

# **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

**BOARD OF TRUSTEES**  
Gary Wall, Supervisor  
Kim Markee, Clerk  
Steven Thomas, Treasurer  
Anthony M. Bartolotta, Trustee  
Marie E. Hauswirth, Trustee  
Janet Matsura, Trustee  
Mark Monohon, Trustee



5200 Civic Center Drive  
Waterford, Michigan 48329-3773  
Telephone: (248) 674-6201 Fax: (248) 674-5451

**Gary Wall**  
Township Supervisor

## MEMO

TO: Honorable Waterford Board of Trustees and Citizens of Waterford  
FROM: Gary Wall, Township Supervisor  
DATE: November 23, 2020  
RE: 2021 Budget Message

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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](http://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](http://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](http://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 3<sup>rd</sup> 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 5<sup>th</sup> safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58<sup>th</sup> safest nationally. I would like to thank the dedicated Waterford Police Department for their efforts every day in this regard.

The downward pressure of reduced property taxes and property values have had the effect of stagnating staffing levels and hard work and tough choices remain ahead. 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.

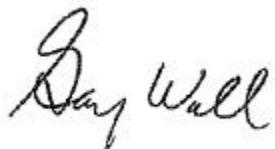
Please see the 'Residential Taxable Values by Year' and 'Average Residential Tax Bills by Year' trend data in the Budget Overview section of the Budget. You can see that the Township's budgeted full-time positions are down significantly when compared with the last few decades. There was also an unprecedented 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 unprecedeted 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 fluid and cursive, with "Gary" on the top line and "Wall" on the bottom line.

Gary Wall  
Waterford Township Supervisor

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Charter Township of Waterford  
Organizational Chart Updated  
11/2020

## Citizens of Waterford

Board of Trustees  
Gary Wall, Supervisor  
Kim Markee, Clerk  
Steve Thomas, Treasurer  
Anthony Bartolotta, Trustee  
Marie Hauswirth, Trustee  
Mark Monohon, Trustee  
Janet L. Matsura, Trustee

**(Legislative Branch)**

51st District Court  
**(Judicial Branch)**

Treasurer's Office

Supervisor's Office  
**(Executive Branch)**

Clerk's Office  
(Accounting and Elections)

Development Services

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

Library

Fiscal & Human  
Resources

Parks & Recreation

Police Department

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

Assessing

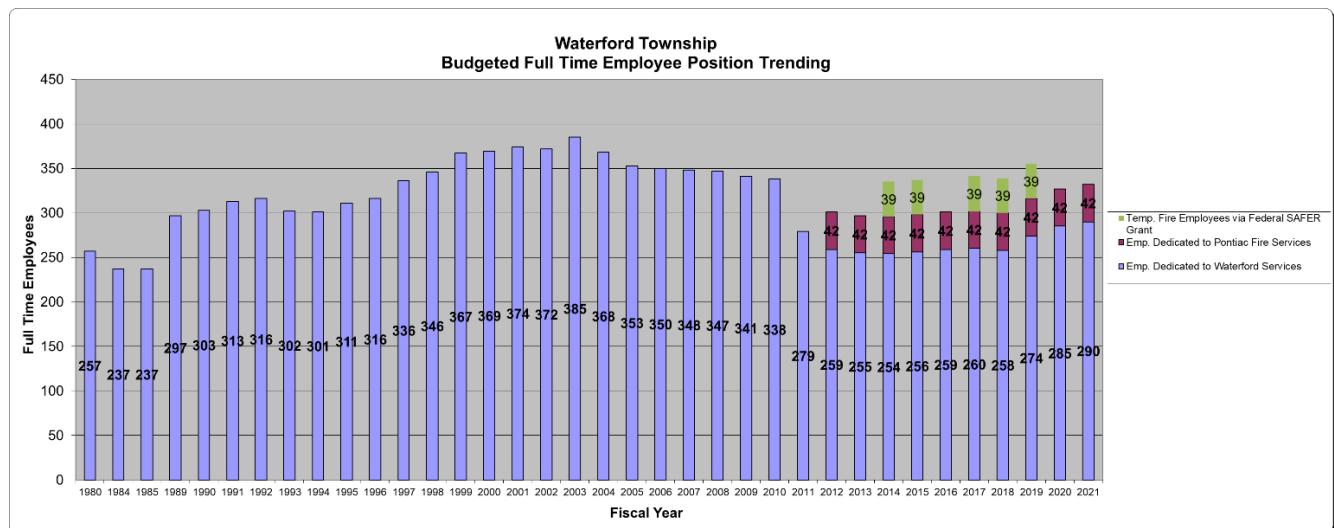
Information Systems

## Budgeted Position History

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

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

\* **Staffing Notes:** In February of 2012, (42) Fire Fighters were hired and allocated to cover the City of Pontiac's contract for Fire Protection Services from the Township. So, there are (257) Full Time Employees Budgeted for 2015 for Waterford Township Services. In 2014, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. The Grant was not extended or renewed in the Fall of 2015. In 2016, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. In 2019, the SAFER Grant is scheduled to end mid-year. Also, 14 additional Police and Fire employees are budgeted because of the Police and Fire Special Assessment District (SAD).



## Township Millage Rates

		2013 December Rate	2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate
<b>Operating Millages</b>									
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>
<b>Sub-Total:</b> (Twp. Operating Millages):		<b>9.4778</b>	<b>9.9778</b>	<b>9.9443</b>	<b>9.9126</b>	<b>9.7845</b>	<b>9.7410</b>	<b>9.6462</b>	<b>9.5136</b>
Library Voted	1.00	0.9118	0.9118	0.9118	0.9038	0.8921	0.8881	0.8794	0.8673
<b>Special Assessment</b>	Up to								
****Police & Fire (SAD)	2.95						2.9500	2.7800	2.9000
<b>Debt Millages</b>									
***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>
<b>Total Millage</b>		<b>11.0796</b>	<b>11.5796</b>	<b>11.5796</b>	<b>11.5064</b>	<b>11.3266</b>	<b>13.5791</b>	<b>13.3056</b>	<b>13.2809</b>

(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:

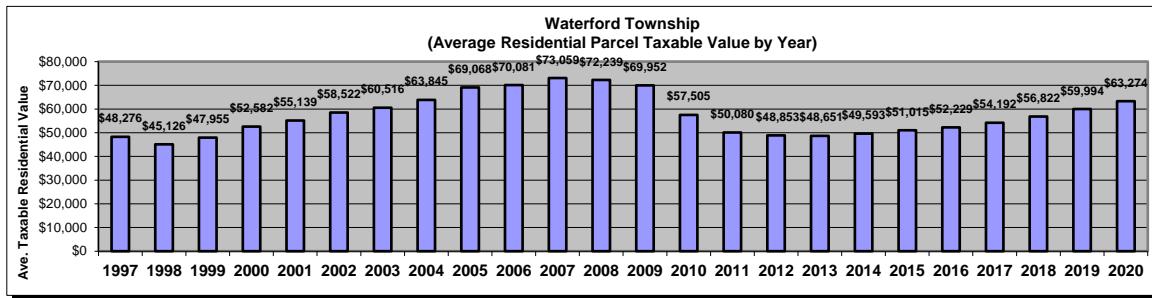
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire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

