

Charter Township of Waterford

FY 2023 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 December 12, 2022

January 1, 2023 - December 31, 2023

BOARD OF TRUSTEES
Gary Wall, Supervisor
Kim Markee, Clerk
Steve Thomas, Treasurer
Anthony M. Bartolotta, Trustee
Marie 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 Board of Trustees and Citizens of Waterford Township

FROM: Gary Wall, Township Supervisor

DATE: December 12, 2022

RE: 2023 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2023 budget for the Charter Township of Waterford, Michigan as scheduled for adoption by the Honorable Board of Trustees at a regular meeting on Monday, December 12, 2022, at 6 PM.

This budget represents estimates of revenues and expenditures for the 2023 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation, and all other funds administered by Waterford Township.

The 2023 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2023 fiscal year. For the final actual results, please consult the Township's Annual Comprehensive Financial Report, known as the (ACFR). The results of the (ACFR) are posted on the Township's website at www.waterfordmi.gov and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2021 results are available online for review. The Township also has a Financial Dashboard available online that will provide a big-picture review of the Township's finances. This information is available at: www.waterfordmi.gov under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 12.9615 which includes the General Millage, Police Millages 1 & 2, Fire Millages 1, 2, & 3, as well as the Library Millage, Parks & Recreation Millage, and the Police and Fire Special Assessment District (SAD). This constitutes a reduction of <0.0195> from the prior year due to the Headlee Rollback, as well as the Township Board reducing the Police and Fire SAD.

The combined fund balance of the General Fund, Police and Fire is estimated to increase by \$13,097. The General Fund's fund balance will increase by an estimated \$9,255. The Fire Fund's fund balance is

**With us there are no
boundaries**

projected to increase by \$1,977. The Police Fund's fund balance will increase by an estimated \$1,865. The projected 2023 year-end fund balances are: General Fund \$12,529,106, Fire Fund \$4,271,631, and Police Fund \$4,242,564 for a combined total of \$21,043,301 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 34.79% of total 2023 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 30%. 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. 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 \$1,196,658 in budgeted revenues for the 2023 combined General, Police, and Fire Funds. The largest categories to help drive this change were the taxable values related to millages, the Police and Fire SAD, the Fire contract with the City of Pontiac, and EMS Fees. With regard to revenues, the Township experienced an increase in millage-based revenues, but that was tempered by the Headlee Rollback. Keep in mind that 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.

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 at a 2001 level, 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 downward pressure of reduced property taxes and property values have had the effect of stagnating staffing levels and hard work and tough choices remain ahead. When adjusting for the employees hired to provide fire service to Pontiac and employees hired with SAFER grant funding, Waterford Township employee levels remain at mid/late 1980's levels. Tax revenues and support from the State of Michigan have not kept pace with inflation and have in fact been reduced significantly. Many changes have been made and careful attention to management and stewardship of available resources cannot be stressed enough. Our Police Department was significantly downsized in 2011. 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.

Please see the 'Residential Taxable Values by Year' and 'Average Residential Tax Bills by Year' trend data in the Budget Overview section of the Budget. You can see that the Township's budgeted full-time

positions are down significantly when compared with the last few decades. There was also an unprecedented decline in average residential taxable home values from 2008 to 2013. This has had a significant negative impact on the Township's property tax revenues. The voters passing the Police and Fire SAD in 2018 helped to restore some of the unprecedented losses from the recent past. This has especially helped in the essential areas of public safety. Property taxes are the Township's single largest source of revenue. I commend our financial staff for their tireless work putting these analytical pages together to add readability to the budget document. These pages give a good overview of events and their impact on the Township's finances and ability to render services.

Addressing deferred maintenance and capital vehicle needs from the most recent recession was a main focal point of the 2023 budget and planning process. The Township Board has allocated \$485,000 from the Township's Improvement Revolving Fund to address multiple small and medium sized deferred maintenance projects throughout the campus. Bathroom renovations at Township Hall, the District Court, and Library are planned. Additionally, enhancements to the Clerk's area to make election processing more efficient and meet the secure storage needs in this area are being addressed. The Police Department will receive hot water tanks, new paint, and a radio communication conversion. There are some safety enhancements planned for the District Court as well. The Fire Department Headquarters building will receive an exterior repair and maintenance project to help extend the life of the building. Township Hall will also replace heating and cooling equipment that is at the end of its useful life.

The Township has recovered some cash position in recent years through conservative budget practices and by not relying on one-time revenues for 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 no structured bond debt in its governmental funds. The bond debt that does exist resides in the Water-Sewer Enterprise Fund. Most of that debt relates to 'downstream' debt from Oakland County, Oakland Macomb Interceptor (OMI) and Great Lakes Water-Sewer Authority. It is these 3rd party entities that help convey Waterford's wastewater to sewer treatment plants.

The Township plans to continue a neighborhood street contribution program. There is \$100,000 budgeted from the General Fund for the Board to participate in helping to augment neighborhoods willing to take on a road Special Assessment. The Township does not own or maintain public 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 address deteriorating neighborhood roads. The Board is also planning to work with Oakland County and the Road Commission for Oakland County by partnering in the Tri-Party Road Program to help resurface secondary roads within the Township to the tune of \$400,000. Lansdown, Dill Drive, and Walton Blvd. to the Pontiac Line are scheduled for work in 2023. The final neighborhood LED streetlight conversion program will make Waterford a 100% LED streetlight community in 2023! This will help maximize savings, reduce energy usage, and provide consistent light throughout the lighting districts. This program permits modern, more efficient light fixtures and utilizes federal rebates and DTE Incentives. Additionally, non-motorized pathways are receiving an allocation of \$100,000 to address deferred maintenance and improve walkability within Waterford. The Township Board has also authorized \$1 million of Waterford's American Rescue Plan (ARPA) allocation to address some deferred maintenance in this area.

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 2023, 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. Plans to extend the system through the Drayton Plains Nature Center are underway as well.

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 serves as a project management tool for the Township's pathways. The assessment revealed 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 years 2020 and 2021 for similar work. For 2022 and 2023, an allocation of \$100,000 was made for this category. The \$1 million one-time ARPA allocation will help remediate some critical areas of the system in the short-term as well. Ultimately, the Township Board and our citizens will eventually have to consider the potential of a dedicated revenue stream to address deficiencies in a timely fashion. A dedicated revenue source should make expansion and connectivity more of a reality.

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 annually by the Board of Trustees, was decreased to 2.70 for the winter 2022 tax statements which are used to fund the 2023 Fiscal Year. As a reminder, the Police and Fire Debt Millage of .65 mills 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 passage of the Police and Fire SAD has permitted restoration of some public safety services to the Township. This helped augment the large loss of personnel in 2011. 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.

The Police Department is continuing to work hard to provide the best possible public safety with available resources. Waterford will be purchasing five new vehicles in 2023. In the recent past, the Police Department put forth a recommendation to purchase additional police vehicles with drug forfeiture funds. While these funds can only be used in a very specific manner, it is a unique way to help augment the Police Department service level. The Department will also purchase the next generation of mobile computers and video systems in 2023. The commitment to modernize and provide the best tools possible continues. In 2015, Munetrix listed Waterford as the 5th safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58th safest nationally. I would like to thank the dedicated Waterford Police Department for their everyday efforts in this regard.

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 vehicle replacements in 2023 - one fire engine, an ambulance, and emergency response gear and equipment due to the funding made available by the passage of the Police and Fire SAD. 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. The DPW has completed its smart meter change-out program. For 2023, the DPW is planning work on some of our water treatment plants and sewer mains to help address aging infrastructure. A six-year water rate review and adjustment were approved in 2019 to help facilitate these upgrades. The Township Board Authorized \$1.2 million to paint the Main Street elevated Water Storage Tank in 2023. While this is a one-time Federal award, it will have the effect of benefiting the Waterford Community in an all-important public health area. Waterford enjoys some of the best water and competitive rates in the surrounding area. 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 must be addressed. When possible, Waterford tries to prepay some of the third-party agencies debt issuances to save on long term interest.

Waterford Township voters recently renewed and restored the Waterford Township Public Library's millage to its original level. One of the main scheduled improvements for 2023 is a strategic technology upgrade. Some of the bathrooms in the library are scheduled to be renovated as well. 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 to bring the best service to the public.

In 2013, the Parks and Recreation building on Crescent Lake Road closed and staff moved to the 3rd floor of Township Hall permitting savings on utilities and maintenance. The Township Board authorized the demolition of the Parks and Recreation building in the fall of 2014. It became evident that operating and maintaining both the Recreation Building on Williams Lake Road and the building on Crescent Lake Road was not going to be possible in the short or long term. Good stewardship of Township assets is essential in these times, and utility savings and general maintenance savings in this area have helped. Further work on analyzing needed and surplus buildings and land will continue. Making good use of available assets will always remain one of my highest priorities. The long-term viability of the recreation center on Williams Lake Road remains a concern, due to its age and condition.

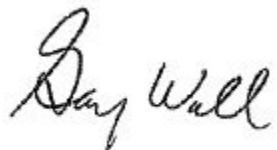
With the passage of the operating millage for the Parks and Recreation Department in August of 2014, a new fund was created and is contained within this budget document. Please reference Fund #280 to see revenues and expenses associated with the Parks and Recreation Department. Previously, Parks and 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 2023 budget for Parks and Recreation includes funds for facility repairs and general upkeep. The Department has received many compliments since the implementation of the 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. The Township Board has also allocated \$1 million to the department in its one-time Federal ARPA allocation.

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. 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. Another round of modifications were approved by the Township Board in 2021 to address the Township's underfunded status with its closed defined benefit retiree health care system. The 2013 change has generated another estimated \$350,000 in savings annually and the 2021 change adds another estimated \$1 million in savings to the Township by asking retirees to pay a modest increase for prescription co-pays and then moving them to a Medicare Advantage Plan, as well as changing some other plan designs. 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. 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. The Township was at 27.24% during its most recent study at the end of 2021. The plan has taken a lot of hard work, focus and tough choices. 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.

Waterford Township continues to be an exceptional value and strives to provide the best services 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 2023 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

TABLE OF CONTENTS

SUPERVISOR'S MESSAGE

BUDGET OVERVIEW

Township Organizational Chart	3
Budgeted Position History	4
Township Millage Rate.....	5
Average Residential Taxable Values	6
Average Residential Tax Bill	7
Where do my Tax Dollars Go	8
Revenue Summary	9
Expenditure Summary	10
Expense/Revenue Trending (General, Police and Fire Funds)	11
Fund Balance Positions	
General Fund	12
Fire Fund	12
Police Fund.....	13
Library Fund	14
Parks and Recreation Fund	15
Cable Fund	15
Bike Path Fund	16
Cemetery Fund	16
Workers Compensation Fund.....	17
Improvement & Revolving Fund.....	17
Nature Center Fund	18
Budget Stabilization Fund.....	18

GENERAL FUND

Revenue Line Item Detail	19
--------------------------------	----

Departments

Township Board.....	23
51 st District Court.....	25
Supervisor & Assessing.....	28
Clerk's Office	32
Fiscal & Human Resources.....	34
Treasurer's Office	40
Information Systems	43
Facilities & Operations	45
Development Services	48

TABLE OF CONTENTS

Cost Centers

Elections.....	30
General Services	36
General Fund Retiree Benefits.....	38
Community Promotions	50
School Crossing Guards.....	52
General Fund Transfers to Other Funds.....	54

MAJOR SPECIAL REVENUE FUNDS

Fire.....	57
Police	63
Police Restricted Use Fund.....	69
Police & Fire <u>Special Assessment District (SAD)</u>	74
Police and Fire Debt Fund.....	<i>N/A-Expired</i>
Library	98
Library Donations Fund.....	100
Parks & Recreation	107
Grant Fund – ARPA (American Rescue Plan Act).....	112

OTHER SPECIAL REVENUE FUNDS

Improvement & Revolving	85
Cemetery Care	72
Workers' Compensation	78
Bike Path	<i>N/A-Closed</i>
Cable Commission.....	91
Indigent Defense.....	94
Capital Projects Fund	115
Economic Development	82
Brownfield Development	84

ENTERPRISE FUNDS

Enterprise Funds Description.....	121
Motor Pool Fund.....	<i>N/A- Dormant</i>
Water & Sewer Fund	122



Charter Township of Waterford
Organizational Chart Updated
11/2022

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

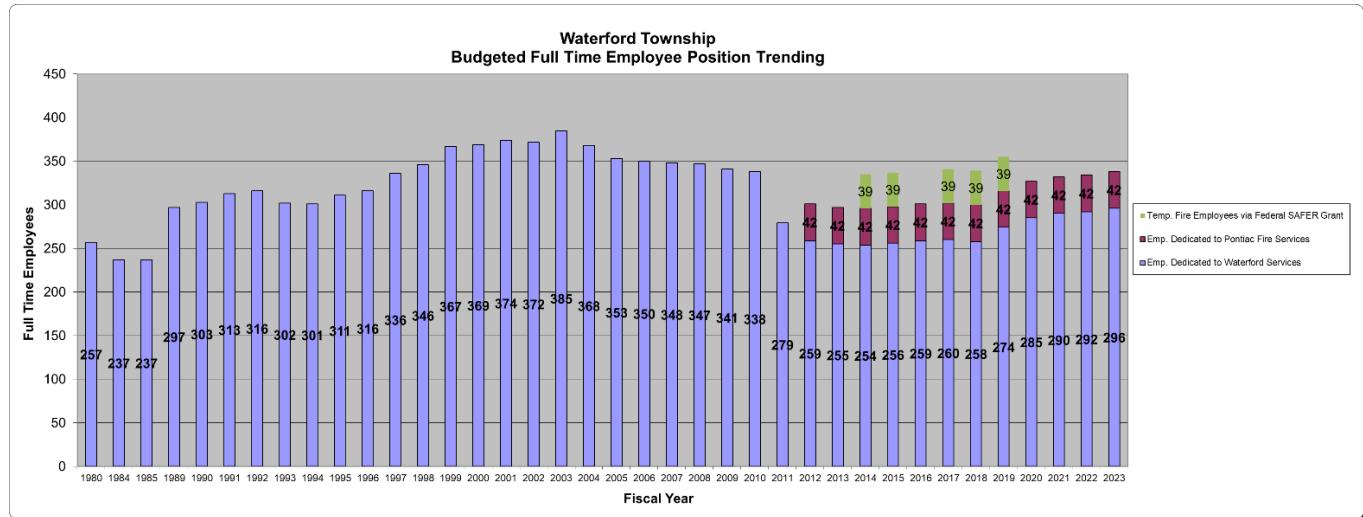
Information Systems

Budgeted Position History

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

<u>Department</u>	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Supervisor/Assessing	6	7	8	8	8	8	9	9
Clerk	7	7	7	7	7	7	7	7
Treasurer	6	6	6	6	6	7	8	8
Human Resources	2	2	2	2	2	2	2	2
District Court	21	21	21	20	20	20	20	20
Cable	1	1	1	1	1	1	1	1
Information System	4	4	4	4	4	4	4	4
Facilities & Operations	7.75	7.75	7.75	7.75	8	8	8	8
Development Services	11	11	11	12	12	13	13	14
Parks & Recreation	8	8	8	8	8	8	8	8
Police Department	67	68	69	78	85	86	86	86
Fire Department	104	143	141	146	*109	*110	*110	*113
Library	14	14	14	14	14	14	14	14
Water & Sewer	42.25	42.25	42.25	41.25	43.0	44	44	44
Total	301	342	339	355	326	332	334	338

* **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) from 2018. (3) new Fire Fighters and (1) Code Enforcement Officer planned for 2023.



Township Millage Rates

		2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate	2021 December Rate	2022 December Rate
Original Operating Millages:									
Township General	5.00*	3.8143	3.8143	3.7650	3.7484	3.7120	3.6611	3.6083	3.5451
Police Voted #1	1.50	1.5000	1.4869	1.4677	1.4612	1.4470	1.4271	1.4065	1.3818
Police Voted #2	1.50	1.5000	1.5000	1.4806	1.4740	1.4597	1.4397	1.4189	1.3940
Fire Voted #1	1.00	1.0000	1.0000	0.9871	0.9827	0.9731	0.9597	0.9458	0.9292
Fire Voted #2	1.00	1.0000	0.9913	0.9785	0.9741	0.9646	0.9513	0.9376	0.9211
Fire Voted #3	.63	0.6300	0.6245	0.6164	0.6136	0.6076	0.5992	0.5905	0.6300
Parks & Recreation		<u>0.5000</u>	<u>0.4956</u>	<u>0.4892</u>	<u>0.4870</u>	<u>0.4822</u>	<u>0.4755</u>	<u>0.4686</u>	<u>0.4603</u>
Sub Total: (Twp. Operating Millages):		9.9443	9.9126	9.7845	9.7410	9.6462	9.5136	9.3762	9.2615
Library Voted	1.00	0.9118	0.9038	0.8912	0.8881	0.8794	0.8673	0.8548	1.0000
Special Assessment	Up to								
****Police & Fire (SAD)	2.95				2.9500	2.7800	2.9000	2.7500	2.7000
Debt Millages									
***Fire & Police		<u>0.6900</u>	<u>0.6900</u>	<u>0.6500</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total Millage		11.5796	11.5064	11.3266	13.5791	13.3056	13.2809	12.9810	12.9615

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2022 Millage Rates will be set on or before 9-30-2022.

*** 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:

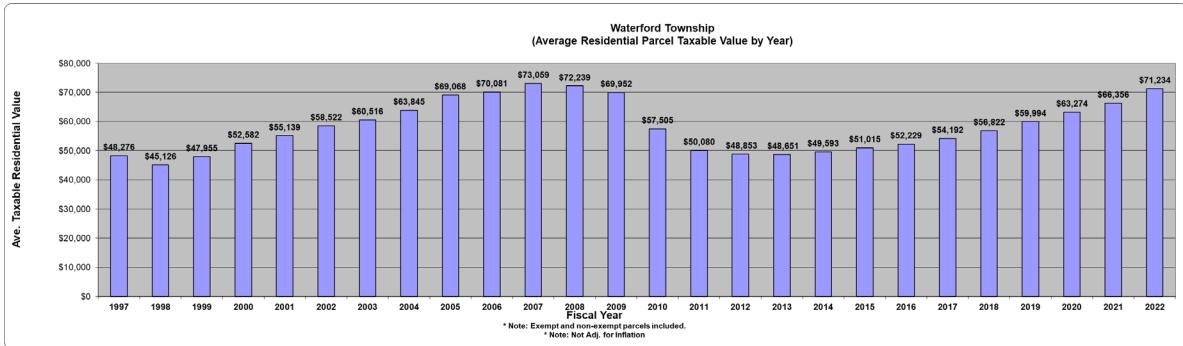
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992	2002, 2012, 2022
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.

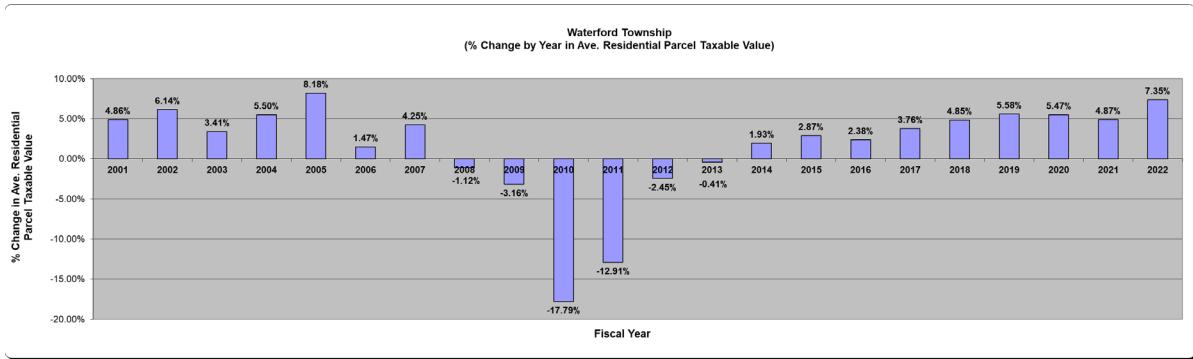


Charter Township of Waterford FY 2023 Budget

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 experienced significant reductions in the taxable values of homes and businesses from 2008 to 2013. 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 revenue during that time. 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.

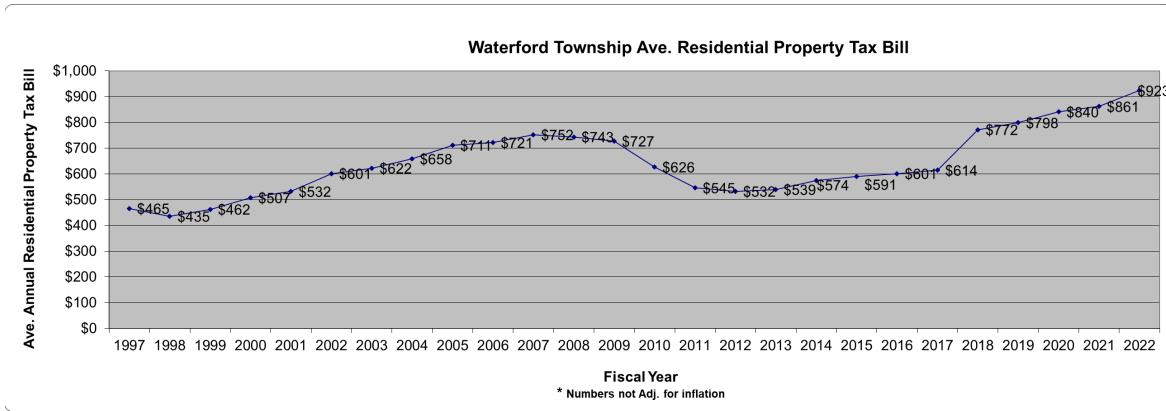
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2023 Budget

Average Residential Waterford Township Tax Bills by Year



***Property Tax Bill Discussion:** Due to the large reductions in property values (2008-2012); residents experienced large, sustained reduction in their property tax bills in the recent past. 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.

