

Charter Township of Waterford

FY 2024 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



(Approved 12-13-2023)

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



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

Gary Wall
Township Supervisor

MEMO

TO: Honorable Board of Trustees and Citizens of Waterford Township

FROM: Gary Wall, Township Supervisor

DATE: December 1, 2023

RE: 2024 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted is the 2024 budget for the Charter Township of Waterford, Michigan as scheduled for adoption by the Honorable Board of Trustees at a regular meeting on Wednesday, December 13, 2023, at 6 PM.

This budget represents estimates of revenues and expenditures for the 2024 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation, and all other funds administered by Waterford Township.

The 2024 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2024 fiscal year. For the final actual results, please consult the Township's Annual Comprehensive Financial Report, known as the (ACFR). The results of the (ACFR) are posted on the Township's website at www.waterfordmi.gov and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2022 results are available online for review. The Township also has a Financial Dashboard available online that will provide a big-picture review of the Township's finances. This information is available at: www.waterfordmi.gov under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 13.0115 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 change of .05 from the prior year due to the Headlee Rollback, as well as the Township Board modestly increasing the Police and Fire SAD.

The combined fund balance of the General Fund, Police and Fire is estimated to increase by \$51,317. The General Fund's fund balance will increase by an estimated \$14,243. The Fire Fund's fund balance is

**With us there are no
boundaries**

projected to increase by \$31,338. The Police Fund's fund balance will increase by an estimated \$5,736. The projected 2024 year-end fund balances are: General Fund \$12,982,119, Fire Fund \$5,104,097, and Police Fund \$4,572,374 for a combined total of \$22,658,590 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 35.25% of total 2024 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 would 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 \$4,216,978 in budgeted revenues for the 2024 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 historically these changes are tempered by the Headlee Rollback. Keep in mind that the years 2008 through 2013 accounted for a **-37.84%** reduction of residential taxable values. This accounted for the largest sustained reduction of taxable values and tax bills in Waterford's history. Many other communities in Michigan and the nation faced similar results following the housing market declines during that time.

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 near 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 in the recent past 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 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 was a main focal point of the 2024 budget and planning process. The Township Board has allocated \$1,204,582 from the Township's Improvement Revolving Fund to address multiple small and medium sized deferred maintenance projects throughout the campus. Investment in the Township's Riverwalk, Sidewalk System, Stormwater Drains, Various Doors, Lighting around Campus, HVAC Upgrades, as well as the continuation of the Township's Neighborhood Road Incentive Program are some highlights of the general governmental upgrades planned. The Fire Department will be resurfacing the parking lot at Sub Station #3, the library will be replacing the brick pavers in front of the library facility. The 51st District Court will be replacing some carpeting and flooring. The Police Department will be adding some back up cooling units for the 911 Dispatch Center as well as replacing an air handling unit.

The Township has recovered some cash position in recent years through conservative budget practices, reforming some health plans which has permitted some savings on expenses and by not relying on one-time revenues for everyday operations. It therefore makes sense to pay cash for deferred maintenance items rather than set up debt financing with accompanying interest payments in the governmental funds. The Township has no structured bond debt in its governmental funds. The bond debt that does exist resides in the Water-Sewer Enterprise Fund. Most of that debt relates to 'downstream' debt from Oakland County, Oakland Macomb Interceptor (OMI) and Great Lakes Water-Sewer Authority. It is these 3rd party entities that help convey Waterford's wastewater to sewer treatment plants.

The Township plans to continue a neighborhood street contribution program. There is \$100,000 budgeted from the General Fund for the Board to participate in helping to augment neighborhoods willing to take on a road Special Assessment. The Township does not own or maintain public roads in the Township (the Road Commission for Oakland County is tasked with that function), but still sees this as a need and is attempting to help address deteriorating neighborhood roads. The Board is also planning to work with Oakland County and the Road Commission for Oakland County by partnering in the Tri-Party Road Program to help resurface secondary roads within the Township. At the point of budget compilation the Township has not heard from RCOC of roads planned for Tri-party resurface but will most likely entertain proposals that come forth during the 2024 operational year. The final neighborhood LED streetlight conversion program is complete, and Waterford is a 100% LED streetlight community! 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 utilized 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 \$2-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 2024, 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.

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, 2023 and 2024, an allocation of \$100,000 was made for this category. The \$2-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 and provide a consistent stream of revenue for this multi-million dollar system.

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 increased slightly to 2.75 for the winter 2023 tax statements which are used to fund the 2024 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. Currently, supply chain issues and orders are causing some delays in the fire equipment category. Waterford is doing what it can to address this issue and provide top notch service in the public safety area.

The Police Department is continuing to work hard to provide the best possible public safety with available resources. Waterford will be purchasing four new vehicles in 2024. 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 has purchased the next generation of mobile computers and video systems. The commitment to modernize and provide the best tools possible continues. In 2015, Munetrix listed Waterford as the 5th safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58th safest nationally. I would like to thank our 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 2024 - 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 2024, 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 had 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 2024 is a strategic technology upgrade. As the downward pressure on revenues has continued, being able to support non-mandated services has become a real concern. I commend staff for altering schedules and being more flexible to bring the best service to the public.

In 2013, the Parks and Recreation building on Crescent Lake Road closed, and staff moved to the 3rd floor of Township Hall permitting savings on utilities and maintenance. The Township Board authorized the demolition of the Parks and Recreation building in the fall of 2014. It became evident that operating and maintaining both the Recreation Building on Williams Lake Road and the building on Crescent Lake Road was not going to be possible in the short or long term. Good stewardship of Township assets is essential in these times, and utility savings and general maintenance savings in this area have helped. Further work on

analyzing needed and surplus buildings and land will continue. Making good use of available assets will always remain one of my highest priorities. The long-term viability of the recreation center on Williams Lake Road remains a concern, due to its age and condition. The community will need to consider its longer-term strategy for its recreation facility.

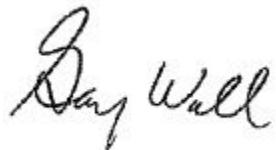
With the passage of the operating millage for the Parks and Recreation Department in August of 2014, a new fund was created and is contained within this budget document. Please reference Fund #280 to see revenues and expenses associated with the Parks and Recreation Department. Previously, Parks and Recreation operated within the General Fund. With the significant 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 2024 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. The Parks and Recreation Millage will need to be renewed in 2024. The operational millage is essential for the Department's viability and ability to provide quality of life programming for the whole community. 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 have 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 mandates a 40% funding level requirement. The Township was at 32.81% during its most recent study at the end of 2022. 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 our financial staff, Human Resources, Payroll, all involved and all the hard work that was done. Changes now will mean a higher likelihood of future success and more viability in the system.

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 the quality of life for our Waterford Community. This 2024 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,
THE CHARTER TOWNSHIP OF WATERFORD

A handwritten signature in black ink that reads "Gary Wall". The signature is fluid and cursive, with "Gary" on the top line and "Wall" on the bottom line.

Gary Wall
Waterford Township Supervisor

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Charter Township of Waterford
Organizational Chart Updated
11/2023

Citizens of Waterford

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

(Legislative Branch)

51st District Court
(Judicial Branch)

Treasurer's Office

Supervisor's Office
(Executive Branch)

Clerk's Office
(Accounting and Elections)

Development Services

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

Library

Fiscal & Human
Resources

Parks & Recreation

Police Department

Regional
Fire Department
(Waterford, Pontiac and
Lake Angelus)

Assessing

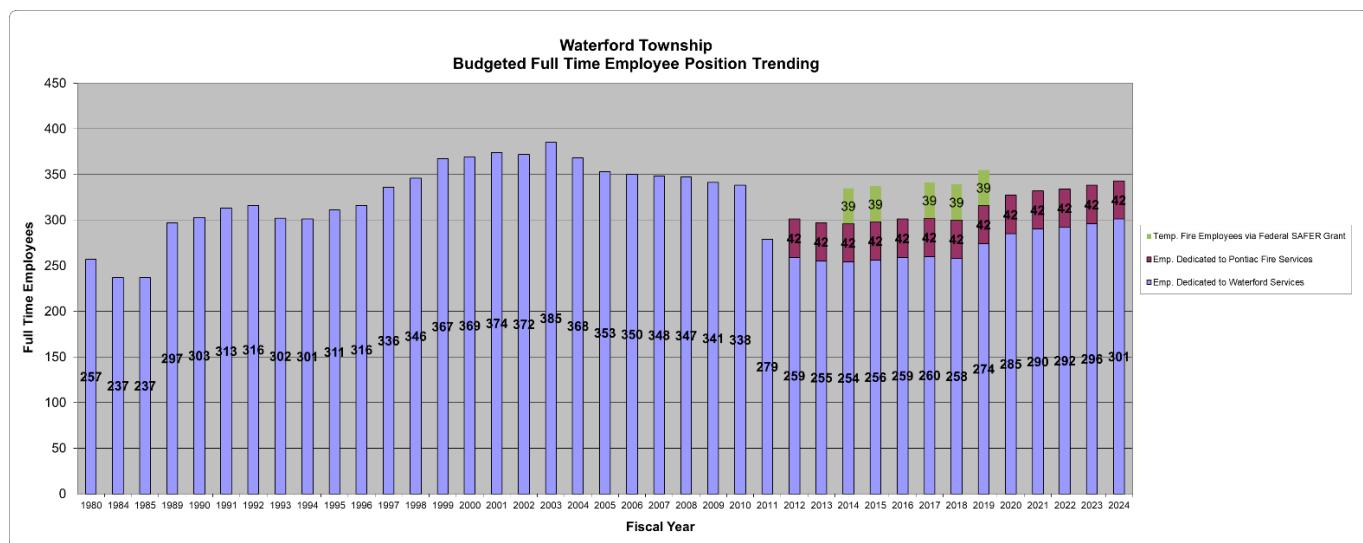
Information Systems

Charter Township of Waterford
FY 2024 Budget

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

<u>Department</u>	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Supervisor/Assessing	7	8	8	8	8	9	9	10
Clerk	7	7	7	7	7	7	7	8
Treasurer	6	6	6	6	7	8	8	8
Human Resources	2	2	2	2	2	2	2	2
District Court	21	21	20	20	20	20	20	20
Cable	1	1	1	1	1	1	1	1
Information System	4	4	4	4	4	4	4	4.5
Facilities & Operations	7.75	7.75	7.75	8	8	8	8	8
Development Services	11	11	12	12	13	13	14	15
Parks & Recreation	8	8	8	8	8	8	8	9
Police Department	68	69	78	85	86	86	86	86
Fire Department	143	141	146	*109	*110	*110	*113	*113
Library	14	14	14	14	14	14	14	15
Water & Sewer	42.25	42.25	41.25	43.0	44	44	44	43.5
Total	342	339	355	326	332	334	338	343

*** 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 (301) Full Time Employees Budgeted for 2024 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. (5) new employees were added for 2024. (2) of the (5) were added mid-year 2023.



**Charter Township of Waterford
FY 2024 Budget**

Township Millage Rates

		2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate	2021 December Rate	2022 December Rate	2023 December Rate
Original Operating Millages:									
Township General	5.00*	3.8143	3.7650	3.7484	3.7120	3.6611	3.6083	3.5451	3.5451
Police Voted #1	1.50	1.4869	1.4677	1.4612	1.4470	1.4271	1.4065	1.3818	1.3818
Police Voted #2	1.50	1.5000	1.4806	1.4740	1.4597	1.4397	1.4189	1.3940	1.3940
Fire Voted #1	1.00	1.0000	0.9871	0.9827	0.9731	0.9597	0.9458	0.9292	0.9292
Fire Voted #2	1.00	0.9913	0.9785	0.9741	0.9646	0.9513	0.9376	0.9211	0.9211
Fire Voted #3	.63	0.6245	0.6164	0.6136	0.6076	0.5992	0.5905	0.6300	0.6300
Parks & Recreation		<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>	<u>0.4603</u>
Sub Total: (Twp. Operating Millages):		9.9126	9.7845	9.7410	9.6462	9.5136	9.3762	9.2615	9.2615
Library Voted	1.00	0.9038	0.8912	0.8881	0.8794	0.8673	0.8548	1.0000	1.0000
Special Assessment	Up to								
****Police & Fire (SAD)	2.95			2.9500	2.7800	2.9000	2.7500	2.7000	2.7500
Debt Millages									
***Fire & Police		<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>	<u>0.0000</u>
Total Millage		11.5064	11.3266	13.5791	13.3056	13.2809	12.9810	12.9615	13.0115

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2023 Millage Rates will be set on or before 9-30-2023.

*** Note: Police and Fire Debt Millage 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:

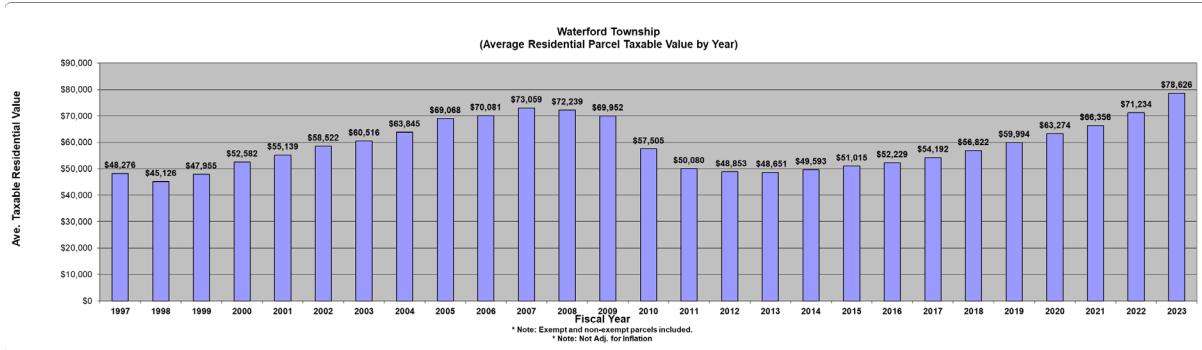
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992	2002,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

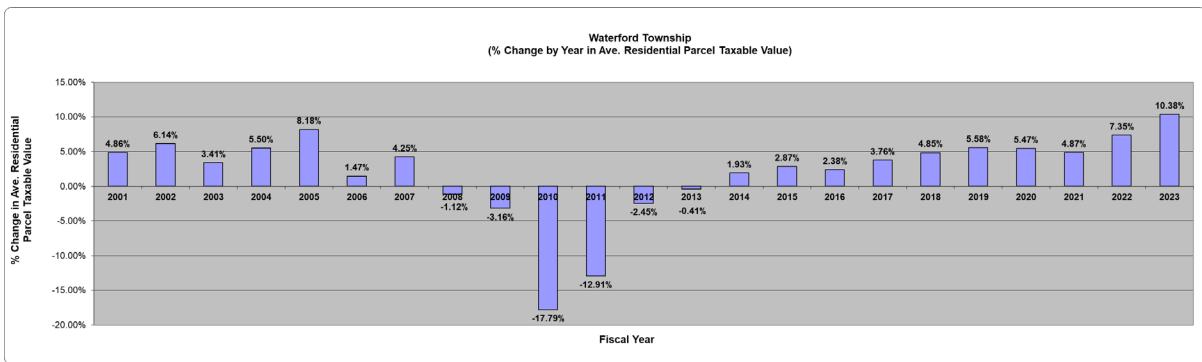


Charter Township of Waterford FY 2024 Budget

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 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.

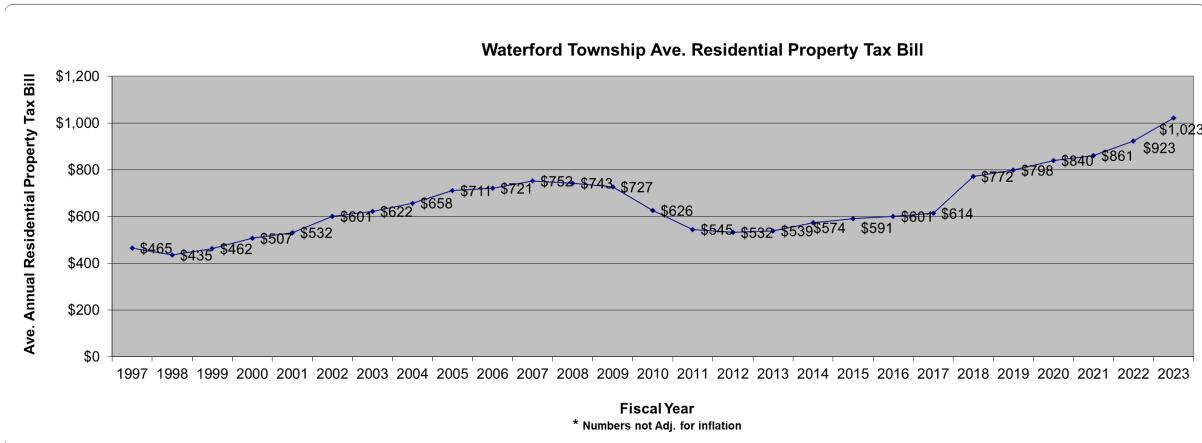
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2024 Budget

Average Residential Waterford Township Tax Bills by Year



***Property Tax Bill Discussion:** Due to the large reductions in property values (2008-2013); residents experienced large, sustained reduction in their property tax bills in the somewhat 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.

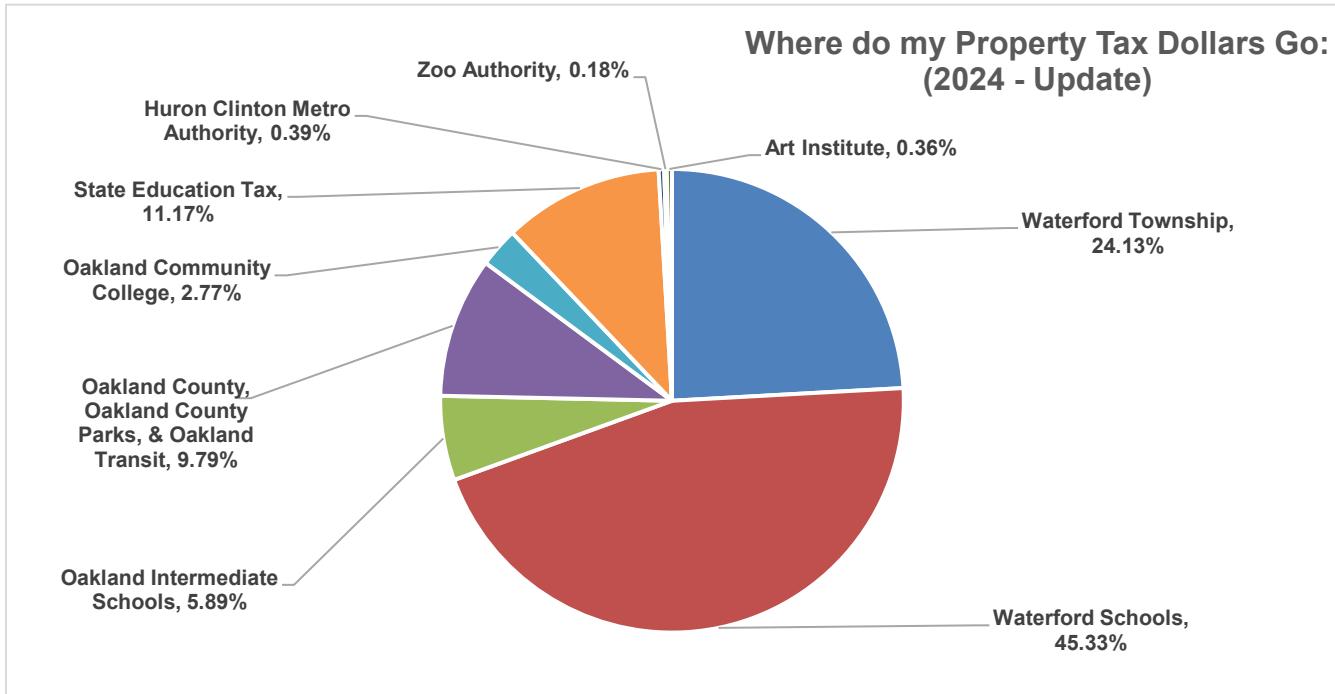
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

The Summer Tax Bill is primarily for 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 2024 Budget

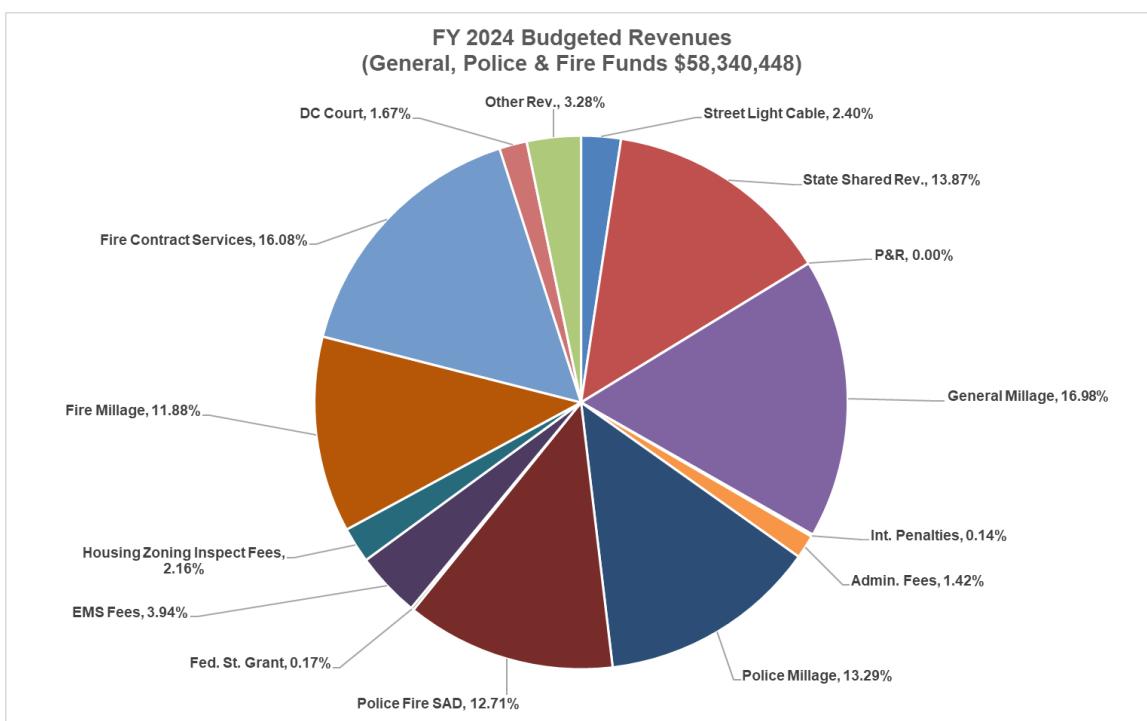
Where do my Property Tax Dollars Go?



