	8	8
Treasurer	6	6	6	6	6	6	6	6
Human Resources	2	2	2	2	2	2	2	2
District Court	23	23	22	21	21	21	20	20
Cable	0	0	0	1	1	1	1	1
Information System	3	3	3	4	4	4	4	4
Facilities & Operations	7.5	7.5	6.75	7.75	7.75	7.75	7.75	8.0
Development Services	10	10	11	11	11	11	12	12
Parks & Recreation	9	8	8	8	8	8	8	8
Police Department	64	64	64	67	68	69	78	84
Fire Department	106	146	146	104	143	141	146	*109
Library	13	13	14	14	14	14	14	14
Water & Sewer	41.5	41.5	42.5	42.25	42.25	42.25	41.25	43.0
<b>Total</b>	<b>297</b>	<b>335</b>	<b>337</b>	<b>301</b>	<b>342</b>	<b>339</b>	<b>355</b>	<b>326</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).



## Township Millage Rates

		2012 December Rate	2013 December Rate	2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate
<b>Operating Millages</b>									
Township General	5.00*	3.8478	3.8478	3.8478	3.8143	3.8143	3.7650	3.7484	3.7120
Police Voted #1	1.50	1.5000	1.5000	1.5000	1.5000	1.4869	1.4677	1.4612	1.4470
Police Voted #2	1.50	1.5000	1.5000	1.5000	1.5000	1.5000	1.4806	1.4740	1.4597
Fire Voted #1	1.00	1.0000	1.0000	1.0000	1.0000	1.0000	0.9871	0.9827	0.9731
Fire Voted #2	1.00	1.0000	1.0000	1.0000	1.0000	0.9913	0.9785	0.9741	0.9646
Fire Voted #3	.63	0.6300	0.6300	0.6300	0.6300	0.6245	0.6164	0.6136	0.6076
Library Voted	1.00	0.9118	0.9118	0.9118	0.9118	0.9038	0.8921	0.8881	0.8794
Parks & Recreation	.50			0.5000	0.5000	0.4956	0.4892	0.4870	0.4822
<b>Special Assessment</b>	Up to								
****Police & Fire (SAD)	2.95							2.9500	2.7800
<b>Debt Millages</b>									
***Fire & Police		<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>	<u>0.0000</u>
<b>Total Millage</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>	<b>13.3056</b>

(These rates may be rounded on the Tax Bills)

\*Original Millage Approved by Voters

\*\*2019 Millage Rates will be set on or before 9-30-2019.

\*\*\* Note: Police and Fire Debt Millage has expired with the Winter-2017 Tax Collections. May of 2018 was the final payment on the bond 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:

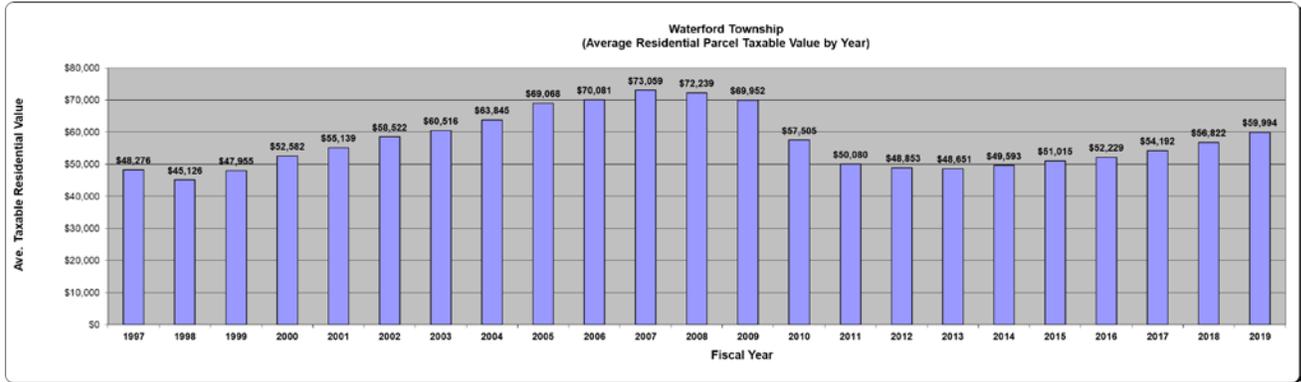
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire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

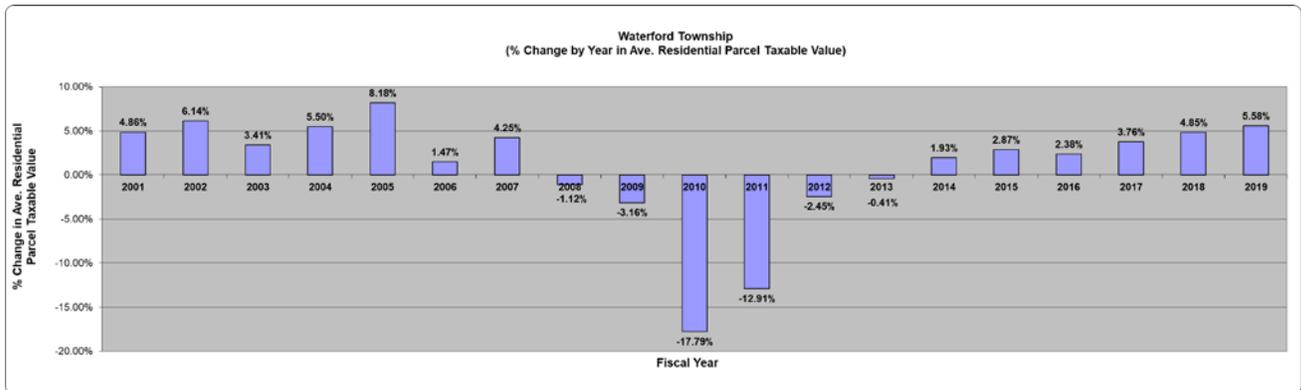


## Charter Township of Waterford FY 2020 Budget

### 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 last few years have seen modest increases in taxable values.

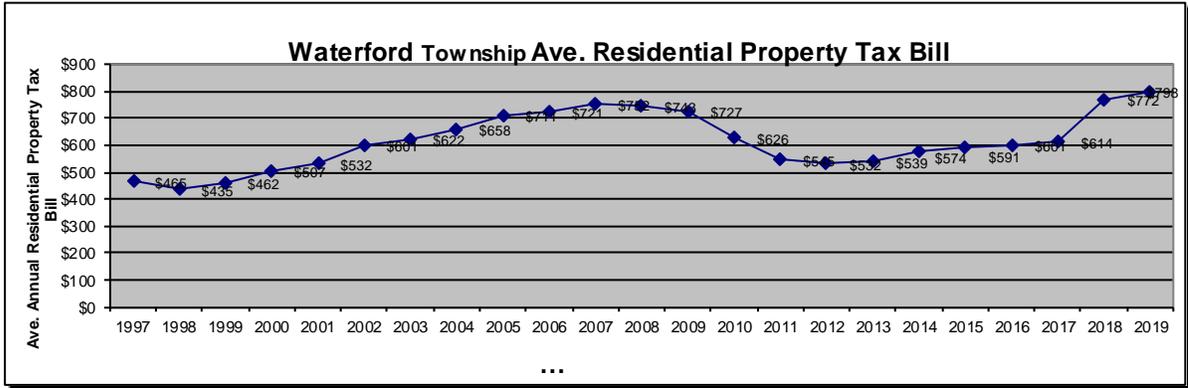
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2020 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.

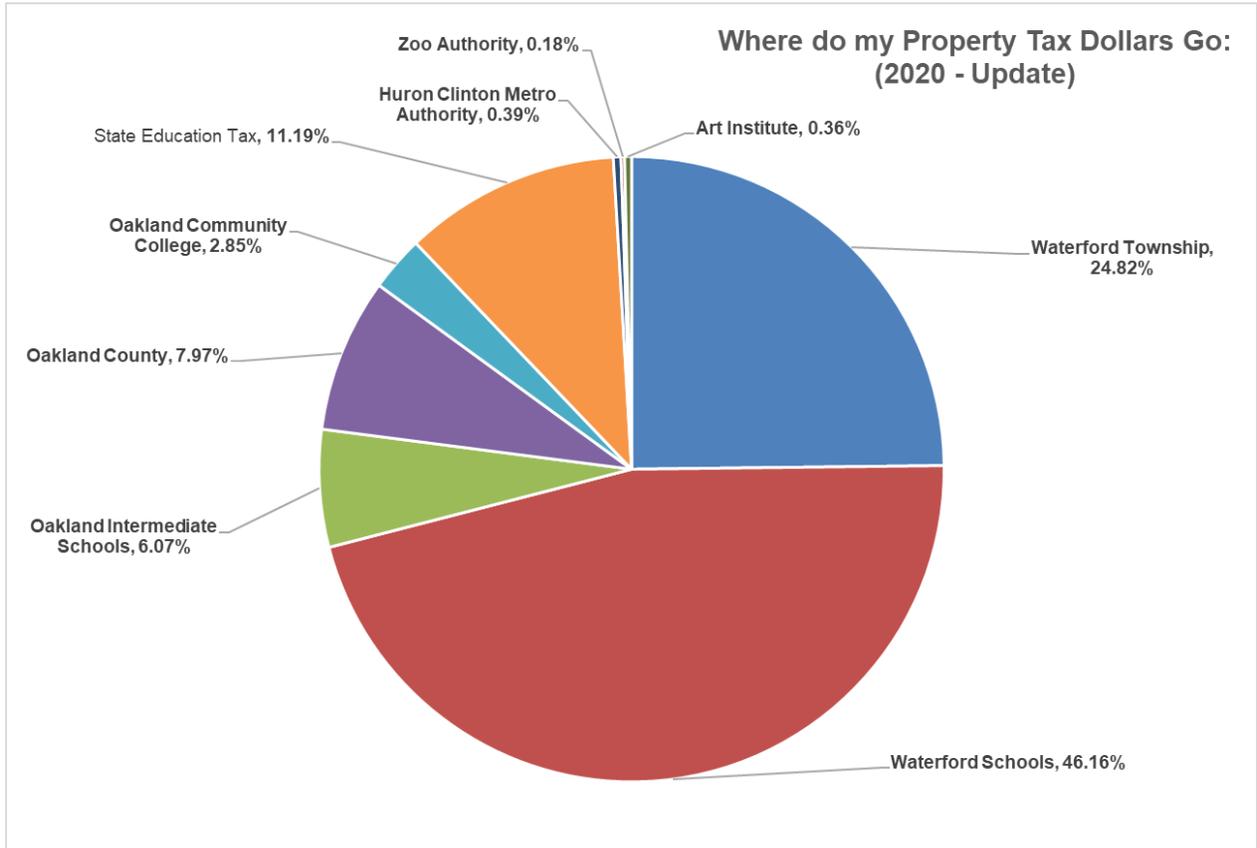
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

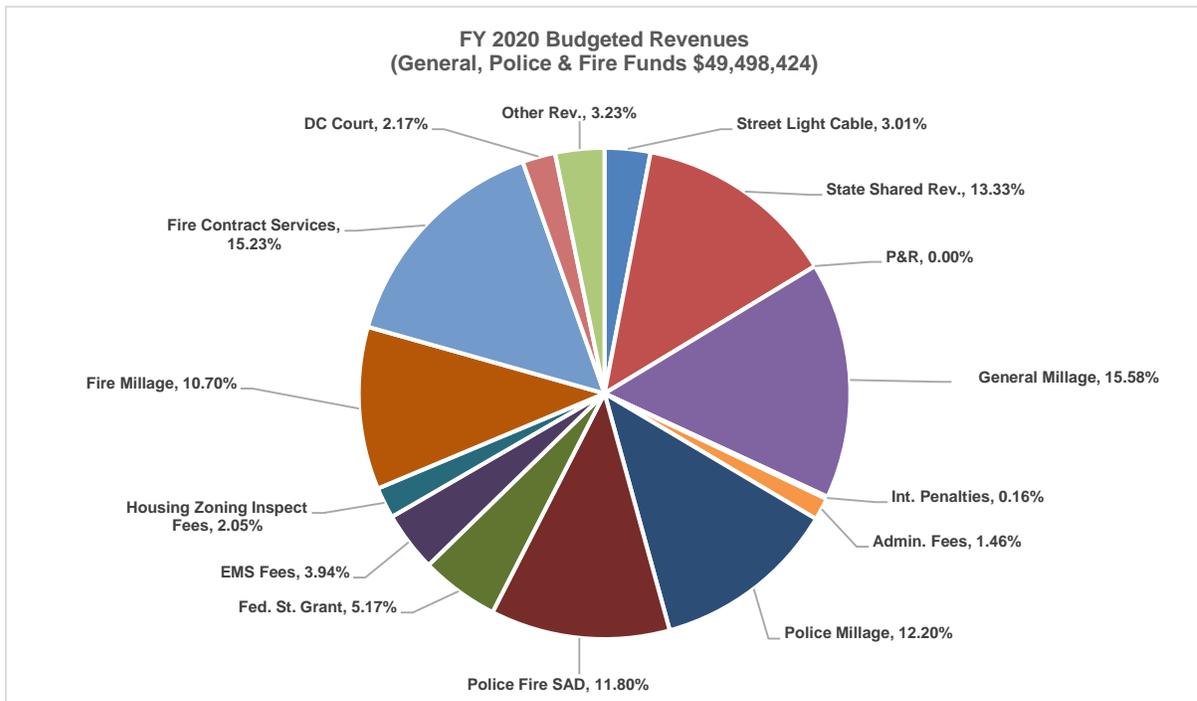
Charter Township of Waterford  
FY 2020 Budget

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.

Comparison of 2019 Current to 2020 Proposed Budget							
(Includes General, Police and Fire Funds)							
Revenue Type	2019		2020		Change 2019 to 2020	% Change 2019 to 2020	
	Budget Amount	%	Budget Amount	%			
Street Lighting & Cable	\$1,526,752	3.01%	\$1,613,922	3.26%	\$87,170	5.71%	
State Revenue Sharing	\$6,771,481	13.33%	\$6,591,661	13.32%	(\$179,820)	-2.66%	
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0		
General Millage	\$7,915,058	15.58%	\$8,275,018	16.72%	\$359,960	4.55%	
Interest & Penalties	\$80,250	0.16%	\$80,000	0.16%	(\$250)	-0.31%	
Administrative Fees	\$740,603	1.46%	\$641,086	1.30%	(\$99,517)	-13.44%	
Police Millage	\$6,198,158	12.20%	\$6,479,794	13.09%	\$281,636	4.54%	
Police and Fire Special Assm'n't District (SAD):	\$5,994,487	11.80%	\$5,984,390	12.09%	(\$10,097)	-0.17%	
Federal and State Grants -(SAFER Grant Begins 2017):	\$2,625,490	5.17%	\$0	0.00%	(\$2,625,490)	-100.00%	
EMS Fees	\$2,000,000	3.94%	\$2,020,000	4.08%	\$20,000	1.00%	
Construction/Housing Inspections/Code Enf./Zoning Fees	\$1,040,200	2.05%	\$1,020,400	2.06%	(\$19,800)	-1.90%	
Fire Millage	\$5,433,895	10.70%	\$5,674,584	11.46%	\$240,689	4.43%	
* Fire - Contracted Services	\$7,737,758	15.23%	\$8,124,646	16.41%	\$386,888	5.00%	
District Court	\$1,100,000	2.17%	\$1,100,000	2.22%	\$0	0.00%	
Other Revenue	\$1,641,712	3.23%	\$1,892,923	3.82%	\$251,211	15.30%	
<b>Total Revenues</b>	<b>\$50,805,844</b>	<b>100.00%</b>	<b>\$49,498,424</b>	<b>100.00%</b>	<b>-\$1,307,420</b>		

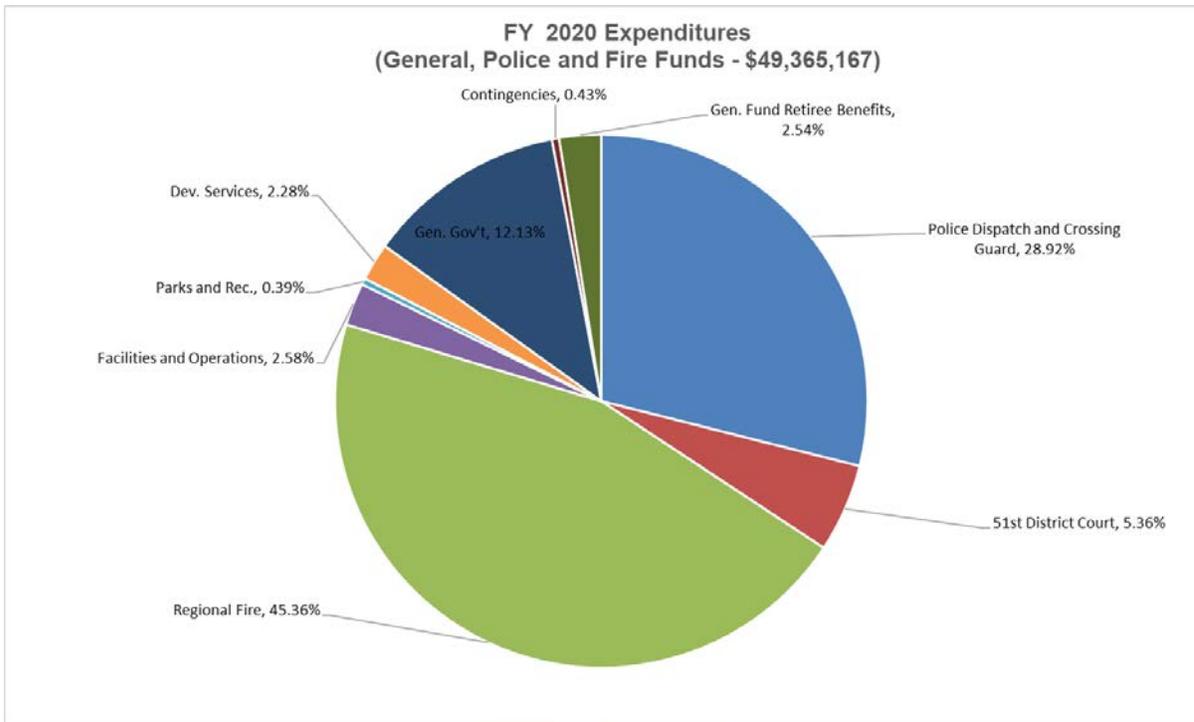


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire Protection Services. The SAFER Grant expired in the Fall of 2019.

\*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.

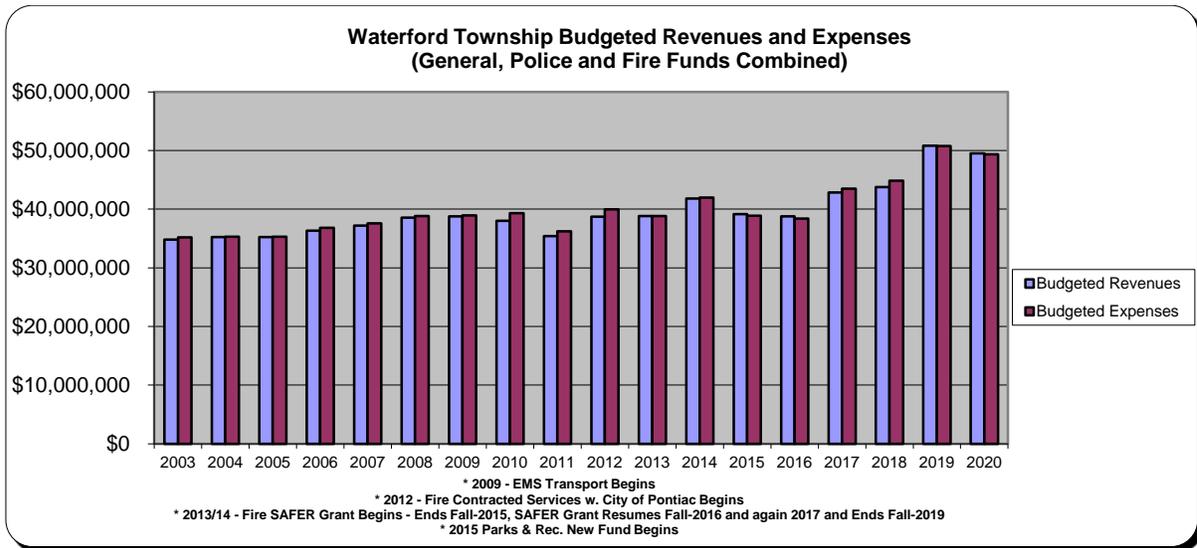
\*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. The levy is reviewed and set annually by the Township Board. This SAD was conducted under Public Act 33 of 1951.