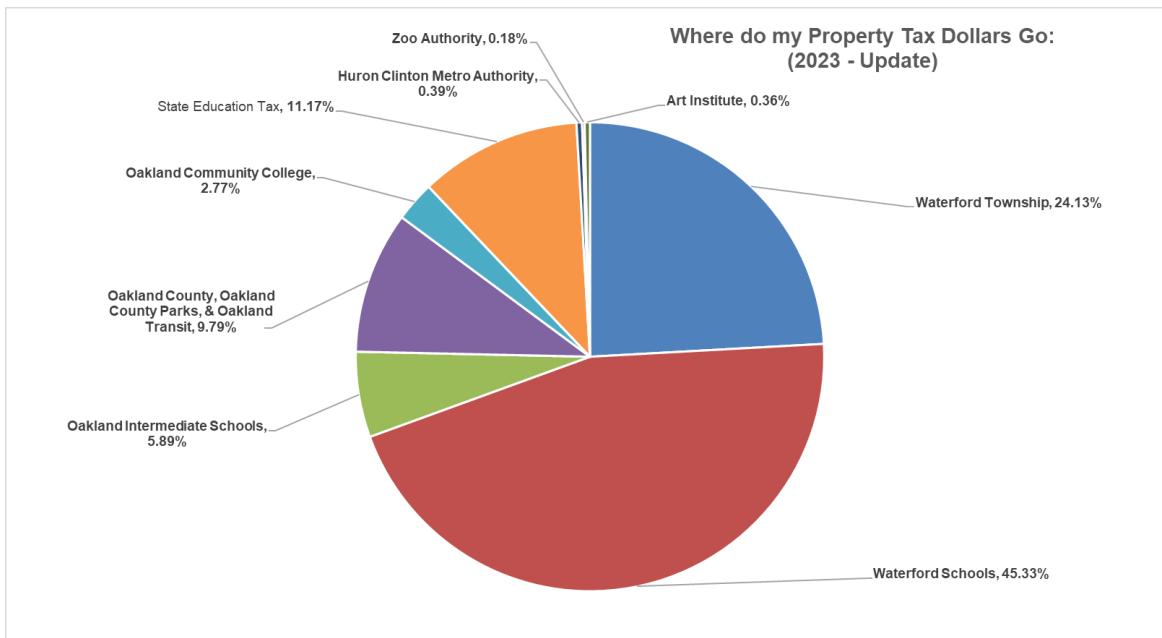
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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 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.

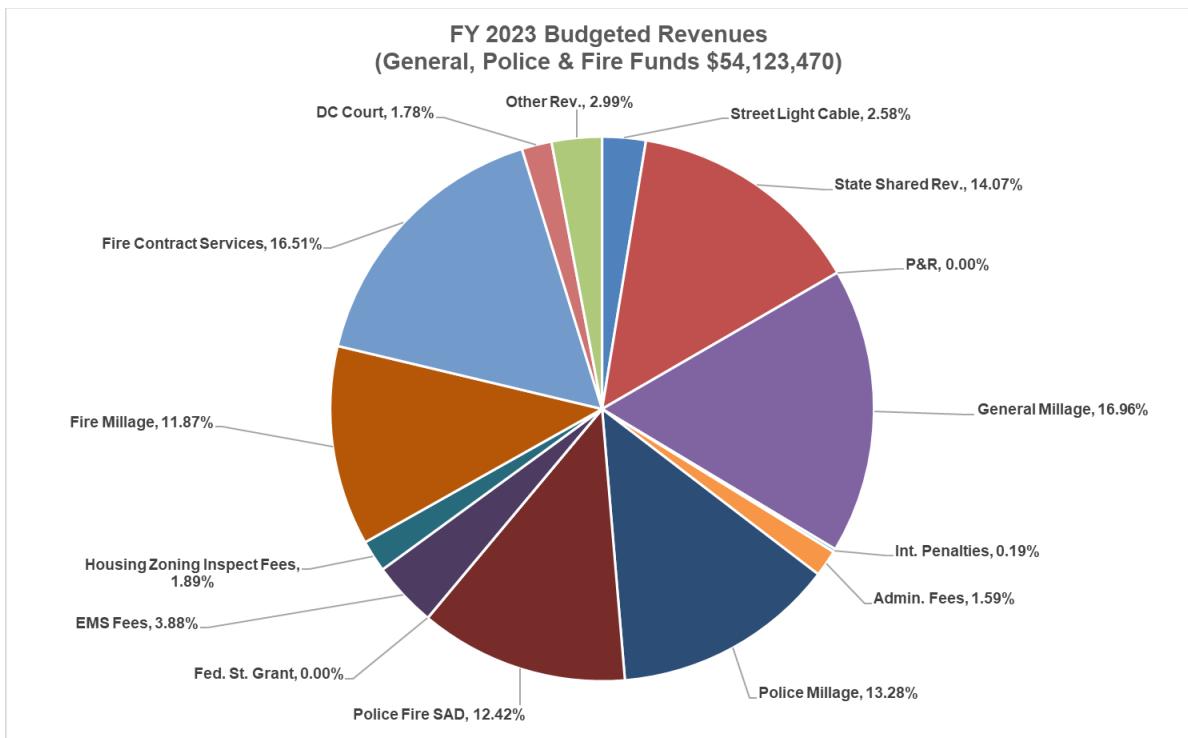
Charter Township of Waterford FY 2023 Budget

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 2022 Current to 2023 Proposed Budget (Includes General, Police and Fire Funds)						
Revenue Type	2022		2023		Change 2022 to 2023	% Change 2022 to 2023
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,588,829	3.00%	\$1,397,942	2.58%	(\$190,887)	-12.01%
State Revenue Sharing	\$6,964,496	13.16%	\$7,612,824	14.07%	\$648,328	9.31%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$9,194,892	17.37%	\$9,178,369	16.96%	(\$16,523)	-0.18%
Interest & Penalties	\$84,000	0.16%	\$102,449	0.19%	\$18,449	21.96%
Administrative Fees	\$747,284	1.41%	\$859,036	1.59%	\$111,752	14.95%
Police Millage	\$7,199,858	13.60%	\$7,186,887	13.28%	(\$12,971)	-0.18%
Police and Fire Special Assmnt District (SAD):	\$6,748,660	12.75%	\$8,723,002	12.42%	(\$25,658)	-0.38%
Federal and State Grants -(SAFER Grant Begins 2017):	\$0	0.00%	\$0	0.00%	\$0	
EMS Fees	\$1,875,000	3.54%	\$2,100,000	3.88%	\$225,000	12.00%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$946,450	1.79%	\$1,024,350	1.89%	\$77,900	8.23%
Fire Millage	\$6,304,146	11.91%	\$6,421,829	11.87%	\$117,683	1.87%
* Fire - Contracted Services	\$8,767,799	16.57%	\$8,934,773	16.51%	\$166,974	1.90%
District Court	\$850,000	1.61%	\$965,000	1.78%	\$115,000	13.53%
Other Revenue	\$1,655,398	3.13%	\$1,617,009	2.99%	(\$38,389)	-2.32%
Total Revenues	\$52,926,812	100.00%	\$54,123,470	100.00%	\$1,196,658	

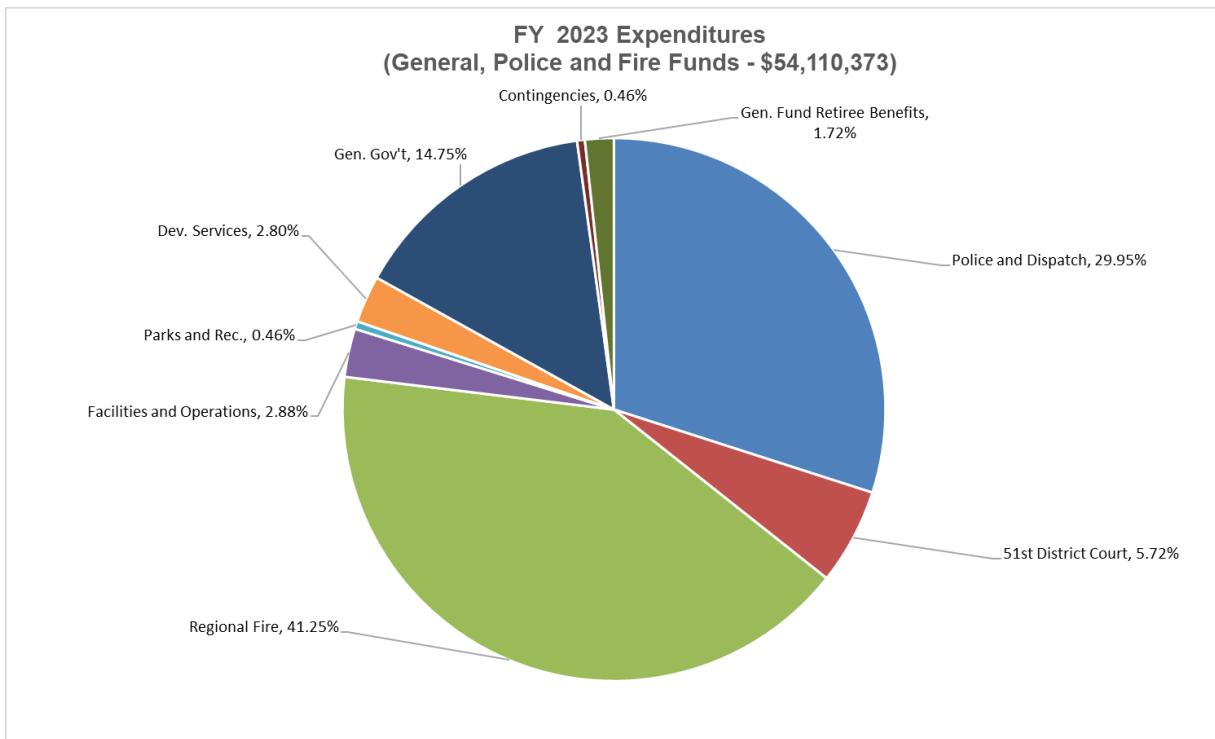


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire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

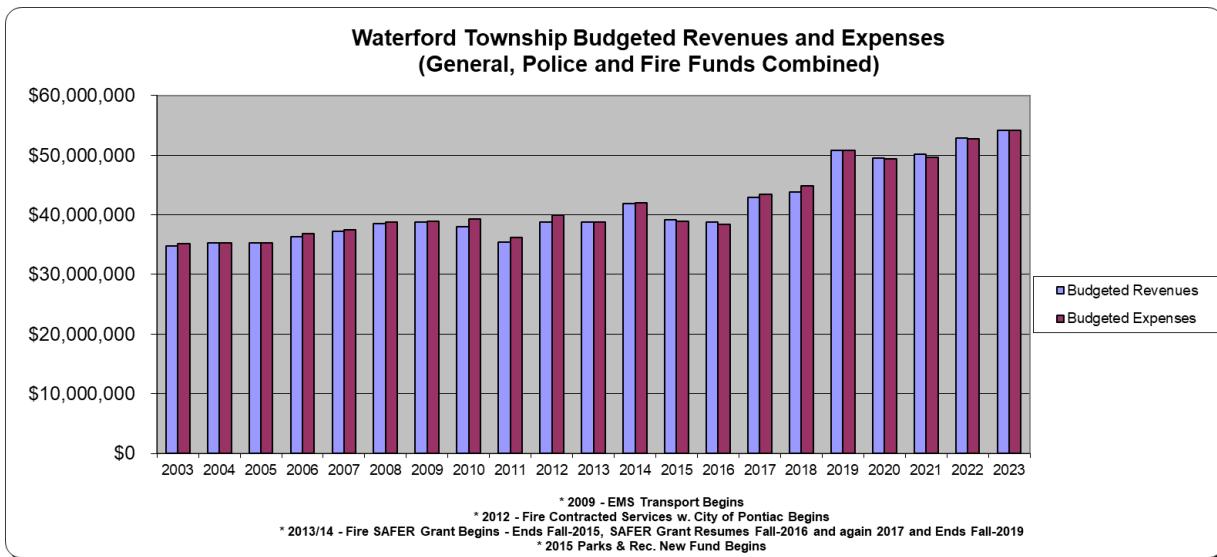
Comparison of 2022 Current to 2023 Proposed Budget (Includes General, Police and Fire Funds)						
Expenditure Type	2022		2023		Change 2022 to 2023	% Change 2022 to 2023
	Budget Amount	%	Budget Amount	%		
Police & Dispatch	\$16,399,155	31.06%	\$16,206,251	29.95%	-\$192,904	-1.18%
District Court	\$2,892,106	5.48%	\$3,096,956	5.72%	\$204,850	7.08%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$21,264,693	40.28%	\$22,321,869	41.25%	\$1,057,176	4.97%
Facilities & Operations	\$1,592,981	3.02%	\$1,558,548	2.88%	-\$34,433	-2.16%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$200,000	0.38%	\$250,000	0.46%	\$50,000	25.00%
Development Services	\$1,413,158	2.68%	\$1,516,610	2.80%	\$103,452	7.32%
General Government	\$7,838,418	14.85%	\$7,982,136	14.75%	\$143,718	1.83%
Contingencies	\$350,000	0.66%	\$250,000	0.46%	-\$100,000	-28.57%
General Fund Retiree Benefits	\$844,621	1.60%	\$928,003	1.72%	\$83,382	9.87%
Total Expenditures	\$52,795,132	100%	\$54,110,373	100%	\$1,315,241	



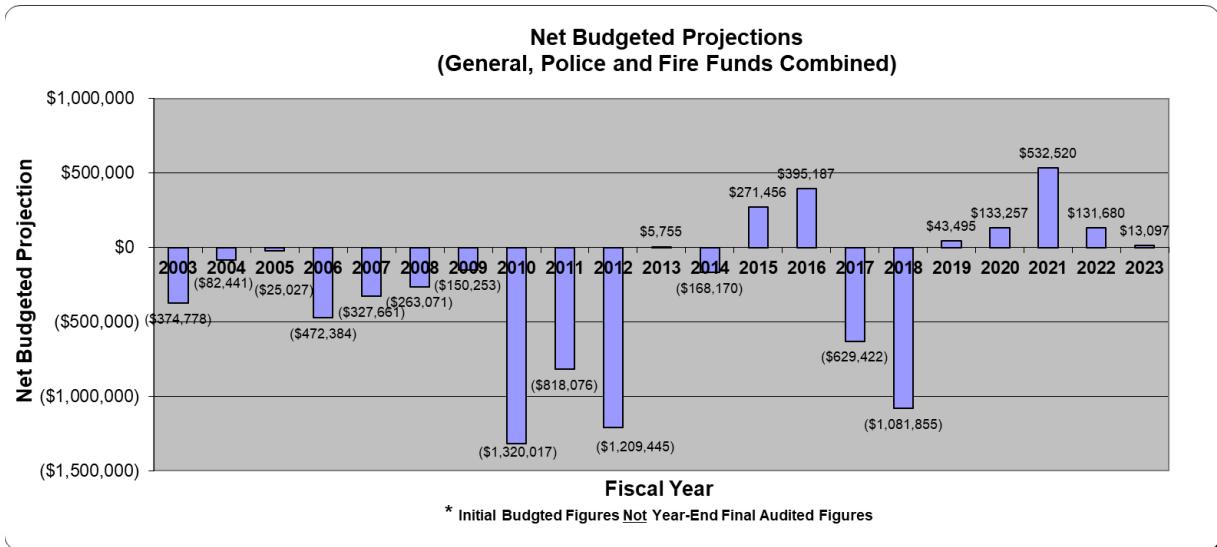
*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2019, 2020, 2021, and 2022 was \$200,000 to the Parks and Recreation Fund. For 2023 the same transfer is \$250,000.

The largest singular expense of the Township's General Fund are transfers to the Police and Fire Funds for emergency services. For 2023, the General Fund transfer to Police and Fire combined is \$6,371,535.

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 Annual Comprehensive Financial Report (ACFR) 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.

2023 FUND BALANCE PROJECTIONS GENERAL FUND

* January 1, 2023 Projected Fund Balance	12,519,851
2023 Projected Revenue	21,963,043
Total Funds Available 2023	34,482,894
2023 Projected Expenditures	21,953,788
Net Increase (Decrease) In Fund Balance	9,255
* December 31, 2023 Projected Fund Balance	12,529,106
Projected Year-End Fund Balance as a % of 2023 Expenditures	57.07%
* <i>Note: Worker's Comp., Cemetery, and Budget Stabilization Fund Balances Listed Separately.</i> *	

2023 FUND BALANCE PROJECTIONS FIRE FUND

January 1, 2023 Projected Fund Balance	4,269,654
2023 Projected Revenue	22,323,846
Total Funds Available 2023	26,596,500
2023 Projected Expenditures	22,321,869
Net Increase (Decrease) In Fund Balance	1,977
December 31, 2023 Projected Fund Balance	4,271,631
Projected Year-End Fund Balance as a % of 2023 Expenditures	19.14%

2023 FUND BALANCE PROJECTIONS POLICE FUND

January 1, 2023 Projected Fund Balance	4,240,699
2023 Projected Revenue	16,208,116
Total Funds Available 2023	20,448,815
2023 Projected Expenditures	16,206,251
Net Increase (Decrease) In Fund Balance	1,865
December 31, 2023 Projected Fund Balance	4,242,564
Projected Year-End Fund Balance as a % of 2023 Expenditures	26.18%

2023 FUND BALANCE PROJECTIONS POLICE RESTRICTED USE FUND

January 1, 2023 Projected Fund Balance	778,672
2023 Projected Revenue	25,000
Total Funds Available 2023	803,672
2023 Projected Expenditures	200,009
Net Increase (Decrease) In Fund Balance	(175,009)
December 31, 2023 Projected Fund Balance	301,705

2023 FUND BALANCE PROJECTIONS
LIBRARY FUND

January 1, 2023 Projected Fund Balance	1,679,577
2023 Projected Revenue	2,808,618
Total Funds Available 2023	4,488,195
2023 Projected Expenditures	2,839,526
Net Increase (Decrease) In Fund Balance	(30,908)
December 31, 2023 Projected Fund Balance	1,648,669
Projected Year-End Fund Balance as a % of 2023 Expenditures	58.06%

2023 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND

January 1, 2023 Projected Fund Balance	21,566
2023 Projected Revenue	171,616
Total Funds Available 2023	193,182
2023 Projected Expenditures	113,067
Net Increase (Decrease) In Fund Balance	58,549
December 31, 2023 Projected Fund Balance	80,115

2023 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (New Fund as of 2015)

January 1, 2023 Projected Fund Balance	1,447,829
2023 Projected Revenue	1,988,814
Total Funds Available 2023	3,436,643
2023 Projected Expenditures	2,158,073
Net Increase (Decrease) In Fund Balance	(169,259)
December 31, 2023 Projected Fund Balance	1,278,570
Projected Year-End Fund Balance as a % of 2023 Expenditures	59.25%

2023 FUND BALANCE PROJECTIONS
CABLE FUND

January 1, 2023 Projected Fund Balance	798,502
2023 Projected Revenue	343,335
Total Funds Available 2023	1,141,837
2023 Projected Expenditures	396,135
Net Increase (Decrease) In Fund Balance	(52,800)
December 31, 2023 Projected Fund Balance	745,702
Projected Year-End Fund Balance as a % of 2023 Expenditures	188.24%

2023 FUND BALANCE PROJECTIONS
BIKE PATH FUND - (CLOSED AT YEAR-END 2015)
(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY
OR TRANSPORTATION FUND).

January 1, 2023 Projected Fund Balance	0
2023 Projected Revenue	0
Total Funds Available 2023	0
2023 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2023 Projected Fund Balance	0

2023 FUND BALANCE PROJECTIONS
CEMETERY CARE FUND
(WATERFORD HAS FIVE (5) CEMETERIES)

January 1, 2023 Projected Fund Balance	778,672
2023 Projected Revenue	25,000
Total Funds Available 2023	803,672
2023 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	25,000
December 31, 2023 Projected Fund Balance	803,672

**2023 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2023 Projected Fund Balance	1,039,286
2023 Projected Revenue	0
Total Funds Available 2023	1,039,286
2023 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2023 Projected Fund Balance	1,039,286

**2023 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2023 Projected Fund Balance	4,482,895
2023 Projected Revenue	1,150,061
Total Funds Available 2023	5,632,956
2023 Projected Expenditures	1,585,405
Net Increase (Decrease) In Fund Balance	(435,344)
December 31, 2023 Projected Fund Balance	4,047,551

EARMARKED FOR TRI-PARTY ROAD
MATCHING FUNDS
(2023 – Lansdown,
Walton Blvd. to
Pontiac Line, Dill
Drive)

UNDESIGNATED \$3,647,551

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

2023 FUND BALANCE PROJECTIONS NATURE CENTER

January 1, 2023 Projected Fund Balance	575,699
2023 Projected Revenue	3,616
Total Funds Available 2023	579,315
2023 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	3,616
December 31, 2023 Projected Fund Balance	579,315

2023 FUND BALANCE PROJECTIONS BUDGET STABILIZATION FUND *(Created Via Board Resolution 2013)*

January 1, 2023 Projected Fund Balance	3,775,811
2023 Projected Revenue	0
Total Funds Available 2023	3,775,811
2023 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2023 Projected Fund Balance	3,775,811

Charter Township of Waterford

General Fund

FY 2023

January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



Contents:
General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township
FY 2023 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
40200	CURRENT TAX LEVY		-8,536,343	-9,194,892	-8,787,025	-9,178,369	16,523 -0.2 %
40205	PERSONAL PROPERTY TAX		-43,212	-30,000	-24,261	-30,000	0 0.0 %
40500	CURRENT ASSMT-STR LIGHT		-503,572	-503,000	-503,572	-503,050	-50 0.0 %
40800	PENALTY & INTR-TAXES		-69,547	-84,000	-92,385	-86,500	-2,500 3.0 %
45600	LICENSES - HEATING		-1,365	-1,200	-720	-1,300	-100 8.3 %
45700	LICENSES - ELECTRIC		-2,130	-1,600	-2,295	-2,200	-600 37.5 %
45800	LICENSES - BUILDERS		-903	-1,200	-1,096	-2,000	-800 66.7 %
45900	LICENSES - PLUMBING		-1,380	-1,200	-1,300	-1,700	-500 41.7 %
46300	PERMITS - BUILDINGS		-464,600	-340,000	-336,631	-360,000	-20,000 5.9 %
46400	PERMITS - ELECTRICAL		-139,741	-95,000	-74,232	-110,000	-15,000 15.8 %
46500	PERMITS - HEATING		-106,835	-82,000	-55,340	-85,000	-3,000 3.7 %
46600	PERMITS - PLUMBING		-66,123	-58,000	-33,949	-61,500	-3,500 6.0 %
46700	PERMITS - DISMANTELING		-2,200	-3,500	-1,350	-3,500	0 0.0 %
47700	LICENSES - DOG		-795	-1,650	-1,986	-1,750	-100 6.1 %
57401	ST. REV. SHAR.-SALES TAX		-7,374,306	-6,505,050	-3,662,637	-7,127,911	-622,861 9.6 %
57406	ST REV. SHAR.-CVTRS(Was EVIP)		-420,285	-424,446	-212,223	-449,913	-25,467 6.0 %
57420	LCS REV. SHAR.-PPT		-35,781	-35,000	-612	-35,000	0 0.0 %
57500	STATE REBATE-JUDGES WAGES		-68,586	-91,500	-45,724	-91,500	0 0.0 %
57601	DRUG COURT - DIST. CT. GRANT		-88,659	-96,049	-11,424	-70,000	26,049 -27.1 %
57602	JUROR COMPENSATION REIMB - DC		0	-1,150	-1,350	-1,200	-50 4.3 %
60100	FEES-ZONING BRD/APPEALS		-22,150	-10,000	-13,142	-13,000	-3,000 30.0 %
60110	FEES - SITE PLAN REVIEW		-60,449	-39,500	-70,864	-75,000	-35,500 89.9 %
60111	FEES - TEMP USE REVIEW		-2,835	-1,750	-1,250	-1,850	-100 5.7 %
60200	FEES - HOUSE TRAILER		-1,400	-700	-458	-700	0 0.0 %
60210	FEES - EXEMPT HOUSING		-6,722	-6,700	-6,660	-7,000	-300 4.5 %
60215	FEES - FRANCHISE		0	-500	0	-300	200 -40.0 %
60220	FEES - ENGIN CONST INSPEC		0	-10,000	0	-100	9,900 -99.0 %
60225	FEES - SITE EVALUATIONS		-27,020	-25,000	-13,810	-25,000	0 0.0 %
60230	FEES - APPL/PLAN REVIEW		-59,613	-46,500	-26,685	-46,500	0 0.0 %
60250	FEES - LOT SPLITS		-3,625	-3,000	-950	-3,000	0 0.0 %
60260	FEES - WOODLANDS/WETLANDS		-3,790	-4,800	-2,100	-3,700	1,100 -22.9 %
60270	FEES - REZONE/SPEC. APRV.		-40,400	-14,500	-17,726	-19,500	-5,000 34.5 %
60290	FEES - REINSPECTION		-27,580	-17,000	-21,630	-20,000	-3,000 17.6 %
60295	FEES-RENTAL CERT/REGISTRATION		-1,679	-2,400	-1,286	-2,300	100 -4.2 %
60296	FEES-RENTAL CERT/ANNUAL		-190,645	-180,000	-169,730	-183,500	-3,500 1.9 %
60330	FEES - CODE ENFORCEMENT		0	-500	0	-500	0 0.0 %
60335	FEES - CODE ENF (WEED CONTROL)		-641	-800	0	-600	200 -25.0 %
60370	FEES - ELECTION FILING		-100	-100	0	-50	50 -50.0 %



