

# **Charter Township of Waterford FY 2025 Budget**

Submitted by: Anthony M. Bartolotta, Township Supervisor

## Township Board

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January 1, 2025 - December 31, 2025

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**Anthony M.  
Bartolotta**  
Township Supervisor

## MEMO

TO: Honorable Board of Trustees and Citizens of Waterford Township

FROM: Anthony M. Bartolotta, Township Supervisor

DATE: December 6, 2024

RE: 2025 Budget Message

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In accordance with the Michigan Charter Township Act, Public Act 359 of 1947, submitted is the 2025 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 11, 2024, at 6 PM. The Township is required to have a balanced budget in place by December 15<sup>th</sup> for the next preceding fiscal year. I am happy to announce that this document satisfies that requirement and continues Waterford's long-standing history of meeting that financial benchmark.

This budget represents estimates of revenues and expenditures for the 2025 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation, and all other funds administered by Waterford Township.

The 2025 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2025 fiscal year. For the final actual results, please consult the Township's Annual Comprehensive Financial Report, known as the (ACFR). The results of the (ACFR) are posted on the Township's website at [www.waterfordmi.gov](http://www.waterfordmi.gov) and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2023 results are available online for review. The Township archives its most recent past budgets and ACFR for those readers who may wish the benefit of historical information. This information is available at: [www.waterfordmi.gov](http://www.waterfordmi.gov) under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 13.0063 which includes the General Millage, Police Millages 1 & 2, Fire Millages 1, 2, & 3, as well as the Library Millage, Parks & Recreation Millage, and the Police and Fire Special Assessment District (SAD). This constitutes a reduction of <.0052> from the prior year due to the Headlee Rollback, as well as the Township Board modestly decreasing the Police and Fire SAD.

**With us there are no  
boundaries**



The combined fund balance of the General Fund, Police and Fire is estimated to increase by \$234,333. The General Fund's fund balance will increase by an estimated \$115,278. The Fire Fund's fund balance is projected to increase by \$29,952. The Police Fund's fund balance will increase by an estimated \$89,103. The projected 2025 year-end fund balances are: General Fund \$14,408,503, Fire Fund \$5,323,348, and Police Fund \$4,595,056 for a combined total of \$24,326,907 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 39.38% of total 2025 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 \$3,668,832 in budgeted revenues for the 2025 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. Regarding 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. While an increase in revenue occurred the reader should keep in mind that the Township is not unlike all other sectors of the economy that has grappled with inflation and cost increases in recent years.

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. Support from the State of Michigan has not kept pace with inflation. 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. In 2025, Waterford Township will

commence running the Waterford Senior Center. The Leggett Building located on Pontiac Lake Road provides many services to Waterford's Senior Community. The new employees added for 2025 directly relate to the Senior Services portion of the Township's Operations.

The Township stepped up when asked by the Waterford School District to assist by assuming operations of the Waterford Senior Center. A new fund Number 281 was set up to facilitate these critical community services. I want to personally thank our Parks and Recreation staff, IT Staff, Finance Staff, the Township Board and our new partners at the Leggett Facility for their efforts in keeping these meaningful services relevant and possible.

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 2025 budget and planning process. The Township Board has allocated \$6,841,600 from the Township's Improvement Revolving Fund to address multiple small, medium and some larger sized deferred maintenance projects throughout the community. Some of these funds are made possible via a transfer from the General Fund and some are the remainder of Federal Funding provided via the ARPA – American Rescue Plan Act program. Investment in the Township's Riverwalk, Sidewalk System and Pedestrian Bridges, Stormwater Drains, Various HVAC Upgrades at the Twp. Campus, 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 Investing in some technology efforts; the library will be receiving an exterior maintenance restoration effort and a roof replacement; as well as a community room renovation; and the 51<sup>st</sup> District Court will be replacing the remainder of the carpeting that needed upgrade.

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. There will be a bond sold to finance the Oakland Community College – Highland Lakes Campus Community Center Building in the coming months. This 51 Acre, grounds and buildings renovation project will give the community a multi-generation long term solution to a solid community center to benefit the entire community for many years to come. We will keep the community apprised of progress made at the site located off of Cooley Lake Road as the project progresses over the coming years. Bond debt does exist in the Water-Sewer Enterprise Fund. Most of that debt relates to 'downstream' debt from Oakland County, Oakland Macomb Interceptor (OMI) and Great Lakes Water-Sewer Authority. It is these 3<sup>rd</sup> party entities that help convey Waterford's wastewater to sewer treatment plants.

