

Charter Township of Waterford FY 2021 Budget

Submitted by: Gary Wall, Township Supervisor

Township Board

Gary Wall, Supervisor

Kim Markee, Clerk

Steve Thomas, Treasurer

Anthony M. Bartolotta, Trustee

Marie Hauswirth, Trustee

Mark Monohon, Trustee

Janet L. Matsura, Trustee



Adopted 12-9-2020

January 1, 2021 - December 31, 2021

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Gary Wall, Supervisor
Kim Markee, Clerk
Steven Thomas, Treasurer
Anthony M. Bartolotta, Trustee
Marie E. Hauswirth, Trustee
Janet Matsura, Trustee
Mark Monohon, 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 23, 2020

RE: 2021 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2021 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 9, 2020 at 6PM. Due to the COVID-19 Pandemic, this meeting will be held virtually utilizing the GoTo Meeting platform the links for which will be available on the Township website www.waterfordmi.gov in the Agenda Center.

This budget represents estimates of revenues and expenditures for the 2021 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation and all other funds administered by Waterford Township.

The 2021 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2021 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 and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2019 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 under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 13.2809 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) Levy. This constitutes a reduction of <0.0247> from the prior year due to the Headlee Rollback.

**With us there are no
boundaries**

In 2018, voters passed the Police and Fire SAD which has a maximum levy of 2.95 Mills. The Police and Fire SAD, which has to be reviewed by the Board of Trustees annually, was increased to 2.90 for the Winter 2020 tax statements which are used to fund the 2021 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 \$532,520. The passage of the Police and Fire SAD in 2018 has permitted restoration of some public safety services to the Township. This helped augment the large loss of personnel in 2011. New patrol vehicles are planned as well. 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 Police and Fire SAD is helping restore the fleet and over time will 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 2021 budget and planning process. The Township plans to do some campus boulevard maintenance resurfacing in 2021, and upgrade software and hardware computer systems in need of updating. Additionally, the Township is planning to continue a Neighborhood Street Contribution Program. There is \$75,000 budgeted in 2021 for the Board to 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 Board is also planning to work with Oakland County and the Road Commission for Oakland County to reconstruct Walton Blvd. from Dixie Highway to Sashabaw. A Neighborhood LED Street Light conversion program will also enter its second year. This program permits newer more efficient light fixtures and utilizes some Federal Rebates and DTE Incentives. Pedestrian Pathways are receiving an increased allocation from \$75,000 to \$100,000 to address deferred maintenance.

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 has a very low amount of structured bond debt in its governmental funds.

As stated before, the 2018 Police and Fire SAD recently permitted hiring new fire and police employees. There is one new IT position in the Fire Department, and a clerical position in the Police Department planned for 2021. 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 \$181,784. The Fire Fund's fund balance is projected to increase by \$306,518. The Police Fund's fund balance will increase by an estimated \$44,218. The projected 2021 year-end fund balances are: General Fund \$8,083,599, Fire Fund \$4,488,083 and Police Fund \$4,077,528 for a combined total of \$16,649,210 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 29.69% of total 2021 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 an increase of \$714,562 in budgeted revenues for the 2021 combined General, Police and Fire Funds. The largest categories to help drive this change was is the Police and Fire SAD, as well as the Fire contract with the City of Pontiac. 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 during that time.

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 2021 budget for Parks and Recreation includes funds for facility repairs and general upkeep. The Department has received many compliments since the new operating millage 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. The COVID-19 Pandemic has forced the Department to alter their offerings and schedules and be creative. I am confident that this resourcefulness will continue and that once the public health situation is more under control, all parties will resume full operational status.

Waterford plans to continue investing and upgrading in our public street lighting program. Please reference General Fund expense line item 12480-89300, in the Improvement-Revolving Fund. All of the major travel corridors have been converted to LED overhead lights. 2021 will constitute the second year of our neighborhood streetlight conversion. Federal rebates and DTE incentives, coupled with lower monthly charges make this a beneficial project for the community. The light quality is much improved, and we are doing our part to lower our carbon footprint.

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 2021, 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 much-needed building and grounds repairs on the Township campus. The Board has allocated \$250,000 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 \$75,000 in year 2020, and \$100,000 in 2021 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 timelier 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 helped restore some of these positions in the Police Department, and some positions in the Fire Department, which are very much needed.

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 \$1.1 million lower than it was in 2001, not adjusted for inflation. The State of Michigan has shown a consistent divestment in local government for several decades 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. However, due to the COVID-19 Pandemic and the changing orders from public health officials, please reference our website or call the library for their current routine and schedule. We thank you for your interest and patience during these times. One of the main scheduled improvements is a strategic carpet replacement for 2021. As the downward pressure on revenues has continued, being able to support non-mandated services has become a real concern. I commend staff for altering schedules and being more flexible in an attempt to bring the best service to the public.

In 2013, the Parks and Recreation building on Crescent Lake Road closed and staff moved to the 3rd floor of Township Hall permitting savings on utilities and maintenance. 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 2021. 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 5th safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58th 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. 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 helped 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 increase 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 position. 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 for. In 2018, the Waterford Township Board enlisted the help of Plante & Moran to assist the Board in developing a Corrective Action Plan (CAP) with respect to its underfunding in the Retiree Health Care Fund. Public Act 202 of 2017 requires a 40% funding level requirement and the Township was at 14.27% during its most recent study. 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 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 and came to an end in September 2019. The 2018 Police and Fire SAD permitted keeping on five of these SAFER employees. The Fire Department will acquire some critical capital vehicles in 2021 due to the funding made available by the passage of the Police and Fire SAD in 2018. The SAD also permits 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 saves 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 2021, the DPW is planning 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. A six-year water rate review and adjustment were approved in 2019 to help facilitate these upgrades. Waterford enjoys some of the best water and competitive rates in the surrounding area. The DPW has completed 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 of these systems now has to be addressed. When possible, Waterford tries to prepay some of the third-party agencies debt issuances to save on long term interest.

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 an unprecedented decline in average residential taxable home values from 2008 to 2013. This has had a significant negative impact on the Township's property tax revenues. The voters passing the Police and

Fire SAD in 2018 helped 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 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 when necessary, 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 of the measures used to benefit the citizens of Waterford. I thank all 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 2021 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, flowing style.

Gary Wall
Waterford Township Supervisor

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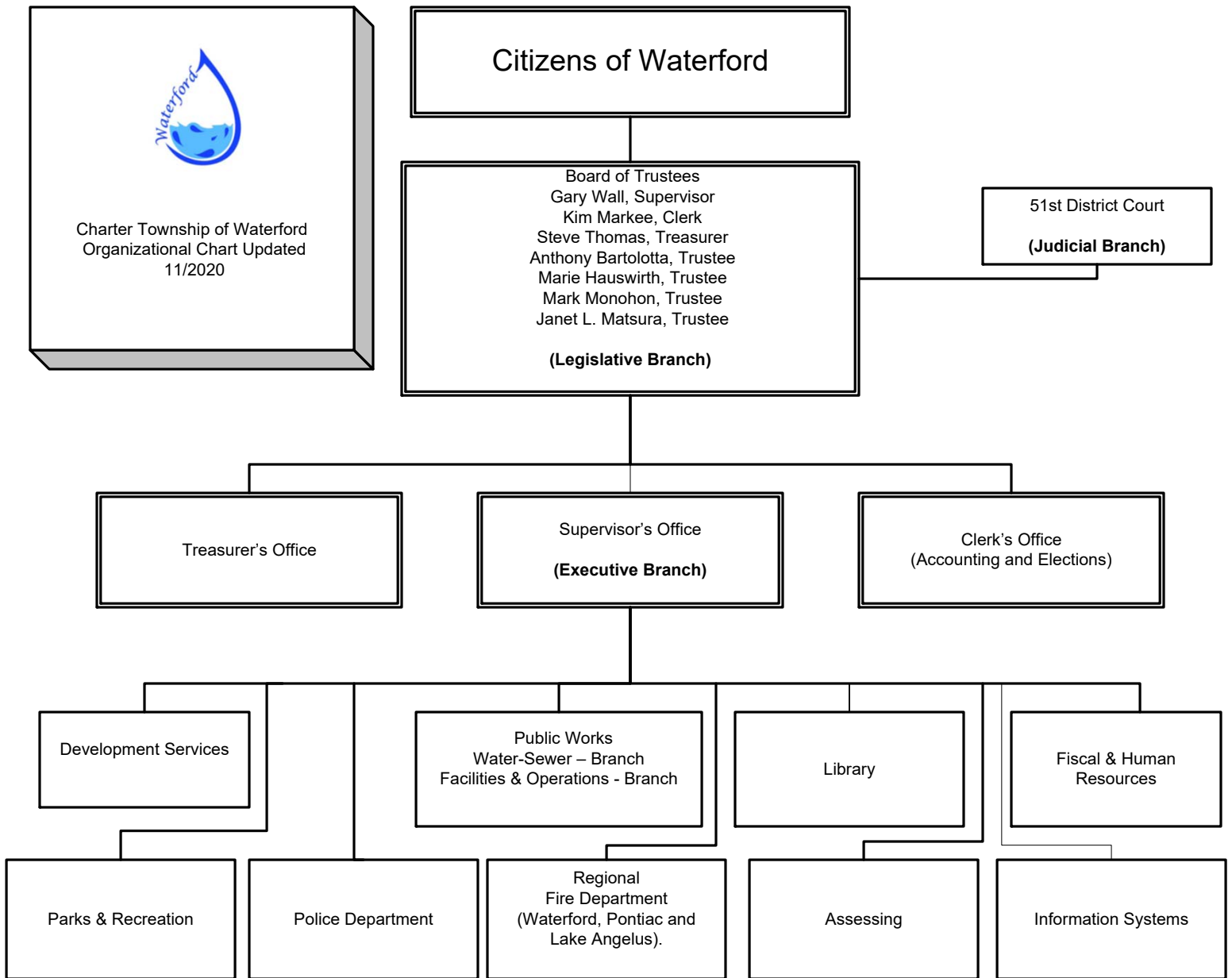
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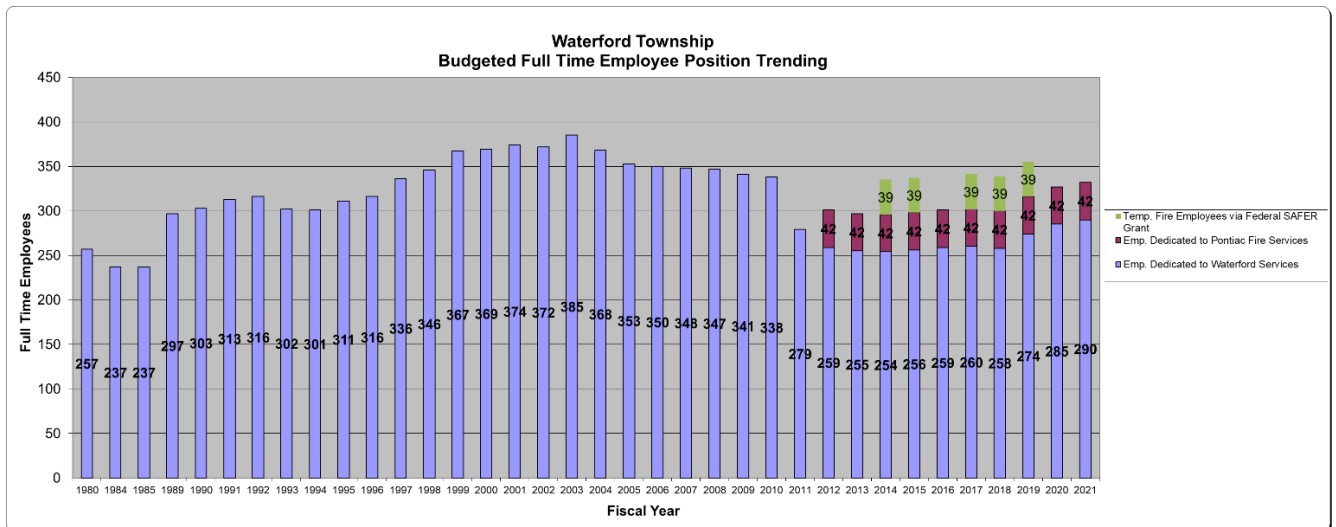


Budgeted Position History

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

<u>Department</u>	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Supervisor/Assessing Clerk	6	6	6	7	8	8	8	8
Treasurer	6	6	7	7	7	7	7	7
Human Resources	6	6	6	6	6	6	6	7
District Court	2	2	2	2	2	2	2	2
Cable	23	22	21	21	21	20	20	20
Information System	0	0	1	1	1	1	1	1
Facilities & Operations	3	3	4	4	4	4	4	4
Development Services	7.5	6.75	7.75	7.75	7.75	7.75	8	8
Parks & Recreation	10	11	11	11	11	12	12	13
Police Department	8	8	8	8	8	8	8	8
Fire Department	64	64	67	68	69	78	85	86
Library	146	146	104	143	141	146	*109	*110
Water & Sewer	13	14	14	14	14	14	14	14
	41.5	42.5	42.25	42.25	42.25	41.25	43.0	44
Total	335	337	301	342	339	355	326	332

* **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

		2013 December Rate	2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate
Operating Millages									
Township General	5.00*	3.8478	3.8478	3.8143	3.8143	3.7650	3.7484	3.7120	3.6611
Police Voted #1	1.50	1.5000	1.5000	1.5000	1.4869	1.4677	1.4612	1.4470	1.4271
Police Voted #2	1.50	1.5000	1.5000	1.5000	1.5000	1.4806	1.4740	1.4597	1.4397
Fire Voted #1	1.00	1.0000	1.0000	1.0000	1.0000	0.9871	0.9827	0.9731	0.9597
Fire Voted #2	1.00	1.0000	1.0000	1.0000	0.9913	0.9785	0.9741	0.9646	0.9513
Fire Voted #3	.63	0.6300	0.6300	0.6300	0.6245	0.6164	0.6136	0.6076	0.5992
Parks & Recreation	.50	<u>0.0000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.4956</u>	<u>0.4892</u>	<u>0.4870</u>	<u>0.4822</u>	<u>0.4755</u>
Sub-Total: (Twp. Operating Millages):		9.4778	9.9778	9.9443	9.9126	9.7845	9.7410	9.6462	9.5136
Library Voted	1.00	0.9118	0.9118	0.9118	0.9038	0.8921	0.8881	0.8794	0.8673
Special Assessment	Up to								
****Police & Fire (SAD)	2.95						2.9500	2.7800	2.9000
Debt Millages									
***Fire & Police		<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>	<u>0.0000</u>
Total Millage		11.0796	11.5796	11.5796	11.5064	11.3266	13.5791	13.3056	13.2809

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2020 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:

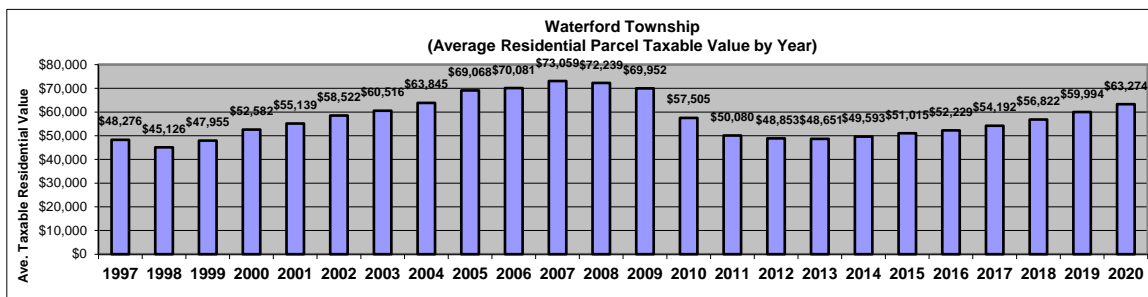
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire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

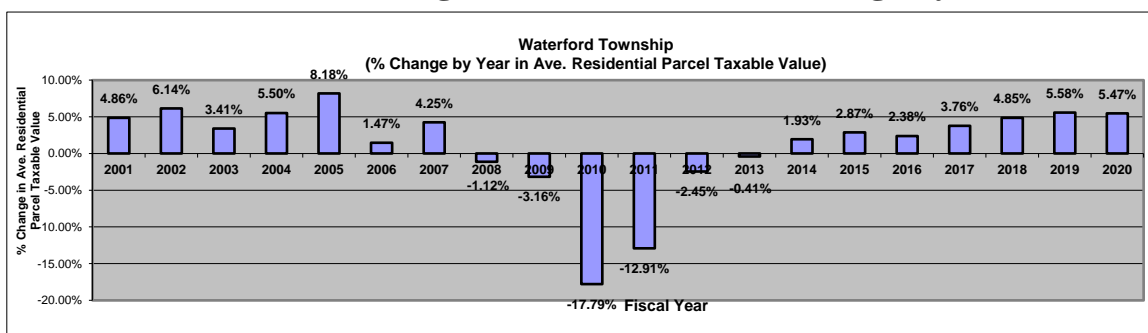


Charter Township of Waterford FY 2021 Budget

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.

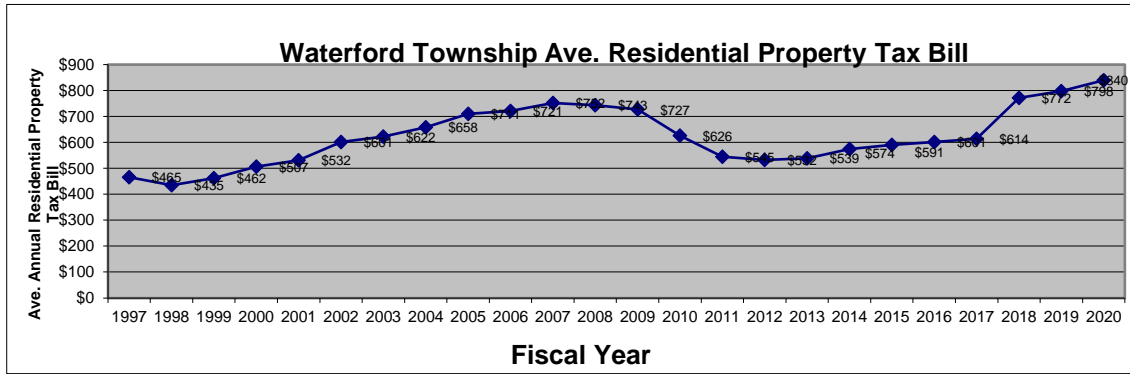
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2021 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.

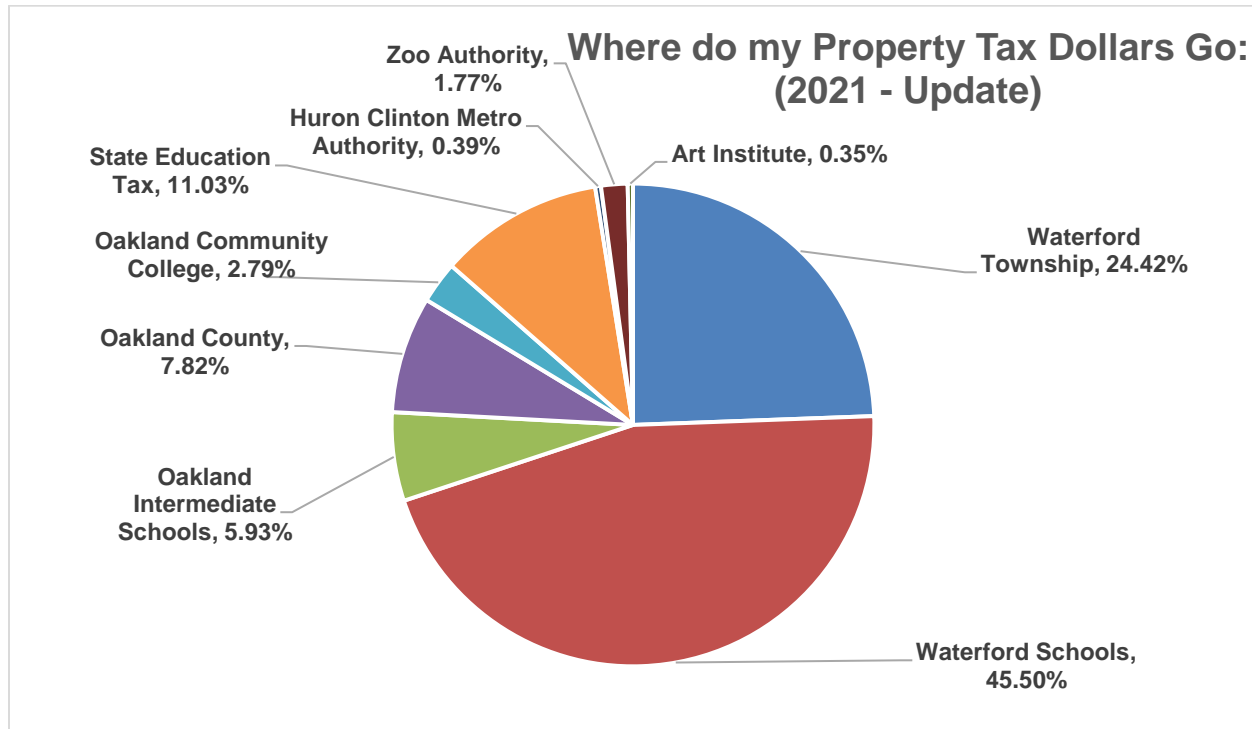
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

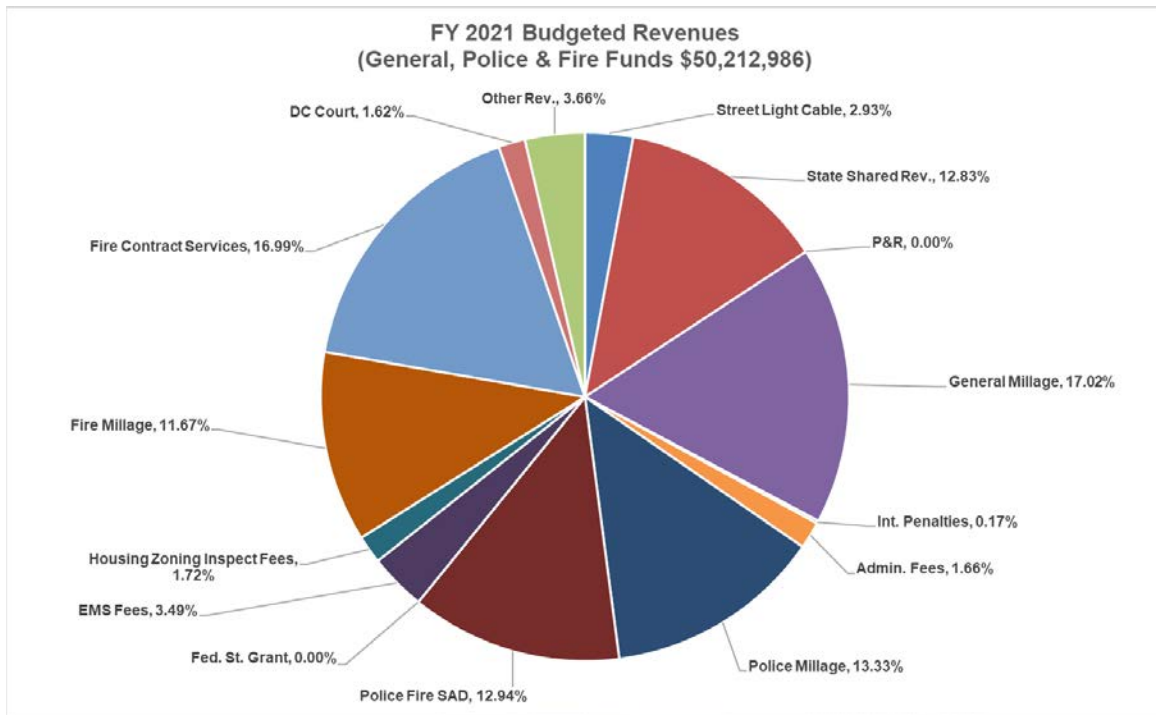
Charter Township of Waterford
FY 2021 Budget

Where do my Property 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 24 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 76 cents of every local property tax dollar to the other (8) taxing authorities that have revenues collected on the summer and winter property tax statements.