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.

Charter Township of Waterford
FY 2024 Budget

Comparison of 2023 Current to 2024 Proposed Budget (Includes General, Police and Fire Funds)						
Revenue Type	2023 Budget Amount	%	2024 Budget Amount	%	Change 2023 to 2024	% Change 2023 to 2024
Street Lighting & Cable	\$1,397,942	2.58%	\$1,401,178	2.40%	\$3,236	0.23%
State Revenue Sharing	\$7,612,824	14.07%	\$8,089,894	13.87%	\$477,070	6.27%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$9,178,369	16.98%	\$9,905,645	16.98%	\$727,276	7.92%
Interest & Penalties	\$102,449	0.19%	\$83,500	0.14%	(\$18,949)	-18.50%
Administrative Fees	\$859,036	1.59%	\$830,143	1.42%	(\$28,893)	-3.36%
Police Millage	\$7,186,887	13.28%	\$7,756,083	13.29%	\$569,196	7.92%
Police and Fire Special Assmnt District (SAD):	\$6,723,002	12.42%	\$7,417,927	12.71%	\$694,925	10.34%
Federal and State Grants - (SAFER Grant Begins 2017):	\$0	0.00%	\$101,016	0.17%	\$101,016	
EMS Fees	\$2,100,000	3.88%	\$2,300,000	3.94%	\$200,000	9.52%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$1,024,350	1.89%	\$1,259,315	2.16%	\$234,965	22.94%
Fire Millage	\$6,421,829	11.87%	\$6,930,403	11.88%	\$508,574	7.92%
* Fire - Contracted Services	\$8,934,773	16.51%	\$9,378,891	16.08%	\$444,118	4.97%
District Court	\$965,000	1.78%	\$975,000	1.67%	\$10,000	1.04%
Other Revenue	\$1,617,009	2.99%	\$1,911,453	3.28%	\$294,444	18.21%
Total Revenues	\$54,123,470	100.00%	\$58,340,448	100.00%	\$4,216,978	

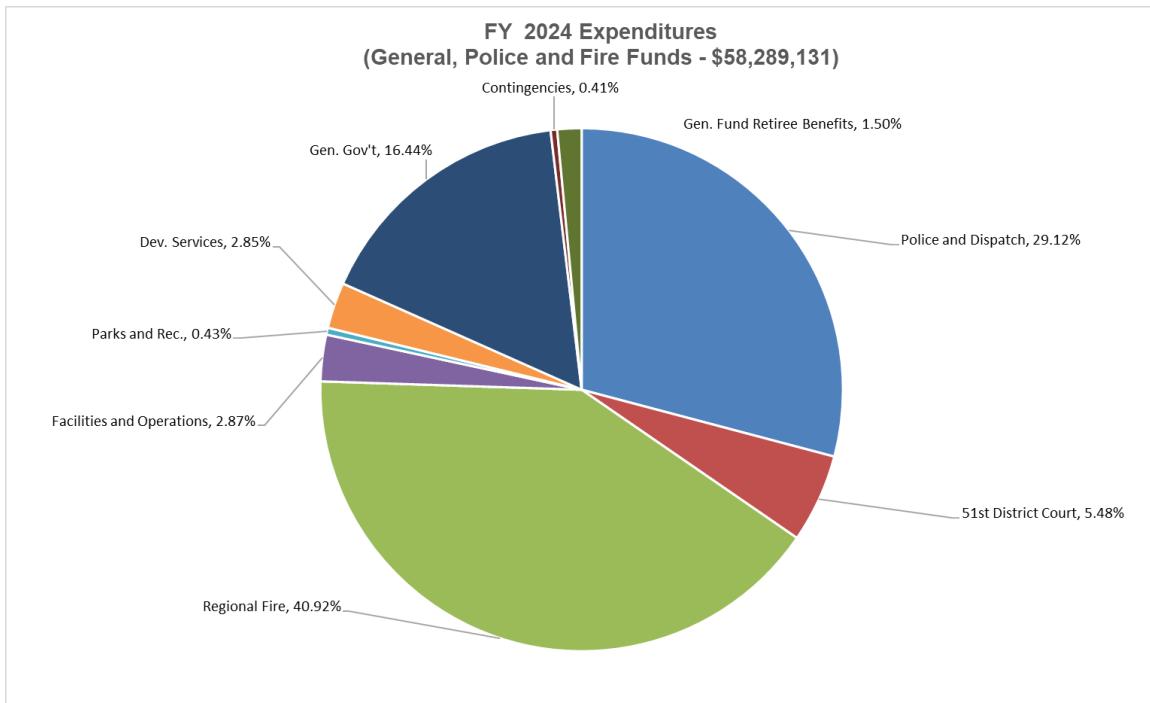


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire 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 be shown 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 2023 Current to 2024 Proposed Budget (Includes General, Police and Fire Funds)						
<u>Expenditure Type</u>	2023		2024		<u>Change 2022 to 2023</u>	<u>% Change 2022 to 2023</u>
	<u>Budget Amount</u>	<u>%</u>	<u>Budget Amount</u>	<u>%</u>		
Police & Dispatch	\$16,206,251	29.95%	\$16,971,597	29.12%	\$765,346	4.72%
District Court	\$3,096,956	5.72%	\$3,192,267	5.48%	\$95,311	3.08%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$22,321,869	41.25%	\$23,850,218	40.92%	\$1,528,349	6.85%
Facilities & Operations	\$1,558,548	2.88%	\$1,674,252	2.87%	\$115,704	7.42%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$250,000	0.46%	\$250,000	0.43%	\$0	0.00%
Development Services	\$1,516,610	2.80%	\$1,659,022	2.85%	\$142,412	9.39%
General Government	\$7,982,136	14.75%	\$9,581,279	16.44%	\$1,599,143	20.03%
Contingencies	\$250,000	0.46%	\$238,033	0.41%	-\$11,967	-4.79%
General Fund Retiree Benefits	\$928,003	1.72%	\$872,463	1.50%	-\$55,540	-5.98%
Total Expenditures	\$54,110,373	100%	\$58,289,131	100%	\$4,178,758	

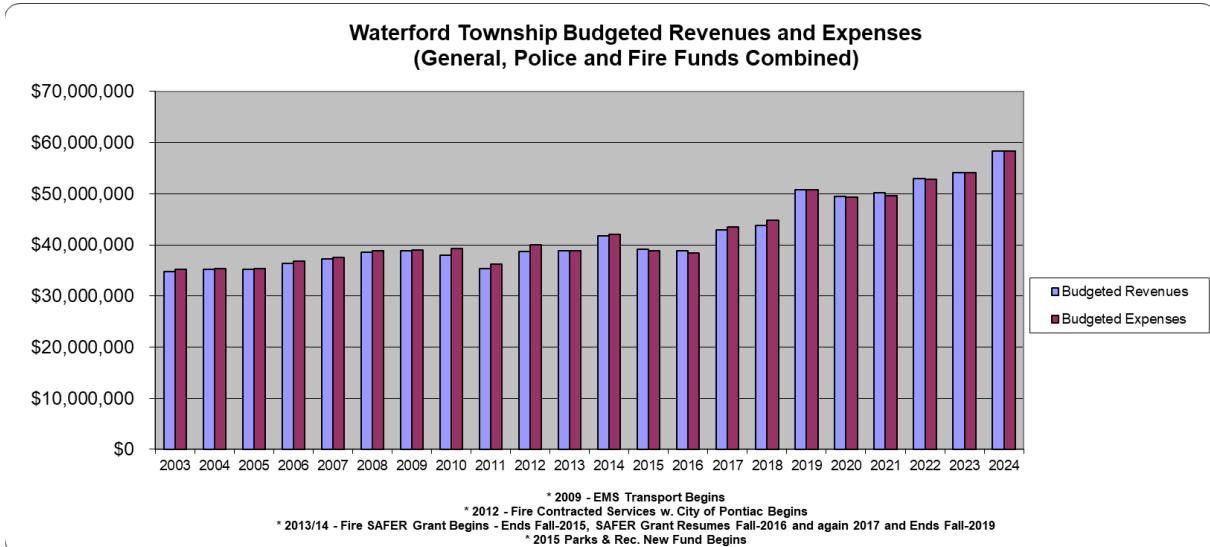


*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later 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 and again for 2024 the same transfer is \$250,000.

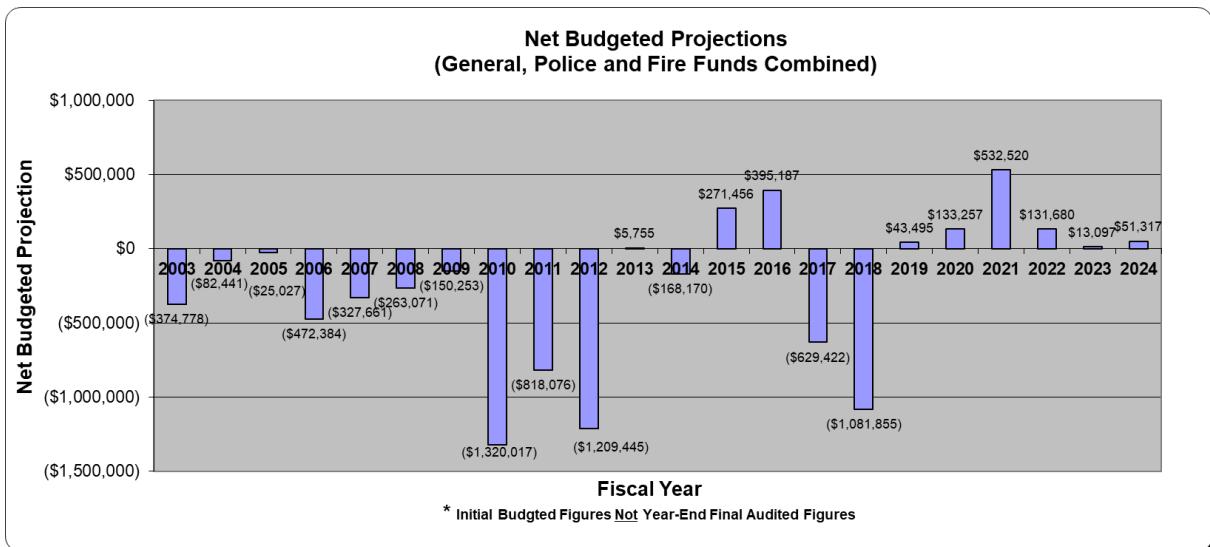
The largest singular expense of the Township's General Fund are transfers to the Police and Fire Funds for emergency services. For 2024, the General Fund transfer to Police and Fire combined is \$5,996,535.

Charter Township of Waterford
FY 2024 Budget

**Revenue and Expense Trending
(General, Police and Fire Funds Combined)**



**Fund Balance Utilization Trending
(General, Police and Fire Funds Combined)**



*** Graph Explanation:** The numbers in the graph above represent 'initially budgeted revenues and expenses' for the combined General, Police and Fire Funds. The numbers Do Not represent audited final actual numbers which are represented in the Township's Annual Comprehensive Financial Report (ACFR) which are available on the Township's Web Site.

Important to keep in mind, that a projected annual budgeted deficit could be based on large one-time capital purchases and deferred maintenance repairs, or could be based on reoccurring expenses, the latter can be an indicator of a larger underlying structural issue.

**Charter Township of Waterford
FY 2024 Budget**

**2024 FUND BALANCE PROJECTIONS
GENERAL FUND**

* January 1, 2024 Projected Fund Balance	12,967,876
2024 Projected Revenue	23,478,094
Total Funds Available 2024	36,445,970
2024 Projected Expenditures	23,463,851
Net Increase (Decrease) In Fund Balance	14,243
* December 31, 2024 Projected Fund Balance	12,982,119
Projected Year-End Fund Balance as a % of 2024 Expenditures	55.33%

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

**2024 FUND BALANCE PROJECTIONS
FIRE FUND**

January 1, 2024 Projected Fund Balance	5,072,759
2024 Projected Revenue	23,881,556
Total Funds Available 2024	28,954,315
2024 Projected Expenditures	23,850,218
Net Increase (Decrease) In Fund Balance	31,338
December 31, 2024 Projected Fund Balance	5,104,097
Projected Year-End Fund Balance as a % of 2024 Expenditures	21.40%

**Charter Township of Waterford
FY 2024 Budget**

**2024 FUND BALANCE PROJECTIONS
POLICE FUND**

January 1, 2024 Projected Fund Balance	4,566,638
2024 Projected Revenue	16,977,333
Total Funds Available 2024	21,543,971
2024 Projected Expenditures	16,971,597
Net Increase (Decrease) In Fund Balance	5,736
December 31, 2024 Projected Fund Balance	4,572,374
Projected Year-End Fund Balance as a % of 2024 Expenditures	26.94%

**2024 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND**

January 1, 2024 Projected Fund Balance	1,143,197
2024 Projected Revenue	68,000
Total Funds Available 2024	1,211,197
2024 Projected Expenditures	207,926
Net Increase (Decrease) In Fund Balance	(139,926)
December 31, 2024 Projected Fund Balance	1,003,271

**Charter Township of Waterford
FY 2024 Budget**

**2024 FUND BALANCE PROJECTIONS
LIBRARY FUND**

January 1, 2024 Projected Fund Balance	1,859,405
2024 Projected Revenue	3,022,633
Total Funds Available 2024	4,882,038
2024 Projected Expenditures	3,056,183
Net Increase (Decrease) In Fund Balance	(33,550)
December 31, 2024 Projected Fund Balance	1,825,855
Projected Year-End Fund Balance as a % of 2024 Expenditures	59.74%

**2024 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND**

January 1, 2024 Projected Fund Balance	339,645
2024 Projected Revenue	20,000
Total Funds Available 2024	359,645
2024 Projected Expenditures	53,860
Net Increase (Decrease) In Fund Balance	(33,860)
December 31, 2024 Projected Fund Balance	305,785

**Charter Township of Waterford
FY 2024 Budget**

**2024 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND *(New Fund as of 2015)***

January 1, 2024 Projected Fund Balance	1,631,166
2024 Projected Revenue	2,101,951
Total Funds Available 2024	3,733,117
2024 Projected Expenditures	2,166,872
Net Increase (Decrease) In Fund Balance	(64,921)
December 31, 2024 Projected Fund Balance	1,566,245
Projected Year-End Fund Balance as a % of 2024 Expenditures	72.28%

**2024 FUND BALANCE PROJECTIONS
CABLE FUND**

January 1, 2024 Projected Fund Balance	766,613
2024 Projected Revenue	342,281
Total Funds Available 2024	1,108,894
2024 Projected Expenditures	398,148
Net Increase (Decrease) In Fund Balance	(55,867)
December 31, 2024 Projected Fund Balance	710,746
Projected Year-End Fund Balance as a % of 2024 Expenditures	178.51%

Charter Township of Waterford
FY 2024 Budget

2024 FUND BALANCE PROJECTIONS

BIKE PATH FUND - (CLOSED AT YEAR-END 2015)

*(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY
OR TRANSPORTATION FUND).*

January 1, 2024 Projected Fund Balance	0
2024 Projected Revenue	0
Total Funds Available 2024	0
2024 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2024 Projected Fund Balance	0

2024 FUND BALANCE PROJECTIONS

CEMETERY CARE FUND

(WATERFORD HAS FIVE (5) CEMETERIES)

January 1, 2024 Projected Fund Balance	921,677
2024 Projected Revenue	42,150
Total Funds Available 2024	963,827
2024 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	42,150
December 31, 2024 Projected Fund Balance	963,827

**Charter Township of Waterford
FY 2024 Budget**

**2024 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2024 Projected Fund Balance	1,076,906
2024 Projected Revenue	6,500
Total Funds Available 2024	1,083,406
2024 Projected Expenditures	200
Net Increase (Decrease) In Fund Balance	6,300
December 31, 2024 Projected Fund Balance	1,083,206

**2024 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2024 Projected Fund Balance	5,000,772
2024 Projected Revenue	1,752,337
Total Funds Available 2024	6,753,109
2024 Projected Expenditures	1,648,100
Net Increase (Decrease) In Fund Balance	104,237
December 31, 2024 Projected Fund Balance	5,105,009
EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$0
UNDESIGNATED	\$0

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

Charter Township of Waterford
FY 2024 Budget

**2024 FUND BALANCE PROJECTIONS
NATURE CENTER**

January 1, 2024 Projected Fund Balance	580,489
2024 Projected Revenue	7,232
Total Funds Available 2024	587,721
2024 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	7,232
December 31, 2024 Projected Fund Balance	587,721

**2024 FUND BALANCE PROJECTIONS
BUDGET STABILIZATION FUND (*Created Via Board Resolution 2013*)**

January 1, 2024 Projected Fund Balance	3,775,811
2024 Projected Revenue	0
Total Funds Available 2024	3,775,811
2024 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2024 Projected Fund Balance	3,775,811

Charter Township of Waterford

General Fund

FY 2024

January 1, 2024 – December 31, 2024

Submitted by: Gary Wall, Township Supervisor



Contents:

General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township FY 2024 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40200	CURRENT TAX LEVY		-8,784,918	-9,178,369	-9,170,103	-9,905,645	-727,276	7.9 %
40205	PERSONAL PROPERTY TAX		-58,281	-30,000	-6,280	-35,000	-5,000	16.7 %
40500	CURRENT ASSMT-STR LIGHT		-503,572	-503,050	-503,572	-503,570	-520	0.1 %
40800	PENALTY & INTR-TAXES		-91,036	-86,500	-84,311	-83,500	3,000	-3.5 %
43900	EXCISE TAX - MARIJUANA		0	0	-10	-85,000	-85,000	-85,000.0 %
45600	LICENSES - HEATING		-1,965	-1,300	-1,590	-1,450	-150	11.5 %
45700	LICENSES - ELECTRIC		-3,825	-2,200	-1,845	-2,750	-550	25.0 %
45800	LICENSES - BUILDERS		-2,041	-2,000	-1,260	-2,100	-100	5.0 %
45900	LICENSES - PLUMBING		-2,460	-1,700	-1,270	-1,900	-200	11.8 %
46300	PERMITS - BUILDINGS		-497,811	-360,000	-561,456	-410,000	-50,000	13.9 %
46400	PERMITS - ELECTRICAL		-167,975	-110,000	-116,892	-120,000	-10,000	9.1 %
46500	PERMITS - HEATING		-113,682	-85,000	-64,752	-85,000	0	0.0 %
46600	PERMITS - PLUMBING		-72,448	-61,500	-37,890	-63,000	-1,500	2.4 %
46700	PERMITS - DISMANTELING		-1,775	-3,500	-475	-1,775	1,725	-49.3 %
47700	LICENSES - DOG		-1,986	-1,750	-1,914	-1,800	-50	2.9 %
57401	ST. REV. SHAR.-SALES TAX		-7,785,607	-7,127,911	-3,651,779	-7,568,462	-440,551	6.2 %
57406	ST REV. SHAR.-CVTRS(Was EVIP)		-437,178	-449,913	-224,955	-490,235	-40,322	9.0 %
57420	LCS REV. SHAR.-PPT		-36,113	-35,000	-1,190	-31,197	3,803	-10.9 %
57500	STATE REBATE-JUDGES WAGES		-91,448	-91,500	-68,586	-91,500	0	0.0 %
57601	DRUG COURT - DIST. CT. GRANT		-97,715	-114,862	-41,777	-70,000	44,862	-39.1 %
57602	JUROR COMPENSATION REIMB - DC		-1,350	-1,200	0	-1,200	0	0.0 %
60100	FEES-ZONING BRD/APPEALS		-21,938	-13,000	-12,832	-17,500	-4,500	34.6 %
60110	FEES - SITE PLAN REVIEW		-102,714	-75,000	-59,789	-80,000	-5,000	6.7 %
60111	FEES - TEMP USE REVIEW		-2,550	-1,850	-600	-1,850	0	0.0 %
60200	FEES - HOUSE TRAILER		-911	-700	-461	-850	-150	21.4 %
60210	FEES - EXEMPT HOUSING		-6,660	-7,000	-7,552	-7,500	-500	7.1 %
60215	FEES - FRANCHISE		0	-300	0	-300	0	0.0 %
60220	FEES - ENGIN CONST INSPEC		0	-100	0	-100	0	0.0 %
60225	FEES - SITE EVALUATIONS		-28,310	-25,000	-14,930	-28,500	-3,500	14.0 %
60230	FEES - APPL/PLAN REVIEW		-53,695	-46,500	-33,575	-52,500	-6,000	12.9 %
60250	FEES - LOT SPLITS		-2,550	-3,000	-1,425	-2,800	200	-6.7 %
60260	FEES - WOODLANDS/WETLANDS		-4,100	-3,700	-2,800	-3,700	0	0.0 %
60270	FEES - REZONE/SPEC. APRV.		-31,876	-19,500	-17,540	-22,000	-2,500	12.8 %
60290	FEES - REINSPECTION		-40,200	-20,000	-27,510	-25,000	-5,000	25.0 %
60295	FEES-RENTAL CERT/REGISTRATION		-3,226	-2,300	-1,102	-2,300	0	0.0 %
60296	FEES-RENTAL CERT/ANNUAL		-172,896	-183,500	-177,685	-183,500	0	0.0 %
60299	FEES-BUSINESS REGISTRATION		-6,860	0	-5,300	-6,800	-6,800	-6,800.0 %



