

# **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



**Gary Wall**  
Township Supervisor

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

## MEMO

TO: Honorable Board of Trustees and Citizens of Waterford Township

FROM: Gary Wall, Township Supervisor

DATE: December 12, 2022

RE: 2023 Budget Message

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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](http://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](http://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 3<sup>rd</sup> 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. Landsdown, 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 5<sup>th</sup> safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58<sup>th</sup> safest nationally. I would like to thank the dedicated Waterford Police Department for their 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 3<sup>rd</sup> floor of Township Hall permitting savings on utilities and maintenance. The Township Board authorized the demolition of the Parks and Recreation building in the fall of 2014. It became evident that operating and maintaining both the Recreation Building on Williams Lake Road and the building on Crescent Lake Road was not going to be possible in the short or long term. Good stewardship of Township assets is essential in these times, and utility savings and general maintenance savings in this area have helped. Further work on analyzing needed and surplus buildings and land will continue. Making good use of available assets will always remain one of my highest priorities. The 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 cursive script that reads "Gary Wall". The signature is written in dark ink and is positioned above the printed name and title.

Gary Wall  
Waterford Township Supervisor



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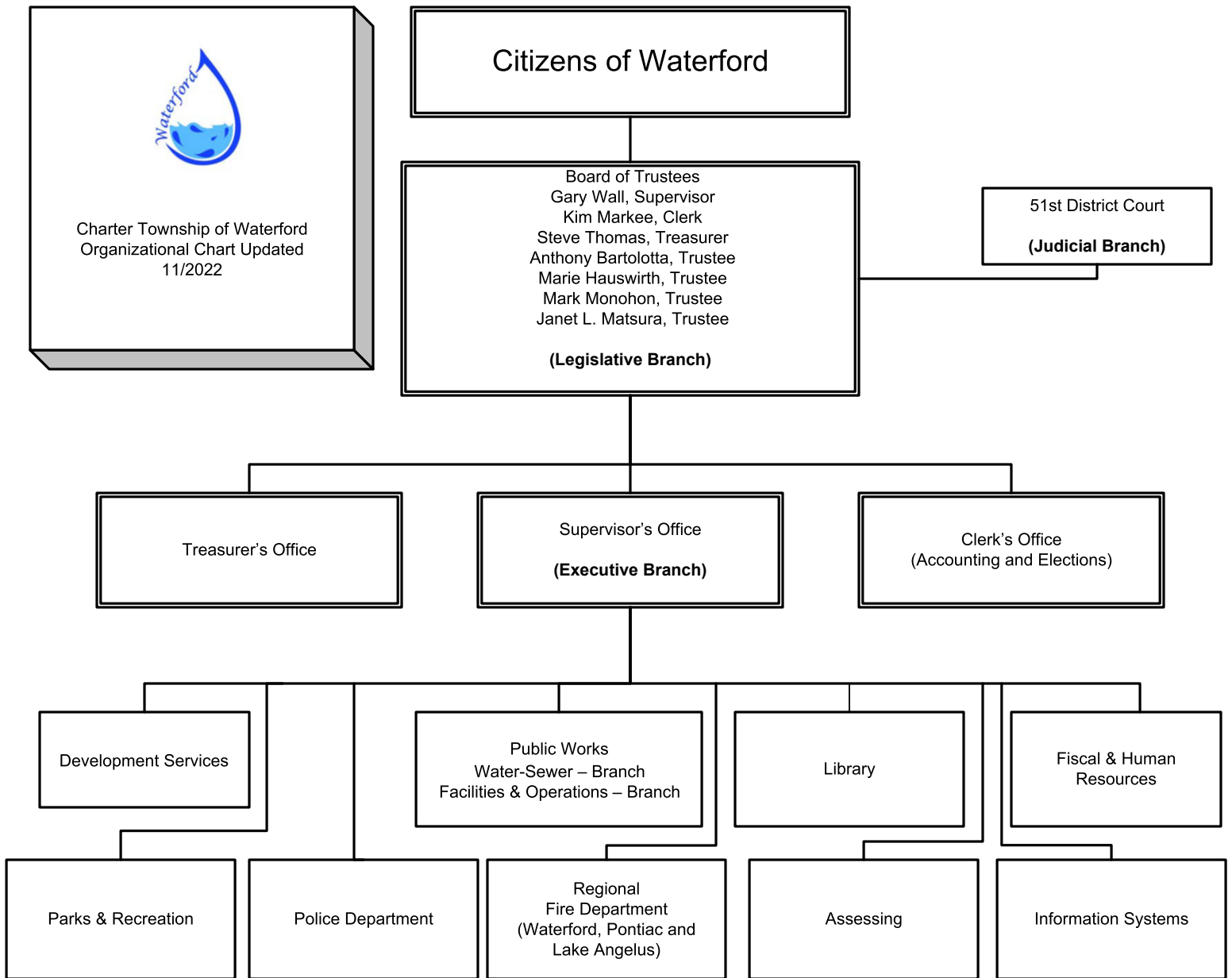
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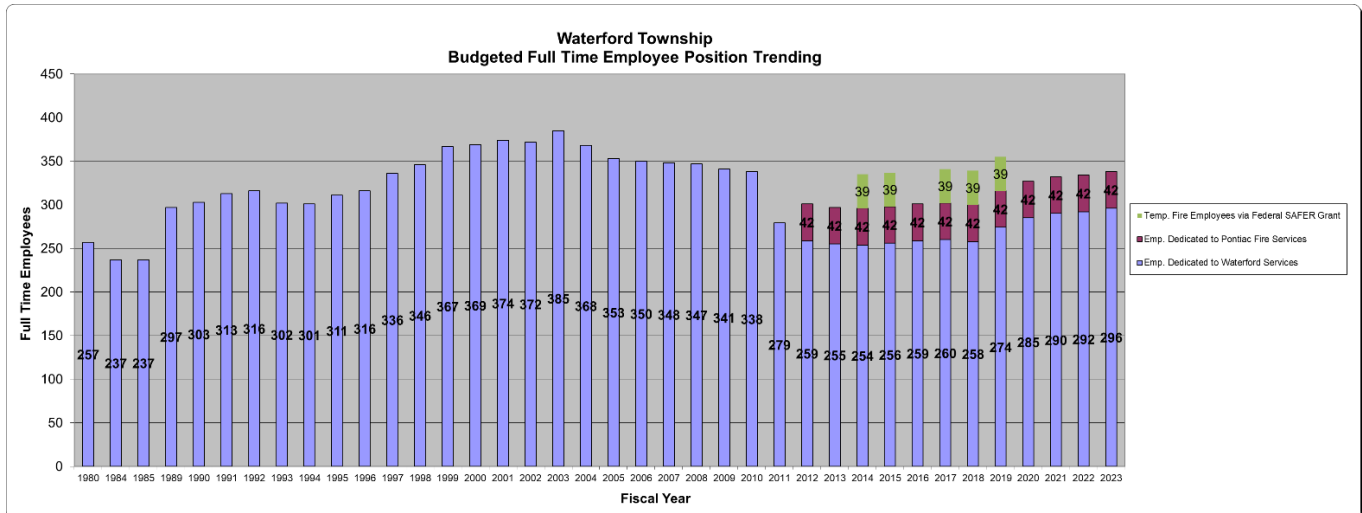