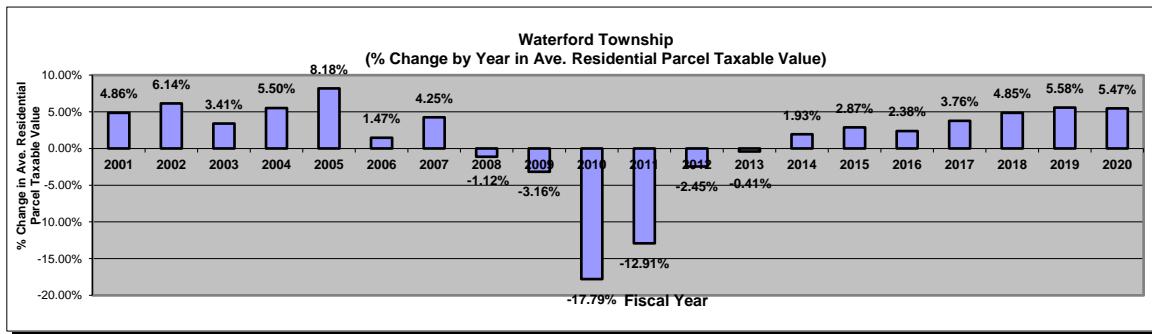


## Charter Township of Waterford FY 2021 Budget

### 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.

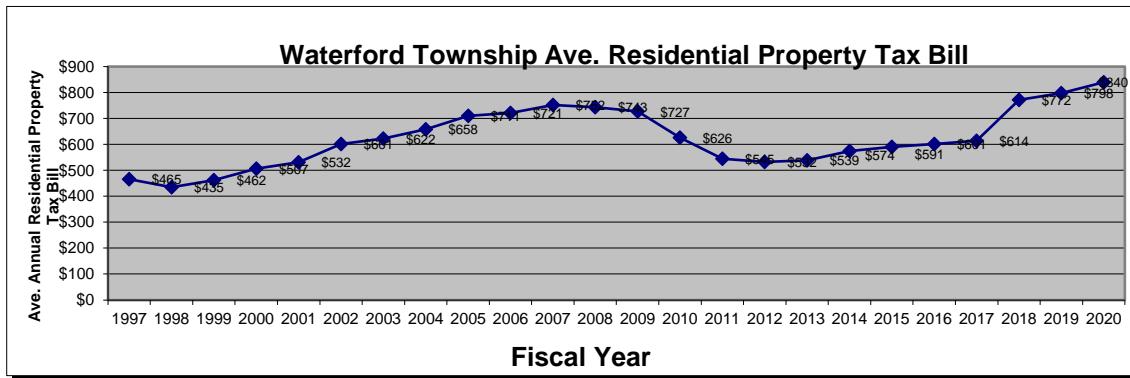
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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.

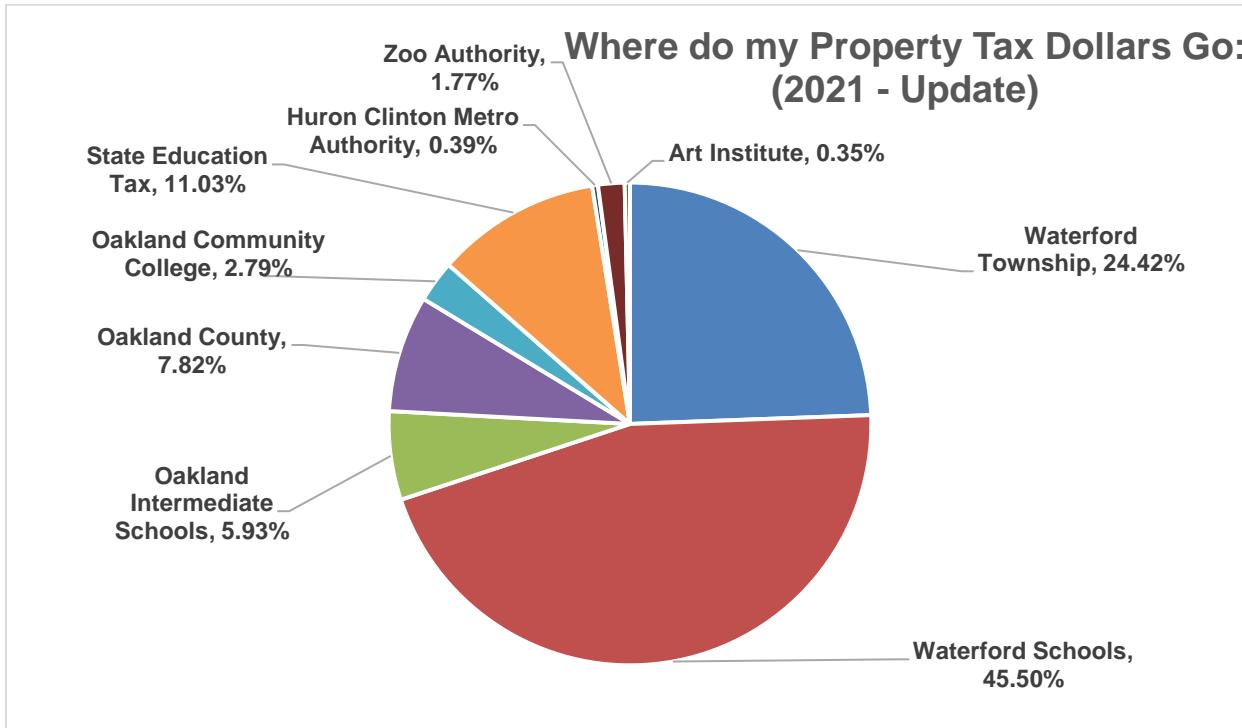
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