Comparison of 2020 Current to 2021 Proposed Budget						
(Includes General, Police and Fire Funds)						
Revenue Type	2020		2021		Change 2020 to 2021	% Change 2020 to 2021
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,613,922	3.26%	\$1,471,669	2.93%	(\$142,253)	-8.81%
State Revenue Sharing	\$6,591,661	13.32%	\$6,440,426	12.83%	(\$151,235)	-2.29%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$8,275,018	16.72%	\$8,545,116	17.02%	\$270,098	3.26%
Interest & Penalties	\$80,000	0.16%	\$85,000	0.17%	\$5,000	6.25%
Administrative Fees	\$641,086	1.30%	\$831,573	1.66%	\$190,487	29.71%
Police Millage	\$6,479,794	13.09%	\$6,691,196	13.33%	\$211,402	3.26%
Police and Fire Special Assmnt District (SAD):	\$5,984,390	12.09%	\$6,495,434	12.94%	\$511,044	8.54%
Federal and State Grants -(SAFER Grant Begins 2017):	\$0	0.00%	\$0	0.00%	\$0	
EMS Fees	\$2,020,000	4.08%	\$1,750,000	3.49%	(\$270,000)	-13.37%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$1,020,400	2.06%	\$861,500	1.72%	(\$158,900)	-15.57%
Fire Millage	\$5,674,584	11.46%	\$5,858,602	11.67%	\$184,018	3.24%
* Fire - Contracted Services	\$8,124,646	16.41%	\$8,530,878	16.99%	\$406,232	5.00%
District Court	\$1,100,000	2.22%	\$815,000	1.62%	(\$285,000)	-25.91%
Other Revenue	\$1,892,923	3.82%	\$1,836,592	3.66%	(\$56,331)	-2.98%
Total Revenues	\$49,498,424	100.00%	\$50,212,986	100.00%	\$714,562	

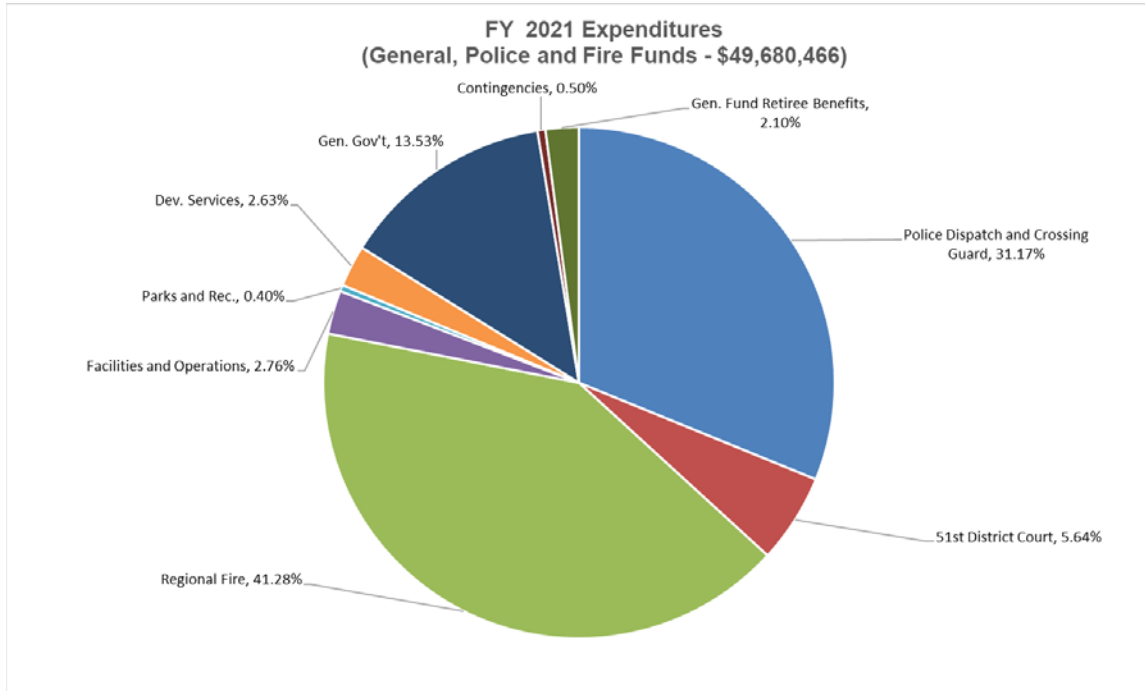


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire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

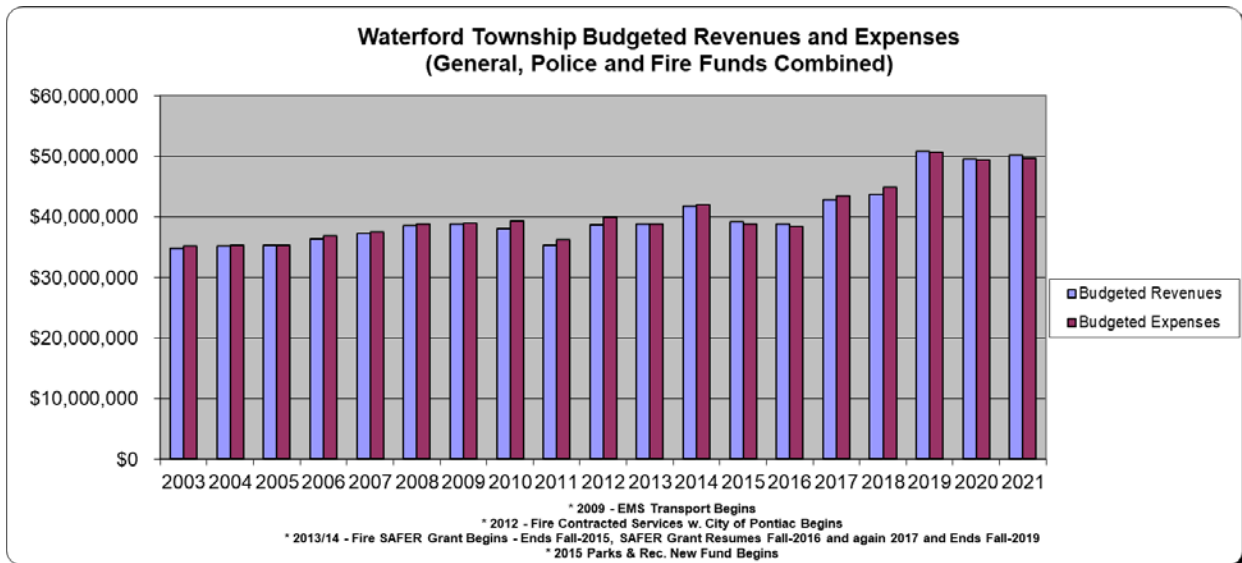
*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. The levy is reviewed and set annually by the Township Board. This SAD was conducted under Public Act 33 of 1951.

Comparison of 2020 Current to 2021 Proposed Budget						
(Includes General, Police and Fire Funds)						
Expenditure Type	2020		2021		Change 2020 to 2021	% Change 2020 to 2021
	Budget Amount	%	Budget Amount	%		
Police, Dispatch & Crossing Guard	\$15,163,360	30.72%	\$15,484,879	31.17%	\$321,519	2.12%
District Court	\$2,816,630	5.71%	\$2,800,193	5.64%	-\$16,437	-0.58%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$20,720,437	41.97%	\$20,506,124	41.28%	-\$214,313	-1.03%
Facilities & Operations	\$1,342,811	2.72%	\$1,368,887	2.76%	\$26,076	1.94%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$200,000	0.41%	\$200,000	0.40%	\$0	0.00%
Development Services	\$1,303,074	2.64%	\$1,305,026	2.63%	\$1,952	0.15%
General Government	\$6,513,257	13.19%	\$6,722,881	13.53%	\$209,624	3.22%
Contingencies	\$250,000	0.51%	\$250,000	0.50%	\$0	0.00%
General Fund Retiree Benefits	\$1,055,598	2.14%	\$1,042,476	2.10%	-\$13,122	-1.24%
Total Expenditures	\$49,365,167	100%	\$49,680,466	100%	\$315,299	

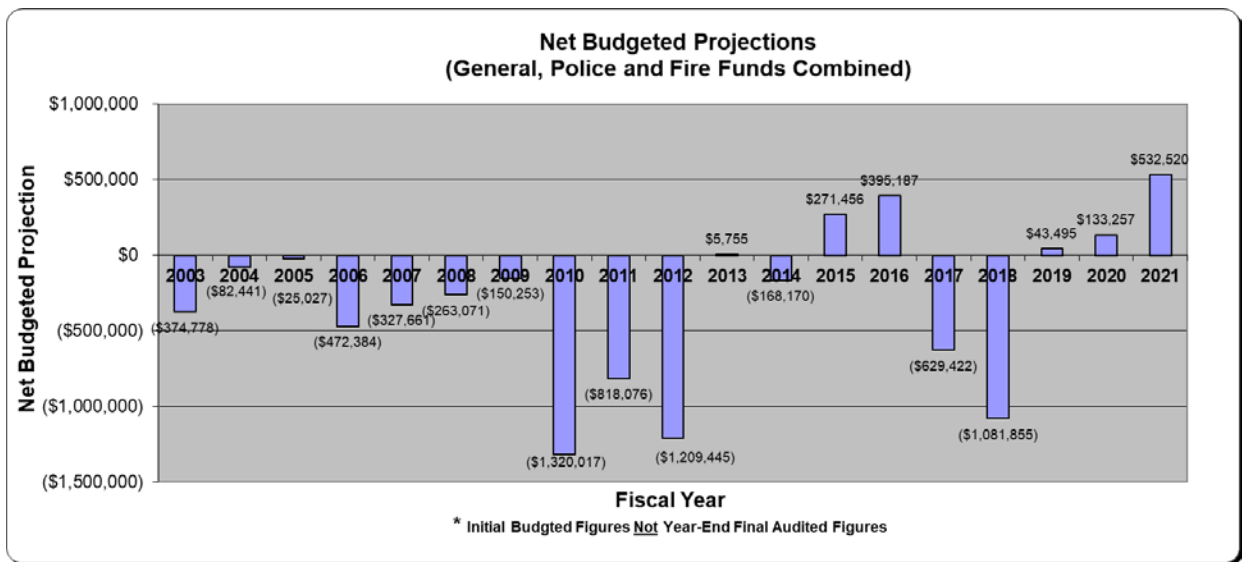


*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2019, 2020 and 2021, 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.

2021 FUND BALANCE PROJECTIONS GENERAL FUND

* January 1, 2021 Projected Fund Balance	7,901,815
2021 Projected Revenue	20,009,946
Total Funds Available 2021	27,911,761
2021 Projected Expenditures	19,828,162
Net Increase (Decrease) In Fund Balance	181,784
* December 31, 2021 Projected Fund Balance	8,083,599
Projected Year-End Fund Balance as a % of 2021 Expenditures	40.77%
* <i>Note: Worker's Comp., Cemetery, and Budget Stabilization Fund Balances Listed Separately.</i> *	

2021 FUND BALANCE PROJECTIONS FIRE FUND

January 1, 2021 Projected Fund Balance	4,181,565
2021 Projected Revenue	20,812,642
Total Funds Available 2021	24,994,207
2021 Projected Expenditures	20,506,124
Net Increase (Decrease) In Fund Balance	306,518
December 31, 2021 Projected Fund Balance	4,488,083
Projected Year-End Fund Balance as a % of 2021 Expenditures	21.89%

**2021 FUND BALANCE PROJECTIONS
POLICE FUND**

January 1, 2021 Projected Fund Balance	4,033,310
2021 Projected Revenue	15,482,398
Total Funds Available 2021	19,515,708
2021 Projected Expenditures	15,438,180
Net Increase (Decrease) In Fund Balance	44,218
December 31, 2021 Projected Fund Balance	4,077,528
Projected Year-End Fund Balance as a % of 2021 Expenditures	26.41%

**2021 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND**

January 1, 2021 Projected Fund Balance	945,773
2021 Projected Revenue	68,925
Total Funds Available 2021	1,014,698
2021 Projected Expenditures	224,944
Net Increase (Decrease) In Fund Balance	(156,019)
December 31, 2021 Projected Fund Balance	789,754

2021 FUND BALANCE PROJECTIONS
LIBRARY FUND

January 1, 2021 Projected Fund Balance	1,110,972
2021 Projected Revenue	2,256,548
Total Funds Available 2021	3,367,520
2021 Projected Expenditures	2,399,536
Net Increase (Decrease) In Fund Balance	(142,988)
December 31, 2021 Projected Fund Balance	967,984
Projected Year-End Fund Balance as a % of 2021 Expenditures	40.34%

2021 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND

January 1, 2021 Projected Fund Balance	3,549
2021 Projected Revenue	11,000
Total Funds Available 2021	14,549
2021 Projected Expenditures	11,000
Net Increase (Decrease) In Fund Balance	0
December 31, 2021 Projected Fund Balance	3,549

2021 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND *(New Fund as of 2015)*

January 1, 2021 Projected Fund Balance	1,058,339
2021 Projected Revenue	1,801,333
Total Funds Available 2021	2,859,672
2021 Projected Expenditures	1,897,576
Net Increase (Decrease) In Fund Balance	(96,243)
December 31, 2021 Projected Fund Balance	962,096
Projected Year-End Fund Balance as a % of 2021 Expenditures	50.70%

2021 FUND BALANCE PROJECTIONS
CABLE FUND

January 1, 2021 Projected Fund Balance	727,827
2021 Projected Revenue	383,391
Total Funds Available 2021	1,111,218
2021 Projected Expenditures	368,245
Net Increase (Decrease) In Fund Balance	15,146
December 31, 2021 Projected Fund Balance	742,973
Projected Year-End Fund Balance as a % of 2021 Expenditures	201.76%

2021 FUND BALANCE PROJECTIONS
BIKE PATH FUND - (CLOSED AT YEAR-END 2015)
*(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY
OR TRANSPORTATION FUND).*

January 1, 2021 Projected Fund Balance	0
2021 Projected Revenue	0
Total Funds Available 2021	0
2021 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2021 Projected Fund Balance	0

2021 FUND BALANCE PROJECTIONS
CEMETERY CARE FUND
(WATERFORD HAS FIVE (5) CEMETERIES)

January 1, 2021 Projected Fund Balance	560,684
2021 Projected Revenue	25,707
Total Funds Available 2021	586,391
2021 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	25,707
December 31, 2021 Projected Fund Balance	586,391

2021 FUND BALANCE PROJECTIONS WORKERS COMPENSATION FUND

January 1, 2021 Projected Fund Balance	940,871
2021 Projected Revenue	30,000
Total Funds Available 2021	970,871
2021 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	29,500
December 31, 2021 Projected Fund Balance	970,371

2021 FUND BALANCE PROJECTIONS IMPROVEMENT & REVOLVING FUND

January 1, 2021 Projected Fund Balance	3,746,862
2021 Projected Revenue	729,776
Total Funds Available 2021	4,476,638
2021 Projected Expenditures	1,082,750
Net Increase (Decrease) In Fund Balance	(352,974)
December 31, 2021 Projected Fund Balance	3,393,888

EARMARKED FOR (Future) TRI-PARTY
ROAD MATCHING FUNDS
UNDESIGNATED

\$125,000 * 2021 - WALTON BLVD
\$3,268,888

* TRI-PARTY = ROAD COMMISSION, OAKLAND COUNTY AND WATERFORD TWP.

2021 FUND BALANCE PROJECTIONS
NATURE CENTER

January 1, 2021 Projected Fund Balance	566,350
2021 Projected Revenue	5,250
Total Funds Available 2021	571,600
2021 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	5,250
December 31, 2021 Projected Fund Balance	571,600

2021 FUND BALANCE PROJECTIONS
BUDGET STABILIZATION FUND *(Created Via Board Resolution 2013)*

January 1, 2021 Projected Fund Balance	2,850,811
2021 Projected Revenue	0
Total Funds Available 2021	2,850,811
2021 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2021 Projected Fund Balance	2,850,811

Charter Township of Waterford General Fund FY 2021

January 1, 2021 – December 31, 2021

Submitted by: Gary Wall, Township Supervisor



Contents:

General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township Proposed FY 2021 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
40200		CURRENT TAX LEVY	-7,915,666	-8,275,018	-8,291,125	-8,545,116	-270,098	3.3 %
40205		PERSONAL PROPERTY TAX	-41,977	-30,000	-15,545	-30,000	0	0.0 %
40500		CURRENT ASSMT-STR LIGHT	-501,441	-503,000	-503,515	-503,000	0	0.0 %
40800		PENALTY & INTR-TAXES	-77,435	-80,000	-94,070	-85,000	-5,000	6.3 %
45600		LICENSES - HEATING	-1,763	-1,500	-735	-1,200	300	-20.0 %
45700		LICENSES - ELECTRIC	-3,377	-2,000	-750	-1,600	400	-20.0 %
45800		LICENSES - BUILDERS	-9,075	-1,500	-570	-1,200	300	-20.0 %
45900		LICENSES - PLUMBING	-1,025	-1,500	-675	-1,200	300	-20.0 %
46300		PERMITS - BUILDINGS	-496,582	-400,000	-94,651	-320,000	80,000	-20.0 %
46400		PERMITS - ELECTRICAL	-149,254	-105,000	-48,581	-84,000	21,000	-20.0 %
46500		PERMITS - HEATING	-108,983	-90,000	-41,740	-72,000	18,000	-20.0 %
46600		PERMITS - PLUMBING	-74,063	-60,000	-28,841	-48,000	12,000	-20.0 %
46700		PERMITS - DISMANTELING	-3,925	-3,500	0	-3,500	0	0.0 %
47700		LICENSES - DOG	-1,811	-2,500	-437	-2,000	500	-20.0 %
47900		LICENSES - AMUSEMENT PARK	0	-100	0	0	100	-100.0 %
53300		FEDERAL GRANT	0	0	0	0	0	0.0 %
57401		ST. REV. SHAR.-SALES TAX	-6,338,074	-6,172,690	-3,001,848	-6,013,899	158,791	-2.6 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-382,479	-418,971	-208,062	-426,527	-7,556	1.8 %
57407		ST. REV. SHAR.-CVTRS/OPEB	-28,969	0	0	0	0	0.0 %
57420		LCS REV. SHAR.-PPT	-36,305	-33,500	0	-33,500	0	0.0 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-45,724	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-98,104	-98,250	-11,127	-96,049	2,201	-2.2 %
57602		JUROR COMPENSATION REIMB - DC	-2,636	-2,500	-542	-1,750	750	-30.0 %
60100		FEES-ZONING BRD/APPEALS	-14,932	-10,000	-2,300	-8,000	2,000	-20.0 %
60110		FEES - SITE PLAN REVIEW	-45,813	-40,000	-22,202	-34,000	6,000	-15.0 %
60111		FEES - TEMP USE REVIEW	-1,885	-1,200	-635	-1,000	200	-16.7 %
60200		FEES - HOUSE TRAILER	-2,115	-300	-246	-300	0	0.0 %
60210		FEES - EXEMPT HOUSING	-17,599	-12,000	-6,268	-12,000	0	0.0 %
60215		FEES - FRANCHISE	-100	-500	0	-500	0	0.0 %
60220		FEES - ENGIN CONST INSPEC	-34,887	-12,000	-280	-10,000	2,000	-16.7 %
60225		FEES - SITE EVALUATIONS	-33,110	-24,000	-9,090	-19,200	4,800	-20.0 %
60230		FEES - APPL/PLAN REVIEW	-59,820	-50,000	-13,715	-40,000	10,000	-20.0 %
60250		FEES - LOT SPLITS	-6,225	-2,000	-1,200	-2,000	0	0.0 %
60260		FEES - WOODLANDS/WETLANDS	-7,405	-6,000	-1,770	-4,800	1,200	-20.0 %
60270		FEES - REZONE/SPEC. APRV.	-14,140	-3,000	-7,850	-2,400	600	-20.0 %