## Budgeted Position History

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

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

\* **Staffing Notes:** In February of 2012, (42) Fire Fighters were hired and allocated to cover the City of Pontiac's contract for Fire Protection Services from the Township. So, there are (257) Full Time Employees Budgeted for 2015 for Waterford Township Services. In 2014, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. The Grant was not extended or renewed in the Fall of 2015. In 2016, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. In 2019, the SAFER Grant is scheduled to end mid-year. Also, 14 additional Police and Fire employees are budgeted because of the Police and Fire Special Assessment District (SAD) 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
<b>Original Operating Millages:</b>									
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>
<b>Sub Total: (Twp. Operating Millages):</b>		<b>9.9443</b>	<b>9.9126</b>	<b>9.7845</b>	<b>9.7410</b>	<b>9.6462</b>	<b>9.5136</b>	<b>9.3762</b>	<b>9.2615</b>
Library Voted	1.00	0.9118	0.9038	0.8912	0.8881	0.8794	0.8673	0.8548	1.0000
<b>Special Assessment</b> ****Police & Fire (SAD)	Up to 2.95				2.9500	2.7800	2.9000	2.7500	2.7000
<b>Debt Millages</b> ***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>
<b>Total Millage</b>		<b>11.5796</b>	<b>11.5064</b>	<b>11.3266</b>	<b>13.5791</b>	<b>13.3056</b>	<b>13.2809</b>	<b>12.9810</b>	<b>12.9615</b>

(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:

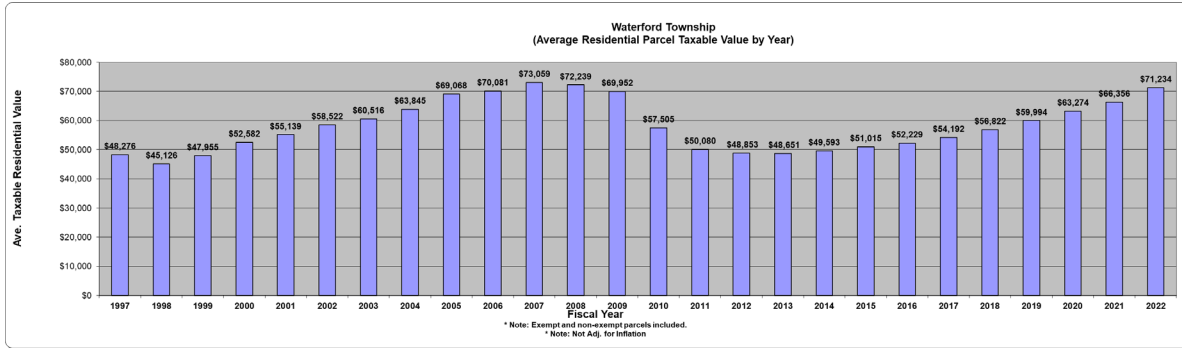
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992	2002,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