Waterford Township FY 2024 Budget

						0	0.0	%
60330	FEES - CODE ENFORCEMENT	-500	-500	0	-500	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-930	-600	-605	-600	0	0.0	%
60345	ADMIN FEE - PILOT/EMERG SVC	0	0	0	-9,690	-9,690	-9,690.0	%
60370	FEES - ELECTION FILING	0	-50	0	-50	0	0.0	%
60375	FEES - APPLICATION FEE	-10,000	0	0	-100	-100	-100.0	%
60380	FEES - ANNUAL/MARIJUANA	-589	0	-7,384	-30,000	-30,000	-30,000.0	%
60385	FEES - PASSPORT	0	0	0	-10,200	-10,200	-10,200.0	%
62600	CHARGE-SUMMER TAX BILL	-110,213	-110,000	-10,306	-110,000	0	0.0	%
62800	CHARGE-ADMINISTRATION	-747,284	-859,036	-859,036	-830,143	28,893	-3.4	%
62820	ADMIN-MACEDAY-LOTUS/OC MARINE	-96	0	-84	-80	-80	-80.0	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	-65,633	-78,000	-63,505	-84,000	-6,000	7.7	%
62900	CHARGE-MISC. SERVICES	-7,122	-1,800	-4,624	-6,800	-5,000	277.8	%
64100	SALES - ASSETS	-1,415	-5,000	-3,651	-5,000	0	0.0	%
64200	SALES - CEMETERY BURIALS	-64,850	-58,000	-27,735	-54,000	4,000	-6.9	%
64300	SALES - CEMETERY FOUND.	-19,948	-21,500	-11,556	-22,000	-500	2.3	%
64400	SALES - CEMETERY LOTS	-36,025	-28,000	-13,300	-26,000	2,000	-7.1	%
64600	SALES - ORDIN. & MAPS	-53	-90	-86	-90	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-925,456	-965,000	-468,910	-975,000	-10,000	1.0	%
66200	FORFEITS - BLDG BDS	-27,300	-19,000	-13,100	-19,000	0	0.0	%
66401	INTR. REV.-INVESTMENTS	-107,429	-102,449	-189,548	-153,674	-51,225	50.0	%
66701	RENTALS - ROOMS & FACILITIES	-3,512	-1,400	0	-2,800	-1,400	100.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-948,425	-894,892	-461,592	-897,608	-2,716	0.3	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-447,569	-152,500	-690,354	-152,500	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-33,699	-33,783	-32,648	-35,375	-1,592	4.7	%
69200	LEGAL SETTLEMENTS/OPIOID	0	0	-75,483	-35,000	-35,000	-35,000.0	%
69400	REVENUE - OTHER	-31,474	-27,500	-12,296	-27,500	0	0.0	%
69500	CASH OVER/SHORT	273	-100	-5	-100	0	0.0	%
Total	GENERAL FUND REVENUES	-\$22,820,919	-\$22,007,905	-\$17,850,815	-\$23,478,094	-\$1,470,189	6.68	%



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

10101

General Fund Revenues

Revenue

40200	CURRENT TAX LEVY Millage Rate * Taxable Value. Based on the housing stock going up in value, tempered by the Headlee Amendment.	Increase	\$ 727,276
43900	EXCISE TAX-MARIJUANA State of MI Distribution Est. based on Waterford having permitted sales within Twp.	Increase	\$ 85,000
46300	PERMITS-BUILDINGS Increase anticipated due to work activity and a change of the finning structure.	Increase	\$ 50,000
46400	PERMITS-ELECTRICAL Increase anticipated due to work activity and a change of the finning structure.	Increase	\$ 10,000
57401	ST. REV. SHAR.-SALES TAX Forecast based on State of Michigan Revenue Estimating Conference Estimates. Based on Distribution Formula from State.	Increase	\$ 440,551
57601	DRUG COURT-DIST CRT GRANT Based on Forecast.	Decrease	\$ 44,862
66401	INTEREST REVENUE Based on projections of invested Fund Balance and investment instruments utilized.	Increase	\$ 51,225
69200	LEGAL SETTLEMENTS Based on projected disbursement of Opioid Settlement.	Increase	\$ 35,000



Waterford Township
FY 2024 Budget

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70300		WAGES-PT. TIME/TEMP.	51,229	52,786	26,226	56,727	3,941	7.5 %
71000		FICA	3,920	4,086	2,006	4,340	254	6.2 %
95400		MISCELLANEOUS EXPENSE	0	3,500	0	3,500	0	0.0 %
Total		TOWNSHIP BOARD	\$55,148	\$60,372	\$28,233	\$64,567	\$4,195	6.95 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

11010

Township Board

Expense

70300	WAGES-PT. TIME/TEMP	Increase	\$ 3,941
	Inc. in wage rate and factorizing extra meeting times.		



Waterford Township
FY 2024 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2023					
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget	Dollar Change	% Change
70200	SALARIES		1,189,125	1,226,070	596,114	1,321,910	95,840	7.8 %
70300	WAGES-PT. TIME/TEMP.		185,072	215,713	100,188	260,501	44,788	20.8 %
70700	FEES - JURY & WITNESS		8,930	8,500	2,011	8,500	0	0.0 %
70900	OVERTIME		0	14,862	0	2,000	-12,862	-86.5 %
71000	FICA		96,954	111,101	49,117	121,858	10,757	9.7 %
71100	HEALTH INSURANCE		187,015	216,417	95,020	205,000	-11,417	-5.3 %
71150	RETIREE HEALTH		186,635	261,086	92,365	224,547	-36,539	-14.0 %
71200	LIFE INSURANCE		4,994	6,287	2,739	6,458	171	2.7 %
71250	RETIREE LIFE INSURANCE		914	1,200	454	1,200	0	0.0 %
71300	DB - RETIREMENT		13,222	14,317	7,159	16,065	1,748	12.2 %
71350	RETIREE HLTH TRUST CONTRIB		318,175	311,355	155,678	364,100	52,745	16.9 %
71400	DENTAL INSURANCE		22,025	23,280	11,542	23,083	-197	-0.8 %
71450	RETIREE DENTAL INSURANCE		17,043	22,000	8,353	22,000	0	0.0 %
71500	OPTICAL INSURANCE		0	2,910	0	2,595	-315	-10.8 %
71550	RETIREE OPTICAL INSUR.		200	300	0	300	0	0.0 %
71600	WORKER'S COMP		11,116	8,250	1,322	8,250	0	0.0 %
71750	LONG TERM DISABILITY		2,608	3,751	1,238	3,862	111	3.0 %
71780	DEFINED CONTRIB - EMPLOYER		108,583	115,856	55,444	123,148	7,292	6.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		11,200	9,869	5,907	10,082	213	2.2 %
72000	TUITION REIMBURSEMENT		0	7,200	0	7,200	0	0.0 %
72700	SUPPLIES - OFFICE		14,019	20,000	6,951	20,000	0	0.0 %
72800	SUPPLIES - POSTAGE		13,349	12,000	6,416	12,000	0	0.0 %
73000	SUPPLIES - COFFEE		692	500	56	500	0	0.0 %
73100	SUPPLIES-BOOKS,MAGS,ECT		5,783	8,085	1,631	8,085	0	0.0 %
76000	SUPPLIES-OPERATING		1,460	4,500	658	4,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		217	500	92	500	0	0.0 %
84200	SERVICES - AUDITING		7,000	7,500	7,550	8,250	750	10.0 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		31,636	24,049	16,028	32,056	8,007	33.3 %
84500	SERVICES - OTHER PROF.		51,276	57,500	31,922	57,500	0	0.0 %
85750	COMMUNITY GARDEN EXPENSE		1,787	2,500	1,730	2,500	0	0.0 %
86000	MILEAGE & VEHICLE EXP		923	1,250	0	1,250	0	0.0 %
86110	EQUIPMENT LEASES		11,843	15,750	5,999	15,750	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		2,101	1,805	0	1,805	0	0.0 %
88602	DRUG COURT - DIST COURT GRANT		103,421	130,250	55,473	98,250	-32,000	-24.6 %
89400	PUB. UTIL.-TELEPHONE		5,331	7,500	2,572	7,500	0	0.0 %
92140	CONTR R&M-COMPUTER		47,529	74,700	30,789	74,500	-200	-0.3 %
92170	CONTR R&M-OFFICE EQUIP		5,322	8,500	1,132	8,500	0	0.0 %
92190	CONTR R&M-BUILDING		21,902	30,000	5,383	30,000	0	0.0 %



Waterford Township
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95500	MEMBERSHIPS & DUES	2,940	4,000	1,625	4,000	0	0.0	%
96000	TRAVEL & MEALS	4,891	6,000	2,578	6,000	0	0.0	%
96100	CONFERENCES & TRAINING	9,892	10,000	4,103	10,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	147,922	136,000	34,845	35,162	-100,838	-74.1	%
97125	CAPITAL - PERSONAL PROPERTY	12,523	15,000	1,387	13,000	-2,000	-13.3	%
97133	CAPITAL - COMPUTER EQUIPMENT	0	0	0	7,000	7,000	7,000.0	%
Total	DISTRICT COURT	\$2,867,570	\$3,158,213	\$1,403,569	\$3,191,267	\$33,054	1.05	%



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

11360 51st District Court

Expense

70200	SALARIES	Increase	\$ 95,840
Salary increases per agreement.			
70300	WAGES-PT. TIME/TEMP	Increase	\$ 44,788
Succession planning - Probation Dept. & Community Service Program.			
70900	OVERTIME	Decrease	\$ 12,862
2023 Grant funding for ASA project.			
71000	FICA	Increase	\$ 10,757
Based on wage increases outlined above.			
71099	HEALTH INSURANCE	Decrease	\$ 11,417
Based on employee health plans offered.			
71550	RETIREE HEALTH	Decrease	\$ 36,539
Based on plan design changes implemented by Twp. Board Fall-21.			
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 52,745
Based on allocation schedule.			
71780	DEFINED CONTRIB 1-EMPLOYER	Increase	\$ 7,292
Twp. 401-A Contributions based on salary and schedules.			
88602	DRUG COURT-DIST CRT GRANT	Decrease	\$ 32,000
Will likely need to be adjusted because the 2024 amount was not available at the time of budget preparation and adoption.			
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 100,838
Prioritized personnel changes outlined above. Carpeting/flooring still planned, as well as a network cabinet for computer equipment.			
97125	CAPITAL-PERSONAL PROPERTY	Decrease	\$ 2,000
Based on historical trending.			



Waterford Township
FY 2024 Budget

11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		609,168	674,252	330,697	768,784	94,532	14.0 %
70300	WAGES-PT. TIME/TEMP.		9,222	27,500	4,495	100	-27,400	-99.6 %
70550	BOARD OF REVIEW FEES		3,240	3,400	2,280	3,840	440	12.9 %
70900	OVERTIME		1,037	1,350	555	1,350	0	0.0 %
71000	FICA		47,208	54,047	25,608	58,812	4,765	8.8 %
71100	HEALTH INSURANCE		108,814	125,057	61,074	147,500	22,443	17.9 %
71200	LIFE INSURANCE		2,592	3,429	1,406	3,588	159	4.6 %
71300	DB - RETIREMENT		32,710	35,418	17,709	36,137	719	2.0 %
71350	RETIREE HLTH TRUST CONTRIB		104,175	141,525	70,763	132,400	-9,125	-6.4 %
71400	DENTAL INSURANCE		10,580	10,476	5,771	10,388	-88	-0.8 %
71500	OPTICAL INSURANCE		1,485	1,552	834	1,344	-208	-13.4 %
71750	LONG TERM DISABILITY		1,488	2,049	700	2,141	92	4.5 %
71780	DEFINED CONTRIB - EMPLOYER		41,577	46,695	23,367	61,656	14,961	32.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		8,316	9,524	4,638	12,286	2,762	29.0 %
72700	SUPPLIES - OFFICE		3,946	3,600	1,503	3,600	0	0.0 %
72800	SUPPLIES - POSTAGE		21,529	23,000	20,624	25,000	2,000	8.7 %
76000	SUPPLIES-OPERATING		3,724	3,600	2,789	4,600	1,000	27.8 %
77400	SUPPLIES-GAS & OIL		1,763	2,495	841	2,495	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		892	1,400	422	1,400	0	0.0 %
80300	SERVICES-COMPUTER/COUNTY		4,246	4,900	4,319	4,900	0	0.0 %
88000	LEGAL NOTICES		312	500	370	500	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		1,001	1,600	382	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		1,479	6,000	1,337	5,000	-1,000	-16.7 %
95500	MEMBERSHIPS & DUES		7,515	7,400	2,372	8,000	600	8.1 %
96000	TRAVEL & MEALS		1,577	1,500	913	1,500	0	0.0 %
96100	CONFERENCES & TRAINING		2,702	2,950	1,869	6,450	3,500	118.6 %
97125	CAPITAL - PERSONAL PROPERTY		0	5,000	5,069	4,000	-1,000	-20.0 %
97340	CAPITAL - CAPITAL LEASE		812	900	410	900	0	0.0 %
Total	SUPERVISOR/ASSESSING		\$1,033,109	\$1,203,169	\$593,116	\$1,312,321	\$109,152	9.07 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

11710 Supervisor & Assessing

Expense

70200	SALARIES	Increase	\$ 95,132
	Full time position added plus pay increases		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 27,400
	Part time changed to full time		
70550	BOARD OF REVIEW FEES	Increase	\$ 440
	Additional fees for alternate board member		
72800	SUPPLIES-POSTAGE	Increase	\$ 2,000
	Increase in postage and mailings		
76000	SUPPLIES-OPERATING	Increase	\$ 1,000
	Increase in cost for full time position plus inflation		
95400	MISCELLANEOUS EXPENSE	Decrease	\$ 1,000
	Decrease budget for scanning		
95500	MEMBERSHIPS & DUES	Increase	\$ 600
	Additional certifications for staff		
96100	CONFERENCES & TRAINING	Increase	\$ 3,500
	IAAO courses and certification		
97125	CAPITAL-PERSONAL PROPERTY	Decrease	\$ 1,000
	For purchase of cabinet		



Waterford Township
FY 2024 Budget

11910 ELECTIONS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		11,712	15,120	0	15,120	0	0.0 %
70300	WAGES-PT. TIME/TEMP.		73,491	20,600	0	160,470	139,870	679.0 %
70340	WAGES-ELECTION INSPECTORS		132,085	0	0	210,030	210,030	210,030.0%
70600	FEES - ELECTION INSPEC.		0	12,970	0	0	-12,970	-100.0 %
70800	FEES - ELECTION CUSTODIAN		3,016	5,000	0	5,040	40	0.8 %
70900	OVERTIME		25,180	10,500	0	10,500	0	0.0 %
71000	FICA		8,416	6,440	0	30,688	24,248	376.5 %
72700	SUPPLIES - OFFICE		10,959	7,000	920	11,000	4,000	57.1 %
72800	SUPPLIES - POSTAGE		24,913	27,750	7	35,320	7,570	27.3 %
76000	SUPPLIES-OPERATING		41,031	25,500	7,868	42,000	16,500	64.7 %
77400	SUPPLIES-GAS & OIL		0	0	0	1,950	1,950	1,950.0 %
78600	SUPPLIES-R&M-VEHICLE		0	0	0	750	750	750.0 %
80700	SERVICES-COMPUTER/ELECTIONS		27,094	27,094	27,094	28,000	906	3.3 %
84500	SERVICES - OTHER PROF.		8,357	4,000	0	15,000	11,000	275.0 %
85600	CONTINGENCY		0	1,000	0	1,000	0	0.0 %
88000	LEGAL NOTICES		1,945	3,000	0	3,000	0	0.0 %
92130	CONTR R&M-VEHICLE		0	0	0	1,000	1,000	1,000.0 %
95400	MISCELLANEOUS EXPENSE		6,565	3,500	0	5,000	1,500	42.9 %
97125	CAPITAL - PERSONAL PROPERTY		2,114	21,000	0	5,000	-16,000	-76.2 %
97133	CAPITAL - COMPUTER EQUIP		1,188	35,000	0	15,000	-20,000	-57.1 %
Total	ELECTIONS		\$378,066	\$225,474	\$35,889	\$595,868	\$370,394	164.27 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

11910

Elections

Expense

70300	WAGES-PT. TIME/TEMP Additional Workers to Support New Elect Law	Increase	\$ 139,870
70340	WAGES-ELECTION INSPECTORS Apx 300 workers for 3 Elections	Increase	\$ 210,030
70600	FEES-ELECTION INSPEC. Combined in Line Above	Decrease	\$ 12,970
71000	FICA Supports added workers wages for New Election Law	Increase	\$ 24,248
72700	SUPPLIES-OFFICE To support 3 Elections & Early Voting	Increase	\$ 4,000
72800	SUPPLIES-POSTAGE Extra Mailings required for new Election Law	Increase	\$ 7,570
76000	SUPPLIES-OPERATING Envelopes, extra printing to communicate new election law and 3 elections	Increase	\$ 16,500
77400	SUPPLIES-GAS & OIL Vehicle to Check Election Drop Boxes	Increase	\$ 1,950
84500	SERVICES-OTHER PROF. Election Equipment support for 3 Elections	Increase	\$ 11,000
92130	CONTR R&M-VEHICLE Vehicle to check drop boxes for new Election Law	Increase	\$ 1,000
97125	CAPITAL-PERSONAL PROPERTY Not planning to purchase capital property	Decrease	\$ 16,000
97133	CAPITAL-COMPUTER EQUIPMENT Not planning to purchase much capital equipment	Decrease	\$ 20,000



Waterford Township
FY 2024 Budget

12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		523,870	553,421	268,442	548,453	-4,968	-0.9 %
70300	WAGES-PT. TIME/TEMP.		9,036	29,240	14,280	28,500	-740	-2.5 %
70900	OVERTIME		1,723	5,000	0	5,000	0	0.0 %
71000	FICA		40,429	44,957	20,488	44,520	-437	-1.0 %
71100	HEALTH INSURANCE		89,374	119,259	51,203	112,500	-6,759	-5.7 %
71200	LIFE INSURANCE		2,432	3,119	1,346	3,164	45	1.4 %
71300	DB - RETIREMENT		33,778	36,575	18,288	37,383	808	2.2 %
71350	RETIREE HLTH TRUST CONTRIB		135,925	113,220	56,610	132,400	19,180	16.9 %
71400	DENTAL INSURANCE		8,175	9,312	3,655	9,233	-79	-0.8 %
71500	OPTICAL INSURANCE		983	1,356	615	1,041	-315	-23.2 %
71750	LONG TERM DISABILITY		1,276	1,802	578	1,743	-59	-3.3 %
71780	DEFINED CONTRIB - EMPLOYER		31,155	34,912	17,154	38,673	3,761	10.8 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,254	5,258	2,553	5,818	560	10.7 %
72700	SUPPLIES - OFFICE		8,443	10,000	2,357	10,000	0	0.0 %
72800	SUPPLIES - POSTAGE		6,303	10,000	1,255	10,000	0	0.0 %
76000	SUPPLIES-OPERATING		1,314	1,000	862	1,500	500	50.0 %
77400	SUPPLIES-GAS & OIL		0	75	0	100	25	33.3 %
84500	SERVICES - OTHER PROF.		0	2,500	0	2,000	-500	-20.0 %
88000	LEGAL NOTICES		5,182	6,000	3,418	7,000	1,000	16.7 %
89400	PUB. UTIL.-TELEPHONE		924	1,500	463	1,500	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		0	500	36	500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		109	7,000	0	7,000	0	0.0 %
95500	MEMBERSHIPS & DUES		504	1,250	513	1,250	0	0.0 %
96000	TRAVEL & MEALS		0	1,000	0	1,000	0	0.0 %
96100	CONFERENCES & TRAINING		165	5,000	2,797	5,000	0	0.0 %
97133	CAPITAL - COMPUTER EQUIPMENT		0	5,000	0	2,500	-2,500	-50.0 %
97340	CAPITAL - CAPITAL LEASE		812	1,200	410	1,200	0	0.0 %
Total	CLERK'S OFFICE		\$906,168	\$1,009,456	\$467,322	\$1,018,978	\$9,522	0.94 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12160

Clerk's Office

Expense

70200	SALARIES	Decrease	\$ 4,368
50% of Asst Budget Director Salary moved to F&HR. Two positions received upgrades.			
71100	HEALTH INSURANCE	Decrease	\$ 6,759
Decrease due to employee moving from full coverage benefits to no benefits due to part time.			
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 19,180
Additional Retiree Expenses charged to Clerk's Office based on allocation formula.			



Waterford Township
FY 2024 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		182,704	183,450	88,412	287,842	104,392	56.9 %
70900	OVERTIME		670	600	0	600	0	0.0 %
71000	FICA		14,025	14,080	6,790	22,066	7,986	56.7 %
71100	HEALTH INSURANCE		13,555	14,810	7,051	15,000	190	1.3 %
71200	LIFE INSURANCE		920	1,095	495	1,095	0	0.0 %
71300	DB - RETIREMENT		13,747	14,885	7,443	15,493	608	4.1 %
71350	RETIREE HLTH TRUST CONTRIB		28,925	28,305	14,153	33,100	4,795	16.9 %
71400	DENTAL INSURANCE		3,174	2,328	1,154	2,328	0	0.0 %
71500	OPTICAL INSURANCE		340	350	196	350	0	0.0 %
71750	LONG TERM DISABILITY		425	560	195	560	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		9,866	10,084	4,937	10,763	679	6.7 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,973	2,070	987	2,117	47	2.3 %
72700	SUPPLIES - OFFICE		887	1,200	334	1,175	-25	-2.1 %
72800	SUPPLIES - POSTAGE		27	105	14	100	-5	-4.8 %
84500	SERVICES - OTHER PROF.		319	500	0	550	50	10.0 %
88400	EMPLOYMENT RECRUITMENT		0	2,000	160	2,100	100	5.0 %
89400	PUB. UTIL.-TELEPHONE		154	425	78	325	-100	-23.5 %
95400	MISCELLANEOUS EXPENSE		0	450	0	425	-25	-5.6 %
95500	MEMBERSHIPS & DUES		407	575	159	650	75	13.0 %
96000	TRAVEL & MEALS		0	225	0	225	0	0.0 %
96100	CONFERENCES & TRAINING		1,831	14,500	0	14,500	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		290	375	149	385	10	2.7 %
Total	FISCAL & HUMAN RESOURCES		\$274,238	\$292,972	\$132,707	\$411,749	\$118,777	40.54 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12260

Fiscal and Human Resources

Expense

70200	SALARIES	Increase	\$ 104,392
To allocate Budget Dept. proportion of salaries to F&HR. Previously conducted in Admin. Fee calculation.			
71000	FICA	Increase	\$ 7,986
See explanation above.			