Comparison of 2019 Current to 2020 Proposed Budget							
(Includes General, Police and Fire Funds)							
Expenditure Type	2019		2020		Change 2019 to 2020	% Change 2019 to 2020	
	Budget Amount	%	Budget Amount	%			
Police, Dispatch & Crossing Guard	\$14,679,549	28.92%	\$15,163,360	30.72%	\$483,811	3.30%	
District Court	\$2,721,345	5.36%	\$2,816,630	5.71%	\$95,285	3.50%	
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$23,024,218	45.36%	\$20,720,437	41.97%	-\$2,303,781	-10.01%	
Facilities & Operations	\$1,309,772	2.58%	\$1,342,811	2.72%	\$33,039	2.52%	
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$200,000	0.39%	\$200,000	0.41%	\$0	0.00%	
Development Services	\$1,156,066	2.28%	\$1,303,074	2.64%	\$147,008	12.72%	
General Government	\$6,159,597	12.13%	\$6,513,257	13.19%	\$353,660	5.74%	
Contingencies	\$220,000	0.43%	\$250,000	0.51%	\$30,000	13.64%	
General Fund Retiree Benefits	\$1,291,802	2.54%	\$1,055,598	2.14%	-\$236,204	-18.28%	
<b>Total Expenditures</b>	<b>\$50,762,349</b>	<b>100%</b>	<b>\$49,365,167</b>	<b>100%</b>	<b>-\$1,397,182</b>		

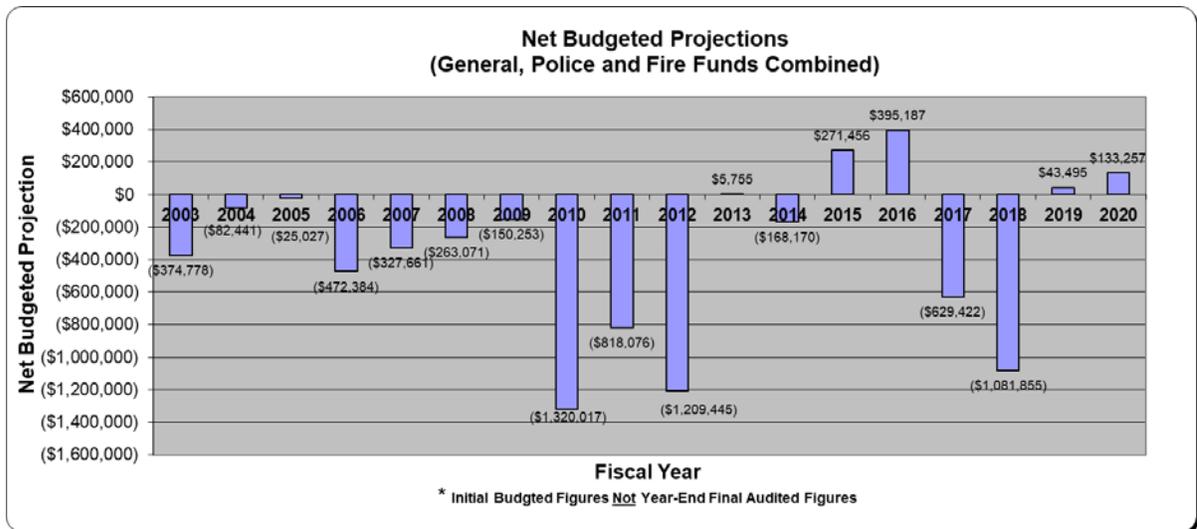


\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2019 and 2020, 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.

**2020 FUND BALANCE PROJECTIONS  
GENERAL FUND**

* January 1, 2020 Projected Fund Balance	8,064,058
2020 Projected Revenue	20,275,231
Total Funds Available 2020	28,339,289
2020 Projected Expenditures	20,235,069
Net Increase (Decrease) In Fund Balance	40,162
* December 31, 2020 Projected Fund Balance	8,104,220
Projected Year-End Fund Balance as a % of 2020 Expenditures	40.05%

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

**2020 FUND BALANCE PROJECTIONS  
FIRE FUND**

January 1, 2020 Projected Fund Balance	3,674,536
2020 Projected Revenue	20,935,481
Total Funds Available 2020	24,610,017
2020 Projected Expenditures	20,720,437
Net Increase (Decrease) In Fund Balance	215,044
December 31, 2020 Projected Fund Balance	3,889,580
Projected Year-End Fund Balance as a % of 2020 Expenditures	18.77%

**2020 FUND BALANCE PROJECTIONS  
POLICE FUND**

January 1, 2020 Projected Fund Balance	3,960,015
2020 Projected Revenue	14,994,712
Total Funds Available 2020	18,954,727
2020 Projected Expenditures	15,116,661
Net Increase (Decrease) In Fund Balance	(121,949)
December 31, 2020 Projected Fund Balance	3,838,066
Projected Year-End Fund Balance as a % of 2020 Expenditures	25.39%

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**2020 FUND BALANCE PROJECTIONS  
POLICE RESTRICTED USE FUND**

January 1, 2020 Projected Fund Balance	1,081,556
2020 Projected Revenue	69,450
Total Funds Available 2020	1,151,006
2020 Projected Expenditures	216,104
Net Increase (Decrease) In Fund Balance	(146,654)
December 31, 2020 Projected Fund Balance	934,902

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**2020 FUND BALANCE PROJECTIONS  
LIBRARY FUND**

January 1, 2020 Projected Fund Balance	1,064,026
2020 Projected Revenue	2,233,590
Total Funds Available 2020	3,297,616
2020 Projected Expenditures	2,434,791
Net Increase (Decrease) In Fund Balance	(201,201)
December 31, 2020 Projected Fund Balance	862,825
Projected Year-End Fund Balance as a % of 2020 Expenditures	35.44%

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**2020 FUND BALANCE PROJECTIONS  
LIBRARY DONATIONS FUND**

January 1, 2020 Projected Fund Balance	34,810
2020 Projected Revenue	20,000
Total Funds Available 2020	54,810
2020 Projected Expenditures	35,900
Net Increase (Decrease) In Fund Balance	(15,900)
December 31, 2020 Projected Fund Balance	18,910

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**2020 FUND BALANCE PROJECTIONS**  
**PARKS AND RECREATION FUND** *(New Fund as of 2015)*

January 1, 2020 Projected Fund Balance	922,076
2020 Projected Revenue	1,983,416
Total Funds Available 2020	2,905,492
2020 Projected Expenditures	2,053,977
Net Increase (Decrease) In Fund Balance	(70,561)
December 31, 2020 Projected Fund Balance	851,515
Projected Year-End Fund Balance as a % of 2020 Expenditures	41.46%

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**2020 FUND BALANCE PROJECTIONS**  
**CABLE FUND**

January 1, 2020 Projected Fund Balance	739,539
2020 Projected Revenue	395,222
Total Funds Available 2020	1,134,761
2020 Projected Expenditures	421,076
Net Increase (Decrease) In Fund Balance	(25,854)
December 31, 2020 Projected Fund Balance	713,685
Projected Year-End Fund Balance as a % of 2020 Expenditures	169.49%

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**2020 FUND BALANCE PROJECTIONS**  
**BIKE PATH FUND - (Closed at Year-End 2015)**  
**(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY OR**  
**TRANSPORTATION FUND).**

January 1, 2020 Projected Fund Balance	0
2020 Projected Revenue	0
Total Funds Available 2020	0
2020 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2020 Projected Fund Balance	0

**2020 FUND BALANCE PROJECTIONS**  
**CEMETERY CARE FUND**  
**(WATERFORD HAS FIVE (5) CEMETERIES)**

January 1, 2020 Projected Fund Balance	466,343
2020 Projected Revenue	25,837
Total Funds Available 2020	492,180
2020 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	25,837
December 31, 2020 Projected Fund Balance	492,180

**2020 FUND BALANCE PROJECTIONS  
WORKERS COMPENSATION FUND**

January 1, 2020 Projected Fund Balance	878,370
2020 Projected Revenue	17,500
Total Funds Available 2020	895,870
2020 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	17,000
December 31, 2020 Projected Fund Balance	895,370

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**2020 FUND BALANCE PROJECTIONS  
IMPROVEMENT & REVOLVING FUND**

January 1, 2020 Projected Fund Balance	3,401,547
2020 Projected Revenue	730,370
Total Funds Available 2020	4,131,917
2020 Projected Expenditures	1,088,750
Net Increase (Decrease) In Fund Balance	(358,380)
December 31, 2020 Projected Fund Balance	3,043,167

EARMARKED FOR TRI-PARTY ROAD  
MATCHING FUNDS  
UNDESIGNATED

\$134,000  
\$2,909,167

*\*2021 WALTON BLVD.  
PROJECT*

**2020 FUND BALANCE PROJECTIONS  
NATURE CENTER**

January 1, 2020 Projected Fund Balance	567,099
2020 Projected Revenue	750
Total Funds Available 2020	567,849
2020 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	750
December 31, 2020 Projected Fund Balance	567,849

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**2020 FUND BALANCE PROJECTIONS  
BUDGET STABILIZATION FUND  
*(Created Via Board Resolution 2013)***

January 1, 2020 Projected Fund Balance	2,200,811
2020 Projected Revenue	0
Total Funds Available 2020	2,200,811
2020 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2020 Projected Fund Balance	2,200,811

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# Charter Township of Waterford General Fund FY 2020

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January 1, 2020 – December 31, 2020

Submitted by: Gary Wall, Township Supervisor



## **Contents:**

General Fund Revenues  
Departmental Expenditures  
Cost Centers



## Waterford Township FY 2020 Budget

### 10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
40200		CURRENT TAX LEVY	-7,665,748	-7,915,058	-7,915,610	-8,275,018	-359,960	4.5 %
40205		PERSONAL PROPERTY TAX	-32,191	-30,000	-13,135	-30,000	0	0.0 %
40500		CURRENT ASSMT-STR LIGHT	-503,303	-505,000	-503,604	-503,000	2,000	-0.4 %
40800		PENALTY & INTR-TAXES	-85,294	-80,250	-75,082	-80,000	250	-0.3 %
45600		LICENSES - HEATING	-1,560	-1,500	-656	-1,500	0	0.0 %
45700		LICENSES - ELECTRIC	-2,055	-2,000	-2,289	-2,000	0	0.0 %
45800		LICENSES - BUILDERS	-2,385	-1,500	-8,175	-1,500	0	0.0 %
45900		LICENSES - PLUMBING	-1,372	-1,500	-735	-1,500	0	0.0 %
46300		PERMITS - BUILDINGS	-745,858	-400,000	-256,895	-400,000	0	0.0 %
46400		PERMITS - ELECTRICAL	-166,475	-105,000	-72,280	-105,000	0	0.0 %
46500		PERMITS - HEATING	-128,728	-90,000	-57,360	-90,000	0	0.0 %
46600		PERMITS - PLUMBING	-76,221	-60,000	-32,186	-60,000	0	0.0 %
46700		PERMITS - DISMANTELING	-3,950	-3,500	-2,650	-3,500	0	0.0 %
47700		LICENSES - DOG	-2,275	-2,500	-1,811	-2,500	0	0.0 %
47900		LICENSES - AMUSEMENT PARK	0	-100	0	-100	0	0.0 %
56700		STATE GRANT REVENUE	-7,230	0	0	0	0	0.0 %
57401		ST. REV. SHAR.-SALES TAX	-6,087,028	-6,364,713	-2,933,405	-6,172,690	192,023	-3.0 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-377,947	-348,834	-174,417	-418,971	-70,137	20.1 %
57407		ST. REV. SHAR.-CVTRS/OPEB	-28,965	-57,934	-28,965	0	57,934	-100.0 %
57420		LCS REV. SHAR.-PPT	-36,466	-31,000	0	-33,500	-2,500	8.1 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-22,862	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-117,249	-98,250	-29,100	-98,250	0	0.0 %
57602		JUROR COMPENSATION REIMB - DC	-1,444	-5,000	-1,671	-2,500	2,500	-50.0 %
60100		FEES-ZONING BRD/APPEALS	-11,600	-10,000	-9,300	-10,000	0	0.0 %
60110		FEES - SITE PLAN REVIEW	-59,548	-40,000	-29,427	-40,000	0	0.0 %
60111		FEES - TEMP USE REVIEW	-970	-1,200	-1,250	-1,200	0	0.0 %
60200		FEES - HOUSE TRAILER	423	-300	-1,622	-300	0	0.0 %
60210		FEES - EXEMPT HOUSING	-21,540	-12,000	-17,599	-12,000	0	0.0 %
60215		FEES - FRANCHISE	-500	0	-100	-500	-500	-500.0 %
60220		FEES - ENGIN CONST INSPEC	-10,018	-12,000	-10,464	-12,000	0	0.0 %
60225		FEES - SITE EVALUATIONS	-31,550	-24,000	-16,475	-24,000	0	0.0 %
60230		FEES - APPL/PLAN REVIEW	-61,040	-50,000	-5,700	-50,000	0	0.0 %
60250		FEES - LOT SPLITS	-3,875	-2,000	-3,775	-2,000	0	0.0 %
60260		FEES - WOODLANDS/WETLANDS	-6,700	-6,000	-3,800	-6,000	0	0.0 %
60270		FEES - REZONE/SPEC. APRV.	-3,979	-3,000	-7,000	-3,000	0	0.0 %



**Waterford Township  
FY 2020 Budget**

60290	FEES - REINSPECTION	-18,775	-16,000	-10,160	-16,000	0	0.0	%
60295	FEES-RENTAL CERT/REGISTRATION	-2,878	-2,700	-858	-2,700	0	0.0	%
60296	FEES-RENTAL CERT/ANNUAL	-182,687	-185,000	-176,100	-185,000	0	0.0	%
60330	FEES - CODE ENFORCEMENT	0	-5,500	0	-500	5,000	-90.9	%
60335	FEES - CODE ENF (WEED CONTROL)	-284	-12,000	-1,003	-1,000	11,000	-91.7	%
60337	FEES - CODE ENF (DANG BLDG)	-2,475	0	0	0	0	0.0	%
60370	FEES - ELECTION FILING	0	0	0	-100	-100	-100.0	%
62600	CHARGE-SUMMER TAX BILL	-104,850	-95,000	-7,234	-102,000	-7,000	7.4	%
62800	CHARGE-ADMINISTRATION	-842,917	-740,603	-740,603	-641,086	99,517	-13.4	%
62820	ADMIN FEE - CASS LK/OC MARINE	-111	0	-73	0	0	0.0	%
62900	CHARGE-MISC. SERVICES	-11,938	-2,500	-2,962	-2,500	0	0.0	%
64100	SALES - ASSETS	0	-203,000	-255	-3,000	200,000	-98.5	%
64200	SALES - CEMETERY BURIALS	-33,355	-47,500	-32,630	-47,000	500	-1.1	%
64300	SALES - CEMETERY FOUND.	-13,660	-12,500	-8,280	-13,000	-500	4.0	%
64400	SALES - CEMETERY LOTS	-21,850	-18,000	-5,950	-16,000	2,000	-11.1	%
64600	SALES - ORDIN. & MAPS	-109	-100	-33	-100	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-1,114,223	-1,100,000	-526,117	-1,100,000	0	0.0	%
66200	FORFEITS - BLDG BDS	-13,800	-10,000	-17,500	-13,000	-3,000	30.0	%
66401	INTR. REV.-INVESTMENTS	-140,970	-100,408	-86,980	-156,564	-56,156	55.9	%
66701	RENTALS - ROOMS & FACILITIES	0	0	0	-2,500	-2,500	-2,500.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-1,016,152	-1,021,752	-514,778	-1,110,922	-89,170	8.7	%
67410	CONTRIB-OTHER	-1,242	0	0	0	0	0.0	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-554,270	-200,000	-812,084	-203,500	-3,500	1.8	%
68701	REIMBURSE - ELECTION EXPENSES	0	0	0	-67,500	-67,500	-67,500.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-26,610	-27,408	-27,408	-28,230	-822	3.0	%
69400	REVENUE - OTHER	-56,642	-40,000	-1,269	-29,000	11,000	-27.5	%
69500	CASH OVER/SHORT	-10	0	-46	0	0	0.0	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$20,535,895</b>	<b>-\$20,195,610</b>	<b>-\$15,211,722</b>	<b>-\$20,275,231</b>	<b>-\$79,621</b>	<b>0.39</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

10101

General Fund Revenues

Revenue

40200	CURRENT TAX LEVY Twp's General Operating Millage. Inc. due to modest increases in taxable values.	Increase	\$ 359,960
57401	ST. REV. SHAR.-SALES TAX Amt. projected from State's Schedule.	Decrease	\$ 192,023
57406	ST. REV. SHAR CVTRS Amt. projected from State's Schedule.	Increase	\$ 70,137
57407	ST. REV. SHAR - CVTRS/OPEB Amt. projected from State's Schedule.	Decrease	\$ 57,934
62800	CHARGE-ADMINISTRATION Amts. calculated by 3rd party cost allocation study and allocated by board.	Decrease	\$ 99,517
64100	SALES-ASSETS Based on older vehicle and asset disposals.	Decrease	\$ 200,000
66401	INTEREST REVENUE Based on trending and projections. Gen. Fund interest earnings.	Increase	\$ 56,156
67407	CONTRIB-COMCAST CABLE TV Based on trending.	Increase	\$ 89,170
VARIOUS	REFUNDS-REBATES-REIMBURSEMENTS 68701 - Reimbursement scheduled from State for multiple elections for 2020.	Increase	\$ 67,500



**Waterford Township  
FY 2020 Budget**

**11010 TOWNSHIP BOARD**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70300		WAGES-PT. TIME/TEMP.	48,834	49,352	25,144	50,288	936	1.9 %
71000		FICA	3,708	3,775	1,923	3,848	73	1.9 %
95400		MISCELLANEOUS EXPENSE	50	1,500	0	1,500	0	0.0 %
<b>Total</b>	<b>TOWNSHIP BOARD</b>		<b>\$52,592</b>	<b>\$54,627</b>	<b>\$27,068</b>	<b>\$55,636</b>	<b>\$1,009</b>	<b>1.85 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

11010

Township Board

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 936

Trending - based on number of extra meetings.



**Waterford Township  
FY 2020 Budget**

**11360 DISTRICT COURT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		1,043,550	1,115,036	533,496	1,120,673	5,637	0.5 %
70300	WAGES-PT. TIME/TEMP.		137,540	183,506	77,455	190,493	6,987	3.8 %
70700	FEES - JURY & WITNESS		4,197	10,000	2,849	6,000	-4,000	-40.0 %
70900	OVERTIME		0	0	0	2,000	2,000	2,000.0 %
71000	FICA		81,559	100,103	42,642	100,304	201	0.2 %
71100	HEALTH INSURANCE		162,256	214,055	82,441	211,739	-2,316	-1.1 %
71150	RETIREE HEALTH		421,884	355,000	158,057	406,697	51,697	14.6 %
71200	LIFE INSURANCE		4,753	5,632	2,525	5,754	122	2.2 %
71250	RETIREE LIFE INSURANCE		0	950	509	950	0	0.0 %
71300	DB - RETIREMENT		50,829	22,555	11,278	31,300	8,745	38.8 %
71350	RETIREE HLTH TRUST CONTRIB		87,375	134,400	67,200	150,500	16,100	12.0 %
71400	DENTAL INSURANCE		25,996	26,275	12,214	23,280	-2,995	-11.4 %
71450	RETIREE DENTAL INSURANCE		0	44,000	9,909	44,000	0	0.0 %
71500	OPTICAL INSURANCE		3,266	3,025	1,411	3,046	21	0.7 %
71750	LONG TERM DISABILITY		3,063	3,419	1,799	3,437	18	0.5 %
71780	DEFINED CONTRIB - EMPLOYER		89,021	98,993	47,616	97,421	-1,572	-1.6 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,190	5,846	3,341	5,905	59	1.0 %
72000	TUITION REIMBURSEMENT		4,615	7,200	0	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		23,041	20,000	7,523	20,000	0	0.0 %
72800	SUPPLIES - POSTAGE		9,687	12,000	3,146	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		475	500	266	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		4,843	6,000	3,654	6,500	500	8.3 %
76000	SUPPLIES-OPERATING		3,167	4,500	1,736	4,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		4	0	0	0	0	0.0 %
77700	SUPPLIES-UNIFORMS		504	1,000	0	1,000	0	0.0 %
84200	SERVICES - AUDITING		0	6,200	6,150	6,200	0	0.0 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		7,781	23,342	23,342	23,856	514	2.2 %
84500	SERVICES - OTHER PROF.		93,567	34,033	9,951	62,500	28,467	83.6 %
85750	COMMUNITY GARDEN EXPENSE		1,858	2,500	489	2,500	0	0.0 %
86000	MILEAGE & VEHICLE EXP		646	1,250	413	1,250	0	0.0 %
86110	EQUIPMENT LEASES		8,736	8,500	4,546	9,100	600	7.1 %
88602	DRUG COURT - DIST COURT GRANT		102,285	98,250	45,542	98,250	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		5,963	6,000	2,340	7,000	1,000	16.7 %
92140	CONTR R&M-COMPUTER		39,515	42,775	20,347	45,275	2,500	5.8 %
92170	CONTR R&M-OFFICE EQUIP		1,115	3,500	41	3,500	0	0.0 %



**Waterford Township  
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92190	CONTR R&M-BUILDING	0	15,000	11,463	30,000	15,000	100.0	%
95500	MEMBERSHIPS & DUES	3,325	3,500	1,881	4,000	500	14.3	%
96000	TRAVEL & MEALS	3,979	5,000	2,079	7,500	2,500	50.0	%
96100	CONFERENCES & TRAINING	6,304	10,000	1,662	15,000	5,000	50.0	%
97125	CAPITAL - PERSONAL PROPERTY	47	87,500	18,568	45,500	-42,000	-48.0	%
<b>Total</b>	<b>DISTRICT COURT</b>	<b>\$2,440,934</b>	<b>\$2,721,345</b>	<b>\$1,219,881</b>	<b>\$2,816,630</b>	<b>\$95,285</b>	<b>3.50</b>	<b>%</b>

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Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

11360

51st District Court

Expense

70700	FEES-JURY & WITNESS Streamlined jury selection processes	Decrease	\$ 4,000
70900	OVERTIME Clerical coverage for holiday arraignments	Increase	\$ 2,000
71100	HEALTH INSURANCE Info. from payroll	Decrease	\$ 2,316
71150	RETIREE HEALTH Info. from payroll	Increase	\$ 51,697
71300	DB-RETIREMENT Info from payroll	Increase	\$ 8,745
71350	RETIREE HLTH TRUST CONTRIB Info from payroll	Increase	\$ 16,100
71400	DENTAL INSURANCE Info from payroll	Decrease	\$ 2,995
71780	DEFINED CONTRIB -EMPLOYER Info from payroll	Decrease	\$ 1,572
84500	SERVICES-OTHER PROF. Budget department's trend analysis	Increase	\$ 28,467
92140	CONTR R&M-COMPUTER Sobriety Court Screening/Assessment Tool	Increase	\$ 2,500
92190	CONTR R&M-BUILDING Based on 2019 use.	Increase	\$ 15,000
96000	TRAVEL & MEALS Mileage reimbursement	Increase	\$ 2,500
96100	CONFERENCES & TRAINING CCM Program, NATCP & NACM Conferences	Increase	\$ 5,000
97125	CAPITAL-PERSONAL PROPERTY Security enhancement project	Decrease	\$ 42,000