The Township plans to continue a neighborhood street contribution program. There is \$2,000,000 budgeted from the General Fund for the Board to participate in helping to augment neighborhoods willing to take on a road Special Assessment. This funding was possible with the Federal (ARPA) Program and subsequently allocated by the board. The Township does not own or maintain public roads in the Township (the Road Commission for Oakland County is tasked with that function for Townships), but the board still sees this as a need and is attempting to help address deteriorating neighborhood roads. The one-time Federal Funding helped make this a reality. 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 2025 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 \$85,000 to address deferred maintenance and improve walkability within Waterford. The Township Board has also authorized \$3 million of Waterford's American Rescue Plan (ARPA) allocation to address some deferred maintenance in this area. Long-term, the community may very well want to consider a modest pedestrian pathway dedicated revenue source.

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 2025, Waterford is planning a connector on the North end of the Riverwalk which will connect to the sidewalk next to Crescent Lake Road. The Board has also approved a substantial walkway bridge from the Drayton Plains Nature Center up to Crescent Lake Road, moving the Riverwalk Concept that much closer to a completed reality. Walkability and exercise are quality of life items that can add to the overall value and livability in our community.

In 2018, voters passed the Police and Fire SAD which has a maximum levy of 2.95 Mills. The Police and Fire SAD, which has to be reviewed annually by the Board of Trustees, was decreased slightly to 2.70 for the winter 2024 tax statements which are used to fund the 2025 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 were older with high mileage and needed 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. Inflation with respect to large commercial trucks including fire trucks has been substantial to say the least. 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 three new marked vehicles in 2025. 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 5<sup>th</sup> safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58<sup>th</sup> safest nationally. I would like to thank 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 requested for 2025 the ability to acquire a 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. The cost increases in the area of Fire Trucks have been an area of deep concern over the recent past and continue. Using available resources wisely and the best maintenance techniques will be as important as ever.

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 (DWRP) 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 2025, 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 2025 is a strategic technology upgrade. The library is looking forward to having its community room renovated in 2025 via a community

members bequest. The library will also receive a new roof and an exterior deep clean and restoration in 2025 as well. Making sure the structure is sound and ready to serve is an important priority for the community. The library has recently laid out its plan to extend service hours as well. Being available for the maximum amount of time with available staff and resources will always remain a focus for the library.

With the passage of the November 2024 Community Bond Proposal the Parks and Recreation Department and Senior Services Team have a longer-term housing and facility solution on the horizon. Thank you to the community for their trust in making this concept a reality. It will take some time before we get to a finished product, but the wait will be worth it I am certain. In the near future the current facility on Williams Lake Road and the Senior Center on Pontiac Lake Road will go away and all of our recreation, health and human service efforts will be consolidated at the current OCC – Highland Lakes Campus on Cooley Lake Road. This project will be exciting and transformative for the whole community.

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 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 2025 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 was 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 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, Finance Team, 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. The 2021 change removed over \$40 Million in unfunded liability from the township's books. 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 Retiree Health Care 'pay as you go' Program 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 46.10% during its most recent study at the end of 2023. 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 a large 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 2025 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,



Anthony M. Bartolotta  
Waterford Township Supervisor  
THE CHARTER TOWNSHIP OF WATERFORD