Waterford Township
FY 2024 Budget

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
71600	WORKER'S COMP		33,683	50,000	4,206	50,000	0	0.0 %
71900	UNEMPLOYMENT COMP INSUR		5	20,000	0	20,000	0	0.0 %
72000	TUITION REIMBURSEMENT		0	3,000	0	3,000	0	0.0 %
72050	DEFINED CONTRIB COMMITTEE		0	15,000	7,846	15,000	0	0.0 %
72700	SUPPLIES - OFFICE		3,915	8,000	4,088	8,000	0	0.0 %
72800	SUPPLIES - POSTAGE		6,804	10,000	-1,953	10,000	0	0.0 %
72900	SUPPLIES - COPY MACHINE		0	3,500	0	3,500	0	0.0 %
76200	SUPPLIES-COMPUTER		8,445	7,600	3,376	8,500	900	11.8 %
81200	SERVICES-DANG BLDG DEMO & OTHER		0	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		184,568	175,000	66,342	175,000	0	0.0 %
84200	SERVICES - AUDITING		19,135	29,225	0	31,500	2,275	7.8 %
84300	SERVICES - CONSULTING		16,933	32,500	6,667	32,500	0	0.0 %
84500	SERVICES - OTHER PROF.		41,321	102,000	21,920	117,000	15,000	14.7 %
84550	SERVICES - PROV BY W&S		8,374	8,500	7,830	8,500	0	0.0 %
86200	EMPLOYEE AWARDS		4,168	4,500	963	4,500	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		81,620	87,200	30,915	168,070	80,870	92.7 %
88200	PRINTING & PUBLISHING		200	4,000	689	4,000	0	0.0 %
88500	INSURANCE		232,380	205,921	231,433	225,265	19,344	9.4 %
89300	PUB. UTIL.-STRT LIGHT		850,524	830,200	454,114	830,200	0	0.0 %
92110	CONTR R&M-TELEPHONE		723	1,950	359	1,950	0	0.0 %
92140	CONTR R&M-COMPUTER		231,947	252,000	178,236	339,000	87,000	34.5 %
95400	MISCELLANEOUS EXPENSE		6,424	5,000	-323	7,625	2,625	52.5 %
95460	BANK SERVICE CHARGES		55,218	49,950	11,538	49,950	0	0.0 %
95500	MEMBERSHIPS & DUES		28,270	26,250	17,634	26,250	0	0.0 %
96500	TAX ROLL ADJUSTMENTS		18,431	30,492	-603	29,500	-992	-3.3 %
97133	CAPITAL - COMPUTER EQUIP		163,989	166,100	86,110	70,000	-96,100	-57.9 %
97340	CAPITAL - CAPITAL LEASE		7,558	10,000	3,779	10,000	0	0.0 %
99901	CAPITAL PROJECT ALLOCATION		525,000	100,000	100,000	600,000	500,000	500.0 %
Total	GENERAL SERVICES		\$2,529,632	\$2,292,888	\$1,235,166	\$2,903,810	\$610,922	26.64 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12480

General Services

Expense

84500	SERVICES-OTHER PROF.	Increase	\$ 15,000
Based on trending.			
86800	COMPUTER-LICENSING & CONSULT	Increase	\$ 80,870
Routine software expenses, plus special projects to include cybersecurity products and services, cemetery management software, and additional ERP/financial system modules.			
88500	INSURANCE	Increase	\$ 19,344
Based on trending.			
92140	CONTR R&M-COMPUTER	Increase	\$ 87,000
Based on actual contracts for software & equipment maintenance, as well as cloud services.			
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 96,100
Based on actual projects proposed, including PC replacements, server upgrades and other routine purchases.			



Waterford Township
FY 2024 Budget

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
71150	RETIREE HEALTH		783,597	875,153	373,904	819,613	-55,540	-6.3 %
71250	RETIREE LIFE INSURANCE		1,100	1,200	568	1,200	0	0.0 %
71450	RETIREE DENTAL INSURANCE		50,091	50,000	26,251	50,000	0	0.0 %
71550	RETIREE OPTICAL INSUR.		400	1,650	300	1,650	0	0.0 %
Total	RETIREE BENEFITS		\$835,187	\$928,003	\$401,023	\$872,463	-\$55,540	-5.98 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Decrease

\$ 55,540

Reduction due to plan reforms instituted by
Twp. Board Fall-21.



Waterford Township
FY 2024 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		524,289	581,702	264,128	582,499	797	0.1 %
70300	WAGES-PT. TIME/TEMP.		4,784	12,500	716	12,500	0	0.0 %
70900	OVERTIME		0	650	0	650	0	0.0 %
71000	FICA		40,691	45,506	20,305	45,592	86	0.2 %
71100	HEALTH INSURANCE		64,926	108,960	35,458	72,500	-36,460	-33.5 %
71200	LIFE INSURANCE		2,030	3,013	1,195	3,013	0	0.0 %
71300	DB - RETIREMENT		29,758	32,222	16,111	45,053	12,831	39.8 %
71350	RETIREE HLTH TRUST CONTRIB		75,250	113,220	56,610	132,400	19,180	16.9 %
71400	DENTAL INSURANCE		8,602	9,312	5,290	9,312	0	0.0 %
71500	OPTICAL INSURANCE		453	1,334	392	1,334	0	0.0 %
71750	LONG TERM DISABILITY		1,229	1,652	579	1,652	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		28,978	33,126	14,701	32,580	-546	-1.6 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,758	4,834	1,434	4,396	-438	-9.1 %
72700	SUPPLIES - OFFICE		6,055	7,000	1,559	7,000	0	0.0 %
72800	SUPPLIES - POSTAGE		5,068	31,813	778	23,000	-8,813	-27.7 %
80600	SERV-CTY COMPU/TREAS.		5,176	5,850	5,174	5,925	75	1.3 %
84500	SERVICES - OTHER PROF.		0	0	0	5,500	5,500	5,500.0 %
86300	TAX BILLING EXP.		13,582	21,861	2,120	13,500	-8,361	-38.2 %
88000	LEGAL NOTICES		0	100	0	100	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		618	1,050	310	1,000	-50	-4.8 %
92170	CONTR R&M-OFFICE EQUIP		2,140	2,000	1,080	2,400	400	20.0 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
95500	MEMBERSHIPS & DUES		466	1,000	125	1,000	0	0.0 %
96000	TRAVEL & MEALS		0	250	0	250	0	0.0 %
96100	CONFERENCES & TRAINING		30	750	0	750	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		975	1,300	492	1,250	-50	-3.8 %
Total	TREASURER'S OFFICE		\$817,858	\$1,021,505	\$428,557	\$1,005,656	-\$15,849	-1.55 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12530	Treasurer's Office		
Expense			
71100	HEALTH INSURANCE	Decrease	\$ 36,460
	Based on Health Care Trending and Plans Offered.		
71300	DB-RETIREMENT	Increase	\$ 12,831
	Based on allocation formula.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 19,180
	Based on allocation formula.		
72800	SUPPLIES-POSTAGE	Decrease	\$ 8,813
	Trending postage rates and quantities.		
86300	TAX BILLING EXP.	Decrease	\$ 8,361
	Anticipated charge for summer and winter tax statements.		



Waterford Township
FY 2024 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		294,183	367,137	182,079	383,877	16,740	4.6 %
70900	OVERTIME		0	3,500	0	3,500	0	0.0 %
71000	FICA		22,367	29,981	15,260	29,674	-307	-1.0 %
71100	HEALTH INSURANCE		71,737	56,020	37,178	104,315	48,295	86.2 %
71200	LIFE INSURANCE		2,077	1,941	1,216	2,103	162	8.3 %
71350	RETIREE HLTH TRUST CONTRIB		57,850	56,610	28,305	33,100	-23,510	-41.5 %
71400	DENTAL INSURANCE		7,598	4,656	4,040	5,194	538	11.6 %
71500	OPTICAL INSURANCE		1,312	547	840	644	97	17.7 %
71750	LONG TERM DISABILITY		913	992	572	1,093	101	10.2 %
71780	DEFINED CONTRIB - EMPLOYER		33,517	36,385	18,364	38,219	1,834	5.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,328	2,663	2,013	4,401	1,738	65.3 %
72700	SUPPLIES - OFFICE		818	550	385	700	150	27.3 %
72800	SUPPLIES - POSTAGE		101	165	0	180	15	9.1 %
76400	SUPPLIES-TOOLS		308	330	121	400	70	21.2 %
77400	SUPPLIES-GAS & OIL		0	125	0	125	0	0.0 %
86000	MILEAGE		0	50	0	50	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		3,421	3,600	1,726	3,600	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	450	907	450	0	0.0 %
96000	TRAVEL & MEALS		0	400	0	400	0	0.0 %
96100	CONFERENCES & TRAINING		5,945	14,900	2,992	15,000	100	0.7 %
97340	CAPITAL - CAPITAL LEASE		172	250	90	250	0	0.0 %
Total	INFORMATION TECHNOLOGY		\$505,648	\$581,252	\$296,090	\$627,275	\$46,023	7.92 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12550	Information Systems		
Expense			
70200	SALARIES	Increase	\$ 16,740
	Based on payroll analysis or trending. Reflects Board-approved cost of living increases.		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 20,800
	Need for temporary part-time Network Administrator has passed. New full-time employee has been hired for this position		
71100	HEALTH INSURANCE	Increase	\$ 48,295
	Based on payroll analysis and trending.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 23,510
	Based on payroll analysis and trending.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 1,834
	Based on payroll analysis or trending.		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 1,738
	Based on payroll analysis or trending.		



Waterford Township
FY 2024 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		473,916	538,375	244,359	565,001	26,626	4.9 %
70300	WAGES-PT. TIME/TEMP.		22,309	21,000	5,612	28,500	7,500	35.7 %
70900	OVERTIME		47,185	40,000	25,458	50,000	10,000	25.0 %
71000	FICA		41,832	46,426	20,929	49,228	2,802	6.0 %
71100	HEALTH INSURANCE		103,377	129,092	55,817	117,500	-11,592	-9.0 %
71200	LIFE INSURANCE		1,203	2,405	590	2,487	82	3.4 %
71300	DB - RETIREMENT		66,276	71,763	35,882	33,452	-38,311	-53.4 %
71350	RETIREE HLTH TRUST CONTRIB		128,638	56,610	28,305	66,200	9,590	16.9 %
71400	DENTAL INSURANCE		6,252	9,894	3,174	9,810	-84	-0.8 %
71500	OPTICAL INSURANCE		1,225	1,605	627	1,202	-403	-25.1 %
71750	LONG TERM DISABILITY		757	1,632	399	688	-944	-57.8 %
71780	DEFINED CONTRIB - EMPLOYER		25,563	24,368	13,367	36,091	11,723	48.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,028	5,353	2,152	6,303	950	17.7 %
72700	SUPPLIES - OFFICE		843	1,650	321	1,650	0	0.0 %
72800	SUPPLIES - POSTAGE		607	325	40	325	0	0.0 %
76000	SUPPLIES-OPERATING		3,116	5,000	2,300	5,000	0	0.0 %
76400	SUPPLIES-TOOLS		4,654	7,000	4,139	7,500	500	7.1 %
77400	SUPPLIES-GAS & OIL		14,460	10,500	8,416	10,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		7,747	13,000	6,135	10,000	-3,000	-23.1 %
78100	SUPPLIES-R&M-BLDG		46,878	46,000	23,799	45,000	-1,000	-2.2 %
78200	SUPPLIES-R&M-EQUIPMENT		3,706	4,500	219	4,500	0	0.0 %
78300	SUPPLIES-R&M-GROUNDS		18,361	30,000	15,410	33,000	3,000	10.0 %
78310	SUPPLIES - R&M CEMETERIES		11,658	9,000	4,676	10,000	1,000	11.1 %
78600	SUPPLIES-R&M-VEHICLE		11,810	14,500	6,993	14,500	0	0.0 %
81300	PHYSICAL EXAMS		0	250	0	250	0	0.0 %
84500	SERVICES - OTHER PROF.		611	2,000	657	2,000	0	0.0 %
89000	PUBLIC UTILITIES		132,644	135,000	59,742	135,000	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		7,919	7,000	3,804	7,000	0	0.0 %
92120	CONTR. R&M-RADIO		0	500	0	500	0	0.0 %
92130	CONTR R&M-VEHICLE		8,426	10,000	2,498	10,000	0	0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,561	2,100	777	2,000	-100	-4.8 %
92190	CONTR R&M-BUILDING		139,327	176,500	46,413	185,500	9,000	5.1 %
92210	CONTR R&M-GROUNDS		71,121	75,000	17,944	80,000	5,000	6.7 %
92215	CONTRACT R&M - CEMETERIES		28,960	42,500	6,160	45,000	2,500	5.9 %
95400	MISCELLANEOUS EXPENSE		62	400	0	400	0	0.0 %
95500	MEMBERSHIPS & DUES		65	400	45	400	0	0.0 %
96000	TRAVEL & MEALS		361	150	0	150	0	0.0 %
96100	CONFERENCES & TRAINING		20	3,000	0	3,000	0	0.0 %



Waterford Township
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97106	CAPITAL - BLDG IMPROVEMENTS	13,963	22,793	4,293	51,765	28,972	127.1	%
97107	CAPITAL - FACIL & OTHER IMPR	0	6,250	0	6,250	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	0	1,500	0	1,500	0	0.0	%
97136	CAPITAL - VEHICLES	100,577	104,693	56,264	35,000	-69,693	-66.6	%
Total	FACILITIES/OPERATION	\$1,552,018	\$1,680,134	\$707,715	\$1,674,252	-\$5,882	-0.35	%



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

12650

Facilities and Operations

Expense

92190	CONTR R&M-BUILDING Increase considering Inflation	Increase	\$ 9,000
92210	CONTR R&M-GROUNDS Increase considering inflation	Increase	\$ 5,000
97106	CAPITAL-BLDG IMPROVEMENTS Replace Doors at DPW. Cemetery Shelving. 25% of New DPW Front Doors.	Increase	\$ 28,972
97136	CAPITAL-VEHICLES Buying fewer vehicles. 1/2 new Hi-Low DPW Inventory Area.	Decrease	\$ 69,693
70200	SALARIES Pay Increases per contract.	Increase	\$ 26,626
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula.	Decrease	\$ 38,311



Waterford Township FY 2024 Budget

14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		598,096	756,777	350,818	896,683	139,906	18.5 %
70300	WAGES-PT. TIME/TEMP.		42,628	65,000	35,438	65,000	0	0.0 %
70500	BRD MEMBER FEES-PLANNING		4,020	4,150	0	4,150	0	0.0 %
70560	FEES - ZONING BOARD		3,660	3,600	0	3,600	0	0.0 %
70900	OVERTIME		667	2,500	481	2,500	0	0.0 %
71000	FICA		48,805	63,651	29,547	74,162	10,511	16.5 %
71100	HEALTH INSURANCE		98,016	168,111	61,538	169,500	1,389	0.8 %
71200	LIFE INSURANCE		2,459	3,648	1,349	3,648	0	0.0 %
71300	DB - RETIREMENT		50,756	54,958	27,479	27,948	-27,010	-49.1 %
71350	RETIREE HLTH TRUST CONTRIB		147,450	84,915	42,458	66,200	-18,715	-22.0 %
71400	DENTAL INSURANCE		9,344	12,106	5,482	12,106	0	0.0 %
71500	OPTICAL INSURANCE		1,507	1,661	876	1,661	0	0.0 %
71750	LONG TERM DISABILITY		1,424	2,285	752	2,285	0	0.0 %
71780	DEFINED CONTRIB - EMPLOYER		46,019	60,489	28,129	72,708	12,219	20.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		8,485	10,585	4,673	11,271	686	6.5 %
72000	TUITION REIMBURSEMENT		0	0	100	300	300	300.0 %
72700	SUPPLIES - OFFICE		4,598	8,000	5,006	8,000	0	0.0 %
72800	SUPPLIES - POSTAGE		6,187	3,500	4,473	3,500	0	0.0 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		0	1,500	0	1,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		8,584	5,500	2,887	5,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		3,494	2,500	1,554	2,500	0	0.0 %
84300	SERVICES - CONSULTING		19,935	70,000	24,750	50,000	-20,000	-28.6 %
84500	SERVICES - OTHER PROF.		38,851	98,500	60,483	124,000	25,500	25.9 %
86000	MILEAGE		228	100	0	100	0	0.0 %
88000	LEGAL NOTICES		5,754	4,000	2,343	4,000	0	0.0 %
88200	PRINTING & PUBLISHING		2,829	1,500	833	1,500	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		3,200	4,000	1,296	4,000	0	0.0 %
92130	CONTR R&M-VEHICLE		0	2,500	3,725	2,500	0	0.0 %
92140	CONTR R&M-COMPUTER		17,491	18,000	18,782	19,500	1,500	8.3 %
92170	CONTR R&M-OFFICE EQUIP		1,939	4,000	3,214	4,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		336	1,000	288	1,000	0	0.0 %
95500	MEMBERSHIPS & DUES		2,862	1,500	460	1,500	0	0.0 %
96000	TRAVEL & MEALS		1,541	1,200	1,103	1,200	0	0.0 %
96100	CONFERENCES & TRAINING		7,642	10,000	873	10,000	0	0.0 %
97132	CAPITAL - OFFC EQUIP		200	1,000	0	1,000	0	0.0 %
Total	DEVELOPMENT SERVICES		\$1,189,008	\$1,532,736	\$721,191	\$1,659,022	\$126,286	8.24 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

14100 Development Services

Expense

70200	SALARIES Addition of one staff member plus wage increases from Teamsters and M&A Agreements.	Increase	\$ 139,900
70300	WAGES-PT. TIME/TEMP	Increase	\$ 0
70500	BRD MEMBER FEES-PLANNING	Increase	\$ 0
70560	FEES-ZONING BOARD	Increase	\$ 0
70900	OVERTIME	Increase	\$ 0
71000	FICA Based on salary/wage updates.	Increase	\$ 10,511
71100	HEALTH INSURANCE Per trending and plan offerings.	Increase	\$ 1,389
71200	LIFE INSURANCE	Increase	\$ 0
71300	DB-RETIREMENT Based on actuarial schedule.	Decrease	\$ 27,010
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula.	Decrease	\$ 18,715
71400	DENTAL INSURANCE	Increase	\$ 0
71500	OPTICAL INSURANCE	Increase	\$ 0
71750	LONG TERM DISABILITY	Increase	\$ 0
71780	DEFINED CONTRIB -EMPLOYER Adding a new staff member plus incremental changes from wage increases.	Increase	\$ 12,219
71792	RETIREE HSA-EMPLOYER CONTRIB Adding a new staff member plus incremental changes from wage increases.	Increase	\$ 686



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

14100 Development Services
Expense

84300	SERVICES-CONSULTING	Decrease	\$ 20,000
	Position expected to be moved to in-house mid 2024		
84500	SERVICES-CONSULTING	Increase	\$ 25,500
	adjusted to meet costs of DLZ engineering services after 1 year of use.		



Waterford Township
FY 2024 Budget

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
87100	BEAUTIFICATION PROGRAM		2,632	4,850	0	4,850	0	0.0 %
87300	YOUTH ASSIST. GRANT		9,250	9,500	9,500	10,000	500	5.3 %
87501	WOTA-SENIOR TRANSIT		270,000	270,000	0	0	-270,000	-100.0 %
87700	RECYCLING PROGRAM		5,312	6,750	1,671	7,000	250	3.7 %
96410	ENVIRONMENTAL PROJECTS		24,408	35,000	0	30,500	-4,500	-12.9 %
Total	COMMUNITY PROMOTIONS		\$311,601	\$326,100	\$11,171	\$52,350	-\$273,750	-83.95 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

17470

Community Promotions

Expense

87501	SENIOR CITIZEN CENTER	Decrease	\$ 270,000
	WOTA - Senior transit now part of Oakland County Transit millage.		



Waterford Township
FY 2024 Budget

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70300		WAGES-PT. TIME/TEMP.	41,425	60,000	23,795	60,000	0	0.0 %
71000		FICA	3,170	4,590	1,820	4,705	115	2.5 %
Total		SCHOOL CROSSING GUARDS	\$44,595	\$64,590	\$25,615	\$64,705	\$115	0.18 %



Charter Township of Waterford
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LINE ITEM DETAIL

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 0

No Change.



Waterford Township
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19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
85600	CONTINGENCY		0	164,772	0	238,033	73,261	44.5 %
99903	TRANSFER - FIRE FUND		1,082,000	635,855	635,855	1,685,855	1,050,000	165.1 %
99904	TRANSFER - POLICE FUND		4,815,000	5,735,680	5,735,680	4,310,680	-1,425,000	-24.8 %
99908	TRANSFER-CEMETERY FUND		125,000	25,000	25,000	25,000	0	0.0 %
99911	TRANSFER - IMPRV. REVL.		1,575,000	997,663	997,663	1,500,000	502,337	50.4 %
99914	TRANSFER - PARKS & REC		250,000	250,000	250,000	250,000	0	0.0 %
Total	TRANSFERS T/OTHER FUNDS		\$7,847,000	\$7,808,970	\$7,644,198	\$8,009,568	\$200,598	2.57 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY	Increase	\$ 73,261
Inc. to accommodate unforeseen events.			
99903	TRANSFER-FIRE FUND	Increase	\$ 1,050,000
Trans. from Gen. Fund to Fire Fund. Load Balance from SAD Funding.			
99904	TRANSFER-POLICE FUND	Decrease	\$ 1,425,000
Trans. from Gen. Fund to Police Fund. Load Balance from SAD Funding. (see above).			
99911	TRANSFER-IMPRV. REVL.	Increase	\$ 502,337
Trans. from General Fund to Improvement Revolving Fund to accommodative future governmental capital projects.			