**Waterford Township  
FY 2020 Budget**

**11710 SUPERVISOR/ASSESSING**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		469,100	491,463	239,848	516,270	24,807	5.0 %
70300	WAGES-PT. TIME/TEMP.		37,522	53,000	18,299	53,000	0	0.0 %
70550	BOARD OF REVIEW FEES		2,280	3,200	2,040	3,200	0	0.0 %
70900	OVERTIME		476	950	527	950	0	0.0 %
71000	FICA		38,284	41,969	19,708	43,867	1,898	4.5 %
71100	HEALTH INSURANCE		80,509	108,240	41,457	108,472	232	0.2 %
71200	LIFE INSURANCE		2,250	2,608	1,093	2,643	35	1.3 %
71300	DB - RETIREMENT		22,449	28,185	14,093	38,454	10,269	36.4 %
71350	RETIREE HLTH TRUST CONTRIB		34,950	57,600	28,800	64,500	6,900	12.0 %
71400	DENTAL INSURANCE		9,516	10,510	4,885	9,312	-1,198	-11.4 %
71500	OPTICAL INSURANCE		1,398	1,285	624	1,329	44	3.4 %
71750	LONG TERM DISABILITY		1,430	1,523	872	1,542	19	1.2 %
71780	DEFINED CONTRIB - EMPLOYER		30,227	32,037	15,858	32,626	589	1.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		6,046	6,600	3,172	6,742	142	2.2 %
72700	SUPPLIES - OFFICE		4,605	2,800	1,094	2,800	0	0.0 %
72800	SUPPLIES - POSTAGE		17,690	20,000	15,889	20,000	0	0.0 %
76000	SUPPLIES-OPERATING		3,005	3,000	1,122	3,600	600	20.0 %
77400	SUPPLIES-GAS & OIL		1,748	2,386	474	2,495	109	4.6 %
78600	SUPPLIES-R&M-VEHICLE		678	1,400	146	1,400	0	0.0 %
80300	SERVICES-COMPUTER/COUNTY		4,274	4,900	4,290	4,900	0	0.0 %
88000	LEGAL NOTICES		188	400	201	400	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		911	1,800	172	1,800	0	0.0 %
92130	CONTR R&M-VEHICLE		15	1,900	0	1,900	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.0 %
95400	MISCELLANEOUS EXPENSE		6,963	7,350	1	7,350	0	0.0 %
95500	MEMBERSHIPS & DUES		4,744	5,835	2,473	7,060	1,225	21.0 %
96000	TRAVEL & MEALS		484	1,500	97	1,500	0	0.0 %
96100	CONFERENCES & TRAINING		2,979	2,750	2,105	2,750	0	0.0 %
97136	CAPITAL - VEHICLES		25,663	0	0	25,250	25,250	25,250.0 %
97340	CAPITAL - CAPITAL LEASE		0	0	0	750	750	750.0 %
<b>Total</b>	<b>SUPERVISOR/ASSESSING</b>		<b>\$810,383</b>	<b>\$895,341</b>	<b>\$419,339</b>	<b>\$967,012</b>	<b>\$71,671</b>	<b>8.00 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

11710

Supervisor & Assessing

Expense

70200	SALARIES Wages Analysis	Increase	\$ 24,807
71000	FICA Wage Analysis	Increase	\$ 1,898
71300	DB-RETIREMENT Wage Analysis	Increase	\$ 10,269
71350	RETIREE HLTH TRUST CONTRIB Payroll analysis	Increase	\$ 6,900
71400	DENTAL INSURANCE Trending Costs	Decrease	-\$ 1,198
95500	MEMBERSHIPS & DUES Increase in recertification/Costar membership	Increase	\$ 1,225
97136	CAPITAL-VEHICLES New Department Vehicle	Increase	\$ 25,250
97340	CAPITAL-CAPITAL LEASE Copy Machine Lease	Increase	\$ 750



**Waterford Township  
FY 2020 Budget**

<b>11910 ELECTIONS</b>								
<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Rev. Budget</b>	<b>FY 2019 Actual As of 6/30/19</b>	<b>Proposed 2020 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
70200	SALARIES		2,378	0	0	15,120	15,120	15,120.0 %
70300	WAGES-PT. TIME/TEMP.		7,172	9,750	0	30,600	20,850	213.8 %
70600	FEES - ELECTION INSPEC.		53,755	48,060	-220	122,625	74,565	155.1 %
70800	FEES - ELECTION CUSTODIAN		1,154	0	0	0	0	0.0 %
70900	OVERTIME		6,341	7,000	0	12,600	5,600	80.0 %
71000	FICA		971	1,000	0	13,842	12,842	1,284.2 %
71780	DEFINED CONTRIB 1 - EMPLOYER		120	0	0	0	0	0.0 %
72700	SUPPLIES - OFFICE		5,023	200	46	7,000	6,800	3,400.0 %
72800	SUPPLIES - POSTAGE		11,744	11,100	7	24,401	13,301	119.8 %
76000	SUPPLIES-OPERATING		12,418	9,225	65	25,831	16,606	180.0 %
84500	SERVICES - OTHER PROF.		2,612	2,610	882	5,130	2,520	96.6 %
88000	LEGAL NOTICES		1,328	0	0	3,000	3,000	3,000.0 %
95400	MISCELLANEOUS EXPENSE		40	1,500	751	13,000	11,500	766.7 %
97133	CAPITAL - COMPUTER EQUIP		29,591	132,000	0	100	-131,900	-99.9 %
<b>Total</b>	<b>ELECTIONS</b>		<b>\$134,647</b>	<b>\$222,445</b>	<b>\$1,531</b>	<b>\$273,249</b>	<b>\$50,804</b>	<b>22.84 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

11910

Elections

Expense

70200	SALARIES Additional people will be required due to three elections in 2020 and Proposal 18-3.	Increase	\$ 15,120
70300	WAGES-PT. TIME/TEMP Additional people will be required due to three elections in 2020 and Proposal 18-3. Line Item Brief Description	Increase	\$ 20,850
70600	FEES-ELECTION INSPEC. Three Elections in 2020, and increased election worker pay to be competitive with surrounding municipalities	Increase	\$ 74,565
72700	SUPPLIES-OFFICE Three elections in 2020	Increase	\$ 6,800
72800	SUPPLIES-POSTAGE Three elections in 2020. Increased absentee voting due to Proposal 18-3	Increase	\$ 13,301
70600	SUPPLIES-OPERATING Three elections in 2020 and Proposal 18-3	Increase	\$ 16,606
70900	OVERTIME Three elections in 2020 and Proposal 18-3	Increase	\$ 5,600
71000	FICA Three elections in 2020 and Proposal 18-3	Increase	\$ 12,842
84500	SERVICES-OTHER PROF. Three elections in 2020 and Proposal 18-3	Increase	\$ 2,520
88000	LEGAL NOTICES Three elections in 2020 and Proposal 18-3	Increase	\$ 3,000
95400	MISCELLANEOUS EXPENSE Allocation based on unforeseen events and needs.	Increase	\$ 11,500
97133	CAPITAL-COMPUTER EQUIPMENT Purchased Equipment in 2019 for Proposal 18-3	Decrease	\$ 41,900



**Waterford Township  
FY 2020 Budget**

12160 CLERK'S OFFICE								
Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
70200	SALARIES		430,179	451,434	221,072	457,182	5,748	1.3 %
70900	OVERTIME		3,698	5,000	0	5,000	0	0.0 %
71000	FICA		32,123	34,917	16,359	35,357	440	1.3 %
71100	HEALTH INSURANCE		57,845	64,384	25,540	57,491	-6,893	-10.7 %
71200	LIFE INSURANCE		2,014	2,471	1,110	2,599	128	5.2 %
71300	DB - RETIREMENT		23,314	29,272	14,636	40,630	11,358	38.8 %
71350	RETIREE HLTH TRUST CONTRIB		34,950	57,600	28,800	53,750	-3,850	-6.7 %
71400	DENTAL INSURANCE		8,595	9,196	3,664	8,148	-1,048	-11.4 %
71500	OPTICAL INSURANCE		1,015	949	446	920	-29	-3.1 %
71750	LONG TERM DISABILITY		1,388	1,339	875	1,404	65	4.9 %
71780	DEFINED CONTRIB - EMPLOYER		26,006	27,263	13,603	27,263	0	0.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,379	2,838	1,385	2,838	0	0.0 %
72700	SUPPLIES - OFFICE		7,187	6,000	2,060	6,500	500	8.3 %
72800	SUPPLIES - POSTAGE		2,881	5,000	465	5,300	300	6.0 %
76000	SUPPLIES-OPERATING		650	0	0	0	0	0.0 %
77400	SUPPLIES-GAS & OIL		26	-1	0	0	1	-100.0 %
84500	SERVICES - OTHER PROF.		295	3,000	0	3,000	0	0.0 %
88000	LEGAL NOTICES		2,940	2,500	1,342	3,500	1,000	40.0 %
89400	PUB. UTIL.-TELEPHONE		1,388	1,320	204	1,320	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	500	0	500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	30	500	0	0.0 %
95500	MEMBERSHIPS & DUES		504	1,000	394	1,000	0	0.0 %
96000	TRAVEL & MEALS		10	250	0	500	250	100.0 %
96100	CONFERENCES & TRAINING		362	2,500	459	3,000	500	20.0 %
97340	CAPITAL - CAPITAL LEASE		0	100	0	1,000	900	900.0 %
<b>Total</b>	<b>CLERK'S OFFICE</b>		<b>\$639,749</b>	<b>\$709,332</b>	<b>\$332,445</b>	<b>\$718,702</b>	<b>\$9,370</b>	<b>1.32 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

12160

Clerk's Office

Expense

70200	SALARIES Increase in salary for Election Specialist due to additional responsibilities from Proposal 18-3	Increase	\$ 5,748
71000	FICA Increase in salary for Election Specialist due to additional responsibilities from Proposal 18-3	Increase	\$ 440
71100	HEALTH INSURANCE Personnel Changes	Decrease	\$ 6,893
71200	LIFE INSURANCE Normal increase	Increase	\$ 128
71300	DB-RETIREMENT Based an budgeted allocation and actuary study.	Increase	\$ 11,358
71350	RETIREE HLTH TRUST CONTRIB Based on budgeted allocation and board funding allotment.	Decrease	\$ 3,850
71400	DENTAL INSURANCE Per Payroll Schedules.	Decrease	\$ 1,048
71500	OPTICAL INSURANCE Per Payroll Schedules.	Decrease	\$ 29
71750	LONG TERM DISABILITY Per Payroll Schedules.	Increase	\$ 65
72700	SUPPLIES-OFFICE Three elections in 2020	Increase	\$ 500
72800	SUPPLIES-POSTAGE Postage costs will increase	Increase	\$ 300
77400	SUPPLIES-GAS & OIL Minimal	Increase	\$ 1
88000	LEGAL NOTICES Expecting additional notices required	Increase	\$ 1,000
96000	TRAVEL & MEALS Clerk meetings	Increase	\$ 250
96100	CONFERENCES & TRAINING Certified clerk training	Increase	\$ 500



**Waterford Township  
FY 2020 Budget**

**12260 FISCAL & HUMAN RESOURCES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		149,801	163,824	90,109	163,982	158	0.1 %
70900	OVERTIME		199	650	0	650	0	0.0 %
71000	FICA		10,950	12,582	6,872	12,594	12	0.1 %
71100	HEALTH INSURANCE		23,147	28,083	5,385	14,197	-13,886	-49.4 %
71200	LIFE INSURANCE		763	920	433	1,005	85	9.2 %
71300	DB - RETIREMENT		21,192	26,609	13,305	13,920	-12,689	-47.7 %
71350	RETIREE HLTH TRUST CONTRIB		11,650	19,200	9,600	10,750	-8,450	-44.0 %
71400	DENTAL INSURANCE		2,456	2,628	1,832	2,328	-300	-11.4 %
71500	OPTICAL INSURANCE		245	238	154	328	90	37.8 %
71750	LONG TERM DISABILITY		454	470	259	513	43	9.1 %
71780	DEFINED CONTRIB - EMPLOYER		0	0	3,968	9,050	9,050	9,050.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	794	1,852	1,852	1,852.0 %
72700	SUPPLIES - OFFICE		970	1,125	404	1,125	0	0.0 %
72800	SUPPLIES - POSTAGE		25	120	54	120	0	0.0 %
84500	SERVICES - OTHER PROF.		200	0	160	0	0	0.0 %
88400	EMPLOYMENT RECRUITMENT		32	750	77	750	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		315	700	57	700	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		318	500	357	500	0	0.0 %
96000	TRAVEL & MEALS		0	225	0	225	0	0.0 %
96100	CONFERENCES & TRAINING		123	750	123	15,750	15,000	2,000.0 %
97340	CAPITAL - CAPITAL LEASE		0	100	0	750	650	650.0 %
<b>Total</b>	<b>FISCAL &amp; HUMAN RESOURCES</b>		<b>\$222,839</b>	<b>\$259,974</b>	<b>\$133,942</b>	<b>\$251,589</b>	<b>-\$8,385</b>	<b>-3.23 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

12260 Fiscal and Human Resources

Expense

71100	HEALTH INSURANCE Reduction in Health Benefit.	Decrease	\$ 13,886
71300	DB-RETIREMENT Allocation based on employee benefits.	Decrease	\$ 12,689
71350	RETIREE HLTH TRUST CONTRIB Allocation based on employee benefits.	Decrease	\$ 8,450
71780	DEFINED CONTRIB -EMPLOYER Based on Employee Benefits per schedule.	Increase	\$ 9,050
71792	RETIREE HSA-EMPLOYER CONTRIB Based on Employee Benefits per schedule.	Increase	\$ 1,852



## Waterford Township FY 2020 Budget

### 12480 GENERAL SERVICES

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
71600		WORKER'S COMP	22,360	53,000	15,602	45,000	-8,000	-15.1 %
71900		UNEMPLOYMENT COMP INSUR	7,917	20,000	0	20,000	0	0.0 %
72000		TUITION REIMBURSEMENT	0	3,000	0	3,000	0	0.0 %
72700		SUPPLIES - OFFICE	2,787	6,000	2,821	6,000	0	0.0 %
72800		SUPPLIES - POSTAGE	8,850	7,500	-6,071	7,500	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,182	6,000	-1,100	6,000	0	0.0 %
76200		SUPPLIES-COMPUTER	6,006	7,500	4,238	7,000	-500	-6.7 %
81200		SERVICES-DANG BLDG DEMO & OTHER	20,406	45,000	0	45,000	0	0.0 %
81205		FORECLOSED-DANG BLDG EXP	0	10,000	0	10,000	0	0.0 %
81300		PHYSICAL EXAMS	150	0	210	0	0	0.0 %
84100		SERVICES - LEGAL	197,200	170,000	50,759	170,000	0	0.0 %
84200		SERVICES - AUDITING	59,405	54,500	31,010	54,500	0	0.0 %
84300		SERVICES - CONSULTING	17,795	13,250	5,988	15,000	1,750	13.2 %
84500		SERVICES - OTHER PROF.	36,030	101,500	71,958	125,000	23,500	23.2 %
84550		SERVICES - PROV BY W&S	4,631	10,000	2,048	10,000	0	0.0 %
86200		EMPLOYEE AWARDS	2,446	2,650	399	3,500	850	32.1 %
86800		COMPUTER-LICENSING & CONSULT	41,512	81,300	4,911	86,000	4,700	5.8 %
88200		PRINTING & PUBLISHING	2,861	5,000	100	5,000	0	0.0 %
88500		INSURANCE	226,412	268,466	256,202	250,246	-18,220	-6.8 %
89300		PUB. UTIL.-STRT LIGHT	685,426	700,000	315,133	700,000	0	0.0 %
92110		CONTR R&M-TELEPHONE	3,385	7,500	805	7,500	0	0.0 %
92140		CONTR R&M-COMPUTER	164,924	189,025	107,711	192,000	2,975	1.6 %
95400		MISCELLANEOUS EXPENSE	7,467	5,100	97	5,100	0	0.0 %
95460		BANK SERVICE CHARGES	29,382	15,500	6,721	22,500	7,000	45.2 %
95500		MEMBERSHIPS & DUES	7,482	25,000	7,449	25,000	0	0.0 %
96500		TAX ROLL ADJUSTMENTS	15,841	30,284	7,602	29,720	-564	-1.9 %
97133		CAPITAL - COMPUTER EQUIP	150,679	89,800	39,741	59,500	-30,300	-33.7 %
97340		CAPITAL - CAPITAL LEASE	17,388	8,000	3,380	15,000	7,000	87.5 %
99901		CAPITAL PROJECT ALLOCATION	170,000	50,000	50,000	50,000	0	0.0 %
<b>Total</b>		<b>GENERAL SERVICES</b>	<b>\$1,909,924</b>	<b>\$1,984,875</b>	<b>\$977,713</b>	<b>\$1,975,066</b>	<b>-\$9,809</b>	<b>-0.49 %</b>



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**LINE ITEM DETAIL**

12480

General Services

Expense

71600	WORKER'S COMP Based on trending.	Decrease	-8,000
84500	SERVICES-OTHER PROF. Additional services for GASB reporting.	Increase	23,500
88500	INSURANCE Based on anticipated expense.	Decrease	-18,220
95460	BANK SERVICE CHARGES Based on trending.	Increase	7,000
97133	CAPITAL-COMPUTER EQUIPMENT Based on planned projects.	Decrease	-30,300
97340	CAPITAL-CAPITAL LEASE New copiers leases.	Increase	7,000



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**LINE ITEM DETAIL**

12480

General Services

Expense

86800	COMPUTER-LICENSING & CONSULT	Increase	\$ 4,700
	Based on actual IT projects including upgrading MS Exchange Server Upgrade, Network Security Services, and New Munis ERP Modules		
92140	CONTR R&M-COMPUTER	Increase	\$ 2,975
	Based on actual contracts and agreements for computer hardware and software maintenance.		
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 30,300
	Based on actual IT hardware projects including data backup storage equipment, new displays for Town Hall, and replacement PC's.		



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**12490 RETIREE BENEFITS**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
71150		RETIREE HEALTH	822,635	1,214,577	404,173	996,398	-218,179	-18.0 %
71250		RETIREE LIFE INSURANCE	1,155	1,375	494	1,200	-175	-12.7 %
71450		RETIREE DENTAL INSURANCE	31,966	73,000	25,490	56,000	-17,000	-23.3 %
71550		RETIREE OPTICAL INSUR.	1,155	2,850	574	2,000	-850	-29.8 %
<b>Total</b>		<b>RETIREE BENEFITS</b>	<b>\$856,911</b>	<b>\$1,291,802</b>	<b>\$430,731</b>	<b>\$1,055,598</b>	<b>-\$236,204</b>	<b>-18.28 %</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

12490 Retiree Benefits

Expense

71150	RETIREE HEALTH	Decrease	\$ 218,179
	Trending - based upon Number of Retirees and Projected new retirees.		
71450	RETIREE DENTAL INSURANCE	Decrease	\$ 17,000
	Based on trending.		



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**12530      TREASURER'S OFFICE**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200		SALARIES	383,459	395,649	204,595	402,566	6,917	1.7 %
70300		WAGES-PT. TIME/TEMP.	29,307	36,250	13,298	39,265	3,015	8.3 %
70900		OVERTIME	611	2,000	0	650	-1,350	-67.5 %
71000		FICA	31,497	33,308	16,725	33,850	542	1.6 %
71100		HEALTH INSURANCE	23,589	34,194	10,318	27,779	-6,415	-18.8 %
71200		LIFE INSURANCE	1,835	2,241	813	2,256	15	0.7 %
71300		DB - RETIREMENT	42,277	53,398	26,699	62,262	8,864	16.6 %
71350		RETIREE HLTH TRUST CONTRIB	34,950	48,000	24,000	43,000	-5,000	-10.4 %
71400		DENTAL INSURANCE	6,140	6,569	3,053	5,820	-749	-11.4 %
71500		OPTICAL INSURANCE	413	357	94	512	155	43.4 %
71750		LONG TERM DISABILITY	1,167	1,215	670	1,224	9	0.7 %
71780		DEFINED CONTRIB - EMPLOYER	11,504	12,918	7,989	17,889	4,971	38.5 %
71792		RETIREE HSA - EMPLOYER CONTRIB	561	809	678	1,870	1,061	131.1 %
72700		SUPPLIES - OFFICE	4,121	6,250	2,294	7,000	750	12.0 %
72800		SUPPLIES - POSTAGE	16,707	21,000	1,855	21,000	0	0.0 %
80600		SERV-CTY COMPU/TREAS.	5,069	5,400	5,102	5,550	150	2.8 %
84500		SERVICES - OTHER PROF.	0	1,500	220	0	-1,500	-100.0 %
86300		TAX BILLING EXP.	9,240	15,000	2,302	15,000	0	0.0 %
88000		LEGAL NOTICES	0	100	0	100	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	862	1,050	158	1,050	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	1,667	1,700	576	950	-750	-44.1 %
95400		MISCELLANEOUS EXPENSE	10	500	18	500	0	0.0 %
95500		MEMBERSHIPS & DUES	710	850	298	850	0	0.0 %
96000		TRAVEL & MEALS	160	200	0	100	-100	-50.0 %
96100		CONFERENCES & TRAINING	0	1,800	0	300	-1,500	-83.3 %
97340		CAPITAL - CAPITAL LEASE	0	0	0	1,107	1,107	1,107.0 %
<b>Total</b>		<b>TREASURER'S OFFICE</b>	<b>\$605,857</b>	<b>\$682,258</b>	<b>\$321,756</b>	<b>\$692,450</b>	<b>\$10,192</b>	<b>1.49 %</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

12530

Treasurer's Office

70200	SALARIES Sharon Grade 3 Step 5 to Grade 5 Step 4	Increase	\$ 6,300
70300	WAGES-PT. TIME/TEMP 2 part timers/ one union/ one retired	Increase	\$ 3,015
70900	OVERTIME There in case we need it.	Decrease	\$ 1,350
71000	FICA Due to part time increase	Increase	\$ 542
71100	HEALTH INSURANCE Became fully funded and realized some savings.	Decrease	\$ 6,415
71300	DB-RETIREMENT Per allocation Schedule.	Increase	\$ 8,864
71350	RETIREE HLTH TRUST CONTRIB Per allocation Schedule.	Decrease	\$ 5,000
71400	DENTAL INSURANCE Per allocation Schedule.	Decrease	\$ 749
71500	OPTICAL INSURANCE Per allocation Schedule.	Increase	\$ 155
71780	DEFINED CONTRIB 1-EMPLOYER DC new employee benefits program.	Increase	\$ 4,971
71792	RETIREE HSA-EMPLOYER CONTRIB New benefits program	Increase	\$ 1,061
72700	SUPPLIES-OFFICE Based on Trending	Increase	\$ 750
84500	SERVICES-OTHER PROF. Trending	Decrease	\$ 1,500
96100	CONFERENCES & TRAINING Based on trending	Decrease	\$ 1,500
97340	CAPITAL-CAPITAL LEASE Dept allocation of copier lease.	Increase	\$ 1,107