Waterford Township
FY 2023 Budget

62600	CHARGE-SUMMER TAX BILL	-106,630	-106,630	-9,769	-110,000	-3,370	3.2	%
62800	CHARGE-ADMINISTRATION	-831,573	-747,284	-747,284	-859,036	-111,752	15.0	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	-47,838	-47,838	-41,714	-78,000	-30,162	63.1	%
62900	CHARGE-MISC. SERVICES	-1,895	-2,000	-557	-1,800	200	-10.0	%
64100	SALES - ASSETS	-2,056	-5,000	-1,415	-5,000	0	0.0	%
64200	SALES - CEMETERY BURIALS	-50,450	-57,500	-28,300	-58,000	-500	0.9	%
64300	SALES - CEMETERY FOUND.	-22,476	-20,000	-11,332	-21,500	-1,500	7.5	%
64400	SALES - CEMETERY LOTS	-30,238	-22,500	-17,700	-28,000	-5,500	24.4	%
64600	SALES - ORDIN. & MAPS	-30	-100	-29	-90	10	-10.0	%
65600	FEES/FINES - DISTRICT CT.	-922,189	-850,000	-569,895	-965,000	-115,000	13.5	%
66200	FORFEITS - BLDG BDS	-15,900	-19,000	-6,100	-19,000	0	0.0	%
66401	INTR. REV.-INVESTMENTS	-104,294	-124,938	-36,495	-102,449	22,489	-18.0	%
66701	RENTALS - ROOMS & FACILITIES	-3,175	-1,400	0	-1,400	0	0.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-981,993	-1,085,829	-479,824	-894,892	190,937	-17.6	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-797,128	-152,500	-535,990	-152,500	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-29,227	-29,949	-32,199	-33,783	-3,834	12.8	%
69400	REVENUE - OTHER	-35,462	-29,500	-13,043	-27,500	2,000	-6.8	%
69500	CASH OVER/SHORT	-4	0	-1	-100	-100	-100.0	%
Total	GENERAL FUND REVENUES	-\$22,357,569	-\$21,216,155	-\$16,728,048	-\$21,963,043	-\$746,888	3.52	%



LINE ITEM DETAIL

10101 General Fund Revenues

Revenue

46300	PERMITS-BUILDINGS Anticipated building permit activity.	Increase	\$ 20,000
46400	PERMITS-ELECTRICAL Projected electrical permits for 2023.	Increase	\$ 15,000
57401	ST. REV. SHAR.-SALES TAX Based on State Projection & Dist. Formula.	Increase	\$ 622,861
57406	ST. REV. SHAR CVTRS Based on State Projection & Dist. Formula.	Increase	\$ 25,467
60110	FEES-SITE PLAN REVIEW Uptick in site plan activity anticipated.	Increase	\$ 35,500
60220	FEES-ENGIN CONST INSPEC Change in how Twp. handles this category.	Decrease	\$ 9,900
62800	CHARGE-ADMINISTRATION Based on 3rd party study.	Increase	\$ 111,752
65600	FEES/FINES-DISTRICT CT. Anticipated revenue from court activity.	Increase	\$ 115,000
67407	CONTRIB-COMCAST-AT&T CABLE TV Based on anticipated subscription based fees.	Decrease	\$ 190,937



Waterford Township
FY 2023 Budget

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70300		WAGES-PT. TIME/TEMP.	51,505	51,241	25,620	52,786	1,545 3.0 %
71000		FICA	3,920	3,920	1,960	4,038	118 3.0 %
95400		MISCELLANEOUS EXPENSE	118	4,000	0	3,500	-500 -12.5 %
Total	TOWNSHIP BOARD		\$55,543	\$59,161	\$27,580	\$60,324	\$1,163 1.97 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

11010 Township Board

Expense

70200 SALARIES Increase \$ 1,545

Modest Salary Adjustment for 2023.



Waterford Township
FY 2023 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70200	SALARIES		1,156,359	1,186,581	594,842	1,214,730	28,149 2.4 %
70300	WAGES-PT. TIME/TEMP.		149,351	190,493	88,262	213,193	22,700 11.9 %
70700	FEES - JURY & WITNESS		3,568	6,000	3,912	8,500	2,500 41.7 %
70900	OVERTIME		0	2,000	0	2,000	0 0.0 %
71000	FICA		92,279	108,070	48,154	110,040	1,970 1.8 %
71100	HEALTH INSURANCE		173,368	200,411	90,598	216,417	16,006 8.0 %
71150	RETIREE HEALTH		236,762	312,301	105,317	261,086	-51,215 -16.4 %
71200	LIFE INSURANCE		4,909	5,906	2,596	6,287	381 6.5 %
71250	RETIREE LIFE INSURANCE		980	1,200	449	1,200	0 0.0 %
71300	DB - RETIREMENT		17,655	13,183	6,592	14,317	1,134 8.6 %
71350	RETIREE HLTH TRUST CONTRIB		328,580	222,475	111,238	311,355	88,880 40.0 %
71400	DENTAL INSURANCE		22,602	23,280	10,772	23,280	0 0.0 %
71450	RETIREE DENTAL INSURANCE		17,543	22,000	8,353	22,000	0 0.0 %
71500	OPTICAL INSURANCE		0	3,105	0	2,910	-195 -6.3 %
71550	RETIREE OPTICAL INSUR.		100	300	0	300	0 0.0 %
71600	WORKER'S COMP		5,495	5,500	6,132	8,250	2,750 50.0 %
71750	LONG TERM DISABILITY		3,254	3,523	1,174	3,751	228 6.5 %
71780	DEFINED CONTRIB - EMPLOYER		104,152	111,884	55,079	114,722	2,838 2.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		18,527	9,377	5,580	9,529	152 1.6 %
72000	TUITION REIMBURSEMENT		3,600	7,200	0	7,200	0 0.0 %
72700	SUPPLIES - OFFICE		11,931	20,000	5,412	20,000	0 0.0 %
72800	SUPPLIES - POSTAGE		9,734	12,000	4,667	12,000	0 0.0 %
73000	SUPPLIES - COFFEE		443	500	256	500	0 0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		3,551	7,000	3,550	8,085	1,085 15.5 %
76000	SUPPLIES-OPERATING		2,781	4,500	550	4,500	0 0.0 %
77700	SUPPLIES-UNIFORMS		32	500	56	500	0 0.0 %
84200	SERVICES - AUDITING		6,500	6,750	7,000	7,500	750 11.1 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		31,706	23,856	15,748	24,049	193 0.8 %
84500	SERVICES - OTHER PROF.		47,611	62,500	17,753	57,500	-5,000 -8.0 %
85750	COMMUNITY GARDEN EXPENSE		1,158	2,500	912	2,500	0 0.0 %
86000	MILEAGE & VEHICLE EXP		123	1,250	0	1,250	0 0.0 %
86110	EQUIPMENT LEASES		12,396	15,000	5,824	15,750	750 5.0 %
86800	COMPUTER-LICENSING & CONSULT		0	1,805	0	1,805	0 0.0 %
88602	DRUG COURT - DIST COURT GRANT		89,619	98,250	40,712	98,250	0 0.0 %
89400	PUB. UTIL.-TELEPHONE		4,990	7,000	2,428	7,500	500 7.1 %
92140	CONTR R&M-COMPUTER		42,891	70,060	23,475	74,700	4,640 6.6 %
92170	CONTR R&M-OFFICE EQUIP		862	8,500	35	8,500	0 0.0 %
92190	CONTR R&M-BUILDING		36,715	45,000	8,826	30,000	-15,000 -33.3 %
95500	MEMBERSHIPS & DUES		3,115	4,000	1,805	4,000	0 0.0 %



Waterford Township
FY 2023 Budget

96000	TRAVEL & MEALS	2,390	6,000	162	6,000	0	0.0	%
96100	CONFERENCES & TRAINING	2,945	10,000	2,707	10,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	75,000	161,082	147,403	136,000	-25,082	-15.6	%
97125	CAPITAL - PERSONAL PROPERTY	5,400	20,000	1,687	15,000	-5,000	-25.0	%
Total	DISTRICT COURT	\$2,730,978	\$3,022,841	\$1,430,017	\$3,096,956	\$74,115	2.45	%



LINE ITEM DETAIL

11360 51st District Court

Expense

70200	SALARIES Based on modest wage inflation.	Increase	\$ 28,149
70300	WAGES-PT. TIME/TEMP Part-time custodial services.	Increase	\$ 22,700
71100	HEALTH INSURANCE Based on Health Care Trends - Current Emp.	Increase	\$ 16,006
71150	RETIREE HEALTH Reforms instituted by Twp. Board.	Decrease	\$ 51,215
71350	RETIREE HLTH TRUST CONTRIB Contribution to Twp. Retiree Health Trust.	Increase	\$ 88,880
84500	SERVICES-OTHER PROF. Change in custodial services.	Decrease	\$ 5,000
92190	CONTR R&M-BUILDING Appropriated based on 2022 trending.	Decrease	\$ 15,000
97106	CAPITAL-BLDG IMPROVEMENTS Based on approved projects for 2023.	Decrease	\$ 25,082
97125	CAPITAL-PERSONAL PROPERTY Appropriated based on 2022 trending.	Decrease	\$ 5,000



Waterford Township
FY 2023 Budget

11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		546,626	651,268	290,236	665,972	14,704	2.3 %
70300	WAGES-PT. TIME/TEMP.		25,892	27,500	4,529	27,500	0	0.0 %
70550	BOARD OF REVIEW FEES		3,360	3,400	2,520	3,400	0	0.0 %
70900	OVERTIME		808	950	1,037	1,350	400	42.1 %
71000	FICA		43,733	52,258	22,519	53,414	1,156	2.2 %
71100	HEALTH INSURANCE		88,803	113,708	49,875	125,057	11,349	10.0 %
71200	LIFE INSURANCE		2,417	2,945	1,271	3,429	484	16.4 %
71300	DB - RETIREMENT		37,764	32,614	16,307	35,418	2,804	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		164,290	60,675	30,338	141,525	80,850	133.3 %
71400	DENTAL INSURANCE		9,522	9,312	5,771	10,476	1,164	12.5 %
71500	OPTICAL INSURANCE		1,383	1,355	696	1,552	197	14.5 %
71750	LONG TERM DISABILITY		1,762	1,722	653	2,049	327	19.0 %
71780	DEFINED CONTRIB - EMPLOYER		35,786	45,300	19,449	45,867	567	1.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		7,157	7,817	3,912	9,506	1,689	21.6 %
72700	SUPPLIES - OFFICE		3,561	3,400	1,700	3,600	200	5.9 %
72800	SUPPLIES - POSTAGE		18,092	20,000	18,286	23,000	3,000	15.0 %
76000	SUPPLIES-OPERATING		1,478	3,600	2,100	3,600	0	0.0 %
77400	SUPPLIES-GAS & OIL		1,518	2,495	417	2,495	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		518	1,400	631	1,400	0	0.0 %
80300	SERVICES-COMPUTER/COUNTY		4,303	4,900	4,246	4,900	0	0.0 %
88000	LEGAL NOTICES		453	500	312	500	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		514	1,600	216	1,600	0	0.0 %
92130	CONTR R&M-VEHICLE		0	1,900	0	1,900	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.0 %
95400	MISCELLANEOUS EXPENSE		1,315	6,000	533	6,000	0	0.0 %
95500	MEMBERSHIPS & DUES		5,817	7,060	2,433	7,400	340	4.8 %
96000	TRAVEL & MEALS		935	1,500	339	1,500	0	0.0 %
96100	CONFERENCES & TRAINING		1,493	2,750	997	2,950	200	7.3 %
97125	CAPITAL - PERSONAL PROPERTY		0	0	0	5,000	5,000	5,000.0 %
97340	CAPITAL - CAPITAL LEASE		812	900	338	900	0	0.0 %
Total	SUPERVISOR/ASSESSING		\$1,010,112	\$1,068,979	\$481,661	\$1,193,410	\$124,431	11.64 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

11710 Supervisor & Assessing
Expense

70200	SALARIES	Increase	\$ 14,704
	Due to modest salary increases.		
71100	HEALTH INSURANCE	Increase	\$ 11,349
	Increase in benefit cost.		
71300	DB-RETIREMENT	Increase	\$ 2,804
	Based on Actuary Schedule.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 80,850
	Proportional Amt. for Twp's Trust.		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 1,689
	Based on Payroll Schedule.		
72800	SUPPLIES-POSTAGE	Increase	\$ 3,000
	Increased cost of postage & printing		
97125	CAPITAL-PERSONAL PROPERTY	Increase	\$ 5,000
	New filing cabinets & printer/copier/scanner		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 0
	Scanning Project Supervisor's Office		



Waterford Township
FY 2023 Budget

11910 ELECTIONS

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		0	1,500	0	15,120	13,620	908.0 %
70300	WAGES-PT. TIME/TEMP.		1,065	73,660	38,159	30,600	-43,060	-58.5 %
70600	FEES - ELECTION INSPEC.		-450	122,600	0	22,970	-99,630	-81.3 %
70800	FEES - ELECTION CUSTODIAN		0	13,500	3,016	5,000	-8,500	-63.0 %
70900	OVERTIME		0	5,000	3,614	10,500	5,500	110.0 %
71000	FICA		81	9,447	3,774	6,440	-3,007	-31.8 %
72700	SUPPLIES - OFFICE		153	5,000	6,100	7,000	2,000	40.0 %
72800	SUPPLIES - POSTAGE		1	60,000	20,662	27,750	-32,250	-53.8 %
76000	SUPPLIES-OPERATING		1,268	29,839	28,174	25,500	-4,339	-14.5 %
80700	SERVICES-COMPUTER/ELECTIONS		27,094	0	27,094	27,094	27,094	27,094.0 %
84500	SERVICES - OTHER PROF.		0	3,000	3,301	4,000	1,000	33.3 %
85600	CONTINGENCY		0	3,600	0	1,000	-2,600	-72.2 %
88000	LEGAL NOTICES		0	3,000	739	3,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	6,500	1,870	3,500	-3,000	-46.2 %
97125	CAPITAL - PERSONAL PROPERTY		0	5,000	933	0	-5,000	-100.0 %
97133	CAPITAL - COMPUTER EQUIP		75,423	58,600	1,188	35,000	-23,600	-40.3 %
Total	ELECTIONS		\$104,636	\$400,246	\$138,624	\$224,474	-\$175,772	-43.92 %



LINE ITEM DETAIL

11910

Elections

Expense

70200	SALARIES Correction to previous budget and allow for potential staffing requirements	Increase	\$ 13,620
70300	WAGES-PT. TIME/TEMP No elections are scheduled or planned for Waterford for 2023	Decrease	\$ 43,060
70600	FEES-ELECTION INSPEC. No elections are scheduled or planned for Waterford for 2023	Decrease	\$ 99,630
70800	FEES-ELECTION CUSTODIAN No elections are scheduled or planned for Waterford for 2023	Decrease	\$ 8,500
70900	OVERTIME Correction to previous budget and allow for potential staffing requirements	Increase	\$ 5,500
72800	SUPPLIES-POSTAGE No elections are scheduled or planned for Waterford for 2023	Decrease	\$ 32,250
80700	SERVICES-COMPUTER/ELECTIONS Maintenance contract requirement for election equipment for years 6 - 10	Increase	\$ 27,094
97125	CAPITAL-PERSONAL PROPERTY No elections are scheduled for 2023	Decrease	\$ 5,000
97133	CAPITAL-COMPUTER EQUIPMENT No elections are scheduled for 2023	Decrease	\$ 23,600



Waterford Township
FY 2023 Budget

12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2022					
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
70200	SALARIES		474,062	507,166	248,843	546,101	38,935	7.7 %
70300	WAGES-PT. TIME/TEMP.		0	29,640	0	15,000	-14,640	-49.4 %
70900	OVERTIME		1,570	5,000	7,324	5,000	0	0.0 %
71000	FICA		35,144	41,448	19,001	43,307	1,859	4.5 %
71100	HEALTH INSURANCE		62,249	55,634	38,645	119,259	63,625	114.4 %
71200	LIFE INSURANCE		1,997	2,725	1,123	3,119	394	14.5 %
71300	DB - RETIREMENT		40,375	33,679	16,840	36,575	2,896	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		109,527	101,125	50,563	113,220	12,095	12.0 %
71400	DENTAL INSURANCE		8,079	8,148	4,232	9,312	1,164	14.3 %
71500	OPTICAL INSURANCE		921	985	403	1,356	371	37.7 %
71750	LONG TERM DISABILITY		1,465	1,476	599	1,802	326	22.1 %
71780	DEFINED CONTRIB - EMPLOYER		28,458	29,339	14,372	34,180	4,841	16.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,957	3,182	1,901	5,240	2,058	64.7 %
72700	SUPPLIES - OFFICE		5,333	7,000	5,233	10,000	3,000	42.9 %
72800	SUPPLIES - POSTAGE		2,570	5,000	2,804	10,000	5,000	100.0 %
76000	SUPPLIES-OPERATING		60	750	-30	1,000	250	33.3 %
77400	SUPPLIES-GAS & OIL		0	75	0	75	0	0.0 %
84500	SERVICES - OTHER PROF.		287	2,500	0	2,500	0	0.0 %
88000	LEGAL NOTICES		5,940	4,500	2,519	6,000	1,500	33.3 %
89400	PUB. UTIL.-TELEPHONE		918	1,500	424	1,500	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	500	0	500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		95	7,000	35	7,000	0	0.0 %
95500	MEMBERSHIPS & DUES		669	950	384	1,250	300	31.6 %
96000	TRAVEL & MEALS		0	500	0	1,000	500	100.0 %
96100	CONFERENCES & TRAINING		650	3,000	0	5,000	2,000	66.7 %
97132	CAPITAL - FURNISHINGS		0	500	0	0	-500	-100.0 %
97133	CAPITAL - COMPUTER EQUIPMENT		0	0	0	5,000	5,000	5,000.0 %
97340	CAPITAL - CAPITAL LEASE		812	1,000	338	1,200	200	20.0 %
Total	CLERK'S OFFICE		\$784,138	\$854,322	\$415,552	\$985,496	\$131,174	15.35 %



LINE ITEM DETAIL

12160 Clerk's Office

Expense

70200	SALARIES	Increase	\$ 38,935
	Added one full time position, and have one part-time temp worker for about 6 months		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 14,640
	Offsets Salaries line above		
71700	HEALTH INSURANCE	Increase	\$ 63,625
	Added full time employee, and health care continues to increase		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 12,095
	To cover future retirement health care for the employee and their families		
72800	SUPPLIES-POSTAGE	Increase	\$ 5,000
	USPS postage increased prices		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 5,000
	Passport equipment		



Waterford Township
FY 2023 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		167,961	180,963	90,233	181,530	567	0.3 %
70900	OVERTIME		0	650	0	600	-50	-7.7 %
71000	FICA		12,857	13,893	6,879	13,933	40	0.3 %
71100	HEALTH INSURANCE		12,083	13,762	6,480	14,810	1,048	7.6 %
71200	LIFE INSURANCE		920	1,024	460	1,095	71	6.9 %
71300	DB - RETIREMENT		16,844	13,706	6,853	14,885	1,179	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		27,382	20,225	10,113	28,305	8,080	40.0 %
71400	DENTAL INSURANCE		3,462	2,328	1,731	2,328	0	0.0 %
71500	OPTICAL INSURANCE		346	350	172	350	0	0.0 %
71750	LONG TERM DISABILITY		539	523	200	560	37	7.1 %
71780	DEFINED CONTRIB - EMPLOYER		9,231	9,647	5,040	9,892	245	2.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,846	1,934	1,008	2,070	136	7.0 %
72700	SUPPLIES - OFFICE		603	1,150	266	1,200	50	4.3 %
72800	SUPPLIES - POSTAGE		7	110	8	105	-5	-4.5 %
84500	SERVICES - OTHER PROF.		9	500	160	500	0	0.0 %
88400	EMPLOYMENT RECRUITMENT		864	2,000	0	2,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		152	450	64	425	-25	-5.6 %
95400	MISCELLANEOUS EXPENSE		0	500	0	450	-50	-10.0 %
95500	MEMBERSHIPS & DUES		357	500	357	575	75	15.0 %
96000	TRAVEL & MEALS		0	225	0	225	0	0.0 %
96100	CONFERENCES & TRAINING		104	15,750	1,831	14,500	-1,250	-7.9 %
97340	CAPITAL - CAPITAL LEASE		290	400	121	375	-25	-6.3 %
Total	FISCAL & HUMAN RESOURCES		\$255,859	\$280,591	\$131,976	\$290,713	\$10,122	3.61 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

12260 Fiscal and Human Resources

Expense

70200	SALARIES	Increase	\$ 567
	Modest wage adjustment.		
71100	HEALTH INSURANCE	Increase	\$ 1,048
	Based on Est. Health Care Expense.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 8,080
	Allocated Trust Contribution.		