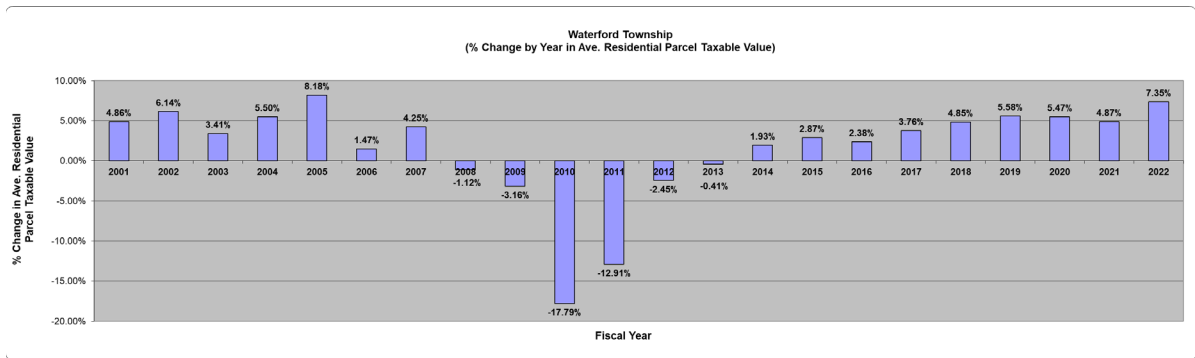


## Charter Township of Waterford FY 2023 Budget

### 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.

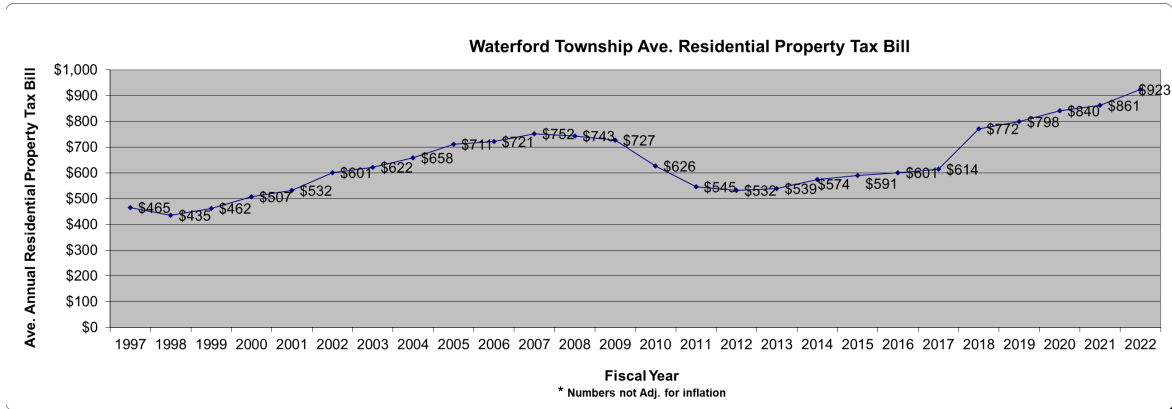
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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.

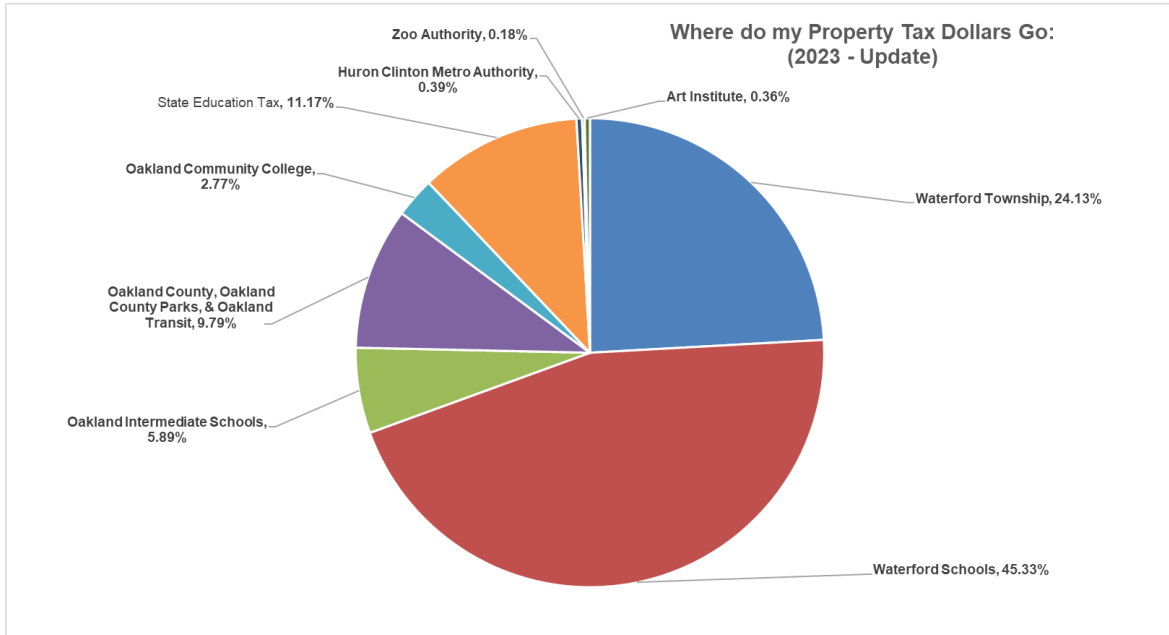
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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