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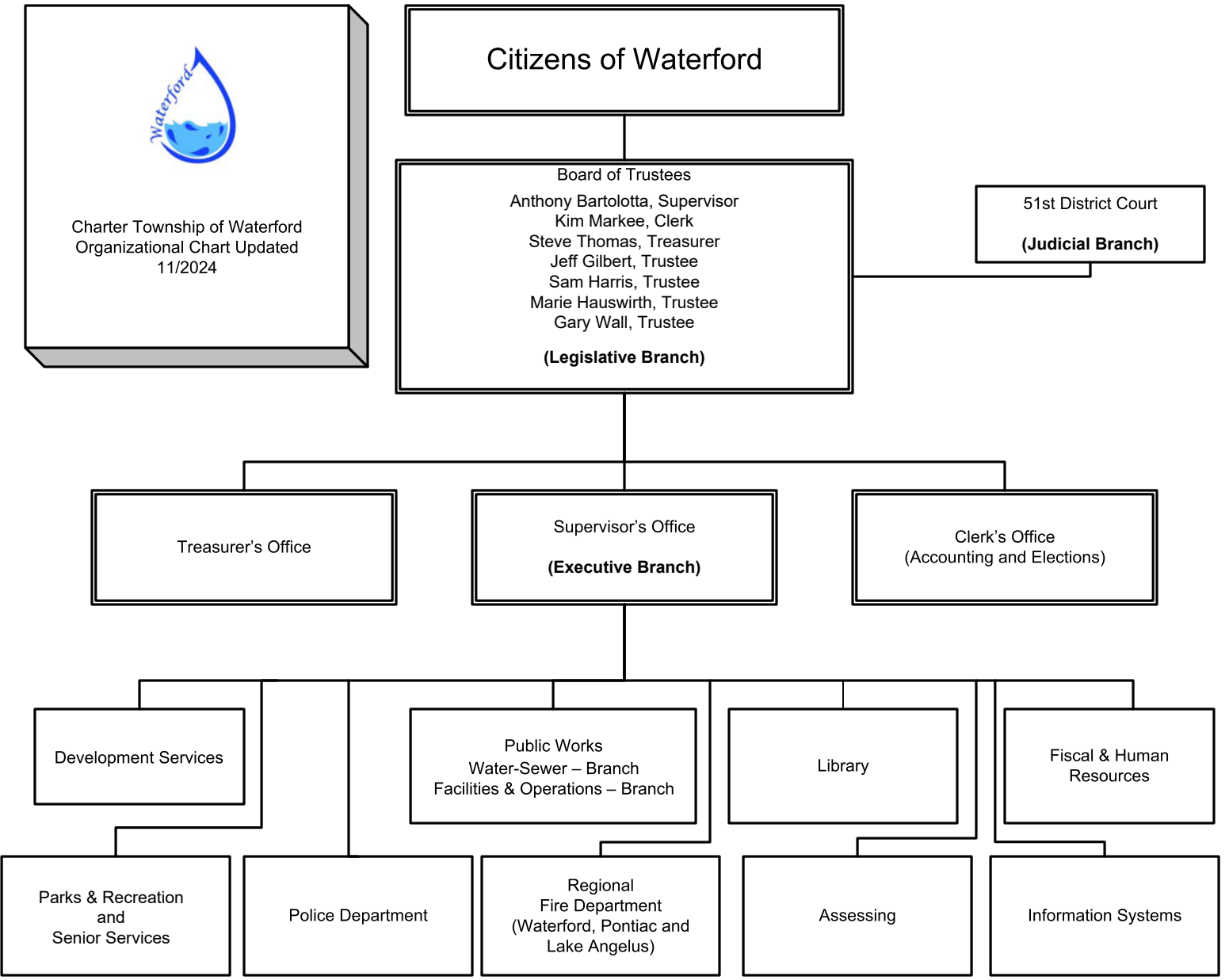
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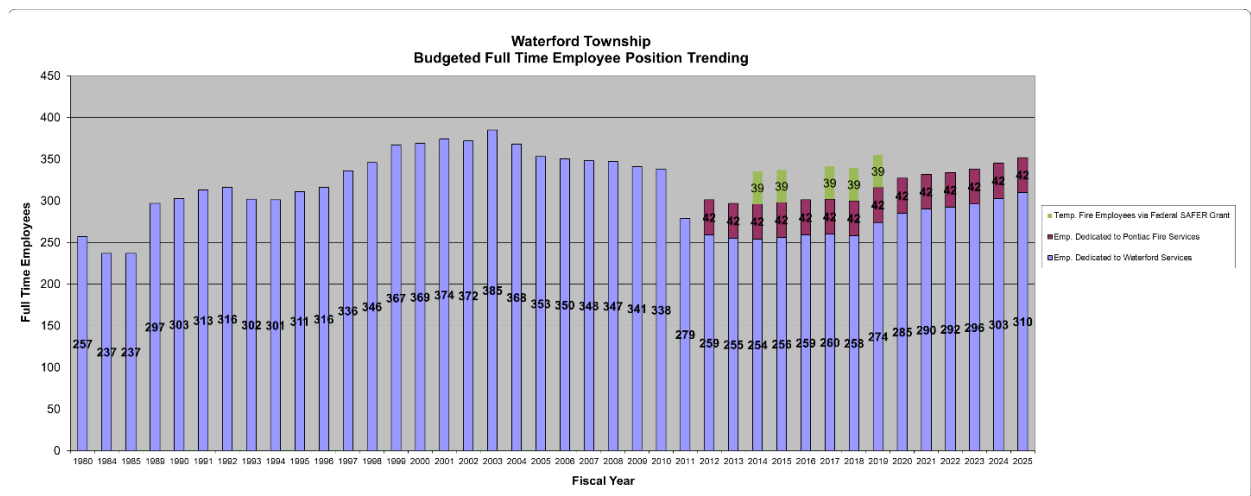