Waterford Township
FY 2023 Budget

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
71600	WORKER'S COMP		33,215	50,000	19,595	50,000	0	0.0 %
71900	UNEMPLOYMENT COMP INSUR		0	20,000	0	20,000	0	0.0 %
72000	TUITION REIMBURSEMENT		0	3,000	0	3,000	0	0.0 %
72700	SUPPLIES - OFFICE		6,558	7,500	2,352	8,000	500	6.7 %
72800	SUPPLIES - POSTAGE		-584	7,500	6,725	10,000	2,500	33.3 %
72900	SUPPLIES - COPY MACHINE		-2,357	3,500	-1,174	3,500	0	0.0 %
76200	SUPPLIES-COMPUTER		8,444	7,000	4,869	7,600	600	8.6 %
81200	SERVICES-DANG BLDG DEMO & OTHER		1,456	45,000	0	45,000	0	0.0 %
81205	FORECLOSED-DANG BLDG EXP		0	10,000	0	10,000	0	0.0 %
84100	SERVICES - LEGAL		150,125	175,000	78,983	175,000	0	0.0 %
84200	SERVICES - AUDITING		56,935	27,500	3,625	29,225	1,725	6.3 %
84300	SERVICES - CONSULTING		17,898	36,500	7,900	32,500	-4,000	-11.0 %
84500	SERVICES - OTHER PROF.		83,919	120,000	13,876	117,000	-3,000	-2.5 %
84550	SERVICES - PROV BY W&S		3,739	8,500	2,800	8,500	0	0.0 %
86200	EMPLOYEE AWARDS		3,873	4,250	890	4,500	250	5.9 %
86800	COMPUTER-LICENSING & CONSULT		45,764	118,333	6,259	129,200	10,867	9.2 %
88200	PRINTING & PUBLISHING		936	4,000	200	4,000	0	0.0 %
88500	INSURANCE		227,162	240,116	173,007	205,921	-34,195	-14.2 %
89300	PUB. UTIL.-STRT LIGHT		876,808	870,000	434,412	830,200	-39,800	-4.6 %
92110	CONTR R&M-TELEPHONE		2,158	6,500	305	1,950	-4,550	-70.0 %
92140	CONTR R&M-COMPUTER		181,917	224,380	193,632	225,000	620	0.3 %
95400	MISCELLANEOUS EXPENSE		-479	5,000	194	5,000	0	0.0 %
95460	BANK SERVICE CHARGES		46,242	40,000	45,293	49,950	9,950	24.9 %
95500	MEMBERSHIPS & DUES		12,152	24,000	14,986	26,250	2,250	9.4 %
96500	TAX ROLL ADJUSTMENTS		-1,087	30,000	3,814	30,492	492	1.6 %
97133	CAPITAL - COMPUTER EQUIP		43,261	169,000	27,779	143,600	-25,400	-15.0 %
97340	CAPITAL - CAPITAL LEASE		7,558	10,000	3,779	10,000	0	0.0 %
99901	CAPITAL PROJECT ALLOCATION		550,000	100,000	100,000	100,000	0	0.0 %
Total	GENERAL SERVICES		\$2,355,613	\$2,366,579	\$1,144,103	\$2,285,388	-\$81,191	-3.43 %



LINE ITEM DETAIL

12480

General Services

Expense

86800	COMPUTER-LICENSING & CONSULT Budget based on actual anticipated projects, including Microsoft Office upgrades, GIS software, document management system upgrade, cybersecurity projects and ERP system improvements.	Increase	\$ 10,867
88500	INSURANCE Based on allocation.	Decrease	\$ 34,195
89300	PUB UTIL-STRT LIGHT Decreased expense, related to LED Light Project. Energy saver program.	Decrease	\$ 39,800
95460	BANK SERVICE CHARGES Increased fees.	Increase	\$ 9,950
97133	CAPITAL-COMPUTER EQUIPMENT Budget based on actual anticipated projects, including PC replacements, server upgrades, conference room A/V, UPS's.	Decrease	\$ 25,400



Waterford Township
FY 2023 Budget

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
71150	RETIREE HEALTH		729,893	791,771	371,815	875,153	83,382 10.5 %
71250	RETIREE LIFE INSURANCE		801	1,200	537	1,200	0 0.0 %
71450	RETIREE DENTAL INSURANCE		49,333	50,000	24,407	50,000	0 0.0 %
71550	RETIREE OPTICAL INSUR.		1,230	1,650	200	1,650	0 0.0 %
Total	RETIREE BENEFITS		\$781,257	\$844,621	\$396,959	\$928,003	\$83,382 9.87 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

71150 RETIREE HEALTH Increase \$ 83,382
Based on new Retirees and plan changes.



Waterford Township
FY 2023 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		439,207	535,310	256,566	543,940	8,630	1.6 %
70300	WAGES-PT. TIME/TEMP.		18,269	12,900	3,654	12,500	-400	-3.1 %
70900	OVERTIME		285	2,715	0	650	-2,065	-76.1 %
71000	FICA		35,224	42,192	20,058	42,617	425	1.0 %
71100	HEALTH INSURANCE		43,177	69,051	31,373	97,877	28,826	41.7 %
71200	LIFE INSURANCE		1,738	2,521	987	3,013	492	19.5 %
71300	DB - RETIREMENT		48,402	29,670	14,835	32,222	2,552	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		109,527	40,450	20,225	113,220	72,770	179.9 %
71400	DENTAL INSURANCE		6,802	8,148	4,562	9,312	1,164	14.3 %
71500	OPTICAL INSURANCE		368	962	193	1,334	372	38.7 %
71750	LONG TERM DISABILITY		1,384	1,395	562	1,652	257	18.4 %
71780	DEFINED CONTRIB - EMPLOYER		25,144	29,291	14,430	29,350	59	0.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,469	2,898	1,354	4,207	1,309	45.1 %
72700	SUPPLIES - OFFICE		5,234	7,000	820	7,000	0	0.0 %
72800	SUPPLIES - POSTAGE		16,231	27,500	-10,498	25,000	-2,500	-9.1 %
80600	SERV-CTY COMPU/TREAS.		5,168	5,550	5,176	5,850	300	5.4 %
86300	TAX BILLING EXP.		14,946	16,000	1,820	17,125	1,125	7.0 %
88000	LEGAL NOTICES		0	100	0	100	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		609	1,050	257	1,050	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,841	1,800	1,104	2,000	200	11.1 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		348	1,000	198	1,000	0	0.0 %
96000	TRAVEL & MEALS		0	250	0	250	0	0.0 %
96100	CONFERENCES & TRAINING		69	500	30	750	250	50.0 %
97340	CAPITAL - CAPITAL LEASE		975	1,200	406	1,300	100	8.3 %
Total	TREASURER'S OFFICE		\$777,416	\$839,954	\$368,112	\$953,819	\$113,865	13.56 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

12530 Treasurer's Office

Expense

70200	SALARIES	Increase	\$ 8,630
	Modest wage increases. One classification change.		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 400
	Based on trending.		
70900	OVERTIME	Decrease	\$ 2,065
	Based on anticipated needs.		
71000	FICA	Increase	\$ 425
	Based on Federal Withholding Schedule.		
71100	HEALTH INSURANCE	Increase	\$ 28,826
	Projected allocation.		
71200	LIFE INSURANCE	Increase	\$ 492
	Payroll Schedule.		
71300	DB-RETIREMENT	Increase	\$ 2,552
	Based on Distribution Formula - Actuary.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 72,770
	Allocated contribution to Trust.		
71400	DENTAL INSURANCE	Increase	\$ 1,164
	Payroll Schedule.		
71500	OPTICAL INSURANCE	Increase	\$ 372
	Payroll Schedule.		
71750	LONG TERM DISABILITY	Increase	\$ 257
	Payroll Schedule.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 59
	Payroll Schedule.		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 1,309
	Payroll Schedule.		
72700	SUPPLIES-OFFICE	Increase	\$ 0
	Based on trending.		
72800	SUPPLIES-POSTAGE	Decrease	\$ 2,500
	Based on planned activity.		



LINE ITEM DETAIL

12530	Treasurer's Office		
Expense			
86000	SERV-CTY COMPU/TREAS.	Increase	\$ 300
	Anticipated Expense 3rd Party.		
86300	TAX BILLING EXP.	Increase	\$ 1,125
	Anticipated Expense 3rd Party.		
88000	LEGAL NOTICES	Increase	\$ 0
	Anticipated Expense 3rd Party.		
89400	PUB UTIL-TELEPHONE	Increase	\$ 0
	Based on analysis.		
92170	CONTR R&M-OFFICE EQUIP	Increase	\$ 200
	Based on analysis.		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 0
	Based on analysis.		
95500	MEMBERSHIPS & DUES	Increase	\$ 0
	Anticipated staff investment.		
96000	TRAVEL & MEALS	Increase	\$ 0
	Anticipated expense.		
96100	CONFERENCES & TRAINING	Increase	\$ 250
	Anticipated staff investment.		
97340	CAPITAL-CAPITAL LEASE	Increase	\$ 100
	Anticipated expense.		



Waterford Township
FY 2023 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		283,490	313,195	130,598	363,297	50,102	16.0 %
70900	OVERTIME		43	3,500	0	3,500	0	0.0 %
71000	FICA		21,580	24,992	9,923	28,060	3,068	12.3 %
71100	HEALTH INSURANCE		72,922	59,231	32,454	56,020	-3,211	-5.4 %
71200	LIFE INSURANCE		2,002	1,844	917	1,941	97	5.3 %
71350	RETIREE HLTH TRUST CONTRIB		54,763	40,450	20,225	56,610	16,160	40.0 %
71400	DENTAL INSURANCE		7,310	4,656	3,462	4,656	0	0.0 %
71500	OPTICAL INSURANCE		1,435	613	607	547	-66	-10.8 %
71750	LONG TERM DISABILITY		1,026	941	344	992	51	5.4 %
71780	DEFINED CONTRIB - EMPLOYER		31,553	35,605	15,423	35,953	348	1.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,999	2,691	1,282	2,663	-28	-1.1 %
72700	SUPPLIES - OFFICE		574	500	475	550	50	10.0 %
72800	SUPPLIES - POSTAGE		0	150	101	165	15	10.0 %
76400	SUPPLIES-TOOLS		377	300	0	330	30	10.0 %
77400	SUPPLIES-GAS & OIL		0	125	0	125	0	0.0 %
86000	MILEAGE		0	50	0	50	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		3,334	3,000	1,464	3,600	600	20.0 %
95400	MISCELLANEOUS EXPENSE		900	450	0	450	0	0.0 %
96000	TRAVEL & MEALS		0	400	0	400	0	0.0 %
96100	CONFERENCES & TRAINING		0	10,000	907	15,000	5,000	50.0 %
97340	CAPITAL - CAPITAL LEASE		172	250	72	250	0	0.0 %
Total	INFORMATION TECHNOLOGY		\$484,478	\$502,943	\$218,254	\$575,159	\$72,216	14.36 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

12550 Information Systems

Expense

70200	SALARIES	Increase	\$ 50,102
	Addition of part-time Assistant IT Director position.		
71000	FICA	Increase	\$ 3,068
	Addition of part-time Assistant IT Director position.		
71100	HEALTH INSURANCE	Decrease	\$ 3,211
	Based on payroll analysis or trending		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 16,160
	Based on payroll analysis or trending		
89400	PUB UTIL-TELEPHONE	Increase	\$ 600
	Based on historical trends		
96100	CONFERENCES & TRAINING	Increase	\$ 5,000
	Anticipated increased training needs due to possible staff turnover, changes in responsibility, changes in technology, plus inflation		



Waterford Township
FY 2023 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		416,058	480,041	242,112	530,215	50,174	10.5 %
70300	WAGES-PT. TIME/TEMP.		12,649	28,500	6,849	28,500	0	0.0 %
70900	OVERTIME		31,785	54,987	31,737	40,000	-14,987	-27.3 %
71000	FICA		34,807	41,962	21,855	45,802	3,840	9.2 %
71100	HEALTH INSURANCE		102,511	131,347	47,490	129,092	-2,255	-1.7 %
71200	LIFE INSURANCE		1,591	2,086	613	2,405	319	15.3 %
71300	DB - RETIREMENT		78,866	66,082	33,041	71,763	5,681	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		136,909	111,238	55,619	56,610	-54,628	-49.1 %
71400	DENTAL INSURANCE		7,502	9,313	3,511	9,894	581	6.2 %
71500	OPTICAL INSURANCE		1,280	1,617	616	1,605	-12	-0.7 %
71750	LONG TERM DISABILITY		1,164	1,433	350	1,632	199	13.9 %
71780	DEFINED CONTRIB - EMPLOYER		14,879	12,351	12,571	23,552	11,201	90.7 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,139	2,595	1,873	5,353	2,758	106.3 %
72700	SUPPLIES - OFFICE		2,805	1,650	428	1,650	0	0.0 %
72800	SUPPLIES - POSTAGE		95	325	27	325	0	0.0 %
76000	SUPPLIES-OPERATING		2,065	7,000	731	5,000	-2,000	-28.6 %
76400	SUPPLIES-TOOLS		7,182	5,500	3,325	5,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		8,460	10,500	5,147	10,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		5,386	7,000	2,646	7,000	0	0.0 %
78100	SUPPLIES-R&M-BLDG		36,126	46,250	23,636	40,000	-6,250	-13.5 %
78200	SUPPLIES-R&M-EQUIPMENT		2,749	4,500	3,001	4,500	0	0.0 %
78300	SUPPLIES-R&M-GROUNDS		26,362	18,000	9,867	33,000	15,000	83.3 %
78310	SUPPLIES - R&M CEMETERIES		7,282	12,300	8,957	9,000	-3,300	-26.8 %
78600	SUPPLIES-R&M-VEHICLE		11,358	9,500	3,813	14,500	5,000	52.6 %
81300	PHYSICAL EXAMS		0	250	0	250	0	0.0 %
84500	SERVICES - OTHER PROF.		1,989	2,000	506	2,000	0	0.0 %
89000	PUBLIC UTILITIES		136,855	127,500	57,490	135,000	7,500	5.9 %
89400	PUB. UTIL.-TELEPHONE		2,053	6,000	857	3,500	-2,500	-41.7 %
92120	CONTR. R&M-RADIO		0	1,000	0	500	-500	-50.0 %
92130	CONTR R&M-VEHICLE		7,974	10,000	5,972	10,000	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,547	2,000	727	2,100	100	5.0 %
92190	CONTR R&M-BUILDING		153,731	171,000	69,439	180,000	9,000	5.3 %
92210	CONTR R&M-GROUNDS		59,430	73,000	23,698	75,000	2,000	2.7 %
92215	CONTRACT R&M - CEMETERIES		37,468	37,500	2,200	42,500	5,000	13.3 %
95400	MISCELLANEOUS EXPENSE		1,455	400	49	400	0	0.0 %
95500	MEMBERSHIPS & DUES		0	400	65	400	0	0.0 %
96000	TRAVEL & MEALS		0	150	0	150	0	0.0 %
96100	CONFERENCES & TRAINING		1,225	900	20	3,000	2,100	233.3 %
97106	CAPITAL - BLDG IMPROVEMENTS		11,960	18,500	0	18,500	0	0.0 %



Waterford Township
FY 2023 Budget

97107	CAPITAL - FACIL & OTHER IMPR	0	0	0	6,250	6,250	6,250.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	460	5,000	0	1,500	-3,500	-70.0	%
97136	CAPITAL - VEHICLES	0	153,639	0	0	-153,639	-100.0	%
Total	FACILITIES/OPERATION	\$1,368,154	\$1,675,416	\$680,836	\$1,558,548	-\$116,868	-6.98	%



LINE ITEM DETAIL

12650	Facilities and Operations		
Expense			
78300	SUPPLIES-R&M-GROUNDS	Increase	\$ 15,000
	Price Increases across the board on supplies and services.		
89000	PUBLIC UTILITIES	Increase	\$ 7,500
	Price Increases due to inflation.		
92190	CONTR R&M-BUILDING	Increase	\$ 9,000
	Price Increases across the board on supplies and services.		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 6,250
	Funding for unforeseen capital upgrades pertaining to the facilities.		
70900	OVERTIME	Decrease	\$ 14,987
	Review and analysis based.		
70200	SALARIES	Increase	\$ 50,174
	Modest Wage Increase.		
71300	DB-RETIREMENT	Increase	\$ 5,681
	Review and analysis based - Actuary.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 11,201
	Review and analysis based. Payroll Schedule.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 54,628
	Review and analysis based.		
78100	SUPPLIES-R&M-BLDG	Decrease	\$ 6,250
	Review and analysis based.		



Waterford Township
FY 2023 Budget

14100		DEVELOPMENT SERVICES						
Object	Project	Item Description	FY 2021	FY 2022	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
			Actual	Rev. Budget				
70200	SALARIES		645,373	736,859	285,837	742,600	5,741	0.8 %
70300	WAGES-PT. TIME/TEMP.		16,217	65,000	18,148	65,000	0	0.0 %
70500	BRD MEMBER FEES-PLANNING		3,000	4,150	360	4,150	0	0.0 %
70560	FEES - ZONING BOARD		3,300	3,600	0	3,600	0	0.0 %
70900	OVERTIME		123	2,500	49	2,500	0	0.0 %
71000	FICA		50,288	61,851	23,055	62,566	715	1.2 %
71100	HEALTH INSURANCE		107,532	156,673	43,356	168,111	11,438	7.3 %
71200	LIFE INSURANCE		2,971	3,354	1,187	3,648	294	8.8 %
71300	DB - RETIREMENT		84,957	50,606	25,303	54,958	4,352	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		191,672	121,350	60,675	84,915	-36,435	-30.0 %
71400	DENTAL INSURANCE		10,512	10,941	5,199	12,106	1,165	10.6 %
71500	OPTICAL INSURANCE		1,802	1,661	665	1,661	0	0.0 %
71750	LONG TERM DISABILITY		1,936	2,076	631	2,285	209	10.1 %
71780	DEFINED CONTRIB - EMPLOYER		38,583	51,950	22,223	59,625	7,675	14.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		6,475	5,135	4,018	10,585	5,450	106.1 %
72700	SUPPLIES - OFFICE		4,453	8,000	1,195	8,000	0	0.0 %
72800	SUPPLIES - POSTAGE		6,212	3,500	3,730	3,500	0	0.0 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		0	1,500	0	1,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		5,017	5,500	2,366	5,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		2,275	2,500	1,248	2,500	0	0.0 %
84300	SERVICES - CONSULTING		0	0	0	70,000	70,000	0.0 %
84500	SERVICES - OTHER PROF.		7,206	98,500	15,020	98,500	0	0.0 %
86000	MILEAGE		0	100	0	100	0	0.0 %
88000	LEGAL NOTICES		5,942	4,000	1,909	4,000	0	0.0 %
88200	PRINTING & PUBLISHING		2,328	1,500	1,945	1,500	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		3,088	4,000	1,363	4,000	0	0.0 %
92130	CONTR R&M-VEHICLE		5,442	2,500	0	2,500	0	0.0 %
92140	CONTR R&M-COMPUTER		18,595	17,000	15,381	18,000	1,000	5.9 %
92170	CONTR R&M-OFFICE EQUIP		1,625	4,000	1,041	4,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		191	1,000	135	1,000	0	0.0 %
95500	MEMBERSHIPS & DUES		2,009	1,500	1,648	1,500	0	0.0 %
96000	TRAVEL & MEALS		143	1,200	312	1,200	0	0.0 %
96100	CONFERENCES & TRAINING		3,362	10,000	3,889	10,000	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
Total	DEVELOPMENT SERVICES		\$1,232,629	\$1,445,006	\$541,887	\$1,516,610	\$71,604	4.96 %



LINE ITEM DETAIL

14100 Development Services

Expense

70200	SALARIES Removal of Township Engineer, addition of mechanical inspector and code enforcement officer	Increase	\$ 5,741
71100	HEALTH INSURANCE Removal of Township Engineer, addition of mechanical inspector and code enforcement officer	Increase	\$ 11,438
71350	RETIREE HSA-EMPLOYER CONTRIB Removal of Township Engineer	Decrease	\$ 36,435
71780	DEFINED CONTRIB -EMPLOYER Removal of Township Engineer, addition of mechanical inspector and code enforcement officer	Increase	\$ 7,675
71792	RETIREE HSA-EMPLOYER CONTRIB Removal of Township Engineer, addition of mechanical inspector and code enforcement officer	Increase	\$ 5,450
84300	SERVICES-CONSULTING DLZ taking on what was formally in house engineering services	Increase	\$ 70,000



Waterford Township
FY 2023 Budget

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
87100	BEAUTIFICATION PROGRAM		4,712	4,500	129	4,850	350	7.8 %
87300	YOUTH ASSIST. GRANT		8,500	9,250	9,250	9,500	250	2.7 %
87500	SR CENTER-SENIOR SVC		0	20,000	0	0	-20,000	-100.0 %
87501	WOTA-SENIOR TRANSIT		185,000	270,000	270,000	270,000	0	0.0 %
87700	RECYCLING PROGRAM		5,465	6,000	2,125	6,750	750	12.5 %
96410	ENVIRONMENTAL PROJECTS		4,756	34,500	0	35,000	500	1.4 %
Total	COMMUNITY PROMOTIONS		\$208,433	\$344,250	\$281,504	\$326,100	-\$18,150	-5.27 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

17470

Community Promotions

Expense

87500

SENIOR CITIZEN CENTER

Decrease

\$ 20,000

Reallocated to WOTA - Senior Transit



Waterford Township
FY 2023 Budget

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70300		WAGES-PT. TIME/TEMP.	29,050	69,290	23,303	60,000	-9,290 -13.4 %
71000		FICA	2,222	5,301	1,783	4,590	-711 -13.4 %
Total		SCHOOL CROSSING GUARDS	\$31,272	\$74,591	\$25,086	\$64,590	-\$10,001 -13.41 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Decrease

\$ 9,290

Based on anticipated program expense.