Charter Township of Waterford

Special Revenue Funds

FY2024

January 1, 2024 – December 31, 2024

Submitted by: Gary Wall, Township Supervisor



Contents

Fire Fund

Police Fund

Police Restricted Use Fund

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

Library Fund

Library Donation Fund

Parks and Recreation Fund (Started 2015)

Improvement Revolving Fund

Minor Special Revenue Funds



Waterford Township
FY 2024 Budget

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40600	MILLAGE I		-2,317,713	-2,405,985	-2,419,441	-2,596,351	-190,366	7.9 %
40700	MILLAGE II		-2,295,711	-2,384,755	-2,398,351	-2,573,719	-188,964	7.9 %
40900	MILLAGE III		-1,445,905	-1,631,089	-1,640,340	-1,760,333	-129,244	7.9 %
57420	LCS REV. SHAR.-PPT		-24,759	-24,755	-833	-24,755	0	0.0 %
60210	FEES - EXEMPT HOUSING		-4,566	-4,825	-5,284	-4,825	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-46,975	-30,000	-27,667	-30,000	0	0.0 %
60342	FEES - CLASS REGISTRATION		-25,741	-29,820	-4,787	-29,820	0	0.0 %
60345	FEES - EMERGENCY SERVICE		0	0	0	-43,605	-43,605	-43,605.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-268,019	-180,000	-90,000	-189,000	-9,000	5.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-8,503,202	-8,836,433	-4,404,010	-9,189,891	-353,458	4.0 %
62710	CHARGE-EMS FEES		-2,321,706	-2,100,000	-1,252,728	-2,300,000	-200,000	9.5 %
64100	SALES - ASSETS		-5,670	-9,125	-1,500	-9,125	0	0.0 %
66400	INTEREST REVENUE		-48,078	-65,201	-95,560	-97,802	-32,601	50.0 %
67402	CONTRIB-GENERAL FUND		-1,082,000	-635,855	-635,855	-1,685,855	-1,050,000	165.1 %
67418	CONTRIB - P&F SAD		-2,412,487	-3,195,581	-3,195,581	-2,430,475	765,106	-23.9 %
67419	CONTRIB - P&F SAD/CAPITAL		-761,549	-856,082	-856,082	-900,000	-43,918	5.1 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-36,241	-13,500	-10,007	-13,500	0	0.0 %
69400	REVENUE - OTHER		0	-2,500	0	-2,500	0	0.0 %
Total	FIRE DEPARTMENT REVENUES		-\$21,600,322	-\$22,405,506	-\$17,038,025	-\$23,881,556	-\$1,476,050	6.59 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

20630 Fire Department - Regional

Revenue

40600	MILLAGE I	Increase	\$ 190,366
	Increase in tax revenue based on tax rate and taxable values.		
40700	MILLAGE II	Increase	\$ 188,964
	Increase in tax revenue based on tax rate and taxable values.		
40800	MILLAGE III	Increase	\$ 129,244
	Increase in tax revenue based on tax rate and taxable values.		
60345	FEES-EMERGENCY SERVICE	Increase	\$ 43,605
	Tax-service fee 2700 Elizabeth Lake Rd.		
62702	CHARGE-FIRE PROTECT/LK ANGL.	Increase	\$ 9,000
	Contractual increase fire service.		
62704	CHARGE-FIRE PROTECT/PONTIAC	Increase	\$ 353,458
	Contractual increase fire service.		
62710	CHARGE-EMS FEES	Increase	\$ 200,000
	Increase in EMS transports to area hospitals.		
66400	INTEREST REVENUE	Increase	\$ 32,601
	Fund balance interest earned. Based on trending.		
67402	CONTRIB-GENERAL FUND	Increase	\$ 1,050,000
	Load balance SAD. Increase Trans. from Gen. Fund		
67418	CONTRIB - P&F SAD	Decrease	\$ 765,106
	Load Balance SAD. Fire proportion of P&F SAD.		
67419	CONTRIB - P&F SAD/CAPITAL	Increase	\$ 43,918
	Load Balance SAD		



Waterford Township
FY 2024 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2023					
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget	Dollar Change	% Change
70200	SALARIES		8,678,883	9,457,467	4,401,808	9,946,327	488,860	5.2 %
70300	WAGES-PT. TIME/TEMP.		3,993	45,000	4,032	45,000	0	0.0 %
70900	OVERTIME		1,389,746	1,110,000	435,733	1,110,000	0	0.0 %
70950	OVERTIME-FLSA/MANDATORY		607,980	664,697	319,476	686,907	22,210	3.3 %
71000	FICA		811,726	855,451	392,099	902,580	47,129	5.5 %
71100	HEALTH INSURANCE		1,514,306	1,712,612	813,600	1,775,000	62,388	3.6 %
71150	FIRE - RETIREE HEALTH		986,995	1,146,532	499,777	1,119,243	-27,289	-2.4 %
71200	LIFE INSURANCE		11,066	29,522	4,420	29,597	75	0.3 %
71250	RETIREE LIFE INSURANCE		637	600	319	600	0	0.0 %
71300	DB - RETIREMENT		1,463,257	1,175,473	587,737	1,250,049	74,576	6.3 %
71350	RETIREE HLTH TRUST CONTRIB		1,022,100	905,760	452,880	993,000	87,240	9.6 %
71400	DENTAL INSURANCE		118,301	135,000	59,055	130,420	-4,580	-3.4 %
71450	RETIREE DENTAL INSURANCE		36,915	38,500	19,545	38,500	0	0.0 %
71500	OPTICAL INSURANCE		7,041	20,017	8,253	17,312	-2,705	-13.5 %
71550	RETIREE OPTICAL INSUR.		0	1,200	500	1,200	0	0.0 %
71600	WORKER'S COMP		104,905	140,000	58,244	145,000	5,000	3.6 %
71750	LONG TERM DISABILITY		23,338	26,419	10,266	27,991	1,572	6.0 %
71780	DEFINED CONTRIB - EMPLOYER		5,894	94,980	3,097	5,000	-89,980	-94.7 %
71782	DEFINED CONTRIB 2 - EMPLOYER		928,801	1,164,551	553,151	1,294,587	130,036	11.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		180,981	209,970	97,723	229,711	19,741	9.4 %
71800	FIREMEN FOOD ALLOWANCE		187,474	240,000	-1,844	245,400	5,400	2.3 %
72000	TUITION REIMBURSEMENT		0	11,000	0	11,000	0	0.0 %
72700	SUPPLIES - OFFICE		3,426	6,000	2,122	6,000	0	0.0 %
76000	SUPPLIES-OPERATING		239	3,850	0	3,850	0	0.0 %
76200	SUPPLIES-COMPUTER		2,167	4,250	212	4,250	0	0.0 %
76500	FIRE TRAINING-IN HOUSE		23,880	35,000	13,614	35,000	0	0.0 %
76700	FIRE INVESTIGATION		6,482	9,850	3,898	9,850	0	0.0 %
76800	SUPPLIES & TRAINING-EMS		138,540	145,000	58,716	145,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		173,197	135,000	69,475	160,000	25,000	18.5 %
77700	SUPPLIES-UNIFORMS		31,979	32,500	17,904	32,500	0	0.0 %
78100	SUPPLIES-STATIONS		22,433	32,500	16,562	34,000	1,500	4.6 %
78600	SUPPLIES-R&M-APPARATUS		123,711	130,000	41,380	130,000	0	0.0 %
80100	SERVICES-LAUNDRY		0	97	0	97	0	0.0 %
81300	PHYSICAL EXAMS		3,470	9,000	7,601	9,500	500	5.6 %
84100	SERVICES - LEGAL		25,594	84,500	1,652	72,000	-12,500	-14.8 %
84200	SERVICES - AUDITING		28,400	29,325	28,950	32,000	2,675	9.1 %
84500	SERVICES - OTHER PROF.		69,164	133,000	36,627	117,500	-15,500	-11.7 %
84600	SERVICES - CIVIL SERVICE		935	5,950	0	5,700	-250	-4.2 %



Waterford Township FY 2024 Budget

84700	SERVICES - VOLUN FIREMEN	0	500	0	500	0	0.0	%
84800	SERVICES - ADMINISTRATION	0	0	0	22,995	22,995	22,995.0	%
85600	CONTINGENCY	0	103,600	0	75,000	-28,600	-27.6	%
86800	COMPUTER-LICENSING & CONSULT	27,890	30,000	16,122	32,337	2,337	7.8	%
88500	INSURANCE	249,134	306,520	333,497	335,314	28,794	9.4	%
89000	PUBLIC UTILITIES	229,455	232,500	121,442	241,000	8,500	3.7	%
89400	PUB. UTIL.-TELEPHONE	16,313	23,000	6,874	20,500	-2,500	-10.9	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	11,180	13,000	7,062	13,000	0	0.0	%
92130	CONTR R&M-APPARATUS	135,174	132,500	67,825	138,500	6,000	4.5	%
92140	CONTR R&M-COMPUTER	22,102	46,000	15,551	46,500	500	1.1	%
92170	CONTR R&M-OFFICE EQUIP	6,772	6,650	3,633	6,650	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	92,504	115,000	39,361	102,000	-13,000	-11.3	%
92200	R&M-FIRE GEAR EQUIPMENT	4,000	20,500	1,725	14,000	-6,500	-31.7	%
92230	R & M-SCBA SELF CONT BREATH AP	27,546	26,500	13,669	36,000	9,500	35.8	%
95200	BUILDING RENT	0	1	0	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	500	0	105,500	105,000	21,000.0	%
95500	MEMBERSHIPS & DUES	6,780	10,000	7,968	10,000	0	0.0	%
96000	TRAVEL & MEALS	1,273	5,000	1,959	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	13,193	10,000	6,005	14,000	4,000	40.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	3,834	8,000	2,852	8,750	750	9.4	%
96500	TAX ROLL ADJUSTMENTS	13,517	26,382	21	25,500	-882	-3.3	%
96750	FEES & TAXES - EXPENSE	13,017	15,000	8,314	15,000	0	0.0	%
97106	CAPITAL - BLDG IMRPV	93,476	186,386	0	95,000	-91,386	-49.0	%
97107	CAPITAL - FACIL & OTHER IMPR	60,023	40,000	4,988	40,000	0	0.0	%
97125	CAPITAL - EQUIP & PERSONAL PROP	1,670	35,000	0	59,000	24,000	68.6	%
97127	CAPITAL - SCBA SELF CON BREATH	5,970	14,000	919	14,000	0	0.0	%
97130	CAPITAL - FIRE RADIOS	6,421	31,500	6,971	31,500	0	0.0	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	43,698	79,000	70,534	72,000	-7,000	-8.9	%
97133	CAPITAL - COMPUTER EQUIP	33,218	46,600	14,265	33,400	-13,200	-28.3	%
97136	CAPITAL - VEHICLES	245,172	869,000	86,702	1,125,000	256,000	29.5	%
97138	CAPITAL - VEHICLE EQUIP	21,488	30,000	3,959	30,000	0	0.0	%
97139	CAPITAL - TELECOMM. EQUIPMENT	1,532	24,000	0	100	-23,900	-99.6	%
97340	CAPITAL - CAPITAL LEASE	1,595	4,000	802	4,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	275,000	260,000	260,000	275,000	15,000	5.8	%
Total	FIRE DEPARTMENT	\$20,400,904	\$22,732,712	\$10,121,600	\$23,850,218	\$1,117,506	4.92	%



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

70200	SALARIES	Increase	\$ 488,860
	Contractual increase in salaries.		
70950	OVERTIME-FLSA/MANDATORY	Increase	\$ 22,210
	Contractual Overtime Fair Labor Standards Act due to Contractual wage increases.		
71000	FICA	Increase	\$ 47,129
	Contractual increase in salaries; FICA proportional amount.		
71100	HEALTH INSURANCE	Increase	\$ 62,388
	Health insurance increase in cost. Health Care Inflation.		
71150	FIRE-RETIREE HEALTH	Decrease	\$ 27,289
	Health insurance retiree cost. Decrease based on plan design changes circa Fall-21.		
71350	DB-RETIREMENT	Increase	\$ 74,576
	Actuarial required investment deposit for closed Defined Benefit Pension System.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 87,240
	Contribution to address unfunded liabilities and increase funding percentage for this legacy cost area.		
71782	DEFINED CONTRIB 2-EMPLOYER	Increase	\$ 130,036
	Contractual increase in salaries-		
71792	HRA-EMPLOYER CONTRIBUTION	Increase	\$ 19,741
	Contractual increase in salaries so Health Savings goes up as well.		
71800	FIREMEN FOOD ALLOWANCE	Increase	\$ 47,400
	Food reimbursement- contractual increase		
77400	SUPPLIES-GAS & OIL	Increase	\$ 25,000
	Cost of fuel predicted usage.		
84100	SERVICES-LEGAL	Decrease	\$ 12,500
	Trending data decrease.		
84500	SERVICES-OTHER PROF.	Decrease	\$ 15,500
	Trending data decrease.		
84800	SERVICES-ADMINISTRATION	Increase	\$ 22,995
	A portion of cost sharing of other Twp. services.		
84800	CONTINGENCY	Decrease	\$ 28,600
	Estimated amount for a safety net for unforeseen events.		



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

20630 Fire Department - Regional
Expense

88500	INSURANCE	Increase	\$ 28,794
	Insurance premium increase (General Liability).		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 105,000
	Contractual obligation to be disbursed in 2024.		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 91,386
	Building budgeted repair items.		
97125	CAPITAL-EQUIP & PERSONAL PROPERTY	Increase	\$ 24,000
	Requested equipment replacement. Air Monitoring Systems.		
97136	CAPITAL-VEHICLES	Increase	\$ 256,000
	Increase in cost of a (1) fire engine and (1) ambulance.		
97139	CAPITAL-TELECOMM. EQUIPMENT	Decrease	\$ 23,900
	Decrease relates to replacement of old telephone system. Project has been completed.		
99901	CAPITAL-PROJECT ALLOCATION	Increase	\$ 15,000
	Capital purchase savings account, major future purchases. Goal to prefund and avoid interest payments for tax payers.		



Waterford Township
FY 2024 Budget

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40600	MILLAGE I		-3,444,315	-3,577,521	-3,597,992	-3,860,997	-283,476	7.9 %
40700	MILLAGE II		-3,473,021	-3,609,366	-3,629,762	-3,895,086	-285,720	7.9 %
53300	FED GRANT - POLICE		-14,488	-8,500	-148,984	-101,016	-92,516	1,088.4 %
57000	OMNIBUS FORFEITURE FUNDS		-2,473	-350	0	-350	0	0.0 %
57420	LCS REV. SHAR.-PPT		-28,277	-28,200	-932	-28,200	0	0.0 %
57700	LIQUOR LICENSE REBATE		-42,937	-34,500	-69	-34,500	0	0.0 %
60120	FEES - ALARM ORDINANCE		-14,306	-17,950	-9,050	-17,950	0	0.0 %
60130	FEES - ABANDON AUTOS		-446	-1,000	-11,202	-10,000	-9,000	900.0 %
60131	FEES - OWI AUTOS		0	-125	0	-125	0	0.0 %
60210	FEES - EXEMPT HOUSING		-5,215	-5,350	-8,043	-5,350	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-45,535	-38,250	-34,495	-50,000	-11,750	30.7 %
60345	FEES - EMERGENCY SERVICE		0	0	0	-43,605	-43,605	-43,605.0 %
60350	FEES - WARRANT		-594	-295	-176	-295	0	0.0 %
62900	CHARGE-MISC. SERVICES		-46,640	-37,500	-10,139	-25,000	12,500	-33.3 %
64100	SALES - ASSETS		-1,250	-8,500	-8,602	-8,500	0	0.0 %
66400	INTEREST REVENUE		-47,300	-66,966	-86,992	-93,752	-26,786	40.0 %
67402	CONTRIB-GENERAL FUND		-4,815,000	-5,735,680	-5,735,680	-4,310,680	1,425,000	-24.8 %
67418	CONTRIB - P&F SAD		-3,045,628	-2,457,563	-2,457,563	-3,841,045	-1,383,482	56.3 %
67419	CONTRIB - P&F SAD/CAPITAL		-240,881	-200,000	-200,000	-246,407	-46,407	23.2 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-13,552	-10,750	-5,734	-10,750	0	0.0 %
69000	HOLD TAGS		-27,331	-25,900	-19,205	-30,000	-4,100	15.8 %
69350	REVENUE - SCHOOLS LIAISON		-518,910	-326,350	-176,284	-346,225	-19,875	6.1 %
69400	REVENUE - OTHER		-18,001	-17,500	-8,484	-17,500	0	0.0 %
Total	POLICE DEPARTMENT REVENUE		-\$15,846,102	-\$16,208,116	-\$16,149,387	-\$16,977,333	-\$769,217	4.75 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

20701 Police Department

Revenue

60130	FEES-ABANDON AUTOS	Increase	\$ 9,000
	Trending up after COVID.		
60340	FEES-COST RECOVERY ORD.	Increase	\$ 11,750
	Trending, based on activity analysis.		
62900	CHARGE-MISC. SERVICES	Decrease	\$ 12,500
	Trending - Forecast.		
66400	INTEREST REVENUE	Increase	\$ 26,786
	Increase in interest rates on operational funds.		
69350	REVENUE-SCHOOLS LIAISON	Increase	\$ 19,875
	Adjusted for wage increase		
40600	MILLAGE I	Increase	\$ 283,476
	Based on Millage Rate * Taxable Values. The Headlee Amendment tempers growth in this area.		
40700	MILLAGE II	Increase	\$ 285,720
	Based on Millage Rate * Taxable Values. The Headlee Amendment tempers growth in this area.		
67402	CONTRIB-GENERAL FUND	Decrease	\$ 1,425,000
	General Fund Transfer. Decrease based on allocation of P&F SAD Distribution (Load Balance).		
67418	CONTRIB - P&F SAD	Increase	\$ 1,383,482
	See above. Load Balance of funding from General Fund and the P&F SAD.		



Waterford Township
FY 2024 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		5,643,938	6,555,844	2,538,954	7,121,244	565,400	8.6 %
70300	WAGES-PT. TIME/TEMP.		128,686	202,000	92,151	120,000	-82,000	-40.6 %
70900	OVERTIME		442,575	540,000	255,781	485,000	-55,000	-10.2 %
70901	COURT TIME		32,048	34,500	1,155	0	-34,500	-100.0 %
71000	FICA		477,762	555,111	223,635	591,380	36,269	6.5 %
71100	HEALTH INSURANCE		755,153	1,023,724	355,569	1,177,480	153,756	15.0 %
71150	RETIREE HEALTH		1,845,551	2,081,399	974,029	2,154,038	72,639	3.5 %
71200	LIFE INSURANCE		15,879	28,923	8,003	30,223	1,300	4.5 %
71250	RETIREE LIFE INSURANCE		652	850	333	850	0	0.0 %
71300	DB - RETIREMENT		1,494,949	1,207,407	603,704	625,317	-582,090	-48.2 %
71350	RETIREE HLTH TRUST CONTRIB		1,858,129	1,132,200	594,405	948,375	-183,825	-16.2 %
71400	DENTAL INSURANCE		81,176	101,000	37,510	98,104	-2,896	-2.9 %
71450	RETIREE DENTAL INSURANCE		65,550	60,000	35,534	60,000	0	0.0 %
71500	OPTICAL INSURANCE		10,453	12,830	4,536	11,434	-1,396	-10.9 %
71550	RETIREE OPTICAL INSUR.		1,000	1,100	200	1,100	0	0.0 %
71600	WORKER'S COMP		118,605	195,000	37,795	195,000	0	0.0 %
71750	LONG TERM DISABILITY		11,250	19,193	4,950	20,032	839	4.4 %
71780	DEFINED CONTRIB - EMPLOYER		112,411	150,191	52,335	146,900	-3,291	-2.2 %
71782	DEFINED CONTRIB 2 - EMPLOYER		291,099	347,000	150,414	497,644	150,644	43.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		95,660	93,373	29,740	121,271	27,898	29.9 %
72000	TUITION REIMBURSEMENT		0	13,500	0	13,500	0	0.0 %
72700	SUPPLIES - OFFICE		9,127	15,250	2,362	15,250	0	0.0 %
72800	SUPPLIES - POSTAGE		1,501	5,250	840	5,250	0	0.0 %
76000	SUPPLIES-OPERATING		29,485	40,000	1,860	40,000	0	0.0 %
76200	SUPPLIES-COMPUTER		20,948	18,000	8,078	18,000	0	0.0 %
76600	SUPPLIES-CRIME PREVENTION		1,770	2,000	0	2,000	0	0.0 %
76700	SUPPLIES-ENFORCEMENT		9,394	9,500	4,202	9,500	0	0.0 %
77400	SUPPLIES-GAS & OIL		141,294	120,000	63,052	130,000	10,000	8.3 %
77700	SUPPLIES-UNIFORMS		62,170	70,000	22,094	70,000	0	0.0 %
78100	SUPPLIES-R&M-BLDG		13,490	20,000	5,429	25,000	5,000	25.0 %
78600	SUPPLIES-R&M-VEHICLE		65,029	52,500	21,370	52,500	0	0.0 %
81300	PHYSICAL EXAMS		6,703	12,500	5,050	13,000	500	4.0 %
84100	SERVICES - LEGAL		218,589	195,000	86,379	200,000	5,000	2.6 %
84200	SERVICES - AUDITING		21,425	22,625	22,625	23,200	575	2.5 %
84300	SERVICES - CONSULTING		0	0	0	108,000	108,000	0.0 %
84500	SERVICES - OTHER PROF.		15,177	15,000	5,281	16,500	1,500	10.0 %
84600	SERVICES - CIVIL SERVICE		1,204	5,500	0	5,500	0	0.0 %
84800	SERVICES - ADMINISTRATION		0	0	0	14,334	14,334	14,334.0 %



Waterford Township
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85600	CONTINGENCY	0	100,000	0	50,000	-50,000	-50.0	%
86500	PRISONER CARE	0	1,900	0	1,900	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	27,980	68,500	15,055	72,860	4,360	6.4	%
88000	LEGAL NOTICES	1,645	1,500	1,251	1,900	400	26.7	%
88200	PRINTING & PUBLISHING	859	4,000	830	4,000	0	0.0	%
88500	INSURANCE	266,610	275,000	311,323	300,833	25,833	9.4	%
89000	PUBLIC UTILITIES	120,083	100,000	54,512	120,000	20,000	20.0	%
89400	PUB. UTIL.-TELEPHONE	18,616	24,500	9,838	21,500	-3,000	-12.2	%
92110	CONTR R&M-TELEPHONE	6,060	6,000	2,496	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	634	2,000	0	2,000	0	0.0	%
92130	CONTR R&M-VEHICLE	98,425	70,000	4,466	70,000	0	0.0	%
92140	CONTR R&M-COMPUTER	86,836	139,000	67,756	129,000	-10,000	-7.2	%
92170	CONTR R&M-OFFICE EQUIP	8,611	12,000	3,955	12,000	0	0.0	%
92190	CONTR R&M-BUILDING	49,753	48,970	39,212	60,000	11,030	22.5	%
95400	MISCELLANEOUS EXPENSE	2,293	50,500	3,880	126,500	76,000	150.5	%
95500	MEMBERSHIPS & DUES	14,661	12,000	7,132	15,000	3,000	25.0	%
96000	TRAVEL & MEALS	6,686	12,000	3,784	9,000	-3,000	-25.0	%
96100	CONFERENCES & TRAINING	18,629	20,000	3,300	20,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	3,788	3,000	100	3,200	200	6.7	%
96330	GRANT - EXPENSES	0	0	148,650	101,016	101,016	101,016.0%	
96500	TAX ROLL ADJUSTMENTS	15,437	27,397	24	26,500	-897	-3.3	%
97106	CAPITAL - BLDG IMRPV	107,616	129,749	0	70,000	-59,749	-46.0	%
97107	CAPITAL - FACIL & OTHER IMPR	3,873	5,000	0	5,000	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	26,882	15,000	0	10,000	-5,000	-33.3	%
97130	CAPITAL - RADIO EQUIP	0	118,384	0	37,859	-80,525	-68.0	%
97131	CAPITAL - OPER EQUIP	0	11,000	1,072	11,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	17,126	60,000	0	60,000	0	0.0	%
97136	CAPITAL - VEHICLES	187,261	70,000	81,813	195,000	125,000	178.6	%
97140	CAPITAL -LAW ENFORC EQUIP	0	186,603	139,160	186,603	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	5,150	6,000	2,592	6,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	400,000	133,000	133,000	70,000	-63,000	-47.4	%
Total	POLICE DEPARTMENT	\$15,595,351	\$16,671,273	\$7,284,557	\$16,971,597	\$300,324	1.80	%