Waterford Township Proposed FY 2021 Budget

60290	FEES - REINSPECTION	-19,215	-16,000	-5,180	-16,000	0	0.0	%
60295	FEES-RENTAL CERT/REGISTRATION	-2,316	-2,700	-606	-2,400	300	-11.1	%
60296	FEES-RENTAL CERT/ANNUAL	-176,662	-185,000	-172,973	-180,000	5,000	-2.7	%
60330	FEES - CODE ENFORCEMENT	-503	-500	0	-500	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-1,003	-1,000	-1,328	-800	200	-20.0	%
60337	FEES - CODE ENF (DANG BLDG)	-10,478	0	-4,719	0	0	0.0	%
60370	FEES - ELECTION FILING	-100	-100	-1,900	-100	0	0.0	%
62600	CHARGE-SUMMER TAX BILL	-103,620	-102,000	-9,946	-106,000	-4,000	3.9	%
62800	CHARGE-ADMINISTRATION	-740,603	-641,086	-641,086	-831,573	-190,487	29.7	%
62820	ADMIN-MACEDAY-LOTUS/OC MARINE	-73	0	-107	0	0	0.0	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	0	0	0	-46,000	-46,000	-46,000.0	%
62900	CHARGE-MISC. SERVICES	-3,929	-2,500	-3,915	-2,500	0	0.0	%
64100	SALES - ASSETS	-184,865	-3,000	0	-3,000	0	0.0	%
64200	SALES - CEMETERY BURIALS	-58,730	-47,000	-34,200	-57,500	-10,500	22.3	%
64300	SALES - CEMETERY FOUND.	-17,432	-13,000	-12,306	-17,500	-4,500	34.6	%
64400	SALES - CEMETERY LOTS	-8,500	-16,000	-17,050	-20,000	-4,000	25.0	%
64600	SALES - ORDIN. & MAPS	-76	-100	-80	-100	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-1,041,707	-1,100,000	-394,834	-815,000	285,000	-25.9	%
66200	FORFEITS - BLDG BDS	-29,000	-13,000	-800	-10,500	2,500	-19.2	%
66401	INTR. REV.-INVESTMENTS	-213,442	-156,564	-123,086	-148,736	7,828	-5.0	%
66701	RENTALS - ROOMS & FACILITIES	-2,577	-2,500	0	-1,250	1,250	-50.0	%
67406	CONTRIB-PARKS & REC	20	0	0	0	0	0.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-1,007,083	-1,110,922	-493,928	-968,669	142,253	-12.8	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-733,075	-203,500	-720,624	-227,500	-24,000	11.8	%
68701	REIMBURSE - ELECTION EXPENSES	-60,447	-127,500	0	0	127,500	-100.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-27,408	-83,230	-28,320	-29,077	54,153	-65.1	%
69400	REVENUE - OTHER	-157,081	-29,000	-13,111	-30,000	-1,000	3.4	%
69500	CASH OVER/SHORT	-150	0	0	0	0	0.0	%
Total	GENERAL FUND REVENUES	-\$21,202,475	-\$20,390,231	-\$15,134,192	-\$20,009,946	\$380,285	-1.87	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

10101

General Fund Revenues

Revenue

40200	CURRENT TAX LEVY Millage revenue based on formula.	Increase	\$ 270,098
46300	PERMITS-BUILDINGS COVID-19 impact to permit activity.	Decrease	\$ 80,000
46400	PERMITS-ELECTRICAL COVID-19 impact to permit activity.	Decrease	\$ 21,000
46500	PERMITS-HEATING COVID-19 impact to permit activity.	Decrease	\$ 18,000
46600	PERMITS-PLUMBING COVID-19 impact to permit activity.	Decrease	\$ 12,000
57401	ST. REV. SHAR.-SALES TAX Less revenue from State of MI. Less Sales Tax.	Decrease	\$ 158,791
60110	FEES-SITE PLAN REVIEW COVID-19 impact to permit activity.	Decrease	\$ 6,000
60230	FEES-APPL/PLAN REVIEW COVID-19 impact to permit activity.	Decrease	\$ 10,000
60296	FEES-RENTAL CERT/ANNUAL COVID-19 impact to permit activity.	Decrease	\$ 5,000
62800	CHARGE-ADMINISTRATION Board allocation for central services. Calc. via 3rd party study.	Increase	\$ 190,487
65600	FEES/FINES-DISTRICT CT. COVID-19 impact to court activity.	Decrease	\$ 285,000
67407	CONTRIB-COMCAST-AT&T CABLE TV Based on trending and forecast model.	Decrease	\$ 142,253
68920	CELL TOWER LEASE 2020 had a 1-time renewal ext. fee collected.	Decrease	\$ 54,153



**Waterford Township
Proposed FY 2021 Budget**

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
70300		WAGES-PT. TIME/TEMP.	50,501	50,288	25,144	50,288	0	0.0 %
71000		FICA	3,847	3,848	1,923	3,848	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	1,500	0	4,000	2,500	166.7 %
Total TOWNSHIP BOARD			\$54,348	\$55,636	\$27,068	\$58,136	\$2,500	4.49 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

11010

Township Board

Expense

70200

SALARIES

Increase

\$ 0

No Planned Salary Adj.

95400

MISCELLANEOUS EXPENSE

Increase

\$ 2,500

To permit some training for incoming Bd.
Members.



Waterford Township Proposed FY 2021 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
70200	SALARIES		1,111,371	1,120,673	515,602	1,131,122	10,449	0.9 %
70300	WAGES-PT. TIME/TEMP.		162,710	190,493	77,407	190,493	0	0.0 %
70700	FEES - JURY & WITNESS		4,243	6,000	748	6,000	0	0.0 %
70900	OVERTIME		0	2,000	0	2,000	0	0.0 %
71000	FICA		88,908	100,304	41,378	100,304	0	0.0 %
71100	HEALTH INSURANCE		153,509	211,739	71,071	195,408	-16,331	-7.7 %
71150	RETIREE HEALTH		314,180	406,697	134,862	324,283	-82,414	-20.3 %
71200	LIFE INSURANCE		4,504	5,754	2,308	5,919	165	2.9 %
71250	RETIREE LIFE INSURANCE		941	950	513	950	0	0.0 %
71300	DB - RETIREMENT		22,555	31,300	15,650	27,284	-4,016	-12.8 %
71350	RETIREE HLTH TRUST CONTRIB		298,515	150,500	75,250	154,800	4,300	2.9 %
71400	DENTAL INSURANCE		23,274	23,280	9,233	23,280	0	0.0 %
71450	RETIREE DENTAL INSURANCE		20,013	44,000	7,921	44,000	0	0.0 %
71500	OPTICAL INSURANCE		2,614	3,046	0	3,314	268	8.8 %
71550	RETIREE OPTICAL INSUR.		100	0	200	200	200	200.0 %
71750	LONG TERM DISABILITY		3,041	3,437	1,674	3,845	408	11.9 %
71780	DEFINED CONTRIB - EMPLOYER		96,675	97,421	47,522	101,658	4,237	4.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		8,187	5,905	2,672	7,952	2,047	34.7 %
72000	TUITION REIMBURSEMENT		4,530	7,200	2,200	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		22,481	20,000	3,725	20,000	0	0.0 %
72800	SUPPLIES - POSTAGE		8,146	12,000	1,758	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		381	500	175	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		4,615	6,500	4,682	7,000	500	7.7 %
76000	SUPPLIES-OPERATING		3,885	4,500	1,097	4,500	0	0.0 %
76850	COVID19-EMERGENCY		0	0	2,560	0	0	0.0 %
77700	SUPPLIES-UNIFORMS		770	1,000	54	500	-500	-50.0 %
84200	SERVICES - AUDITING		6,150	6,200	6,325	6,325	125	2.0 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		31,294	23,856	23,856	23,856	0	0.0 %
84500	SERVICES - OTHER PROF.		42,617	62,500	16,521	62,500	0	0.0 %
85750	COMMUNITY GARDEN EXPENSE		1,393	2,500	780	2,500	0	0.0 %
86000	MILEAGE & VEHICLE EXP		1,124	1,250	365	1,250	0	0.0 %
86110	EQUIPMENT LEASES		9,478	9,100	6,279	10,500	1,400	15.4 %
88602	DRUG COURT - DIST COURT GRANT		96,785	98,250	43,119	98,250	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		5,159	7,000	2,656	7,500	500	7.1 %
92140	CONTR R&M-COMPUTER		37,328	45,275	15,682	54,500	9,225	20.4 %



**Waterford Township
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92170	CONTR R&M-OFFICE EQUIP	775	3,500	0	3,500	0	0.0	%
92190	CONTR R&M-BUILDING	31,658	30,000	10,829	40,000	10,000	33.3	%
95500	MEMBERSHIPS & DUES	3,111	4,000	1,500	4,000	0	0.0	%
96000	TRAVEL & MEALS	5,130	7,500	658	6,000	-1,500	-20.0	%
96100	CONFERENCES & TRAINING	5,835	15,000	2,170	10,000	-5,000	-33.3	%
97106	CAPITAL - BLDG IMPROVEMENTS	50,867	23,750	24,488	75,000	51,250	215.8	%
97125	CAPITAL - PERSONAL PROPERTY	-1,792	49,350	3,975	20,000	-29,350	-59.5	%
Total DISTRICT COURT		\$2,687,059	\$2,844,230	\$1,179,466	\$2,800,193	-\$44,037	-1.55	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

11360

51st District Court

Expense

70200	SALARIES Step increases, 2021 COLA in negotiation.	Increase	\$ 10,449
71100	HEALTH INSURANCE Based on trending & analysis.	Decrease	\$ 16,331
71150	RETIREE HEALTH Based on trending & analysis.	Decrease	\$ 82,414
92140	CONTR R&M-COMPUTER Increased technology needs	Increase	\$ 9,225
92190	CONTR R&M-BUILDING Building maintenance	Increase	\$ 10,000
96100	CONF. & TRAIN.-COMM. Shift to remote professional development due to pandemic	Decrease	\$ 5,000
97106	CAPITAL-BLDG IMPROVEMENTS Replacing 30 year old air handler unit.	Increase	\$ 51,250
97125	CAPITAL-PERSONAL PROPERTY Based on project schedule.	Decrease	\$ 29,350



Waterford Township Proposed FY 2021 Budget

11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	487,840	516,270	255,430	537,411	21,141	4.1 %
70300		WAGES-PT. TIME/TEMP.	36,378	53,000	16,399	78,460	25,460	48.0 %
70550		BOARD OF REVIEW FEES	2,760	3,200	2,520	3,200	0	0.0 %
70900		OVERTIME	1,032	950	725	950	0	0.0 %
71000		FICA	39,847	43,867	20,757	47,432	3,565	8.1 %
71100		HEALTH INSURANCE	78,106	108,472	36,649	104,333	-4,139	-3.8 %
71200		LIFE INSURANCE	2,201	2,643	1,142	2,780	137	5.2 %
71300		DB - RETIREMENT	28,185	38,454	19,227	33,520	-4,934	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	127,935	64,500	32,250	77,400	12,900	20.0 %
71400		DENTAL INSURANCE	9,502	9,312	3,847	9,312	0	0.0 %
71500		OPTICAL INSURANCE	1,275	1,329	543	1,445	116	8.7 %
71750		LONG TERM DISABILITY	1,504	1,542	884	1,634	92	6.0 %
71780		DEFINED CONTRIB - EMPLOYER	32,058	32,626	16,739	34,115	1,489	4.6 %
71792		RETIREE HSA - EMPLOYER CONTRIB	6,411	6,742	3,348	7,047	305	4.5 %
72700		SUPPLIES - OFFICE	3,110	2,800	1,515	2,900	100	3.6 %
72800		SUPPLIES - POSTAGE	17,302	20,000	15,980	20,000	0	0.0 %
76000		SUPPLIES-OPERATING	1,912	3,600	1,569	3,600	0	0.0 %
77400		SUPPLIES-GAS & OIL	1,807	2,495	323	2,495	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	633	1,400	96	1,400	0	0.0 %
80300		SERVICES-COMPUTER/COUNTY	4,290	4,900	4,304	4,900	0	0.0 %
88000		LEGAL NOTICES	201	400	252	400	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	491	1,800	286	1,800	0	0.0 %
92130		CONTR R&M-VEHICLE	495	1,900	0	1,900	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	0	150	0	150	0	0.0 %
95400		MISCELLANEOUS EXPENSE	4,774	7,350	39	3,000	-4,350	-59.2 %
95500		MEMBERSHIPS & DUES	5,998	7,060	2,057	7,060	0	0.0 %
96000		TRAVEL & MEALS	1,751	1,500	0	1,500	0	0.0 %
96100		CONFERENCES & TRAINING	2,813	2,750	190	2,750	0	0.0 %
97136		CAPITAL - VEHICLES	0	25,250	24,285	0	-25,250	-100.0 %
97340		CAPITAL - CAPITAL LEASE	0	750	338	750	0	0.0 %
Total	SUPERVISOR/ASSESSING		\$900,610	\$967,012	\$461,694	\$993,644	\$26,632	2.75 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

11710

Supervisor & Assessing

Expense

70200	SALARIES Salary Adjustments.	Increase	\$ 21,141
70300	WAGES-PT. TIME/TEMP Deputy Assessor hourly increase.	Increase	\$ 25,460
71000	FICA Increase due to wage adjustments.	Increase	\$ 3,565
71100	HEALTH INSURANCE Based on trending and forecasting updates.	Decrease	\$ 4,139
71300	DB-RETIREMENT Reduced contribution for 2021.	Decrease	\$ 4,934
71350	RETIREE HLTH TRUST CONTRIB Increase due to addressing unfunded liability.	Increase	\$ 12,900
71780	DEFINED CONTRIB -EMPLOYER Due to adjustments in wages	Increase	\$ 1,489
95400	MISCELLANEOUS EXPENSE Scanning project complete.	Decrease	\$ 4,350
97150	CAPITAL-VEHICLES Vehicle was purchased in 2020. None for 2021.	Decrease	\$ 25,250



Waterford Township Proposed FY 2021 Budget

11910 ELECTIONS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
70200		SALARIES	2,346	15,120	0	15,120	0	0.0 %
70300		WAGES-PT. TIME/TEMP.	12,266	90,600	29,379	30,600	-60,000	-66.2 %
70600		FEES - ELECTION INSPEC.	23,885	122,625	34,225	110,000	-12,625	-10.3 %
70800		FEES - ELECTION CUSTODIAN	0	0	1,682	1,750	1,750	1,750.0 %
70900		OVERTIME	2,591	12,600	2,218	10,500	-2,100	-16.7 %
71000		FICA	1,292	13,842	2,622	12,850	-992	-7.2 %
71780		DEFINED CONTRIB 1 - EMPLOYER	133	0	0	0	0	0.0 %
72700		SUPPLIES - OFFICE	2,368	7,000	4,534	7,000	0	0.0 %
72800		SUPPLIES - POSTAGE	10,431	24,401	9,664	17,750	-6,651	-27.3 %
76000		SUPPLIES-OPERATING	15,455	25,831	22,376	25,500	-331	-1.3 %
76850		COVID19-EMERGENCY	0	0	4,523	0	0	0.0 %
84500		SERVICES - OTHER PROF.	882	5,130	505	4,000	-1,130	-22.0 %
88000		LEGAL NOTICES	393	3,000	1,515	3,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	2,625	14,930	318	3,500	-11,430	-76.6 %
97125		CAPITAL - PERSONAL PROPERTY	0	0	300	0	0	0.0 %
97133		CAPITAL - COMPUTER EQUIP	91,726	40,015	39,705	5,000	-35,015	-87.5 %
Total	ELECTIONS		\$166,393	\$375,094	\$153,566	\$246,570	-\$128,524	-34.26 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

11910

Elections

Expense

70300	WAGES-PT. TIME/TEMP No scheduled Elections	Decrease	\$ 60,000
70600	FEES-ELECTION INSPEC. No scheduled Elections	Decrease	\$ 12,625
72800	SUPPLIES-POSTAGE No scheduled Elections	Decrease	\$ 6,651
95400	MISCELLANEOUS EXPENSE No scheduled Elections	Decrease	\$ 11,340
97133	CAPITAL-COMPUTER EQUIPMENT No scheduled Elections.	Decrease	\$ 35,015



Waterford Township Proposed FY 2021 Budget

12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	447,489	457,182	226,170	461,522	4,340	0.9 %
70900		OVERTIME	0	5,000	0	5,000	0	0.0 %
71000		FICA	33,015	35,357	16,705	35,688	331	0.9 %
71100		HEALTH INSURANCE	49,923	57,491	24,254	65,877	8,386	14.6 %
71200		LIFE INSURANCE	2,209	2,599	1,105	2,630	31	1.2 %
71300		DB - RETIREMENT	29,272	40,630	20,315	35,416	-5,214	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	127,935	53,750	26,875	51,600	-2,150	-4.0 %
71400		DENTAL INSURANCE	8,314	8,148	3,366	8,148	0	0.0 %
71500		OPTICAL INSURANCE	897	920	376	1,156	236	25.7 %
71750		LONG TERM DISABILITY	1,515	1,404	895	1,426	22	1.6 %
71780		DEFINED CONTRIB - EMPLOYER	27,236	27,263	13,509	27,263	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	2,771	2,838	1,386	3,937	1,099	38.7 %
72700		SUPPLIES - OFFICE	5,419	6,500	3,158	7,000	500	7.7 %
72800		SUPPLIES - POSTAGE	2,928	5,300	1,451	5,000	-300	-5.7 %
76000		SUPPLIES-OPERATING	713	0	486	800	800	800.0 %
77400		SUPPLIES-GAS & OIL	7	0	0	75	75	75.0 %
84500		SERVICES - OTHER PROF.	50	3,000	0	2,500	-500	-16.7 %
88000		LEGAL NOTICES	2,841	3,500	1,701	3,500	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	713	1,320	484	1,500	180	13.6 %
92170		CONTR R&M-OFFICE EQUIP	0	500	0	500	0	0.0 %
95400		MISCELLANEOUS EXPENSE	180	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	589	1,000	394	950	-50	-5.0 %
96000		TRAVEL & MEALS	360	500	0	500	0	0.0 %
96100		CONFERENCES & TRAINING	1,109	3,000	123	3,000	0	0.0 %
97132		CAPITAL - FURNISHINGS	0	0	0	500	500	500.0 %
97340		CAPITAL - CAPITAL LEASE	0	1,000	338	1,000	0	0.0 %
Total	CLERK'S OFFICE		\$745,487	\$718,702	\$343,093	\$726,988	\$8,286	1.15 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

12160

Clerk's Office

Expense

71100

HEALTH INSURANCE

Increase

\$ 8,386

Based on trending.

71300

DB-RETIREMENT

Decrease

\$ 5,214

Based on actuarial information.



Waterford Township Proposed FY 2021 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	173,658	163,982	81,120	166,244	2,262	1.4 %
70900		OVERTIME	0	650	0	650	0	0.0 %
71000		FICA	13,201	12,594	6,195	12,768	174	1.4 %
71100		HEALTH INSURANCE	10,339	14,197	4,954	13,537	-660	-4.6 %
71200		LIFE INSURANCE	885	1,005	452	1,005	0	0.0 %
71300		DB - RETIREMENT	26,609	13,920	6,960	12,134	-1,786	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	42,645	10,750	5,375	12,900	2,150	20.0 %
71400		DENTAL INSURANCE	3,563	2,328	1,635	2,328	0	0.0 %
71500		OPTICAL INSURANCE	314	328	134	356	28	8.5 %
71750		LONG TERM DISABILITY	473	513	299	513	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	8,493	9,050	4,525	9,050	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,699	1,852	905	1,897	45	2.4 %
72700		SUPPLIES - OFFICE	797	1,125	182	1,125	0	0.0 %
72800		SUPPLIES - POSTAGE	63	120	21	110	-10	-8.3 %
84500		SERVICES - OTHER PROF.	160	0	0	500	500	500.0 %
88400		EMPLOYMENT RECRUITMENT	303	750	0	700	-50	-6.7 %
89400		PUB. UTIL.-TELEPHONE	156	700	85	500	-200	-28.6 %
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	357	500	357	500	0	0.0 %
96000		TRAVEL & MEALS	0	225	0	225	0	0.0 %
96100		CONFERENCES & TRAINING	123	15,750	0	15,750	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	0	750	121	400	-350	-46.7 %
Total		FISCAL & HUMAN RESOURCES	\$283,838	\$251,589	\$113,320	\$253,692	\$2,103	0.84 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

12260

Fiscal and Human Resources

Expense

70200	SALARIES Based off of payroll schedule.	Increase	\$ 2,262
71300	DB-RETIREMENT Based off of required annual contribution.	Decrease	\$ 1,786
71350	RETIREE HLTH TRUST CONTRIB Inc. con't to help address unfunded liability.	Increase	\$ 2,150



Waterford Township Proposed FY 2021 Budget

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
71600		WORKER'S COMP	30,524	45,000	25,775	50,000	5,000	11.1 %
71900		UNEMPLOYMENT COMP INSUR	2,265	20,000	0	25,000	5,000	25.0 %
72000		TUITION REIMBURSEMENT	0	3,000	0	3,000	0	0.0 %
72700		SUPPLIES - OFFICE	3,423	6,000	1,962	6,000	0	0.0 %
72800		SUPPLIES - POSTAGE	-3,845	7,500	6,101	7,500	0	0.0 %
72900		SUPPLIES - COPY MACHINE	-2,073	6,000	810	3,500	-2,500	-41.7 %
76200		SUPPLIES-COMPUTER	8,683	7,000	2,135	6,500	-500	-7.1 %
76850		COVID19-EMERGENCY	0	0	12,286	0	0	0.0 %
81200		SERVICES-DANG BLDG DEMO & OTHER	29,619	45,000	0	45,000	0	0.0 %
81205		FORECLOSED-DANG BLDG EXP	-14,935	10,000	0	10,000	0	0.0 %
81300		PHYSICAL EXAMS	315	0	219	0	0	0.0 %
84100		SERVICES - LEGAL	140,462	170,000	70,530	172,500	2,500	1.5 %
84200		SERVICES - AUDITING	49,025	54,500	25,875	54,500	0	0.0 %
84300		SERVICES - CONSULTING	16,245	15,000	7,726	17,000	2,000	13.3 %
84500		SERVICES - OTHER PROF.	104,764	125,000	44,257	120,000	-5,000	-4.0 %
84550		SERVICES - PROV BY W&S	4,161	10,000	1,379	8,500	-1,500	-15.0 %
86200		EMPLOYEE AWARDS	2,564	3,500	434	3,500	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	37,767	86,000	748	86,200	200	0.2 %
88200		PRINTING & PUBLISHING	100	5,000	2,507	4,000	-1,000	-20.0 %
88500		INSURANCE	256,202	250,246	240,348	235,403	-14,843	-5.9 %
89300		PUB. UTIL.-STRT LIGHT	734,859	700,000	359,639	864,000	164,000	23.4 %
92110		CONTR R&M-TELEPHONE	1,804	7,500	4,166	7,000	-500	-6.7 %
92140		CONTR R&M-COMPUTER	181,992	192,000	105,624	206,000	14,000	7.3 %
92150		CONTR R&M-POST. MACH.	370	0	0	0	0	0.0 %
95400		MISCELLANEOUS EXPENSE	3,795	5,100	-52	5,000	-100	-2.0 %
95460		BANK SERVICE CHARGES	13,501	22,500	8,646	22,000	-500	-2.2 %
95500		MEMBERSHIPS & DUES	7,973	25,000	207	23,500	-1,500	-6.0 %
96500		TAX ROLL ADJUSTMENTS	10,190	29,720	-46,027	30,314	594	2.0 %
97133		CAPITAL - COMPUTER EQUIP	65,394	77,070	19,579	48,500	-28,570	-37.1 %
97340		CAPITAL - CAPITAL LEASE	5,794	15,000	1,889	15,000	0	0.0 %
99901		CAPITAL PROJECT ALLOCATION	125,000	50,000	50,000	50,000	0	0.0 %
Total	GENERAL SERVICES		\$1,815,937	\$1,992,636	\$946,763	\$2,129,417	\$136,781	6.86 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