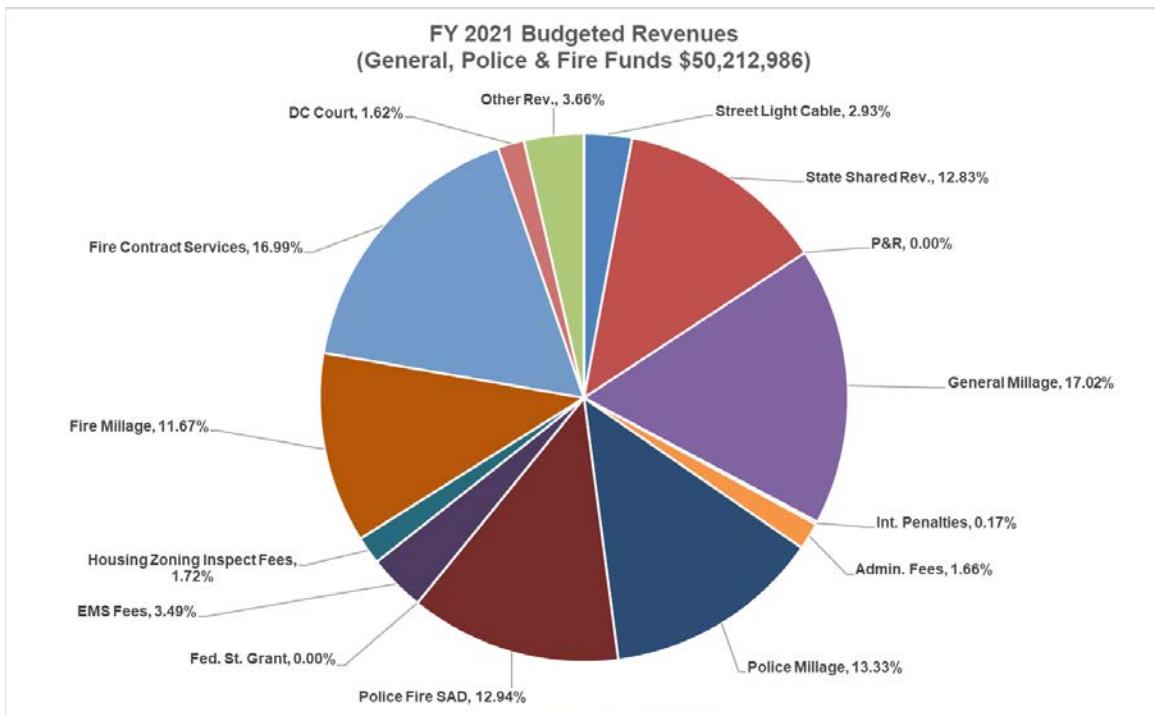
**Charter Township of Waterford  
FY 2021 Budget**

**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						
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%
<b>Total Revenues</b>	<b>\$49,498,424</b>	<b>100.00%</b>	<b>\$50,212,986</b>	<b>100.00%</b>	<b>\$714,562</b>	

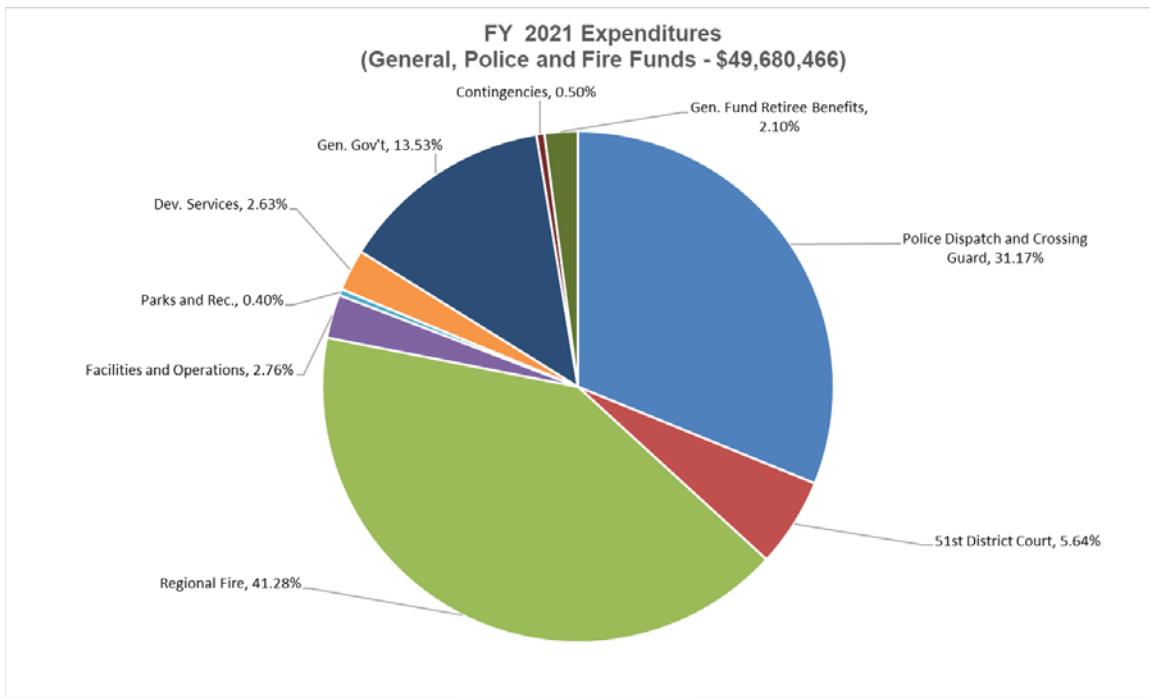


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for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

\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents revenues in the General, Police and Fire Funds. Parks and Recreation Revenues will show in the (280-Fund) later in the budget document.

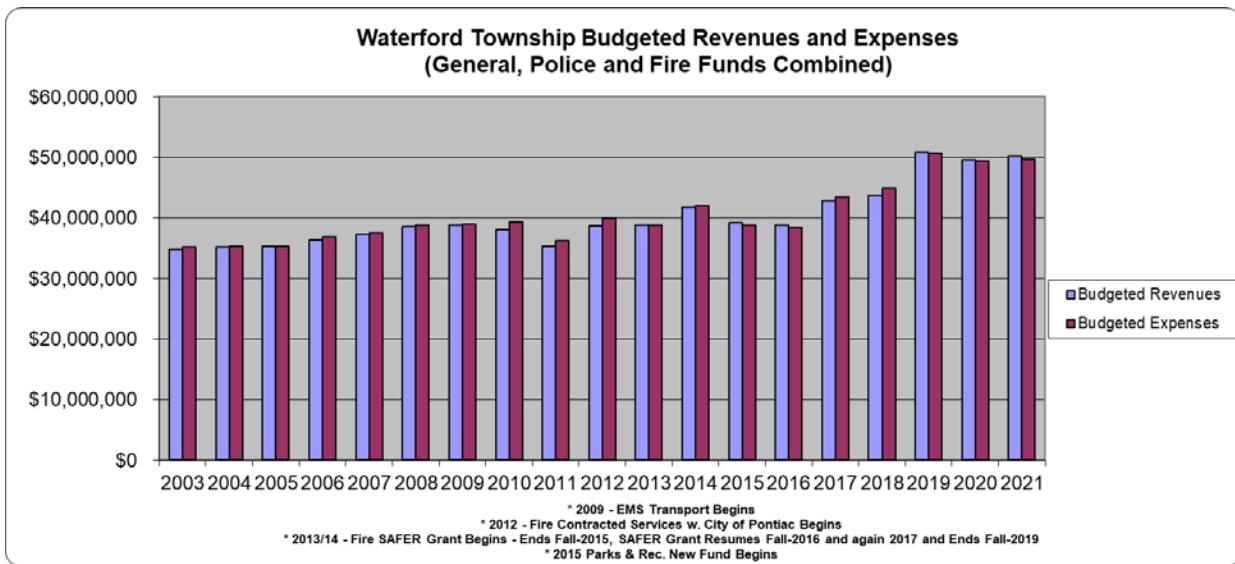
\*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. The levy is reviewed and set annually by the Township Board. This SAD was conducted under Public Act 33 of 1951.