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

20730 Police Department

Expense

70200	SALARIES	Increase	\$ 565,400
	Contractual increases.		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 82,000
	Reduction in part-time employees		
70900	OVERTIME	Decrease	\$ 55,000
	Full time positions to be filled will reduced this category longer term.		
70901	COURT TIME	Decrease	\$ 34,500
	Combined with overtime line item.		
77400	SUPPLIES-GAS & OIL	Increase	\$ 10,000
	Trending - Forecast.		
78100	SUPPLIES-R&M-BLDG	Increase	\$ 5,000
	Rising cost of materials		
89000	PUBLIC UTILITIES	Increase	\$ 20,000
	Trending		
92190	CONTR R&M-BUILDING	Increase	\$ 11,030
	Trending - Forecast.		
96330	GRANT-OTHER	Increase	\$ 101,016
	Remainder of Federal Technology Grant.		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 59,749
	2023 Project completed. 2024 - Secondary cooling unit for 911 center approved.		
97130	CAPITAL-RADIO EQUIPMENT	Decrease	\$ 80,525
	Radio project partially completed.		
97136	CAPITAL-VEHICLES	Increase	\$ 125,000
	Add (3) marked police patrol vehicles.		
99901	CAPITAL PROJECT ALLOCATION	Decrease	\$ 63,000
	Set aside for future capital projects. The goal is to reduce interest costs/payments by prefunding.		
71300	DB-RETIREMENT	Decrease	\$ 582,090
	Based on Actuarial Study. Annual Contribution for the closed Defined Benefit Pension System.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 183,825
	Based on allocation formula. Contribution for the closed retiree health care system. The goal is to drive up funding percentage and drive down unfunded liability		



Waterford Township
FY 2024 Budget

20801 POLICE RETRICKED USE REV

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
57300	CRIMINAL JUSTICE		-7,306	-13,000	-8,795	-13,000	0	0.0 %
57350	PSAP TRAINING		-14,059	-10,000	-6,327	-10,000	0	0.0 %
64100	SALES-ASSETS/STATE SEIZ MONIES		0	-20,000	-19,110	-20,000	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-308,166	-15,000	-907,854	-15,000	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-4,823	-7,525	-10,212	-10,000	-2,475	32.9 %
Total	POLICE RETRICKED USE REV		-\$334,354	-\$65,525	-\$952,298	-\$68,000	-\$2,475	3.78 %



Waterford Township
FY 2024 Budget

20830 POLICE RESTRICTED USE EXP

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		0	152,170	0	152,170	0	0.0 %
70900	OVERTIME		0	200	0	200	0	0.0 %
70901	COURT TIME		0	200	0	200	0	0.0 %
71000	FICA		0	11,672	0	11,672	0	0.0 %
71100	HEALTH INSURANCE		0	7,083	0	15,000	7,917	111.8 %
71200	LIFE INSURANCE		0	612	0	612	0	0.0 %
71400	DENTAL INSURANCE		0	2,628	0	2,628	0	0.0 %
71500	OPTICAL INSURANCE		0	396	0	396	0	0.0 %
71600	WORKER'S COMP		0	200	0	200	0	0.0 %
71750	LONG TERM DISABILITY		0	414	0	414	0	0.0 %
71782	DEFINED CONTRIB 2 - EMPLOYER		0	16,434	0	16,434	0	0.0 %
96350	PSAP TRAINING		7,115	8,000	4,054	8,000	0	0.0 %
97136	CAPITAL - VEHICLES		34,102	55,112	0	0	-55,112	-100.0 %
Total	POLICE RESTRICTED USE EXP		\$41,217	\$255,121	\$4,054	\$207,926	-\$47,195	-18.50 %



Waterford Township
FY 2024 Budget

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
64402	SALES - CEMETERY CARE		-11,200	-11,500	-3,800	-10,000	1,500	-13.0 %
66400	INTEREST REVENUE		-4,426	-1,693	-6,551	-7,150	-5,457	322.3 %
67402	CONTRIB-GENERAL FUND		-125,000	-25,000	-25,000	-25,000	0	0.0 %
Total	CEMETERY FUND REVENUES		-\$140,626	-\$38,193	-\$35,351	-\$42,150	-\$3,957	10.36 %



Waterford Township
FY 2024 Budget

21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40955	SPECIAL ASMNT DIST-CAPITAL		-1,002,431	-1,056,082	-1,056,082	-1,146,407	-90,325	8.6 %
40960	SPECIAL ASMNT DIST-OPERATION		-5,456,511	-5,653,144	-5,693,751	-6,271,520	-618,376	10.9 %
66400	INTEREST REVENUE		-1,684	-13,776	-17,499	-19,286	-5,510	40.0 %
Total	P&F SAD REVENUES		-\$6,460,626	-\$6,723,002	-\$6,767,332	-\$7,437,213	-\$714,211	10.62 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

21001 Police & Fire SAD

Revenue

40955 SPECIAL ASMNT DIST. - CAPITAL Increase \$ 90,325

Based on Millage Rate, Taxable Values and
Projected Revenues Dedicated to Public Safety
Capital Vehicles and Equipment.

40960 SPECIAL ASMNT DIST. - OPERATION Increase \$ 618,376

Based on Millage Rate, Taxable Values and
Projected Revenues Dedicated to Public Safety
Operations.



Waterford Township
FY 2024 Budget

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
96500	TAX ROLL ADJUSTMENTS		14,748	3,552	23	9,500	5,948	167.5 %
99903	TRANSFER-FIRE FUND		2,412,487	2,514,388	3,195,581	2,430,475	-83,913	-3.3 %
99904	TRANSFER-POLICE FUND		3,045,628	3,177,094	2,457,563	3,841,045	663,951	20.9 %
99923	TRANSFER-FIRE FUND/CAPITAL		761,549	790,378	856,082	900,000	109,622	13.9 %
99924	TRANSFER-POLICE FUND/CAPITAL		240,881	250,000	200,000	246,407	-3,593	-1.4 %
Total	P&F SAD EXPENSES		\$6,475,293	\$6,735,412	\$6,709,249	\$7,427,427	\$692,015	10.27 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

21030 Police & Fire SAD

Enter Revenue or Expense

99903 TRANSFER-FIRE FUND Decrease \$ 83,913

Distribution from the P&F SAD Fund to the Fire Fund. Load Balanced with the General Fund Transfer (19650) Section of Budget.

99904 TRANSFER-POLICE FUND Increase \$ 663,951
Distribution from the P&F SAD Fund to the Police Fund. Load Balanced with the General Fund Transfer (19650) Section of Budget.



Waterford Township
FY 2024 Budget

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
66401	INTR. REV.-INVESTMENTS		-2,488	-10,332	-2,129	-6,500	3,832	-37.1 %
Total	WORKERS COMP. REVENUES		-\$2,488	-\$10,332	-\$2,129	-\$6,500	\$3,832	-37.09 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

66401 INTEREST REVENUE Increase \$ 3,832
Based on trending.



Waterford Township
FY 2024 Budget

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
95460		BANK SERVICE CHARGES	0	200	0	200	0	0.0 %
Total	WORKERS COMPENSATION		\$0	\$200	\$0	\$200	\$0	0.00 %



Waterford Township
FY 2024 Budget

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
66400		INTEREST REVENUE	-878	-996	-1,132	-1,250	-254	25.5 %
Total		ECONOMIC DEV. REVENUES	-\$878	-\$996	-\$1,132	-\$1,250	-\$254	25.50 %



Waterford Township
FY 2024 Budget

24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		0	950	0	950	0	0.0 %
88000	LEGAL NOTICES		0	300	0	300	0	0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0	0.0 %
Total	ECONOMIC DEVELOPMENT		\$0	\$46,260	\$0	\$46,260	\$0 0.00	%



Waterford Township
FY 2024 Budget

24401 BROWNFIELD - REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40600	MILLAGE - SUMMIT MALL AREA		-23,339	-24,000	-27,268	-27,500	-3,500	14.6 %
66400	INTEREST REVENUE		0	0	-620	-700	-700	-700.0 %
Total	BROWNFIELD - REVENUE		-\$23,339	-\$24,000	-\$27,888	-\$28,200	-\$4,200	17.50 %



Waterford Township
FY 2024 Budget

24470 BROWNFIELD - EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
84500	SERVICES - OTHER PROF.		0	0	0	6,500	6,500	6,500.0 %
95420	EXPENSES - SUMMIT MALL AREA		4,970	0	0	5,000	5,000	5,000.0 %
95421	EXPENSES - DAYTON FREIGHT		0	0	0	5,000	5,000	5,000.0 %
Total	BROWNFIELD - EXPENSES		\$4,970	\$0	\$0	\$16,500	\$16,500	0.00 %



Waterford Township
FY 2024 Budget

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
46905	PERMITS - RIGHT OF WAY		-45,486	-42,500	-22,723	-42,500	0	0.0 %
58200	GRANTS - OTHER		-28,232	-183,500	-9,401	-156,000	27,500	-15.0 %
66400	INTEREST REVENUE		-32,037	-27,398	-46,412	-43,837	-16,439	60.0 %
67402	CONTRIB-GENERAL FUND		-1,575,000	-997,663	-997,663	-1,500,000	-502,337	50.4 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-10,000	-2,111	-10,000	0	0.0 %
Total	IMPRV. REVL. REVENUES		-\$1,680,755	-\$1,261,061	-\$1,078,311	-\$1,752,337	-\$491,276	38.96 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

24601 Improvement & Revolving Fund

Revenue

58200	GRANT-OTHER	Decrease	\$ 27,500
Based on Grant Schedule.			
66400	INTEREST REVENUE	Increase	\$ 16,439
Based on Interest Rates, Fund Balance and Projections.			
67402	CONTRIB-GENERAL FUND	Increase	\$ 502,337
Contribution from the General Fund to accommodate capital projects in the general gov't area.			



Waterford Township
FY 2024 Budget

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
65020	ASSESSMENTS - CRES LK WEED II		-15,845	-5,000	-7,864	-1	4,999	-100.0 %
Total	ASSESSMENTS - REVENUE		-\$15,845	-\$5,000	-\$7,864	-\$1	\$4,999	-99.98 %



Waterford Township
FY 2024 Budget

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
77200	SUPPLIES-TRAFFIC SIGNS		2,781	10,000	3,478	10,000	0	0.0 %
84500	SERVICES - OTHER PROF.		40,032	260,054	67,634	210,000	-50,054	-19.2 %
92230	R & M - PED PATHWAYS		55,766	15,000	13,846	82,000	67,000	446.7 %
95002	SUBDIV ROAD ASSESS ASSIST		0	100,000	0	100,000	0	0.0 %
95380	DRAINS - CH. 4 COUNTY MAINT.		23,959	20,000	0	20,000	0	0.0 %
95390	DRAINS - CH. 20 R&M PROJECTS		57,706	98,438	0	40,000	-58,438	-59.4 %
95400	MISCELLANEOUS EXPENSE		11,771	15,000	622	15,000	0	0.0 %
95420	EXPENSES - SPECIAL PROJECT		1	500	0	500	0	0.0 %
95440	EXPENSES - DONATIONS & GRANTS		0	0	0	100	100	100.0 %
96730	ROAD MATCH EXPENSE		0	400,000	0	215,000	-185,000	-46.3 %
97000	CAPITAL - INFRASTRUCTURE		134,326	187,853	159,412	0	-187,853	-100.0 %
97005	CAPITAL - PED PATHWAYS		16,243	117,490	25,621	100,000	-17,490	-14.9 %
97010	CAPITAL - INFRA/PRESERVATION		0	500	0	500	0	0.0 %
97102	CAPITAL - LAND IMPRV.		0	85,000	0	85,000	0	0.0 %
97104	CAPITAL - BUILDINGS		0	10,000	0	10,000	0	0.0 %
97106	CAPITAL - BLDG IMRPV		189,614	363,360	125,328	280,000	-83,360	-22.9 %
97107	CAPITAL - FACIL & OTHER IMPR		17,024	35,000	23,304	265,000	230,000	657.1 %
97125	CAPITAL - EQUIPMENT		148,707	225,560	81,940	90,000	-135,560	-60.1 %
97132	CAPITAL - FURNISHINGS & EQUIP		36,102	30,000	5,000	125,000	95,000	316.7 %
Total	IMPROVMENT REVOLVING		\$734,032	\$1,973,755	\$506,184	\$1,648,100	-\$325,655	-16.50 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

84500	SERVICES-OTHER PROF. Master Plan Update. Riverwalk Engineering.	Decrease	\$ 50,054
92230	CAPITAL-SIDEWALK IMPROVEMENTS To fix spot sidewalk problems.	Increase	\$ 67,000
95002	ROAD MATCH EXPENSE Twp. Neighborhood Road Incentive Program.	Increase	\$ 0
96730	ROAD MATCH EXPENSE Tri-Party Road Program. Twp., Oak. Cty. and RCOC.	Decrease	\$ 185,000
97005	CAPITAL - PED. PATHWAYS For capital sidewalk repairs.	Decrease	\$ 17,490
97106	CAPITAL-BLDG IMPROVEMENTS Town Hall Auditorium LED Lighting. Other Capital Projects under consideration.	Decrease	\$ 83,360
97107	CAPITAL-FACIL & OTHER IMPR Electronic Sign Crescent LK. Rd. Parking Lot LED Lighting - Campus. New Fence Drayton Cemetery. Cemetery Garage Asphalt and Concrete Repairs.	Increase	\$ 230,000
97125	CAPITAL-EQUIP & PERSONAL PROPERTY New Boiler 3rd Floor Town Hall. New Doors - Auditorium.	Decrease	\$ 135,560
97132	CAPITAL-FURNISHINGS & EQUIP Treas. Office Furniture/Remodel. Other Dept. Furniture as needed and approved.	Increase	\$ 95,000



Waterford Township
FY 2024 Budget

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
82000	CRESCENT LK WEED II - EXPENSES		10,328	5,000	875	1	-4,999	-100.0 %
Total	IMPROVEMENT REVOLVING SAD EXP		\$10,328	\$5,000	\$875	\$1	-\$4,999	-99.98 %



Waterford Township
FY 2024 Budget

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
62900	PEG FEES - COMCAST		-181,560	-173,816	-89,524	-178,176	-4,360	2.5 %
62901	PEG FEES - AT&T		-61,875	-53,476	-27,840	-46,124	7,352	-13.7 %
66400	INTEREST REVENUE		-5,080	-5,439	-6,466	-7,071	-1,632	30.0 %
67407	FRANCHISE FEES - COMCAST		-99,858	-95,596	-49,238	-97,966	-2,370	2.5 %
67409	FRANCHISE FEES - AT&T		-17,363	-15,008	-7,812	-12,944	2,064	-13.8 %
Total	CABLE COMMISSION REVENUES		-\$365,737	-\$343,335	-\$180,882	-\$342,281	\$1,054	-0.31 %



Waterford Township
FY 2024 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2023						
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget	Dollar Change	% Change	
70200	SALARIES		78,401	79,013	38,002	82,921	3,908	4.9	%
70570	CABLE COMM. PER DIEM FEES		3,240	3,960	960	3,960	0	0.0	%
70900	OVERTIME		1,433	2,652	1,107	2,652	0	0.0	%
71000	FICA		6,073	6,550	2,980	6,344	-206	-3.1	%
71100	HEALTH INSURANCE		16,874	19,316	8,791	15,000	-4,316	-22.3	%
71200	LIFE INSURANCE		383	477	211	487	10	2.1	%
71400	DENTAL INSURANCE		1,154	1,164	577	1,154	-10	-0.9	%
71500	OPTICAL INSURANCE		212	218	123	189	-29	-13.3	%
71750	LONG TERM DISABILITY		185	244	85	249	5	2.0	%
71780	DEFINED CONTRIB - EMPLOYER		7,599	7,711	3,800	8,097	386	5.0	%
71792	RETIREE HSA - EMPLOYER CONTRIB		1,520	1,561	760	1,596	35	2.2	%
72700	SUPPLIES - OFFICE		36	250	33	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		82	300	60	300	0	0.0	%
84100	SERVICES - LEGAL		0	12,000	0	12,000	0	0.0	%
84200	SERVICES - AUDITING		700	900	900	1,000	100	11.1	%
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		34	200	0	600	400	200.0	%
87905	CABLE UTILIZATION GRANTS		3,934	4,000	0	4,000	0	0.0	%
87950	CABLE SCHOLARSHIPS		0	5,000	0	5,000	0	0.0	%
88500	INSURANCE		5,650	4,799	5,368	5,250	451	9.4	%
89400	PUB. UTIL.-TELEPHONE		39	150	19	150	0	0.0	%
92130	CONTR R&M-VEHICLE		0	500	0	500	0	0.0	%
92140	CONTR R&M-COMPUTER		4,424	9,299	2,576	9,449	150	1.6	%
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		50	900	55	900	0	0.0	%
96100	CONFERENCES & TRAINING		0	5,000	0	5,000	0	0.0	%
97131	CAPITAL - OPER EQUIP		70,452	36,944	12,593	25,000	-11,944	-32.3	%
97133	CAPITAL - COMPUTER EQUIPMENT		3,825	7,400	0	7,400	0	0.0	%
97340	CAPITAL - CAPITAL LEASE		145	250	77	250	0	0.0	%
Total	CABLE COMMISSION EXPENSES		\$401,444	\$409,208	\$176,577	\$398,148	-\$11,060	-2.70	%



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

97131	CAPITAL-OPER EQUIP	Decrease	\$ 11,944
Cover for possible capital improvements in '24.			
70200	SALARIES	Increase	\$ 3,908
Salary Adj. per M&A Agreement.			
71100	HEALTH INSURANCE	Decrease	\$ 4,316
Based on health plan and projected expense.			



Waterford Township
FY 2024 Budget

26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
57100	STATE-INDIGENT DEFENSE REVENUE		-155,355	-240,995	-8,310	-554,934	-313,939	130.3 %
66400	INTEREST REVENUE		-1,498	-750	-889	-1,013	-263	35.1 %
67402	CONTRIB-COURT/GF		-31,636	-32,057	-16,028	-24,042	8,015	-25.0 %
Total	INDIGENT DEFENSE - REVENUE		-\$188,488	-\$273,802	-\$25,227	-\$579,989	-\$306,187	111.83 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

26701

MIDC

Revenue

57100	ST. INDEGENT REV.	Increase	\$ 313,939
State level changes to program.			
66402	CONTRIB-OTHER	Decrease	\$ 8,015
Based on 9 months due to differing fiscal years.			



Waterford Township
FY 2024 Budget

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70300		WAGES-PT. TIME/TEMP.	30,845	29,307	14,510	24,032	-5,275	-18.0 %
71000	FICA		2,360	2,295	1,110	1,838	-457	-19.9 %
72700		SUPPLIES - OFFICE	0	250	0	188	-62	-24.8 %
84300		SERVICES - CONSULTING	0	10,000	0	8,625	-1,375	-13.8 %
84500		SERVICES - OTHER PROF.	122,150	231,200	65,225	540,030	308,830	133.6 %
95400		MISCELLANEOUS EXPENSE	0	0	0	4,223	4,223	4,223.0 %
Total	INDIGENT DEFENSE - EXPENSES		\$155,355	\$273,052	\$80,845	\$578,936	\$305,884	112.02 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

26760 MIDC

Expense

70300	SALARIES	Decrease	\$ 5,275
	Based on 9 months due to differing fiscal years.		
84500	CONTRIB-OTHER	Increase	\$ 308,830
	State level changes to program.		



Waterford Township
FY 2024 Budget

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40600	MILLAGE I		-2,093,358	-2,589,030	-2,603,955	-2,794,179	-205,149	7.9 %
57420	LCS REV. SHAR.-PPT		-8,555	-8,550	-336	-8,550	0	0.0 %
57600	STATE AID - LIBRARY		-69,635	-69,100	-35,672	-69,100	0	0.0 %
60210	FEES - EXEMPT HOUSING		-1,578	-1,605	0	-1,605	0	0.0 %
65900	FEES/FINES - LIBR. BOOKS		-13,774	-10,100	-6,475	-10,100	0	0.0 %
66000	ST. PENAL FINES/LIBRARY		-105,872	-110,000	0	-110,000	0	0.0 %
66400	INTEREST REVENUE		-14,581	-17,733	-28,896	-26,599	-8,866	50.0 %
66701	RENTALS - LIBRARY-ROOMS		-3,135	-2,500	-1,840	-2,500	0	0.0 %
Total	LIBRARY REVENUES		-\$2,310,488	-\$2,808,618	-\$2,677,174	-\$3,022,633	-\$214,015	7.62 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

27790

Library

Revenue

66400	INTEREST REVENUE	Increase	\$ 8,866
Based on trending and projections.			
40600	MILLAGE I	Increase	\$ 205,149
Based on Millage Rate and Taxable Values.			