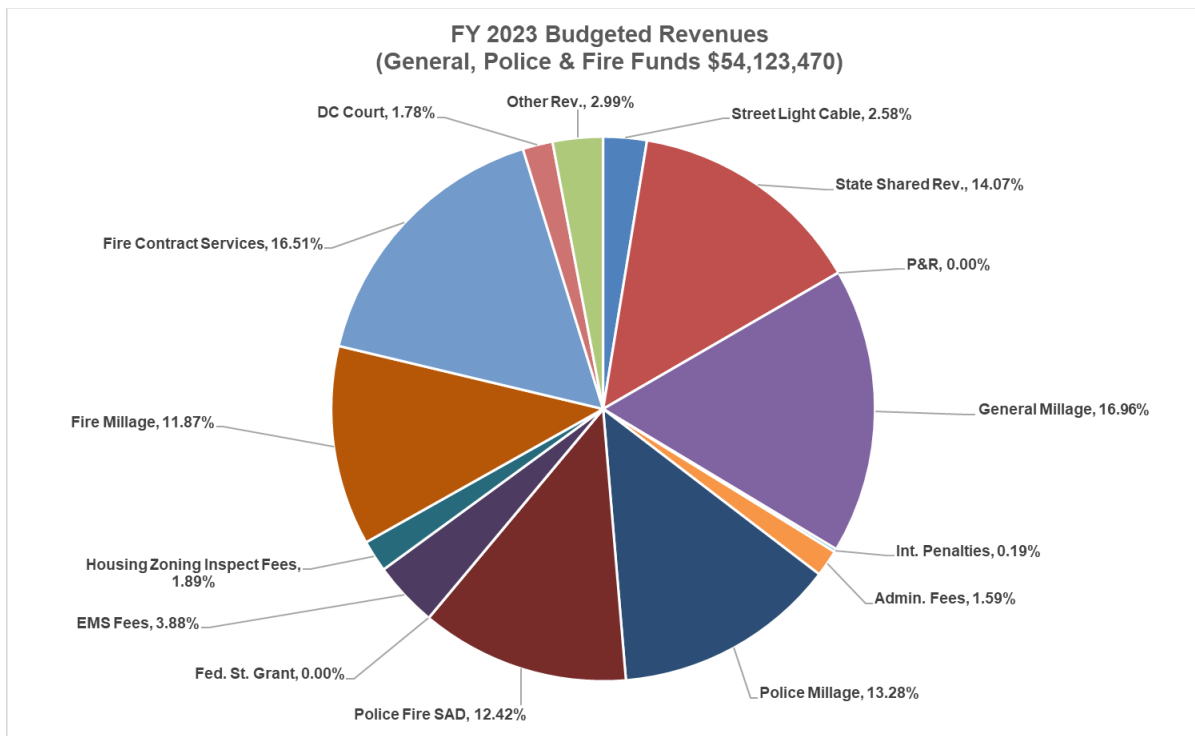
### Where do my Property Tax Dollars Go?



**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%	\$6,723,002	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		

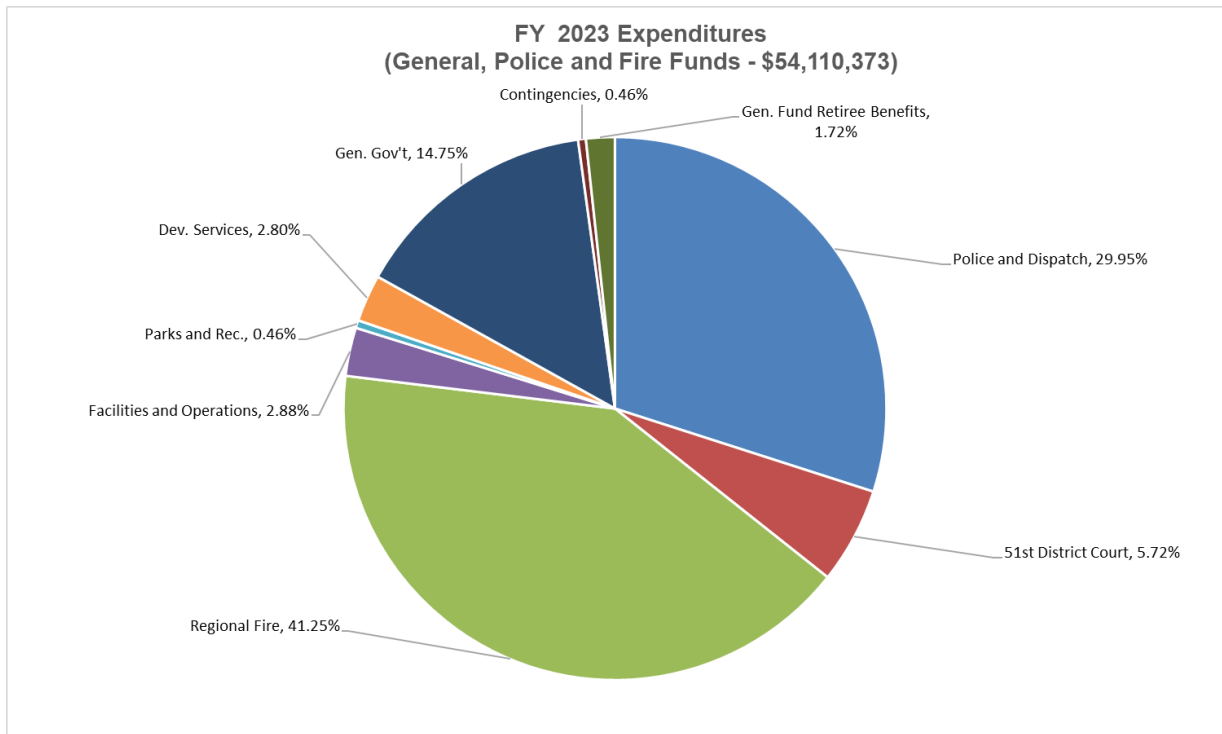


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for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