12480

General Services

Expense

71600	WORKER'S COMP Based on Trending.	Increase	\$ 5,000
88500	INSURANCE Based on renewal quote.	Decrease	\$ 14,843
89300	PUB UTIL-STRT LIGHT Based on trending and DTE rates.	Increase	\$ 164,000
92140	CONTR R&M-COMPUTER Based on actual contracts and agreements for computer hardware and software maint.	Increase	\$ 14,000
97133	CAPITAL-COMPUTER EQUIPMENT Based on IT hardware projects including tape backup and large scanner.	Decrease	\$ 28,570



**Waterford Township
Proposed FY 2021 Budget**

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
71150		RETIREE HEALTH	806,527	996,398	411,750	988,176	-8,222	-0.8 %
71250		RETIREE LIFE INSURANCE	1,144	1,200	477	1,200	0	0.0 %
71450		RETIREE DENTAL INSURANCE	49,871	56,000	20,479	51,250	-4,750	-8.5 %
71550		RETIREE OPTICAL INSUR.	1,674	2,000	445	1,850	-150	-7.5 %
Total	RETIREE BENEFITS		\$859,216	\$1,055,598	\$433,151	\$1,042,476	-\$13,122	-1.24 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

12490

Retiree Benefits

Expense

71150	RETIREE HEALTH Forecasting model updated.	Decrease	\$ 8,222
71450	RETIREE DENTAL INSURANCE Forecasting model updated.	Decrease	\$ 4,750



Waterford Township Proposed FY 2021 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	403,699	426,601	201,878	442,726	16,125	3.8 %
70300		WAGES-PT. TIME/TEMP.	28,615	34,835	17,744	25,500	-9,335	-26.8 %
70900		OVERTIME	14	650	6,124	650	0	0.0 %
71000		FICA	32,963	35,556	17,228	35,869	313	0.9 %
71100		HEALTH INSURANCE	19,448	34,263	9,130	44,160	9,897	28.9 %
71200		LIFE INSURANCE	1,799	2,256	978	2,474	218	9.7 %
71300		DB - RETIREMENT	53,398	62,262	31,131	54,272	-7,990	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	106,612	43,000	21,500	51,600	8,600	20.0 %
71400		DENTAL INSURANCE	5,939	5,820	2,405	6,984	1,164	20.0 %
71500		OPTICAL INSURANCE	184	512	75	779	267	52.1 %
71750		LONG TERM DISABILITY	1,169	1,224	699	1,389	165	13.5 %
71780		DEFINED CONTRIB - EMPLOYER	16,753	21,889	9,016	27,768	5,879	26.9 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,544	3,070	916	2,742	-328	-10.7 %
72700		SUPPLIES - OFFICE	5,771	7,000	1,673	7,000	0	0.0 %
72800		SUPPLIES - POSTAGE	16,729	21,000	1,237	21,000	0	0.0 %
80600		SERV-CTY COMPU/TREAS.	5,102	5,550	5,114	5,550	0	0.0 %
84500		SERVICES - OTHER PROF.	220	0	0	0	0	0.0 %
86300		TAX BILLING EXP.	11,801	15,000	1,914	15,000	0	0.0 %
88000		LEGAL NOTICES	0	100	0	100	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	501	1,050	340	1,050	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	2,600	950	879	950	0	0.0 %
95400		MISCELLANEOUS EXPENSE	18	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	820	850	198	850	0	0.0 %
96000		TRAVEL & MEALS	0	100	0	100	0	0.0 %
96100		CONFERENCES & TRAINING	0	300	0	300	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	0	1,107	406	1,107	0	0.0 %
Total	TREASURER'S OFFICE		\$715,698	\$725,445	\$330,583	\$750,420	\$24,975	3.44 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

12530

Treasurer's Office

Expense

73000	SALARIES Based on payroll schedule.	Increase	\$ 16,125
70300	WAGES-PT. TIME/TEMP Less part time hours.	Decrease	\$ 9,335
71100	HEALTH INSURANCE Based on trending and forecasting model.	Increase	\$ 9,897
71350	RETIREE HLTH TRUST CONTRIB Inc. con't to help address unfunded liability.	Increase	\$ 8,600
71780	DEFINED CONTRIB -EMPLOYER Based on payroll schedule. New benefits tier.	Increase	\$ 5,879



Waterford Township Proposed FY 2021 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	290,815	296,818	140,195	296,818	0	0.0 %
70900		OVERTIME	1,664	3,500	0	3,500	0	0.0 %
71000		FICA	22,112	22,974	10,661	22,707	-267	-1.2 %
71100		HEALTH INSURANCE	71,597	65,613	31,338	67,269	1,656	2.5 %
71200		LIFE INSURANCE	1,856	1,816	936	1,816	0	0.0 %
71350		RETIREE HLTH TRUST CONTRIB	42,645	21,500	10,750	25,800	4,300	20.0 %
71400		DENTAL INSURANCE	7,127	4,656	2,885	4,656	0	0.0 %
71500		OPTICAL INSURANCE	1,151	655	502	712	57	8.7 %
71750		LONG TERM DISABILITY	904	927	532	927	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	33,202	33,483	16,282	33,483	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	2,465	2,582	1,201	2,582	0	0.0 %
72700		SUPPLIES - OFFICE	68	400	75	400	0	0.0 %
72800		SUPPLIES - POSTAGE	0	150	0	150	0	0.0 %
76400		SUPPLIES-TOOLS	149	275	0	275	0	0.0 %
77400		SUPPLIES-GAS & OIL	0	125	0	125	0	0.0 %
86000		MILEAGE	0	50	0	50	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	2,607	3,000	1,298	3,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	350	0	450	100	28.6 %
96000		TRAVEL & MEALS	0	355	0	355	0	0.0 %
96100		CONFERENCES & TRAINING	2,720	10,000	0	10,000	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	0	250	72	250	0	0.0 %
Total		INFORMATION TECHNOLOGY	\$481,081	\$469,479	\$216,726	\$475,325	\$5,846	1.25 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

12550

Information Systems

Expense

71100

HEALTH INSURANCE

Increase

\$ 1,656

Based on payroll analysis and trending.

71350

RETIREE HLTH TRUST CONTRIB

Increase

\$ 4,300

Inc. con't to help address unfunded liability.



Waterford Township Proposed FY 2021 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	408,553	446,408	204,883	460,505	14,097	3.2 %
70300		WAGES-PT. TIME/TEMP.	17,843	22,400	5,618	22,400	0	0.0 %
70900		OVERTIME	39,958	34,500	15,805	34,500	0	0.0 %
71000		FICA	35,414	38,503	17,027	34,878	-3,625	-9.4 %
71100		HEALTH INSURANCE	68,972	121,641	37,412	87,500	-34,141	-28.1 %
71200		LIFE INSURANCE	1,105	2,140	886	2,140	0	0.0 %
71300		DB - RETIREMENT	55,013	63,454	31,727	55,311	-8,143	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	127,935	43,000	21,500	64,500	21,500	50.0 %
71400		DENTAL INSURANCE	6,239	9,312	3,414	9,312	0	0.0 %
71500		OPTICAL INSURANCE	1,130	1,471	551	1,471	0	0.0 %
71750		LONG TERM DISABILITY	1,113	1,375	653	1,375	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	13,006	18,134	6,219	11,137	-6,997	-38.6 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,550	2,208	1,012	2,283	75	3.4 %
72700		SUPPLIES - OFFICE	1,209	825	423	825	0	0.0 %
72800		SUPPLIES - POSTAGE	10	350	0	350	0	0.0 %
76000		SUPPLIES-OPERATING	1,388	9,000	96	9,000	0	0.0 %
76400		SUPPLIES-TOOLS	8,467	4,000	824	4,000	0	0.0 %
76850		COVID19-EMERGENCY	0	0	23,446	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	8,872	10,000	2,634	10,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	8,235	7,000	3,967	7,000	0	0.0 %
78100		SUPPLIES-R&M-BLDG	32,782	30,000	8,248	30,000	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	4,324	3,500	262	5,500	2,000	57.1 %
78300		SUPPLIES-R&M-GROUNDS	24,261	35,000	16,103	35,000	0	0.0 %
78310		SUPPLIES - R&M CEMETERIES	8,581	8,500	2,093	8,500	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	7,452	14,000	1,134	14,000	0	0.0 %
81300		PHYSICAL EXAMS	0	250	0	250	0	0.0 %
84500		SERVICES - OTHER PROF.	1,585	2,000	0	2,000	0	0.0 %
86100		VEHICLE EXPENSES	8,500	8,500	8,517	0	-8,500	-100.0 %
89000		PUBLIC UTILITIES	123,338	125,000	45,240	125,000	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	4,569	6,950	972	6,950	0	0.0 %
92130		CONTR R&M-VEHICLE	10,184	10,000	881	10,000	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	1,836	1,100	710	1,100	0	0.0 %
92190		CONTR R&M-BUILDING	114,419	125,940	31,288	175,750	49,810	39.6 %
92210		CONTR R&M-GROUNDS	68,016	68,000	8,938	68,000	0	0.0 %
92215		CONTRACT R&M - CEMETERIES	29,535	40,500	4,636	40,500	0	0.0 %



**Waterford Township
Proposed FY 2021 Budget**

95400	MISCELLANEOUS EXPENSE	601	400	82	400	0	0.0	%
95500	MEMBERSHIPS & DUES	120	400	235	400	0	0.0	%
96000	TRAVEL & MEALS	30	150	0	150	0	0.0	%
96100	CONFERENCES & TRAINING	4,260	4,200	0	4,200	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	14,605	17,500	50	17,500	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	1,297	5,000	0	5,000	0	0.0	%
97136	CAPITAL - VEHICLES	0	100	0	100	0	0.0	%
Total FACILITIES/OPERATION		\$1,266,306	\$1,342,811	\$507,487	\$1,368,887	\$26,076	1.94	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

12650

Facilities and Operations

Expense

71000	FICA Based on withholding formula.	Decrease	\$ 3,625
71100	HEALTH INSURANCE Based on analysis and trending.	Decrease	\$ 34,141
71300	DB-RETIREMENT Based on required contribution.	Decrease	\$ 8,143
71350	RETIREE HLTH TRUST CONTRIB Allocation to Ret. Health Trust.	Increase	\$ 21,500
71780	DEFINED CONTRIB -EMPLOYER Based on benefits formula.	Decrease	\$ 6,997
78200	SUPPLIES-R&M-EQUIPMENT Cleaning Equipment/Maintenance	Increase	\$ 2,000
86100	VEHICLE EXPENSE No Planned Purchases.	Decrease	\$ 8,500
92190	CONTR R&M-BUILDING HVAC & Boiler Maintenance Program.	Increase	\$ 49,810
70200	SALARIES Schedule from payroll Dept.	Increase	\$ 14,097



Waterford Township Proposed FY 2021 Budget

14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	612,815	627,511	308,521	713,312	85,801	13.7 %
70300		WAGES-PT. TIME/TEMP.	53,911	87,678	5,355	87,678	0	0.0 %
70500		BRD MEMBER FEES-PLANNING	3,120	2,750	0	4,320	1,570	57.1 %
70560		FEES - ZONING BOARD	3,300	3,780	0	3,600	-180	-4.8 %
70900		OVERTIME	3,467	2,500	368	2,500	0	0.0 %
71000		FICA	50,830	55,403	23,978	54,280	-1,123	-2.0 %
71100		HEALTH INSURANCE	92,188	138,547	39,145	112,500	-26,047	-18.8 %
71200		LIFE INSURANCE	2,614	3,270	1,412	3,354	84	2.6 %
71300		DB - RETIREMENT	64,831	91,847	45,924	80,061	-11,786	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	191,902	86,000	43,000	90,300	4,300	5.0 %
71400		DENTAL INSURANCE	9,379	10,942	3,847	10,941	-1	0.0 %
71500		OPTICAL INSURANCE	1,333	1,533	558	1,601	68	4.4 %
71750		LONG TERM DISABILITY	1,849	1,966	1,078	2,020	54	2.7 %
71780		DEFINED CONTRIB - EMPLOYER	24,281	27,443	15,739	41,895	14,452	52.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,259	3,028	2,554	5,864	2,836	93.7 %
72700		SUPPLIES - OFFICE	3,565	8,000	510	8,000	0	0.0 %
72800		SUPPLIES - POSTAGE	2,402	3,000	476	3,000	0	0.0 %
76000		SUPPLIES-RENTAL INSPECT/OPERAT	1,188	1,500	1,187	1,500	0	0.0 %
77400		SUPPLIES-GAS & OIL	2,555	5,500	655	5,500	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	1,542	2,500	410	2,500	0	0.0 %
81300		PHYSICAL EXAMS	105	0	0	0	0	0.0 %
84500		SERVICES - OTHER PROF.	4,702	23,500	472	23,500	0	0.0 %
86000		MILEAGE	18	100	0	100	0	0.0 %
86100		VEHICLE EXPENSES	5,300	5,300	5,316	0	-5,300	-100.0 %
88000		LEGAL NOTICES	3,798	3,000	4,073	3,000	0	0.0 %
88200		PRINTING & PUBLISHING	2,084	1,000	365	1,000	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	4,544	4,000	1,438	4,000	0	0.0 %
92130		CONTR R&M-VEHICLE	4,780	2,500	50	2,500	0	0.0 %
92140		CONTR R&M-COMPUTER	1,209	17,500	13,849	17,500	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	2,104	4,000	672	4,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	1,000	0	1,000	0	0.0 %
95500		MEMBERSHIPS & DUES	1,374	1,500	225	1,500	0	0.0 %
96000		TRAVEL & MEALS	1,796	1,200	266	1,200	0	0.0 %
96100		CONFERENCES & TRAINING	3,009	10,000	940	10,000	0	0.0 %
97132		CAPITAL - OFFC EQUIP	0	1,000	0	1,000	0	0.0 %



**Waterford Township
Proposed FY 2021 Budget**

97136	CAPITAL - VEHICLES	0	62,776	62,776	0	-62,776	-100.0	%
97340	CAPITAL - CAPITAL LEASE	0	0	453	0	0	0.0	%
Total	DEVELOPMENT SERVICES	\$1,165,154	\$1,303,074	\$585,609	\$1,305,026	\$1,952	0.15	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

14100

Development Services

Expense

70200	SALARIES Full time Mechanical Inspector. Better long-term solution vs. part-time fill-in	Increase	\$ 85,801
71100	HEALTH INSURANCE Based on updated trending and forecasting model.	Decrease	\$ 26,047
71300	DB-RETIREMENT Annual required contribution.	Decrease	\$ 11,786
71780	DEFINED CONTRIB -EMPLOYER Retirement expense. New Employee Benefit Tier.	Increase	\$ 14,452



**Waterford Township
Proposed FY 2021 Budget**

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
87100		BEAUTIFICATION PROGRAM	3,098	4,500	0	4,400	-100	-2.2 %
87300		YOUTH ASSIST. GRANT	7,500	8,250	8,250	8,500	250	3.0 %
87500		SR CENTER-SENIOR SVC	40,000	20,000	205,000	20,000	0	0.0 %
87501		WOTA-SENIOR TRANSIT	0	185,000	0	185,000	0	0.0 %
87700		RECYCLING PROGRAM	5,393	6,000	2,765	5,950	-50	-0.8 %
96410		ENVIRONMENTAL PROJECTS	18,210	34,000	250	34,000	0	0.0 %
Total	COMMUNITY PROMOTIONS		\$74,201	\$257,750	\$216,265	\$257,850	\$100	0.04 %



**Waterford Township
Proposed FY 2021 Budget**

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
70300	WAGES-PT. TIME/TEMP.		37,284	43,380	8,957	43,380	0	0.0 %
71000	FICA		2,852	3,319	685	3,319	0	0.0 %
Total	SCHOOL CROSSING GUARDS		\$40,136	\$46,699	\$9,642	\$46,699	\$0	0.00 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 0

Wage adj. could happen later in year, if budget amendment proposed and approved.



Waterford Township Proposed FY 2021 Budget

19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
85600		CONTINGENCY	0	217,006	0	250,000	32,994	15.2 %
99012		PRINC EXP -2012 REFUNDING BOND	119,162	123,654	0	85,472	-38,182	-30.9 %
99203		INTR EXP - 2012 REFUNDING BOND	13,206	10,040	5,020	6,738	-3,302	-32.9 %
99300		AGENT FEES	66	75	0	75	0	0.0 %
99903		TRANSFER - FIRE FUND	1,607,000	1,307,000	1,307,000	557,000	-750,000	-57.4 %
99904		TRANSFER - POLICE FUND	5,250,000	5,400,000	5,400,000	5,535,000	135,000	2.5 %
99908		TRANSFER-CEMETERY FUND	165,000	15,000	15,000	15,000	0	0.0 %
99911		TRANSFER - IMPRV. REVL.	1,250,000	600,000	600,000	600,000	0	0.0 %
99913		INTEREST - DPW BUILDING	32,418	30,134	30,134	27,781	-2,353	-7.8 %
99914		TRANSFER - PARKS & REC	200,000	200,000	200,000	200,000	0	0.0 %
99916		TRANSF - PRINC. DPW BUILDING	76,137	78,421	78,421	80,773	2,352	3.0 %
99918		TRANSFER - WORKERS COMP	90,000	15,000	15,000	15,000	0	0.0 %
Total		TRANSFERS T/OTHER FUNDS	\$8,802,989	\$7,996,330	\$7,650,574	\$7,372,839	-\$623,491	-7.80 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY For Gen. Fund unforeseen events and potential modest wage adj.	Increase	\$ 32,994
99012	PRINCIPLE EXPENSE Reduction of bond expense from previous bond loan.	Decrease	\$ 38,182
99903	TRANSFER-FIRE FUND Reduced transfer from the Gen. Fund to the Fire Fund for 2021.	Decrease	\$ 750,000
99904	TRANSFER-POLICE FUND Increased transfer from the Gen. Fund to the Police Fund for 2021.	Increase	\$ 135,000

Charter Township of Waterford Special Revenue Funds FY2021

January 1, 2021 – December 31, 2021

Submitted by: Gary Wall, Township Supervisor



<u>Contents</u>
Fire Fund
Police Fund
Police Restricted Use Fund
Police and Fire <u>S</u>pecial <u>A</u>ssessment <u>D</u>istrict (SAD) Fund (Started 2019)
Library Fund
Library Donation Fund
Parks and Recreation Fund (Started 2015)
Improvement Revolving Fund
Minor Special Revenue Funds



Waterford Township Proposed FY 2021 Budget

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
40600	MILLAGE I		-2,086,527	-2,169,517	-2,182,133	-2,239,689	-70,172	3.2 %
40700	MILLAGE II		-2,066,199	-2,150,568	-2,162,651	-2,220,362	-69,794	3.2 %
40900	MILLAGE III		-1,301,668	-1,354,499	-1,362,188	-1,398,551	-44,052	3.3 %
53300	FEDERAL GRANT - FIRE		-2,287,924	-60,072	-60,072	0	60,072	-100.0 %
57420	LCS REV. SHAR.-PPT		-24,895	-21,500	0	-23,000	-1,500	7.0 %
58200	GRANTS - OTHER		-4,000	0	0	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-12,068	-9,500	-4,298	-7,500	2,000	-21.1 %
60340	FEES - COST RECOVERY ORD.		-61,215	-15,500	-1,757	-11,000	4,500	-29.0 %
60342	FEES - CLASS REGISTRATION		-45,185	-40,000	-25,333	-30,000	10,000	-25.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-231,525	-243,101	-121,551	-255,256	-12,155	5.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-7,506,233	-7,881,545	-3,925,072	-8,275,622	-394,077	5.0 %
62710	CHARGE-EMS FEES		-2,015,438	-2,020,000	-835,344	-1,750,000	270,000	-13.4 %
62900	CHARGE-MISC. SERVICES		-490	0	-90	0	0	0.0 %
64100	SALES - ASSETS		-27,930	-17,500	0	-16,500	1,000	-5.7 %
66400	INTEREST REVENUE		-145,147	-99,641	-75,464	-94,659	4,982	-5.0 %
67402	CONTRIB-GENERAL FUND		-1,607,000	-1,307,000	-1,307,000	-557,000	750,000	-57.4 %
67410	CONTRIB-OTHER		-500	0	-3,800	0	0	0.0 %
67411	CONTRIB-FIRE PREVENTION		-2,000	0	0	0	0	0.0 %
67418	CONTRIB - P&F SAD		-2,694,387	-2,788,230	-2,788,230	-3,190,336	-402,106	14.4 %
67419	CONTRIB - P&F SAD/CAPITAL		-755,613	-789,880	-789,880	-726,917	62,963	-8.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-32,756	-7,500	-10,684	-11,250	-3,750	50.0 %
69400	REVENUE - OTHER		-9,110	-20,000	-125	-5,000	15,000	-75.0 %
Total	FIRE DEPARTMENT REVENUES		-\$22,917,810	-\$20,995,553	-\$15,655,672	-\$20,812,642	\$182,911	-0.87 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

20601 Fire Department - Regional

Revenue

40600	MILLAGE I Based on property tax formula.	Increase	\$ 70,172
40700	MILLAGE II Based on property tax formula.	Increase	\$ 69,794
40900	MILLAGE III Based on property tax formula.	Increase	\$ 44,052
53300	FEDERAL GRANT Based on grant activity.	Decrease	\$ 60,072
62704	CHARGE-FIRE PROTECT/PONTIAC Based on Pontiac Contract Schedule.	Increase	\$ 394,077
62710	CHARGE-EMS FEES Based on impact of COVID-19.	Decrease	\$ 270,000
67402	CONTRIB-GENERAL FUND Decreased General Fund Contribution.	Decrease	\$ 750,000
67418	CONTRIB - P&F SAD Based on P&F SAD Allocation.	Increase	\$ 402,106
67419	CONTRIB - P&F SAD/CAPTIAL Based on P&F SAD Capital Allocation.	Decrease	\$ 62,963