Waterford Township
FY 2024 Budget

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
67408	CONTRIB-LIBR	DONATIONS	-248,383	-254,116	-16,464	-20,000	234,116	-92.1 %
Total	LIBRARY DONATIONS		-\$248,383	-\$254,116	-\$16,464	-\$20,000	\$234,116	-92.13 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

27190

Library Donations Fund

Revenue

67408

CONTRIB-LIBR DONATIONS

Decrease

\$ 234,116

Receipt of funds from Ubbes bequest complete



Waterford Township
FY 2024 Budget

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
73100	SUPPLIES-BOOKS,MAGS,ECT		6,684	8,300	4,156	10,000	1,700	20.5 %
86800	COMPUTER-LICENSING & CONSULT		0	2,500	0	0	-2,500	-100.0 %
97106	CAPITAL - BLDG IMPROVEMENTS		0	76,061	0	0	-76,061	-100.0 %
97132	CAPITAL - OFFC EQUIP		2,280	65,996	0	41,860	-24,136	-36.6 %
97133	CAPITAL - COMPUTER EQUIP		0	20,391	12,562	0	-20,391	-100.0 %
97200	CAPITAL - LIBRARY BOOKS REF MT		209	2,000	142	2,000	0	0.0 %
Total	LIBRARY DONATIONS		\$9,173	\$175,248	\$16,859	\$53,860	-\$121,388	-69.27 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

27190

Library Donations Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 76,061
	Renovations - Community Room deferred to 2025		
97132	CAPITAL-FURNISHINGS & EQUIP	Decrease	\$ 24,136
	Complete furniture upgrades w/Ubbes bequest		
97133	CAPITAL-COMPUTER EQUIPMENT	Decrease	\$ 20,391
	Renovations - Community Room deferred to 2025		



Waterford Township
FY 2024 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2023						
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget	Dollar Change	% Change	
70200	SALARIES		791,393	879,300	397,566	909,980	30,680	3.5	%
70300	WAGES-PT. TIME/TEMP.		257,195	299,086	135,538	363,412	64,326	21.5	%
70900	OVERTIME		29,958	40,256	15,787	56,067	15,811	39.3	%
71000	FICA		80,591	93,226	40,960	101,703	8,477	9.1	%
71100	HEALTH INSURANCE		123,149	170,559	61,018	149,800	-20,759	-12.2	%
71150	RETIREE HEALTH		33,375	64,433	14,511	60,171	-4,262	-6.6	%
71200	LIFE INSURANCE		3,124	4,346	1,538	4,552	206	4.7	%
71250	RETIREE LIFE INSURANCE		108	150	56	150	0	0.0	%
71300	DB - RETIREMENT		77,793	84,233	42,117	90,636	6,403	7.6	%
71350	RETIREE HLTH TRUST CONTRIB		278,300	311,355	155,678	331,000	19,645	6.3	%
71400	DENTAL INSURANCE		14,716	16,944	6,925	17,312	368	2.2	%
71450	RETIREE DENTAL INSURANCE		5,276	5,500	2,675	5,500	0	0.0	%
71500	OPTICAL INSURANCE		1,565	1,802	732	1,497	-305	-16.9	%
71550	RETIREE OPTICAL INSUR.		0	200	0	200	0	0.0	%
71600	WORKER'S COMP		12,288	7,250	1,454	7,250	0	0.0	%
71750	LONG TERM DISABILITY		2,030	2,602	766	2,844	242	9.3	%
71780	DEFINED CONTRIB - EMPLOYER		49,740	54,804	25,328	63,972	9,168	16.7	%
71792	RETIREE HSA - EMPLOYER CONTRIB		3,814	4,393	1,865	5,459	1,066	24.3	%
72700	SUPPLIES - OFFICE		2,620	6,563	1,335	6,563	0	0.0	%
72800	SUPPLIES - POSTAGE		173	300	226	425	125	41.7	%
73100	SUPPLIES-BOOKS,MAGS,ECT		99,712	105,418	45,870	189,759	84,341	80.0	%
76000	SUPPLIES-OPERATING		14,834	7,670	5,057	2,500	-5,170	-67.4	%
76200	SUPPLIES-COMPUTER		1,159	2,050	324	2,050	0	0.0	%
77400	SUPPLIES-GAS & OIL		460	250	221	450	200	80.0	%
78600	SUPPLIES-R&M-VEHICLE		945	1,500	37	1,500	0	0.0	%
80100	SERVICES-LAUNDRY		386	325	264	600	275	84.6	%
80200	SERVICES - THE LIBRARY NETWORK		12,176	15,120	4,379	15,120	0	0.0	%
81300	PHYSICAL EXAMS		139	300	270	700	400	133.3	%
84100	SERVICES - LEGAL		2,415	3,000	14	3,000	0	0.0	%
84200	SERVICES - AUDITING		3,350	3,450	3,450	4,100	650	18.8	%
84500	SERVICES - OTHER PROF.		8,720	4,500	2,129	9,500	5,000	111.1	%
84800	SERVICES - ADMINISTRATION		41,275	32,100	37,700	2,453	-29,647	-92.4	%
85600	CONTINGENCY		0	2,000	0	10,000	8,000	400.0	%
85720	PROGRAM EXPENSES		0	6,200	3,215	4,200	-2,000	-32.3	%
86800	COMPUTER-LICENSING & CONSULT		5,649	6,940	2,539	14,697	7,757	111.8	%
88500	INSURANCE		28,700	33,890	36,689	37,074	3,184	9.4	%
89000	PUBLIC UTILITIES		52,927	55,000	27,874	57,750	2,750	5.0	%
89400	PUB. UTIL.-TELEPHONE		2,161	2,590	1,026	2,590	0	0.0	%



Waterford Township
FY 2024 Budget

92110	CONTR R&M-TELEPHONE	0	500	0	500	0	0.0	%	
92130	CONTR R&M-VEHICLE	0	2,000	0	2,100	100	5.0	%	
92140	CONTR R&M-COMPUTER	52,776	87,250	29,062	92,950	5,700	6.5	%	
92170	CONTR R&M-OFFICE EQUIP	10,561	12,000	5,170	12,900	900	7.5	%	
92190	CONTR R&M-BUILDING	75,975	88,500	44,472	105,082	16,582	18.7	%	
95400	MISCELLANEOUS EXPENSE	26	2,500	0	2,500	0	0.0	%	
95460	BANK SERVICE CHARGES	0	100	0	100	0	0.0	%	
95500	MEMBERSHIPS & DUES	4,758	5,500	4,228	5,500	0	0.0	%	
96100	CONFERENCES & TRAINING	40	2,500	501	5,000	2,500	100.0	%	
96320	COMMUNITY PROMOTIONS	768	0	0	9,120	9,120	9,120.0	%	
96500	TAX ROLL ADJUSTMENTS	4,670	10,147	7	9,500	-647	-6.4	%	
97106	CAPITAL - BLDG IMRPV	99,020	280,820	0	75,000	-205,820	-73.3	%	
97107	CAPITAL - FACIL & OTHER IMPR	45	0	0	25,000	25,000	25,000.0	%	
97131	CAPITAL - OPER EQUIP	0	1,000	0	1,000	0	0.0	%	
97132	CAPITAL - OFFC EQUIP	176	5,000	109	5,000	0	0.0	%	
97133	CAPITAL - COMPUTER EQUIPMENT	2,621	24,000	2,105	57,895	33,895	141.2	%	
97200	CAPITAL - LIBRARY BOOKS REF MT	89,655	91,500	41,707	110,000	18,500	20.2	%	
97340	CAPITAL - CAPITAL LEASE	0	500	0	500	0	0.0	%	
Total	LIBRARY EXPENSES		\$2,383,306	\$2,943,422	\$1,204,493	\$3,056,183	\$112,761	3.83	%



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

27790 Library

Expense

70200	SALARIES Wage increases & added staff - Friday hours	Increase	\$ 30,680
70300	WAGES-PT. TIME/TEMP Wage increases & added staff - Friday hours	Increase	\$ 64,326
70900	OVERTIME Wage increases	Increase	\$ 15,811
71000	FICA Wage increases & added staff - Friday hours	Increase	\$ 8,477
71100	HEALTH INSURANCE Health plans offered and selected by employees.	Decrease	\$ 20,759
71350	RETIREE HLTH TRUST CONTRIB Based on allocation schedule.	Increase	\$ 19,645
72800	SUPPLIES-POSTAGE Based on actual. Projection.	Increase	\$ 125
73100	SUPPLIES-BOOKS, MAGS, ETC Based on actual, esp. increased demand for content	Increase	\$ 84,341
76000	SUPPLIES-OPERATING Based on actual	Decrease	\$ 5,170
81300	PHYSICAL EXAMS Based on actual + add'l staff for Friday hours	Increase	\$ 400
84500	SERVICES-OTHER PROF. Based on actual	Increase	\$ 5,000
84800	SERVICES-ADMINISTRATION Based on allocation schedule approved by Twp. Board.	Decrease	\$ 29,647
86800	COMPUTER-LICENSING & CONSULT Upgrade to Windows 11 - Phase 2	Increase	\$ 7,757
92190	CONTR R&M-BUILDING Based on actual and trending.	Increase	\$ 16,582
96100	CONFERENCES & TRAINING Additional staff - Friday hours. Projected training.	Increase	\$ 2,500



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

27790 Library

Expense

96320	COMMUNITY PROMOTIONS	Increase	\$ 9,120
	Restoring funds - Promoting programs & services		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 205,820
	2023 restroom renovations completed		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 25,000
	Replace pavers at library entrance		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 33,895
	Windows 11 upgrade - Phase 2 & Server upgrades		



Waterford Township
FY 2024 Budget

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
40600	MILLAGE I		-1,147,432	-1,191,989	-1,198,448	-1,286,161	-94,172	7.9 %
57420	LCS REV. SHAR.-PPT		-4,690	-4,675	-155	-4,675	0	0.0 %
58200	GRANTS - OTHER - HESS		-154,655	-25,000	0	-25,000	0	0.0 %
60140	FEES - YOUTH ENRICHMENT		-359,885	-412,950	-209,063	-422,800	-9,850	2.4 %
60210	FEES - EXEMPT HOUSING		-865	0	-981	-900	-900	-900.0 %
64100	SALES - ASSETS		0	-300	0	-300	0	0.0 %
66400	INTEREST REVENUE		-11,531	-11,730	-21,124	-20,615	-8,885	75.7 %
66701	RENTALS - WRC		-57,517	-65,000	-44,641	-59,500	5,500	-8.5 %
67402	CONTRIB-GENERAL FUND		-250,000	-250,000	-250,000	-250,000	0	0.0 %
67406	CONTRIB-PARKS & REC		-10,772	-5,400	-15,115	-6,600	-1,200	22.2 %
67409	CONTRIB - P&R SPONSORSHIPS		-15,648	-13,000	-15,495	-16,000	-3,000	23.1 %
68500	CONCESSIONS - P/R		-2,200	-1,900	0	-2,000	-100	5.3 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-250	0	-1,200	-950	380.0 %
69100	SENIORS EXTENDED TRAVEL		-10,908	-5,000	-3,262	-5,000	0	0.0 %
69400	REVENUE - OTHER		-3,650	-1,620	-386	-1,200	420	-25.9 %
Total	PARKS & REC REVENUE		-\$2,029,754	-\$1,988,814	-\$1,758,669	-\$2,101,951	-\$113,137	5.69 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

28001 Parks & Recreation

Revenue

40600	MILLAGE I Based on projection from Budget Dept.	Increase	\$ 94,172
60140	FEES-ACTIVITY/PKS & REC Based on programming offered and increased participation in programs	Increase	\$ 9,850
66400	INTEREST REVENUE Based on projection from Budget Dept.	Increase	\$ 8,885
66701	RENTALS-PKS & REC. Based on actual 2023 rental revenue	Decrease	\$ 5,500
67406	CONTRIB-PARKS & REC Based on actual 2023 contributions	Increase	\$ 1,200
67409	CONTRIB-OTHER Based on actual 2023 sponsorships	Increase	\$ 3,000



Waterford Township
FY 2024 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		492,343	524,952	233,453	579,664	54,712	10.4 %
70300	WAGES-PART TIME TEAMSTERS		122,562	241,879	77,138	187,260	-54,619	-22.6 %
70325	WAGES - PART TIME SEASONAL		58,460	102,350	18,477	102,350	0	0.0 %
70350	WAGES-PT TIME RECR PROG		69,603	63,120	24,454	57,120	-6,000	-9.5 %
70900	OVERTIME		24,366	18,360	6,054	24,000	5,640	30.7 %
71000	FICA		58,700	72,725	27,352	72,705	-20	0.0 %
71100	HEALTH INSURANCE		44,054	55,372	22,588	68,000	12,628	22.8 %
71150	RETIREE HEALTH		0	11,250	0	7,500	-3,750	-33.3 %
71200	LIFE INSURANCE		1,755	2,475	888	2,422	-53	-2.1 %
71250	RETIREE LIFE INSURANCE		97	0	49	100	100	100.0 %
71300	DB - RETIREMENT		34,949	37,842	18,921	41,457	3,615	9.6 %
71350	RETIREE HLTH TRUST CONTRIB		127,250	113,220	56,610	132,400	19,180	16.9 %
71400	DENTAL INSURANCE		7,694	9,312	3,462	9,234	-78	-0.8 %
71500	OPTICAL INSURANCE		1,043	1,050	502	834	-216	-20.6 %
71600	WORKER'S COMP		20,426	10,000	2,158	10,000	0	0.0 %
71750	LONG TERM DISABILITY		1,150	1,580	418	1,540	-40	-2.5 %
71780	DEFINED CONTRIB - EMPLOYER		21,693	24,119	9,933	28,827	4,708	19.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,339	4,829	1,987	5,457	628	13.0 %
72000	TUITION REIMBURSEMENT		0	0	0	800	800	800.0 %
72700	SUPPLIES - OFFICE		3,264	3,100	1,510	3,100	0	0.0 %
72800	SUPPLIES - POSTAGE		597	500	248	500	0	0.0 %
73200	SUPPLIES-CONCESSIONS		0	300	0	300	0	0.0 %
77400	SUPPLIES-GAS & OIL		9,603	9,500	4,407	9,500	0	0.0 %
77700	SUPPLIES-UNIFORMS		2,082	2,000	1,011	2,000	0	0.0 %
78100	WAT.REC CENT SUPPLIES-R&M-BLDG		17,913	25,800	7,647	25,200	-600	-2.3 %
78200	SUPPLIES-R&M-EQUIPMENT		0	800	0	800	0	0.0 %
78300	WAT REC SUPPLIES-R&M-GROUNDS		28,107	35,925	11,690	43,600	7,675	21.4 %
78600	SUPPLIES-R&M-VEHICLE		2,296	5,000	2,261	5,000	0	0.0 %
81300	PHYSICAL EXAMS		673	900	946	2,000	1,100	122.2 %
84100	SERVICES - LEGAL		266	650	28	1,000	350	53.8 %
84200	SERVICES - AUDITING		2,650	2,825	2,825	3,100	275	9.7 %
84500	SERVICES - OTHER PROF.		319	18,300	0	5,500	-12,800	-69.9 %
84800	SERVICES - ADMINISTRATION		38,625	37,700	32,100	2,833	-34,867	-92.5 %
85600	CONTINGENCY		0	20,000	0	20,000	0	0.0 %
86000	MILEAGE		0	100	0	100	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		2,013	2,090	0	3,427	1,337	64.0 %
88200	PRINTING & PUBLISHING		6,717	15,000	4,847	9,000	-6,000	-40.0 %
88500	INSURANCE		26,390	25,954	28,646	28,392	2,438	9.4 %



Waterford Township FY 2024 Budget

89000	WAT.REC CENTER -PUBLIC UTILITY	70,399	73,800	27,843	75,200	1,400	1.9	%
89400	PUB. UTIL.-TELEPHONE	2,886	3,500	1,234	3,500	0	0.0	%
92130	CONTR R&M-VEHICLE	1,330	5,000	409	6,000	1,000	20.0	%
92140	CONTR R&M-COMPUTER	20,826	43,400	13,824	45,200	1,800	4.1	%
92170	CONTR R&M-OFFICE EQUIP	3,044	3,200	1,804	4,500	1,300	40.6	%
92190	WAT.REC CEN CONTR R&M-BUILDING	44,369	57,300	18,210	57,800	500	0.9	%
92220	HESS FARM- CONTR R&M-PARKS	91,704	124,828	12,259	128,900	4,073	3.3	%
95400	MISCELLANEOUS EXPENSE	1,397	6,800	129	6,000	-800	-11.8	%
95430	EXPENSES-PAID BY SPONSORSHIPS	11,423	12,000	281	16,000	4,000	33.3	%
95440	EXPENSES - DONATIONS & GRANTS	19,269	30,000	260	31,600	1,600	5.3	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,670	2,000	1,030	2,300	300	15.0	%
95600	REC ACT - YOUTH ENRICHMENT	163,677	178,650	58,763	157,850	-20,800	-11.6	%
96000	TRAVEL & MEALS	192	850	46	850	0	0.0	%
96100	CONFERENCES & TRAINING	2,302	3,000	425	3,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,618	2,500	1,723	2,500	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	2,553	2,029	4	2,000	-29	-1.4	%
97107	CAPITAL - FACIL & OTHER IMPR	84,130	100,000	11,535	100,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	2,450	8,000	0	4,250	-3,750	-46.9	%
97340	CAPITAL - CAPITAL LEASE	2,300	2,250	928	2,250	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	20,000	20,000	20,000	20,000	0	0.0	%
Total	PARKS & REC EXPENSES	\$1,779,539	\$2,180,136	\$773,314	\$2,166,872	-\$13,264	-0.61	%



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

28090 Parks & Recreation

Expense

70200	SALARIES	Increase	\$ 54,712
	Based on payroll figures provided & addition of one full time clerical position		
70300	WAGES-PT TEAMSTER	Decrease	\$ 54,619
	Baed on payroll figures provided & not filling two part time clerical positions		
70350	WAGES-PT TIME RECR PROG	Decrease	\$ 6,000
	Based on what was utilized in 2023		
70900	OVERTIME	Increase	\$ 5,640
	Additional OT needed because of cap on number of compensatory hours employees can now earn		
71100	HEALTH INSURANCE	Increase	\$ 12,628
	Based on payroll/benefit figures provided		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 19,180
	Based on payroll/benefit figures provided		
78300	SUPPLIES-R&M-GROUNDS	Increase	\$ 7,675
	Based on amount utilized in 2023 and projected for 2024.		
84500	SERVICES-OTHER PROF.	Decrease	\$ 12,800
	Based on need for 2024		
84800	SERVICES-ADMINISTRATION	Decrease	\$ 34,867
	Based on figures provided by Budget Dept.		
88200	PRINTING & PUBLISHING	Decrease	\$ 6,000
	Based on amount utilized in 2023 and projected for 2024.		
95600	FEES-ACTIVITY/PKS & REC	Decrease	\$ 20,800
	Based on amount utilized in 2023 and projected for 2024.		



Waterford Township
FY 2024 Budget

28201 GRANT FUND REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
53300	FEDERAL GRANT		-21,241	-4,640,006	0	-8,079,812	-3,439,806	74.1 %
66400	INTEREST REVENUE		-41,967	0	-62,671	-50,000	-50,000	-50,000.0 %
Total	GRANT FUND REVENUE		-\$63,208	-\$4,640,006	-\$62,671	-\$8,129,812	-\$3,489,806	75.21 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

28201

Grant Revenue

Revenue

53300	GRANT PROCEEDS-FEDERAL To match proposed projects - ARPA.	Increase	\$ 3,439,806
66400	INTEREST REVENUE Based on trending.	Increase	\$ 50,000



Waterford Township
FY 2024 Budget

28290 GRANT FUND EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
84500	SERVICES - OTHER PROF.		21,241	0	680	164,000	164,000	164,000.0%
85600	CONTINGENCY		0	210,000	0	210,000	0	0.0 %
95002	SUBDIV ROAD ASSESS ASSIST		0	2,000,000	0	2,000,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	4,086	0	5,812	1,726	42.2 %
97005	CAPITAL - PED PATHWAYS		0	4,701,726	0	4,700,000	-1,726	0.0 %
97107	CAPITAL-P&R FACILITY&OTHER IMP		0	1,000,000	68,165	1,000,000	0	0.0 %
Total	GRANT FUND EXPENSES		\$21,241	\$7,915,812	\$68,845	\$8,079,812	\$164,000	2.07



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

Expense

84500 SERVICES-OTHER PROF. Increase \$ 164,000
Based on contracts.

Charter Township of Waterford

Capital Project Fund

FY 2024

January 1, 2024 – December 31, 2024

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 2024 Budget

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
66400	INTEREST REVENUE - POOLED		-40,340	-9,299	-60,400	-55,793	-46,494	500.0 %
67410	CONTRIB - CAPITAL PROJECTS		-1,907,241	-445,001	-513,000	-965,001	-520,000	116.9 %
Total	CAPITAL PROJECT REVENUE		-\$1,947,581	-\$454,300	-\$573,400	-\$1,020,794	-\$566,494	124.70 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

33001 Capital Project Fund

Revenue

66400	INTEREST REVENUE - POOLED	Increase	\$ 46,494
Based on Projections, Interest Rates and committed Fund Balance.			
67410	CONTRIB - CAPITAL PROJECTS	Increase	\$ 520,000
Setting aside present dollars for future projects to avoid debt financing. General, Police, Fire and Parks Funds.			



Waterford Township
FY 2024 Budget

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
97106	CAPITAL - BLDG IMPROVEMENTS		0	0	0	62,000	62,000	62,000.0 %
97107	CAPITAL - FACIL & OTHER IMPR		0	0	0	115,000	115,000	115,000.0%
97125	CAPITAL - PERSONAL PROPERTY		233,857	234,000	0	0	-234,000	-100.0 %
97136	CAPITAL - VEHICLES		0	180,000	0	35,000	-145,000	-80.6 %
97138	CAPITAL - VEHICLE EQUIPMENT		0	290,000	15,264	1	-289,999	-100.0 %
Total	CAPITAL PROJECT EXPENSES		\$233,857	\$704,000	\$15,264	\$212,001	-\$491,999	-69.89 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

33090 Capital Project Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS Replacing 1 Rooftop Air Handeling Unit at PD HQ.	Increase	\$ 62,000
97107	CAPITAL-FACIL & OTHER IMPR Parking Lot Resurface at Fire Sub Sta. #3.	Increase	\$ 115,000
97136	CAPITAL-VEHICLES Vehicle for PD Mental Health Service Employee.	Decrease	\$ 145,000

Charter Township of Waterford

Enterprise Funds

FY 2024

January 1, 2024 – December 31, 2024

Submitted by: Gary Wall, Township Supervisor



Motor Pool Fund
Water and Sewer Fund

Charter Township of Waterford
FY 2024 Budget

Enterprise Funds

Description

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

Motor Pool Fund
Water & Sewer Fund



Waterford Township
FY 2024 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
64500	SALES - WATER/METERED		-6,977,827	-5,950,000	-2,260,359	-6,600,000	-650,000	10.9 %
64800	SALES - MATERIALS/SERVICE		-155,904	-152,500	-67,687	-155,000	-2,500	1.6 %
65005	CHARGE - LONG TAP		-21,000	-20,000	-7,000	-22,000	-2,000	10.0 %
65006	CHARGE - WATER TAP		-79,480	-84,000	-52,000	-86,000	-2,000	2.4 %
65007	CHARGE - WATER METER		-33,009	-32,000	-33,367	-49,000	-17,000	53.1 %
65010	CHARGE - CAP EQUALIZATION		-155,482	-69,000	-53,650	-83,000	-14,000	20.3 %
66403	INTR. REV.-ASSMTS.		-2,481	-4,000	-4,702	-4,000	0	0.0 %
66702	RENTALS - WATER ACCESS POINT		-4,396	-2,500	-1,053	-2,500	0	0.0 %
69400	REVENUE - OTHER		-2,402	-93,863	-94,878	-500	93,363	-99.5 %
Total	WATER REVENUES		-\$7,431,980	-\$6,407,863	-\$2,574,697	-\$7,002,000	-\$594,137	9.27 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59001 Water & Sewer Fund

Revenue

64500	SALES-WATER/METERED	Increase	\$ 650,000
Anticipated increased revenue due to water usage.			
69400	REVENUE-OTHER	Decrease	\$ 93,363
No settlement funds anticipated. One time item in 2023 caused spike for that year. This category usually nominal.			
65007	CHARGE-WATER METER	Increase	\$ 17,000
Increase due to multiple new developments.			