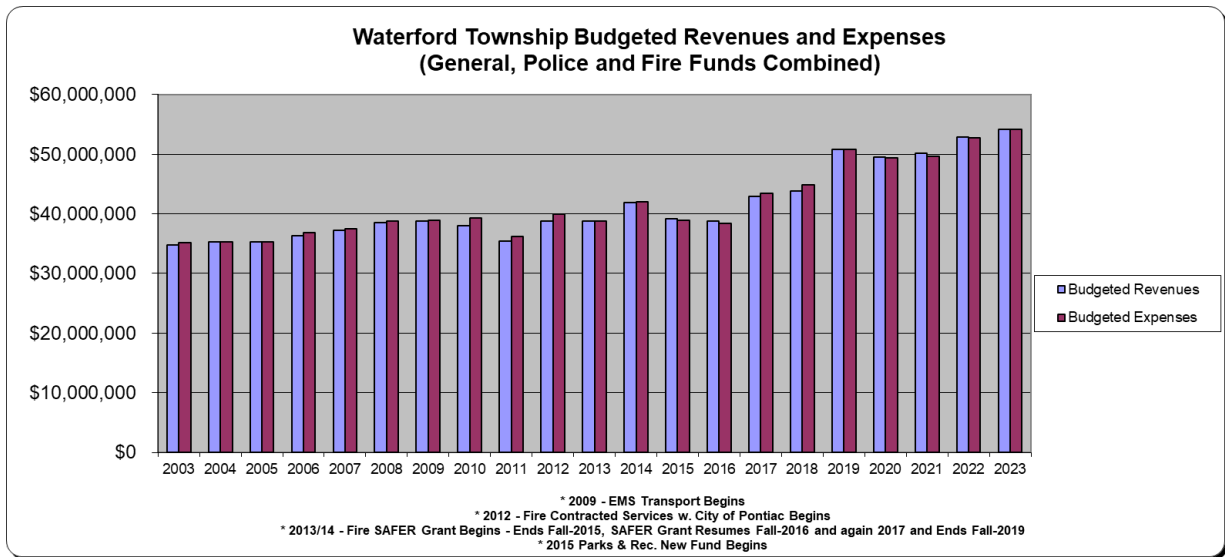
Comparison of 2022 Current to 2023 Proposed Budget							
(Includes General, Police and Fire Funds)							
Expenditure Type	2022		2023		Change 2022 to 2023	% Change 2022 to 2023	
	Budget Amount	%	Budget Amount	%			
Police & Dispatch	\$16,399,155	31.06%	\$16,206,251	29.95%	-\$192,904	-1.18%	
District 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		



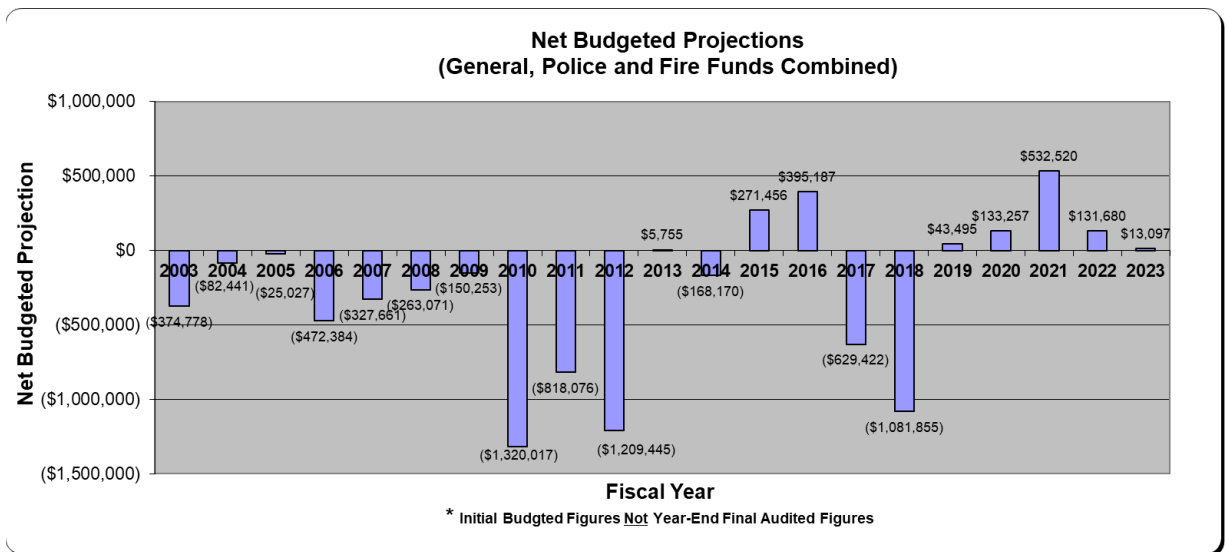
\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later 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 Fires 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%
<b>* <i>Note: Worker's Comp., Cemetery, and Budget Stabilization Fund Balances Listed Separately.</i> *</b>	

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## 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%

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**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%

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**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

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**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%

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**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

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**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%

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**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%

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**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

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**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

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## 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

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## 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 – Landsdown, Walton Blvd. to Pontiac Line, Dill Drive)	\$400,000
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UNDESIGNATED	\$3,647,551
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\* TRI-PARTY = ROAD COMMISSION, OAKLAND COUNTY AND WATERFORD TWP.

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**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

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**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

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# Charter Township of Waterford General Fund FY 2023

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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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% 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	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$22,357,569</b>	<b>-\$21,216,155</b>	<b>-\$16,728,048</b>	<b>-\$21,963,043</b>	<b>-\$746,888</b>	<b>3.52</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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

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**11010      TOWNSHIP BOARD**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	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 %
<b>Total</b>	<b>TOWNSHIP BOARD</b>		<b>\$55,543</b>	<b>\$59,161</b>	<b>\$27,580</b>	<b>\$60,324</b>	<b>\$1,163</b>	<b>1.97 %</b>



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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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  
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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	%
<b>Total</b>	<b>DISTRICT COURT</b>	<b>\$2,730,978</b>	<b>\$3,022,841</b>	<b>\$1,430,017</b>	<b>\$3,096,956</b>	<b>\$74,115</b>	<b>2.45</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>SUPERVISOR/ASSESSING</b>		<b>\$1,010,112</b>	<b>\$1,068,979</b>	<b>\$481,661</b>	<b>\$1,193,410</b>	<b>\$124,431</b>	<b>11.64 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

11710

**Supervisor & Assessing**

**Expense**

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



## Waterford Township FY 2023 Budget

### 11910 ELECTIONS

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>ELECTIONS</b>		<b>\$104,636</b>	<b>\$400,246</b>	<b>\$138,624</b>	<b>\$224,474</b>	<b>-\$175,772</b>	<b>-43.92 %</b>



Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>CLERK'S OFFICE</b>		<b>\$784,138</b>	<b>\$854,322</b>	<b>\$415,552</b>	<b>\$985,496</b>	<b>\$131,174</b>	<b>15.35 %</b>





Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>FISCAL &amp; HUMAN RESOURCES</b>		<b>\$255,859</b>	<b>\$280,591</b>	<b>\$131,976</b>	<b>\$290,713</b>	<b>\$10,122</b>	<b>3.61 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

12260

Fiscal and Human Resources

Expense

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



## Waterford Township FY 2023 Budget

### 12480 GENERAL SERVICES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>GENERAL SERVICES</b>		<b>\$2,355,613</b>	<b>\$2,366,579</b>	<b>\$1,144,103</b>	<b>\$2,285,388</b>	<b>-\$81,191</b>	<b>-3.43 %</b>



Charter Township of Waterford  
FY 2023 Budget

**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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/22				
						2023 Budget	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	%
<b>Total</b>		<b>RETIREE BENEFITS</b>	<b>\$781,257</b>	<b>\$844,621</b>	<b>\$396,959</b>	<b>\$928,003</b>	<b>\$83,382</b>	<b>9.87</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

12490

Retiree Benefits

Expense

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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>TREASURER'S OFFICE</b>		<b>\$777,416</b>	<b>\$839,954</b>	<b>\$368,112</b>	<b>\$953,819</b>	<b>\$113,865</b>	<b>13.56 %</b>





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.		



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

12530

Treasurer's Office

Expense

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



## Waterford Township FY 2023 Budget

### 12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change	
					As of 6/30/22				
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	%
<b>Total</b>		<b>INFORMATION TECHNOLOGY</b>	<b>\$484,478</b>	<b>\$502,943</b>	<b>\$218,254</b>	<b>\$575,159</b>	<b>\$72,216</b>	<b>14.36</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

12550

**Information Systems**

**Expense**

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



## Waterford Township FY 2023 Budget

### 12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %



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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	%
<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,368,154</b>	<b>\$1,675,416</b>	<b>\$680,836</b>	<b>\$1,558,548</b>	<b>-\$116,868</b>	<b>-6.98</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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	70,000.0 %
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 %
<b>Total</b>	<b>DEVELOPMENT SERVICES</b>		<b>\$1,232,629</b>	<b>\$1,445,006</b>	<b>\$541,887</b>	<b>\$1,516,610</b>	<b>\$71,604</b>	<b>4.96 %</b>





Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>COMMUNITY PROMOTIONS</b>		<b>\$208,433</b>	<b>\$344,250</b>	<b>\$281,504</b>	<b>\$326,100</b>	<b>-\$18,150</b>	<b>-5.27 %</b>



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**

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**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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
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**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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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 %
<b>Total</b>		<b>TRANSFERS T/OTHER FUNDS</b>	<b>\$7,805,554</b>	<b>\$7,545,845</b>	<b>\$7,488,025</b>	<b>\$7,894,198</b>	<b>\$348,353</b>	<b>4.62 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

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

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# **Charter Township of Waterford Special Revenue Funds FY2023**

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January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



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





## Waterford Township FY 2023 Budget

### 20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>FIRE DEPARTMENT REVENUES</b>		<b>-\$21,004,025</b>	<b>-\$21,293,877</b>	<b>-\$15,722,570</b>	<b>-\$22,323,846</b>	<b>-\$1,029,969</b>	<b>4.84 %</b>



Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual As of 6/30/22	Proposed 2023 Budget	Dollar Change	% 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	%
<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$19,907,592</b>	<b>\$21,688,736</b>	<b>\$10,395,143</b>	<b>\$22,321,869</b>	<b>\$633,133</b>	<b>2.92</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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		



Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>		<b>POLICE DEPARTMENT REVENUE</b>	<b>-\$15,282,692</b>	<b>-\$16,483,780</b>	<b>-\$15,879,412</b>	<b>-\$16,208,116</b>	<b>\$275,664</b>	<b>-1.67 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

20701 Police Department

**Revenue**

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





## Waterford Township FY 2023 Budget

### 20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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%	
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$15,321,376</b>	<b>\$16,488,212</b>	<b>\$6,977,701</b>	<b>\$16,206,251</b>	<b>-\$281,961</b>	<b>-1.71</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

20730

**Police Department**

**Expense**

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



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

20730

Police Department

Expense

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



**Waterford Township  
FY 2023 Budget**

**20801 POLICE RETRICTED USE REV**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	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 %
<b>Total</b>	<b>POLICE RETRICTED USE REV</b>		<b>-\$204,779</b>	<b>-\$67,177</b>	<b>-\$134,610</b>	<b>-\$65,525</b>	<b>\$1,652</b>	<b>-2.46 %</b>



## Waterford Township FY 2023 Budget

### 20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>		<b>POLICE RETRICTED USE EXP</b>	<b>\$31,185</b>	<b>\$202,224</b>	<b>\$3,036</b>	<b>\$200,009</b>	<b>-\$2,215</b>	<b>-1.10 %</b>



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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
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	%
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$177,569</b>	<b>-\$35,814</b>	<b>-\$32,017</b>	<b>-\$38,193</b>	<b>-\$2,379</b>	<b>6.64</b>	<b>%</b>





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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	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 %
<b>Total</b>	<b>P&amp;F SAD REVENUES</b>		<b>-\$6,542,559</b>	<b>-\$6,748,660</b>	<b>-\$6,461,885</b>	<b>-\$6,723,002</b>	<b>\$25,658</b>	<b>-0.38 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