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**12550 INFORMATION TECHNOLOGY**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		279,487	293,168	142,767	296,818	3,650	1.2 %
70900	OVERTIME		1,156	3,500	0	3,500	0	0.0 %
71000	FICA		20,901	22,695	10,822	22,974	279	1.2 %
71100	HEALTH INSURANCE		55,500	64,016	38,886	65,613	1,597	2.5 %
71200	LIFE INSURANCE		1,373	1,794	925	1,816	22	1.2 %
71350	RETIREE HLTH TRUST CONTRIB		17,475	19,200	9,600	21,500	2,300	12.0 %
71400	DENTAL INSURANCE		6,752	5,255	3,664	4,656	-599	-11.4 %
71500	OPTICAL INSURANCE		718	633	516	655	22	3.5 %
71750	LONG TERM DISABILITY		821	915	524	927	12	1.3 %
71780	DEFINED CONTRIB - EMPLOYER		31,995	33,118	16,537	33,483	365	1.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,712	2,509	1,221	2,582	73	2.9 %
72700	SUPPLIES - OFFICE		87	400	24	400	0	0.0 %
72800	SUPPLIES - POSTAGE		0	100	0	100	0	0.0 %
76400	SUPPLIES-TOOLS		0	225	149	225	0	0.0 %
77400	SUPPLIES-GAS & OIL		9	125	0	125	0	0.0 %
86000	MILEAGE		0	50	0	50	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		2,819	3,000	1,201	3,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	450	0	450	0	0.0 %
96000	TRAVEL & MEALS		0	355	0	355	0	0.0 %
96100	CONFERENCES & TRAINING		2,975	10,000	2,720	10,000	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		0	0	0	250	250	250.0 %
<b>Total</b>	<b>INFORMATION TECHNOLOGY</b>		<b>\$423,779</b>	<b>\$461,508</b>	<b>\$229,556</b>	<b>\$469,479</b>	<b>\$7,971</b>	<b>1.73 %</b>



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**LINE ITEM DETAIL**

12550 Information Systems

Expense

70200	SALARIES Based on payroll analysis or trending	Increase	\$ 3,650
71100	HEALTH INSURANCE Based on payroll analysis or trending	Increase	\$ 1,597
71350	RETIREE HLTH TRUST CONTRIB Based on payroll analysis or trending	Increase	\$ 2,300



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**12650 FACILITIES/OPERATION**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		443,734	447,130	211,109	446,408	-722	-0.2 %
70300	WAGES-PT. TIME/TEMP.		14,231	22,400	4,693	22,400	0	0.0 %
70900	OVERTIME		25,962	31,000	25,279	34,500	3,500	11.3 %
71000	FICA		36,240	38,291	18,387	38,503	212	0.6 %
71100	HEALTH INSURANCE		70,167	106,632	38,930	121,641	15,009	14.1 %
71200	LIFE INSURANCE		1,336	2,100	521	2,140	40	1.9 %
71300	DB - RETIREMENT		41,586	55,013	27,507	63,454	8,441	15.3 %
71350	RETIREE HLTH TRUST CONTRIB		34,950	57,600	28,800	43,000	-14,600	-25.3 %
71400	DENTAL INSURANCE		7,880	10,182	3,155	9,312	-870	-8.5 %
71500	OPTICAL INSURANCE		1,166	1,216	575	1,471	255	21.0 %
71750	LONG TERM DISABILITY		1,031	1,343	594	1,375	32	2.4 %
71780	DEFINED CONTRIB - EMPLOYER		12,602	13,435	6,621	18,134	4,699	35.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,038	1,105	596	2,208	1,103	99.8 %
72700	SUPPLIES - OFFICE		1,719	825	1,090	825	0	0.0 %
72800	SUPPLIES - POSTAGE		220	350	0	350	0	0.0 %
76000	SUPPLIES-OPERATING		6,043	9,000	554	9,000	0	0.0 %
76400	SUPPLIES-TOOLS		5,755	4,000	5,649	4,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		12,780	9,397	3,803	10,000	603	6.4 %
77700	SUPPLIES-UNIFORMS		7,959	7,000	4,234	7,000	0	0.0 %
78100	SUPPLIES-R&M-BLDG		38,026	30,000	16,608	30,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		6,263	3,500	1,977	3,500	0	0.0 %
78300	SUPPLIES-R&M-GROUNDS		37,340	35,000	16,429	35,000	0	0.0 %
78310	SUPPLIES - R&M CEMETERIES		8,540	8,500	3,358	8,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		14,918	14,000	2,721	14,000	0	0.0 %
81300	PHYSICAL EXAMS		0	250	0	250	0	0.0 %
84500	SERVICES - OTHER PROF.		1,237	2,000	1,138	2,000	0	0.0 %
86100	VEHICLE EXPENSES		8,500	8,500	8,500	8,500	0	0.0 %
89000	PUBLIC UTILITIES		130,774	125,000	48,283	125,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		6,579	6,950	2,608	6,950	0	0.0 %
92130	CONTR R&M-VEHICLE		8,981	10,000	4,540	10,000	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,706	1,100	730	1,100	0	0.0 %
92190	CONTR R&M-BUILDING		120,617	110,000	35,665	125,940	15,940	14.5 %
92210	CONTR R&M-GROUNDS		74,830	68,000	8,861	68,000	0	0.0 %
92215	CONTRACT R&M - CEMETERIES		38,979	40,500	1,527	40,500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		1,032	400	375	400	0	0.0 %



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95500	MEMBERSHIPS & DUES	35	400	35	400	0	0.0	%
96000	TRAVEL & MEALS	331	150	30	150	0	0.0	%
96100	CONFERENCES & TRAINING	463	4,200	2,148	4,200	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	0	17,500	0	17,500	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	0	5,000	0	5,000	0	0.0	%
97136	CAPITAL - VEHICLES	0	100	0	100	0	0.0	%
<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,225,547</b>	<b>\$1,309,169</b>	<b>\$537,629</b>	<b>\$1,342,811</b>	<b>\$33,642</b>	<b>2.57</b>	<b>%</b>

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Charter Township of Waterford  
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**LINE ITEM DETAIL**

12650

Facilities and Operations

Expense

70900	OVERTIME Based on Trending.	Increase	\$ 3,500
71100	HEALTH INSURANCE Information from Payroll.	Increase	\$ 15,009
71300	DB-RETIREMENT Based on Actuary Computed Contribution.	Increase	\$ 8,441
71350	RETIREE HLTH TRUST CONTRIB Based on allocation schedule.	Decrease	\$ 14,600
71780	DEFINED CONTRIB -EMPLOYER Based on new employee benefit schedule.	Increase	\$ 4,699
92190	CONTR R&M-BUILDING Based on Trending.	Increase	\$ 15,940



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**14100 DEVELOPMENT SERVICES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		555,493	658,785	295,676	627,511	-31,274	-4.7 %
70300	WAGES-PT. TIME/TEMP.		32,830	36,210	35,166	87,678	51,468	142.1 %
70500	BRD MEMBER FEES-PLANNING		2,820	1,680	0	2,750	1,070	63.7 %
70560	FEES - ZONING BOARD		3,600	3,780	-60	3,780	0	0.0 %
70900	OVERTIME		3,657	2,500	2,178	2,500	0	0.0 %
71000	FICA		44,797	53,776	25,436	55,403	1,627	3.0 %
71100	HEALTH INSURANCE		81,588	137,008	46,593	138,547	1,539	1.1 %
71200	LIFE INSURANCE		2,461	3,108	1,274	3,270	162	5.2 %
71300	DB - RETIREMENT		51,482	64,831	32,416	91,847	27,016	41.7 %
71350	RETIREE HLTH TRUST CONTRIB		51,260	86,400	43,200	86,000	-400	-0.5 %
71400	DENTAL INSURANCE		9,659	12,624	4,743	10,942	-1,682	-13.3 %
71500	OPTICAL INSURANCE		1,247	1,603	591	1,533	-70	-4.4 %
71750	LONG TERM DISABILITY		1,693	1,863	1,075	1,966	103	5.5 %
71780	DEFINED CONTRIB - EMPLOYER		18,821	28,806	11,135	27,443	-1,363	-4.7 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,882	3,292	1,339	3,028	-264	-8.0 %
72700	SUPPLIES - OFFICE		2,543	3,000	2,942	8,000	5,000	166.7 %
72800	SUPPLIES - POSTAGE		2,212	3,000	1,409	3,000	0	0.0 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,219	1,500	1,188	1,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		4,464	5,345	759	5,500	155	2.9 %
78600	SUPPLIES-R&M-VEHICLE		1,635	2,500	552	2,500	0	0.0 %
81300	PHYSICAL EXAMS		0	0	105	0	0	0.0 %
84500	SERVICES - OTHER PROF.		2,188	3,000	1,689	23,500	20,500	683.3 %
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		3,385	3,000	1,688	3,000	0	0.0 %
88200	PRINTING & PUBLISHING		348	1,000	1,498	1,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		5,170	4,200	1,869	4,000	-200	-4.8 %
92130	CONTR R&M-VEHICLE		1,681	2,500	6	2,500	0	0.0 %
92140	CONTR R&M-COMPUTER		1,023	17,500	1,023	17,500	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,876	1,500	765	4,000	2,500	166.7 %
95400	MISCELLANEOUS EXPENSE		315	500	0	1,000	500	100.0 %
95500	MEMBERSHIPS & DUES		915	1,000	1,319	1,500	500	50.0 %
96000	TRAVEL & MEALS		1,519	1,200	474	1,200	0	0.0 %
96100	CONFERENCES & TRAINING		2,035	3,000	1,384	10,000	7,000	233.3 %
97132	CAPITAL - OFFC EQUIP		118	500	0	1,000	500	100.0 %



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97136	CAPITAL - VEHICLES	26,594	0	0	62,776	62,776	62,776.0 %
<b>Total</b>	<b>DEVELOPMENT SERVICES</b>	<b>\$927,830</b>	<b>\$1,155,911</b>	<b>\$524,731</b>	<b>\$1,303,074</b>	<b>\$147,163</b>	<b>12.73 %</b>

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**LINE ITEM DETAIL**

14100

Development Services

Expense

70300	WAGES-PT. TIME/TEMP part time mechanical inspector	Increase	\$ 51,468
71300	DB-RETIREMENT retirement obligation	Increase	\$ 27,000
72700	SUPPLIES-OFFICE new mobile devices to run BS&A	Increase	\$ 5,000
84500	SERVICES-OTHER PROF. Twp. Master Plan update	Increase	\$ 20,500
92170	CONTR R&M-OFFICE EQUIP office equipment R&M, new printer agreement	Increase	\$ 2,500
96100	CONFERENCES & TRAINING training for staff, Board, ZBA, & PC members (up to 75% reimbursable through MMRMA)	Increase	\$ 7,000



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**17470 COMMUNITY PROMOTIONS**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
					Actual As of 6/30/19				
87100	BEAUTIFICATION PROGRAM		1,788	4,400	3,518	4,500	100	2.3	%
87300	YOUTH ASSIST. GRANT		7,500	7,500	7,500	8,250	750	10.0	%
87500	SR CENTER/SR TRANSIT		40,000	40,000	40,000	185,000	145,000	362.5	%
87700	RECYCLING PROGRAM		5,374	5,750	3,164	6,000	250	4.3	%
96410	ENVIRONMENTAL PROJECTS		20,099	30,000	3,174	34,000	4,000	13.3	%
<b>Total</b>	<b>COMMUNITY PROMOTIONS</b>		<b>\$74,761</b>	<b>\$87,650</b>	<b>\$57,356</b>	<b>\$237,750</b>	<b>\$150,100</b>	<b>171.25</b>	<b>%</b>





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**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
70300	WAGES-PT. TIME/TEMP.		36,275	43,380	20,901	43,380	0	0.0 %
71000	FICA		2,775	3,319	1,599	3,319	0	0.0 %
<b>Total</b>	<b>SCHOOL CROSSING GUARDS</b>		<b>\$39,050</b>	<b>\$46,699</b>	<b>\$22,500</b>	<b>\$46,699</b>	<b>\$0</b>	<b>0.00 %</b>



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**LINE ITEM DETAIL**

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 0

No inc. planned at time of Budget Adoption.



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**19650 TRANSFERS T/OTHER FUNDS**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/19				
85600		CONTINGENCY	0	220,000	0	250,000	30,000	13.6	%
99012		PRINC EXP -2012 REFUNDING BOND	115,793	119,162	0	123,654	4,492	3.8	%
99014		PRINCIPAL - ERC/LED PROJ	8,076	0	0	0	0	0.0	%
99203		INTR EXP - 2012 REFUNDING BOND	16,272	13,210	6,603	10,040	-3,170	-24.0	%
99214		INTEREST EXP - ERC/LED PROJ	43,072	0	0	0	0	0.0	%
99300		AGENT FEES	66	75	0	75	0	0.0	%
99903		TRANSFER - FIRE FUND	1,977,500	1,607,000	1,607,000	1,307,000	-300,000	-18.7	%
99904		TRANSFER - POLICE FUND	5,775,000	5,250,000	5,250,000	5,400,000	150,000	2.9	%
99908		TRANSFER-CEMETERY FUND	30,000	15,000	15,000	15,000	0	0.0	%
99911		TRANSFER - IMPRV. REVL.	760,000	625,000	625,000	600,000	-25,000	-4.0	%
99913		INTEREST - DPW BUILDING	34,635	32,418	32,418	30,134	-2,284	-7.0	%
99914		TRANSFER - PARKS & REC	225,000	200,000	200,000	200,000	0	0.0	%
99916		TRANSF - PRINC. DPW BUILDING	73,919	76,137	76,137	78,421	2,284	3.0	%
99918		TRANSFER - WORKERS COMP	30,000	15,000	15,000	15,000	0	0.0	%
<b>Total</b>		<b>TRANSFERS T/OTHER FUNDS</b>	<b>\$9,089,334</b>	<b>\$8,173,002</b>	<b>\$7,827,158</b>	<b>\$8,029,324</b>	<b>-\$143,678</b>	<b>-1.76</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY Set aside for General Fund unforeseen events.	Increase	\$ 30,000
99903	TRANSFER-FIRE FUND Transfer from the General Fund to the Fire Fund.	Decrease	\$ 300,000
99904	TRANSFER-POLICE FUND Transfer from the General Fund to the Police Fund.	Increase	\$ 150,000
99911	TRANSFER-IMPRV. REVL. Transfer from the General Fund to the Improvement Revolving Fund. The Improvement Revolving Fund has no dedicated Rev. Stream and depends upon G.F. Transfers.	Decrease	\$ 25,000

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# **Charter Township of Waterford Special Revenue Funds FY2020**

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January 1, 2020 – December 31, 2020

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 FY 2020 Budget

### 20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
40600	MILLAGE I		-2,019,095	-2,075,063	-2,086,512	-2,169,517	-94,454	4.6 %
40700	MILLAGE II		-2,001,501	-2,057,113	-2,066,185	-2,150,568	-93,455	4.5 %
40900	MILLAGE III		-1,260,777	-1,301,719	-1,301,659	-1,354,499	-52,780	4.1 %
53300	FEDERAL GRANT - FIRE		-2,916,423	-2,662,359	-1,428,543	0	2,662,359	-100.0 %
57420	LCS REV. SHAR.-PPT		-25,008	0	0	-21,500	-21,500	-21,500.0 %
60210	FEES - EXEMPT HOUSING		-14,772	-8,600	-12,068	-9,500	-900	10.5 %
60340	FEES - COST RECOVERY ORD.		-14,617	-35,250	-8,214	-15,500	19,750	-56.0 %
60342	FEES - CLASS REGISTRATION		-55,174	-50,000	-24,742	-40,000	10,000	-20.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-220,500	-231,525	-115,763	-243,101	-11,576	5.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-7,148,794	-7,506,233	-3,738,164	-7,881,545	-375,312	5.0 %
62710	CHARGE-EMS FEES		-1,934,264	-2,000,000	-1,035,649	-2,020,000	-20,000	1.0 %
62900	CHARGE-MISC. SERVICES		-474	0	-291	0	0	0.0 %
64100	SALES - ASSETS		-5,000	-20,000	-2,930	-17,500	2,500	-12.5 %
66400	INTEREST REVENUE		-57,183	-46,258	-62,276	-99,641	-53,383	115.4 %
67402	CONTRIB-GENERAL FUND		-1,977,500	-1,607,000	-1,607,000	-1,307,000	300,000	-18.7 %
67410	CONTRIB-OTHER		-4,350	0	-500	0	0	0.0 %
67411	CONTRIB-FIRE PREVENTION		0	0	-2,000	0	0	0.0 %
67418	CONTRIB - P&F SAD		0	-2,694,387	-2,694,387	-2,788,230	-93,843	3.5 %
67419	CONTRIB - P&F SAD/CAPITAL		0	-755,613	-755,613	-789,880	-34,267	4.5 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-18,597	-4,000	-9,768	-7,500	-3,500	87.5 %
69400	REVENUE - OTHER		-40,372	-35,000	-6,939	-20,000	15,000	-42.9 %
<b>Total</b>	<b>FIRE DEPARTMENT REVENUES</b>		<b>-\$19,714,400</b>	<b>-\$23,090,120</b>	<b>-\$16,959,203</b>	<b>-\$20,935,481</b>	<b>\$2,154,639</b>	<b>-9.33 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

20601 Fire Department - Regional

Revenue

40600	MILLAGE I Based on projection and modest taxable value increase.	Increase	\$ 94,454
40700	MILLAGE II Based on projection and modest taxable value increase.	Increase	\$ 93,455
40900	MILLAGE III Based on projection and modest taxable value increase.	Increase	\$ 52,780
53300	FEDERAL GRANT Federal Gov't SAFER Grant Funding Expired.	Decrease	\$ 2,662,359
60342	FEES-CLASS REGISTRATION Closed Paramedic program	Decrease	\$ 10,000
62702	CHARGE-FIRE PROTECT/LK ANGL. Contract increase.	Increase	\$ 11,576
62704	CHARGE-FIRE PROTECT/PONTIAC Contract increase.	Increase	\$ 375,312
62710	CHARGE-EMS FEES Revenue EMS transport	Increase	\$ 20,000
66400	INTEREST REVENUE Interest Revenue on Fire Fund resources.	Increase	\$ 53,383
67402	CONTRIB-GENERAL FUND General Fund Contribution to the Fire Fund.	Decrease	\$ 300,000
69400	REVENUE-OTHER Based on Trending	Decrease	\$ 15,000



## Waterford Township FY 2020 Budget

### 20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200		SALARIES	9,232,898	10,096,584	4,475,044	8,526,434	-1,570,150	-15.6 %
70300		WAGES-PT. TIME/TEMP.	34,761	45,000	18,061	45,000	0	0.0 %
70900		OVERTIME	333,968	552,676	192,656	945,000	392,324	71.0 %
70950		OVERTIME-FLSA/MANDATORY	677,889	731,761	329,821	603,519	-128,242	-17.5 %
71000		FICA	774,199	876,285	381,415	774,941	-101,344	-11.6 %
71100		HEALTH INSURANCE	1,463,108	2,106,863	714,946	1,589,413	-517,450	-24.6 %
71150		FIRE - RETIREE HEALTH	1,132,548	1,390,568	533,119	1,316,836	-73,732	-5.3 %
71200		LIFE INSURANCE	20,854	35,485	12,164	28,192	-7,293	-20.6 %
71250		RETIREE LIFE INSURANCE	583	500	292	500	0	0.0 %
71300		DB - RETIREMENT	1,480,470	1,496,850	748,425	1,663,452	166,602	11.1 %
71350		RETIREE HLTH TRUST CONTRIB	250,475	364,800	182,400	408,500	43,700	12.0 %
71400		DENTAL INSURANCE	155,753	181,630	74,808	126,876	-54,754	-30.1 %
71450		RETIREE DENTAL INSURANCE	33,170	37,500	16,497	37,500	0	0.0 %
71500		OPTICAL INSURANCE	844	790	384	817	27	3.4 %
71550		RETIREE OPTICAL INSUR.	400	2,000	200	2,000	0	0.0 %
71600		WORKER'S COMP	77,961	132,000	86,975	145,000	13,000	9.8 %
71750		LONG TERM DISABILITY	27,516	30,880	16,616	24,823	-6,057	-19.6 %
71782		DEFINED CONTRIB 2 - EMPLOYER	817,226	911,588	392,710	713,777	-197,811	-21.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	204,314	224,273	98,181	177,967	-46,306	-20.6 %
71800		FIREMEN FOOD ALLOWANCE	163,304	175,000	0	135,000	-40,000	-22.9 %
71901		INACTVUNEMPL COMP INSUR2015	123,398	7,250	7,250	0	-7,250	-100.0 %
72000		TUITION REIMBURSEMENT	4,039	8,500	2,706	10,000	1,500	17.6 %
72700		SUPPLIES - OFFICE	4,049	7,000	944	7,000	0	0.0 %
76000		SUPPLIES-OPERATING	2,685	4,200	1,323	4,200	0	0.0 %
76200		SUPPLIES-COMPUTER	1,023	4,500	198	4,500	0	0.0 %
76500		FIRE TRAINING-IN HOUSE	27,198	35,000	18,729	35,000	0	0.0 %
76700		FIRE INVESTIGATION	778	16,835	11,094	10,000	-6,835	-40.6 %
76800		SUPPLIES & TRAINING-EMS	127,121	135,000	51,688	140,000	5,000	3.7 %
77400		SUPPLIES-GAS & OIL	128,252	121,000	42,172	125,000	4,000	3.3 %
77700		SUPPLIES-UNIFORMS	25,794	35,000	11,182	35,000	0	0.0 %
78100		SUPPLIES-STATIONS	21,771	29,000	11,137	32,500	3,500	12.1 %
78200		SUPPLIES-R&M-EQUIPMENT	0	0	3	0	0	0.0 %
78600		SUPPLIES-R&M-APPARATUS	135,309	115,000	35,118	116,000	1,000	0.9 %
80100		SERVICES-LAUNDRY	0	100	0	100	0	0.0 %
81300		PHYSICAL EXAMS	15,848	30,000	8,385	3,000	-27,000	-90.0 %