Waterford Township Proposed FY 2021 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	7,580,920	8,677,627	4,024,827	8,557,317	-120,310	-1.4 %
70300		WAGES-PT. TIME/TEMP.	37,054	45,000	18,310	45,000	0	0.0 %
70900		OVERTIME	570,125	945,000	272,981	945,000	0	0.0 %
70950		OVERTIME-FLSA/MANDATORY	533,750	603,519	298,434	608,650	5,131	0.9 %
71000		FICA	658,142	786,507	349,598	701,993	-84,514	-10.7 %
71100		HEALTH INSURANCE	1,141,331	1,589,413	582,323	1,500,100	-89,313	-5.6 %
71150		FIRE - RETIREE HEALTH	1,081,445	1,316,836	538,453	1,293,570	-23,266	-1.8 %
71200		LIFE INSURANCE	16,487	28,192	10,198	28,192	0	0.0 %
71250		RETIREE LIFE INSURANCE	610	500	319	500	0	0.0 %
71300		DB - RETIREMENT	1,496,850	1,663,452	831,726	1,523,940	-139,512	-8.4 %
71350		RETIREE HLTH TRUST CONTRIB	810,255	408,500	204,250	490,200	81,700	20.0 %
71400		DENTAL INSURANCE	112,753	126,876	52,418	126,876	0	0.0 %
71450		RETIREE DENTAL INSURANCE	32,665	37,500	13,473	37,500	0	0.0 %
71500		OPTICAL INSURANCE	714	817	367	817	0	0.0 %
71550		RETIREE OPTICAL INSUR.	680	2,000	200	2,000	0	0.0 %
71600		WORKER'S COMP	159,435	145,000	54,200	145,000	0	0.0 %
71750		LONG TERM DISABILITY	22,516	24,823	14,522	24,823	0	0.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	578,461	724,360	336,623	717,268	-7,092	-1.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	144,619	183,259	84,156	179,017	-4,242	-2.3 %
71800		FIREMEN FOOD ALLOWANCE	152,042	135,000	-982	135,000	0	0.0 %
72000		TUITION REIMBURSEMENT	7,539	10,000	1,821	10,000	0	0.0 %
72700		SUPPLIES - OFFICE	2,496	7,000	1,223	7,000	0	0.0 %
76000		SUPPLIES-OPERATING	1,798	4,200	103	4,200	0	0.0 %
76200		SUPPLIES-COMPUTER	823	4,500	1,283	4,500	0	0.0 %
76500		FIRE TRAINING-IN HOUSE	25,614	35,000	17,590	35,000	0	0.0 %
76700		FIRE INVESTIGATION	12,070	10,000	4,743	10,000	0	0.0 %
76800		SUPPLIES & TRAINING-EMS	130,574	140,000	41,831	140,000	0	0.0 %
76850		COVID19-EMERGENCY	0	0	67,466	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	98,258	125,000	27,016	125,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	30,198	35,000	6,771	35,000	0	0.0 %
78100		SUPPLIES-STATIONS	25,460	32,500	16,243	32,500	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	3	0	94	0	0	0.0 %
78600		SUPPLIES-R&M-APPARATUS	84,078	116,000	26,851	116,000	0	0.0 %
80100		SERVICES-LAUNDRY	0	100	0	100	0	0.0 %
81300		PHYSICAL EXAMS	10,241	3,000	0	10,000	7,000	233.3 %



Waterford Township Proposed FY 2021 Budget

84100	SERVICES - LEGAL	38,818	75,000	11,117	80,000	5,000	6.7	%
84200	SERVICES - AUDITING	12,250	12,250	12,250	12,250	0	0.0	%
84500	SERVICES - OTHER PROF.	96,416	149,400	24,640	141,400	-8,000	-5.4	%
84600	SERVICES - CIVIL SERVICE	2,520	6,700	0	6,700	0	0.0	%
84700	SERVICES - VOLUN FIREMEN	0	2,000	0	2,000	0	0.0	%
85600	CONTINGENCY	0	163,366	0	275,000	111,634	68.3	%
86100	VEHICLE & APPARATUS EXPENSE	142,042	142,042	142,334	0	-142,042	-100.0	%
86800	COMPUTER-LICENSING & CONSULT	20,344	22,200	-1,011	26,800	4,600	20.7	%
88500	INSURANCE	226,182	269,272	259,504	243,989	-25,283	-9.4	%
89000	PUBLIC UTILITIES	188,671	188,500	93,345	190,500	2,000	1.1	%
89400	PUB. UTIL.-TELEPHONE	17,944	23,000	7,258	23,000	0	0.0	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	6,493	8,500	3,656	13,000	4,500	52.9	%
92130	CONTR R&M-APPARATUS	128,605	152,500	33,777	152,500	0	0.0	%
92140	CONTR R&M-COMPUTER	10,065	24,600	13,805	19,500	-5,100	-20.7	%
92170	CONTR R&M-OFFICE EQUIP	6,241	5,000	3,465	6,500	1,500	30.0	%
92190	CONTRACTED-STATION MAINTENANCE	90,476	114,670	28,058	114,500	-170	-0.1	%
92200	R&M-FIRE GEAR EQUIPMENT	4,102	22,000	3,835	22,000	0	0.0	%
92230	R & M-SCBA SELF CONT BREATH AP	18,506	26,500	5,295	26,500	0	0.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	22,592	500	0	500	0	0.0	%
95500	MEMBERSHIPS & DUES	8,010	10,000	6,200	10,000	0	0.0	%
96000	TRAVEL & MEALS	7,034	5,000	824	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	11,142	10,000	2,973	10,000	0	0.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	4,537	8,000	3,369	8,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	7,965	25,785	904	26,301	516	2.0	%
96750	FEES & TAXES - EXPENSE	18,009	15,000	6,115	15,000	0	0.0	%
97106	CAPITAL - BLDG IMRPV	0	232,500	0	50,000	-182,500	-78.5	%
97125	CAPITAL - EQUIP &PERSONAL PROP	26,450	76,820	20,506	56,620	-20,200	-26.3	%
97127	CAPITAL - SCBA SELF CON BREATH	8,529	14,000	1,945	14,000	0	0.0	%
97130	CAPITAL - FIRE RADIOS	17,740	9,000	163	131,500	122,500	1,361.1	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	48,259	75,710	42,509	42,500	-33,210	-43.9	%
97133	CAPITAL - COMPUTER EQUIP	26,428	39,000	7,497	29,000	-10,000	-25.6	%
97136	CAPITAL - VEHICLES	232,931	680,000	513,844	815,000	135,000	19.9	%
97138	CAPITAL - VEHICLE EQUIP	0	30,000	549	30,000	0	0.0	%
97139	CAPITAL - TELECOMM. EQUIPMENT	0	24,000	2,313	24,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	0	4,000	664	4,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	2,118,250	225,000	225,000	285,000	60,000	26.7	%



**Waterford Township
Proposed FY 2021 Budget**

Total	FIRE DEPARTMENT	\$19,127,560	\$20,859,797	\$9,376,139	\$20,506,124	-\$353,673	-1.70 %
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Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

20630

Fire Department - Regional

Expense

70200	SALARIES	Decrease	\$ 120,310
	Based on payroll information.		
71000	FICA	Decrease	\$ 84,514
	Based on withholding schedule.		
71100	HEALTH INSURANCE	Decrease	\$ 89,313
	Decrease base on updated forecast model.		
71150	RETIREE HEALTH	Decrease	\$ 23,266
	Based on updated forecast model.		
71300	DB-RETIREMENT	Decrease	\$ 139,512
	Based on annual required contribution.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 81,700
	Increased contribution to help address unfunded liability in this area.		



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

20630

Fire Department - Regional

Expense

71780	DEFINED CONTRIB 2-EMPLOYER Based on 2021 defined contribution estimates	Decrease	\$ 7,092
81300	PHYSICAL EXAMS Used for promotional testing, hiring and physical and mental exams for employees. increase based on 2021 projections for testing	Increase	\$ 7,000
84100	SERVICES-LEGAL Based on potential need for legal services	Increase	\$ 5,000
84500	SERVICES-OTHER PROF. Reduction based on trending.	Decrease	\$ 8,000
85600	CONTINGENCY Increased to meet potential unforeseen needs or emergencies	Increase	\$ 111,634
86100	VEHICLE EXPENSE This account is zeroed base on a loan that was paid off in 2020 for Ambulances.	Decrease	\$ 142,042
88500	INSURANCE This was reduced based on the 2021 MMRA cost projection.	Decrease	\$ 25,283
92140	CONTR R&M-COMPUTER Reduced based on 3 year average.	Decrease	\$ 5,100
97106	CAPITAL-BLDG IMPROVEMENTS Reduced based on 2021 building improvements.	Decrease	\$ 182,500
97125	CAPITAL - EQUIPMENT Reduced based on 2021 equipment needs	Decrease	\$ 20,200
97130	CAPITAL-RADIO EQUIPMENT This increase is based on the 2022 P25 Oakland County Radio upgrade for Police and Fire. This is to prepare the FD for the transition. County is joining the State of Michigan system.	Increase	\$ 122,500
97131	CAPITAL - EQUIPMENT Capital fire equipment this account was reduced based on the 2021 needed capital Fire Gear.	Decrease	\$ 33,210
97133	CAPITAL-COMPUTER EQUIPMENT Reduced based on the 2021 projected computer needs.	Decrease	\$ 10,000
97136	CAPITAL-VEHICLES This account was increased based on the 2021 vehicle purchase plan 1 custom fire engine, 1 remount ambulance, 1 command truck and 2 staff vehicles.	Increase	\$ 135,000
99901	CAPITAL-P & R PROJ Should be Capital Project Allocation. This is a savings account dedicated to future large purchases that the FD will need to make in the future, vehicles, SCBA Air packs, building upgrades.	Increase	\$ 60,000



Waterford Township Proposed FY 2021 Budget

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
40600	MILLAGE I		-3,099,950	-3,225,741	-3,243,979	-3,330,894	-105,153	3.3 %
40700	MILLAGE II		-3,125,304	-3,254,053	-3,272,494	-3,360,302	-106,249	3.3 %
53300	FED GRANT - POLICE		-5,397	-20,000	-448	-12,500	7,500	-37.5 %
57000	OMNIBUS FORFEITURE FUNDS		0	-500	0	-250	250	-50.0 %
57420	LCS REV. SHAR.-PPT		-28,429	-25,000	0	-28,500	-3,500	14.0 %
57700	LIQUOR LICENSE REBATE		-39,800	-37,500	0	-39,500	-2,000	5.3 %
60120	FEES - ALARM ORDINANCE		-21,000	-20,500	-8,250	-18,500	2,000	-9.8 %
60130	FEES - ABANDON AUTOS		-6,396	-7,000	0	-5,000	2,000	-28.6 %
60131	FEES - OWI AUTOS		0	-300	0	-300	0	0.0 %
60210	FEES - EXEMPT HOUSING		-13,781	-11,500	-4,908	-10,000	1,500	-13.0 %
60340	FEES - COST RECOVERY ORD.		-45,876	-40,000	-18,593	-37,500	2,500	-6.3 %
60350	FEES - WARRANT		-445	-250	-160	-250	0	0.0 %
62900	CHARGE-MISC. SERVICES		-32,918	-23,500	-13,266	-23,500	0	0.0 %
64100	SALES - ASSETS		-11,903	-7,500	-1	-5,000	2,500	-33.3 %
66400	INTEREST REVENUE		-138,927	-102,338	-76,826	-97,221	5,117	-5.0 %
67402	CONTRIB-GENERAL FUND		-5,250,000	-5,400,000	-5,400,000	-5,535,000	-135,000	2.5 %
67418	CONTRIB - P&F SAD		-2,436,487	-2,281,280	-2,281,280	-2,353,181	-71,901	3.2 %
67419	CONTRIB - P&F SAD/CAPITAL		-108,000	-125,000	-125,000	-225,000	-100,000	80.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-40,093	-12,500	-6,175	-12,500	0	0.0 %
69000	HOLD TAGS		-29,238	-47,750	-8,390	-35,000	12,750	-26.7 %
69350	REVENUE - SCHOOLS LIAISON		-493,119	-333,000	-163,175	-333,000	0	0.0 %
69400	REVENUE - OTHER		-19,714	-19,500	-6,861	-19,500	0	0.0 %
Total	POLICE DEPARTMENT REVENUE		-\$14,946,776	-\$14,994,712	-\$14,629,803	-\$15,482,398	-\$487,686	3.25 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

20701

Police Department

Revenue

40600	MILLAGE I Police Millage Inc.based on formula calculation.	Increase	\$ 105,153
40700	MILLAGE II Police Millage Inc.based on formula calculation.	Increase	\$ 106,249
67402	CONTRIB-GENERAL FUND Increased transfer from the General Fund.	Increase	\$ 135,000
67418	CONTRIB - P&F SAD Increase from the Police and Fire SAD. Formula.	Increase	\$ 71,901
67419	CONTRIB - P&F SAD/CAPTIAL Increase from the Capital portion of P&F SAD.	Increase	\$ 100,000



Waterford Township Proposed FY 2021 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	4,821,495	5,749,499	2,483,217	6,020,074	270,575	4.7 %
70300		WAGES-PT. TIME/TEMP.	310,205	105,100	62,910	105,100	0	0.0 %
70900		OVERTIME	381,026	342,278	161,548	342,278	0	0.0 %
70901		COURT TIME	27,582	40,000	7,132	40,000	0	0.0 %
71000		FICA	421,782	477,120	205,324	497,820	20,700	4.3 %
71100		HEALTH INSURANCE	638,483	1,164,329	331,652	865,000	-299,329	-25.7 %
71150		RETIREE HEALTH	2,048,450	2,332,240	1,057,842	2,558,206	225,966	9.7 %
71200		LIFE INSURANCE	13,999	24,214	7,940	26,570	2,356	9.7 %
71250		RETIREE LIFE INSURANCE	795	850	374	850	0	0.0 %
71300		DB - RETIREMENT	1,627,642	1,772,114	886,057	1,620,944	-151,170	-8.5 %
71350		RETIREE HLTH TRUST CONTRIB	1,449,929	698,750	364,193	849,800	151,050	21.6 %
71400		DENTAL INSURANCE	81,197	93,120	34,144	97,776	4,656	5.0 %
71450		RETIREE DENTAL INSURANCE	56,439	57,750	23,856	57,750	0	0.0 %
71500		OPTICAL INSURANCE	10,633	13,463	4,855	14,430	967	7.2 %
71550		RETIREE OPTICAL INSUR.	600	1,000	300	1,000	0	0.0 %
71600		WORKER'S COMP	290,301	200,000	126,991	200,000	0	0.0 %
71750		LONG TERM DISABILITY	14,288	16,027	9,099	17,627	1,600	10.0 %
71780		DEFINED CONTRIB - EMPLOYER	72,510	261,040	43,609	300,010	38,970	14.9 %
71782		DEFINED CONTRIB 2 - EMPLOYER	114,397	0	80,588	0	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	6,838	26,681	5,013	26,900	219	0.8 %
72000		TUITION REIMBURSEMENT	9,477	15,000	3,234	15,000	0	0.0 %
72700		SUPPLIES - OFFICE	7,419	9,000	1,848	9,000	0	0.0 %
72800		SUPPLIES - POSTAGE	3,415	6,000	1,891	6,000	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,188	2,000	594	2,000	0	0.0 %
76000		SUPPLIES-OPERATING	20,457	20,000	11,108	20,000	0	0.0 %
76200		SUPPLIES-COMPUTER	2,747	10,000	1,013	10,000	0	0.0 %
76600		SUPPLIES-CRIME PREVENTION	0	500	0	500	0	0.0 %
76700		SUPPLIES-ENFORCEMENT	9,286	9,500	3,340	9,500	0	0.0 %
76850		COVID19-EMERGENCY	0	0	17,146	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	87,580	121,000	28,509	121,000	0	0.0 %
77700		SUPPLIES-UNIFORMS	49,810	60,000	37,859	60,000	0	0.0 %
78100		SUPPLIES-R&M-BLDG	16,854	12,000	4,590	12,000	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	27,552	45,000	10,070	45,000	0	0.0 %
81300		PHYSICAL EXAMS	5,698	15,000	4,766	15,000	0	0.0 %
84100		SERVICES - LEGAL	191,326	195,000	85,282	195,000	0	0.0 %



Waterford Township Proposed FY 2021 Budget

84200	SERVICES - AUDITING	10,250	10,250	10,250	10,250	0	0.0	%
84500	SERVICES - OTHER PROF.	10,123	10,000	3,895	10,000	0	0.0	%
84600	SERVICES - CIVIL SERVICE	953	7,000	0	7,000	0	0.0	%
85600	CONTINGENCY	0	90,817	0	175,000	84,183	92.7	%
86100	VEHICLE EXPENSE	15,000	15,000	15,000	0	-15,000	-100.0	%
86500	PRISONER CARE	3	2,150	0	2,150	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	36,416	53,700	9,905	54,000	300	0.6	%
88000	LEGAL NOTICES	1,357	1,500	358	1,500	0	0.0	%
88200	PRINTING & PUBLISHING	1,440	5,000	0	5,000	0	0.0	%
88500	INSURANCE	256,565	284,152	271,428	264,262	-19,890	-7.0	%
89000	PUBLIC UTILITIES	103,513	80,000	35,976	80,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	19,274	26,000	9,892	26,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	6,756	6,000	506	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	720	2,500	0	2,500	0	0.0	%
92130	CONTR R&M-VEHICLE	42,673	40,000	20,599	50,000	10,000	25.0	%
92140	CONTR R&M-COMPUTER	106,947	112,000	53,327	112,800	800	0.7	%
92170	CONTR R&M-OFFICE EQUIP	11,921	9,000	4,870	9,000	0	0.0	%
92190	CONTR R&M-BUILDING	43,954	30,000	10,573	30,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE	2,845	2,500	186	2,500	0	0.0	%
95500	MEMBERSHIPS & DUES	11,611	7,500	5,764	8,000	500	6.7	%
96000	TRAVEL & MEALS	8,761	10,000	2,506	10,000	0	0.0	%
96100	CONFERENCES & TRAINING	16,678	15,000	3,825	15,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	2,788	3,000	0	3,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	8,618	27,017	1,033	27,558	541	2.0	%
97106	CAPITAL - BLDG IMRPV	14,096	70,610	11,905	45,000	-25,610	-36.3	%
97107	CAPITAL - FACIL & OTHER IMPR	0	160,000	0	35,000	-125,000	-78.1	%
97125	CAPITAL - PERSONAL PROPERTY	0	0	0	21,000	21,000	21,000.0	%
97130	CAPITAL - RADIO EQUIP	0	0	0	80,525	80,525	80,525.0	%
97131	CAPITAL - OPER EQUIP	12,625	25,000	23,120	25,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	19,108	34,500	0	27,000	-7,500	-21.7	%
97136	CAPITAL - VEHICLES	96,822	126,010	93,461	125,000	-1,010	-0.8	%
97340	CAPITAL - CAPITAL LEASE	0	6,000	2,146	6,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	850,000	0	0	0	0	0.0	%
Total	POLICE DEPARTMENT	\$14,533,220	\$15,167,781	\$6,698,420	\$15,438,180	\$270,399	1.78	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

20730

Police Department

Expense

70200	SALARIES Based off of Payroll Schedule.	Increase	\$ 270,575
71000	FICA Based off of withholding calculation.	Increase	\$ 20,700
71100	HEALTH INSURANCE Trending and forecast model update.	Decrease	\$ 299,329
71150	RETIREE HEALTH Trending and forecast.	Increase	\$ 255,966
71350	DB-RETIREMENT Based on annual required contribution.	Decrease	\$ 151,170
71350	RETIREE HLTH TRUST CONTRIB Inc. con't to address unfunded liability.	Increase	\$ 151,050
85600	CONTINGENCY For unforeseen events & potential wage adj.	Increase	\$ 84,183
86100	VEHICLE EXPENSE Vehicle financing loan paid off.	Decrease	\$ 15,000
97106	CAPITAL-BUILDINGS Remove carry-over prjs. from past budget.	Decrease	\$ 25,610
97107	CAPITAL-FACIL & OTHER IMPR Deferred Maint. items delayed.	Decrease	\$ 125,000
97125	CAPITAL-PERSONAL PROPERTY Live-scan finger print device.	Increase	\$ 21,000
97130	CAPITAL-RADIO EQUIPMENT Addtl. portable radios.	Increase	\$ 80,525



**Waterford Township
Proposed FY 2021 Budget**

20801 POLICE RETRICTED USE REV

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
57300	CRIMINAL JUSTICE		-9,779	-13,000	-4,094	-13,000	0	0.0 %
57350	PSAP TRAINING		-14,108	-10,000	0	-10,000	0	0.0 %
64100	SALES - ASSETS/FED SEIZ MONIES		-5,850	-20,000	0	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE MONIES		-203,003	0	-5,547	0	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-107,122	-15,000	-42,646	-15,000	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-17,207	-11,450	-7,623	-10,925	525	-4.6 %
67413	CONTRIB-POLICE DEPT.		-1,764	0	0	0	0	0.0 %
Total	POLICE RETRICTED USE REV		-\$358,832	-\$69,450	-\$59,910	-\$68,925	\$525	-0.76 %



Waterford Township Proposed FY 2021 Budget

20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	16,788	141,032	6,454	149,188	8,156	5.8 %
70900		OVERTIME	265	200	0	200	0	0.0 %
70901		COURT TIME	0	200	0	200	0	0.0 %
71000		FICA	1,174	10,790	418	10,790	0	0.0 %
71100		HEALTH INSURANCE	13,077	36,232	6,132	35,882	-350	-1.0 %
71200		LIFE INSURANCE	158	612	79	612	0	0.0 %
71400		DENTAL INSURANCE	1,188	2,628	481	2,628	0	0.0 %
71500		OPTICAL INSURANCE	196	396	83	396	0	0.0 %
71600		WORKER'S COMP	348	200	279	200	0	0.0 %
71750		LONG TERM DISABILITY	211	414	123	414	0	0.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	0	15,400	0	16,434	1,034	6.7 %
96300		CRIMINAL JUSTICE TRAINING	9,350	0	3,146	0	0	0.0 %
96350		PSAP TRAINING	5,774	8,000	1,199	8,000	0	0.0 %
96400		STATE DRUG SEIZURE EXPENSE	157,562	0	135,650	0	0	0.0 %
96420		FED. DRUG SEIZURE EXP.	10,839	0	14,989	0	0	0.0 %
97106		CAPITAL - BLDG IMPROVEMENTS	23,101	0	0	0	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	3,700	0	0	0	0	0.0 %
97136		CAPITAL - VEHICLES	120,137	0	0	0	0	0.0 %
Total	POLICE RETRICTED USE EXP		\$363,867	\$216,104	\$169,033	\$224,944	\$8,840	4.09 %



**Waterford Township
Proposed FY 2021 Budget**

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
64402	SALES - CEMETERY CARE		-8,050	-8,250	-5,000	-8,250	0	0.0 %
66400	INTEREST REVENUE		-4,604	-2,587	-3,323	-2,457	130	-5.0 %
67402	CONTRIB-GENERAL FUND		-165,000	-15,000	-15,000	-15,000	0	0.0 %
Total CEMETERY FUND REVENUES			-\$177,654	-\$25,837	-\$23,323	-\$25,707	\$130	-0.50 %



Waterford Township Proposed FY 2021 Budget

21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
40955		SPECIAL ASMNT DIST-CAPITAL	-863,613	-910,305	-910,305	-951,302	-40,997	4.5 %
40960		SPECIAL ASMNT DIST-OPERATION	-5,157,406	-5,044,163	-5,076,089	-5,539,932	-495,769	9.8 %
66400		INTEREST REVENUE	-380	-50	-31,195	-20,000	-19,950	39,900.0 %
Total		P&F SAD REVENUES	-\$6,021,399	-\$5,954,518	-\$6,017,589	-\$6,511,234	-\$556,716	9.35 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

21001

Police & Fire SAD

Revenue

40955	SPECIAL ASMNT DIST. - CAPITAL	Increase	\$ 40,997
	Police and Fire SAD allocated to address Capital Items - Emergency Vehicles & Equipment.		
40960	SPECIAL ASMNT DIST. - OPERATION	Increase	\$ 495,769
	Police and Fire SAD allocated to Operations.		