Comparison of 2020 Current to 2021 Proposed Budget						
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	

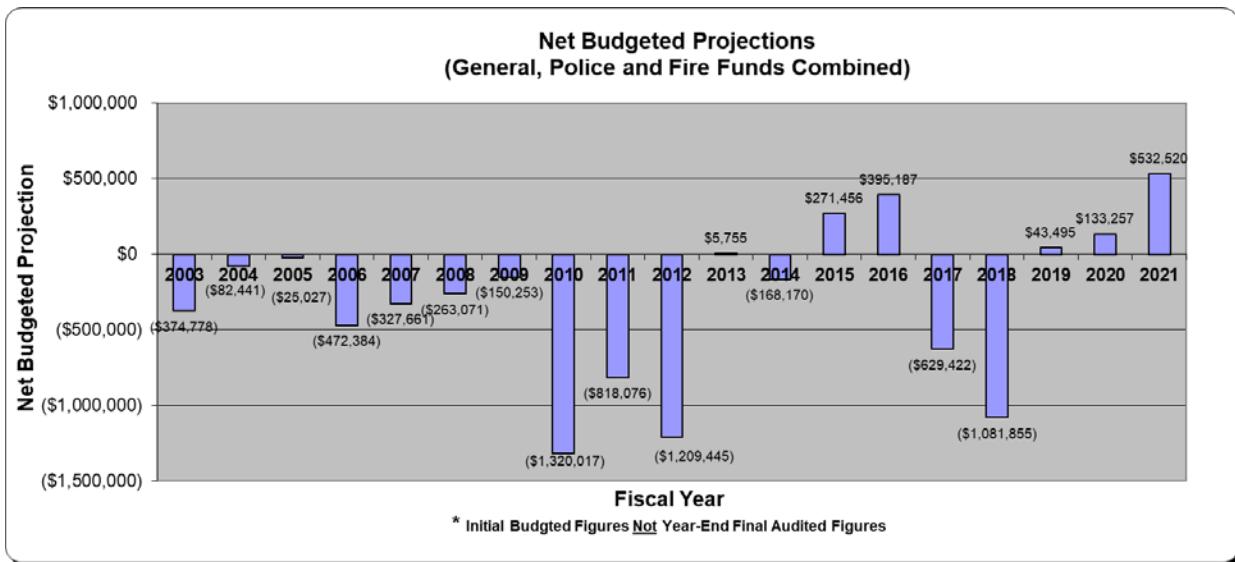


\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later 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 Fire 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%

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

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## **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%

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## **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%

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## **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

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**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%

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**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

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**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%

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**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%

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**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

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**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

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## 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 \$125,000 \*2021 - WALTON BLVD

UNDESIGNATED \$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

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**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

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# **Charter Township of Waterford**

## **General Fund**

### **FY 2021**

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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		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	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	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$21,202,475</b>	<b>-\$20,390,231</b>	<b>-\$15,134,192</b>	<b>-\$20,009,946</b>	<b>\$380,285</b>	<b>-1.87</b>	<b>%</b>



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



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 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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**  
**Proposed FY 2021 Budget**

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	%
<b>Total</b>	<b>DISTRICT COURT</b>		<b>\$2,687,059</b>	<b>\$2,844,230</b>	<b>\$1,179,466</b>	<b>\$2,800,193</b>	<b>-\$44,037</b>	<b>-1.55 %</b>



### LINE ITEM DETAIL

11360 51st District Court

#### Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**11710 SUPERVISOR/ASSESSING**

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>SUPERVISOR/ASSESSING</b>		<b>\$900,610</b>	<b>\$967,012</b>	<b>\$461,694</b>	<b>\$993,644</b>	<b>\$26,632</b>	<b>2.75 %</b>



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

11710 Supervisor & Assessing

## Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**11910 ELECTIONS**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
70200	SALARIES		2,346	15,120	0	15,120	0
70300	WAGES-PT. TIME/TEMP.		12,266	90,600	29,379	30,600	-60,000
70600	FEES - ELECTION INSPEC.		23,885	122,625	34,225	110,000	-12,625
70800	FEES - ELECTION CUSTODIAN		0	0	1,682	1,750	1,750.0
70900	OVERTIME		2,591	12,600	2,218	10,500	-2,100
71000	FICA		1,292	13,842	2,622	12,850	-992
71780	DEFINED CONTRIB 1 - EMPLOYER		133	0	0	0	0.0
72700	SUPPLIES - OFFICE		2,368	7,000	4,534	7,000	0
72800	SUPPLIES - POSTAGE		10,431	24,401	9,664	17,750	-6,651
76000	SUPPLIES-OPERATING		15,455	25,831	22,376	25,500	-331
76850	COVID19-EMERGENCY		0	0	4,523	0	0.0
84500	SERVICES - OTHER PROF.		882	5,130	505	4,000	-1,130
88000	LEGAL NOTICES		393	3,000	1,515	3,000	0
95400	MISCELLANEOUS EXPENSE		2,625	14,930	318	3,500	-11,430
97125	CAPITAL - PERSONAL PROPERTY		0	0	300	0	0.0
97133	CAPITAL - COMPUTER EQUIP		91,726	40,015	39,705	5,000	-35,015
<b>Total</b>	<b>ELECTIONS</b>		<b>\$166,393</b>	<b>\$375,094</b>	<b>\$153,566</b>	<b>\$246,570</b>	<b>-\$128,524</b>
							<b>-34.26 %</b>



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



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 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>FISCAL &amp; HUMAN RESOURCES</b>		<b>\$283,838</b>	<b>\$251,589</b>	<b>\$113,320</b>	<b>\$253,692</b>	<b>\$2,103</b>	<b>0.84 %</b>



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**12480 GENERAL SERVICES**

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>GENERAL SERVICES</b>		<b>\$1,815,937</b>	<b>\$1,992,636</b>	<b>\$946,763</b>	<b>\$2,129,417</b>	<b>\$136,781</b>	<b>6.86 %</b>