## Waterford Township FY 2020 Budget

84100	SERVICES - LEGAL	56,433	75,000	18,940	75,000	0	0.0	%
84200	SERVICES - AUDITING	6,500	12,250	12,250	12,250	0	0.0	%
84500	SERVICES - OTHER PROF.	115,322	155,000	34,589	149,400	-5,600	-3.6	%
84600	SERVICES - CIVIL SERVICE	4,175	6,500	492	6,700	200	3.1	%
84700	SERVICES - VOLUN FIREMEN	0	0	0	2,000	2,000	2,000.0	%
85600	CONTINGENCY	3,738	43,325	26,319	342,000	298,675	689.4	%
86100	VEHICLE & APPARATUS EXPENSE	142,042	142,042	142,042	142,042	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	20,406	15,000	6,660	22,200	7,200	48.0	%
88500	INSURANCE	220,485	243,343	226,182	269,272	25,929	10.7	%
89000	PUBLIC UTILITIES	193,637	180,000	84,639	188,500	8,500	4.7	%
89400	PUB. UTIL.-TELEPHONE	21,904	23,000	7,993	23,000	0	0.0	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	5,750	7,200	4,609	8,500	1,300	18.1	%
92130	CONTR R&M-APPARATUS	125,296	151,000	40,561	152,500	1,500	1.0	%
92140	CONTR R&M-COMPUTER	14,765	24,500	9,021	24,600	100	0.4	%
92170	CONTR R&M-OFFICE EQUIP	5,286	5,000	1,990	5,000	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	103,617	107,000	35,316	109,720	2,720	2.5	%
92200	R&M-FIRE GEAR EQUIPMENT	5,165	23,000	1,820	22,000	-1,000	-4.3	%
92230	R & M-SCBA SELF CONT BREATH AP	22,876	25,000	9,610	26,500	1,500	6.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	22,750	0	500	-22,250	-97.8	%
95500	MEMBERSHIPS & DUES	7,032	9,000	7,505	10,000	1,000	11.1	%
96000	TRAVEL & MEALS	2,829	7,700	3,757	5,000	-2,700	-35.1	%
96100	CONFERENCES & TRAINING	11,956	11,500	3,517	10,000	-1,500	-13.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	5,204	8,000	3,774	8,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	11,235	27,143	6,489	25,785	-1,358	-5.0	%
96750	FEES & TAXES - EXPENSE	0	15,000	0	15,000	0	0.0	%
97106	CAPITAL - BLDG IMRPV	33,821	150,000	0	137,500	-12,500	-8.3	%
97125	CAPITAL - PERSONAL PROPERTY	0	0	0	56,620	56,620	56,620.0	%
97127	CAPITAL - SCBA SELF CON BREATH	8,182	15,000	2,800	14,000	-1,000	-6.7	%
97130	CAPITAL - FIRE RADIOS	5,928	23,600	3,805	9,000	-14,600	-61.9	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	66,503	87,475	20,136	56,500	-30,975	-35.4	%
97133	CAPITAL - COMPUTER EQUIP	5,369	41,000	7,388	39,000	-2,000	-4.9	%
97136	CAPITAL - VEHICLES	240,312	1,310,000	621,881	680,000	-630,000	-48.1	%
97138	CAPITAL - VEHICLE EQUIP	0	0	0	30,000	30,000	30,000.0	%
97139	CAPITAL - TELECOMM. EQUIPMENT	0	0	0	24,000	24,000	24,000.0	%
97340	CAPITAL - CAPITAL LEASE	0	0	0	4,000	4,000	4,000.0	%
99901	CAPITAL PROJECT ALLOCATION	250,000	200,000	200,000	225,000	25,000	12.5	%



**Waterford Township  
FY 2020 Budget**

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<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$19,215,273</b>	<b>\$23,109,247</b>	<b>\$10,020,723</b>	<b>\$20,720,437</b>	<b>-\$2,388,810</b>	<b>-10.34 %</b>
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Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

20630 Fire Department - Regional

Expense

70200	SALARIES Loss of the SAFER grant	Decrease	\$ 1,570,150
70900	OVERTIME Increase to maintain FS4 and FS5	Increase	\$ 392,324
71000	FICA Loss of SAFER Grant	Decrease	\$ 101,344
71100	HEALTH INSURANCE Loss of SAFER Grant	Decrease	\$ 517,450
71150	RETIREE HEALTH Trending Analysis	Decrease	\$ 73,732
71200	LIFE INSURANCE Trending Analysis	Decrease	\$ 7,293
71300	DB-RETIREMENT Based on 2020 contribution.	Increase	\$ 166,602
71350	RETIREE HLTH TRUST CONTRIB Contribution to Retiree Health Trust.	Increase	\$ 43,700
71400	DENTAL INSURANCE Trending Analysis	Decrease	\$ 54,754
71600	WORKER'S COMP Trending Analysis	Increase	\$ 13,000
71782	DEFINED CONTRIB 2-EMPLOYER Loss of SAFER Grant	Decrease	\$ 197,811
71792	RETIREE HSA-EMPLOYER CONTRIB Loss of SAFER Grant	Decrease	\$ 46,306
71800	FIREMEN FOOD ALLOWANCE Loss of SAFER Grant	Decrease	\$ 40,000
76700	FAMILY EDUC. PROG. Fire Investigation trending down	Decrease	\$ 8,335
81300	PHYSICAL EXAMS Loss of SAFER Grant	Decrease	\$ 27,000



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

20630 Fire Department - Regional

Expense

85600	CONTINGENCY For unforeseen events.	Increase	\$ 298,675
88500	INSURANCE Cost trending up. Based on allocation model.	Increase	\$ 25,929
89000	PUBLIC UTILITIES Cost trending up over time.	Increase	\$ 8,500
92130	CONTR R&M-VEHICLE Contract Apparatus	Decrease	\$ 13,500
97109	CAPITAL-BLDG IMPROVEMENTS Projected projects; addressing deferred maint.	Decrease	\$ 12,500
97125	CAPITAL-PERSONAL PROPERTY Projects FD	Increase	\$ 56,620
97130	CAPITAL-RADIO EQUIPMENT Fire Radios	Decrease	\$ 14,600
97131	CAPITAL-PERSONAL PROPERTY Capital Fire Gear and Equipment	Decrease	\$ 30,975
97136	CAPITAL-VEHICLES Fire Capital Vehicle Needs. Paying cash to avoid interest and long term debt.	Decrease	\$ 630,000
97138	CAPITAL-VEHICLES Capital Vehicle Equipment	Increase	\$ 30,000
97139	CAPITAL-TELECOMM. EQUIPMENT Planned communication upgrades.	Increase	\$ 24,000
99901	CAPITAL PROJECT ALLOCATION Allocating funds for future capital needs.	Increase	\$ 25,000



**Waterford Township  
FY 2020 Budget**

**20701 POLICE DEPARTMENT REVENUE**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
40600	MILLAGE I		-3,002,227	-3,085,563	-3,099,928	-3,225,741	-140,178	4.5 %
40700	MILLAGE II		-3,028,619	-3,112,595	-3,125,282	-3,254,053	-141,458	4.5 %
53300	FED GRANT - POLICE		-70,761	-35,000	450	-20,000	15,000	-42.9 %
56900	LOCAL GRANT - POLICE		-2,250	0	0	0	0	0.0 %
57000	OMNIBUS FORFEITURE FUNDS		0	-5,000	0	-500	4,500	-90.0 %
57420	LCS REV. SHAR.-PPT		-28,556	0	0	-25,000	-25,000	-25,000.0 %
57700	LIQUOR LICENSE REBATE		-39,703	-36,000	-866	-37,500	-1,500	4.2 %
58000	N.E.T. REIMBURSEMENT		-5,960	0	0	0	0	0.0 %
60120	FEES - ALARM ORDINANCE		-22,150	-20,000	-11,100	-20,500	-500	2.5 %
60130	FEES - ABANDON AUTOS		-390	-7,000	-6,396	-7,000	0	0.0 %
60131	FEES - OWI AUTOS		0	-500	0	-300	200	-40.0 %
60210	FEES - EXEMPT HOUSING		-16,867	-10,500	-13,781	-11,500	-1,000	9.5 %
60340	FEES - COST RECOVERY ORD.		-39,948	-39,500	-26,262	-40,000	-500	1.3 %
60350	FEES - WARRANT		-391	-100	-208	-250	-150	150.0 %
62900	CHARGE-MISC. SERVICES		-33,751	-20,000	-12,725	-23,500	-3,500	17.5 %
64100	SALES - ASSETS		-4,567	-7,500	-803	-7,500	0	0.0 %
66400	INTEREST REVENUE		-76,707	-60,889	-63,962	-102,338	-41,449	68.1 %
67402	CONTRIB-GENERAL FUND		-5,775,000	-5,250,000	-5,250,000	-5,400,000	-150,000	2.9 %
67418	CONTRIB - P&F SAD		0	-2,436,487	-2,436,487	-2,281,280	155,207	-6.4 %
67419	CONTRIB - P&F SAD/CAPITAL		0	-108,000	-108,000	-125,000	-17,000	15.7 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-23,258	-10,000	-6,874	-12,500	-2,500	25.0 %
69000	HOLD TAGS		-44,532	-47,750	-16,313	-47,750	0	0.0 %
69350	REVENUE - SCHOOLS LIAISON		-163,175	-326,349	-329,944	-333,000	-6,651	2.0 %
69400	REVENUE - OTHER		-21,857	-18,000	-15,972	-19,500	-1,500	8.3 %
<b>Total</b>	<b>POLICE DEPARTMENT REVENUE</b>		<b>-\$12,400,668</b>	<b>-\$14,636,733</b>	<b>-\$14,524,452</b>	<b>-\$14,994,712</b>	<b>-\$357,979</b>	<b>2.45 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

20701 Police Department

Revenue

40600	MILLAGE I Projection based on modest taxable value increase.	Increase	\$ 140,178
40700	MILLAGE II Projection based on modest taxable value increase.	Increase	\$ 141,458
66400	INTEREST REVENUE Trending and projection.	Increase	\$ 41,449
67402	CONTRIB-GENERAL FUND Increased allocation from the General Fund.	Increase	\$ 150,000
VARIOUS	CONTRIB-OTHER 67418 - Contrib. P&F SAD - Operations	Increase	\$ 155,207
VARIOUS	CONTRIB-OTHER 67419 - Contrib. P&F SAD - Capital	Decrease	\$ 17,000



**Waterford Township  
FY 2020 Budget**

**20730 POLICE DEPARTMENT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200		SALARIES	4,846,458	5,361,210	2,096,570	5,672,916	311,706	5.8 %
70300		WAGES-PT. TIME/TEMP.	298,230	345,000	172,370	105,100	-239,900	-69.5 %
70900		OVERTIME	320,883	358,075	165,772	342,278	-15,797	-4.4 %
70901		COURT TIME	23,389	40,000	12,059	40,000	0	0.0 %
71000		FICA	405,970	466,978	192,979	471,262	4,284	0.9 %
71100		HEALTH INSURANCE	657,426	1,004,603	327,054	1,164,329	159,726	15.9 %
71150		RETIREE HEALTH	2,161,337	2,538,879	997,502	2,332,240	-206,639	-8.1 %
71200		LIFE INSURANCE	13,738	23,706	6,769	24,214	508	2.1 %
71250		RETIREE LIFE INSURANCE	1,066	850	411	850	0	0.0 %
71300		DB - RETIREMENT	1,441,387	1,627,642	813,821	1,772,114	144,472	8.9 %
71350		RETIREE HLTH TRUST CONTRIB	378,625	652,800	326,400	698,750	45,950	7.0 %
71400		DENTAL INSURANCE	83,702	103,787	42,340	93,120	-10,667	-10.3 %
71450		RETIREE DENTAL INSURANCE	59,969	57,750	28,409	57,750	0	0.0 %
71500		OPTICAL INSURANCE	11,875	12,413	5,145	13,463	1,050	8.5 %
71550		RETIREE OPTICAL INSUR.	570	1,000	0	1,000	0	0.0 %
71600		WORKER'S COMP	210,822	140,000	157,064	200,000	60,000	42.9 %
71750		LONG TERM DISABILITY	14,102	14,767	8,195	16,027	1,260	8.5 %
71780		DEFINED CONTRIB - EMPLOYER	61,868	202,690	33,414	259,879	57,189	28.2 %
71782		DEFINED CONTRIB 2 - EMPLOYER	91,871	0	47,421	0	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,876	5,178	2,937	26,100	20,922	404.1 %
72000		TUITION REIMBURSEMENT	2,969	15,000	3,109	15,000	0	0.0 %
72700		SUPPLIES - OFFICE	8,225	9,000	2,924	9,000	0	0.0 %
72800		SUPPLIES - POSTAGE	5,157	6,000	2,198	6,000	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,713	2,000	264	2,000	0	0.0 %
76000		SUPPLIES-OPERATING	22,288	20,000	12,677	20,000	0	0.0 %
76200		SUPPLIES-COMPUTER	7,116	10,000	1,836	10,000	0	0.0 %
76600		SUPPLIES-CRIME PREVENTION	0	500	0	500	0	0.0 %
76700		SUPPLIES-ENFORCEMENT	9,179	9,500	3,283	9,500	0	0.0 %
77400		SUPPLIES-GAS & OIL	84,881	114,436	36,694	121,000	6,564	5.7 %
77700		SUPPLIES-UNIFORMS	59,942	40,000	13,852	60,000	20,000	50.0 %
78100		SUPPLIES-R&M-BLDG	11,935	12,000	5,125	12,000	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	42,956	38,168	16,004	45,000	6,832	17.9 %
81300		PHYSICAL EXAMS	6,187	15,000	942	15,000	0	0.0 %
84100		SERVICES - LEGAL	194,692	195,000	61,041	195,000	0	0.0 %
84200		SERVICES - AUDITING	5,750	10,250	10,250	10,250	0	0.0 %



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84500	SERVICES - OTHER PROF.	6,746	7,000	6,178	10,000	3,000	42.9	%
84600	SERVICES - CIVIL SERVICE	1,900	7,000	0	7,000	0	0.0	%
85600	CONTINGENCY	0	225,000	0	175,000	-50,000	-22.2	%
86100	VEHICLE EXPENSE	15,000	15,000	15,000	15,000	0	0.0	%
86500	PRISONER CARE	907	2,150	3	2,150	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	21,545	48,500	17,626	53,700	5,200	10.7	%
88000	LEGAL NOTICES	1,762	1,500	524	1,500	0	0.0	%
88200	PRINTING & PUBLISHING	340	5,000	1,250	5,000	0	0.0	%
88500	INSURANCE	277,744	278,683	256,565	284,152	5,469	2.0	%
89000	PUBLIC UTILITIES	101,176	80,000	37,079	80,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	23,820	26,000	9,464	26,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	637	6,000	5,942	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	0	2,500	0	2,500	0	0.0	%
92130	CONTR R&M-VEHICLE	50,060	40,000	16,598	40,000	0	0.0	%
92140	CONTR R&M-COMPUTER	101,761	112,000	52,450	112,000	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP	8,309	9,000	5,702	9,000	0	0.0	%
92190	CONTR R&M-BUILDING	37,177	30,000	20,101	30,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE	7,398	2,500	998	2,500	0	0.0	%
95500	MEMBERSHIPS & DUES	10,801	6,000	5,781	7,500	1,500	25.0	%
96000	TRAVEL & MEALS	3,932	5,000	3,901	10,000	5,000	100.0	%
96100	CONFERENCES & TRAINING	16,862	15,000	1,936	15,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	2,998	3,000	1,089	3,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	12,827	28,439	6,932	27,017	-1,422	-5.0	%
97106	CAPITAL - BLDG IMRPV	14,912	37,500	5,395	37,500	0	0.0	%
97107	CAPITAL - FACIL & OTHER IMPR	0	0	0	160,000	160,000	160,000.0%	
97131	CAPITAL - OPER EQUIP	11,733	25,000	0	25,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	0	34,500	8,499	34,500	0	0.0	%
97136	CAPITAL - VEHICLES	0	114,832	0	108,000	-6,832	-5.9	%
97340	CAPITAL - CAPITAL LEASE	0	5,000	0	6,000	1,000	20.0	%
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$12,281,499</b>	<b>\$14,626,286</b>	<b>\$6,085,840</b>	<b>\$15,116,661</b>	<b>\$490,375</b>	<b>3.35</b>	<b>%</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

20730 Police Department

Expense

70200	SALARIES Personnel added	Increase	\$ 311,706
70300	WAGES-PT. TIME/TEMP Transition part-time Officers to full-time	Decrease	\$ 239,900
70900	OVERTIME Full-time Dispatcher added	Decrease	\$ 15,797
71100	HEALTH INSURANCE Personnel added	Increase	\$ 159,726
71150	RETIREE HEALTH Trending	Decrease	\$ 206,639
71300	DB-RETIREMENT Trending	Increase	\$ 144,472
71350	RETIREE HLTH TRUST CONTRIB Trending	Increase	\$ 49,950
71400	DENTAL INSURANCE Trending	Decrease	\$ 10,667
71500	OPTICAL INSURANCE Personnel added	Increase	\$ 1,050
71600	WORKER'S COMP Based on increase in 2019 w/c claims	Increase	\$ 60,000
71750	LONG TERM DISABILITY Based on increase in 2019 claims	Increase	\$ 1,260
71780	DEFINED CONTRIB -EMPLOYER Trending	Increase	\$ 57,189
71792	RETIREE HSA-EMPLOYER CONTRIB Personnel added	Increase	\$ 20,922
77400	SUPPLIES-GAS & OIL Trending	Increase	\$ 6,564
77700	SUPPLIES-UNIFORMS Personnel added	Increase	\$ 20,000



Charter Township of Waterford  
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**LINE ITEM DETAIL**

20730

Police Department

Expense

78600	SERVICES-OTHER PROF. Trending	Increase	\$ 3,000
85600	CONTINGENCY MAP contract settled, COAM still pending	Decrease	\$ 50,000
86800	COMPUTER-LICENSING & CONSULT Trending	Increase	\$ 5,200
95500	MEMBERSHIPS & DUES Added personnel	Increase	\$ 1,500
96000	TRAVEL & MEALS Line Item Brief Description	Increase	\$ 5,000
97107	CAPITAL-FACIL & OTHER IMPR Building and facility improvements	Increase	\$ 160,000
97136	CAPITAL-VEHICLES Went over original appropriation	Decrease	\$ 6,832
97340	CAPITAL-CAPITAL LEASE Copiers	Increase	\$ 1,000



**Waterford Township  
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**20801 POLICE RETRICTED USE REV**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
57300	CRIMINAL JUSTICE		-9,868	-13,000	-4,591	-13,000	0	0.0 %
57350	PSAP TRAINING		-10,699	-10,000	-7,057	-10,000	0	0.0 %
64100	SALES-ASSETS/STATE SEIZ MONIES		0	-20,000	0	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE MONIES		-579,253	0	-105,518	0	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-42,197	-15,000	-60,715	-15,000	0	0.0 %
64950	FED. GRANTS - REV		-61	0	0	0	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-14,400	-7,550	-6,064	-11,450	-3,900	51.7 %
67413	CONTRIB-POLICE DEPT.		-10,940	0	-1,564	0	0	0.0 %
<b>Total</b>	<b>POLICE RETRICTED USE REV</b>		<b>-\$667,419</b>	<b>-\$65,550</b>	<b>-\$185,509</b>	<b>-\$69,450</b>	<b>-\$3,900</b>	<b>5.95 %</b>



**Waterford Township  
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**20830 POLICE RETRICTED USE EXP**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		68,545	70,516	7,978	141,032	70,516	100.0 %
70900	OVERTIME		11,932	100	0	200	100	100.0 %
70901	COURT TIME		1,289	100	0	200	100	100.0 %
71000	FICA		5,920	5,395	553	10,790	5,395	100.0 %
71100	HEALTH INSURANCE		19,499	18,116	6,945	36,232	18,116	100.0 %
71200	LIFE INSURANCE		158	306	79	612	306	100.0 %
71400	DENTAL INSURANCE		1,228	1,314	611	2,628	1,314	100.0 %
71500	OPTICAL INSURANCE		211	198	96	396	198	100.0 %
71600	WORKER'S COMP		262	100	348	200	100	100.0 %
71750	LONG TERM DISABILITY		197	207	123	414	207	100.0 %
71782	DEFINED CONTRIB 2 - EMPLOYER		0	7,700	0	15,400	7,700	100.0 %
96350	PSAP TRAINING		11,325	8,000	2,070	8,000	0	0.0 %
96400	STATE DRUG SEIZURE EXPENSE		368,250	0	96,948	0	0	0.0 %
96420	FED. DRUG SEIZURE EXP.		40,963	0	-3,956	0	0	0.0 %
97125	CAPITAL - PERSONAL PROPERTY		25,383	0	0	0	0	0.0 %
97133	CAPITAL - COMPUTER EQUIPMENT		11,498	0	3,700	0	0	0.0 %
97136	CAPITAL - VEHICLES		57,000	0	71,726	0	0	0.0 %
<b>Total</b>	<b>POLICE RETRICTED USE EXP</b>		<b>\$623,661</b>	<b>\$112,052</b>	<b>\$187,220</b>	<b>\$216,104</b>	<b>\$104,052</b>	<b>92.86 %</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

Enter Org Number

Police Department

Expense

70200	SALARIES Add one Officer	Increase	\$ 70,516
71100	HEALTH INSURANCE Add one Officer	Increase	\$ 18,116
71782	DEFINED CONTRIB 2-EMPLOYER Add one Officer	Increase	\$ 7,700



**Waterford Township  
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**20901 CEMETERY FUND REVENUES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
64402	SALES - CEMETERY CARE		-9,000	-8,250	-4,400	-8,250	0	0.0 %
66400	INTEREST REVENUE		-2,807	-1,688	-1,437	-2,587	-899	53.3 %
67402	CONTRIB-GENERAL FUND		-30,000	-15,000	-15,000	-15,000	0	0.0 %
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$41,807</b>	<b>-\$24,938</b>	<b>-\$20,837</b>	<b>-\$25,837</b>	<b>-\$899</b>	<b>3.60 %</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