**Charter Township of Waterford  
FY 2025 Budget**

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

<u>Department</u>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>	<b>Fiscal Year 2023</b>	<b>Fiscal Year 2024</b>	<b>Fiscal Year 2025</b>
Supervisor/Assessing Clerk	8	8	8	8	9	9	10	10
Treasurer	7	7	7	7	7	7	8	7.5
Human Resources	6	6	6	7	8	8	8	8
District Court	2	2	2	2	2	2	2	3
Cable	21	20	20	20	20	20	20	20
Information System	1	1	1	1	1	1	1	1
Facilities & Operations	4	4	4	4	4	4	4.5	4.5
Development Services	7.75	7.75	8	8	8	8	8	8
Parks & Recreation	11	12	12	13	13	14	15	15.5
Police Department	8	8	8	8	8	8	9	9
Fire Department	69	78	85	86	86	86	86	87
Library	141	146	*109	*110	*110	*113	*113	*113
Water & Sewer	14	14	14	14	14	14	15	14
Senior Serv. - New 2025	42.25	41.25	43.0	44	44	44	45.5	45.5
								6
<b>Total</b>	<b>339</b>	<b>355</b>	<b>326</b>	<b>332</b>	<b>334</b>	<b>338</b>	<b>345</b>	<b>352</b>

\* **Staffing Notes:** In February of 2012, (42) Fire Fighters were hired and allocated to cover the City of Pontiac's contract for Fire Protection Services from the Township. So, there are (310) Full Time Employees Budgeted for 2025 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. (7) new employees were added for 2025. (1) of the (7) were added mid-year 2024. 6 New employees are for the new Senior Services Fund.



**Charter Township of Waterford  
FY 2025 Budget**

## Township Millage Rates

		2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate	2021 December Rate	2022 December Rate	2023 December Rate	2024 December Rate
<b>Original Operating Millages:</b>									
Township General	5.00*	3.7650	3.7484	3.7120	3.6611	3.6083	3.5451	3.5451	3.4975
Police Voted #1	1.50	1.4677	1.4612	1.4470	1.4271	1.4065	1.3818	1.3818	1.5000
Police Voted #2	1.50	1.4806	1.4740	1.4597	1.4397	1.4189	1.3940	1.3940	1.3753
Fire Voted #1	1.00	0.9871	0.9827	0.9731	0.9597	0.9458	0.9292	0.9292	.9167
Fire Voted #2	1.00	0.9785	0.9741	0.9646	0.9513	0.9376	0.9211	0.9211	.9087
Fire Voted #3	.63	0.6164	0.6136	0.6076	0.5992	0.5905	0.6300	0.6300	.6215
Parks & Recreation	.50	<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>	<u>.5000</u>
<b>Sub Total: (Twp. Operating Millages):</b>		<b>9.7845</b>	<b>9.7410</b>	<b>9.6462</b>	<b>9.5136</b>	<b>9.3762</b>	<b>9.2615</b>	<b>9.2615</b>	<b>9.3197</b>
Library Voted	1.00	0.8912	0.8881	0.8794	0.8673	0.8548	1.0000	1.0000	.9866
<b>Special Assessment</b>	Up to								
****Police & Fire (SAD)	2.95		2.9500	2.7800	2.9000	2.7500	2.7000	2.7500	2.7000
<b>Debt Millages</b>									
***Fire & Police		<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>	<u>0.0000</u>
<b>Total Millage</b>		<b>11.3266</b>	<b>13.5791</b>	<b>13.3056</b>	<b>13.2809</b>	<b>12.9810</b>	<b>12.9615</b>	<b>13.0115</b>	<b>13.0063</b>

(These rates may be rounded on the Tax Bills)

\*Original Millage Approved by Voters

\*\*2024 Millage Rates will be set on or before 9-30-2024.