### LINE ITEM DETAIL

12480

General Services

Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**12490 RETIREE BENEFITS**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
71150	RETIREE HEALTH		806,527	996,398	411,750	988,176	-8,222
71250	RETIREE LIFE INSURANCE		1,144	1,200	477	1,200	0
71450	RETIREE DENTAL INSURANCE		49,871	56,000	20,479	51,250	-4,750
71550	RETIREE OPTICAL INSUR.		1,674	2,000	445	1,850	-150
<b>Total</b>	<b>RETIREE BENEFITS</b>		<b>\$859,216</b>	<b>\$1,055,598</b>	<b>\$433,151</b>	<b>\$1,042,476</b>	<b>-\$13,122</b>
							<b>-1.24 %</b>



# Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

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



## Waterford Township Proposed FY 2021 Budget

### 12530 TREASURER'S OFFICE

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



# Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

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



## Waterford Township Proposed FY 2021 Budget

### 12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>INFORMATION TECHNOLOGY</b>		<b>\$481,081</b>	<b>\$469,479</b>	<b>\$216,726</b>	<b>\$475,325</b>	<b>\$5,846</b>	<b>1.25 %</b>



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



**Waterford Township**  
**Proposed FY 2021 Budget**

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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	%
<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,266,306</b>	<b>\$1,342,811</b>	<b>\$507,487</b>	<b>\$1,368,887</b>	<b>\$26,076</b>	<b>1.94</b>	<b>%</b>

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### LINE ITEM DETAIL

12650	Facilities and Operations		
<b>Expense</b>			
71000	FICA	Decrease	\$ 3,625
	Based on withholding formula.		
71100	HEALTH INSURANCE	Decrease	\$ 34,141
	Based on analysis and trending.		
71300	DB-RETIREMENT	Decrease	\$ 8,143
	Based on required contribution.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 21,500
	Allocation to Ret. Health Trust.		
71780	DEFINED CONTRIB -EMPLOYER	Decrease	\$ 6,997
	Based on benefits formula.		
78200	SUPPLIES-R&M-EQUIPMENT	Increase	\$ 2,000
	Cleaning Equipment/Maintenance		
86100	VEHICLE EXPENSE	Decrease	\$ 8,500
	No Planned Purchases.		
92190	CONTR R&M-BUILDING	Increase	\$ 49,810
	HVAC & Boiler Maintenance Program.		
70200	SALARIES	Increase	\$ 14,097
	Schedule from payroll Dept.		



**Waterford Township**  
**Proposed FY 2021 Budget**

Object		Project	Item Description	FY 2020				Dollar Change	% Change
				FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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**

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

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Charter Township of Waterford  
FY 2021 Budget

**LINE ITEM DETAIL**

14100

Development Services

Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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17470		COMMUNITY PROMOTIONS							
Object	Project	Item Description			FY 2020		Proposed 2021 Budget	Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20				
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	%
<b>Total</b>	<b>COMMUNITY PROMOTIONS</b>		<b>\$74,201</b>	<b>\$257,750</b>	<b>\$216,265</b>	<b>\$257,850</b>	<b>\$100</b>	<b>0.04</b>	<b>%</b>

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**Waterford Township  
Proposed FY 2021 Budget**

**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>SCHOOL CROSSING GUARDS</b>		<b>\$40,136</b>	<b>\$46,699</b>	<b>\$9,642</b>	<b>\$46,699</b>	<b>\$0</b>	<b>0.00 %</b>



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**

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19650		TRANSFERS T/OTHER FUNDS		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
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 %
<b>Total</b>	<b>TRANSFERS T/OTHER FUNDS</b>			<b>\$8,802,989</b>	<b>\$7,996,330</b>	<b>\$7,650,574</b>	<b>\$7,372,839</b>	<b>-\$623,491</b>	<b>-7.80 %</b>

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Charter Township of Waterford  
FY 2021 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

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

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# **Charter Township of Waterford**

## **Special Revenue Funds**

### **FY2021**

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January 1, 2021 – December 31, 2021

Submitted by: Gary Wall, Township Supervisor



#### **Contents**

**Fire Fund**

**Police Fund**

**Police Restricted Use Fund**

**Police and Fire Special Assessment District (SAD) Fund (Started 2019)**

**Library Fund**

**Library Donation Fund**

**Parks and Recreation Fund (Started 2015)**

**Improvement Revolving Fund**

**Minor Special Revenue Funds**



**Waterford Township**  
**Proposed FY 2021 Budget**

**20601 FIRE DEPARTMENT REVENUES**

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



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

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<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$19,127,560</b>	<b>\$20,859,797</b>	<b>\$9,376,139</b>	<b>\$20,506,124</b>	<b>-\$353,673</b>	<b>-1.70 %</b>
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## 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.			



## LINE ITEM DETAIL

20630	Fire Department - Regional		
<b>Expense</b>			
71780	DEFINED CONTRIB 2-EMPLOYER	Decrease	\$ 7,092
	Based on 2021 defined contribution estimates		
81300	PHYSICAL EXAMS	Increase	\$ 7,000
	Used for promotional testing, hiring and physical and mental exams for employees. increase based on 2021 projections for testing		
84100	SERVICES-LEGAL	Increase	\$ 5,000
	Based on potential need for legal services		
84500	SERVICES-OTHER PROF.	Decrease	\$ 8,000
	Reduction based on trending.		
85600	CONTINGENCY	Increase	\$ 111,634
	Increased to meet potential unforeseen needs or emergencies		
86100	VEHICLE EXPENSE	Decrease	\$ 142,042
	This account is zeroed base on a loan that was paid off in 2020 for Ambulances.		
88500	INSURANCE	Decrease	\$ 25,283
	This was reduced based on the 2021 MMRA cost projection.		
92140	CONTR R&M-COMPUTER	Decrease	\$ 5,100
	Reduced based on 3 year average.		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 182,500
	Reduced based on 2021 building improvements.		
97125	CAPITAL - EQUIPMENT	Decrease	\$ 20,200
	Reduced based on 2021 equipment needs		
97130	CAPITAL-RADIO EQUIPMENT	Increase	\$ 122,500
	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.		
97131	CAPITAL - EQUIPMENT	Decrease	\$ 33,210
	Capital fire equipment this account was reduced based on the 2021 needed capital Fire Gear.		
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 10,000
	Reduced based on the 2021 projected computer needs.		
97136	CAPITAL-VEHICLES	Increase	\$ 135,000
	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.		
99901	CAPITAL-P & R PROJ	Increase	\$ 60,000
	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.		