20901 Cemetery Care Fund

Revenue

66400	INTEREST REVENUE Est. Interest earned on Cemetery Fund Resources.	Increase	\$ 899
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**Waterford Township  
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**21001 P&F SAD REVENUES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/19				
40955	SPECIAL ASMNT DIST-CAPITAL		0	-863,613	-863,613	-910,305	-46,692	5.4	%
40960	SPECIAL ASMNT DIST-OPERATION		0	-5,130,874	-5,155,360	-5,044,163	86,711	-1.7	%
66400	INTEREST REVENUE		0	0	-102	-50	-50	-50.0	%
<b>Total</b>	<b>P&amp;F SAD REVENUES</b>		<b>\$0</b>	<b>-\$5,994,487</b>	<b>-\$6,019,075</b>	<b>-\$5,954,518</b>	<b>\$39,969</b>	<b>-0.67</b>	<b>%</b>



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**LINE ITEM DETAIL**

21001

Police & Fire SAD

Revenue

40955	SPECIAL ASSESSMENT DISTRICT 2018 P&F SAD Allocated to Capital Items.	Increase	\$ 46,692
40960	SPECIAL ASSESSMENT DISTRICT 2018 P&F SAD Allocated to Operations. Lesser Amt. due to Board reducing millage levy.	Decrease	\$ 86,711



**Waterford Township  
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**21030 P&F SAD EXPENSES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
96500		TAX ROLL ADJUSTMENTS	0	0	0	3,500	3,500	3,500.0 %
99903		TRANSFER-FIRE FUND	0	2,694,387	2,694,387	2,788,230	93,843	3.5 %
99904		TRANSFER-POLICE FUND	0	2,436,487	2,436,487	2,281,280	-155,207	-6.4 %
99923		TRANSFER-FIRE FUND/CAPITAL	0	755,613	755,613	789,880	34,267	4.5 %
99924		TRANSFER-POLICE FUND/CAPITAL	0	108,000	108,000	125,000	17,000	15.7 %
<b>Total</b>		<b>P&amp;F SAD EXPENSES</b>	<b>\$0</b>	<b>\$5,994,487</b>	<b>\$5,994,487</b>	<b>\$5,987,890</b>	<b>-\$6,597</b>	<b>-0.11 %</b>



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**LINE ITEM DETAIL**

21030

Police & Fire SAD

Expense

99903	TRANSFER-FIRE FUND P&F SAD Trans. to Fire Fund for Operations.	Increase	\$ 93,843
99904	TRANSFER-POLICE FUND P&F SAD Trans. to Police Fund for Operations.	Decrease	\$ 155,207
VARIOUS	TRANSFER-FIRE FUND 99923-Transfer to Fire Fund - Capital.	Increase	\$ 34,267
VARIOUS	TRANSFER-POLICE FUND 99924-Transfer to Police Fund - Capital.	Increase	\$ 17,000



**Waterford Township  
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**21501 WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
					Actual As of 6/30/19				
66401		INTR. REV.-INVESTMENTS	-1,826	-1,643	-11,830	-2,500	-857	52.2	%
67421		CONTRIB-WORKERS COMP.	-30,000	-15,000	-15,000	-15,000	0	0.0	%
<b>Total</b>		<b>WORKERS COMP. REVENUES</b>	<b>-\$31,826</b>	<b>-\$16,643</b>	<b>-\$26,830</b>	<b>-\$17,500</b>	<b>-\$857</b>	<b>5.15</b>	<b>%</b>



**Waterford Township  
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**21530 WORKERS COMPENSATION**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
					Actual As of 6/30/19				
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  
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**24301 ECONOMIC DEV. REVENUES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
66400		INTEREST REVENUE	-1,921	-1,148	-846	-1,523	-375	32.7 %
69400		REVENUE - OTHER	-80	0	-80	0	0	0.0 %
<b>Total</b>		<b>ECONOMIC DEV. REVENUES</b>	<b>-\$2,001</b>	<b>-\$1,148</b>	<b>-\$926</b>	<b>-\$1,523</b>	<b>-\$375</b>	<b>32.67 %</b>



**Waterford Township  
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**24370 ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		0	950	0	950	0	0.0 %
88000	LEGAL NOTICES		0	300	0	300	0	0.0 %
95400	MISCELLANEOUS EXPENSE		438	0	0	0	0	0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0	0.0 %
<b>Total</b>	<b>ECONOMIC DEVELOPMENT</b>		<b>\$438</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
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**24601 IMPRV. REVL. REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
46905	PERMITS - RIGHT OF WAY		-29,393	-28,000	-30,984	-28,500	-500	1.8 %
58200	GRANTS - OTHER		-6,300	-45,000	0	-45,000	0	0.0 %
64100	SALES - ASSETS		-3,900	0	-6,716	0	0	0.0 %
66400	INTEREST REVENUE		-46,884	-30,263	-23,260	-41,870	-11,607	38.4 %
67402	CONTRIB-GENERAL FUND		-760,000	-625,000	-625,000	-600,000	25,000	-4.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	0	0	-10,000	-10,000	-10,000.0 %
69400	REVENUE - OTHER		-2,730	0	0	0	0	0.0 %
<b>Total</b>	<b>IMPRV. REVL. REVENUES</b>		<b>-\$849,208</b>	<b>-\$728,263</b>	<b>-\$685,960</b>	<b>-\$725,370</b>	<b>\$2,893</b>	<b>-0.40 %</b>





**Waterford Township  
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24602 ASSESSMENTS - REVENUE								
Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
65020	ASSESSMENTS - CRES LK WEED II		-11,081	0	-4,825	-5,000	-5,000	-5,000.0 %
<b>Total</b>	<b>ASSESSMENTS - REVENUE</b>		<b>-11,081</b>	<b>\$0</b>	<b>-\$4,825</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>0.00 %</b>



**Waterford Township  
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**24690 IMPROVMENT REVOLVING**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
77200		SUPPLIES-TRAFFIC SIGNS	5,164	10,000	3,174	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	0	47,500	0	50,000	2,500	5.3 %
92230		REPAIR & MAINT. - PED PATHWAYS	7,500	7,500	0	9,750	2,250	30.0 %
95380		DRAINS - COUNTY ASSESSED	16,777	30,000	0	35,000	5,000	16.7 %
95390		DRAINS - MISC EXPENSES	0	15,000	0	18,500	3,500	23.3 %
95400		MISCELLANEOUS EXPENSE	1,185	4,000	1,524	15,000	11,000	275.0 %
95420		EXPENSES - SPECIAL PROJECT	608	500	72	500	0	0.0 %
95440		EXPENSES - DONATIONS & GRANTS	6,165	0	0	0	0	0.0 %
95900		HESS/HATH. PK EXPENSE	2,198	0	0	0	0	0.0 %
97000		CAPITAL - INFRASTRUCTURE	0	28,000	0	60,000	32,000	114.3 %
97005		CAPITAL - PED PATHWAYS	46,457	45,000	0	75,000	30,000	66.7 %
97010		CAPITAL - INFRA/PRESERVATION	189,594	523,724	5,962	365,000	-158,724	-30.3 %
97102		CAPITAL - LAND IMPRV.	0	85,000	0	85,000	0	0.0 %
97105		CAPITAL - ROAD IMPRV.	0	0	0	75,000	75,000	75,000.0 %
97106		CAPITAL - BLDG IMRPV	0	0	1,900	0	0	0.0 %
97107		CAPITAL - FACIL & OTHER IMPR	0	0	0	20,000	20,000	20,000.0 %
97109		CAPITAL - BUILDING	102,104	239,056	37,079	250,000	10,944	4.6 %
97125		CAPITAL - EQUIPMENT	20,626	111,530	5,188	20,000	-91,530	-82.1 %
97132		CAPITAL - FURNISHINGS & EQUIP	33,310	0	0	0	0	0.0 %
97133		CAPITAL - COMPUTER EQUIP	50,280	0	27,725	0	0	0.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	18,500	270,000	122,451	0	-270,000	-100.0 %
<b>Total</b>		<b>IMPROVMENT REVOLVING</b>	<b>\$500,468</b>	<b>\$1,416,810</b>	<b>\$205,075</b>	<b>\$1,088,750</b>	<b>-\$328,060</b>	<b>-23.15 %</b>



Charter Township of Waterford  
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**LINE ITEM DETAIL**

24690

Improvement & Revolving Fund

Expense

84500	SERVICES-OTHER PROF. Includes Twp. Drain Study.	Increase	\$ 2,500
97000	CAPTIAL-INFRASTRUCTURE Phase I - DTE Neighborhood LED Street Lights.	Increase	\$ 32,000
97010	CAPTIAL-INFRA/PRESERVATION North Twp. Blvd Connector.	Decrease	\$ 158,724
97102	CAPTIAL-LAND IMPRV. River Walk Connector by Crescent Lk. Rd.	Increase	\$ 0
97105	CAPITAL-ROAD IMPRV. Twp. Contribution - Neighborhood Road SAD.	Increase	\$ 75,000
97109	CAPITAL-BUILDINGS 1st Floor T.H. - Auditorium & Various.	Increase	\$ 10,944
97107	CAPITAL-FACIL & OTHER IMPR Twp. Cemetery Improvements.	Increase	\$ 20,000
97125	CAPITAL-OPER EQUIP F&O Share - DPW Door Controllers.	Decrease	\$ 91,530
97139	CAPITAL-TELECOMM. EQUIPMENT Twp. Phone System project completed in 2019.	Decrease	\$ 270,000



**Waterford Township  
FY 2020 Budget**

**24692 IMPROVEMENT REVOLVING SAD EXP**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
82000	CRESCENT LK WEED II -	EXPENSES	800	0	7,160	5,000	5,000	5,000.0 %
<b>Total</b>	<b>IMPROVEMENT REVOLVING SAD EX</b>		<b>\$800</b>	<b>\$0</b>	<b>\$7,160</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.00 %</b>



**Waterford Township  
FY 2020 Budget**

**25001 CABLE COMMISSION REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
					Actual As of 6/30/19				
62900	PEG FEES - COMCAST		-179,106	-162,513	-91,220	-176,398	-13,885	8.5	%
62901	PEG FEES - AT&T		-96,515	-127,689	-47,941	-88,311	39,378	-30.8	%
66400	INTEREST REVENUE		-10,433	-6,300	-4,618	-8,312	-2,012	31.9	%
67407	FRANCHISE FEES - COMCAST		-98,508	-89,384	-50,171	-97,420	-8,036	9.0	%
67409	FRANCHISE FEES - AT&T		-27,083	-35,832	-13,453	-24,781	11,051	-30.8	%
<b>Total</b>	<b>CABLE COMMISSION REVENUES</b>		<b>-\$411,645</b>	<b>-\$421,718</b>	<b>-\$207,404</b>	<b>-\$395,222</b>	<b>\$26,496</b>	<b>-6.28</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

25001 Cable Commission

Revenue

62901	PEG FEES - AT&T	Decrease	\$ 39,378
	Less PEG Fees projected from AT&T - based on Trending Projection.		
66400	INTEREST REVENUE	Increase	\$ 2,012
	Est. Interest Rev. Cable Fund Resources.		
67409	FEES-FRANCHISE	Decrease	\$ 11,051
	Less Franchise Fees from AT&T based on Trending projection.		



**Waterford Township  
FY 2020 Budget**

**25090 CABLE COMMISSION EXPENSES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200		SALARIES	68,536	71,401	34,798	71,401	0	0.0 %
70570		CABLE COMM. PER DIEM FEES	2,880	3,960	960	3,960	0	0.0 %
70900		OVERTIME	1,625	0	402	0	0	0.0 %
71000		FICA	5,280	5,462	2,674	5,462	0	0.0 %
71100		HEALTH INSURANCE	13,834	18,416	6,968	18,584	168	0.9 %
71200		LIFE INSURANCE	362	437	184	437	0	0.0 %
71400		DENTAL INSURANCE	1,228	1,314	611	1,164	-150	-11.4 %
71500		OPTICAL INSURANCE	211	198	96	204	6	3.0 %
71750		LONG TERM DISABILITY	210	223	129	223	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	6,826	6,966	3,480	6,966	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,365	1,428	696	1,428	0	0.0 %
72700		SUPPLIES - OFFICE	233	250	54	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	157	298	20	300	2	0.8 %
84100		SERVICES - LEGAL	1,500	12,000	8,963	12,000	0	0.0 %
84200		SERVICES - AUDITING	900	600	600	600	0	0.0 %
84905		PEG - PUBLIC	174,000	195,000	92,250	195,000	0	0.0 %
84920		PEG - SCHOOL	86,000	65,000	32,500	52,000	-13,000	-20.0 %
86000		MILEAGE	0	50	0	50	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	0	0	65	65	65.0 %
87905		CABLE UTILIZATION GRANTS	0	5,000	0	5,000	0	0.0 %
87950		CABLE SCHOLARSHIPS	0	4,000	0	4,000	0	0.0 %
88500		INSURANCE	6,583	5,868	5,400	5,483	-385	-6.6 %
89400		PUB. UTIL.-TELEPHONE	79	150	14	150	0	0.0 %
92130		CONTR R&M-VEHICLE	52	500	0	500	0	0.0 %
92140		CONTR R&M-COMPUTER	7,104	8,899	2,069	8,899	0	0.0 %
92200		CONTR R&M-OPER EQUIP	0	1,000	0	1,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	500	0	1,950	1,450	290.0 %
95500		MEMBERSHIPS & DUES	670	900	0	900	0	0.0 %
96100		CONFERENCES & TRAINING	3,813	5,000	0	5,000	0	0.0 %
97131		CAPITAL - OPER EQUIP	0	50,030	10,842	10,000	-40,030	-80.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	355	7,900	0	7,400	-500	-6.3 %
97340		CAPITAL - CAPITAL LEASE	0	275	0	250	-25	-9.1 %



**Waterford Township  
FY 2020 Budget**

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<b>Total</b>	<b>CABLE COMMISSION EXPENSES</b>	<b>\$383,803</b>	<b>\$473,475</b>	<b>\$203,710</b>	<b>\$421,076</b>	<b>-\$52,399</b>	<b>-11.07 %</b>
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Charter Township of Waterford FY 2020 Budget
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**LINE ITEM DETAIL**

25090 Cable Commission

Expense

97131	CAPITAL-OPER EQUIP Possible capital improvements	Increase	\$ 10,000
84920	PEG ALLOCATION - WSD PEG monies shared with school district, down 20%	Decrease	\$ 52,000



**Waterford Township  
FY 2020 Budget**

**26701 INDIGENT DEFENSE - REVENUE**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
57100		STATE-INDIGENT DEF REVENUE	-46,993	-196,503	-135,629	-196,503	0	0.0 %
66400		INTEREST REVENUE	0	-950	-509	-916	34	-3.6 %
67402		CONTRIB-COURT/GF	-7,781	-23,342	-23,342	-23,342	0	0.0 %
<b>Total</b>		<b>INDIGENT DEFENSE - REVENUE</b>	<b>-\$54,774</b>	<b>-\$220,795</b>	<b>-\$159,480</b>	<b>-\$220,761</b>	<b>\$34</b>	<b>-0.02 %</b>



Charter Township of Waterford FY 2020 Budget
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**LINE ITEM DETAIL**

26701

MIDC

Revenue

57100

ST. INDEGENT REV.

Increase

\$ 0

Rev. from State of MI to augment indigent  
defense in the Township.

67402

CONTRIB-GENERAL FUND

Increase

\$ 0

General Fund contribution to Indigent Defense.



**Waterford Township  
FY 2020 Budget**

**26760 INDIGENT DEFENSE - EXPENSES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70300		WAGES-PT. TIME/TEMP.	0	14,416	0	14,416	0	0.0 %
71000		FICA	0	1,103	0	1,103	0	0.0 %
84300		SERVICES - CONSULTING	0	10,000	0	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	21,909	178,081	49,570	178,081	0	0.0 %
97106		CAPITAL - BLDG IMPROVEMENTS	32,865	8,315	7,189	8,315	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	7,930	4,569	7,930	0	0.0 %
<b>Total</b>		<b>INDIGENT DEFENSE - EXPENSES</b>	<b>\$54,774</b>	<b>\$219,845</b>	<b>\$61,328</b>	<b>\$219,845</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2020 Budget**

**27001 LIBRARY REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
40600	MILLAGE I		-1,824,761	-1,875,497	-1,884,378	-1,960,635	-85,138	4.5 %
57420	LCS REV. SHAR.-PPT		-8,640	0	0	-8,000	-8,000	-8,000.0 %
57600	STATE AID - LIBRARY		-52,797	-57,000	-28,575	-57,000	0	0.0 %
60210	FEES - EXEMPT HOUSING		-5,104	-3,500	-4,170	-3,500	0	0.0 %
65900	FEES/FINES - LIBR. BOOKS		-32,618	-33,750	-13,724	-21,750	12,000	-35.6 %
66000	ST. PENAL FINES/LIBRARY		-150,556	-148,500	0	-150,606	-2,106	1.4 %
66400	INTEREST REVENUE		-25,208	-18,000	-15,055	-27,099	-9,099	50.6 %
66701	RENTALS - LIBRARY-ROOMS		-4,671	-5,000	-2,105	-5,000	0	0.0 %
<b>Total</b>	<b>LIBRARY REVENUES</b>		<b>-\$2,104,355</b>	<b>-\$2,141,247</b>	<b>-\$1,948,006</b>	<b>-\$2,233,590</b>	<b>-\$92,343</b>	<b>4.31 %</b>



Charter Township of Waterford  
FY 2019 Budget

**LINE ITEM DETAIL**

27001

Library

Revenue

40600	MILLAGE I Projection based on modest taxable value increase.	Increase	\$ 85,138
65900	ST. REV. SHAR CVTRS FEES/FINES -LIBR BOOKS - trending plus impact of autorenewals of materials in JUL 2020	Decrease	\$ 12,000
66400	INTEREST REVENUE Projected Interest Revenue on Library Fund resources.	Increase	\$ 9,099



**Waterford Township  
FY 2020 Budget**

**27101 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
67408		CONTRIB-LIBR DONATIONS	-22,770	-16,500	-15,620	-20,000	-3,500	21.2 %
<b>Total</b>		<b>LIBRARY DONATIONS</b>	<b>-\$22,770</b>	<b>-\$16,500</b>	<b>-\$15,620</b>	<b>-\$20,000</b>	<b>-\$3,500</b>	<b>21.21 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

27101

Library Donations Fund

Revenue

67408

CONTRIB-LIBR DONATIONS

Increase

\$ 3,500

Based on actual as of 9/30/2019



**Waterford Township  
FY 2020 Budget**

**27190 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
73100		SUPPLIES-BOOKS,MAGS,ECT	26,815	15,700	27,684	20,000	4,300	27.4 %
86800		COMPUTER-LICENSING & CONSULT	0	300	0	300	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	10,000	0	100	-9,900	-99.0 %
97132		CAPITAL - OFFC EQUIP	872	4,000	0	14,000	10,000	250.0 %
97133		CAPITAL - COMPUTER EQUIP	0	500	0	500	0	0.0 %
97200		CAPITAL - LIBRARY BOOKS REF MT	240	500	255	1,000	500	100.0 %
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>\$27,926</b>	<b>\$31,000</b>	<b>\$27,939</b>	<b>\$35,900</b>	<b>\$4,900</b>	<b>15.81 %</b>





**Waterford Township  
FY 2020 Budget**

**27790 LIBRARY EXPENSES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		735,222	753,032	372,293	765,129	12,097	1.6 %
70300	WAGES-PT. TIME/TEMP.		225,273	280,798	116,120	276,188	-4,610	-1.6 %
70900	OVERTIME		32,315	32,671	17,560	39,990	7,319	22.4 %
71000	FICA		73,699	81,587	37,817	82,720	1,133	1.4 %
71100	HEALTH INSURANCE		125,080	156,094	55,567	157,675	1,581	1.0 %
71150	RETIREE HEALTH		56,033	112,726	23,728	73,673	-39,053	-34.6 %
71200	LIFE INSURANCE		3,303	3,828	1,528	3,841	13	0.3 %
71250	RETIREE LIFE INSURANCE		111	125	49	125	0	0.0 %
71300	DB - RETIREMENT		65,795	75,203	37,602	102,610	27,407	36.4 %
71350	RETIREE HLTH TRUST CONTRIB		64,075	105,600	52,800	118,250	12,650	12.0 %
71400	DENTAL INSURANCE		15,963	18,393	7,939	16,296	-2,097	-11.4 %
71450	RETIREE DENTAL INSURANCE		4,748	5,750	2,495	5,750	0	0.0 %
71500	OPTICAL INSURANCE		2,021	1,701	784	1,759	58	3.4 %
71550	RETIREE OPTICAL INSUR.		0	300	100	300	0	0.0 %
71600	WORKER'S COMP		4,740	7,100	4,301	7,100	0	0.0 %
71750	LONG TERM DISABILITY		2,410	2,371	1,447	2,378	7	0.3 %
71780	DEFINED CONTRIB - EMPLOYER		46,585	47,651	23,918	47,884	233	0.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,737	3,972	1,939	4,020	48	1.2 %
72700	SUPPLIES - OFFICE		5,166	7,500	2,641	7,500	0	0.0 %
72800	SUPPLIES - POSTAGE		568	700	346	800	100	14.3 %
73100	SUPPLIES-BOOKS,MAGS,ECT		84,626	74,064	28,854	75,500	1,436	1.9 %
76000	SUPPLIES-OPERATING		6,231	8,025	6,140	7,125	-900	-11.2 %
76200	SUPPLIES-COMPUTER		1,512	1,500	121	1,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		1,112	770	151	900	130	16.9 %
78600	SUPPLIES-R&M-VEHICLE		264	1,500	652	1,500	0	0.0 %
80100	SERVICES-LAUNDRY		254	264	142	280	16	6.1 %
80200	SERVICES - THE LIBRARY NETWORK		12,230	14,125	4,275	14,125	0	0.0 %
81300	PHYSICAL EXAMS		210	300	0	300	0	0.0 %
84100	SERVICES - LEGAL		0	6,000	203	6,000	0	0.0 %
84200	SERVICES - AUDITING		3,675	3,200	3,200	3,200	0	0.0 %
84500	SERVICES - OTHER PROF.		5,394	3,500	1,754	4,150	650	18.6 %
84800	SERVICES - ADMINISTRATION		68,000	56,000	56,000	51,000	-5,000	-8.9 %
85600	CONTINGENCY		0	265	0	25,000	24,735	9,334.0 %
86800	COMPUTER-LICENSING & CONSULT		2,227	4,500	4,325	5,050	550	12.2 %
88500	INSURANCE		28,071	31,302	28,815	30,871	-431	-1.4 %