\*\*\* 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:

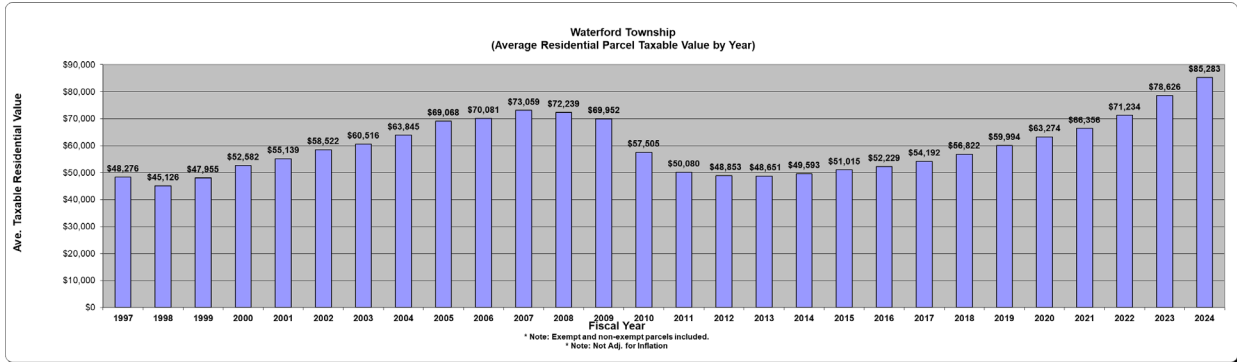
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014, 2024
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992	2002, 2012, 2022
Fire & Police – Debt New HQ's	1998	Retired Winter-2017
Parks and Recreation	2014	2024
Police & Fire (SAD)	2018	N/A

\* Waterford was established as a Charter Township in 1961.