Waterford Township
FY 2023 Budget

19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
85600	CONTINGENCY		0	57,790	0	250,000	192,210 332.6 %
99903	TRANSFER - FIRE FUND		557,000	857,000	857,000	635,855	-221,145 -25.8 %
99904	TRANSFER - POLICE FUND		5,535,000	5,210,000	5,210,000	5,735,680	525,680 10.1 %
99908	TRANSFER-CEMETERY FUND		165,000	25,000	25,000	25,000	0 0.0 %
99911	TRANSFER - IMPRV. REVL.		1,100,000	1,075,000	1,075,000	997,663	-77,337 -7.2 %
99913	INTEREST - DPW BUILDING		27,781	25,358	25,328	0	-25,358 -100.0 %
99914	TRANSFER - PARKS & REC		275,000	200,000	200,000	250,000	50,000 25.0 %
99916	TRANSF - PRINC. DPW BUILDING		80,773	83,197	83,197	0	-83,197 -100.0 %
99918	TRANSFER - WORKERS COMP		65,000	12,500	12,500	0	-12,500 -100.0 %
Total	TRANSFERS T/OTHER FUNDS		\$7,805,554	\$7,545,845	\$7,488,025	\$7,894,198	\$348,353 4.62 %



LINE ITEM DETAIL

19650	Transfers to Other Funds		
Expense			
85600	CONTINGENCY	Increase	\$ 192,210
	Set aside for unforeseen events.		
99903	TRANSFER-FIRE FUND	Decrease	\$ 221,145
	Load Balance - P&F SAD.		
99904	TRANSFER-POLICE FUND	Increase	\$ 525,680
	Load Balance - P&F SAD.		
99911	TRANSFER-IMPRV. REVL.	Decrease	\$ 77,337
	Transfer for Capital Projects Fund.		
99913	INTEREST-DPW BUILDING	Decrease	\$ 25,358
	Inter Fund Loan Paid Off 2022.		
99914	TRANSFER TO PARKS & REC.	Increase	\$ 50,000
	Gen. Fund to Parks Fund.		
99916	PRINCIPLE EXPENSE	Decrease	\$ 83,197
	Inter Fund Loan Paid Off 2022.		

Charter Township of Waterford

Special Revenue Funds

FY2023

January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



Contents

Fire Fund

Police Fund

Police Restricted Use Fund

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

Library Fund

Library Donation Fund

Parks and Recreation Fund (Started 2015)

Improvement Revolving Fund

Minor Special Revenue Funds



Waterford Township
FY 2023 Budget

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
40600	MILLAGE I		-2,251,968	-2,410,146	-2,318,266	-2,405,985	4,161 -0.2 %
40700	MILLAGE II		-2,232,257	-2,389,252	-2,296,259	-2,384,755	4,497 -0.2 %
40900	MILLAGE III		-1,405,985	-1,504,748	-1,446,306	-1,631,089	-126,341 8.4 %
57420	LCS REV. SHAR.-PPT		-24,533	-24,652	-420	-24,755	-103 0.4 %
60210	FEES - EXEMPT HOUSING		-4,609	-4,750	-4,566	-4,825	-75 1.6 %
60340	FEES - COST RECOVERY ORD.		-64,701	-15,000	-15,765	-30,000	-15,000 100.0 %
60342	FEES - CLASS REGISTRATION		-32,779	-28,500	-19,091	-29,820	-1,320 4.6 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-316,031	-268,019	-134,010	-180,000	88,019 -32.8 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-8,245,399	-8,499,780	-4,241,256	-8,754,773	-254,993 3.0 %
62710	CHARGE-EMS FEES		-1,875,174	-1,875,000	-1,179,142	-2,100,000	-225,000 12.0 %
64100	SALES - ASSETS		-9,319	-14,500	0	-9,125	5,375 -37.1 %
66400	INTEREST REVENUE		-49,953	-79,514	-20,840	-65,201	14,313 -18.0 %
67402	CONTRIB-GENERAL FUND		-557,000	-857,000	-857,000	-635,855	221,145 -25.8 %
67418	CONTRIB - P&F SAD		-3,190,336	-2,514,388	-2,412,487	-3,195,581	-681,193 27.1 %
67419	CONTRIB - P&F SAD/CAPITAL		-726,917	-790,378	-761,549	-856,082	-65,704 8.3 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-14,719	-13,250	-15,614	-13,500	-250 1.9 %
69400	REVENUE - OTHER		-2,346	-5,000	0	-2,500	2,500 -50.0 %
Total	FIRE DEPARTMENT REVENUES		-\$21,004,025	-\$21,293,877	-\$15,722,570	-\$22,323,846	-\$1,029,969 4.84 %



LINE ITEM DETAIL

20601 Fire Department - Regional

Revenue

40900	MILLAGE III Taxable value increase throughout the community	Increase	\$ 126,341
60340	FEES-COST RECOVERY ORD. Projected cost recovery for 2023	Increase	\$ 15,000
62702	CHARGE-FIRE PROTECT/LK ANGL. Contractual services City of Lake Angelus adjustment	Decrease	\$ 88,019
62704	CHARGE-FIRE PROTECT/PONTIAC Projected 3% contractual increase for service provided.	Increase	\$ 254,993
62710	CHARGE-EMS FEES Projected revenue for 2023 based on 2022 Trends.	Increase	\$ 225,000
66400	INTEREST REVENUE Projections based off of Trending.	Decrease	\$ 14,313
67402	CONTRIB-GENERAL FUND Budgeted decrease. Offset by SAD Inc.	Decrease	\$ 221,145
67418	CONTRIB - P&F SAD Load balance of SAD funds between PD and FD	Increase	\$ 681,193
67419	CONTRIB - P&F SAD/CAPTIAL Budget increase due to the cost on vehicles with record inflation and lead times.	Increase	\$ 65,704



Waterford Township
FY 2023 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70200	SALARIES		8,654,533	9,023,726	4,090,373	9,284,667	260,941 2.9 %
70300	WAGES-PT. TIME/TEMP.		19,124	45,000	3,993	45,000	0 0.0 %
70900	OVERTIME		1,093,363	1,110,000	666,770	1,110,000	0 0.0 %
70950	OVERTIME-FLSA/MANDATORY		602,280	616,960	291,443	664,697	47,737 7.7 %
71000	FICA		781,682	826,636	383,320	850,264	23,628 2.9 %
71100	HEALTH INSURANCE		1,520,137	1,613,552	721,596	1,712,612	99,060 6.1 %
71150	FIRE - RETIREE HEALTH		1,010,500	1,204,040	499,679	1,146,532	-57,508 -4.8 %
71200	LIFE INSURANCE		18,201	28,872	6,602	29,522	650 2.3 %
71250	RETIREE LIFE INSURANCE		637	600	319	600	0 0.0 %
71300	DB - RETIREMENT		1,564,909	1,464,126	732,063	1,175,473	-288,653 -19.7 %
71350	RETIREE HLTH TRUST CONTRIB		980,200	728,100	364,050	905,760	177,660 24.4 %
71400	DENTAL INSURANCE		124,842	129,205	59,439	135,000	5,795 4.5 %
71450	RETIREE DENTAL INSURANCE		38,171	38,500	18,419	38,500	0 0.0 %
71500	OPTICAL INSURANCE		864	787	428	20,017	19,230 2,443.5 %
71550	RETIREE OPTICAL INSUR.		700	1,200	0	1,200	0 0.0 %
71600	WORKER'S COMP		103,043	140,000	67,763	140,000	0 0.0 %
71750	LONG TERM DISABILITY		21,978	25,570	9,293	26,419	849 3.3 %
71782	DEFINED CONTRIB 2 - EMPLOYER		888,244	1,038,768	623,160	1,164,551	125,783 12.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		174,491	190,785	86,711	208,080	17,295 9.1 %
71800	FIREMEN FOOD ALLOWANCE		131,305	135,000	0	198,000	63,000 46.7 %
72000	TUITION REIMBURSEMENT		9,365	11,000	0	11,000	0 0.0 %
72700	SUPPLIES - OFFICE		6,223	6,060	1,993	6,000	-60 -1.0 %
76000	SUPPLIES-OPERATING		300	3,850	0	3,850	0 0.0 %
76200	SUPPLIES-COMPUTER		3,879	4,250	1,534	4,250	0 0.0 %
76500	FIRE TRAINING-IN HOUSE		31,869	35,000	11,816	35,000	0 0.0 %
76700	FIRE INVESTIGATION		2,755	9,850	2,432	9,850	0 0.0 %
76800	SUPPLIES & TRAINING-EMS		139,613	137,000	65,917	145,000	8,000 5.8 %
77400	SUPPLIES-GAS & OIL		106,671	126,500	60,852	135,000	8,500 6.7 %
77700	SUPPLIES-UNIFORMS		17,567	32,500	10,417	32,500	0 0.0 %
78100	SUPPLIES-STATIONS		23,836	32,500	11,155	32,500	0 0.0 %
78600	SUPPLIES-R&M-APPARATUS		109,891	116,000	58,921	130,000	14,000 12.1 %
80100	SERVICES-LAUNDRY		0	95	0	97	2 2.1 %
81300	PHYSICAL EXAMS		2,312	9,000	2,250	9,000	0 0.0 %
84100	SERVICES - LEGAL		18,867	84,500	18,473	84,500	0 0.0 %
84200	SERVICES - AUDITING		12,250	28,400	28,400	29,325	925 3.3 %
84500	SERVICES - OTHER PROF.		74,588	133,000	33,753	133,000	0 0.0 %
84600	SERVICES - CIVIL SERVICE		3,260	5,950	380	5,950	0 0.0 %
84700	SERVICES - VOLUN FIREMEN		0	500	0	500	0 0.0 %
85600	CONTINGENCY		0	24,890	0	110,000	85,110 341.9 %



Waterford Township
FY 2023 Budget

86800	COMPUTER-LICENSING & CONSULT	26,921	35,500	14,258	30,000	-5,500	-15.5	%
88500	INSURANCE	242,969	248,884	187,590	306,520	57,636	23.2	%
89000	PUBLIC UTILITIES	224,717	200,000	106,140	232,500	32,500	16.3	%
89400	PUB. UTIL.-TELEPHONE	17,478	23,000	6,727	23,000	0	0.0	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	11,527	13,000	3,971	13,000	0	0.0	%
92130	CONTR R&M-APPARATUS	102,786	142,500	36,131	132,500	-10,000	-7.0	%
92140	CONTR R&M-COMPUTER	14,644	27,500	17,229	46,000	18,500	67.3	%
92170	CONTR R&M-OFFICE EQUIP	6,606	6,650	3,303	6,650	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	91,697	122,500	35,381	115,000	-7,500	-6.1	%
92200	R&M-FIRE GEAR EQUIPMENT	4,534	7,500	1,243	20,500	13,000	173.3	%
92230	R & M-SCBA SELF CONT BREATH AP	21,883	26,500	16,742	26,500	0	0.0	%
95200	BUILDING RENT	1	1	0	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0	%
95500	MEMBERSHIPS & DUES	8,181	10,000	5,120	10,000	0	0.0	%
96000	TRAVEL & MEALS	5,839	5,000	719	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	7,288	10,000	4,534	10,000	0	0.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	4,621	8,000	2,535	8,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	1,247	26,000	2,849	26,382	382	1.5	%
96750	FEES & TAXES - EXPENSE	11,354	15,000	5,969	15,000	0	0.0	%
97106	CAPITAL - BLDG IMRPV	48,133	108,966	3,030	95,000	-13,966	-12.8	%
97107	CAPITAL - FACIL & OTHER IMPR	0	60,700	0	40,000	-20,700	-34.1	%
97125	CAPITAL - EQUIP &PERSONAL PROP	7,087	158,263	514	35,000	-123,263	-77.9	%
97127	CAPITAL - SCBA SELF CON BREATH	0	14,000	0	14,000	0	0.0	%
97130	CAPITAL - FIRE RADIOS	110,960	31,500	3,945	31,500	0	0.0	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	31,761	55,500	9,862	70,000	14,500	26.1	%
97133	CAPITAL - COMPUTER EQUIP	16,506	43,000	8,807	46,600	3,600	8.4	%
97136	CAPITAL - VEHICLES	300,753	792,000	707,598	869,000	77,000	9.7	%
97138	CAPITAL - VEHICLE EQUIP	9,052	30,000	33	30,000	0	0.0	%
97139	CAPITAL - TELECOMM. EQUIPMENT	0	24,000	1,532	24,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	1,595	4,000	664	4,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	285,000	275,000	275,000	260,000	-15,000	-5.5	%
Total	FIRE DEPARTMENT	\$19,907,592	\$21,688,736	\$10,395,143	\$22,321,869	\$633,133	2.92	%



LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

70200	SALARIES	Increase	\$ 260,941
	Hiring of 3 additional firefighter and contractual wage increases		
71000	FICA	Increase	\$ 22,628
	Hiring of 3 additional firefighter and contractual wage increases		
71100	HEALTH INSURANCE	Increase	\$ 99,060
	Hiring of 3 additional firefighter and increase in cost of health insurance		
71150	RETIREE HEALTH	Decrease	\$ 57,508
	Township health insurance changes made in 2022		
71300	DB-RETIREMENT	Decrease	\$ 288,653
	Police and Fire Pension system investment gains lowered the annual contribution to the defined benefit system.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 177,660
	Health insurance changes made by the township in 2022 savings being placed in the health trust for future health insurance cost.		
71400	DENTAL INSURANCE	Increase	\$ 5,795
	Hiring of 3 additional firefighter		
71500	OPTICAL INSURANCE	Increase	\$ 19,230
	Contractual change made through collective bargaining		
71782	DEFINED CONTRIB 2-EMPLOYER	Increase	\$ 125,783
	Hiring of 3 additional firefighter and contractual Defined contribution increase of 1% base wage		
	Hiring of 3 additional firefighter and contractual increase to the defined benefit 1% of base wages		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 17,295
	Hiring of 3 additional firefighter and contractual wage increases (calculated at 3% of employees base wage)		
71800	FIREMEN FOOD ALLOWANCE	Increase	\$ 63,000
	Hiring of 3 additional firefighter and contractual increase of food allowance per employee		
76800	SUPPLIES-EMER. MEDICAL	Increase	\$ 8,000
	Record inflation causing an increase in cost of medical supplies		
77400	SUPPLIES-GAS & OIL	Increase	\$ 8,500
	Record inflation causing an increase in cost of oil & gas		
78600	SUPPLIES-R&M-VEHICLE	Increase	\$ 14,000
	Record inflation causing an increase in cost of repair and maintenance supplies		
85600	CONTINGENCY	Decrease	\$ 85,110
	Union contract settled in 2022 for the following 3 years. smaller contingency fund need for the unknown		



LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

86800	COMPUTER-LICENSING & CONSULT Estimated cost of annual computer licensing	Decrease	\$ 5,500
88500	INSURANCE Increase in cost of Township Insurance Fire department share of increase.	Increase	\$ 57,636
89000	PUBLIC UTILITIES Record inflation causing an increase in utilities cost.	Increase	\$ 32,500
92130	CONTR R&M-VEHICLE Estimate on needs for contracted repair and maintenance on our fleet.	Decrease	\$ 10,000
92140	CONTR R&M-COMPUTER Increase in cyber-security and upgrades to township system	Increase	\$ 18,500
92190	CONTRACT-STATION MAINT. Estimate on cost of outside maintenance on fire stations and property	Decrease	\$ 7,500
92200	ENTER LINE ITEM DESCRIPTION Hiring of 3 additional firefighters and needed equipment	Increase	\$ 13,000
97106	CAPITAL-BLDG IMPROVEMENTS Exterior repair to the brick fire station #1. decreased based on cost of project.	Decrease	\$ 13,966
97107	CAPITAL-FACIL & OTHER IMPR Decrease based on projected needs for capital improvements	Decrease	\$ 20,700
97125	CAPITAL-PERSONAL PROPERTY Decreased based on projected needs for 2023	Decrease	\$ 123,263
97131	CAPITAL-FIRE GEAR EQUIPMENT Hiring of 3 firefighter and needed equipment to outfit them.	Increase	\$ 14,500
97136	CAPITAL-VEHICLES Fire department to purchase a new fire engine and a ambulance. Increase cost of vehicles due to record inflation	Increase	\$ 77,000
99901	CAPITAL-P & R PROJ 330 fund set up to save for longterm capital expenses (fire engines, ems equipment and other large purchases).	Decrease	\$ 15,000



Waterford Township
FY 2023 Budget

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
40600	MILLAGE I		-3,348,813	-3,584,130	-3,445,137	-3,577,521	6,609	-0.2 %
40700	MILLAGE II		-3,378,380	-3,615,728	-3,473,849	-3,609,366	6,362	-0.2 %
53300	FED GRANT - POLICE		-1,999	-10,000	-3,040	-8,500	1,500	-15.0 %
57000	OMNIBUS FORFEITURE FUNDS		0	-200	0	-350	-150	75.0 %
57420	LCS REV. SHAR.-PPT		-28,018	-28,153	-479	-28,200	-47	0.2 %
57700	LIQUOR LICENSE REBATE		-44,207	-39,750	-110	-34,500	5,250	-13.2 %
60120	FEES - ALARM ORDINANCE		-18,950	-18,750	-7,833	-17,950	800	-4.3 %
60130	FEES - ABANDON AUTOS		0	-3,500	-190	-1,000	2,500	-71.4 %
60131	FEES - OWI AUTOS		-150	-225	0	-125	100	-44.4 %
60210	FEES - EXEMPT HOUSING		-5,264	-6,000	-5,215	-5,350	650	-10.8 %
60340	FEES - COST RECOVERY ORD.		-40,663	-38,250	-22,199	-38,250	0	0.0 %
60350	FEES - WARRANT		-346	-235	-242	-295	-60	25.5 %
62900	CHARGE-MISC. SERVICES		-36,912	-23,500	-35,506	-37,500	-14,000	59.6 %
64100	SALES - ASSETS		-4,216	-12,500	0	-8,500	4,000	-32.0 %
66400	INTEREST REVENUE		-48,904	-81,665	-21,204	-66,966	14,699	-18.0 %
67402	CONTRIB-GENERAL FUND		-5,535,000	-5,210,000	-5,210,000	-5,735,680	-525,680	10.1 %
67418	CONTRIB - P&F SAD		-2,353,181	-3,177,094	-3,045,628	-2,457,563	719,531	-22.6 %
67419	CONTRIB - P&F SAD/CAPITAL		-225,000	-250,000	-240,881	-200,000	50,000	-20.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-10,806	-12,750	-3,174	-10,750	2,000	-15.7 %
69000	HOLD TAGS		-26,870	-27,500	-12,820	-25,900	1,600	-5.8 %
69350	REVENUE - SCHOOLS LIAISON		-163,175	-326,350	-335,224	-326,350	0	0.0 %
69400	REVENUE - OTHER		-11,839	-17,500	-16,681	-17,500	0	0.0 %
Total	POLICE DEPARTMENT REVENUE		-\$15,282,692	-\$16,483,780	-\$15,879,412	-\$16,208,116	\$275,664	-1.67 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

20701 Police Department

Revenue

57700	LIQUOR LICENSE REBATE	Decrease	\$ 5,250
	Trending		
62900	CHARGE-MISC. SERVICES	Increase	\$ 14,000
	Trending		
66400	INTEREST REVENUE	Decrease	\$ 14,699
	Declining interest rates		
67418	CONTRIB - P&F SAD	Decrease	\$ 719,531
	Load Balance between Police and Fire		
67419	CONTRIB - P&F SAD/CAPTIAL	Decrease	\$ 50,000
	Load Balance between Police and Fire		



Waterford Township
FY 2023 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2022					
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
70200	SALARIES		5,785,088	6,501,028	2,666,927	6,549,821	48,793	0.8 %
70300	WAGES-PT. TIME/TEMP.		110,451	142,000	58,559	142,000	0	0.0 %
70900	OVERTIME		331,282	360,000	172,821	360,000	0	0.0 %
70901	COURT TIME		20,391	32,500	12,646	34,500	2,000	6.2 %
71000	FICA		467,261	538,218	221,623	542,104	3,886	0.7 %
71100	HEALTH INSURANCE		753,440	921,853	391,464	1,023,724	101,871	11.1 %
71150	RETIREE HEALTH		2,131,695	2,410,811	881,603	2,081,399	-329,412	-13.7 %
71200	LIFE INSURANCE		16,449	28,360	8,081	28,923	563	2.0 %
71250	RETIREE LIFE INSURANCE		676	850	305	850	0	0.0 %
71300	DB - RETIREMENT		1,563,243	1,495,750	747,875	1,207,407	-288,343	-19.3 %
71350	RETIREE HLTH TRUST CONTRIB		1,648,261	1,375,300	725,750	1,132,200	-243,100	-17.7 %
71400	DENTAL INSURANCE		86,466	100,104	41,646	101,000	896	0.9 %
71450	RETIREE DENTAL INSURANCE		59,696	60,000	32,099	60,000	0	0.0 %
71500	OPTICAL INSURANCE		11,938	13,832	5,450	12,830	-1,002	-7.2 %
71550	RETIREE OPTICAL INSUR.		300	1,100	200	1,100	0	0.0 %
71600	WORKER'S COMP		53,348	195,000	75,665	195,000	0	0.0 %
71750	LONG TERM DISABILITY		16,082	18,850	5,598	19,193	343	1.8 %
71780	DEFINED CONTRIB - EMPLOYER		99,592	130,683	54,594	139,000	8,317	6.4 %
71782	DEFINED CONTRIB 2 - EMPLOYER		226,309	256,253	127,162	347,000	90,747	35.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		13,273	14,894	7,378	90,816	75,922	509.7 %
72000	TUITION REIMBURSEMENT		0	13,500	0	13,500	0	0.0 %
72700	SUPPLIES - OFFICE		11,419	15,250	3,112	15,250	0	0.0 %
72800	SUPPLIES - POSTAGE		2,034	5,250	851	5,250	0	0.0 %
76000	SUPPLIES-OPERATING		33,542	30,000	22,662	40,000	10,000	33.3 %
76200	SUPPLIES-COMPUTER		14,373	18,000	7,991	18,000	0	0.0 %
76600	SUPPLIES-CRIME PREVENTION		356	2,000	0	2,000	0	0.0 %
76700	SUPPLIES-ENFORCEMENT		9,532	9,500	5,198	9,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		106,295	120,000	49,879	120,000	0	0.0 %
77700	SUPPLIES-UNIFORMS		79,016	70,000	16,105	70,000	0	0.0 %
78100	SUPPLIES-R&M-BLDG		9,520	17,500	4,641	20,000	2,500	14.3 %
78600	SUPPLIES-R&M-VEHICLE		46,593	52,500	25,954	52,500	0	0.0 %
81300	PHYSICAL EXAMS		4,093	12,500	1,688	12,500	0	0.0 %
84100	SERVICES - LEGAL		196,063	195,000	94,235	195,000	0	0.0 %
84200	SERVICES - AUDITING		10,250	21,425	21,425	22,625	1,200	5.6 %
84500	SERVICES - OTHER PROF.		14,651	15,000	7,911	15,000	0	0.0 %
84600	SERVICES - CIVIL SERVICE		3,226	5,500	438	5,500	0	0.0 %
85600	CONTINGENCY		0	62,338	0	100,000	37,662	60.4 %
86500	PRISONER CARE		0	1,900	0	1,900	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		30,056	58,200	7,670	68,500	10,300	17.7 %