**Waterford Township
Proposed FY 2021 Budget**

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
96500		TAX ROLL ADJUSTMENTS	99	3,500	936	3,570	70	2.0 %
99903		TRANSFER-FIRE FUND	2,694,387	2,788,230	2,788,230	3,190,336	402,106	14.4 %
99904		TRANSFER-POLICE FUND	2,436,487	2,281,280	2,281,280	2,353,181	71,901	3.2 %
99923		TRANSFER-FIRE FUND/CAPITAL	755,613	789,880	789,880	726,917	-62,963	-8.0 %
99924		TRANSFER-POLICE FUND/CAPITAL	108,000	125,000	125,000	225,000	100,000	80.0 %
Total	P&F SAD EXPENSES		\$5,994,586	\$5,987,890	\$5,985,326	\$6,499,004	\$511,114	8.54 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

21030

Police & Fire SAD

Expense

99903	TRANSFER-FIRE FUND P&F SAD Trans. to Fire Fund for Operations.	Increase	\$ 402,106
99904	TRANSFER-POLICE FUND P&F SAD Trans. to Police Fund for Operations.	Increase	\$ 71,901
99923	TRANSFER-FIRE FUND Transfer to Fire Fund - Capital.	Decrease	\$ 62,963
99924	TRANSFER-POLICE FUND Transfer to Police Fund - Capital.	Increase	\$ 100,000



**Waterford Township
Proposed FY 2021 Budget**

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
66401		INTR. REV.-INVESTMENTS	-11,830	-2,500	-20,267	-15,000	-12,500	500.0 %
67421		CONTRIB-WORKERS COMP.	-90,000	-15,000	-15,000	-15,000	0	0.0 %
Total		WORKERS COMP. REVENUES	-\$101,830	-\$17,500	-\$35,267	-\$30,000	-\$12,500	71.43 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

66401

INTEREST REVENUE

Increase

\$ 12,500

Based on trending.



**Waterford Township
Proposed FY 2021 Budget**

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
95460		BANK SERVICE CHARGES	0	500	0	500	0	0.0 %
Total		WORKERS COMPENSATION	\$0	\$500	\$0	\$500	\$0	0.00 %



**Waterford Township
Proposed FY 2021 Budget**

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
66400		INTEREST REVENUE	-2,449	-1,523	-1,117	-1,447	76	-5.0 %
69400		REVENUE - OTHER	-160	0	0	0	0	0.0 %
Total ECONOMIC DEV. REVENUES			-\$2,609	-\$1,523	-\$1,117	-\$1,447	\$76	-4.99 %



**Waterford Township
Proposed FY 2021 Budget**

24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
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 %
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0	0.0 %
Total	ECONOMIC DEVELOPMENT		\$0	\$46,260	\$0	\$46,260	\$0	0.00 %



**Waterford Township
Proposed FY 2021 Budget**

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
46905	PERMITS - RIGHT OF WAY		-30,984	-28,500	-33,655	-30,000	-1,500	5.3 %
58200	GRANTS - OTHER		0	-45,000	0	-45,000	0	0.0 %
64100	SALES - ASSETS		-6,716	0	0	0	0	0.0 %
66400	INTEREST REVENUE		-64,321	-41,870	-34,404	-39,776	2,094	-5.0 %
67402	CONTRIB-GENERAL FUND		-1,250,000	-600,000	-600,000	-600,000	0	0.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-10,000	0	-10,000	0	0.0 %
Total	IMPRV. REVL. REVENUES		-\$1,352,021	-\$725,370	-\$668,059	-\$724,776	\$594	-0.08 %



**Waterford Township
Proposed FY 2021 Budget**

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
65020	ASSESSMENTS - CRES LK WEED II		-11,438	-5,000	-9,293	-5,000	0	0.0 %
Total	ASSESSMENTS - REVENUE		-\$11,438	-\$5,000	-\$9,293	-\$5,000	\$0	0.00 %



Waterford Township Proposed FY 2021 Budget

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
77200		SUPPLIES-TRAFFIC SIGNS	7,000	10,000	2,377	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	0	50,000	0	50,000	0	0.0 %
92230		REPAIR & MAINT. - PED PATHWAYS	4,737	9,750	0	9,750	0	0.0 %
95380		DRAINS - COUNTY ASSESSED	13,397	35,000	0	20,000	-15,000	-42.9 %
95390		DRAINS - MISC EXPENSES	0	18,500	0	22,500	4,000	21.6 %
95400		MISCELLANEOUS EXPENSE	1,696	15,000	791	15,000	0	0.0 %
95420		EXPENSES - SPECIAL PROJECT	72	500	0	500	0	0.0 %
96730		ROAD MATCH EXP- 2021 WALTON	0	0	0	125,000	125,000	125,000.0%
97000		CAPITAL - INFRASTRUCTURE	0	60,000	0	60,000	0	0.0 %
97005		CAPITAL - PED PATHWAYS	0	75,000	0	100,000	25,000	33.3 %
97010		CAPITAL - INFRA/PRESERVATION	276,448	538,552	206,381	240,000	-298,552	-55.4 %
97102		CAPITAL - LAND IMPRV.	0	85,000	0	85,000	0	0.0 %
97105		CAPITAL - ROAD IMPRV.	0	75,000	0	75,000	0	0.0 %
97106		CAPITAL - BLDG IMRPV	36,150	0	0	0	0	0.0 %
97107		CAPITAL - FACIL & OTHER IMPR	0	20,000	0	15,000	-5,000	-25.0 %
97109		CAPITAL - BUILDING	102,260	363,424	0	250,000	-113,424	-31.2 %
97125		CAPITAL - EQUIPMENT	26,815	75,060	50,000	0	-75,060	-100.0 %
97133		CAPITAL - COMPUTER EQUIP	83,720	0	0	0	0	0.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	265,092	2,600	2,000	0	-2,600	-100.0 %
Total	IMPROVMENT REVOLVING		\$817,387	\$1,433,386	\$261,550	\$1,077,750	-\$355,636	-24.81 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

24690

Improvement & Revolving Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Phase II - Neighborhood LED Street Light Conversion Project.	Increase	\$ 0
VARIOUS	CAPITAL OUTLAY 97005-Capital Pedestrian Pathway. To address more Pedestrian Pathway repairs.	Increase	\$ 25,000
97010	CAPTIAL-INFRA/PRESERVATION Twp. Campus North Blvd. Road. Total Reconstruct.	Decrease	\$ 298,552
97102	CAPITAL OUTLAY Twp. Riverwalk Connector near Crescent Lake Road.	Increase	\$ 0
97105	CAPITAL-ROAD IMPRV. Twp. contribution for neighborhood road SAD.	Increase	\$ 0
97107	CAPITAL-FACIL & OTHER IMPR Cemetery Improvements - New Signs.	Decrease	\$ 5,000
97109	CAPITAL-BLDG IMPROVEMENTS Township Hall Improvements (Carpeting).	Decrease	\$ 113,424
97125	CAPITAL - EQUIPMENT Completed projects in 2020.	Decrease	\$ 75,060



**Waterford Township
Proposed FY 2021 Budget**

24692 IMPROVEMENT REVOLVING SAD EXP

			FY 2020		FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change	
Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget					
82000	IMPROVEMENT PROJECT		10,360	5,000	0	5,000	0	0.0	%
Total	IMPROVEMENT REVOLVING SAD EX		\$10,360	\$5,000	\$0	\$5,000	\$0	0.00	%



**Waterford Township
Proposed FY 2021 Budget**

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
62900	PEG FEES - COMCAST		-178,711	-176,398	-89,218	-176,400	-2	0.0 %
62901	PEG FEES - AT&T		-93,308	-88,311	-42,683	-79,361	8,950	-10.1 %
66400	INTEREST REVENUE		-13,313	-8,312	-6,073	-7,897	415	-5.0 %
67407	FRANCHISE FEES - COMCAST		-98,321	-97,420	-49,070	-97,420	0	0.0 %
67409	FRANCHISE FEES - AT&T		-26,183	-24,781	-11,977	-22,313	2,468	-10.0 %
Total	CABLE COMMISSION REVENUES		-\$409,837	-\$395,222	-\$199,022	-\$383,391	\$11,831	-2.99 %



Waterford Township Proposed FY 2021 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	71,415	71,401	34,830	71,401	0	0.0 %
70570		CABLE COMM. PER DIEM FEES	2,340	3,960	480	3,960	0	0.0 %
70900		OVERTIME	1,306	0	553	0	0	0.0 %
71000		FICA	5,509	5,462	2,694	5,462	0	0.0 %
71100		HEALTH INSURANCE	13,126	18,584	6,158	17,719	-865	-4.7 %
71200		LIFE INSURANCE	369	437	185	437	0	0.0 %
71400		DENTAL INSURANCE	1,188	1,164	481	1,164	0	0.0 %
71500		OPTICAL INSURANCE	196	204	83	204	0	0.0 %
71750		LONG TERM DISABILITY	222	223	130	223	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	6,963	6,966	3,483	6,966	0	0.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,392	1,428	697	1,428	0	0.0 %
72700		SUPPLIES - OFFICE	162	250	13	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	150	300	0	300	0	0.0 %
84100		SERVICES - LEGAL	9,773	12,000	0	12,000	0	0.0 %
84200		SERVICES - AUDITING	600	600	600	600	0	0.0 %
84905		PEG - PUBLIC	195,000	195,000	97,500	195,000	0	0.0 %
84920		PEG - SCHOOL	65,000	52,000	13,000	0	-52,000	-100.0 %
86000		MILEAGE	0	50	0	50	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	65	0	80	15	23.1 %
87905		CABLE UTILIZATION GRANTS	0	3,720	0	4,000	280	7.5 %
87950		CABLE SCHOLARSHIPS	3,547	5,280	0	5,000	-280	-5.3 %
88500		INSURANCE	5,400	5,483	5,240	5,602	119	2.2 %
89400		PUB. UTIL.-TELEPHONE	39	150	21	150	0	0.0 %
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.0 %
92140		CONTR R&M-COMPUTER	4,805	8,899	2,158	8,799	-100	-1.1 %
92200		CONTR R&M-OPER EQUIP	0	1,000	0	1,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	379	1,950	0	1,950	0	0.0 %
95500		MEMBERSHIPS & DUES	130	900	0	900	0	0.0 %
96100		CONFERENCES & TRAINING	0	5,000	0	5,000	0	0.0 %
97131		CAPITAL - OPER EQUIP	50,030	10,000	0	10,000	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	150	7,400	0	7,400	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	0	250	60	250	0	0.0 %



**Waterford Township
Proposed FY 2021 Budget**

Total	CABLE COMMISSION EXPENSES	\$439,192	\$421,076	\$168,365	\$368,245	-\$52,831	-12.55 %
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Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

25090

Cable Commission

Expense

84920

PEG ALLOCATION - WSD

Decrease

\$ 52,000

Discontinuation of PEG shares with Waterford
School District.



**Waterford Township
Proposed FY 2021 Budget**

26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
57100		STATE-INDIGENT DEFENSE REVENUE	-128,267	-319,871	-116,714	-196,503	123,368	-38.6 %
66400		INTEREST REVENUE	-1,887	-916	-1,058	-870	46	-5.0 %
67402		CONTRIB-COURT/GF	-31,294	-23,342	-23,856	-23,342	0	0.0 %
Total		INDIGENT DEFENSE - REVENUE	-\$161,448	-\$344,129	-\$141,628	-\$220,715	\$123,414	-35.86 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

26701

MIDC

Revenue

57100

ST. INDEGENT REV.

Decrease

\$ 123,368

State fiscal year differs from Township



**Waterford Township
Proposed FY 2021 Budget**

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
70300		WAGES-PT. TIME/TEMP.	0	26,800	8,942	14,416	-12,384	-46.2 %
71000		FICA	0	2,051	684	1,103	-948	-46.2 %
84300		SERVICES - CONSULTING	0	14,500	0	10,000	-4,500	-31.0 %
84500		SERVICES - OTHER PROF.	109,670	277,283	58,723	178,081	-99,202	-35.8 %
97106		CAPITAL - BLDG IMPROVEMENTS	11,061	0	0	8,315	8,315	8,315.0 %
97125		CAPITAL - PERSONAL PROPERTY	7,535	260	260	7,930	7,670	2,950.0 %
Total		INDIGENT DEFENSE - EXPENSES	\$128,267	\$320,894	\$68,610	\$219,845	-\$101,049	-31.49 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

26760

MIDC

Expense

70300	WAGES-PT. TIME/TEMP State fiscal year differs from Township.	Decrease	\$ 12,384
84300	SERVICES-CONSULTING State fiscal year differs from Township.	Decrease	\$ 4,500
84500	SERVICES-OTHER PROF. State fiscal year differs from Township.	Decrease	\$ 99,202
97106	CAPITAL-BLDG IMPROVEMENTS Projects are being reviewed.	Increase	\$ 8,315
97125	CAPITAL-PERSONAL PROPERTY Projects are being reviewed.	Increase	\$ 7,670



**Waterford Township
Proposed FY 2021 Budget**

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change	
					As of 6/30/20				
40600	MILLAGE I		-1,884,391	-1,960,635	-1,971,880	-2,024,304	-63,669	3.2	%
57420	LCS REV. SHAR.-PPT		-8,602	-8,000	0	-8,000	0	0.0	%
57600	STATE AID - LIBRARY		-57,707	-57,000	-28,575	-57,500	-500	0.9	%
60210	FEES - EXEMPT HOUSING		-4,170	-3,500	-1,485	-3,500	0	0.0	%
65900	FEES/FINES - LIBR. BOOKS		-30,228	-21,750	-6,148	-11,500	10,250	-47.1	%
66000	ST. PENAL FINES/LIBRARY		-153,780	-150,606	0	-125,000	25,606	-17.0	%
66400	INTEREST REVENUE		-34,907	-27,099	-21,321	-25,744	1,355	-5.0	%
66701	RENTALS - LIBRARY-ROOMS		-4,329	-5,000	-1,065	-1,000	4,000	-80.0	%
67410	CONTRIB-OTHER		0	0	-65	0	0	0.0	%
68700	REFUNDS-REBATES-REIMBURSEMENTS		-1,722	0	0	0	0	0.0	%
Total	LIBRARY REVENUES		-\$2,179,836	-\$2,233,590	-\$2,030,539	-\$2,256,548	-\$22,958	1.03	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

27001

Library

Revenue

65900	FEES-SERVICE FEES/FINES - LIBR. BOOKS - OVERDUE FINES SUSPENDED DUE TO COVID-19 NEED TO QUARANTINE RETURNED MATERIALS & IMPLEMENTING OF AUTOMATIC RENEWALS OF MATERIALS	Decrease	\$ 10,250
66000	ST. PENAL FINES/LIBRARY REDUCED BASED ON REDUCED MOTOR VEHICLE TRAFFIC/INFRACTIONS DUE TO COVID-19	Decrease	\$ 25,606
66701	RENTALS - ROOMS MEETING ROOM BOOKINGS SUSPENDED AS THESE SPACES REPURPOSED TO HOUSE QUARANTINED MATERIALS AND PROVIDE STAFF WORKSPACES DUE TO COVID-19	Decrease	\$ 4,000



**Waterford Township
Proposed FY 2021 Budget**

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
67408	CONTRIB-LIBR DONATIONS		-29,140	-20,000	-23,540	-11,000	9,000	-45.0 %
Total	LIBRARY DONATIONS		-\$29,140	-\$20,000	-\$23,540	-\$11,000	\$9,000	-45.00 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

27101

Library Donations Fund

Revenue

67408

CONTRIB-LIBR DONATIONS

Decrease

\$ 9,000

ANNUAL REVENUES COME PRIMARILY
FROM FUNDRAISERS BY FRIENDS OF THE
LIBRARY. COVID-19 HAS CAUSED A
SUSPENSION OF ALL SUCH ACTIVITIES
FOR THE DURATION OF COVID-19
PROTOCOLS



**Waterford Township
Proposed FY 2021 Budget**

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
73100		SUPPLIES-BOOKS,MAGS,ECT	42,189	20,000	9,030	10,000	-10,000	-50.0 %
86800		COMPUTER-LICENSING & CONSULT	0	300	0	0	-300	-100.0 %
97125		CAPITAL - PERSONAL PROPERTY	0	9,650	8,846	0	-9,650	-100.0 %
97132		CAPITAL - OFFC EQUIP	2,300	14,000	3,623	0	-14,000	-100.0 %
97133		CAPITAL - COMPUTER EQUIP	0	500	0	0	-500	-100.0 %
97200		CAPITAL - LIBRARY BOOKS REF MT	1,436	1,000	219	1,000	0	0.0 %
Total	LIBRARY DONATIONS		\$45,925	\$45,450	\$21,718	\$11,000	-\$34,450	-75.80 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

27190

Library Donations Fund

Expense

73100	SUPPLIES-BOOKS, MAGS, ETC PROTRAMS, INCLUDING ANNUAL SUMMER READING FOR SCHOLL AGED CHILDREN, IMPACTED BY REDUCED REVENUES DUE TO COVID-19	Decrease	\$ 10,000
86800	COMPUTER-LICENSING & CONSULT COMPUTER EXPENDITURES DEFERRED	Decrease	\$ 300
97125	CAPITAL-PERSONAL PROPERTY PROJECT TO COMPLETE FURNISHINGS FOR TWEEN AREA, FUNDED BY BEQUEST, COMPLETED IN 2020	Decrease	\$ 9,650
97132	CAPITAL-FURNISHINGS & EQUIP REPLACEMENT OF WORN FURNISHINGS, FUNDED BY A BEQUEST, COMPLETED IN 2020	Decrease	\$ 14,000
97133	CAPITAL-COMPUTER EQUIPMENT COMPUTER EXPENDITURES DEFERRED	Increase	\$ 500



Waterford Township Proposed FY 2021 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	752,947	765,129	364,711	780,394	15,265	2.0 %
70300		WAGES-PT. TIME/TEMP.	235,684	276,188	111,169	289,599	13,411	4.9 %
70900		OVERTIME	36,073	39,990	9,498	38,303	-1,687	-4.2 %
71000		FICA	76,099	82,720	36,154	89,286	6,566	7.9 %
71100		HEALTH INSURANCE	107,128	157,675	52,993	130,000	-27,675	-17.6 %
71150		RETIREE HEALTH	48,326	73,673	28,206	81,196	7,523	10.2 %
71200		LIFE INSURANCE	3,068	3,841	1,540	3,903	62	1.6 %
71250		RETIREE LIFE INSURANCE	102	125	54	125	0	0.0 %
71300		DB - RETIREMENT	75,203	102,610	51,305	89,443	-13,167	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	234,547	118,250	59,125	141,900	23,650	20.0 %
71400		DENTAL INSURANCE	15,441	16,296	6,252	16,296	0	0.0 %
71450		RETIREE DENTAL INSURANCE	4,833	5,750	1,893	5,750	0	0.0 %
71500		OPTICAL INSURANCE	1,586	1,759	668	1,914	155	8.8 %
71550		RETIREE OPTICAL INSUR.	100	300	0	300	0	0.0 %
71600		WORKER'S COMP	4,301	7,100	6,137	7,100	0	0.0 %
71750		LONG TERM DISABILITY	2,494	2,378	1,466	2,426	48	2.0 %
71780		DEFINED CONTRIB - EMPLOYER	47,860	47,884	23,470	48,861	977	2.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,880	4,020	1,880	4,079	59	1.5 %
72700		SUPPLIES - OFFICE	5,849	7,500	1,312	6,000	-1,500	-20.0 %
72800		SUPPLIES - POSTAGE	533	800	345	700	-100	-12.5 %
73100		SUPPLIES-BOOKS,MAGS,ECT	85,035	75,500	43,648	104,214	28,714	38.0 %
76000		SUPPLIES-OPERATING	9,492	7,125	2,306	7,125	0	0.0 %
76200		SUPPLIES-COMPUTER	657	1,500	111	1,500	0	0.0 %
76850		COVID19-EMERGENCY	0	0	4,841	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	364	900	83	900	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	742	1,500	0	1,500	0	0.0 %
80100		SERVICES-LAUNDRY	318	280	77	200	-80	-28.6 %
80200		SERVICES - THE LIBRARY NETWORK	12,076	14,125	4,396	14,125	0	0.0 %
81300		PHYSICAL EXAMS	105	300	0	300	0	0.0 %
84100		SERVICES - LEGAL	203	6,000	1,820	6,000	0	0.0 %
84200		SERVICES - AUDITING	3,200	3,200	3,200	3,200	0	0.0 %
84500		SERVICES - OTHER PROF.	3,338	4,150	2,130	3,500	-650	-15.7 %
84800		SERVICES - ADMINISTRATION	56,000	51,000	51,000	44,000	-7,000	-13.7 %
85600		CONTINGENCY	0	23,200	0	15,750	-7,450	-32.1 %
86800		COMPUTER-LICENSING & CONSULT	5,523	5,050	0	5,393	343	6.8 %