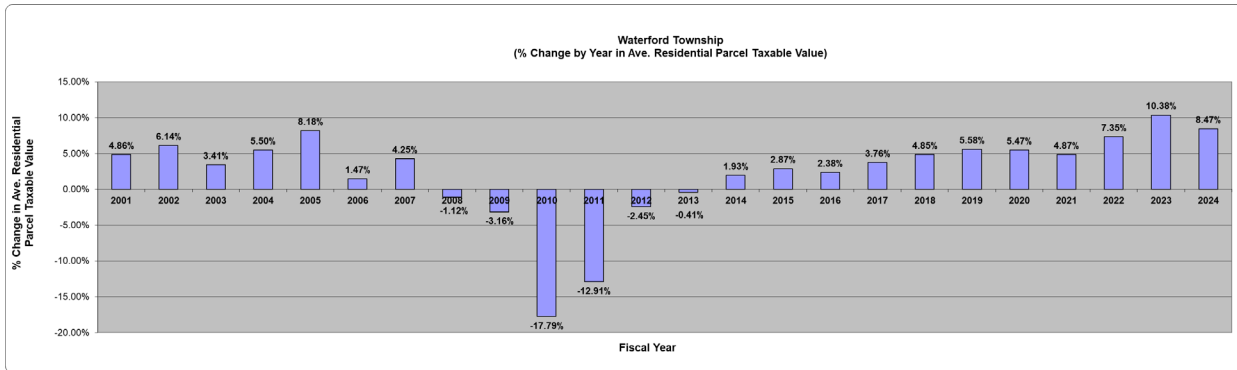


## Charter Township of Waterford FY 2025 Budget

### 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.

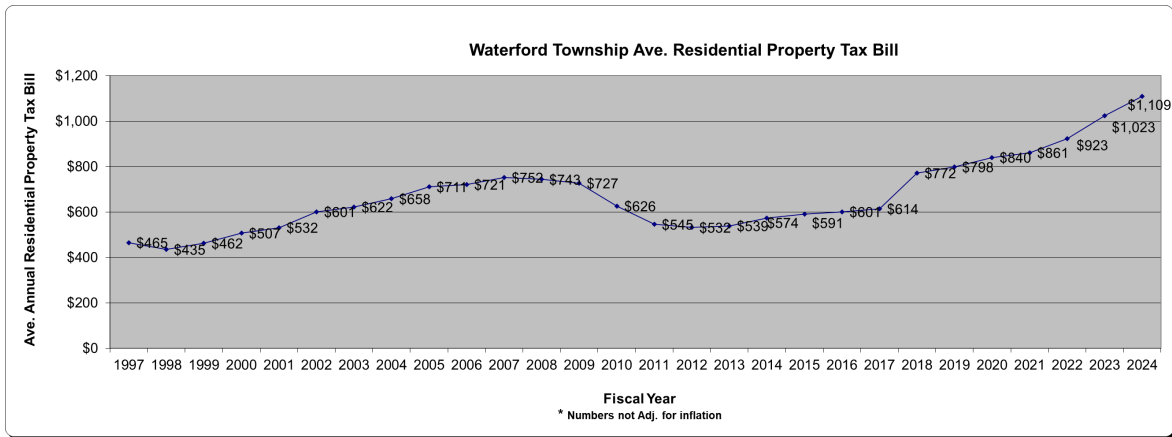
The reader should keep in mind the ‘Assessed Value’ on their home or business is often different than the ‘Taxable Value.’ Assessed Value is similar to 50% of market value. Whereas, Taxable Value is based upon when the home or business was purchased plus the rate of inflation each year, which is often 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 2025 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.

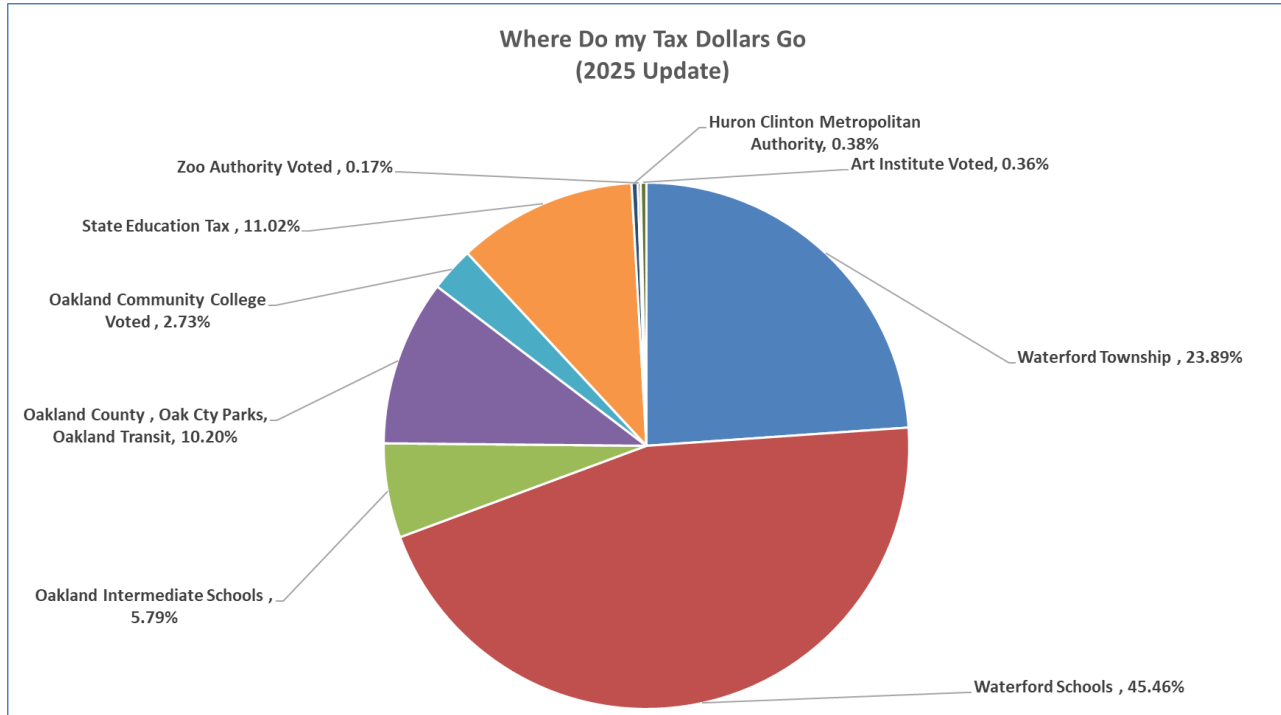
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo, Art Institute, and Oakland County Transit which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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 2025 Budget**