Waterford Township
FY 2023 Budget

88000	LEGAL NOTICES	975	1,500	544	1,500	0	0.0	%	
88200	PRINTING & PUBLISHING	0	4,000	360	4,000	0	0.0	%	
88500	INSURANCE	260,730	269,547	199,958	275,000	5,453	2.0	%	
89000	PUBLIC UTILITIES	113,648	95,000	48,813	100,000	5,000	5.3	%	
89400	PUB. UTIL.-TELEPHONE	20,401	24,500	8,734	24,500	0	0.0	%	
92110	CONTR R&M-TELEPHONE	4,615	6,000	2,775	6,000	0	0.0	%	
92120	CONTR. R&M-RADIO	2,549	2,000	341	2,000	0	0.0	%	
92130	CONTR R&M-VEHICLE	63,080	60,000	52,060	70,000	10,000	16.7	%	
92140	CONTR R&M-COMPUTER	99,212	112,500	48,826	139,000	26,500	23.6	%	
92170	CONTR R&M-OFFICE EQUIP	9,547	12,000	4,362	12,000	0	0.0	%	
92190	CONTR R&M-BUILDING	54,108	40,000	22,630	45,000	5,000	12.5	%	
95400	MISCELLANEOUS EXPENSE	3,272	2,500	902	2,500	0	0.0	%	
95500	MEMBERSHIPS & DUES	15,329	10,000	8,720	12,000	2,000	20.0	%	
96000	TRAVEL & MEALS	3,156	9,500	5,533	12,000	2,500	26.3	%	
96100	CONFERENCES & TRAINING	29,194	20,000	2,415	20,000	0	0.0	%	
96320	COMMUNITY PROMOTIONS	3,012	3,000	847	3,000	0	0.0	%	
96500	TAX ROLL ADJUSTMENTS	1,424	27,000	3,254	27,397	397	1.5	%	
97106	CAPITAL - BLDG IMRPV	28,546	167,407	250	70,000	-97,407	-58.2	%	
97107	CAPITAL - FACIL & OTHER IMPR	10,368	5,000	1,486	5,000	0	0.0	%	
97125	CAPITAL - PERSONAL PROPERTY	6,995	15,000	26,882	15,000	0	0.0	%	
97130	CAPITAL - RADIO EQUIP	0	37,859	0	37,859	0	0.0	%	
97131	CAPITAL - OPER EQUIP	1,147	11,000	0	11,000	0	0.0	%	
97133	CAPITAL - COMPUTER EQUIP	226,529	37,500	236	60,000	22,500	60.0	%	
97136	CAPITAL - VEHICLES	142,131	186,650	28,424	70,000	-116,650	-62.5	%	
97140	CAPITAL -LAW ENFORC EQUIP	0	0	0	186,603	186,603	186,603.0%	%	
97340	CAPITAL - CAPITAL LEASE	5,150	6,000	2,146	6,000	0	0.0	%	
99901	CAPITAL PROJECT ALLOCATION	250,000	0	0	133,000	133,000	133,000.0%		
Total	POLICE DEPARTMENT		\$15,321,376	\$16,488,212	\$6,977,701	\$16,206,251	-\$281,961	-1.71	%



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

20730 Police Department

Expense

70200	SALARIES	Increase	\$ 48,793
	Contractual obligations		
71100	HEALTH INSURANCE	Increase	\$ 101,871
	Trending		
71250	RETIREE HEALTH	Decrease	\$ 329,412
	Trending - Twp. Board Reforms		
71300	DB-RETIREMENT	Decrease	\$ 288,343
	Allocation based on Fund Results - Actuary		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 243,100
	Allocation based.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 8,317
	Increase in DC members		
71782	DEFINED CONTRIB 2-EMPLOYER	Increase	\$ 90,747
	Increase in DC members		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 75,922
	Increase in DC-HSA members		
76000	SUPPLIES-OPERATING	Increase	\$ 10,000
	Trending		
86600	CONTINGENCY	Increase	\$ 37,662
	For unforeseen events		
86800	COMPUTER-LICENSING & CONSULT	Increase	\$ 10,300
	Trending		
92130	CONTR R&M-VEHICLE	Increase	\$ 10,000
	Trending		
92140	CONTR R&M-COMPUTER	Increase	\$ 26,500
	Trending		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 97,407
	Reduction in capital projects		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 22,500
	Upgrade Police mobile data computers		



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

20730 Police Department

Expense

97136	CAPITAL-VEHICLES	Decrease	\$ 116,650
	2 unmarked, 3 marked in 330 fund		
97140	CAPITAL-LAW ENFORC EQUIPMENT	Increase	\$ 186,603
	Axon mobile, BWC, evidence platform		
99901	CAPITAL PROJECT ALLOCATION	Increase	\$ 133,000
	Future building maintenance projects		



Waterford Township
FY 2023 Budget

20801 POLICE RESTRICTED USE REV

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
57300	CRIMINAL JUSTICE		-7,373	-13,000	-3,517	-13,000	0 0.0 %
57350	PSAP TRAINING		-19,306	-10,000	-7,462	-10,000	0 0.0 %
64100	SALES-ASSETS/STATE SEIZ MONIES		0	-20,000	0	-20,000	0 0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-173,582	-15,000	-122,303	-15,000	0 0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-4,519	-9,177	-1,329	-7,525	1,652 -18.0 %
Total	POLICE RESTRICTED USE REV		-\$204,779	-\$67,177	-\$134,610	-\$65,525	\$1,652 -2.46 %



Waterford Township
FY 2023 Budget

20830 POLICE RETRICKED USE EXP

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70200	SALARIES		11,561	149,188	0	152,170	2,982 2.0 %
70900	OVERTIME		17	200	0	200	0 0.0 %
70901	COURT TIME		0	200	0	200	0 0.0 %
71000	FICA		886	10,790	0	11,672	882 8.2 %
71100	HEALTH INSURANCE		9,187	13,162	0	7,083	-6,079 -46.2 %
71200	LIFE INSURANCE		176	612	0	612	0 0.0 %
71400	DENTAL INSURANCE		673	2,628	0	2,628	0 0.0 %
71500	OPTICAL INSURANCE		59	396	0	396	0 0.0 %
71600	WORKER'S COMP		231	200	0	200	0 0.0 %
71750	LONG TERM DISABILITY		18	414	0	414	0 0.0 %
71782	DEFINED CONTRIB 2 - EMPLOYER		0	16,434	0	16,434	0 0.0 %
96350	PSAP TRAINING		8,378	8,000	3,036	8,000	0 0.0 %
Total	POLICE RETRICKED USE EXP		\$31,185	\$202,224	\$3,036	\$200,009	-\$2,215 -1.10 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

20830

Police Department

Expense

71100	HEALTH INSURANCE	Decrease	\$ 6,079
-------	------------------	----------	----------



Waterford Township
FY 2023 Budget

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
64402	SALES - CEMETERY CARE		-9,600	-8,750	-5,600	-11,500	-2,750 31.4 %
66400	INTEREST REVENUE		-2,969	-2,064	-1,417	-1,693	371 -18.0 %
67402	CONTRIB-GENERAL FUND		-165,000	-25,000	-25,000	-25,000	0 0.0 %
Total	CEMETERY FUND REVENUES		-\$177,569	-\$35,814	-\$32,017	-\$38,193	-\$2,379 6.64 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

20901

Cemetery Care Fund

Revenue

64401

SALES-PERPETUAL CARE

Increase

\$ 2,750

Based on trending.



Waterford Township
FY 2023 Budget

21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
40955	SPECIAL ASMNT DIST-CAPITAL		-951,302	-1,040,378	-1,002,431	-1,056,082	-15,704 1.5 %
40960	SPECIAL ASMNT DIST-OPERATION		-5,576,700	-5,691,482	-5,458,114	-5,653,144	38,338 -0.7 %
66400	INTEREST REVENUE		-14,557	-16,800	-1,340	-13,776	3,024 -18.0 %
Total	P&F SAD REVENUES		-\$6,542,559	-\$6,748,660	-\$6,461,885	-\$6,723,002	\$25,658 -0.38 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

21001 Police & Fire SAD

Revenue

40955	SPECIAL ASMNT DIST. - CAPITAL	Increase	\$ 15,704
Based on Taxable Value and Millage Rate.			
40960	SPECIAL ASMNT DIST. - OPERATION	Decrease	\$ 38,338
Based on Taxable Value and Millage Rate.			



Waterford Township
FY 2023 Budget

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
96500		TAX ROLL ADJUSTMENTS	1,437	3,500	3,112	3,552	52	1.5 %
99903		TRANSFER-FIRE FUND	3,190,336	2,514,388	2,412,487	2,514,388	0	0.0 %
99904		TRANSFER-POLICE FUND	2,353,181	3,177,094	3,045,628	3,177,094	0	0.0 %
99923		TRANSFER-FIRE FUND/CAPITAL	726,917	790,378	761,549	790,378	0	0.0 %
99924		TRANSFER-POLICE FUND/CAPITAL	225,000	250,000	240,881	250,000	0	0.0 %
Total		P&F SAD EXPENSES	\$6,496,871	\$6,735,360	\$6,463,657	\$6,735,412	\$52 0.00	%



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

21030 Police & Fire SAD

Expense

99903	TRANSFER-FIRE FUND	Increase	\$ 0
	Transfer to benefit Fire Services within Twp.		
99904	TRANSFER-POLICE FUND	Increase	\$ 0
	Transfer to benefit Police Services within Twp.		
99923	TRANSFER-FIRE FUND	Increase	\$ 0
	Transfer to benefit Fire Capital Expenses.		
99924	TRANSFER-POLICE FUND	Increase	\$ 0
	Transfer to benefit Fire Capital Expenses.		



Waterford Township
FY 2023 Budget

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
66401	INTR. REV.-INVESTMENTS		-15,148	-12,600	-2,488	-10,332	2,268 -18.0 %
67421	CONTRIB-WORKERS COMP.		-65,000	-12,500	-12,500	0	12,500 -100.0 %
Total	WORKERS COMP. REVENUES		-\$80,148	-\$25,100	-\$14,988	-\$10,332	\$14,768 -58.84 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

21501 Worker's Compensation Fund

Revenue

64401	INTEREST REVENUE	Decrease	\$ 2,268
Based on trending.			
67421	CONTRIB-WORKERS COMP.	Decrease	\$ 12,500
Reached funding level goal.			



Waterford Township
FY 2023 Budget

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
95460		BANK SERVICE CHARGES	0	500	0	200	-300 -60.0 %
Total	WORKERS COMPENSATION		\$0	\$500	\$0	\$200	-\$300 -60.00 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

21530 Worker's Compensation Fund
Expense

95460 BANK SERVICE CHARGES Decrease \$ 300
Based on trending.



Waterford Township
FY 2023 Budget

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
66400		INTEREST REVENUE	-817	-1,215	-291	-996	219 -18.0 %
Total	ECONOMIC DEV. REVENUES		-\$817	-\$1,215	-\$291	-\$996	\$219 -18.02 %



Waterford Township
FY 2023 Budget

24370 **ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70555	FEES - EDC BOARD		0	10	0	10	0 0.0 %
84500	SERVICES - OTHER PROF.		0	950	0	950	0 0.0 %
88000	LEGAL NOTICES		0	300	0	300	0 0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0 0.0 %
Total	ECONOMIC DEVELOPMENT		\$0	\$46,260	\$0	\$46,260	\$0 0.00 %



Waterford Township
FY 2023 Budget

24401 BROWNFIELD - REVENUE

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
40600	MILLAGE		-25,203	-23,500	-23,339	-24,000	-500 2.1 %
Total	BROWNFIELD - REVENUE		-\$25,203	-\$23,500	-\$23,339	-\$24,000	-\$500 2.13 %



Waterford Township
FY 2023 Budget

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
46905	PERMITS - RIGHT OF WAY		-44,173	-35,000	-45,486	-42,500	-7,500 21.4 %
58200	GRANTS - OTHER		0	-45,000	-7,500	-67,500	-22,500 50.0 %
66400	INTEREST REVENUE		-27,990	-33,412	-11,005	-27,398	6,014 -18.0 %
67402	CONTRIB-GENERAL FUND		-1,100,000	-1,075,000	-1,075,000	-997,663	77,337 -7.2 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-9,748	-10,000	0	-10,000	0 0.0 %
Total	IMPRV. REVL. REVENUES		-\$1,181,911	-\$1,198,412	-\$1,138,992	-\$1,145,061	\$53,351 -4.45 %



LINE ITEM DETAIL

24601 Improvement & Revolving Fund

Revenue

58200	GRANT-OTHER	Increase	\$ 22,500
Based on planned activities and grant support.			
67402	CONTRIB-GENERAL FUND	Decrease	\$ 77,337
Transfer from General Fund for Capital Projects.			



Waterford Township
FY 2023 Budget

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
65020		ASSESSMENTS - CRES LK WEED II	-16,146	-5,000	-7,803	-5,000	0 0.0 %
Total		ASSESSMENTS - REVENUE	-\$16,146	-\$5,000	-\$7,803	-\$5,000	\$0 0.00 %



Waterford Township
FY 2023 Budget

24690 IMPROVEMENT REVOLVING

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
77200	SUPPLIES-TRAFFIC SIGNS		9,492	10,000	1,403	10,000	0	0.0 %
84500	SERVICES - OTHER PROF.		0	78,935	3,998	59,000	-19,935	-25.3 %
92230	R & M - PED PATHWAYS		9,750	15,000	0	15,000	0	0.0 %
95380	DRAINS - CH. 4 COUNTY MAINT.		0	17,500	15,628	20,000	2,500	14.3 %
95390	DRAINS - CH. 20 R&M PROJECTS		0	170,000	57,706	87,500	-82,500	-48.5 %
95400	MISCELLANEOUS EXPENSE		2,899	15,000	1,110	15,000	0	0.0 %
95420	EXPENSES - SPECIAL PROJECT		0	500	1	500	0	0.0 %
96730	ROAD MATCH EXPENSE		108,510	83,300	7,438	400,000	316,700	380.2 %
97000	CAPITAL - INFRASTRUCTURE		0	145,028	134,326	187,905	42,877	29.6 %
97005	CAPITAL - PED PATHWAYS		0	100,000	0	100,000	0	0.0 %
97010	CAPITAL - INFRA/PRESERVATION		311,633	500	0	500	0	0.0 %
97102	CAPITAL - LAND IMPRV.		0	85,000	0	85,000	0	0.0 %
97104	CAPITAL - BUILDINGS		0	0	2,609	10,000	10,000	0.0 %
97105	CAPITAL - ROAD IMPRV.		0	0	0	100,000	100,000	100,000.0 %
97106	CAPITAL - BLDG IMRPV		6,074	315,090	83,336	325,000	9,910	3.1 %
97107	CAPITAL - FACIL & OTHER IMPR		46,917	35,000	-3,571	35,000	0	0.0 %
97125	CAPITAL - EQUIPMENT		0	250,000	2,524	100,000	-150,000	-60.0 %
97132	CAPITAL - FURNISHINGS & EQUIP		0	35,200	21,538	30,000	-5,200	-14.8 %
Total	IMPROVEMENT REVOLVING		\$495,274	\$1,356,053	\$328,045	\$1,580,405	\$224,352	16.54 %



LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

84500	SERVICES-OTHER PROF. Twp. Master Plan Document/Plan.	Decrease	\$ 19,935
VARIOUS	ROAD MATCH EXPENSE Landsdown, Dill Dr., Walton to Pontiac Line. Line # 96730.	Increase	\$ 316,700
97000	CAPTIAL-INFRASTRUCTURE DTE - LED Street Lights. Final Project.	Increase	\$ 42,877
VARIOUS	CAPITAL-SIDEWALK IMPROVEMENTS Sidewalk Remediation. Line #97005.	Increase	\$ 0
97102	CAPTIAL-LAND IMPRV. Riverwalk Connection.	Increase	\$ 0
97104	CAPITAL-BUILDINGS A/C Unit - Town Hall. IT Room.	Increase	\$ 10,000
97105	CAPITAL-ROAD IMPRV. Twp.set aside for Neighborhood Rd. match.	Increase	\$ 100,000
97106	CAPITAL-BLDG IMPROVEMENTS Town Hall Bathrooms (6) Project.	Increase	\$ 9,910
97125	CAPITAL - EQUIPMENT Town Hall Cooling Tower Replacement.	Decrease	\$ 150,000
97107	CAPITAL-FACIL & OTHER IMPR Twp. Campus LED Lights.	Increase	\$ 0
97132	CAPITAL-FURNISHINGS & EQUIP Mailroom Townhall Rehab. Misc. Furniture.	Decrease	\$ 5,200



Waterford Township
FY 2023 Budget

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
82000		CRESCENT LK WEED II - EXPENSES	10,741	5,000	893	5,000	0 0.0 %
Total		IMPROVEMENT REVOLVING SAD EXP	\$10,741	\$5,000	\$893	\$5,000	\$0 0.00 %



Waterford Township
FY 2023 Budget

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
62900	PEG FEES - COMCAST		-183,518	-179,928	-91,479	-173,816	6,112 -3.4 %
62901	PEG FEES - AT&T		-72,824	-71,425	-32,040	-53,476	17,949 -25.1 %
66400	INTEREST REVENUE		-4,787	-6,633	-1,738	-5,439	1,194 -18.0 %
67407	FRANCHISE FEES - COMCAST		-105,693	-99,368	-50,313	-95,596	3,772 -3.8 %
67409	FRANCHISE FEES - AT&T		-15,677	-20,082	-8,991	-15,008	5,074 -25.3 %
Total	CABLE COMMISSION REVENUES		-\$382,499	-\$377,436	-\$184,561	-\$343,335	\$34,101 -9.03 %



Waterford Township
FY 2023 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2021	FY 2022	FY 2022		Proposed 2023 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/22				
70200	SALARIES		71,804	77,803	38,853		78,053	250	0.3 %
70570	CABLE COMM. PER DIEM FEES		2,160	3,960	1,680		3,960	0	0.0 %
70900	OVERTIME		2,506	2,652	616		2,652	0	0.0 %
71000	FICA		5,638	6,151	3,007		6,477	326	5.3 %
71100	HEALTH INSURANCE		15,034	17,946	8,083		19,316	1,370	7.6 %
71200	LIFE INSURANCE		377	446	189		477	31	7.0 %
71400	DENTAL INSURANCE		1,154	1,164	577		1,164	0	0.0 %
71500	OPTICAL INSURANCE		216	218	107		218	0	0.0 %
71750	LONG TERM DISABILITY		235	227	87		244	17	7.5 %
71780	DEFINED CONTRIB - EMPLOYER		7,105	7,425	3,885		7,615	190	2.6 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,421	1,457	777		1,561	104	7.1 %
72700	SUPPLIES - OFFICE		98	250	34		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		30	300	41		300	0	0.0 %
84100	SERVICES - LEGAL		0	0	0		12,000	12,000	0.0 %
84200	SERVICES - AUDITING		600	700	700		900	200	28.6 %
84905	PEG - PUBLIC		195,000	195,000	97,500		195,000	0	0.0 %
86000	MILEAGE		0	50	0		50	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		0	150	0		200	50	33.3 %
87905	CABLE UTILIZATION GRANTS		2,224	4,000	3,934		4,000	0	0.0 %
87950	CABLE SCHOLARSHIPS		0	5,000	0		5,000	0	0.0 %
88500	INSURANCE		5,515	5,714	4,238		4,799	-915	-16.0 %
89400	PUB. UTIL.-TELEPHONE		38	150	16		150	0	0.0 %
92130	CONTR R&M-VEHICLE		0	500	0		500	0	0.0 %
92140	CONTR R&M-COMPUTER		4,046	8,999	2,419		9,299	300	3.3 %
92200	CONTR R&M-OPER EQUIP		0	1,000	0		1,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	1,950	0		1,950	0	0.0 %
95500	MEMBERSHIPS & DUES		180	900	0		900	0	0.0 %
96100	CONFERENCES & TRAINING		0	5,000	0		5,000	0	0.0 %
97131	CAPITAL - OPER EQUIP		9,565	86,415	33,679		25,000	-61,415	-71.1 %
97133	CAPITAL - COMPUTER EQUIPMENT		295	7,400	649		7,400	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		145	250	60		250	0	0.0 %
Total	CABLE COMMISSION EXPENSES		\$325,387	\$443,627	\$201,132		\$396,135	-\$47,492	-10.71 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

Enter Org Number

Cable Commission

Expense

97131	CAPITAL - EQUIPMENT	Increase	\$ 25,000
	Unforeseen capital expenses for equipment upgrades.		



Waterford Township
FY 2023 Budget

26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
57100	STATE-INDIGENT DEFENSE REVENUE		-147,632	-187,823	0	-240,995	-53,172 28.3 %
66400	INTEREST REVENUE		-1,623	-731	-695	-750	-19 2.6 %
67402	CONTRIB-COURT/GF		-31,706	-23,622	-15,748	-32,057	-8,435 35.7 %
Total	INDIGENT DEFENSE - REVENUE		-\$180,961	-\$212,176	-\$16,443	-\$273,802	-\$61,626 29.04 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

26701 MIDC

Revenue

57100 ST. INDEGENT REV. Increase \$ 53,172

Based on full year amount from State.

66702 CONTRIB-OTHER Increase \$ 8,435

From the General Fund/Court. Based on formula for full year.



Waterford Township
FY 2023 Budget

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70300		WAGES-PT. TIME/TEMP.	27,842	20,920	15,179	29,307	8,387	40.1 %
71000		FICA	2,130	1,637	1,161	2,295	658	40.2 %
72700		SUPPLIES - OFFICE	0	188	0	250	62	33.0 %
84300		SERVICES - CONSULTING	0	7,500	0	10,000	2,500	33.3 %
84500		SERVICES - OTHER PROF.	117,660	181,200	53,617	231,200	50,000	27.6 %
Total		INDIGENT DEFENSE - EXPENSES	\$147,632	\$211,445	\$69,957	\$273,052	\$61,607	29.14 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

26760 MIDC

Expense

70300 WAGES-PT. TIME/TEMP Increase \$ 8,387

Based on full year amount.

84500 SERVICE-PERSONAL Increase \$ 50,000

Based on full year of grant expenses.