**Waterford Township
Proposed FY 2021 Budget**

88500	INSURANCE	28,815	30,871	29,488	28,450	-2,421	-7.8	%
89000	PUBLIC UTILITIES	51,977	54,000	24,164	50,000	-4,000	-7.4	%
89400	PUB. UTIL.-TELEPHONE	1,916	1,600	845	1,700	100	6.3	%
92110	CONTR R&M-TELEPHONE	0	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	40	2,000	0	2,000	0	0.0	%
92140	CONTR R&M-COMPUTER	66,418	70,300	29,174	70,000	-300	-0.4	%
92170	CONTR R&M-OFFICE EQUIP	13,519	10,500	3,799	15,000	4,500	42.9	%
92190	CONTR R&M-BUILDING	52,803	92,000	15,549	65,000	-27,000	-29.3	%
95400	MISCELLANEOUS EXPENSE	68	500	351	10,500	10,000	2,000.0	%
95440	EXP FOR GRANTS	0	0	0	5,500	5,500	5,500.0	%
95460	BANK SERVICE CHARGES	38	100	0	100	0	0.0	%
95500	MEMBERSHIPS & DUES	2,689	4,600	5,003	4,600	0	0.0	%
96100	CONFERENCES & TRAINING	1,034	1,600	85	500	-1,100	-68.8	%
96320	COMMUNITY PROMOTIONS	4,726	10,620	0	4,000	-6,620	-62.3	%
96500	TAX ROLL ADJUSTMENTS	2,608	10,632	313	10,844	212	2.0	%
97106	CAPITAL - BLDG IMRPV	44,064	52,020	1,591	80,000	27,980	53.8	%
97131	CAPITAL - OPER EQUIP	2,500	1,000	0	1,000	0	0.0	%
97132	CAPITAL - OFFC EQUIP	820	1,000	0	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	21,358	48,830	4,643	37,060	-11,770	-24.1	%
97200	CAPITAL - LIBRARY BOOKS REF MT	77,261	88,000	18,548	66,000	-22,000	-25.0	%
97340	CAPITAL - CAPITAL LEASE	1,841	1,300	766	500	-800	-61.5	%
Total	LIBRARY EXPENSES	\$2,207,600	\$2,389,791	\$1,006,109	\$2,399,536	\$9,745	0.41	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

27790

Library

Expense

71100	HEALTH INSURANCE BASED ON TRENDING & ANALYSIS.	Decrease	\$ 27,675
71150	RETIREE HEALTH BASED ON TRENDING & ANALYSIS.	Increase	\$ 7,523
71300	DB-RETIREMENT BASED ON REQUIRED CONTRIBUTION.	Decrease	\$ 13,167
71350	RETIREE HLTH TRUST CONTRIB PER BUDGET DEPT.	Increase	\$ 23,650
72700	SUPPLIES-OFFICE BASED ON ACTUAL	Decrease	\$ 1,500
73100	SUPPLIES-BOOKS, MAGS, ETC BASED ON ACTUAL - INCREASING FUNDING FOR ECONTENT, AN IMPACT OF COVID-19	Increase	\$ 28,714
80100	SERVICES-LAUNDRY NEW CARPETING IN CIRCULATION LOBBY IN 2020 REDUCED NEED FOR WALK OFF MATS IN THAT AREA	Decrease	\$ 80
84500	SERVICES-OTHER PROF. ANTICIPATING REDUCTION DUE TO REFOCUSING POETRY LEAVES PROJECT IN 2021	Decrease	\$ 650
84800	SERVICES-ADMINISTRATION BASED ON BOARD APPROVED ALLOCATION.	Decrease	\$ 7,000
85600	CONTINGENCY BASED ON ACTUAL	Decrease	\$ 7,450
92170	CONTR R&M-OFFICE EQUIP BASED ON ACTUAL	Increase	\$ 4,500
92190	CONTR R&M-BUILDING BASED ON ACTUAL	Decrease	\$ 27,000
95400	MISCELLANEOUS EXPENSE ANTICIPATED CONTINUED EX[ENSES RELATED TO COVID-19	Increase	\$ 10,000
95440	ENTER LINE ITEM DESCRIPTION EXP FOR GRANTS - C.A.R.E.S. ACT GRANT THROUGH LIBRARY OF MI FOR PPE AND ELECTRONIC EQUIPMENT FOR DIGITAL INCLUSION FOR PATRONS. EXPENDITURES TO BE REIMBURSED THROUGH GRANT.	Increase	\$ 5,500
96100	CONF. & TRAIN.-COMM. BASED ON ACTUAL	Decrease	\$ 1,100



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

27790

Library

Expense

96320	COMMUNITY PROMOTIONS BASED ON ACTUAL	Decrease	\$ 6,620
97106	CAPITAL-BLDG IMPROVEMENTS CARPET REPLACED IN ADULT-TEEN SERVICE AREA & QUIET STUDY	Increase	\$ 27,980
97133	CAPITAL-COMPUTER EQUIPMENT EXPENDITURES DEFERRED IN 2021	Decrease	\$ 11,770
97200	CAPITAL-LIBRARY BOOKS REF MT EXPENDITURES FOR COLLECTIONS SHIFTED TO ECONTENT FOR 2021	Decrease	\$ 22,000
97340	CAPITAL-CAPITAL LEASE LAST LEASE ON PRINTER/COPIER EXPIRES IN 2020	Decrease	\$ 800



Waterford Township Proposed FY 2021 Budget

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
40600	MILLAGE I		-1,033,072	-1,075,173	-1,081,047	-1,109,831	-34,658	3.2 %
57420	LCS REV. SHAR.-PPT		-4,717	-4,000	0	-4,000	0	0.0 %
58100	GRANTS-OTHER		-1,000	-100	0	-100	0	0.0 %
58200	GRANTS - OTHER - HESS		-60,000	-25,000	0	-25,000	0	0.0 %
60140	FEES - YOUTH ENRICHMENT		-552,134	-535,491	-74,869	-357,500	177,991	-33.2 %
60210	FEES - EXEMPT HOUSING		-2,287	0	-814	0	0	0.0 %
64100	SALES - ASSETS		-3,735	-350	0	-350	0	0.0 %
66400	INTEREST REVENUE		-29,538	-22,802	-16,057	-17,102	5,700	-25.0 %
66701	RENTALS - WRC		-74,272	-80,000	-9,853	-62,550	17,450	-21.8 %
67402	CONTRIB-GENERAL FUND		-200,000	-200,000	-200,000	-200,000	0	0.0 %
67406	CONTRIB-PARKS & REC		-8,965	-12,500	-521	-7,500	5,000	-40.0 %
67409	CONTRIB - P&R SPONSORSHIPS		-10,570	0	-2,420	-7,500	-7,500	-7,500.0 %
68500	CONCESSIONS - P/R		-2,250	-3,000	0	-1,900	1,100	-36.7 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	0	-277	0	0	0.0 %
69100	SENIORS EXTENDED TRAVEL		-45,388	-25,000	-80	-8,000	17,000	-68.0 %
69400	REVENUE - OTHER		0	0	-49	0	0	0.0 %
69500	CASH OVER/SHORT		0	0	-8,120	0	0	0.0 %
Total	PARKS & REC REVENUE		-\$2,027,928	-\$1,983,416	-\$1,394,107	-\$1,801,333	\$182,083	-9.18 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

28001

Parks & Recreation

Revenue

40600	MILLAGE I Projection provided by Budget Dept.	Increase	\$ 34,658
60140	FEES-ACTIVITY/PKS & REC Program offering reduction due to COVID-19	Decrease	\$ 177,991
66400	INTEREST REVENUE Projection provided by Budget Dept.	Decrease	\$ 5,700
66701	RENTALS-PKS & REC. Rental reduction due to COVID-19	Decrease	\$ 17,450
67406	CONTRIB-PARKS & REC Reduction due to COVID-19, less offerings	Decrease	\$ 5,000
67409	CONTRIB-OTHER Program reductions result in lesser sponsorships	Decrease	\$ 7,500
69100	SENIOR EXTENDED TRAVEL Reduction in travel offerings due to COVID-19	Decrease	\$ 17,000



Waterford Township Proposed FY 2021 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	468,782	471,278	221,395	472,611	1,333	0.3 %
70300		WAGES-PT. TIME/TEMP.	157,861	165,852	70,331	165,000	-852	-0.5 %
70325		WAGES - PART TIME SEASONAL	78,934	109,000	572	92,500	-16,500	-15.1 %
70350		WAGES-PT TIME RECR PROG	51,176	65,000	11,496	56,000	-9,000	-13.8 %
70900		OVERTIME	18,446	20,000	5,405	18,000	-2,000	-10.0 %
71000		FICA	58,138	63,581	23,578	61,515	-2,066	-3.2 %
71100		HEALTH INSURANCE	25,757	48,768	12,293	31,500	-17,268	-35.4 %
71150		RETIREE HEALTH	1,745	0	4,720	11,548	11,548	11,548.0 %
71200		LIFE INSURANCE	1,736	2,250	787	2,272	22	1.0 %
71250		RETIREE LIFE INSURANCE	97	0	49	0	0	0.0 %
71300		DB - RETIREMENT	51,667	70,580	35,290	61,523	-9,057	-12.8 %
71350		RETIREE HLTH TRUST CONTRIB	170,580	86,000	43,000	77,400	-8,600	-10.0 %
71400		DENTAL INSURANCE	7,539	9,312	2,693	9,312	0	0.0 %
71500		OPTICAL INSURANCE	905	820	393	980	160	19.5 %
71600		WORKER'S COMP	6,999	0	9,076	10,000	10,000	10,000.0 %
71750		LONG TERM DISABILITY	1,229	1,436	566	1,445	9	0.6 %
71780		DEFINED CONTRIB - EMPLOYER	14,048	15,438	8,465	21,312	5,874	38.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	2,809	3,207	1,693	4,383	1,176	36.7 %
72700		SUPPLIES - OFFICE	2,851	2,800	1,129	2,800	0	0.0 %
72800		SUPPLIES - POSTAGE	509	500	324	500	0	0.0 %
73200		SUPPLIES-CONCESSIONS	0	500	0	300	-200	-40.0 %
76850		COVID19-EMERGENCY	0	0	2,991	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	6,568	10,590	1,045	8,500	-2,090	-19.7 %
77700		SUPPLIES-UNIFORMS	1,570	2,000	140	1,850	-150	-7.5 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	16,169	19,000	7,117	21,000	2,000	10.5 %
78200		SUPPLIES-R&M-EQUIPMENT	0	1,000	0	1,000	0	0.0 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	31,046	35,600	7,766	36,600	1,000	2.8 %
78600		SUPPLIES-R&M-VEHICLE	293	7,000	1,036	5,000	-2,000	-28.6 %
81300		PHYSICAL EXAMS	928	600	209	600	0	0.0 %
84100		SERVICES - LEGAL	500	650	0	650	0	0.0 %
84200		SERVICES - AUDITING	2,750	2,750	2,750	2,750	0	0.0 %
84500		SERVICES - OTHER PROF.	1,981	7,500	34	5,500	-2,000	-26.7 %
84800		SERVICES - ADMINISTRATION	40,000	47,750	47,750	43,250	-4,500	-9.4 %
85600		CONTINGENCY	0	17,500	0	17,500	0	0.0 %
86000		MILEAGE	0	100	0	100	0	0.0 %



Waterford Township Proposed FY 2021 Budget

86100	VEHICLE EXPENSE	7,831	7,831	7,831	0	-7,831	-100.0	%
86800	COMPUTER-LICENSING & CONSULT	0	1,590	0	1,590	0	0.0	%
88200	PRINTING & PUBLISHING	15,043	18,000	9,530	18,000	0	0.0	%
88500	INSURANCE	24,846	25,137	24,007	26,155	1,018	4.0	%
89000	WAT.REC CENTER -PUBLIC UTILITY	57,401	62,900	24,624	69,750	6,850	10.9	%
89400	PUB. UTIL.-TELEPHONE	4,571	5,000	1,720	5,000	0	0.0	%
92130	CONTR R&M-VEHICLE	3,569	7,000	147	5,000	-2,000	-28.6	%
92140	CONTR R&M-COMPUTER	9,037	17,848	8,843	8,050	-9,798	-54.9	%
92170	CONTR R&M-OFFICE EQUIP	2,866	3,000	841	3,200	200	6.7	%
92190	WAT.REC CEN CONTR R&M-BUILDING	20,581	28,852	6,798	27,000	-1,852	-6.4	%
92220	HESS FARM- CONTR R&M-PARKS	95,046	111,500	13,747	102,800	-8,700	-7.8	%
95400	MISCELLANEOUS EXPENSE	544	3,000	7	7,500	4,500	150.0	%
95430	EXPENSES-PAID BY SPONSORSHIPS	800	800	0	10,000	9,200	1,150.0	%
95440	EXPENSES - DONATIONS & GRANTS	63,898	29,990	1,945	30,000	10	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,745	2,800	1,710	1,800	-1,000	-35.7	%
95600	REC ACT - YOUTH ENRICHMENT	236,933	221,100	43,982	161,200	-59,900	-27.1	%
96000	TRAVEL & MEALS	807	850	69	850	0	0.0	%
96100	CONFERENCES & TRAINING	2,838	3,000	1,269	3,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,179	3,800	984	2,800	-1,000	-26.3	%
96500	TAX ROLL ADJUSTMENTS	1,012	2,138	169	2,180	42	2.0	%
97107	CAPITAL - FACIL & OTHER IMPR	159,096	150,000	12,345	130,000	-20,000	-13.3	%
97125	CAPITAL - PERSONAL PROPERTY	60,000	5,000	0	5,000	0	0.0	%
97131	CAPITAL - OPER EQUIP	10,763	7,500	0	7,000	-500	-6.7	%
97133	CAPITAL - COMPUTER EQUIPMENT	563	2,250	0	2,250	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	879	1,569	948	2,100	531	33.8	%
99901	CAPITAL PROJECT ALLOCATION	45,000	45,000	45,000	20,000	-25,000	-55.6	%
Total	PARKS & REC EXPENSES	\$2,050,459	\$2,055,967	\$730,612	\$1,897,576	-\$158,391	-7.70	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

28090

Parks & Recreation

Expense

70325	WAGES-PART TIME SEASONAL Reduction based on program offerings	Decrease	\$ 16,500
70350	WAGES-PT TIME RECR PROG Reduction based on program offerings	Decrease	\$ 9,000
70900	OVERTIME Reduction based on program offerings	Decrease	\$ 2,000
71000	FICA Reduction based on program offerings	Decrease	\$ 2,066
71100	HEALTH INSURANCE Based on payroll analysis/trending	Decrease	\$ 17,268
71150	RETIREE HEALTH Based on payroll analysis/trending	Increase	\$ 11,548
71300	DB-RETIREMENT Based on annual contribution calculation.	Decrease	\$ 9,057
71350	RETIREE HLTH TRUST CONTRIB Based on payroll analysis/trending	Decrease	\$ 8,600
71600	WORKER'S COMP New allocated line item for department.	Increase	\$ 10,000
71780	DEFINED CONTRIB -EMPLOYER Based on payroll analysis/trending	Increase	\$ 5,874
77400	SUPPLIES-GAS & OIL Based on usage and projected fuel costs	Decrease	\$ 2,090
78100	SUPPLIES-R&M-BLDG Based on increasing maintenance needs	Increase	\$ 2,000
78600	SUPPLIES-R&M-VEHICLE Based on projected vehicle needs	Decrease	\$ 2,000
84500	SERVICES-OTHER PROF. Based on usage from 2019-2020	Decrease	\$ 2,000
84800	SERVICES-ADMINISTRATION Based on services provided to department	Decrease	\$ 4,500



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

28090

Parks & Recreation

Expense

86100	VEHICLE EXPENSE No new vehicles purchased 2021	Decrease	\$ 7,831
89000	PUBLIC UTILITIES Based on projected need and utility costs	Increase	\$ 6,850
92130	CONTR R&M-VEHICLE Based on projected vehicle needs	Decrease	\$ 2,000
92140	CONTR R&M-COMPUTER Based on 2019-2020 usage	Decrease	\$ 9,798
92200	CONTR R&M-PARKS Based on 2019-2020 usage	Decrease	\$ 8,700
95400	MISCELLANEOUS EXPENSE Based on 2019-2020 usage	Increase	\$ 4,500
95600	RECREATION ACTIVITIES Based on reduced program offerings COVID-19	Decrease	\$ 59,900
97107	CAPITAL-FACIL & OTHER IMPR Based on additional project in 2020	Decrease	\$ 20,000
99901	CAPITAL PROJECT ALLOCATION Based on general revenue reductions	Decrease	\$ 25,000

Charter Township of Waterford Capital Project Fund FY 2021

January 1, 2021 – December 31, 2021

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 (4) 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.

Police Fund (207) Fund. Transfer Expense Line Item: (20730-99901).
Commenced: 2019.



**Waterford Township
Proposed FY 2021 Budget**

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
66400	INTEREST REVENUE - POOLED		-26,955	-14,211	-27,074	-13,500	711	-5.0 %
67410	CONTRIB - CAPITAL PROJECTS		-3,138,250	-320,001	-320,000	-320,001	0	0.0 %
Total CAPITAL PROJECT REVENUE			-\$3,165,205	-\$334,212	-\$347,074	-\$333,501	\$711	-0.21 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

33001

Capital Project Fund

Revenue

66400	INTEREST REVENUE	Decrease	\$ 13,500
	Projected Interest Revenue for the 330-Fund.		
67410	CONTRIB - CAPITAL PROJECTS	Increase	\$ 0
	Resources set aside to fund future needed capital vehicle, equipment and capital projects.		



**Waterford Township
Proposed FY 2021 Budget**

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
97136	CAPITAL - VEHICLES		0	103,250	107,622	0	-103,250	-100.0 %
Total	CAPITAL PROJECT EXPENSES		\$0	\$103,250	\$107,622	\$0	-\$103,250	-100.00 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

33090

Capital Project Fund

Expense

97136

CAPITAL-VEHICLES

Decrease

\$ 103,250

No planned purchased for 2021 from 330-Fund.

Charter Township of Waterford Enterprise Funds FY 2021

January 1, 2021 – December 31, 2021

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 2021 Budget**

36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
64100	SALES - ASSETS		-1,925	-5,000	0	-5,000	0	0.0 %
66400	INTEREST REVENUE - Pooled		-5,460	-3,789	-2,738	-3,600	189	-5.0 %
68700	REVENUE - VEHICLE USE		-178,673	-178,673	-178,673	-200	178,473	-99.9 %
Total	MOTOR POOL FUND		-\$186,058	-\$187,462	-\$181,411	-\$8,800	\$178,662	-95.31 %



**Waterford Township
Proposed FY 2021 Budget**

36090 MOTOR POOL FUND

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
78600		SUPPLIES-VEHICLE PARTS	20,744	12,500	0	17,500	5,000	40.0 %
96800		DEPRECIATION EXPENSE	140,066	0	0	0	0	0.0 %
96840		LOSS ON DISPOSAL OF ASSETS	16,909	0	0	0	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	12,181	0	0	0	0	0.0 %
97136		CAPITAL - VEHICLES	-12,181	100	0	100	0	0.0 %
99200		INTR EXP-MOTOR POOL FUND	4,760	3,395	3,392	50	-3,345	-98.5 %
Total	MOTOR POOL FUND		\$182,479	\$15,995	\$3,392	\$17,650	\$1,655	10.35 %



Waterford Township Proposed FY 2021 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
64500	SALES - WATER/METERED		-5,576,600	-5,850,000	-2,073,889	-6,000,000	-150,000	2.6 %
64800	SALES - MATERIALS/SERVICE		-145,054	-150,000	-65,543	-150,000	0	0.0 %
65005	CHARGE - LONG TAP		0	0	-4,000	-12,000	-12,000	-12,000.0 %
65006	CHARGE - WATER TAP		-91,385	-89,000	-32,800	-87,500	1,500	-1.7 %
65007	CHARGE - WATER METER		-29,490	-32,500	-11,540	-33,000	-500	1.5 %
65010	CHARGE - CAP EQUALIZATION		-83,023	-75,000	-21,300	-75,000	0	0.0 %
66403	INTR. REV.-ASSMTS.		-1,768	-5,500	-5,939	-9,000	-3,500	63.6 %
66702	RENTALS - WATER ACCESS POINT		-4,281	-2,500	-599	-2,500	0	0.0 %
69400	REVENUE - OTHER		194	-750	-201	-500	250	-33.3 %
Total	WATER REVENUES		-\$5,931,406	-\$6,205,250	-\$2,215,812	-\$6,369,500	-\$164,250	2.65 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

59001

Water & Sewer Fund

Revenue

64500	SALES-WATER/METERED	Increase	\$ 150,000
	Due to rate structure - annual increase.		
64800	CHARGE-WATER TAP	Increase	\$ 12,000
	Due to Miscellaneous water charges updated		



**Waterford Township
Proposed FY 2021 Budget**

59002 SEWER REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
46900	PERMITS - SEWER CONN.		-1,535	-1,000	-535	-1,250	-250	25.0 %
65011	CHARGE - NEW CONNECTION		-136,214	-150,000	-46,100	-150,000	0	0.0 %
65012	CHARGE - SEWER USAGE		-17,541,306	-17,500,000	-7,168,556	-18,050,000	-550,000	3.1 %
66403	INTR. REV.-ASSMTS.		-9,365	-28,500	-11,536	-26,000	2,500	-8.8 %
69400	REVENUE - OTHER		-165	-175	-40	-175	0	0.0 %
96891	CAP CONTRIB-FED GOV'T		-9,502	0	0	0	0	0.0 %
Total	SEWER REVENUES		-\$17,698,087	-\$17,679,675	-\$7,226,768	-\$18,227,425	-\$547,750	3.10 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59002

Water & Sewer Fund

Revenue

65012

CHARGE-SEWER USAGE

Increase

\$ 550,000

Capital Rate Structure. Est. 3rd party disposal
charges as well.