21001

Police & Fire SAD

Revenue

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



**Waterford Township  
FY 2023 Budget**

**21030 P&F SAD EXPENSES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	Change	
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 %
<b>Total</b>	<b>P&amp;F SAD EXPENSES</b>		<b>\$6,496,871</b>	<b>\$6,735,360</b>	<b>\$6,463,657</b>	<b>\$6,735,412</b>	<b>\$52</b>	<b>0.00 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

21030

Police & Fire SAD

Expense

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



**Waterford Township  
FY 2023 Budget**

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**21501      WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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**

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**21530      WORKERS COMPENSATION**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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**

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**24301      ECONOMIC DEV. REVENUES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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**

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**24370      ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total      ECONOMIC DEVELOPMENT</b>			<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2023 Budget**

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**24401      BROWNFIELD - REVENUE**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change	
					As of 6/30/22				
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	%
<b>Total</b>		<b>IMPRV. REVL. REVENUES</b>	<b>-\$1,181,911</b>	<b>-\$1,198,412</b>	<b>-\$1,138,992</b>	<b>-\$1,145,061</b>	<b>\$53,351</b>	<b>-4.45</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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**

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**24602      ASSESSMENTS - REVENUE**

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



## Waterford Township FY 2023 Budget

### 24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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	10,000.0 %
97105		CAPITAL - ROAD IMPRV.	0	0	0	100,000	100,000	100,000.0 %
97106		CAPITAL - BLDG IMPRV	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 %
<b>Total</b>	<b>IMPROVMENT REVOLVING</b>		<b>\$495,274</b>	<b>\$1,356,053</b>	<b>\$328,045</b>	<b>\$1,580,405</b>	<b>\$224,352</b>	<b>16.54 %</b>





Charter Township of Waterford  
FY 2023 Budget

**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**

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**24692 IMPROVEMENT REVOLVING SAD EXP**

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			
82000		CRESCENT LK WEED II - EXPENSES	10,741	5,000	893	5,000	0	0.0 %
<b>Total</b>		<b>IMPROVEMENT REVOLVING SAD EXP</b>	<b>\$10,741</b>	<b>\$5,000</b>	<b>\$893</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2023 Budget**

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**25001 CABLE COMMISSION REVENUES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
						2023 Budget	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	%
<b>Total CABLE COMMISSION REVENUES</b>			<b>-\$382,499</b>	<b>-\$377,436</b>	<b>-\$184,561</b>	<b>-\$343,335</b>	<b>\$34,101</b>	<b>-9.03</b>	<b>%</b>



## Waterford Township FY 2023 Budget

### 25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					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	12,000.0 %
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 %
<b>Total</b>		<b>CABLE COMMISSION EXPENSES</b>	<b>\$325,387</b>	<b>\$443,627</b>	<b>\$201,132</b>	<b>\$396,135</b>	<b>-\$47,492</b>	<b>-10.71 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

Enter Org Number

Cable Commission

Expense

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



**Waterford Township  
FY 2023 Budget**

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**26701      INDIGENT DEFENSE - REVENUE**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	Change	
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 %
<b>Total</b>		<b>INDIGENT DEFENSE - EXPENSES</b>	<b>\$147,632</b>	<b>\$211,445</b>	<b>\$69,957</b>	<b>\$273,052</b>	<b>\$61,607</b>	<b>29.14 %</b>





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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change	
					As of 6/30/22				
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	%
<b>Total</b>	<b>LIBRARY REVENUES</b>		<b>-\$2,261,688</b>	<b>-\$2,411,009</b>	<b>-\$2,144,795</b>	<b>-\$2,808,618</b>	<b>-\$397,609</b>	<b>16.49</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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**

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**27101 LIBRARY DONATIONS**

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



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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>\$12,798</b>	<b>\$93,500</b>	<b>\$2,006</b>	<b>\$113,067</b>	<b>\$19,567</b>	<b>20.93 %</b>



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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,284,648</b>	<b>\$2,574,280</b>	<b>\$1,108,051</b>	<b>\$2,839,526</b>	<b>\$265,246</b>	<b>10.30</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>PARKS &amp; REC REVENUE</b>		<b>-\$1,894,386</b>	<b>-\$1,819,551</b>	<b>-\$1,586,943</b>	<b>-\$1,988,814</b>	<b>-\$169,263</b>	<b>9.30 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

28001

Parks & Recreation

Revenue

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



## Waterford Township FY 2023 Budget

### 28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					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	%
<b>Total</b>	<b>PARKS &amp; REC EXPENSES</b>	<b>\$1,757,311</b>	<b>\$2,038,542</b>	<b>\$783,159</b>	<b>\$2,158,073</b>	<b>\$119,531</b>	<b>5.86</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**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**

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**28201 GRANT FUND REVENUE**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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**

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**28290 GRANT FUND EXPENSES**

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

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# **Charter Township of Waterford Capital Project Fund FY 2023**

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January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



**Capital Project (330) Fund**

## Capital Project Fund

### Description

The Capital Projects Fund was created by board resolution in Fiscal Year 2015. The purpose of the fund is to make an annual deposit or to set aside funds for future 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 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
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	%
<b>Total</b>	<b>CAPITAL PROJECT REVENUE</b>		<b>-\$1,888,991</b>	<b>-\$381,341</b>	<b>-\$408,064</b>	<b>-\$454,300</b>	<b>-\$72,959</b>	<b>19.13</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

33001

Capital Project Fund

Revenue

67410

CONTRIB - CAPITAL PROJECTS

Increase

\$ 75,000

Set aside for future capital projects.