Waterford Township
FY 2023 Budget

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
40600	MILLAGE I		-2,035,134	-2,178,254	-2,094,036	-2,589,030	-410,776 18.9 %
57420	LCS REV. SHAR.-PPT		-8,476	-8,530	-145	-8,550	-20 0.2 %
57600	STATE AID - LIBRARY		-62,443	-60,000	-34,574	-69,100	-9,100 15.2 %
60210	FEES - EXEMPT HOUSING		-1,592	-1,600	-1,578	-1,605	-5 0.3 %
65900	FEES/FINES - LIBR. BOOKS		-11,506	-10,000	-6,969	-10,100	-100 1.0 %
66000	ST. PENAL FINES/LIBRARY		-127,128	-130,000	0	-110,000	20,000 -15.4 %
66400	INTEREST REVENUE		-14,614	-21,625	-5,668	-17,733	3,892 -18.0 %
66701	RENTALS - LIBRARY-ROOMS		-795	-1,000	-1,825	-2,500	-1,500 150.0 %
Total	LIBRARY REVENUES		-\$2,261,688	-\$2,411,009	-\$2,144,795	-\$2,808,618	-\$397,609 16.49 %



LINE ITEM DETAIL

27001 Library

Revenue

40600	MILLAGE I REFLECTS VOTER APPROVAL OF 1 MILL RATE	Increase	\$ 410,776
57600	STATE AID-LIBRARY REFLECTS INCREASED ALLOCATION IN STATE BUDGET	Increase	\$ 9,100
66000	ST. PENAL FINES/LIBRARY BASED ON AVERAGE OF PAST 4 YEARS	Decrease	\$ 20,000



Waterford Township
FY 2023 Budget

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
67408	CONTRIB-LIBR DONATIONS		-12,179	-93,500	-3,755	-171,616	-78,116 83.5 %
Total	LIBRARY DONATIONS		-\$12,179	-\$93,500	-\$3,755	-\$171,616	-\$78,116 83.55 %



Charter Township of Waterford
FY 2023 Budget

LINE ITEM DETAIL

27101

Library Donations Fund

Revenue

67408	CONTRIB-LIBR DONATIONS	Increase	\$ 78,116
	REFLECTS DISTRIBUTION FROM BEQUEST FROM JOHN UBBES ESTATE		



Waterford Township
FY 2023 Budget

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2022					Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget			
73100	SUPPLIES-BOOKS,MAGS,ECT		12,242	10,000	1,797	5,000	-5,000	-50.0	%
86800	COMPUTER-LICENSING & CONSULT		0	0	0	2,500	2,500	2,500.0	%
97106	CAPITAL - BLDG IMPROVEMENTS		0	0	0	76,061	76,061	76,061.0	%
97132	CAPITAL - OFFC EQUIP		0	82,500	0	10,000	-72,500	-87.9	%
97133	CAPITAL - COMPUTER EQUIP		0	0	0	17,506	17,506	17,506.0	%
97200	CAPITAL - LIBRARY BOOKS REF MT		557	1,000	209	2,000	1,000	100.0	%
Total	LIBRARY DONATIONS		\$12,798	\$93,500	\$2,006	\$113,067	\$19,567	20.93	%



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

27190 Library Donations Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS PENDING BOARD APPROVAL	Increase	\$ 76,061
97132	CAPITAL - EQUIPMENT 2022 FUNITURE UPGRADES COMPLETED	Decrease	\$ 72,500
97133	CAPITAL-COMPUTER EQUIPMENT NETWORK UPGRADES	Increase	\$ 17,506



Waterford Township
FY 2023 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2022					
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
70200	SALARIES		779,264	820,752	400,392	846,473	25,721	3.1 %
70300	WAGES-PT. TIME/TEMP.		228,020	279,507	129,411	289,230	9,723	3.5 %
70900	OVERTIME		12,972	38,250	14,429	40,256	2,006	5.2 %
71000	FICA		75,692	87,096	40,791	89,961	2,865	3.3 %
71100	HEALTH INSURANCE		115,698	152,552	63,231	164,189	11,637	7.6 %
71150	RETIREE HEALTH		47,597	81,196	16,481	64,433	-16,763	-20.6 %
71200	LIFE INSURANCE		3,189	3,978	1,612	4,184	206	5.2 %
71250	RETIREE LIFE INSURANCE		108	150	54	150	0	0.0 %
71300	DB - RETIREMENT		100,770	77,564	38,782	84,233	6,669	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		268,650	202,250	101,125	311,355	109,105	53.9 %
71400	DENTAL INSURANCE		15,004	16,296	8,560	16,296	0	0.0 %
71450	RETIREE DENTAL INSURANCE		4,678	5,500	2,604	5,500	0	0.0 %
71500	OPTICAL INSURANCE		1,644	1,881	815	1,794	-87	-4.6 %
71550	RETIREE OPTICAL INSUR.		0	200	0	200	0	0.0 %
71600	WORKER'S COMP		6,044	7,250	6,806	7,250	0	0.0 %
71750	LONG TERM DISABILITY		2,721	2,461	1,010	2,602	141	5.7 %
71780	DEFINED CONTRIB - EMPLOYER		49,421	50,842	25,984	53,364	2,522	5.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,018	4,282	2,091	4,393	111	2.6 %
72700	SUPPLIES - OFFICE		3,288	6,250	927	6,563	313	5.0 %
72800	SUPPLIES - POSTAGE		445	700	92	300	-400	-57.1 %
73100	SUPPLIES-BOOKS,MAGS,ECT		94,327	111,560	34,321	112,418	858	0.8 %
76000	SUPPLIES-OPERATING		6,843	7,125	6,093	7,670	545	7.6 %
76200	SUPPLIES-COMPUTER		1,986	1,500	443	2,050	550	36.7 %
77400	SUPPLIES-GAS & OIL		358	500	128	250	-250	-50.0 %
78600	SUPPLIES-R&M-VEHICLE		1,253	3,000	83	1,500	-1,500	-50.0 %
80100	SERVICES-LAUNDRY		225	200	117	325	125	62.5 %
80200	SERVICES - THE LIBRARY NETWORK		12,346	14,400	4,313	15,120	720	5.0 %
81300	PHYSICAL EXAMS		32	300	85	300	0	0.0 %
84100	SERVICES - LEGAL		1,190	3,000	1,904	3,000	0	0.0 %
84200	SERVICES - AUDITING		3,200	3,350	3,350	3,450	100	3.0 %
84500	SERVICES - OTHER PROF.		581	25,500	5,763	9,500	-16,000	-62.7 %
84800	SERVICES - ADMINISTRATION		44,000	41,275	41,275	32,100	-9,175	-22.2 %
85600	CONTINGENCY		0	130	0	10,000	9,870	7,598.2 %
85720	PROGRAM EXPENSES		0	0	0	6,200	6,200	6,200.0 %
86800	COMPUTER-LICENSING & CONSULT		3,129	6,194	2,472	6,940	746	12.0 %
88500	INSURANCE		28,015	29,019	21,525	33,890	4,871	16.8 %
89000	PUBLIC UTILITIES		51,123	53,000	24,927	55,000	2,000	3.8 %
89400	PUB. UTIL.-TELEPHONE		2,139	6,000	898	2,590	-3,410	-56.8 %
92110	CONTR R&M-TELEPHONE		0	500	0	500	0	0.0 %



Waterford Township
FY 2023 Budget

92130	CONTR R&M-VEHICLE	0	2,000	0	2,000	0	0.0	%	
92140	CONTR R&M-COMPUTER	55,081	64,500	24,959	87,250	22,750	35.3	%	
92170	CONTR R&M-OFFICE EQUIP	9,307	15,000	4,708	12,000	-3,000	-20.0	%	
92190	CONTR R&M-BUILDING	74,368	86,000	32,324	80,500	-5,500	-6.4	%	
95400	MISCELLANEOUS EXPENSE	1	500	26	2,500	2,000	400.0	%	
95460	BANK SERVICE CHARGES	38	100	0	100	0	0.0	%	
95500	MEMBERSHIPS & DUES	4,397	4,600	3,867	5,500	900	19.6	%	
96100	CONFERENCES & TRAINING	350	500	25	5,000	4,500	900.0	%	
96320	COMMUNITY PROMOTIONS	4,562	1,120	190	5,000	3,880	346.4	%	
96500	TAX ROLL ADJUSTMENTS	431	10,000	984	10,147	147	1.5	%	
97106	CAPITAL - BLDG IMRPV	79,602	94,750	0	193,500	98,750	104.2	%	
97131	CAPITAL - OPER EQUIP	0	1,000	0	1,000	0	0.0	%	
97132	CAPITAL - OFFC EQUIP	1,953	1,000	0	5,000	4,000	400.0	%	
97133	CAPITAL - COMPUTER EQUIPMENT	19,769	47,200	1,290	24,000	-23,200	-49.2	%	
97200	CAPITAL - LIBRARY BOOKS REF MT	64,819	100,000	36,784	110,000	10,000	10.0	%	
97340	CAPITAL - CAPITAL LEASE	0	500	0	500	0	0.0	%	
Total	LIBRARY EXPENSES		\$2,284,648	\$2,574,280	\$1,108,051	\$2,839,526	\$265,246	10.30	%



LINE ITEM DETAIL

27790	Library		
Expense			
97200	SALARIES MODEST WAGE ADJUSTMENT	Increase	\$ 25,721
70300	WAGES-PT. TIME/TEMP PENDING BOARD APPROVAL	Increase	\$ 9,723
71100	HEALTH INSURANCE PER PAYROLL/BENEFITS	Increase	\$ 11,637
71150	RETIREE HLTH TRUST CONTRIB ALLOCATION TO RETIREE HEALTH TRUST	Decrease	\$ 16,763
71300	DB-RETIREMENT ALLOCATION - ACTURARY	Increase	\$ 6,669
71350	RETIREE HLTH TRUST CONTRIB PER BUDGET DIRECTOR	Increase	\$ 109,105
84500	SERVICES-OTHER PROF. BASED ON ACTUAL	Decrease	\$ 1,600
84800	SERVICES-ADMINISTRATION TWP. BOARD ALLOCATION	Decrease	\$ 9,175
85600	CONTINGENCY UNFORSEEN ITEMS	Increase	\$ 9,870
85720	PROGRAM EXPENSE NEW LINE ITEM BASED ON 2022 EXPENSES	Increase	\$ 6,200
92140	CONTR R&M-COMPUTER UPGRADE FIBER OPTIC CABLE & SERVERS	Increase	\$ 22,700
92190	CONTR R&M-BUILDING BASED ON ACTUAL	Increase	\$ 5,500
97106	CAPITAL-BLDG IMPROVEMENTS PENDING BOARD APPROVAL	Increase	\$ 98,750
97133	CAPITAL-COMPUTER EQUIPMENT BASED ON ACTUAL	Decrease	\$ 23,200
97200	CAPITAL-LIBRARY BOOKS REF MT INCREASING & REFRESHING COLLECTIONS	Increase	\$ 10,000



Waterford Township
FY 2023 Budget

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
40600	MILLAGE I		-1,115,700	-1,194,115	-1,147,706	-1,191,989	2,126	-0.2 %
57420	LCS REV. SHAR.-PPT		-4,647	-4,670	-79	-4,675	-5	0.1 %
58200	GRANTS - OTHER - HESS		-95,000	-25,000	0	-25,000	0	0.0 %
60140	FEES - YOUTH ENRICHMENT		-306,452	-298,600	-172,396	-412,950	-114,350	38.3 %
64100	SALES - ASSETS		0	-350	0	-300	50	-14.3 %
66400	INTEREST REVENUE		-11,289	-14,366	-4,741	-11,730	2,636	-18.3 %
66701	RENTALS - WRC		-40,831	-58,800	-43,369	-65,000	-6,200	10.5 %
67402	CONTRIB-GENERAL FUND		-275,000	-200,000	-200,000	-250,000	-50,000	25.0 %
67406	CONTRIB-PARKS & REC		-7,031	-6,000	-2,853	-5,400	600	-10.0 %
67409	CONTRIB - P&R SPONSORSHIPS		-21,473	-12,000	-11,890	-13,000	-1,000	8.3 %
68500	CONCESSIONS - P/R		-1,900	-400	0	-1,900	-1,500	375.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-11,250	-250	0	-250	0	0.0 %
69100	SENIORS EXTENDED TRAVEL		-3,806	-5,000	-2,356	-5,000	0	0.0 %
69400	REVENUE - OTHER		-6	0	-1,553	-1,620	-1,620	-1,620.0 %
Total	PARKS & REC REVENUE		-\$1,894,386	-\$1,819,551	-\$1,586,943	-\$1,988,814	-\$169,263	9.30 %



LINE ITEM DETAIL

28001 Parks & Recreation

Revenue

60140	FEES-ACTIVITY/PKS & REC	Increase	\$ 114,350
Increased participation numbers and additional programs offered.			
66701	RENTALS-PKS & REC.	Increase	\$ 6,200
Increase in number of facility rentals			
67402	CONTRIB-GENERAL FUND	Increase	\$ 50,000
Increased determined by Budget Dept. and Twp. Board of Trustees			



Waterford Township
FY 2023 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2021	FY 2022	FY 2022		Proposed 2023 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/22				
70200	SALARIES		484,948	506,584	246,173		517,272	10,688	2.1 %
70300	WAGES-PART TIME TEAMSTERS		117,583	235,979	59,748		241,879	5,900	2.5 %
70325	WAGES - PART TIME SEASONAL		53,565	94,350	22,080		102,350	8,000	8.5 %
70350	WAGES-PT TIME RECR PROG		47,811	57,120	22,676		63,120	6,000	10.5 %
70900	OVERTIME		14,994	15,744	8,769		18,360	2,616	16.6 %
71000	FICA		54,005	70,975	27,170		72,138	1,163	1.6 %
71100	HEALTH INSURANCE		41,176	44,868	23,537		55,372	10,504	23.4 %
71150	RETIREE HEALTH		1,046	12,100	0		15,000	2,900	24.0 %
71200	LIFE INSURANCE		1,721	2,334	884		2,475	141	6.0 %
71300	DB - RETIREMENT		58,670	34,846	17,423		37,842	2,996	8.6 %
71350	RETIREE HLTH TRUST CONTRIB		154,650	80,900	40,450		113,220	32,320	40.0 %
71400	DENTAL INSURANCE		8,079	9,312	4,520		9,312	0	0.0 %
71500	OPTICAL INSURANCE		1,189	963	589		1,050	87	9.0 %
71600	WORKER'S COMP		9,980	10,000	11,494		10,000	0	0.0 %
71750	LONG TERM DISABILITY		1,548	1,491	553		1,580	89	6.0 %
71780	DEFINED CONTRIB - EMPLOYER		21,749	22,824	11,290		23,351	527	2.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,350	4,760	2,258		4,829	69	1.4 %
72700	SUPPLIES - OFFICE		2,886	2,800	1,442		3,100	300	10.7 %
72800	SUPPLIES - POSTAGE		217	400	444		500	100	25.0 %
73200	SUPPLIES-CONCESSIONS		0	300	0		300	0	0.0 %
77400	SUPPLIES-GAS & OIL		6,731	9,500	3,588		9,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		1,616	1,850	0		2,000	150	8.1 %
78100	WAT.REC CENT SUPPLIES-R&M-BLDG		21,479	29,000	10,384		25,800	-3,200	-11.0 %
78200	SUPPLIES-R&M-EQUIPMENT		0	1,000	0		800	-200	-20.0 %
78300	WAT REC SUPPLIES-R&M-GROUNDS		25,445	39,700	11,036		35,925	-3,775	-9.5 %
78600	SUPPLIES-R&M-VEHICLE		4,773	5,000	1,013		5,000	0	0.0 %
81300	PHYSICAL EXAMS		304	600	222		900	300	50.0 %
84100	SERVICES - LEGAL		154	650	266		650	0	0.0 %
84200	SERVICES - AUDITING		2,750	2,650	2,650		2,825	175	6.6 %
84500	SERVICES - OTHER PROF.		967	5,500	160		5,500	0	0.0 %
84800	SERVICES - ADMINISTRATION		43,250	38,625	38,625		37,700	-925	-2.4 %
85600	CONTINGENCY		0	2,327	0		20,000	17,673	759.5 %
86000	MILEAGE		0	100	0		100	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		267	2,312	1,380		2,090	-222	-9.6 %
88200	PRINTING & PUBLISHING		14,206	30,000	5,052		15,000	-15,000	-50.0 %
88500	INSURANCE		25,760	26,678	19,793		25,954	-724	-2.7 %
89000	WAT.REC CENTER -PUBLIC UTILITY		52,499	73,250	27,753		73,800	550	0.8 %
89400	PUB. UTIL.-TELEPHONE		3,259	3,500	1,361		3,500	0	0.0 %
92130	CONTR R&M-VEHICLE		3,116	5,000	516		5,000	0	0.0 %



Waterford Township
FY 2023 Budget

92140	CONTR R&M-COMPUTER	21,215	40,100	12,336	43,400	3,300	8.2	%
92170	CONTR R&M-OFFICE EQUIP	2,839	3,200	1,654	3,200	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	30,495	32,500	14,425	57,300	24,800	76.3	%
92220	HESS FARM- CONTR R&M-PARKS	108,511	106,600	21,004	124,600	18,000	16.9	%
95400	MISCELLANEOUS EXPENSE	911	7,500	343	6,800	-700	-9.3	%
95430	EXPENSES-PAID BY SPONSORSHIPS	16,008	12,000	609	12,000	0	0.0	%
95440	EXPENSES - DONATIONS & GRANTS	5,006	30,000	5,427	30,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,765	2,000	870	2,000	0	0.0	%
95600	REC ACT - YOUTH ENRICHMENT	134,386	141,600	58,657	178,650	37,050	26.2	%
96000	TRAVEL & MEALS	0	850	192	850	0	0.0	%
96100	CONFERENCES & TRAINING	47	3,000	2,197	3,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,069	2,800	1,618	2,500	-300	-10.7	%
96500	TAX ROLL ADJUSTMENTS	236	2,000	540	2,029	29	1.5	%
97107	CAPITAL - FACIL & OTHER IMPR	123,995	130,000	14,463	100,000	-30,000	-23.1	%
97125	CAPITAL - PERSONAL PROPERTY	0	5,000	0	0	-5,000	-100.0	%
97131	CAPITAL - OPER EQUIP	0	7,000	0	0	-7,000	-100.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	2,045	4,250	2,450	4,250	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	2,042	2,100	1,074	2,250	150	7.1	%
99901	CAPITAL PROJECT ALLOCATION	20,000	20,000	20,000	20,000	0	0.0	%
Total	PARKS & REC EXPENSES	\$1,757,311	\$2,038,542	\$783,159	\$2,158,073	\$119,531	5.86	%



LINE ITEM DETAIL

28090 Parks & Recreation

Expense

60140	SALARIES Based on payroll figures provided	Increase	\$ 10,688
70300	WAGES-PT. TIME/TEMP Based on payroll figures provided	Increase	\$ 5,900
70325	WAGES-PART TIME SEASONAL Increasing seasonal wages to be competitive with other seasonal positions in the field	Increase	\$ 8,000
70350	WAGES-PT TIME RECR PROG Increasing wages to be competitive with other part-time positions in the field	Increase	\$ 6,000
71100	HEALTH INSURANCE Based on payroll/benefit figures provided	Increase	\$ 10,504
71350	RETIREE HLTH TRUST CONTRIB Based on payroll/benefit figures provided	Increase	\$ 32,320
85600	CONTINGENCY Based on figures provided by Budget Dept.	Increase	\$ 17,673
88200	PRINTING & PUBLISHING Seasonal brochure is not being printed and mailed to every home	Decrease	\$ 15,000
92190	CONTR R&M-BUILDING Increasing maintenance and repair costs for facilities within the park system	Increase	\$ 24,800
92200	CONTR R&M-PARKS Increasing maintenance and repair costs for property within the park system	Increase	\$ 18,000
95600	RECREATION ACTIVITIES Increased enrollment creates additional expenses like increased instructor payments and supplies	Increase	\$ 37,050
97107	CAPITAL-FACIL & OTHER IMPR Reducing project allocation to off-set other budget increases	Decrease	\$ 30,000



Waterford Township
FY 2023 Budget

28201 GRANT FUND REVENUE

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
53300	FEDERAL GRANT		0	-3,440,006	-3,440,006	-4,640,006	-1,200,000 34.9 %
Total	GRANT FUND REVENUE		\$0	-\$3,440,006	-\$3,440,006	-\$4,640,006	-\$1,200,000 34.88 %



Waterford Township
FY 2023 Budget

28290 GRANT FUND EXPENSES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
95400		MISCELLANEOUS EXPENSE	0	65,806	0	4,640,006	4,574,200 6,951.0 %
Total	GRANT FUND EXPENSES		\$0	\$65,806	\$0	\$4,640,006	\$4,574,200 6,951.04 %

Charter Township of Waterford

Capital Project Fund

FY 2023

January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



Capital Project (330) Fund

Charter Township of Waterford
FY 2023 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 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
FY 2023 Budget

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
66400	INTEREST REVENUE - POOLED		-28,991	-11,340	-13,064	-9,299	2,041 -18.0 %
67410	CONTRIB - CAPITAL PROJECTS		-1,860,000	-370,001	-395,000	-445,001	-75,000 20.3 %
Total	CAPITAL PROJECT REVENUE		-\$1,888,991	-\$381,341	-\$408,064	-\$454,300	-\$72,959 19.13 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

33001 Capital Project Fund

Revenue



Waterford Township
FY 2023 Budget

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
97136	CAPITAL - VEHICLES		986,842	672,000	0	180,000	-492,000 -73.2 %
97138	CAPITAL - VEHICLE EQUIPMENT		0	0	0	290,000	290,000.0%
Total	CAPITAL PROJECT EXPENSES		\$986,842	\$672,000	\$0	\$470,000	-\$202,000 -30.06 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

33090 Capital Project Fund

Expense

97136	CAPITAL-VEHICLES	Decrease	\$ 492,000
	Police Vehicles for 2023.		
97138	CAPITAL-VEHICLES	Increase	\$ 290,000
	Ambulance stretchers for Fire Dept.		

Charter Township of Waterford

Enterprise Funds

FY 2023

January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



Motor Pool Fund
Water and Sewer Fund

Charter Township of Waterford
FY 2023 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
FY 2023 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
64500	SALES - WATER/METERED		-6,132,512	-5,950,000	-2,699,139	-5,950,000	0 0.0 %
64800	SALES - MATERIALS/SERVICE		-155,759	-152,500	-87,571	-152,500	0 0.0 %
65005	CHARGE - LONG TAP		-20,000	-20,000	-16,000	-20,000	0 0.0 %
65006	CHARGE - WATER TAP		-93,035	-84,000	-40,370	-84,000	0 0.0 %
65007	CHARGE - WATER METER		-31,365	-32,000	-18,133	-32,000	0 0.0 %
65010	CHARGE - CAP EQUALIZATION		-79,497	-69,000	-61,399	-69,000	0 0.0 %
66403	INTR. REV.-ASSMTS.		-2,952	-4,000	-4,843	-4,000	0 0.0 %
66702	RENTALS - WATER ACCESS POINT		-5,460	-2,500	-2,014	-2,500	0 0.0 %
69400	REVENUE - OTHER		-696	-500	-400	-500	0 0.0 %
Total	WATER REVENUES		-\$6,521,276	-\$6,314,500	-\$2,929,869	-\$6,314,500	\$0 0.00 %



Waterford Township
FY 2023 Budget

59002 SEWER REVENUES

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
46900	PERMITS - SEWER CONN.		-1,115	-1,000	-595	-1,000	0 0.0 %
65011	CHARGE - NEW CONNECTION		-125,257	-140,000	-69,288	-140,000	0 0.0 %
65012	CHARGE - SEWER USAGE		-17,414,035	-18,200,000	-8,610,187	-18,200,000	0 0.0 %
66403	INTR. REV.-ASSMTS.		-8,228	-15,000	-9,632	-15,000	0 0.0 %
69400	REVENUE - OTHER		-130	-175	-938	-175	0 0.0 %
Total	SEWER REVENUES		-\$17,548,764	-\$18,356,175	-\$8,690,641	-\$18,356,175	\$0 0.00 %



Waterford Township
FY 2023 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
64100	SALES - ASSETS		0	-15,000	0	-10,000	5,000	-33.3 %
66100	PENALTIES		-305,426	-321,000	-146,949	-321,000	0	0.0 %
66400	INTEREST REVENUE		-159,099	-227,042	-42,255	-186,174	40,868	-18.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-161,395	-100,000	-454	-100,000	0	0.0 %
68920	CELL TOWER LEASE		-164,752	-169,745	-41,081	-146,123	23,622	-13.9 %
69400	REVENUE - OTHER		-108,874	-109,025	-108,525	-5,000	104,025	-95.4 %
69500	CASH OVER/SHORT		-203	-200	-286	-200	0	0.0 %
Total	WATER/SEWER REVENUES		-\$899,748	-\$942,012	-\$339,550	-\$768,497	\$173,515	-18.42 %



LINE ITEM DETAIL

59003 Water & Sewer Fund

Revenue

66400	INTEREST REVENUE	Decrease	\$ 40,868
Review and analysis based.			
68920	CELL TOWER LEASE	Decrease	\$ 23,622
One of the leases will not be renewed in 2023.			
69400	REVENUE-OTHER	Increase	\$ 104,025
Review and analysis based.			