Waterford Township
FY 2024 Budget

59002 SEWER REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
46900	PERMITS - SEWER CONN.		-1,505	-1,000	-1,553	-1,200	-200	20.0 %
65011	CHARGE - NEW CONNECTION		-114,514	-140,000	-121,913	-137,500	2,500	-1.8 %
65012	CHARGE - SEWER USAGE		-18,548,595	-18,377,399	-7,445,656	-18,500,000	-122,601	0.7 %
66403	INTR. REV.-ASSMTS.		-6,316	-15,000	-9,468	-14,000	1,000	-6.7 %
69400	REVENUE - OTHER		-15,297	-175	-140	-185	-10	5.7 %
Total	SEWER REVENUES		-\$18,686,227	-\$18,533,574	-\$7,578,730	-\$18,652,885	-\$119,311	0.64 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59002

Water & Sewer Fund

Revenue

65011 CHARGE-SEWER USAGE Increase \$ 122,601

Forecast. Based on rates and usage trending.



Waterford Township
FY 2024 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
53300	FEDERAL GRANT		-8,800	-1,200,000	0	0	1,200,000	-100.0 %
64100	SALES - ASSETS		0	-10,000	-18,720	-11,000	-1,000	10.0 %
66100	PENALTIES		-345,436	-321,000	-126,609	-320,000	1,000	-0.3 %
66400	INTEREST REVENUE		-164,775	-186,174	-152,389	-195,000	-8,826	4.7 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-96,881	-100,000	-286	-100,000	0	0.0 %
68920	CELL TOWER LEASE		-169,342	-146,123	-42,314	-150,507	-4,384	3.0 %
69400	REVENUE - OTHER		-870,893	-5,000	0	-5,000	0	0.0 %
69500	CASH OVER/SHORT		-157	-200	-1,460	-200	0	0.0 %
Total	WATER/SEWER REVENUES		-\$1,656,284	-\$1,968,497	-\$341,778	-\$781,707	\$1,186,790	-60.29 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59003 Water & Sewer Fund

Revenue

53300	FEDERAL GRANT	Decrease	\$ 1,200,000
Water Tower Rehab Project Completed via ARPA Funds in 2023.			
66400	INTEREST REVENUE	Increase	\$ 8,826
Based on interest rates increasing and investment instruments selected by Treasurer.			



Waterford Township
FY 2024 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		280,050	366,840	152,282	336,874	-29,966	-8.2 %
70900	OVERTIME		34,243	36,500	12,442	36,500	0	0.0 %
71000	FICA		23,760	30,856	12,480	28,563	-2,293	-7.4 %
71780	DEFINED CONTRIB 1 - EMPLOYER		14,791	16,498	8,338	25,091	8,593	52.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,129	3,303	1,166	4,819	1,516	45.9 %
76300	SUPPLIES-OPER. PUMP STAT.		11	0	0	3,000	3,000	3,000.0 %
77100	SUPPLIES-W/S SYSTEM		272,335	300,000	115,017	350,000	50,000	16.7 %
87900	WATER SAMPLING		31,839	87,500	21,142	40,000	-47,500	-54.3 %
89000	PUBLIC UTILITIES		625,317	635,000	268,117	655,000	20,000	3.1 %
92180	CONTR R&M-SYSTEM		18,459	258,627	70,458	160,000	-98,627	-38.1 %
92230	CONTR R&M-WELL		0	1,338,741	177,100	485,000	-853,741	-63.8 %
95400	MISCELLANEOUS EXPENSE		1,391	1,500	15	1,500	0	0.0 %
Total	PUMPING & TREATMENT		\$1,304,325	\$3,075,365	\$838,557	\$2,126,347	-\$949,018	-30.86 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59041 Water & Sewer Fund

Expense

77100	SUPPLIES-OPER. PUMP STAT.	Increase	\$ 50,000
	Cost increases due to general inflation.		
87900	WATER SAMPLING	Decrease	\$ 47,500
	No additional EPA samples in 2024.		
92180	CONTR R&M-SYSTEM	Decrease	\$ 98,627
	Fewer large scale Water Station Repairs anticipated.		



Waterford Township
FY 2024 Budget

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		379,579	428,680	209,607	477,157	48,477	11.3 %
70900	OVERTIME		82,626	70,125	28,019	70,125	0	0.0 %
71000	FICA		36,440	38,159	17,955	41,867	3,708	9.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		25,196	15,424	14,252	40,263	24,839	161.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,252	5,200	2,850	8,512	3,312	63.7 %
77000	SUPPLIES-TAP MATERIALS		0	201,039	135,675	95,000	-106,039	-52.7 %
77100	SUPPLIES-W/S SYSTEM		15,926	56,877	25,887	55,000	-1,877	-3.3 %
92230	CONTRACT- R&M DISTRIBUTION		23,366	677,583	6,136	60,000	-617,583	-91.1 %
95400	MISCELLANEOUS EXPENSE		1,942	1,850	975	1,850	0	0.0 %
Total	WATER DISTRIBUTION		\$570,326	\$1,494,937	\$441,357	\$849,774	-\$645,163	-43.16 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

77000	SUPPLIES-TAP MATERIALS	Decrease	\$ 106,039
Made large orders in 2023 to accommodate brass/copper supply chain issues.			
92230	CONTR R&M-SYSTEM	Decrease	\$ 617,583
Valve Turning Project coded to 2023			
70200	SALARIES	Increase	\$ 48,477
Uptick based on contractual changes.			



Waterford Township
FY 2024 Budget

59043 WATER SERVICES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		219,161	229,902	110,806	245,463	15,561	6.8 %
70900	OVERTIME		28,715	50,000	12,928	45,000	-5,000	-10.0 %
71000	FICA		18,800	21,413	9,410	22,604	1,191	5.6 %
71780	DEFINED CONTRIB 1 - EMPLOYER		15,047	16,268	7,803	17,316	1,048	6.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,122	3,303	1,560	3,281	-22	-0.7 %
76000	SUPPLIES-OPERATING		8,629	9,000	2,246	10,000	1,000	11.1 %
76900	SUPPLIES-METER MATERIALS		0	491,579	123,582	299,300	-192,279	-39.1 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.0 %
Total	WATER SERVICES		\$293,474	\$821,965	\$268,334	\$643,464	-\$178,501	-21.72 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59043 Water & Sewer Fund

Expense

76000	SUPPLIES-METER MATERIALS	Decrease	\$ 192,279
Made large orders in 2023 to accommodate brass/copper supply chain issues.			
70200	SALARIES	Increase	\$ 15,561
Uptick based on contractual changes/salary increases.			



Waterford Township
FY 2024 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		811,801	846,992	423,378	883,281	36,289	4.3 %
70300	WAGES-PT. TIME/TEMP.		9,113	55,000	6,115	30,000	-25,000	-45.5 %
70900	OVERTIME		8,440	10,000	2,225	10,000	0	0.0 %
71000	FICA		62,074	69,768	32,461	70,631	863	1.2 %
71100	HEALTH INSURANCE		519,410	599,432	285,486	630,000	30,568	5.1 %
71150	RETIREE HEALTH		347,469	407,299	156,415	372,630	-34,669	-8.5 %
71200	LIFE INSURANCE		10,575	13,060	5,777	15,391	2,331	17.8 %
71250	RETIREE LIFE INSURANCE		558	200	135	200	0	0.0 %
71300	DB - RETIREMENT		187,239	202,740	101,370	247,974	45,234	22.3 %
71350	RETIREE HLTH TRUST CONTRIB		662,263	594,405	297,203	628,900	34,495	5.8 %
71400	DENTAL INSURANCE		49,533	50,168	26,257	50,899	731	1.5 %
71450	RETIREE DENTAL INSURANCE		23,422	24,375	11,719	24,375	0	0.0 %
71500	OPTICAL INSURANCE		6,775	6,713	3,526	6,087	-626	-9.3 %
71550	RETIREE OPTICAL INSUR.		200	700	100	700	0	0.0 %
71600	WORKER'S COMP		-8,337	65,000	3,015	65,000	0	0.0 %
71750	LONG TERM DISABILITY		6,145	8,448	3,111	8,747	299	3.5 %
71780	DEFINED CONTRIB - EMPLOYER		27,197	37,498	15,921	38,017	519	1.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,402	6,984	3,109	5,522	-1,462	-20.9 %
72000	TUITION REIMBURSEMENT		2,000	4,000	2,000	4,000	0	0.0 %
72700	SUPPLIES - OFFICE		7,488	11,000	2,350	10,000	-1,000	-9.1 %
72800	SUPPLIES - POSTAGE		51,620	58,000	23,929	65,000	7,000	12.1 %
76200	SUPPLIES-COMPUTER		6,186	8,250	3,222	8,250	0	0.0 %
76400	SUPPLIES-TOOLS		2,169	2,000	0	2,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		115,900	72,000	45,245	72,000	0	0.0 %
77700	SUPPLIES-UNIFORMS & MATS		53,560	35,845	23,259	50,000	14,155	39.5 %
78100	SUPPLIES-R&M-BLDG		8,070	10,000	4,526	10,000	0	0.0 %
78200	SUPPLIES-R&M-EQUIPMENT		13,923	41,000	12,953	33,000	-8,000	-19.5 %
78600	SUPPLIES-R&M-VEHICLE		37,477	27,000	19,963	27,000	0	0.0 %
81300	PHYSICAL EXAMS		4,500	3,950	2,909	6,000	2,050	51.9 %
84100	SERVICES - LEGAL		5,068	26,000	7,405	26,000	0	0.0 %
84200	SERVICES - AUDITING		33,950	35,000	35,000	32,750	-2,250	-6.4 %
84500	SERVICES - OTHER PROF.		247,038	328,301	86,471	275,000	-53,301	-16.2 %
84800	SERVICES - ADMINISTRATION		667,384	789,236	789,236	787,528	-1,708	-0.2 %
85600	CONTINGENCY		0	80,000	0	100,000	20,000	25.0 %
86600	LEGAL SETTLEMENTS		33,387	15,000	0	15,000	0	0.0 %
86800	COMPUTER-LICENSING & CONSULT		27,975	168,000	11,669	92,010	-75,990	-45.2 %
88500	INSURANCE		223,669	199,738	169,121	218,501	18,763	9.4 %
89000	PUBLIC UTILITIES		100,826	115,000	53,481	117,000	2,000	1.7 %



Waterford Township
FY 2024 Budget

89400	PUB. UTIL.-TELEPHONE	69,083	75,000	27,039	74,000	-1,000	-1.3	%
91000	MITIGATION - WATER & OTHER	0	3,500	0	3,500	0	0.0	%
92110	CONTR R&M-TELEPHONE	0	1,492	0	1,492	0	0.0	%
92120	CONTR. R&M-RADIO	40	520	0	520	0	0.0	%
92130	CONTR R&M-VEHICLE	60,159	61,574	24,115	60,000	-1,574	-2.6	%
92140	CONTR R&M-COMPUTER	187,918	237,704	138,478	260,255	22,551	9.5	%
92170	CONTR R&M-OFFICE EQUIP	6,646	7,144	2,874	8,000	856	12.0	%
92190	CONTR R&M-BUILDING	70,295	79,000	14,656	67,500	-11,500	-14.6	%
95400	MISCELLANEOUS EXPENSE	436	1,000	244	1,000	0	0.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	35,880	36,000	0	36,000	0	0.0	%
96000	TRAVEL & MEALS	4,700	15,000	3,348	15,000	0	0.0	%
96100	CONFERENCES & TRAINING	41,532	35,000	14,081	35,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	0	0	0	3,000	3,000	3,000.0	%
96550	BAD DEBT - UNCOLLECTIBLE	0	5,000	0	5,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	0	42,878	20,027	93,000	50,122	116.9	%
97107	CAPITAL - FACIL & OTHER IMPR	0	20,000	0	20,000	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	229	2,150	0	2,150	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	-815	74,500	8,935	67,500	-7,000	-9.4	%
97136	CAPITAL - VEHICLES	0	131,745	115,940	90,000	-41,745	-31.7	%
97340	CAPITAL - CAPITAL LEASE	4,387	6,000	2,300	6,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$4,851,965	\$5,864,309	\$3,042,097	\$5,889,310	\$25,002	0.43	%



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70300	WAGES-PT. TIME/TEMP Less part time labor in 2024.	Decrease	\$ 25,000
72800	SUPPLIES-POSTAGE Increased Postage Costs	Increase	\$ 7,000
77700	SUPPLIES-UNIFORMS Increased due to inflation and being fully staffed.	Increase	\$ 14,155
78200	SUPPLIES-R&M-EQUIPMENT Less expense due to recently updating equipment.	Decrease	\$ 8,000
81300	PHYSICAL EXAMS More staff requiring more exams.	Increase	\$ 2,050
84500	SERVICES-OTHER PROF. Less cost due to handling more needs internally.	Decrease	\$ 53,301
85600	CONTINGENCY Increase due to potential costs of contingency projects being higher. Set aside for unforeseen events as well.	Increase	\$ 20,000
86800	COMPUTER-LICENSING & CONSULT Decreased due to near completion of SCADA Update Project Completion.	Decrease	\$ 75,990
92140	CONTR R&M-COMPUTER Computer and Technology Updates in 2024.	Increase	\$ 22,551
92190	CONTR R&M-BUILDING Fewer Projected issues due to updated building systems.	Decrease	\$ 11,500
97106	CAPITAL-BLDG IMPROVEMENTS Completed 2023 Building Updates.	Decrease	\$ 50,122
97133	CAPITAL-COMPUTER EQUIPMENT Fewer Computer related purchases needed in 2024.	Decrease	\$ 7,000
97136	CAPITAL-VEHICLES Purchasing fewer vehicles in 2024.	Decrease	\$ 41,745
71300	DB-RETIREMENT Based on Actuarial Study for the annual deposit required into the Twp's closed Defined Benefit Pension System.	Increase	\$ 45,234
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula. Deposit into the Twp's closed Retiree Health Care System. The goal is to increase funding percentage.	Increase	\$ 34,495



Waterford Township
FY 2024 Budget

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
97000	CAPITAL - INFRASTRUCTURE		262,093	352,703	0	100,000	-252,703	-71.6 %
97010	CAPITAL - INFRA/PRESERVATION		0	1,441,428	69,186	560,000	-881,428	-61.1 %
97125	CAPITAL - PERSONAL PROPERTY		0	9,500	0	17,000	7,500	78.9 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	257,599	202,459	20,000	-237,599	-92.2 %
Total	WATER CAPITAL IMPROVEMENT		\$262,093	\$2,062,230	\$271,645	\$698,000	-\$1,364,230	-66.15 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59045 Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 252,703
	2024 Projects cost less than 2023.		
97010	CAPTIAL-INFRA/PRESERVATION	Decrease	\$ 881,428
	Main Street Water Tank Rehab Completed in 2023. Allocated ARPA Funds Expended.		
97136	CAPITAL-VEHICLES	Decrease	\$ 237,599
	Purchasing fewer vehicles in 2024.		



Waterford Township
FY 2024 Budget

59046 WATER DEBT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
99212	INTR EXP-DWRF 2007		70,153	59,953	32,553	59,953	0	0.0 %
99213	INTR EXP- DWRF 2013		85,185	79,865	39,392	79,865	0	0.0 %
Total	WATER DEBT		\$155,338	\$139,818	\$71,945	\$139,818	\$0 0.00	%



Waterford Township
FY 2024 Budget

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		135,356	140,223	67,337	153,917	13,694	9.8 %
70900	OVERTIME		16,413	16,000	6,681	16,000	0	0.0 %
71000	FICA		11,533	11,951	5,638	12,999	1,048	8.8 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	192	0	100	-92	-47.9 %
76000	SUPPLIES-OPERATING		5,470	9,750	1,384	9,750	0	0.0 %
95400	MISCELLANEOUS EXPENSE		50	1,000	0	1,000	0	0.0 %
Total	WATER ELECTRICAL		\$168,822	\$179,116	\$81,041	\$193,766	\$14,650	8.18 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

59048

Water & Sewer Fund

Expense

70200	SALARIES	Increase	\$ 13,694
	Due to contractual changes and salary adjustments.		



Waterford Township
FY 2024 Budget

59054 SEWER O & M

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		320,034	326,461	163,565	460,792	134,331	41.1 %
70900	OVERTIME		53,433	49,500	16,889	49,500	0	0.0 %
71000	FICA		28,491	28,761	13,777	39,037	10,276	35.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER		30,533	31,655	15,754	40,182	8,527	26.9 %
71792	RETIREE HSA - EMPLOYER CONTRIB		6,946	6,414	4,219	7,848	1,434	22.4 %
76100	SUPPLIES-OPER. LATERALS		8,153	25,000	16,357	25,000	0	0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		10,051	17,000	7,664	17,000	0	0.0 %
81000	SERVICE-SEWER TREATMENT		9,331,782	10,156,726	4,731,896	9,789,223	-367,503	-3.6 %
89000	PUBLIC UTILITIES		124,519	130,000	61,036	132,500	2,500	1.9 %
91000	SEWER MITIGATION		0	10,000	0	10,000	0	0.0 %
92200	CONTR R&M-OPER EQUIP		61,788	180,000	21,728	150,000	-30,000	-16.7 %
95400	MISCELLANEOUS EXPENSE		637	1,000	0	1,000	0	0.0 %
Total	SEWER O & M		\$9,976,368	\$10,962,517	\$5,052,885	\$10,722,082	-\$240,435	-2.19 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

92200	CONTR R&M-OPER EQUIP	Decrease	\$ 30,000
2024 Projects cost less than 2023.			
70200	SALARIES	Increase	\$ 134,331
Due to contractual changes and salary adjustments.			
81000	SERVICE-SEWER TREATMENT	Decrease	\$ 367,503
Based on anticipated charges for sewer treatment from Oakland County/GLWA. Waterford does not have a sewer treatment plant and relies on 3rd parties for ultimate sewer disposal.			



Waterford Township
FY 2024 Budget

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
97000	CAPITAL - INFRASTRUCTURE		11,998	421,125	36,010	380,000	-41,125	-9.8 %
97010	CAPITAL - INFRA/PRESERVATION		479,585	1,725,162	833,559	725,000	-1,000,162	-58.0 %
97125	CAPITAL - PERSONAL PROPERTY		2,295	20,000	0	145,000	125,000	625.0 %
97131	CAPITAL - OPER EQUIP		578	20,000	6,130	20,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	45,000	49,799	315,000	270,000	600.0 %
Total	SEWER CAPITAL IMPROVEMENT		\$494,456	\$2,231,287	\$925,498	\$1,585,000	-\$646,287	-28.96 %



Charter Township of Waterford
FY 2024 Budget

LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	CAPITAL-INFRASTRUCTURE	Decrease	\$ 41,125
2024 Rehab Projects cost less than 2023.			
97010	CAPITAL-INFRA/PRESERVATION	Decrease	\$ 1,000,162
Wave Pool sewer lining project completed in 2023. Sewer lining and cleaning activity coded to this line.			
97125	CAPITAL-PERSONAL PROPERTY	Increase	\$ 125,000
Replace multiple old emergency standby generators at sewer lift stations			
97136	CAPITAL-VEHICLES	Increase	\$ 270,000
New Camera Truck for Sewers. Camera truck allows dept. to inspect and repair potential problem areas.			



Waterford Township
FY 2024 Budget

59056 SEWER DEBT

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
99204	INTR EXP-SRF 2013		58,926	58,927	28,513	53,127	-5,800	-9.8 %
99205	INTR EXP-OMI 2013		127,801	119,095	59,547	110,218	-8,877	-7.5 %
99206	INTR EXP-SEWER		47,138	42,688	22,471	38,119	-4,569	-10.7 %
99207	INTR EXP-SEWER		9,208	8,280	4,377	7,807	-473	-5.7 %
99208	INTR EXP-2011A OMI BOND		69,391	64,731	32,186	59,207	-5,524	-8.5 %
99209	INTR EXP-2017 CLINT RIV SWR		62,845	62,978	31,030	59,741	-3,237	-5.1 %
99210	INTR EXP-OMI 2020A		124,818	119,998	61,231	84,941	-35,057	-29.2 %
99211	INTR EXP-SRF 2007		18,645	15,639	7,819	12,551	-3,088	-19.7 %
99300	AGENT FEES		101	85	51	85	0	0.0 %
Total	SEWER DEBT		\$518,874	\$492,421	\$247,225	\$425,796	-\$66,625	-13.53 %



Waterford Township
FY 2024 Budget

59057 HARDSHIP

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
95050		HARDSHIP CONNECTION PYMTS	5,440	14,000	0	14,000	0	0.0 %
Total	HARDSHIP		\$5,440	\$14,000	\$0	\$14,000	\$0	0.00 %



Waterford Township
FY 2024 Budget

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2023				Dollar Change	% Change
			FY 2022 Actual	FY 2023 Rev. Budget	Actual As of 6/30/23	Proposed 2024 Budget		
70200	SALARIES		428,123	412,361	198,088	518,794	106,433	25.8 %
70300	WAGES-PT. TIME/TEMP.		14,814	21,500	10,764	30,000	8,500	39.5 %
70900	OVERTIME		5,505	5,000	165	5,000	0	0.0 %
71000	FICA		33,552	34,223	15,616	42,365	8,142	23.8 %
71780	DEFINED CONTRIB - EMPLOYER		20,534	21,875	10,853	28,548	6,673	30.5 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,107	4,333	2,171	5,479	1,146	26.4 %
77115	SUPPLIES-UTILITY COORD.		2,991	11,500	2,890	3,000	-8,500	-73.9 %
77120	SUPPLIES-INFLOW/INFILTRATION		0	3,500	0	3,500	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	1,000	0	1,000	0	0.0 %
Total	ENGINEERING SERVICES		\$509,625	\$515,292	\$240,546	\$637,686	\$122,394	23.75 %



Charter Township of Waterford FY 2024 Budget

LINE ITEM DETAIL

59058 Water & Sewer Fund

Expense

70200	SALARIES	Increase	\$ 106,433
	New DPW Engineering Assistant Position. Contractual changes and salary adjustments as well.		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 8,500
	Increase due to wage increases.		
77115	SUPPLIES-UTILITY COORD	Decrease	\$ 8,500
	Bought extra supplies in 2023.		