**Waterford Township  
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89000	PUBLIC UTILITIES	47,540	47,000	24,320	54,000	7,000	14.9	%
89400	PUB. UTIL.-TELEPHONE	3,179	1,600	717	1,600	0	0.0	%
92110	CONTR R&M-TELEPHONE	0	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	0	200	0	200	0	0.0	%
92140	CONTR R&M-COMPUTER	73,692	70,000	37,664	70,300	300	0.4	%
92170	CONTR R&M-OFFICE EQUIP	9,953	9,750	5,503	10,500	750	7.7	%
92190	CONTR R&M-BUILDING	70,181	67,836	20,019	92,000	24,164	35.6	%
95400	MISCELLANEOUS EXPENSE	68	500	20	500	0	0.0	%
95460	BANK SERVICE CHARGES	0	100	38	100	0	0.0	%
95500	MEMBERSHIPS & DUES	3,258	4,250	2,034	4,600	350	8.2	%
96100	CONFERENCES & TRAINING	944	1,600	359	1,600	0	0.0	%
96320	COMMUNITY PROMOTIONS	2,315	7,300	2,452	10,620	3,320	45.5	%
96500	TAX ROLL ADJUSTMENTS	3,883	11,191	2,098	10,632	-559	-5.0	%
97106	CAPITAL - BLDG IMRPV	10,500	49,000	26,197	97,020	48,020	98.0	%
97131	CAPITAL - OPER EQUIP	0	2,500	0	1,000	-1,500	-60.0	%
97132	CAPITAL - OFFC EQUIP	1,258	1,000	0	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	3,532	21,800	16,904	48,830	27,030	124.0	%
97200	CAPITAL - LIBRARY BOOKS REF MT	89,682	88,000	36,503	88,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	7,349	1,635	767	1,300	-335	-20.5	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,007,985</b>	<b>\$2,288,179</b>	<b>\$1,071,196</b>	<b>\$2,434,791</b>	<b>\$146,612</b>	<b>6.41</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

27790

Library

Expense

70900	OVERTIME Trending Analysis.	Increase	\$ 7,319
71150	RETIREE HEALTH Per Payroll/Benefits	Decrease	\$ 39,053
71300	DB-RETIREMENT Per Payroll/Benefits	Increase	\$ 27,407
71350	RETIREE HLTH TRUST CONTRIB Per Payroll/Benefits	Increase	\$ 12,650
71400	DENTAL INSURANCE Per Payroll/Benefits	Decrease	\$ 2,097
76000	SUPPLIES-OPERATING Based on actual	Decrease	\$ 900
84800	SERVICES-ADMINISTRATION Board allocation. Costs based on 3rd party cost allocation study.	Decrease	\$ 5,000
85600	CONTINGENCY New Teamster contract, potential pay increases	Increase	\$ 24,735
89000	PUBLIC UTILITIES Based on actual	Increase	\$ 7,000
92190	CONTR R&M-BUILDING Approved project, replace exterior lights along walkways	Increase	\$ 24,164
97131	CAPITAL-OPER EQUIP Based on actual	Increase	\$ 1,500
97133	CAPITAL-COMPUTER EQUIPMENT Approved project, replace computers at self-checkout stations	Increase	\$ 27,030
97340	CAPITAL-CAPITAL LEASE Based on actual	Decrease	\$ 335



**Waterford Township  
FY 2020 Budget**

**28001      PARKS & REC REVENUE**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
40600	MILLAGE I		-1,000,574	-1,028,451	-1,033,065	-1,075,173	-46,722	4.5 %
57420	LCS REV. SHAR.-PPT		-4,738	0	0	-4,000	-4,000	-4,000.0 %
58100	GRANTS-OTHER		-211	-100	-1,000	-100	0	0.0 %
58200	GRANTS - OTHER - HESS		0	-25,000	-60,000	-25,000	0	0.0 %
60140	FEES - ACTIVITY/PKS & REC		-537,282	-522,871	-319,370	-535,491	-12,620	2.4 %
60210	FEES - EXEMPT HOUSING		-2,799	0	-2,287	0	0	0.0 %
64100	SALES - ASSETS		0	-350	-3,735	-350	0	0.0 %
66400	INTEREST REVENUE		-20,756	-14,864	-12,668	-22,802	-7,938	53.4 %
66701	RENTALS - WRC		-83,262	-70,800	-45,615	-80,000	-9,200	13.0 %
67402	CONTRIB-GENERAL FUND		-225,000	-200,000	-200,000	-200,000	0	0.0 %
67406	CONTRIB-PARKS & REC		-15,931	-12,500	-2,362	-12,500	0	0.0 %
67409	CONTRIB - P&R SPONSORSHIPS		0	0	-5,505	0	0	0.0 %
68500	CONCESSIONS - P/R		-3,008	-3,000	0	-3,000	0	0.0 %
69100	SENIORS EXTENDED TRAVEL		-34,297	-24,000	-20,645	-25,000	-1,000	4.2 %
69500	CASH OVER/SHORT		0	0	-1,145	0	0	0.0 %
<b>Total</b>	<b>PARKS &amp; REC REVENUE</b>		<b>-\$1,927,856</b>	<b>-\$1,901,936</b>	<b>-\$1,707,396</b>	<b>-\$1,983,416</b>	<b>-\$81,480</b>	<b>4.28 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

28001 Parks & Recreation

Revenue

40600	MILLAGE I Based on a modest increase in Taxable Value.	Increase	\$ 46,722
60140	FEES-ACTIVITY/PKS & REC Based on '19 actuals	Increase	\$ 12,620
66400	INTEREST REVENUE Projection provided by Budget Dept.	Increase	\$ 7,938
66701	RENTALS-PKS & REC. Based on '18-'19 actuals. Trending.	Increase	\$ 9,200



**Waterford Township  
FY 2020 Budget**

**28090      PARKS & REC EXPENSES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200		SALARIES	455,821	466,946	226,038	471,278	4,332	0.9 %
70300		WAGES-PT. TIME/TEMP.	148,599	162,600	77,666	165,852	3,252	2.0 %
70325		WAGES - PART TIME SEASONAL	84,269	109,000	17,196	109,000	0	0.0 %
70350		WAGES-PT TIME RECR PROG	44,303	65,000	22,782	65,000	0	0.0 %
70900		OVERTIME	19,985	20,000	7,231	20,000	0	0.0 %
71000		FICA	57,368	63,001	26,761	63,581	580	0.9 %
71100		HEALTH INSURANCE	24,619	33,820	12,725	48,768	14,948	44.2 %
71200		LIFE INSURANCE	1,904	2,194	924	2,250	56	2.6 %
71250		RETIREE LIFE INSURANCE	25	0	49	0	0	0.0 %
71300		DB - RETIREMENT	39,991	51,667	25,834	70,580	18,913	36.6 %
71350		RETIREE HLTH TRUST CONTRIB	46,600	76,800	38,400	86,000	9,200	12.0 %
71400		DENTAL INSURANCE	9,824	10,511	4,275	9,312	-1,199	-11.4 %
71500		OPTICAL INSURANCE	1,074	793	427	820	27	3.4 %
71600		WORKER'S COMP	7,662	0	6,355	0	0	0.0 %
71750		LONG TERM DISABILITY	1,353	1,408	737	1,436	28	2.0 %
71780		DEFINED CONTRIB - EMPLOYER	15,128	15,438	7,712	15,438	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,026	3,207	1,542	3,207	0	0.0 %
72700		SUPPLIES - OFFICE	2,203	2,800	872	2,800	0	0.0 %
72800		SUPPLIES - POSTAGE	584	500	195	500	0	0.0 %
73200		SUPPLIES-CONCESSIONS	124	500	0	500	0	0.0 %
77400		SUPPLIES-GAS & OIL	5,933	10,033	2,120	10,590	557	5.6 %
77700		SUPPLIES-UNIFORMS	651	1,300	1,570	2,000	700	53.8 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	20,468	16,750	7,990	19,000	2,250	13.4 %
78200		SUPPLIES-R&M-EQUIPMENT	140	1,000	0	1,000	0	0.0 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	29,746	32,100	13,492	35,600	3,500	10.9 %
78600		SUPPLIES-R&M-VEHICLE	4,274	7,500	183	7,000	-500	-6.7 %
81300		PHYSICAL EXAMS	734	600	512	600	0	0.0 %
84100		SERVICES - LEGAL	130	650	500	650	0	0.0 %
84200		SERVICES - AUDITING	2,000	2,750	2,750	2,750	0	0.0 %
84500		SERVICES - OTHER PROF.	27,542	7,500	1,702	7,500	0	0.0 %
84800		SERVICES - ADMINISTRATION	46,000	40,000	40,000	47,750	7,750	19.4 %
85600		CONTINGENCY	0	5,000	0	17,500	12,500	250.0 %
86000		MILEAGE	137	100	0	100	0	0.0 %
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  
FY 2020 Budget**

88200	PRINTING & PUBLISHING	279	15,056	0	18,000	2,944	19.6	%
88500	INSURANCE	22,330	26,992	24,846	25,137	-1,855	-6.9	%
89000	WAT.REC CENTER -PUBLIC UTILITY	63,096	71,700	20,151	62,900	-8,800	-12.3	%
89400	PUB. UTIL.-TELEPHONE	4,549	5,000	2,289	5,000	0	0.0	%
92130	CONTR R&M-VEHICLE	1,829	8,000	190	7,000	-1,000	-12.5	%
92140	CONTR R&M-COMPUTER	10,377	12,300	8,027	12,700	400	3.3	%
92170	CONTR R&M-OFFICE EQUIP	3,264	3,000	1,126	3,000	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	23,192	26,500	8,797	34,000	7,500	28.3	%
92220	HESS FARM- CONTR R&M-PARKS	76,902	100,000	23,859	111,500	11,500	11.5	%
95400	MISCELLANEOUS EXPENSE	4,011	3,000	255	3,000	0	0.0	%
95430	EXPENSES-PAID BY SPONSORSHIPS	0	0	100	800	800	800.0	%
95440	EXPENSES - DONATIONS & GRANTS	2,758	28,000	38,595	28,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,638	2,800	845	2,800	0	0.0	%
95600	REC ACT - YOUTH ENRICHMENT	237,185	223,000	77,897	221,100	-1,900	-0.9	%
96000	TRAVEL & MEALS	20	0	807	850	850	850.0	%
96100	CONFERENCES & TRAINING	1,383	2,000	2,798	3,000	1,000	50.0	%
96320	COMMUNITY PROMOTIONS	5,373	4,000	1,172	3,800	-200	-5.0	%
96500	TAX ROLL ADJUSTMENTS	2,129	2,250	732	2,138	-112	-5.0	%
97107	CAPITAL - FACIL & OTHER IMPR	116,713	217,119	44,459	150,000	-67,119	-30.9	%
97125	CAPITAL - PERSONAL PROPERTY	0	69,000	0	5,000	-64,000	-92.8	%
97131	CAPITAL - OPER EQUIP	0	37,585	10,763	7,500	-30,085	-80.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	1,638	2,950	563	2,250	-700	-23.7	%
97136	CAPITAL - VEHICLES	25,663	0	0	0	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	0	0	293	1,569	1,569	1,569.0	%
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>\$1,759,375</b>	<b>\$2,126,291</b>	<b>\$869,932</b>	<b>\$2,053,977</b>	<b>-\$72,314</b>	<b>-3.40</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

28090

**Parks & Recreation**

Expense

71100	HEALTH INSURANCE Based on payroll analysis/trending	Increase	\$ 14,948
71300	DB-RETIREMENT Based on payroll analysis/trending	Increase	\$ 18,913
71350	RETIREE HLTH TRUST CONTRIB Based on payroll analysis/trending	Increase	\$ 9,200
84800	SERVICES-ADMINISTRATION Based on services provided to department for annual operations	Increase	\$ 7,750
85600	CONTINGENCY Based on Budget Dept. analysis	Increase	\$ 12,500
89000	PUBLIC UTILITIES Based on '18-'19 actuals	Decrease	\$ 8,800
92190	CONTR R&M-BUILDING Based on '18-'19 actuals	Increase	\$ 7,500
92200	CONTR R&M-PARKS Based on '18-'19 actuals	Increase	\$ 11,500
97107	CAPITAL-FACIL & OTHER IMPR Increase in '19 related to Hess Barn Project that is now complete	Decrease	\$ 67,119
97125	CAPITAL-PERSONAL PROPERTY Increase in '19 related to Gazebo Project that is now complete	Decrease	\$ 64,000
97131	CAPITAL-OPER EQUIP Increase in '19 related to purchase of park and farm equipment.	Decrease	\$ 30,085



**Waterford Township  
FY 2020 Budget**

**30601 P/F DEBT REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
57420	LCS REV. SHAR.-PPT		-6,296	0	-6,296	0	0	0.0 %
66400	INTEREST REVENUE		-695	-100	-523	0	100	-100.0 %
<b>Total</b>	<b>P/F DEBT REVENUES</b>		<b>-\$6,991</b>	<b>-\$100</b>	<b>-\$6,819</b>	<b>\$0</b>	<b>\$100</b>	<b>-100.00 %</b>



**Waterford Township  
FY 2020 Budget**

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

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
96500		TAX ROLL ADJUSTMENTS	2,843	1,000	35	0	-1,000	-100.0 %
<b>Total</b>	<b>P&amp;F BOND DEBT 1998/1999</b>		<b>\$2,843</b>	<b>\$1,000</b>	<b>\$35</b>	<b>\$0</b>	<b>-\$1,000</b>	<b>-100.00 %</b>

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# **Charter Township of Waterford Capital Project Fund FY 2020**

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January 1, 2020 – December 31, 2020

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  
FY 2020 Budget**

**33001 CAPITAL PROJECT REVENUE**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
66400		INTEREST REVENUE - POOLED	-10,951	-6,480	-7,894	-14,211	-7,731	119.3 %
67410		CONTRIB - CAPITAL PROJECTS	-465,000	-295,001	-295,000	-320,001	-25,000	8.5 %
<b>Total</b>		<b>CAPITAL PROJECT REVENUE</b>	<b>-\$475,951</b>	<b>-\$301,481</b>	<b>-\$302,894</b>	<b>-\$334,212</b>	<b>-\$32,731</b>	<b>10.86 %</b>





**Waterford Township  
FY 2020 Budget**

**33090 CAPITAL PROJECT EXPENSES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
97136	CAPITAL - VEHICLES		12,796	0	0	0	0	0.0 %
<b>Total</b>	<b>CAPITAL PROJECT EXPENSES</b>		<b>\$12,796</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

33090

Capital Project Fund

Expense

97136

CAPITAL-VEHICLES

Increase

\$ 0

No planned purchases for 2020.

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# **Charter Township of Waterford Enterprise Funds FY 2020**

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January 1, 2020 – December 31, 2020

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 2020 Budget**

**36001 MOTOR POOL FUND**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
64100	SALES - ASSETS		-58,767	-4,500	-1,925	-5,000	-500	11.1 %
66400	INTEREST REVENUE - Pooled		-4,632	-3,150	-2,105	-3,789	-639	20.3 %
68700	REVENUE - VEHICLE USE		-194,573	-185,473	-178,673	-178,673	6,800	-3.7 %
69400	REVENUE - OTHER/REFUNDS/REIMB		-29,500	0	0	0	0	0.0 %
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>-\$287,472</b>	<b>-\$193,123</b>	<b>-\$182,703</b>	<b>-\$187,462</b>	<b>\$5,661</b>	<b>-2.93 %</b>



Charter Township of Waterford FY 2020 Budget
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**LINE ITEM DETAIL**

36001 Motor Pool Fund

Revenue

68700	REVENUE-OTHER	Decrease	\$ 6,800
	Rev. from operating funds repayment schedule reduced for 2020.		



**Waterford Township  
Proposed FY 2020 Budget**

**36090 MOTOR POOL FUND**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
78600		SUPPLIES-VEHICLE PARTS	15,719	12,500	0	12,500	0	0.0 %
96800		DEPRECIATION EXPENSE	138,848	0	0	0	0	0.0 %
96840		LOSS ON DISPOSAL OF ASSETS	49,542	0	0	0	0	0.0 %
97107		CAPITAL - FACIL & OTHER IMPR	59,907	0	0	0	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	12,181	0	0	-12,181	-100.0 %
97136		CAPITAL - VEHICLES	-59,907	100	0	100	0	0.0 %
99200		INTR EXP-MOTOR POOL FUND	8,064	6,725	6,724	3,395	-3,330	-49.5 %
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>\$212,173</b>	<b>\$31,506</b>	<b>\$6,724</b>	<b>\$15,995</b>	<b>-\$15,511</b>	<b>-49.23 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

36090

Motor Pool Fund

Expense

97136

CAPITAL-VEHICLES  
Fuel Island project completed 2019.

Decrease      \$ 12,181



**Waterford Township  
FY 2020 Budget**

**59001 WATER REVENUES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
64500	SALES - WATER/METERED		-5,232,753	-6,184,977	-1,963,395	-5,850,000	334,977	-5.4 %
64800	SALES - MATERIALS/SERVICE		-146,256	-150,000	-67,931	-150,000	0	0.0 %
65006	CHARGE - WATER TAP		-121,405	-85,000	-36,715	-89,000	-4,000	4.7 %
65007	CHARGE - WATER METER		-41,285	-30,000	-15,075	-32,500	-2,500	8.3 %
65010	CHARGE - CAP EQUALIZATION		-97,267	-75,000	-33,975	-75,000	0	0.0 %
66403	INTR. REV.-ASSMTS.		-3,802	-14,000	-5,173	-5,500	8,500	-60.7 %
66702	RENTALS - WATER ACCESS POINT		-1,397	-1,000	-1,180	-2,500	-1,500	150.0 %
69400	REVENUE - OTHER		139	-750	-126	-750	0	0.0 %
<b>Total</b>	<b>WATER REVENUES</b>		<b>-\$5,644,026</b>	<b>-\$6,540,727</b>	<b>-\$2,123,569</b>	<b>-\$6,205,250</b>	<b>\$335,477</b>	<b>-5.13 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59001 Water & Sewer Fund

Revenue

64500	SALES-WATER/METERED Projection of water sales based on trending.	Decrease	\$ 334,977
65006	CHARGE-WATER TAP Good Economy, more construction, tap upgrades	Increase	\$ 4,000
65007	CHARGE-WATER METER Construction / irrigation meters	Increase	\$ 2,500
66403	INTR. REV.-ASSMTS. Residential Lien Payments are going down/payed off	Decrease	\$ 8,500



**Waterford Township  
FY 2020 Budget**

**59002 SEWER REVENUES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
46900	PERMITS - SEWER CONN.		-1,545	-700	-570	-1,000	-300	42.9 %
65011	CHARGE - NEW CONNECTION		-248,254	-150,000	-36,425	-150,000	0	0.0 %
65012	CHARGE - SEWER USAGE		-17,205,120	-16,950,000	-7,204,760	-17,500,000	-550,000	3.2 %
66403	INTR. REV.-ASSMTS.		-18,188	-30,000	-12,745	-28,500	1,500	-5.0 %
69400	REVENUE - OTHER		-235	-100	-80	-175	-75	75.0 %
96891	CAP CONTRIB-FED GOV'T		-98,353	0	0	0	0	0.0 %
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$17,571,695</b>	<b>-\$17,130,800</b>	<b>-\$7,254,580</b>	<b>-\$17,679,675</b>	<b>-\$548,875</b>	<b>3.20 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59002

Water & Sewer Fund

Revenue

46900	PERMITS-SEWER CONN. Increase in construction.	Increase	\$ 300
65012	CHARGE-SEWER USAGE Clinton Oakland Sewer Disposal System (COSDS) rate increase and Trending.	Increase	\$ 550,000
66403	INTR. REV.-ASSMTS. Sewer liens being paid off; Trending.	Decrease	\$ 1,500



**Waterford Township  
FY 2020 Budget**

**59003 WATER/SEWER REVENUES**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
53300	FEDERAL GRANT - W&S		-15,288	0	0	0	0	0.0 %
62900	CHARGE-MISC SVCS TO GEN FUND		-4,631	0	-2,646	0	0	0.0 %
64100	SALES - ASSETS		-12,012	-5,000	-14,132	-12,500	-7,500	150.0 %
66100	PENALTIES		-313,604	-290,000	-150,727	-305,000	-15,000	5.2 %
66400	INTEREST REVENUE		-287,239	-169,488	-158,063	-284,513	-115,025	67.9 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-163,612	0	-250	0	0	0.0 %
68920	CELL TOWER LEASE		-151,839	-147,500	-37,595	-160,000	-12,500	8.5 %
69400	REVENUE - OTHER		-116,886	-108,554	-108,554	-112,000	-3,446	3.2 %
69403	UNREALIZED GAIN/LOSS ON INVEST		-5,001	0	-24,689	0	0	0.0 %
69500	CASH OVER/SHORT		-182	0	-424	-200	-200	-200.0 %
<b>Total</b>	<b>WATER/SEWER REVENUES</b>		<b>-\$1,070,294</b>	<b>-\$720,542</b>	<b>-\$497,080</b>	<b>-\$874,213</b>	<b>-\$153,671</b>	<b>21.33 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59003 Water & Sewer Fund

Revenue

64100	SALES-ASSETS Sale of replaced trucks	Increase	\$ 7,500
66100	PENALTIES Trending	Increase	\$ 15,000
66400	INTR. REV.-INVESTMENTS Est. Water-Sewer Fund Balance interest.	Increase	\$ 115,025
68920	CELL TOWER LEASE Annual Escalators	Increase	\$ 12,500



**Waterford Township  
FY 2020 Budget**

**59041 PUMPING & TREATMENT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		191,881	204,629	103,494	203,670	-959	-0.5 %
70900	OVERTIME		7,115	15,000	15,826	22,500	7,500	50.0 %
71000	FICA		15,038	15,654	9,077	17,300	1,646	10.5 %
71780	DEFINED CONTRIB 1 - EMPLOYER		4,633	4,682	2,277	4,682	0	0.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		930	960	463	960	0	0.0 %
77100	SUPPLIES-W/S SYSTEM		160,369	235,000	86,108	200,000	-35,000	-14.9 %
87900	WATER SAMPLING		39,300	20,000	7,825	25,000	5,000	25.0 %
89000	PUBLIC UTILITIES		513,333	600,000	207,471	610,000	10,000	1.7 %
92180	CONTR R&M-SYSTEM		21,869	139,500	56,486	70,000	-69,500	-49.8 %
92230	CONTR R&M-WELL		484	225,000	69,060	225,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		920	1,500	900	1,500	0	0.0 %
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$955,871</b>	<b>\$1,461,925</b>	<b>\$558,987</b>	<b>\$1,380,612</b>	<b>-\$81,313</b>	<b>-5.56 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59041