**Waterford Township**  
**Proposed FY 2021 Budget**

**20701 POLICE DEPARTMENT REVENUE**

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



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

20701 Police Department

## Revenue

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**20730 POLICE DEPARTMENT**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
70200	SALARIES		4,821,495	5,749,499	2,483,217	6,020,074	270,575
70300	WAGES-PT. TIME/TEMP.		310,205	105,100	62,910	105,100	0
70900	OVERTIME		381,026	342,278	161,548	342,278	0
70901	COURT TIME		27,582	40,000	7,132	40,000	0
71000	FICA		421,782	477,120	205,324	497,820	20,700
71100	HEALTH INSURANCE		638,483	1,164,329	331,652	865,000	-299,329
71150	RETIREE HEALTH		2,048,450	2,332,240	1,057,842	2,558,206	225,966
71200	LIFE INSURANCE		13,999	24,214	7,940	26,570	2,356
71250	RETIREE LIFE INSURANCE		795	850	374	850	0
71300	DB - RETIREMENT		1,627,642	1,772,114	886,057	1,620,944	-151,170
71350	RETIREE HLTH TRUST CONTRIB		1,449,929	698,750	364,193	849,800	151,050
71400	DENTAL INSURANCE		81,197	93,120	34,144	97,776	4,656
71450	RETIREE DENTAL INSURANCE		56,439	57,750	23,856	57,750	0
71500	OPTICAL INSURANCE		10,633	13,463	4,855	14,430	967
71550	RETIREE OPTICAL INSUR.		600	1,000	300	1,000	0
71600	WORKER'S COMP		290,301	200,000	126,991	200,000	0
71750	LONG TERM DISABILITY		14,288	16,027	9,099	17,627	1,600
71780	DEFINED CONTRIB - EMPLOYER		72,510	261,040	43,609	300,010	38,970
71782	DEFINED CONTRIB 2 - EMPLOYER		114,397	0	80,588	0	0
71792	RETIREE HSA - EMPLOYER CONTRIB		6,838	26,681	5,013	26,900	219
72000	TUITION REIMBURSEMENT		9,477	15,000	3,234	15,000	0
72700	SUPPLIES - OFFICE		7,419	9,000	1,848	9,000	0
72800	SUPPLIES - POSTAGE		3,415	6,000	1,891	6,000	0
72900	SUPPLIES - COPY MACHINE		1,188	2,000	594	2,000	0
76000	SUPPLIES-OPERATING		20,457	20,000	11,108	20,000	0
76200	SUPPLIES-COMPUTER		2,747	10,000	1,013	10,000	0
76600	SUPPLIES-CRIME PREVENTION		0	500	0	500	0
76700	SUPPLIES-ENFORCEMENT		9,286	9,500	3,340	9,500	0
76850	COVID19-EMERGENCY		0	0	17,146	0	0
77400	SUPPLIES-GAS & OIL		87,580	121,000	28,509	121,000	0
77700	SUPPLIES-UNIFORMS		49,810	60,000	37,859	60,000	0
78100	SUPPLIES-R&M-BLDG		16,854	12,000	4,590	12,000	0
78600	SUPPLIES-R&M-VEHICLE		27,552	45,000	10,070	45,000	0
81300	PHYSICAL EXAMS		5,698	15,000	4,766	15,000	0
84100	SERVICES - LEGAL		191,326	195,000	85,282	195,000	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	%
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$14,533,220</b>	<b>\$15,167,781</b>	<b>\$6,698,420</b>	<b>\$15,438,180</b>	<b>\$270,399</b>	<b>1.78</b>	<b>%</b>



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

20730 Police Department

## Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**20801 POLICE RETRICKED USE REV**

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**20830 POLICE RESTRICTED USE EXP**

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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20901		CEMETERY FUND REVENUES	FY 2020					
Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% 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 %
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$177,654</b>	<b>-\$25,837</b>	<b>-\$23,323</b>	<b>-\$25,707</b>	<b>\$130</b>	<b>-0.50 %</b>

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**Waterford Township  
Proposed FY 2021 Budget**

**21001 P&F SAD REVENUES**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
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 %
<b>Total</b>	<b>P&amp;F SAD REVENUES</b>		<b>-\$6,021,399</b>	<b>-\$5,954,518</b>	<b>-\$6,017,589</b>	<b>-\$6,511,234</b>	<b>-\$556,716 9.35 %</b>



# 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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
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 %
<b>Total</b>	<b>P&amp;F SAD EXPENSES</b>		<b>\$5,994,586</b>	<b>\$5,987,890</b>	<b>\$5,985,326</b>	<b>\$6,499,004</b>	<b>\$511,114 8.54 %</b>



# Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

21030 Police & Fire SAD

## Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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21501		WORKERS COMP. REVENUES	FY 2020					
Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
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 %
<b>Total</b>		<b>WORKERS COMP. REVENUES</b>	<b>-\$101,830</b>	<b>-\$17,500</b>	<b>-\$35,267</b>	<b>-\$30,000</b>	<b>-\$12,500</b>	<b>71.43 %</b>

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## 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 2020				Proposed 2021 Budget	Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20				
95460		BANK SERVICE CHARGES	0	500	0		500	0	0.0 %
<b>Total</b>	<b>WORKERS COMPENSATION</b>		<b>\$0</b>	<b>\$500</b>	<b>\$0</b>		<b>\$500</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
Proposed FY 2021 Budget**

**24301 ECONOMIC DEV. REVENUES**

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**24370 ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
70555	FEES - EDC BOARD		0	10	0	10	0
84500	SERVICES - OTHER PROF.		0	950	0	950	0
88000	LEGAL NOTICES		0	300	0	300	0
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0
<b>Total</b>	<b>ECONOMIC DEVELOPMENT</b>		<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>
							<b>0.00 %</b>



**Waterford Township**  
**Proposed FY 2021 Budget**

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24601		IMPRV. REVL. REVENUES							
Object	Project	Item Description			FY 2020		Proposed 2021 Budget	Dollar Change	% Change
			FY 2019 Actual	FY 2020 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	%
<b>Total</b>	<b>IMPRV. REVL. REVENUES</b>		<b>-\$1,352,021</b>	<b>-\$725,370</b>	<b>-\$668,059</b>	<b>-\$724,776</b>	<b>\$594</b>	<b>-0.08</b>	<b>%</b>

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**Waterford Township  
Proposed FY 2021 Budget**

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24602		ASSESSMENTS - REVENUE		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
65020		ASSESSMENTS - CRES LK WEED II		-11,438	-5,000	-9,293	-5,000	0	0.0 %
<b>Total</b>		<b>ASSESSMENTS - REVENUE</b>		<b>-\$11,438</b>	<b>-\$5,000</b>	<b>-\$9,293</b>	<b>-\$5,000</b>	<b>\$0</b>	<b>0.00 %</b>

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**Waterford Township**  
**Proposed FY 2021 Budget**

**24690 IMPROVEMENT REVOLVING**

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>IMPROVEMENT REVOLVING</b>		<b>\$817,387</b>	<b>\$1,433,386</b>	<b>\$261,550</b>	<b>\$1,077,750</b>	<b>-\$355,636</b>	<b>-24.81 %</b>



## LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

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



**Waterford Township  
Proposed FY 2021 Budget**

**24692 IMPROVEMENT REVOLVING SAD EXP**

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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**25001 CABLE COMMISSION REVENUES**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
62900	PEG FEES - COMCAST		-178,711	-176,398	-89,218	-176,400	-2
62901	PEG FEES - AT&T		-93,308	-88,311	-42,683	-79,361	8,950
66400	INTEREST REVENUE		-13,313	-8,312	-6,073	-7,897	415
67407	FRANCHISE FEES - COMCAST		-98,321	-97,420	-49,070	-97,420	0
67409	FRANCHISE FEES - AT&T		-26,183	-24,781	-11,977	-22,313	2,468
<b>Total</b>	<b>CABLE COMMISSION REVENUES</b>		<b>-\$409,837</b>	<b>-\$395,222</b>	<b>-\$199,022</b>	<b>-\$383,391</b>	<b>\$11,831</b>
							<b>-2.99 %</b>

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**Waterford Township**  
**Proposed FY 2021 Budget**

**25090 CABLE COMMISSION EXPENSES**

Object	Project	Item Description	FY 2019	FY 2020	FY 2020		Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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**

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

## LINE ITEM DETAIL

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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
57100	STATE-INDIGENT DEFENSE REVENUE		-128,267	-319,871	-116,714	-196,503	123,368
66400	INTEREST REVENUE		-1,887	-916	-1,058	-870	46
67402	CONTRIB-COURT/GF		-31,294	-23,342	-23,856	-23,342	0
<b>Total</b>	<b>INDIGENT DEFENSE - REVENUE</b>		<b>-\$161,448</b>	<b>-\$344,129</b>	<b>-\$141,628</b>	<b>-\$220,715</b>	<b>\$123,414</b>
							<b>-35.86 %</b>



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 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>		<b>INDIGENT DEFENSE - EXPENSES</b>	<b>\$128,267</b>	<b>\$320,894</b>	<b>\$68,610</b>	<b>\$219,845</b>	<b>-\$101,049</b>	<b>-31.49 %</b>



Charter Township of Waterford  
FY 2021 Budget

**LINE ITEM DETAIL**

26760 MIDC

**Expense**

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**27001 LIBRARY REVENUES**

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



## LINE ITEM DETAIL

27001

Library

Revenue

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



**Waterford Township  
Proposed FY 2021 Budget**

**27101 LIBRARY DONATIONS**

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



## LINE ITEM DETAIL

27101

Library Donations Fund

Revenue

67408	CONTRIB-LIBR DONATIONS	Decrease	\$ 9,000
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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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
73100	SUPPLIES-BOOKS,MAGS,ECT		42,189	20,000	9,030	10,000	-10,000
86800	COMPUTER-LICENSING & CONSULT		0	300	0	0	-300
97125	CAPITAL - PERSONAL PROPERTY		0	9,650	8,846	0	-9,650
97132	CAPITAL - OFFC EQUIP		2,300	14,000	3,623	0	-14,000
97133	CAPITAL - COMPUTER EQUIP		0	500	0	0	-500
97200	CAPITAL - LIBRARY BOOKS REF MT		1,436	1,000	219	1,000	0
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>\$45,925</b>	<b>\$45,450</b>	<b>\$21,718</b>	<b>\$11,000</b>	<b>-\$34,450</b>
							<b>-75.80 %</b>



### 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	FY 2020	FY 2020		Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,207,600</b>	<b>\$2,389,791</b>	<b>\$1,006,109</b>	<b>\$2,399,536</b>	<b>\$9,745</b>	<b>0.41</b>	<b>%</b>



**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 EXPENSES 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



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



### LINE ITEM DETAIL

28001 Parks & Recreation

#### Revenue

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**28090 PARKS & REC EXPENSES**

Object	Project	Item Description	FY 2019	FY 2020	FY 2020		Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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	%
<b>Total</b>	<b>PARKS &amp; REC EXPENSES</b>	<b>\$2,050,459</b>	<b>\$2,055,967</b>	<b>\$730,612</b>	<b>\$1,897,576</b>	<b>-\$158,391</b>	<b>-7.70</b>	<b>%</b>



## 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



### LINE ITEM DETAIL

28090	Parks & Recreation		
Expense			
86100	VEHICLE EXPENSE	Decrease	\$ 7,831
	No new vehicles purchased 2021		
89000	PUBLIC UTILITIES	Increase	\$ 6,850
	Based on projected need and utility costs		
92130	CONTR R&M-VEHICLE	Decrease	\$ 2,000
	Based on projected vehicle needs		
92140	CONTR R&M-COMPUTER	Decrease	\$ 9,798
	Based on 2019-2020 usage		
92200	CONTR R&M-PARKS	Decrease	\$ 8,700
	Based on 2019-2020 usage		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 4,500
	Based on 2019-2020 usage		
95600	RECREATION ACTIVITIES	Decrease	\$ 59,900
	Based on reduced program offerings COVID-19		
97107	CAPITAL-FACIL & OTHER IMPR	Decrease	\$ 20,000
	Based on additional project in 2020		
99901	CAPITAL PROJECT ALLOCATION	Decrease	\$ 25,000
	Based on general revenue reductions		

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# **Charter Township of Waterford**

## **Capital Project Fund**

### **FY 2021**

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January 1, 2021 – December 31, 2021

Submitted by: Gary Wall, Township Supervisor



**Capital Project (330) Fund**

Charter Township of Waterford  
FY 2021 Budget

## **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**

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33001		CAPITAL PROJECT REVENUE		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% 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 %
<b>Total</b>		<b>CAPITAL PROJECT REVENUE</b>		<b>-\$3,165,205</b>	<b>-\$334,212</b>	<b>-\$347,074</b>	<b>-\$333,501</b>	<b>\$711</b>	<b>-0.21 %</b>

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### 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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
97136	CAPITAL - VEHICLES		0	103,250	107,622	0	-103,250
<b>Total</b>	<b>CAPITAL PROJECT EXPENSES</b>		<b>\$0</b>	<b>\$103,250</b>	<b>\$107,622</b>	<b>\$0</b>	<b>-\$103,250</b>



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

## 33090 Capital Project Fund

## Expense

97136 CAPITAL-VEHICLES Decrease \$ 103,250

No planned purchases for 2021 from 330-Fund.