Waterford Township Proposed FY 2021 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
53300		REVENUE-FROM FED GOV'T/2010B	-12,246	0	0	0	0	0.0 %
55015		PROCEEDS TO 599 PROJECTS FUND	83,031	0	0	0	0	0.0 %
62900		CHARGE-MISC SVCS TO GEN FUND	-5,081	0	-1,379	0	0	0.0 %
64100		SALES - ASSETS	-53,598	-12,500	0	-20,000	-7,500	60.0 %
66100		PENALTIES	-316,588	-205,000	-89,312	-319,000	-114,000	55.6 %
66400		INTEREST REVENUE	-271,699	-284,513	-200,451	-270,288	14,225	-5.0 %
68700		REFUNDS-REBATES-REIMBURSEMENTS	-118,864	0	-1,100	-2,000	-2,000	-2,000.0 %
68920		CELL TOWER LEASE	-156,005	-160,000	-38,633	-164,800	-4,800	3.0 %
69400		REVENUE - OTHER	-108,554	-112,000	-108,554	-108,554	3,446	-3.1 %
69403		UNREALIZED GAIN/LOSS ON INVEST	-24,618	0	-71	0	0	0.0 %
69500		CASH OVER/SHORT	-97	-200	-173	-200	0	0.0 %
Total		WATER/SEWER REVENUES	-\$984,319	-\$774,213	-\$439,673	-\$884,842	-\$110,629	14.29 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

59003

Water & Sewer Fund

Revenue

64100	SALES-ASSETS 2020 assets that did not sell due to COVID-19	Increase	\$ 7,500
66100	PENALTIES Slight increase over 2020 budget, pre COVID-19	Increase	\$ 114,000
66400	INTEREST REVENUE Fund balance interest trending and forecasting.	Decrease	\$ 14,225
68920	CELL TOWER LEASE Annual contract escalators.	Increase	\$ 4,800



Waterford Township Proposed FY 2021 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
70200		SALARIES	199,549	203,670	103,222	210,684	7,014	3.4 %
70900		OVERTIME	19,120	22,500	8,570	22,500	0	0.0 %
71000		FICA	16,554	17,300	8,447	16,117	-1,183	-6.8 %
71780		DEFINED CONTRIB 1 - EMPLOYER	4,656	4,682	4,453	9,741	5,059	108.1 %
71792		RETIREE HSA - EMPLOYER CONTRIB	939	960	557	1,997	1,037	108.0 %
77100		SUPPLIES-W/S SYSTEM	186,444	200,000	42,782	200,000	0	0.0 %
87900		WATER SAMPLING	21,890	25,000	11,072	25,000	0	0.0 %
89000		PUBLIC UTILITIES	533,058	610,000	272,811	625,000	15,000	2.5 %
92180		CONTR R&M-SYSTEM	15,729	70,000	3,899	70,000	0	0.0 %
92230		CONTR R&M-WELL	1,153	225,000	156,718	225,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	900	1,500	964	1,500	0	0.0 %
Total	PUMPING & TREATMENT		\$999,991	\$1,380,612	\$613,495	\$1,407,539	\$26,927	1.95 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

59041

Water & Sewer Fund

Expense

71780	DEFINED CONTRIB 1-EMPLOYER DC Employee transfered to department	Increase	\$ 5,059
89000	PUBLIC UTILITIES Trending up. Forecasting model reviewed.	Increase	\$ 15,000



**Waterford Township
Proposed FY 2021 Budget**

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200	SALARIES		271,698	337,420	139,734	401,155	63,735	18.9 %
70900	OVERTIME		51,677	55,000	18,806	58,500	3,500	6.4 %
71000	FICA		24,949	30,020	12,009	35,165	5,145	17.1 %
71780	DEFINED CONTRIB 1 - EMPLOYER		14,531	27,849	8,679	14,173	-13,676	-49.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,090	8,355	2,188	2,883	-5,472	-65.5 %
77000	SUPPLIES-TAP MATERIALS		1,117	45,000	29,661	55,000	10,000	22.2 %
77100	SUPPLIES-W/S SYSTEM		10,821	49,000	8,555	50,000	1,000	2.0 %
92230	CONTRACT- R&M DISTRIBUTION		81,725	57,500	11,800	59,500	2,000	3.5 %
95400	MISCELLANEOUS EXPENSE		1,243	1,500	1,996	1,500	0	0.0 %
Total	WATER DISTRIBUTION		\$462,852	\$611,644	\$233,427	\$677,876	\$66,232	10.83 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

70200	SALARIES New position proposed. Payroll Information	Increase	\$ 63,735
71000	FICA New position. Withholding schedule.	Increase	\$ 5,145
71780	DEFINED CONTRIB 1-EMPLOYER Changes as DC & DB Employees Transfer	Decrease	\$ 13,676
71792	RETIREE HSA-EMPLOYER CONTRIB Changes as DC & DB Employees Transfer	Decrease	\$ 5,472
77000	SUPPLIES-TAP MATERIALS Additional supplies	Increase	\$ 10,000



Waterford Township Proposed FY 2021 Budget

59043 WATER SERVICES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200		SALARIES	193,455	210,727	103,114	219,106	8,379	4.0 %
70900		OVERTIME	39,843	50,000	8,746	50,000	0	0.0 %
71000		FICA	17,292	19,946	8,462	20,586	640	3.2 %
71780		DEFINED CONTRIB 1 - EMPLOYER	1,775	5,183	2,792	9,969	4,786	92.3 %
71792		RETIREE HSA - EMPLOYER CONTRIB	239	1,555	807	2,044	489	31.4 %
76000		SUPPLIES-OPERATING	7,252	10,000	610	10,000	0	0.0 %
76900		SUPPLIES-METER MATERIALS	4,654	247,000	11,683	288,959	41,959	17.0 %
95400		MISCELLANEOUS EXPENSE	125	500	0	500	0	0.0 %
Total	WATER SERVICES		\$264,635	\$544,911	\$136,213	\$601,164	\$56,253	10.32 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59043

Water & Sewer Fund

Expense

70200	SALARIES Based on payroll information.	Increase	\$ 8,379
71780	DEFINED CONTRIB 1-EMPLOYER Changes as DC & DB Employees Transfer	Increase	\$ 4,786
76900	SUPPLIES-METER MATERIALS Meter warranty upgrades, R450 now prorated	Increase	\$ 41,959



Waterford Township Proposed FY 2021 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200	SALARIES		678,220	779,745	371,803	792,249	12,504	1.6 %
70300	WAGES-PT. TIME/TEMP.		17,076	40,000	9,750	40,000	0	0.0 %
70900	OVERTIME		5,266	10,000	2,824	10,000	0	0.0 %
71000	FICA		54,042	63,475	28,664	64,432	957	1.5 %
71100	HEALTH INSURANCE		352,097	563,251	168,129	410,000	-153,251	-27.2 %
71150	RETIREE HEALTH		410,674	529,916	215,409	530,908	992	0.2 %
71200	LIFE INSURANCE		8,724	11,210	4,319	11,210	0	0.0 %
71250	RETIREE LIFE INSURANCE		123	200	108	200	0	0.0 %
71300	DB - RETIREMENT		263,142	346,889	173,445	302,376	-44,513	-12.8 %
71350	RETIREE HLTH TRUST CONTRIB		724,965	322,500	161,250	412,800	90,300	28.0 %
71400	DENTAL INSURANCE		43,359	48,890	18,322	48,890	0	0.0 %
71450	RETIREE DENTAL INSURANCE		22,101	23,000	9,285	23,000	0	0.0 %
71500	OPTICAL INSURANCE		5,544	0	2,443	0	0	0.0 %
71550	RETIREE OPTICAL INSUR.		200	1,000	0	1,000	0	0.0 %
71600	WORKER'S COMP		77,360	45,000	-23,408	65,000	20,000	44.4 %
71750	LONG TERM DISABILITY		6,662	7,162	3,856	7,162	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		23,921	31,768	15,349	30,405	-1,363	-4.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,777	8,125	1,943	5,398	-2,727	-33.6 %
71850	OPEB - RETIREE HEALTH CARE		1,076,159	0	232,190	0	0	0.0 %
72000	TUITION REIMBURSEMENT		0	8,000	0	6,000	-2,000	-25.0 %
72700	SUPPLIES - OFFICE		7,625	13,000	2,911	13,000	0	0.0 %
72800	SUPPLIES - POSTAGE		43,519	52,000	21,589	58,000	6,000	11.5 %
76200	SUPPLIES-COMPUTER		2,810	6,000	788	6,000	0	0.0 %
76400	SUPPLIES-TOOLS		673	500	160	750	250	50.0 %
76850	COVID19-EMERGENCY		0	0	8,069	0	0	0.0 %
77400	SUPPLIES-GAS & OIL		57,355	60,000	15,585	60,000	0	0.0 %
77700	SUPPLIES-UNIFORMS & MATS		30,576	28,000	12,777	33,500	5,500	19.6 %
78100	SUPPLIES-R&M-BLDG		6,951	10,000	3,670	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		17,472	27,500	10,003	33,500	6,000	21.8 %
78600	SUPPLIES-R&M-VEHICLE		25,242	30,000	10,102	27,500	-2,500	-8.3 %
81300	PHYSICAL EXAMS		5,791	2,000	272	4,000	2,000	100.0 %
84100	SERVICES - LEGAL		17,487	12,500	5,238	14,500	2,000	16.0 %
84200	SERVICES - AUDITING		22,750	27,750	27,750	27,750	0	0.0 %
84500	SERVICES - OTHER PROF.		159,200	260,854	107,034	215,000	-45,854	-17.6 %
84800	SERVICES - ADMINISTRATION		644,603	542,336	542,336	744,323	201,987	37.2 %



Waterford Township Proposed FY 2021 Budget

85600	CONTINGENCY	0	110,000	0	150,000	40,000	36.4	%
86100	VEHICLE EXPENSE	0	0	214	0	0	0.0	%
86600	LEGAL SETTLEMENTS	0	7,500	0	7,500	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	58,960	160,200	36,860	144,000	-16,200	-10.1	%
88500	INSURANCE	182,664	191,456	159,958	207,095	15,639	8.2	%
89000	PUBLIC UTILITIES	117,834	105,000	61,175	110,000	5,000	4.8	%
89400	PUB. UTIL.-TELEPHONE	35,970	50,000	7,299	45,000	-5,000	-10.0	%
91000	MITIGATION - WATER & OTHER	0	1,000	0	1,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	0	2,500	0	1,750	-750	-30.0	%
92120	CONTR. R&M-RADIO	0	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	49,571	40,000	27,563	50,000	10,000	25.0	%
92140	CONTR R&M-COMPUTER	136,116	158,000	109,360	256,776	98,776	62.5	%
92170	CONTR R&M-OFFICE EQUIP	5,689	4,500	2,227	5,000	500	11.1	%
92190	CONTR R&M-BUILDING	110,143	98,500	25,848	50,000	-48,500	-49.2	%
95400	MISCELLANEOUS EXPENSE	455	1,250	43	1,250	0	0.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	102	29,000	0	25,000	-4,000	-13.8	%
96000	TRAVEL & MEALS	11,506	15,000	2,723	15,000	0	0.0	%
96100	CONFERENCES & TRAINING	25,217	30,000	11,278	30,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	0	0	1,970	0	0	0.0	%
96550	BAD DEBT - UNCOLLECTIBLE	3,830	5,000	0	5,000	0	0.0	%
96800	DEPRECIATION EXPENSE	5,514,070	0	0	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	112,090	100,000	150	40,000	-60,000	-60.0	%
97107	CAPITAL - FACIL & OTHER IMPR	2,025	15,000	0	10,000	-5,000	-33.3	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	3,890	0	0	0	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	1,881	50,500	10,810	48,600	-1,900	-3.8	%
97136	CAPITAL - VEHICLES	0	63,000	0	0	-63,000	-100.0	%
97340	CAPITAL - CAPITAL LEASE	1,642	5,000	2,213	6,000	1,000	20.0	%
Total	WATER/SEWER GEN. ADMIN.	\$11,189,121	\$5,156,477	\$2,623,656	\$5,219,324	\$62,847	1.22	%



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70200	SALARIES Based on payroll information.	Increase	\$ 12,504
71100	HEALTH INSURANCE Updated forecasting model.	Decrease	\$ 153,251
71300	DB-RETIREMENT Based on annual required contribution.	Decrease	\$ 44,513
71350	RETIREE HLTH TRUST CONTRIB Increased to help against unfunded liability.	Increase	\$ 90,300
71600	WORKER'S COMP Based on trending and analysis.	Increase	\$ 20,000
72800	SUPPLIES-POSTAGE Trending higher	Increase	\$ 6,000
77700	SUPPLIES-UNIFORMS Trending increase, new uniform safety standards	Increase	\$ 5,500
78200	SUPPLIES-R&M-EQUIPMENT Trending up	Increase	\$ 6,000
84500	SERVICES-OTHER PROF. Some engineering moved to 59045-97010.	Decrease	\$ 45,854
84800	SERVICES-ADMINISTRATION 3rd Party - Maximus Cost Allocation Study.	Increase	\$ 201,987
85600	CONTINGENCY Based on unforeseen events and a potential wage adj.	Increase	\$ 40,000
86800	COMPUTER-LICENSING & CONSULT Moving to web based software as service model	Decrease	\$ 16,200
88500	INSURANCE Based on General Liability Insurance Quote.	Increase	\$ 15,639
89000	PUBLIC UTILITIES Trending up	Increase	\$ 5,000
89400	PUB UTIL-TELEPHONE New phone system charges	Decrease	\$ 5,000



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

92130	CONTR R&M-VEHICLE Maintenance of large equipment increasing	Increase	\$ 10,000
92140	CONTR R&M-COMPUTER Software as a service, web based	Increase	\$ 98,776
92190	CONTR R&M-BUILDING No large building maintenance planned	Decrease	\$ 48,500
97106	CAPITAL-BLDG IMPROVEMENTS No large capital building improvements for 2021	Decrease	\$ 60,000
97107	CAPITAL-FACIL & OTHER IMPR No large capital facility projects for 2021	Decrease	\$ 5,000
97136	CAPITAL-VEHICLES No general administration vehicles for 2021	Decrease	\$ 63,000



Waterford Township Proposed FY 2021 Budget

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
97000	CAPITAL - INFRASTRUCTURE		0	811,256	27,204	750,000	-61,256	-7.6 %
97010	CAPITAL - INFRA/PRESERVATION		129,209	655,833	45,272	2,850,000	2,194,167	334.6 %
97103	CAPITAL - SYSTEM IMPRV.		563	0	0	0	0	0.0 %
97125	CAPITAL - PERSONAL PROPERTY		0	2,500	0	9,500	7,000	280.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	230,650	119,000	35,500	-195,150	-84.6 %
99203	BONDS INTR EXP - SEWER		1,058	0	0	0	0	0.0 %
Total	WATER CAPITAL IMPROVEMENT		\$130,829	\$1,701,239	\$191,477	\$3,646,000	\$1,944,761	114.31 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Capital project with Keego Harbor.	Decrease	\$ 61,256
97010	CAPTIAL-INFRA/PRESERVATION Water projects carryover from 2020 & new 2021.	Increase	\$ 2,194,167
97125	CAPITAL-PERSONAL PROPERTY Water instrumentation test equipment	Increase	\$ 7,000
97136	CAPITAL-VEHICLES Purchase one service van for 2021	Decrease	\$ 195,150



**Waterford Township
Proposed FY 2021 Budget**

59046 WATER DEBT

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
						2021 Budget	Change	
99212	INTR EXP-DWRF	2007	99,478	99,478	47,375	80,141	-19,337	-19.4 %
99213	INTR EXP- DWRF	2013	103,485	97,485	48,742	91,385	-6,100	-6.3 %
Total WATER DEBT			\$202,963	\$196,963	\$96,117	\$171,526	-\$25,437	-12.91 %



Charter Township of Waterford FY 2021 Budget

LINE ITEM DETAIL

59046

Water & Sewer Fund

Expense

99212	INTR EXP-WATER	Decrease	\$ 19,337
	Bond principal pay down, lower interest.		
99213	INTR EXP-WATER	Decrease	\$ 6,100
	Bond principal pay down, lower interest.		



**Waterford Township
Proposed FY 2021 Budget**

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
70200	SALARIES		132,862	133,487	36,912	137,273	3,786	2.8 %
70900	OVERTIME		7,777	8,000	3,237	8,000	0	0.0 %
71000	FICA		10,295	10,823	3,077	11,113	290	2.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	0	0	6,111	6,111	6,111.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,833	1,833	1,833.0 %
76000	SUPPLIES-OPERATING		5,269	10,000	1,101	10,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		413	1,000	0	1,000	0	0.0 %
Total	WATER ELECTRICAL		\$156,616	\$163,310	\$44,327	\$175,330	\$12,020	7.36 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59048

Water & Sewer Fund

Expense

71780

DEFINED CONTRIB 1-EMPLOYER

Increase

\$ 6,111

New hire in electrical department planned.



Waterford Township Proposed FY 2021 Budget

59054 SEWER O & M

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200	SALARIES		308,541	292,345	141,624	354,204	61,859	21.2 %
70900	OVERTIME		26,807	25,000	11,648	25,000	0	0.0 %
71000	FICA		25,479	24,277	11,670	29,009	4,732	19.5 %
71780	DEFINED CONTRIB 1 - EMPLOYER		21,829	22,406	11,443	22,919	513	2.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,741	6,721	1,964	5,589	-1,132	-16.8 %
76100	SUPPLIES-OPER. LATERALS		14,568	25,000	8,035	25,000	0	0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		8,249	21,445	6,249	17,000	-4,445	-20.7 %
81000	SERVICE-SEWER TREATMENT		9,803,335	10,110,000	4,901,448	9,600,000	-510,000	-5.0 %
89000	PUBLIC UTILITIES		108,844	100,000	69,695	120,000	20,000	20.0 %
91000	SEWER MITIGATION		1,249	10,000	0	10,000	0	0.0 %
92200	CONTR R&M-OPER EQUIP		96,324	180,000	9,545	180,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		18	500	0	500	0	0.0 %
95420	EXPENSES - SPECIAL PROJECT		1,328,364	0	0	0	0	0.0 %
Total	SEWER O & M		\$11,746,348	\$10,817,694	\$5,173,321	\$10,389,221	-\$428,473	-3.96 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

70200	SALARIES Hire vacant positions. Payroll schedule.	Increase	\$ 61,859
81000	SERVICE-SEWER TREATMENT COSDS rate reduction. (Sewer Treatment).	Decrease	\$ 510,000
89000	PUBLIC UTILITIES Trending up	Increase	\$ 20,000



**Waterford Township
Proposed FY 2021 Budget**

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/20			
97000	CAPITAL - INFRASTRUCTURE		8,303	96,500	19,358	180,000	83,500	86.5 %
97010	CAPITAL - INFRA/PRESERVATION		-52,354	539,394	177,590	670,000	130,606	24.2 %
97125	CAPITAL - PERSONAL PROPERTY		1,066	167,000	80,757	100,000	-67,000	-40.1 %
97131	CAPITAL - OPER EQUIP		34,225	60,000	0	60,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	0	154,765	85,500	85,500	85,500.0 %
Total	SEWER CAPITAL IMPROVEMENT		-\$8,760	\$862,894	\$432,469	\$1,095,500	\$232,606	26.96 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE Continued sewer lift station upgrades.	Increase	\$ 83,500
97010	CAPTIAL-INFRA/PRESERVATION Additional sewer lining. Address Deferred Maint.	Increase	\$ 130,606
97125	CAPITAL-PERSONAL PROPERTY Scada Control Project near completed.	Decrease	\$ 67,000
97136	CAPITAL-VEHICLES 2 HD pickups with plow packages.	Increase	\$ 85,500



Waterford Township Proposed FY 2021 Budget

59056 SEWER DEBT

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
99204	INTR EXP-SRF	2013	68,366	64,715	34,072	62,677	-2,038	-3.1 %
99205	INTR EXP-OMI	2013	152,903	144,705	72,353	152,903	8,198	5.7 %
99206	INTR EXP-SEWER		59,850	55,721	28,907	51,480	-4,241	-7.6 %
99207	INTR EXP-SEWER		41,350	32,665	3,182	10,105	-22,560	-69.1 %
99208	INTR EXP-2011A OMI BOND		83,769	79,105	39,550	74,308	-4,797	-6.1 %
99209	INTR EXP-2017 CLINT RIV SWR		45,004	72,230	31,421	69,221	-3,009	-4.2 %
99210	INTR EXP-OMI 2020A		0	0	0	107,996	107,996	107,996.0%
99211	INTR EXP-SRF	2007	27,583	24,660	12,329	21,652	-3,008	-12.2 %
99300	AGENT FEES		119	110	34	210	100	90.9 %
Total	SEWER DEBT		\$478,945	\$473,911	\$221,848	\$550,552	\$76,641	16.17 %



Charter Township of Waterford
FY 2021 Budget

LINE ITEM DETAIL

59056

Water & Sewer Fund

Expense

99205	INTR EXP-SEWER OMIDD 2013 bond change.	Increase	\$ 8,198
99207	INTR EXP-SEWER Principal pay down, lower interest.	Decrease	\$ 22,560
99210	INTR EXP-SEWER New OMIDD 2020 Bond - Waterford's Share.	Increase	\$ 107,996



**Waterford Township
Proposed FY 2021 Budget**

59057 HARDSHIP

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/20				
95050	HARDSHIP	CONNECTION PYMTS	0	12,000	0	14,000	2,000	16.7	%
Total	HARDSHIP		\$0	\$12,000	\$0	\$14,000	\$2,000	16.67	%



**Waterford Township
Proposed FY 2021 Budget**

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	FY 2020 Actual	Proposed 2021 Budget	Dollar Change	% Change
					As of 6/30/20			
70200	SALARIES		332,303	392,834	166,440	397,173	4,339	1.1 %
70300	WAGES-PT. TIME/TEMP.		13,599	40,032	9,842	40,000	-32	-0.1 %
70900	OVERTIME		916	5,000	1,005	5,000	0	0.0 %
71000	FICA		26,452	33,497	13,576	33,826	329	1.0 %
71780	DEFINED CONTRIB - EMPLOYER		7,605	17,405	1,084	13,232	-4,173	-24.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,299	5,221	916	2,756	-2,465	-47.2 %
77115	SUPPLIES-UTILITY COORD.		2,190	3,000	87	3,000	0	0.0 %
77120	SUPPLIES-INFLOW/INFILTRATION		3,438	3,750	634	3,750	0	0.0 %
95400	MISCELLANEOUS EXPENSE		924	1,000	0	1,000	0	0.0 %
Total	ENGINEERING SERVICES		\$388,725	\$501,739	\$193,583	\$499,737	-\$2,002	-0.40 %