Waterford Township
FY 2023 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70200	SALARIES		225,290	220,191	130,034	363,000	142,809 64.9 %
70900	OVERTIME		13,845	37,341	17,269	36,500	-841 -2.3 %
71000	FICA		17,990	18,554	11,155	30,562	12,008 64.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		9,984	10,186	6,880	16,114	5,928 58.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,004	2,087	1,037	3,303	1,216 58.3 %
77100	SUPPLIES-W/S SYSTEM		170,273	252,000	126,803	200,000	-52,000 -20.6 %
87900	WATER SAMPLING		36,425	30,000	8,669	57,500	27,500 91.7 %
89000	PUBLIC UTILITIES		618,372	625,000	252,868	635,000	10,000 1.6 %
92180	CONTR R&M-SYSTEM		47,944	338,530	86,008	160,000	-178,530 -52.7 %
92230	CONTR R&M-WELL		753	1,273,155	105,968	600,000	-673,155 -52.9 %
95400	MISCELLANEOUS EXPENSE		801	1,500	1,391	1,500	0 0.0 %
Total	PUMPING & TREATMENT		\$1,143,682	\$2,808,544	\$748,082	\$2,103,479	-\$705,065 -25.10



LINE ITEM DETAIL

59041 Water & Sewer Fund

Expense

70200	SALARIES	Increase	\$ 142,809
Review and analysis based.			
71000	FICA	Increase	\$ 12,008
Based off Federal Schedule.			
71780	DEFINED CONTRIB 1-EMPLOYER	Increase	\$ 5,928
Review and analysis based.			
77100	SUPPLIES-W/S SYSTEM	Decrease	\$ 52,000
Review and analysis based.			
87900	WATER SAMPLING	Increase	\$ 27,500
Increased Sampling Requirements via EGLE & EPA.			
89000	PUBLIC UTILITIES	Increase	\$ 10,000
Review and analysis based.			
92180	CONTR R&M-SYSTEM	Decrease	\$ 178,350
Completed projects in 2022 allow for less.			
92230	CONTR R&M-WELL	Decrease	\$ 673,155
Completed projects from 2022 allow for less.			



Waterford Township
FY 2023 Budget

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		347,153	415,332	169,424	421,000	5,668	1.4 %
70900	OVERTIME		78,450	64,788	39,421	70,125	5,337	8.2 %
71000	FICA		31,861	36,729	17,398	37,571	842	2.3 %
71780	DEFINED CONTRIB 1 - EMPLOYER		20,687	15,022	11,064	14,656	-366	-2.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,108	3,055	2,426	5,200	2,145	70.2 %
77000	SUPPLIES-TAP MATERIALS		3,689	222,642	33,317	77,500	-145,142	-65.2 %
77100	SUPPLIES-W/S SYSTEM		24,301	67,965	34,425	52,500	-15,465	-22.8 %
92230	CONTRACT- R&M DISTRIBUTION		34,229	22,000	5,000	530,000	508,000	2,309.1 %
95400	MISCELLANEOUS EXPENSE		179	1,850	1,624	1,850	0	0.0 %
Total	WATER DISTRIBUTION		\$545,658	\$849,383	\$314,100	\$1,210,402	\$361,019	42.50 %



LINE ITEM DETAIL

59042 Water & Sewer Fund

Expense

70200	SALARIES	Increase	\$ 5,668
Review and analysis based.			
70900	OVERTIME	Increase	\$ 5,337
Review and analysis based.			
77000	SUPPLIES-TAP MATERIALS	Decrease	\$ 145,142
Ordered 2023 Materials in 2022 due to long lead times on materials.			
92230	CONTRIB - CAPITAL PROJECTS	Increase	\$ 508,000
Valve Turning and Valve Repair project			
77100	SUPPLIES-W/S SYSTEM	Decrease	\$ 15,465
Review and analysis based.			



Waterford Township
FY 2023 Budget

59043 WATER SERVICES

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		215,918	222,594	108,620	222,222	-372	-0.2
70900	OVERTIME		27,076	41,500	12,830	50,000	8,500	20.5
71000	FICA		18,305	20,203	9,230	20,825	622	3.1
71780	DEFINED CONTRIB 1 - EMPLOYER		11,534	15,318	7,480	15,500	182	1.2
71792	RETIREE HSA - EMPLOYER CONTRIB		2,575	3,139	1,608	3,303	164	5.2
76000	SUPPLIES-OPERATING		5,573	9,000	6,121	9,000	0	0.0
76900	SUPPLIES-METER MATERIALS		159	455,112	9,496	190,000	-265,112	-58.3
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0
Total	WATER SERVICES		\$281,141	\$767,366	\$155,385	\$511,350	-\$256,016	-33.36



LINE ITEM DETAIL

59043 Water & Sewer Fund

Expense

70900	OVERTIME	Increase	\$ 8,500
Review and analysis based.			
76900	SUPPLIES-METER MATERIALS	Decrease	\$ 265,112
Ordered Materials for 2023 in 2022 due to long lead times on materials.			



Waterford Township
FY 2023 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2021	FY 2022	FY 2022		Proposed 2023 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/22				
70200	SALARIES		865,476	910,380	390,286		835,472	-74,908	-8.2%
70300	WAGES-PT. TIME/TEMP.		30,979	45,000	2,280		55,000	10,000	22.2%
70900	OVERTIME		6,518	10,000	4,277		10,000	0	0.0%
71000	FICA		64,421	73,852	29,620		68,886	-4,966	-6.7%
71100	HEALTH INSURANCE		414,613	493,159	230,437		594,932	101,773	20.6%
71150	RETIREE HEALTH		430,717	523,103	171,465		407,299	-115,804	-22.1%
71200	LIFE INSURANCE		9,354	11,210	5,139		13,060	1,850	16.5%
71250	RETIREE LIFE INSURANCE		156	200	135		200	0	0.0%
71300	DB - RETIREMENT		289,406	186,690	93,345		202,740	16,050	8.6%
71350	RETIREE HLTH TRUST CONTRIB		825,550	414,613	207,307		594,405	179,792	43.4%
71400	DENTAL INSURANCE		45,508	50,750	26,209		50,168	-582	-1.1%
71450	RETIREE DENTAL INSURANCE		21,789	24,375	11,958		24,375	0	0.0%
71500	OPTICAL INSURANCE		6,252	0	3,317		6,713	6,713	6,713.0%
71550	RETIREE OPTICAL INSUR.		113	700	100		700	0	0.0%
71600	WORKER'S COMP		56,485	71,000	-20,714		65,000	-6,000	-8.5%
71750	LONG TERM DISABILITY		7,520	7,162	2,793		8,448	1,286	18.0%
71780	DEFINED CONTRIB - EMPLOYER		30,229	31,592	12,793		34,500	2,908	9.2%
71792	RETIREE HSA - EMPLOYER CONTRIB		4,799	5,591	2,470		6,430	839	15.0%
72000	TUITION REIMBURSEMENT		2,000	6,000	2,000		4,000	-2,000	-33.3%
72700	SUPPLIES - OFFICE		5,722	13,000	3,133		11,000	-2,000	-15.4%
72800	SUPPLIES - POSTAGE		48,991	58,000	23,164		58,000	0	0.0%
76200	SUPPLIES-COMPUTER		8,901	8,250	1,583		8,250	0	0.0%
76400	SUPPLIES-TOOLS		3,394	1,750	975		2,000	250	14.3%
77400	SUPPLIES-GAS & OIL		72,045	60,000	41,911		72,000	12,000	20.0%
77700	SUPPLIES-UNIFORMS & MATS		23,472	51,528	14,705		35,845	-15,683	-30.4%
78100	SUPPLIES-R&M-BLDG		2,753	9,000	699		10,000	1,000	11.1%
78200	SUPPLIES-R&M-EQUIPMENT		31,557	25,500	6,442		33,000	7,500	29.4%
78600	SUPPLIES-R&M-VEHICLE		23,607	27,500	10,955		27,000	-500	-1.8%
81300	PHYSICAL EXAMS		2,699	4,000	2,557		3,950	-50	-1.3%
84100	SERVICES - LEGAL		24,673	25,500	3,318		26,000	500	2.0%
84200	SERVICES - AUDITING		27,750	33,950	33,950		35,000	1,050	3.1%
84500	SERVICES - OTHER PROF.		150,664	269,245	57,822		270,000	755	0.3%
84800	SERVICES - ADMINISTRATION		744,323	667,384	667,384		789,236	121,852	18.3%
85600	CONTINGENCY		0	64,501	0		100,000	35,499	55.0%
86600	LEGAL SETTLEMENTS		0	43,887	33,387		15,000	-28,887	-65.8%
86800	COMPUTER-LICENSING & CONSULT		10,723	142,500	58,740		62,000	-80,500	-56.5%
88500	INSURANCE		219,141	211,237	119,842		199,738	-11,499	-5.4%
89000	PUBLIC UTILITIES		131,402	102,500	72,486		115,000	12,500	12.2%
89400	PUB. UTIL.-TELEPHONE		15,931	67,000	7,190		75,000	8,000	11.9%



Waterford Township
FY 2023 Budget

91000	MITIGATION - WATER & OTHER	1,972	3,500	0	3,500	0	0.0	%
92110	CONTR R&M-TELEPHONE	0	1,650	0	1,492	-158	-9.6	%
92120	CONTR. R&M-RADIO	0	3,000	0	520	-2,480	-82.7	%
92130	CONTR R&M-VEHICLE	31,852	56,200	22,544	58,800	2,600	4.6	%
92140	CONTR R&M-COMPUTER	140,449	216,020	90,601	237,704	21,684	10.0	%
92170	CONTR R&M-OFFICE EQUIP	7,144	6,500	2,904	7,144	644	9.9	%
92190	CONTR R&M-BUILDING	49,658	65,000	40,496	67,000	2,000	3.1	%
95400	MISCELLANEOUS EXPENSE	457	1,250	218	1,000	-250	-20.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	35,526	37,500	35,880	36,000	-1,500	-4.0	%
96000	TRAVEL & MEALS	933	7,000	1,558	15,000	8,000	114.3	%
96100	CONFERENCES & TRAINING	27,456	38,000	20,546	35,000	-3,000	-7.9	%
96550	BAD DEBT - UNCOLLECTIBLE	2,324	5,000	0	5,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	32,533	41,470	7,235	30,000	-11,470	-27.7	%
97107	CAPITAL - FACIL & OTHER IMPR	0	28,750	0	20,000	-8,750	-30.4	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	0	2,500	229	2,150	-350	-14.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	368	38,500	11,076	74,500	36,000	93.5	%
97340	CAPITAL - CAPITAL LEASE	4,639	6,000	1,933	6,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$4,994,946	\$5,310,450	\$2,570,679	\$5,532,157	\$221,707	4.17	%



LINE ITEM DETAIL

59044 Water & Sewer Fund

Expense

70200	SALARIES	Decrease	\$ 74,908
Review and analysis based.			
70300	WAGES-PT. TIME/TEMP	Increase	\$ 10,000
Review and analysis based.			
71100	HEALTH INSURANCE	Increase	\$ 101,773
Review and analysis based.			
71150	RETIREE HEALTH	Decrease	\$ 115,804
Twp. Board Reforms Instituted.			
71300	DB-RETIREMENT	Increase	\$ 16,050
Allocation Schedule - Actuary.			
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 179,792
Allocation - Contribution to Health Trust.			
71500	OPTICAL INSURANCE	Increase	\$ 6,713
Review and analysis based.			
71600	WORKER'S COMP	Decrease	\$ 6,000
Based on Trending			
77400	SUPPLIES-GAS & OIL	Increase	\$ 12,000
Cost increases due to inflation			
77700	SUPPLIES-UNIFORMS	Decrease	\$ 15,683
Review and analysis based.			
78200	SUPPLIES-R&M-EQUIPMENT	Increase	\$ 7,500
Review and analysis based.			
84800	SERVICES-ADMINISTRATION	Increase	\$ 121,852
Review and analysis based.			
85600	CONTINGENCY	Increase	\$ 35,499
Review and analysis based.			
86600	LEGAL SETTLEMENTS	Decrease	\$ 28,887
Review and analysis based.			
86800	COMPUTER-LICENSING & CONSULT	Decrease	\$ 80,500
Technology projects planned.			



LINE ITEM DETAIL

59044 Water & Sewer Fund

Expense

88500	INSURANCE	Decrease	\$ 11,499
	Allocation of Gen. Liability Ins.		
89000	PUBLIC UTILITIES	Increase	\$ 12,500
	Anticipated increases due to inflation.		
89400	PUB UTIL-TELEPHONE	Increase	\$ 8,000
	Review and analysis based.		
92140	CONTR R&M-COMPUTER	Increase	\$ 21,684
	Computer/Electronics Replacement		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 11,470
	Review and analysis based.		
97107	CAPITAL-FACIL & OTHER IMPR	Decrease	\$ 8,750
	Review and analysis based.		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 36,000
	Update Computer Capital Equipment SCADA Etc.		



Waterford Township
FY 2023 Budget

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2022				Proposed 2023 Budget	Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22				
97000	CAPITAL - INFRASTRUCTURE		0	821,753	12,361		200,000	-621,753	-75.7 %
97010	CAPITAL - INFRA/PRESERVATION		116,442	1,853,269	969,231		200,000	-1,653,269	-89.2 %
97125	CAPITAL - PERSONAL PROPERTY		0	9,500	0		9,500	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0		1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	481,183	192,430		60,000	-421,183	-87.5 %
Total	WATER CAPITAL IMPROVEMENT		\$116,442	\$3,166,705	\$1,174,022		\$470,500	-\$2,696,205	-85.14 %



LINE ITEM DETAIL

59045 Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 621,753
Completed Keego Interconnect Project in 2022			
97010	CAPTIAL-INFRA/PRESERVATION	Decrease	\$ 1,653,269
West Huron Water Main Replacement Project completed in 2022.			
97136	CAPITAL-VEHICLES	Decrease	\$ 421,183
Purchasing fewer vehicles.			



Waterford Township
FY 2023 Budget

59046		WATER DEBT		FY 2022					
Object	Project	Item Description		FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
99212	INTR EXP-DWRF 2007			80,141	70,153	37,600	59,953	-10,200	-14.5 %
99213	INTR EXP- DWRF 2013			91,385	85,185	42,592	79,865	-5,320	-6.2 %
Total	WATER DEBT			\$171,525	\$155,338	\$80,192	\$139,818	-\$15,520	-9.99 %



Charter Township of Waterford FY 2023 Budget

LINE ITEM DETAIL

59046 Water & Sewer Fund
Expense

99212	INTR EXP-WATER	Decrease	\$ 10,200
Review and analysis based.			
99213	INTR EXP-WATER	Decrease	\$ 5,320
Review and analysis based.			



Waterford Township
FY 2023 Budget

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
70200	SALARIES		125,209	134,796	65,677	138,303	3,507	2.6 %
70900	OVERTIME		14,552	17,250	9,089	16,000	-1,250	-7.2 %
71000	FICA		10,571	11,020	5,695	11,804	784	7.1 %
76000	SUPPLIES-OPERATING		5,795	10,000	1,029	9,750	-250	-2.5 %
95400	MISCELLANEOUS EXPENSE		241	1,000	0	1,000	0	0.0 %
Total	WATER ELECTRICAL		\$156,367	\$174,066	\$81,490	\$176,857	\$2,791	1.60 %



Waterford Township
FY 2023 Budget

59054 SEWER O & M

Object	Project	Item Description	FY 2022				
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change
70200	SALARIES		274,239	351,846	156,962	320,701	-31,145 -8.9 %
70900	OVERTIME		43,871	57,500	24,272	49,500	-8,000 -13.9 %
71000	FICA		24,019	29,555	13,870	28,320	-1,235 -4.2 %
71780	DEFINED CONTRIB 1 - EMPLOYER		22,555	34,113	15,059	31,079	-3,034 -8.9 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,457	7,037	3,351	6,414	-623 -8.8 %
76100	SUPPLIES-OPER. LATERALS		17,898	25,000	9,855	25,000	0 0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		3,460	17,000	14,369	17,000	0 0.0 %
81000	SERVICE-SEWER TREATMENT		9,121,561	9,800,000	4,601,369	9,976,138	176,138 1.8 %
89000	PUBLIC UTILITIES		126,095	125,000	67,890	130,000	5,000 4.0 %
91000	SEWER MITIGATION		0	10,000	0	10,000	0 0.0 %
92200	CONTR R&M-OPER EQUIP		68,841	170,000	62,464	180,000	10,000 5.9 %
95400	MISCELLANEOUS EXPENSE		867	1,000	0	1,000	0 0.0 %
Total	SEWER O & M		\$9,707,862	\$10,628,050	\$4,969,461	\$10,775,152	\$147,102 1.38 %



LINE ITEM DETAIL

59054 Water & Sewer Fund

Expense

70200	SALARIES	Decrease	\$ 31,145
Review and analysis based.			
70900	OVERTIME	Decrease	\$ 8,000
Review and analysis based.			
81000	SERVICE-SEWER TREATMENT	Increase	\$ 176,138
Review and analysis based.			
92200	CONTR R&M-OPER EQUIP	Increase	\$ 10,000
Review and analysis based.			



Waterford Township
FY 2023 Budget

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
97000	CAPITAL - INFRASTRUCTURE		121	503,864	7,138	350,000	-153,864	-30.5 %
97010	CAPITAL - INFRA/PRESERVATION		102,914	1,334,035	87,761	600,000	-734,035	-55.0 %
97125	CAPITAL - PERSONAL PROPERTY		1,166	20,000	2,160	20,000	0	0.0 %
97131	CAPITAL - OPER EQUIP		11,100	20,000	0	20,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	91,841	41,655	0	-91,841	-100.0 %
Total	SEWER CAPITAL IMPROVEMENT		\$115,300	\$1,969,740	\$138,714	\$990,000	-\$979,740	-49.74 %



LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	CAPITAL-INFRASTRUCTURE	Decrease	\$ 153,864
Complete rehab of two separate sewer pump stations. Forest Lawn & Sunshine.			
97010	CAPITAL-INFRA/PRESERVATION	Decrease	\$ 734,035
Wave Pool Lining Job completed, Go back to maintenance sewer cleaning and lining program.			
97136	CAPITAL-VEHICLES	Decrease	\$ 91,841
Buying fewer vehicles.			



Waterford Township
FY 2023 Budget

59056 SEWER DEBT

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
99204	INTR EXP-SRF 2013		62,676	58,927	30,413	58,927	0	0.0
99205	INTR EXP-OMI 2013		136,338	127,801	63,901	119,095	-8,706	-6.8
99206	INTR EXP-SEWER		51,479	47,138	24,667	42,688	-4,450	-9.4
99207	INTR EXP-SEWER		10,104	9,208	4,831	8,280	-928	-10.1
99208	INTR EXP-2011A OMI BOND		74,308	69,391	34,696	64,731	-4,660	-6.7
99209	INTR EXP-2017 CLINT RIV SWR		64,110	66,137	31,030	62,978	-3,159	-4.8
99210	INTR EXP-OMI 2020A		128,819	127,173	63,586	119,998	-7,175	-5.6
99211	INTR EXP-SRF 2007		21,651	18,645	9,323	15,639	-3,006	-16.1
99300	AGENT FEES		101	193	51	85	-108	-56.0
Total	SEWER DEBT		\$549,588	\$524,613	\$262,497	\$492,421	-\$32,192	-6.14



LINE ITEM DETAIL

59056 Water & Sewer Fund

Expense

99204	INTR EXP-SEWER	Decrease	\$ 8,706
	Review and analysis based - Schedule.		
99210	INTR EXP-SEWER	Decrease	\$ 7,175
	Review and analysis based - Schedule.		



Waterford Township
FY 2023 Budget

Object	Project	Item Description	FY 2022				Dollar Change	% Change
			FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget		
95050		HARDSHIP CONNECTION PYMTS	0	14,000	0	14,000	0	0.0 %
Total	HARDSHIP		\$0	\$14,000	\$0	\$14,000	\$0	0.00 %



Waterford Township
FY 2023 Budget

59058		ENGINEERING SERVICES	FY 2022					
Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% Change
70200	SALARIES		398,394	425,229	211,108	392,871	-32,358	-7.6
70300	WAGES-PT. TIME/TEMP.		13,667	32,000	5,526	30,000	-2,000	-6.3
70900	OVERTIME		1,153	5,000	1,318	5,000	0	0.0
71000	FICA		31,158	35,973	16,367	32,732	-3,241	-9.0
71780	DEFINED CONTRIB - EMPLOYER		18,493	14,289	10,302	21,347	7,058	49.4
71792	RETIREE HSA - EMPLOYER CONTRIB		3,730	2,885	2,060	4,333	1,448	50.2
77115	SUPPLIES-UTILITY COORD.		2,375	3,000	40	3,000	0	0.0
77120	SUPPLIES-INFLOW/INFILTRATION		3,330	3,500	0	3,500	0	0.0
95400	MISCELLANEOUS EXPENSE		7	1,000	0	1,000	0	0.0
Total		ENGINEERING SERVICES	\$472,307	\$522,876	\$246,721	\$493,783	-\$29,093	-5.56



LINE ITEM DETAIL

59058 Water & Sewer Fund

Expense

70200	SALARIES	Decrease	\$ 32,358
Review and analysis based.			
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 7,058
Review and analysis based.			