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# **Charter Township of Waterford**

## **Enterprise Funds**

### **FY 2021**

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January 1, 2021 – December 31, 2021

Submitted by: Gary Wall, Township Supervisor



**Motor Pool Fund**  
**Water and Sewer Fund**

Charter Township of Waterford  
FY 2021 Budget

## **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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
64100	SALES - ASSETS		-1,925	-5,000	0	-5,000	0
66400	INTEREST REVENUE - Pooled		-5,460	-3,789	-2,738	-3,600	189
68700	REVENUE - VEHICLE USE		-178,673	-178,673	-178,673	-200	178,473
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>-\$186,058</b>	<b>-\$187,462</b>	<b>-\$181,411</b>	<b>-\$8,800</b>	<b>\$178,662</b>
							<b>-95.31 %</b>



**Waterford Township**  
**Proposed FY 2021 Budget**

**36090 MOTOR POOL FUND**

Object	Project	Item Description	FY 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>\$182,479</b>	<b>\$15,995</b>	<b>\$3,392</b>	<b>\$17,650</b>	<b>\$1,655</b>	<b>10.35 %</b>



**Waterford Township**  
**Proposed FY 2021 Budget**

**59001 WATER REVENUES**

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



## 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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
46900	PERMITS - SEWER CONN.		-1,535	-1,000	-535	-1,250	-250
65011	CHARGE - NEW CONNECTION		-136,214	-150,000	-46,100	-150,000	0
65012	CHARGE - SEWER USAGE		-17,541,306	-17,500,000	-7,168,556	-18,050,000	-550,000
66403	INTR. REV.-ASSMTS.		-9,365	-28,500	-11,536	-26,000	2,500
69400	REVENUE - OTHER		-165	-175	-40	-175	0
96891	CAP CONTRIB-FED GOVT		-9,502	0	0	0	0
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$17,698,087</b>	<b>-\$17,679,675</b>	<b>-\$7,226,768</b>	<b>-\$18,227,425</b>	<b>-\$547,750</b>
						<b>3.10</b>	<b>%</b>



**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**

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59003		WATER/SEWER REVENUES		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
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 %
<b>Total</b>		<b>WATER/SEWER REVENUES</b>		<b>-\$984,319</b>	<b>-\$774,213</b>	<b>-\$439,673</b>	<b>-\$884,842</b>	<b>-\$110,629</b>	<b>14.29 %</b>

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## LINE ITEM DETAIL

59003 Water & Sewer Fund

### Revenue

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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59041		PUMPING & TREATMENT							
Object	Project	Item Description			FY 2020		Proposed 2021 Budget	Dollar Change	% Change
			FY 2019 Actual	FY 2020 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	%
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$999,991</b>	<b>\$1,380,612</b>	<b>\$613,495</b>	<b>\$1,407,539</b>	<b>\$26,927</b>	<b>1.95</b>	<b>%</b>

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### LINE ITEM DETAIL

59041

Water & Sewer Fund

Expense

71780	DEFINED CONTRIB 1-EMPLOYER DC Employee transferred 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 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
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 %
<b>Total</b>	<b>WATER DISTRIBUTION</b>		<b>\$462,852</b>	<b>\$611,644</b>	<b>\$233,427</b>	<b>\$677,876</b>	<b>\$66,232 10.83 %</b>



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

59042 Water & Sewer Fund

## Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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59043		WATER SERVICES		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
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 %
<b>Total</b>		<b>WATER SERVICES</b>		<b>\$264,635</b>	<b>\$544,911</b>	<b>\$136,213</b>	<b>\$601,164</b>	<b>\$56,253</b>	<b>10.32 %</b>

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# Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

59043 Water & Sewer Fund

## Expense

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



## Waterford Township Proposed FY 2021 Budget

### 59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2019	FY 2020	FY 2020	Proposed 2021 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual 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**  
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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	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$11,189,121</b>	<b>\$5,156,477</b>	<b>\$2,623,656</b>	<b>\$5,219,324</b>	<b>\$62,847</b>	<b>1.22</b>	<b>%</b>



## 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



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



### LINE ITEM DETAIL

59045 Water & Sewer Fund

#### Expense

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



**Waterford Township  
Proposed FY 2021 Budget**

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<b>59046</b>		<b>WATER DEBT</b>		<b>FY 2020</b>					
<b>Object</b>	<b>Project</b>	<b>Item Description</b>		<b>FY 2019</b>	<b>FY 2020</b>	<b>Actual</b>	<b>Proposed</b>	<b>Dollar</b>	<b>% Change</b>
				<b>Actual</b>	<b>Rev. Budget</b>	<b>As of 6/30/20</b>	<b>2021 Budget</b>	<b>Change</b>	<b>% Change</b>
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 %
<b>Total</b>	<b>WATER DEBT</b>			<b>\$202,963</b>	<b>\$196,963</b>	<b>\$96,117</b>	<b>\$171,526</b>	<b>-\$25,437</b>	<b>-12.91 %</b>

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# 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 2020				Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget		
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 %
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$156,616</b>	<b>\$163,310</b>	<b>\$44,327</b>	<b>\$175,330</b>	<b>\$12,020</b>	<b>7.36 %</b>



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**

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59054		SEWER O & M	FY 2020					
Object	Project	Item Description	FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
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 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$11,746,348</b>	<b>\$10,817,694</b>	<b>\$5,173,321</b>	<b>\$10,389,221</b>	<b>-\$428,473</b>	<b>-3.96 %</b>

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### LINE ITEM DETAIL

59054 Water & Sewer Fund

#### Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**59055 SEWER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2020				
			FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change
97000	CAPITAL - INFRASTRUCTURE		8,303	96,500	19,358	180,000	83,500
97010	CAPITAL - INFRA/PRESERVATION		-52,354	539,394	177,590	670,000	130,606
97125	CAPITAL - PERSONAL PROPERTY		1,066	167,000	80,757	100,000	-67,000
97131	CAPITAL - OPER EQUIP		34,225	60,000	0	60,000	0
97136	CAPITAL - VEHICLES		0	0	154,765	85,500	85,500
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>-\$8,760</b>	<b>\$862,894</b>	<b>\$432,469</b>	<b>\$1,095,500</b>	<b>\$232,606</b>
							<b>26.96 %</b>



## LINE ITEM DETAIL

59055 Water & Sewer Fund

### Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

**59056 SEWER DEBT**

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



## Charter Township of Waterford FY 2021 Budget

## LINE ITEM DETAIL

59056 Water & Sewer Fund

## Expense

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



**Waterford Township**  
**Proposed FY 2021 Budget**

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59057		HARDSHIP		FY 2020					
Object	Project	Item Description		FY 2019 Actual	FY 2020 Rev. Budget	Actual As of 6/30/20	Proposed 2021 Budget	Dollar Change	% Change
95050		HARDSHIP CONNECTION PYMTS		0	12,000	0	14,000	2,000	16.7 %
<b>Total</b>	<b>HARDSHIP</b>			<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$2,000</b>	<b>16.67 %</b>

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**Waterford Township**  
**Proposed FY 2021 Budget**

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59058		ENGINEERING SERVICES							
Object	Project	Item Description			FY 2020		Proposed 2021 Budget	Dollar Change	% Change
			FY 2019 Actual	FY 2020 Rev. Budget	Actual 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	%
<b>Total</b>	<b>ENGINEERING SERVICES</b>		<b>\$388,725</b>	<b>\$501,739</b>	<b>\$193,583</b>	<b>\$499,737</b>	<b>-\$2,002</b>	<b>-0.40</b>	<b>%</b>

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