Water & Sewer Fund

Expense

70900	OVERTIME Increase in system flushing to maintain good water quality.	Increase	\$ 7,500
77100	SUPPLIES-W/S SYSTEM Have not received EGLE permit for Corrosion Control Increase	Decrease	\$ 35,000
87900	WATER SAMPLING Increased monitoring requirements	Increase	\$ 5,000
89000	PUBLIC UTILITIES Trending cost increase	Increase	\$ 10,000
92180	CONTR R&M-SYSTEM SCADA System Updates moved to Water Capital 59045-97010	Decrease	\$ 69,500



**Waterford Township  
FY 2020 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/19				
70200	SALARIES		306,755	311,559	182,807	337,420	25,861	8.3	%
70900	OVERTIME		57,376	57,000	24,307	55,000	-2,000	-3.5	%
71000	FICA		27,664	28,195	15,800	30,020	1,825	6.5	%
71780	DEFINED CONTRIBUTION 1 - EMPLOYER		14,728	14,732	11,450	27,849	13,117	89.0	%
71792	RETIREE HSA - EMPLOYER CONTRIBUTION		2,810	3,899	2,392	8,355	4,456	114.3	%
77000	SUPPLIES-TAP MATERIALS		24,284	45,000	6,512	45,000	0	0.0	%
77100	SUPPLIES-W/S SYSTEM		19,912	43,000	29,260	49,000	6,000	14.0	%
92230	CONTRACT- R&M DISTRIBUTION		42,975	82,000	14,000	57,500	-24,500	-29.9	%
95400	MISCELLANEOUS EXPENSE		1,421	1,500	181	1,500	0	0.0	%
<b>Total</b>	<b>WATER DISTRIBUTION</b>		<b>\$497,925</b>	<b>\$586,885</b>	<b>\$286,709</b>	<b>\$611,644</b>	<b>\$24,759</b>	<b>4.22</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59042 Water & Sewer Fund

Expense

70200	SALARIES New distribution employee	Increase	\$ 25,861
70900	OVERTIME Trending	Decrease	\$ 2,000
71780	DEFINED CONTRIB -EMPLOYER Distribution has the least senior staff, most in the DC system	Increase	\$ 13,117
77100	SUPPLIES-TAP MATERIALS Trending cost increase, Increased taps due to construction	Increase	\$ 6,000
92230	CONTR R&M-SYSTEM Due to Directional Drilling of water taps / Contracting yard repairs	Decrease	\$ 24,500
66702	CONTR R&M-SYSTEM Due to Directional Drilling of water taps / Contracting yard repairs	Increase	



**Waterford Township  
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**59043 WATER SERVICES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		190,607	208,083	62,019	210,727	2,644	1.3 %
70900	OVERTIME		29,720	50,000	17,394	50,000	0	0.0 %
71000	FICA		16,783	15,918	6,059	19,946	4,028	25.3 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	0	232	5,183	5,183	5,183.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,555	1,555	1,555.0 %
76000	SUPPLIES-OPERATING		5,940	10,000	4,402	10,000	0	0.0 %
76900	SUPPLIES-METER MATERIALS		13,447	276,520	77,292	247,000	-29,520	-10.7 %
95400	MISCELLANEOUS EXPENSE		377	500	0	500	0	0.0 %
<b>Total</b>	<b>WATER SERVICES</b>		<b>\$256,872</b>	<b>\$561,021</b>	<b>\$167,398</b>	<b>\$544,911</b>	<b>-\$16,110</b>	<b>-2.87 %</b>



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**LINE ITEM DETAIL**

59043 Water & Sewer Fund

Expense

70200	SALARIES Trending increase	Increase	\$ 2,644
71780	DEFINED CONTRIB -EMPLOYER Transferred employee is in the DC system	Increase	\$ 5,183
76900	SUPPLIES-METER MATERIALS Meter change out is completed	Decrease	\$ 29,520



**Waterford Township  
FY 2020 Budget**

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

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		765,481	750,897	340,175	779,745	28,848	3.8 %
70300	WAGES-PT. TIME/TEMP.		32,660	46,000	9,332	40,000	-6,000	-13.0 %
70900	OVERTIME		3,750	10,000	3,381	10,000	0	0.0 %
71000	FICA		56,807	56,918	26,336	63,475	6,557	11.5 %
71100	HEALTH INSURANCE		386,989	500,462	179,822	563,251	62,789	12.5 %
71150	RETIREE HEALTH		418,431	553,936	202,743	529,916	-24,020	-4.3 %
71200	LIFE INSURANCE		9,272	11,250	4,427	11,210	-40	-0.4 %
71250	RETIREE LIFE INSURANCE		150	200	54	200	0	0.0 %
71300	DB - RETIREMENT		234,592	263,142	131,571	346,889	83,747	31.8 %
71350	RETIREE HLTH TRUST CONTRIB		203,875	326,400	163,200	322,500	-3,900	-1.2 %
71400	DENTAL INSURANCE		51,682	54,193	22,493	48,890	-5,303	-9.8 %
71450	RETIREE DENTAL INSURANCE		16,520	23,000	11,118	23,000	0	0.0 %
71500	OPTICAL INSURANCE		6,276	0	2,686	0	0	0.0 %
71550	RETIREE OPTICAL INSUR.		400	1,000	200	1,000	0	0.0 %
71600	WORKER'S COMP		12,665	26,000	30,073	45,000	19,000	73.1 %
71750	LONG TERM DISABILITY		6,726	7,156	3,879	7,162	6	0.1 %
71780	DEFINED CONTRIB - EMPLOYER		24,934	23,622	11,571	31,768	8,146	34.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,072	4,027	1,872	8,125	4,098	101.8 %
71850	OPEB - RETIREE HEALTH CARE		0	0	538,080	0	0	0.0 %
72000	TUITION REIMBURSEMENT		11,344	8,000	0	8,000	0	0.0 %
72700	SUPPLIES - OFFICE		8,423	12,000	4,068	13,000	1,000	8.3 %
72800	SUPPLIES - POSTAGE		46,336	48,000	17,868	52,000	4,000	8.3 %
76200	SUPPLIES-COMPUTER		6,653	6,500	1,734	6,000	-500	-7.7 %
76400	SUPPLIES-TOOLS		101	500	116	500	0	0.0 %
77400	SUPPLIES-GAS & OIL		64,458	55,841	22,848	60,000	4,159	7.4 %
77700	SUPPLIES-UNIFORMS & MATS		31,809	25,000	14,913	28,000	3,000	12.0 %
78100	SUPPLIES-R&M-BLDG		4,854	10,000	2,902	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		20,184	27,500	5,322	27,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		30,050	30,000	12,363	30,000	0	0.0 %
81300	PHYSICAL EXAMS		2,808	2,000	2,552	2,000	0	0.0 %
84100	SERVICES - LEGAL		5,267	8,500	12,388	12,500	4,000	47.1 %
84200	SERVICES - AUDITING		29,900	22,750	22,750	27,750	5,000	22.0 %
84500	SERVICES - OTHER PROF.		165,423	324,000	63,292	215,000	-109,000	-33.6 %
84800	SERVICES - ADMINISTRATION		728,917	644,603	646,554	542,336	-102,267	-15.9 %
85600	CONTINGENCY		0	50,000	0	110,000	60,000	120.0 %



**Waterford Township  
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86600	LEGAL SETTLEMENTS	37,000	0	0	7,500	7,500	7,500.0	%
86800	COMPUTER-LICENSING & CONSULT	48,737	85,000	20,828	160,200	75,200	88.5	%
88500	INSURANCE	233,842	219,338	159,540	191,456	-27,882	-12.7	%
89000	PUBLIC UTILITIES	103,011	100,000	52,407	105,000	5,000	5.0	%
89400	PUB. UTIL.-TELEPHONE	41,566	50,000	19,558	50,000	0	0.0	%
91000	MITIGATION - WATER & OTHER	0	0	0	1,000	1,000	1,000.0	%
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	53,106	60,000	6,471	40,000	-20,000	-33.3	%
92140	CONTR R&M-COMPUTER	147,421	175,000	107,652	158,000	-17,000	-9.7	%
92170	CONTR R&M-OFFICE EQUIP	5,059	3,500	1,917	4,500	1,000	28.6	%
92190	CONTR R&M-BUILDING	129,393	123,500	27,382	98,500	-25,000	-20.2	%
95400	MISCELLANEOUS EXPENSE	779	1,250	167	1,250	0	0.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	14,645	31,000	102	29,000	-2,000	-6.5	%
96000	TRAVEL & MEALS	8,834	15,000	2,259	15,000	0	0.0	%
96100	CONFERENCES & TRAINING	30,570	30,000	9,775	30,000	0	0.0	%
96550	BAD DEBT - UNCOLLECTIBLE	452	5,000	0	5,000	0	0.0	%
96800	DEPRECIATION EXPENSE	5,286,323	0	0	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	23,459	251,794	79,397	100,000	-151,794	-60.3	%
97107	CAPITAL - FACIL & OTHER IMPR	0	95,000	0	15,000	-80,000	-84.2	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	24,944	0	0	0	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	3,759	130,000	12,362	50,500	-79,500	-61.2	%
97136	CAPITAL - VEHICLES	0	0	0	63,000	63,000	63,000.0	%
97340	CAPITAL - CAPITAL LEASE	1,139	5,000	761	5,000	0	0.0	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$9,585,848</b>	<b>\$5,317,778</b>	<b>\$3,013,263</b>	<b>\$5,110,623</b>	<b>-\$207,155</b>	<b>-3.90</b>	<b>%</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59044

Water & Sewer Fund

Expense

70200	SALARIES Additional for Staff Analyst	Increase	\$ 28,848
70300	WAGES-PT. TIME/TEMP Trending - less part time GIS tech	Decrease	\$ 20,000
71000	FICA Additional for Staff Analyst	Increase	\$ 6,557
71100	HEALTH INSURANCE Cost increase, Additional Employee	Increase	\$ 62,789
71150	RETIREE HEALTH Based on Budget Projection	Decrease	\$ 24,020
71300	DB-RETIREMENT Based on annual required contribution.	Increase	\$ 83,747
71350	RETIREE HLTH TRUST CONTRIB Based on allocation schedule	Decrease	\$ 3,900
71400	DENTAL INSURANCE Based on allocation schedule	Decrease	\$ 5,303
71600	WORKER'S COMP Based on allocation schedule	Increase	\$ 19,000
71780	DEFINED CONTRIB -EMPLOYER New Employees contributions	Increase	\$ 8,146
71792	RETIREE HSA-EMPLOYER CONTRIB Based on allocation schedule	Increase	\$ 4,098
72700	SUPPLIES-OFFICE Trending increase	Increase	\$ 1,000
77800	SUPPLIES-POSTAGE Trending increase	Increase	\$ 4,000
71600	SUPPLIES-GAS & OIL Trending Increase	Increase	\$ 4,159
77700	SUPPLIES-UNIFORMS New employees	Increase	\$ 3,000



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59044

Water & Sewer Fund

Expense

84100	SERVICES-LEGAL Trending increase	Increase	\$ 4,000
84200	SERVICES-AUDITING Based on allocation schedule	Increase	\$ 5,000
84500	SERVICES-OTHER PROF. Moved Water Main engineering into Water Capital 59045-97000	Decrease	\$ 109,000
84800	SERVICES-ADMINISTRATION Based on allocation schedule per 3rd party study.	Decrease	\$ 102,267
85600	CONTINGENCY Line item for the unforeseen	Increase	\$ 60,000
86600	LEGAL SETTLEMENTS Based on potential events	Increase	\$ 7,500
86800	COMPUTER-LICENSING & CONSULT Re-balancing from computer capital	Increase	\$ 75,200
88500	INSURANCE Based on allocation schedule	Decrease	\$ 27,882
89000	PUBLIC UTILITIES Trending increase	Increase	\$ 5,000
91000	MISCELLANEOUS EXPENSE Mitigation-Water & Other.	Increase	\$ 1,000
92130	CONTR R&M-VEHICLE Newer fleet, Expensive old trucks are being replaced	Decrease	\$ 20,000
92140	CONTR R&M-COMPUTER Re-balancing of computer budget with capital comouters	Decrease	\$ 17,000
92170	CONTR R&M-OFFICE EQUIP Trending / new copier lease.	Increase	\$ 1,000
92190	CONTR R&M-BUILDING No large scale projects planed	Decrease	\$ 25,000
95460	BANK SERVICE CHARGES Based on allocation schedule	Decrease	\$ 2,000



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59044

Water & Sewer Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS No pole barn and no large projects planned for 2020	Decrease	\$ 151,794
97109	CAPITAL-FACIL & OTHER IMPR No large projects planned for 2020	Decrease	\$ 80,000
97133	CAPITAL-COMPUTER EQUIPMENT DPW computer system has been updated / re-balance of computer capital	Decrease	\$ 79,500
97136	CAPITAL-VEHICLES Two Engineering Pick-ups	Increase	\$ 63,000



**Waterford Township  
FY 2020 Budget**

**59045 WATER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
97000	CAPITAL - INFRASTRUCTURE		123,909	866,500	10,431	375,000	-491,500	-56.7 %
97010	CAPITAL - INFRA/PRESERVATION		123,896	779,575	9,737	1,000,000	220,425	28.3 %
97125	CAPITAL - PERSONAL PROPERTY		0	2,500	0	2,500	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	0	4,067	230,650	230,650	230,650.0%
99203	BONDS INTR EXP - SEWER		-11,785	0	0	0	0	0.0 %
<b>Total</b>	<b>WATER CAPITAL IMPROVEMENT</b>		<b>\$236,021</b>	<b>\$1,649,575</b>	<b>\$24,234</b>	<b>\$1,609,150</b>	<b>-\$40,425</b>	<b>-2.45 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Water main replacement has been moved to capital infrastructure preservation Cross connection with Keego Harbor.	Decrease	\$ 491,500
97010	CAPTIAL-INFRA/PRESERVATION Water main replacement / filter rehabilitation @ Plants.	Increase	\$ 220,425
60100	CAPITAL-VEHICLES Replace a 10 Dump Truck and two pick-ups with service bodies and one with a plow	Increase	\$ 230,650



**Waterford Township  
FY 2020 Budget**

**59046 WATER DEBT**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
99212	INTR EXP-DWRF 2007		108,828	99,478	52,103	99,478	0	0.0 %
99213	INTR EXP- DWRF 2013		109,385	103,485	51,742	97,485	-6,000	-5.8 %
<b>Total</b>	<b>WATER DEBT</b>		<b>\$218,213</b>	<b>\$202,963</b>	<b>\$103,845</b>	<b>\$196,963</b>	<b>-\$6,000</b>	<b>-2.96 %</b>



**Waterford Township  
FY 2020 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		128,309	132,979	65,232	133,487	508	0.4 %
70900	OVERTIME		4,538	8,000	4,546	8,000	0	0.0 %
71000	FICA		9,705	10,173	5,113	10,823	650	6.4 %
76000	SUPPLIES-OPERATING		9,146	10,000	2,319	10,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		610	1,000	131	1,000	0	0.0 %
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$152,308</b>	<b>\$162,152</b>	<b>\$77,342</b>	<b>\$163,310</b>	<b>\$1,158</b>	<b>0.71 %</b>



**Waterford Township  
FY 2020 Budget**

**59054 SEWER O & M**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		300,807	298,681	114,494	292,345	-6,336	-2.1 %
70900	OVERTIME		16,483	25,000	11,921	25,000	0	0.0 %
71000	FICA		24,115	22,849	9,599	24,277	1,428	6.2 %
71780	DEFINED CONTRIB 1 - EMPLOYER		16,937	17,760	5,068	22,406	4,646	26.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,412	3,703	977	6,721	3,018	81.5 %
76100	SUPPLIES-OPER. LATERALS		15,206	25,000	-6,529	25,000	0	0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		12,744	17,000	4,030	17,000	0	0.0 %
81000	SERVICE-SEWER TREATMENT		9,609,315	9,900,000	4,857,438	10,110,000	210,000	2.1 %
89000	PUBLIC UTILITIES		96,661	92,000	51,243	100,000	8,000	8.7 %
91000	SEWER MITIGATION		1,148	10,000	1,024	10,000	0	0.0 %
92200	CONTR R&M-OPER EQUIP		79,681	218,500	72,612	180,000	-38,500	-17.6 %
95400	MISCELLANEOUS EXPENSE		155	500	18	500	0	0.0 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$10,176,665</b>	<b>\$10,630,993</b>	<b>\$5,121,895</b>	<b>\$10,813,249</b>	<b>\$182,256</b>	<b>1.71 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59054

Water & Sewer Fund

Expense

70200	SALARIES New staff lower on the career ladder	Decrease	\$ 6,336
71000	FICA Based on allocation schedule	Increase	\$ 1,428
71780	DEFINED CONTRIB 1-EMPLOYER Newer staff in the DC system	Increase	\$ 4,646
71792	RETIREE HSA-EMPLOYER CONTRIB Based on allocation schedule	Increase	\$ 3,018
81000	SERVICE-SEWER TREATMENT Clinton Oakland Sewer Disposal System rate increase	Increase	\$ 210,000
89000	PUBLIC UTILITIES Trending increase	Increase	\$ 8,000
92200	CONTR R&M-OPER EQUIP Less large projects scheduled for 2020	Decrease	\$ 38,500



**Waterford Township  
FY 2020 Budget**

**59055 SEWER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2018	FY 2019	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/19			
97000	CAPITAL - INFRASTRUCTURE		2,696	230,000	70,540	150,000	-80,000	-34.8 %
97010	CAPITAL - INFRA/PRESERVATION		56,563	400,000	188,434	510,000	110,000	27.5 %
97125	CAPITAL - PERSONAL PROPERTY		0	80,000	24,988	80,000	0	0.0 %
97131	CAPITAL - OPER EQUIP		0	35,000	0	60,000	25,000	71.4 %
97136	CAPITAL - VEHICLES		0	500,000	0	0	-500,000	-100.0 %
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>\$59,259</b>	<b>\$1,245,000</b>	<b>\$283,961</b>	<b>\$800,000</b>	<b>-\$445,000</b>	<b>-35.74 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59055

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 80,000
	Large capital infrastructure repairs completed in 2019		
97010	CAPTIAL-INFRA/PRESERVATION	Increase	\$ 110,000
	Additional sewer rehabilitation		
97132	CAPITAL-OPER EQUIP	Increase	\$ 25,000
	Station valving upgrades		
97136	CAPITAL-VEHICLES	Decrease	\$ 500,000
	Sewer combination truck has been replaced 2019		



**Waterford Township  
FY 2020 Budget**

**59056 SEWER DEBT**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
99204	INTR EXP-SRF 2013		71,916	68,365	35,083	64,715	-3,650	-5.3 %
99205	INTR EXP-OMI 2013		160,946	152,905	76,452	144,705	-8,200	-5.4 %
99206	INTR EXP-SEWER		63,871	59,850	30,943	55,721	-4,129	-6.9 %
99207	INTR EXP-SEWER		36,373	34,625	17,777	32,665	-1,960	-5.7 %
99208	INTR EXP-2011A OMI BOND		88,335	83,770	41,885	79,105	-4,665	-5.6 %
99209	INTR EXP-2017 CLINT RIV SWR		0	73,695	17,333	72,230	-1,465	-2.0 %
99211	INTR EXP-SRF 2007		30,508	27,582	13,791	24,660	-2,922	-10.6 %
99300	AGENT FEES		108	110	20	110	0	0.0 %
<b>Total</b>	<b>SEWER DEBT</b>		<b>\$452,056</b>	<b>\$500,902</b>	<b>\$233,283</b>	<b>\$473,911</b>	<b>-\$26,991</b>	<b>-5.39 %</b>



**Waterford Township  
FY 2020 Budget**

**59057      HARDSHIP**

<b>Object</b>	<b>Project</b>	<b>Item Description</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>Proposed</b>	<b>Dollar</b>	<b>%</b>	<b>Change</b>
			<b>Actual</b>	<b>Rev. Budget</b>	<b>Actual</b>				
95050	HARDSHIP	CONNECTION PYMTS	0	12,000	0	12,000	0	0.0	%
<b>Total</b>	<b>HARDSHIP</b>		<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



**Waterford Township  
FY 2020 Budget**

**59058 ENGINEERING SERVICES**

Object	Project	Item Description	FY 2018 Actual	FY 2019 Rev. Budget	FY 2019	Proposed 2020 Budget	Dollar Change	% Change
					Actual As of 6/30/19			
70200	SALARIES		324,634	438,908	167,991	422,074	-16,834	-3.8 %
70300	WAGES-PT. TIME/TEMP.		2,194	14,000	5,181	0	-14,000	-100.0 %
70900	OVERTIME		4,971	5,000	503	5,000	0	0.0 %
71000	FICA		25,201	33,576	13,275	32,671	-905	-2.7 %
71780	DEFINED CONTRIB - EMPLOYER		7,994	17,544	4,110	17,405	-139	-0.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,158	2,669	804	5,221	2,552	95.6 %
77115	SUPPLIES-UTILITY COORD.		90	3,000	81	3,000	0	0.0 %
77120	SUPPLIES-INFLOW/INFILTRATION		4,232	3,000	1,726	3,750	750	25.0 %
95400	MISCELLANEOUS EXPENSE		186	1,000	624	1,000	0	0.0 %
<b>Total</b>	<b>ENGINEERING SERVICES</b>		<b>\$371,659</b>	<b>\$518,697</b>	<b>\$194,294</b>	<b>\$490,121</b>	<b>-\$28,576</b>	<b>-5.51 %</b>



Charter Township of Waterford  
FY 2020 Budget

**LINE ITEM DETAIL**

59058 Water & Sewer Fund

Expense

70200	SALARIES Replacement Engineer will be Grade 6 not Grade 8 as the previous incumbent. Reorganization.	Decrease	\$ 16,834
71792	RETIREE HSA-EMPLOYER CONTRIB New employee in DC System	Increase	\$ 2,552