**Waterford Township  
FY 2023 Budget**

**33090 CAPITAL PROJECT EXPENSES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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	290,000.0%
<b>Total CAPITAL PROJECT EXPENSES</b>			<b>\$986,842</b>	<b>\$672,000</b>	<b>\$0</b>	<b>\$470,000</b>	<b>-\$202,000</b>	<b>-30.06 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

33090

Capital Project Fund

Expense

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

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# **Charter Township of Waterford Enterprise Funds FY 2023**

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January 1, 2023 – December 31, 2023

Submitted by: Gary Wall, Township Supervisor



**Motor Pool Fund  
Water and Sewer Fund**



## **Enterprise Funds**

### **Description**

The Enterprise Funds section contains budgetary information for funds that are self-sustaining through the use of service charges on those who receive the benefit. This designation allows the Township to match revenues and expenses in the manner used by business enterprises. The Township maintains two enterprise funds:

Motor Pool Fund  
Water & Sewer Fund



**Waterford Township  
FY 2023 Budget**

**59001 WATER REVENUES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
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 %
<b>Total</b>	<b>WATER REVENUES</b>		<b>-\$6,521,276</b>	<b>-\$6,314,500</b>	<b>-\$2,929,869</b>	<b>-\$6,314,500</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2023 Budget**

**59002 SEWER REVENUES**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	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 %
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$17,548,764</b>	<b>-\$18,356,175</b>	<b>-\$8,690,641</b>	<b>-\$18,356,175</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2023 Budget**

**59003 WATER/SEWER REVENUES**

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>WATER/SEWER REVENUES</b>		<b>-\$899,748</b>	<b>-\$942,012</b>	<b>-\$339,550</b>	<b>-\$768,497</b>	<b>\$173,515</b>	<b>-18.42 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59003

Water & Sewer Fund

Revenue

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



**Waterford Township  
FY 2023 Budget**

**59041 PUMPING & TREATMENT**

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change	
					As of 6/30/22				
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	%
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$1,143,682</b>	<b>\$2,808,544</b>	<b>\$748,082</b>	<b>\$2,103,479</b>	<b>-\$705,065</b>	<b>-25.10</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59041

**Water & Sewer Fund**

**Expense**

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



**Waterford Township  
FY 2023 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>WATER DISTRIBUTION</b>		<b>\$545,658</b>	<b>\$849,383</b>	<b>\$314,100</b>	<b>\$1,210,402</b>	<b>\$361,019</b>	<b>42.50 %</b>





Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59042

**Water & Sewer Fund**

**Expense**

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



## Waterford Township FY 2023 Budget

### 59043 WATER SERVICES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total WATER SERVICES</b>			<b>\$281,141</b>	<b>\$767,366</b>	<b>\$155,385</b>	<b>\$511,350</b>	<b>-\$256,016</b>	<b>-33.36 %</b>



Charter Township of Waterford  
FY 2023 Budget

**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 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					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	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$4,994,946</b>	<b>\$5,310,450</b>	<b>\$2,570,679</b>	<b>\$5,532,157</b>	<b>\$221,707</b>	<b>4.17</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59044

**Water & Sewer Fund**

**Expense**

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



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59044

**Water & Sewer Fund**

**Expense**

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



**Waterford Township  
FY 2023 Budget**

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**59045      WATER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
						2023 Budget	Change		
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	%
<b>Total      WATER CAPITAL IMPROVEMENT</b>			<b>\$116,442</b>	<b>\$3,166,705</b>	<b>\$1,174,022</b>	<b>\$470,500</b>	<b>-\$2,696,205</b>	<b>-85.14</b>	<b>%</b>





Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59045

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2023 Budget**

**59046 WATER DEBT**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/22			
						2023 Budget	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 %
<b>Total</b>	<b>WATER DEBT</b>		<b>\$171,525</b>	<b>\$155,338</b>	<b>\$80,192</b>	<b>\$139,818</b>	<b>-\$15,520</b>	<b>-9.99 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59046

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2023 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/22				
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	%
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$156,367</b>	<b>\$174,066</b>	<b>\$81,490</b>	<b>\$176,857</b>	<b>\$2,791</b>	<b>1.60</b>	<b>%</b>



## Waterford Township FY 2023 Budget

### 59054 SEWER O & M

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$9,707,862</b>	<b>\$10,628,050</b>	<b>\$4,969,461</b>	<b>\$10,775,152</b>	<b>\$147,102</b>	<b>1.38 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59054

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2023 Budget**

**59055 SEWER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2021	FY 2022	FY 2022	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/22				
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	%
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>\$115,300</b>	<b>\$1,969,740</b>	<b>\$138,714</b>	<b>\$990,000</b>	<b>-\$979,740</b>	<b>-49.74</b>	<b>%</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59055

Water & Sewer Fund

Expense

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





## Waterford Township FY 2023 Budget

### 59056 SEWER DEBT

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>SEWER DEBT</b>		<b>\$549,588</b>	<b>\$524,613</b>	<b>\$262,497</b>	<b>\$492,421</b>	<b>-\$32,192</b>	<b>-6.14 %</b>



Charter Township of Waterford  
FY 2023 Budget

**LINE ITEM DETAIL**

59056

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2023 Budget**

**59057      HARDSHIP**

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



## Waterford Township FY 2023 Budget

### 59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2021 Actual	FY 2022 Rev. Budget	FY 2022 Actual	Proposed 2023 Budget	Dollar Change	% Change
					As of 6/30/22			
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 %
<b>Total</b>	<b>ENGINEERING SERVICES</b>		<b>\$472,307</b>	<b>\$522,876</b>	<b>\$246,721</b>	<b>\$493,783</b>	<b>-\$29,093</b>	<b>-5.56 %</b>



Charter Township of Waterford  
FY 2023 Budget

**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.