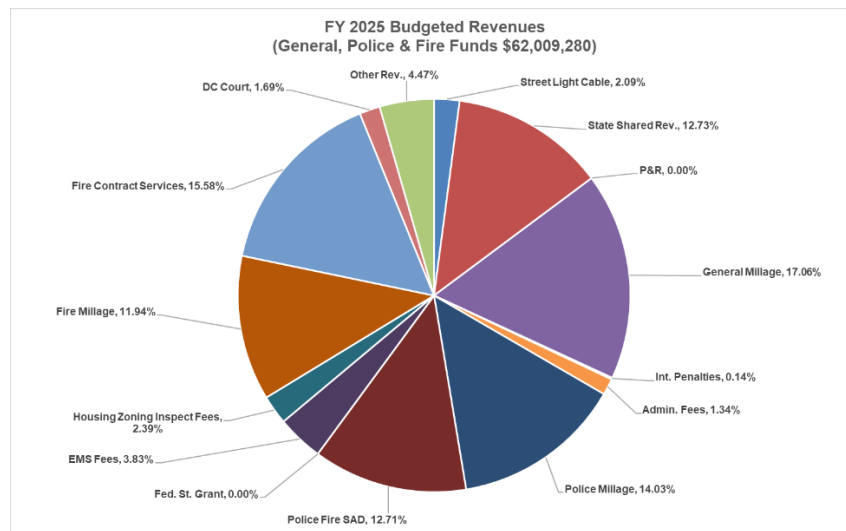
**Where do my Property Tax Dollars Go?**



**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, Senior Services, a local 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 (9) taxing authorities that have revenues collected on the summer and winter property tax statements.

## Charter Township of Waterford FY 2025 Budget

Comparison of 2024 Current to 2025 Proposed Budget						
(Includes General, Police and Fire Funds)						
Revenue Type	2024		2025		Change 2024 to 2025	% Change 2024 to 2025
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,401,178	2.40%	\$1,293,570	2.09%	(\$107,608)	-7.68%
State Revenue Sharing	\$8,089,894	13.87%	\$7,895,267	12.73%	(\$194,627)	-2.41%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$9,905,645	16.98%	\$10,579,326	17.06%	\$673,681	6.80%
Interest & Penalties - Taxes	\$83,500	0.14%	\$85,500	0.14%	\$2,000	2.40%
Administrative Fees	\$830,143	1.42%	\$830,143	1.34%	\$0	0.00%
Police Millages	\$7,756,083	13.29%	\$8,697,104	14.03%	\$941,021	12.13%
Police and Fire Special Assm't District (SAD):	\$7,417,927	12.71%	\$7,882,800	12.71%	\$464,873	6.27%
Federal and State Grants -(SAFER Grant Begins 2017):	\$101,016	0.17%	\$0	0.00%	(\$101,016)	
EMS Fees	\$2,300,000	3.94%	\$2,375,000	3.83%	\$75,000	3.26%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$1,259,315	2.16%	\$1,484,266	2.39%	\$224,951	17.86%
Fire Millage	\$6,930,403	11.88%	\$7,401,739	11.94%	\$471,336	6.80%
* Fire - Contracted Services	\$9,378,891	16.08%	\$9,660,257	15.58%	\$281,366	3.00%
District Court	\$975,000	1.67%	\$1,050,000	1.69%	\$75,000	7.69%
Other Revenue	\$1,911,453	3.28%	\$2,774,308	4.47%	\$862,855	45.14%
<b>Total Revenues</b>	<b>\$58,340,448</b>	<b>100.00%</b>	<b>\$62,009,280</b>	<b>100.00%</b>	<b>\$3,668,832</b>	



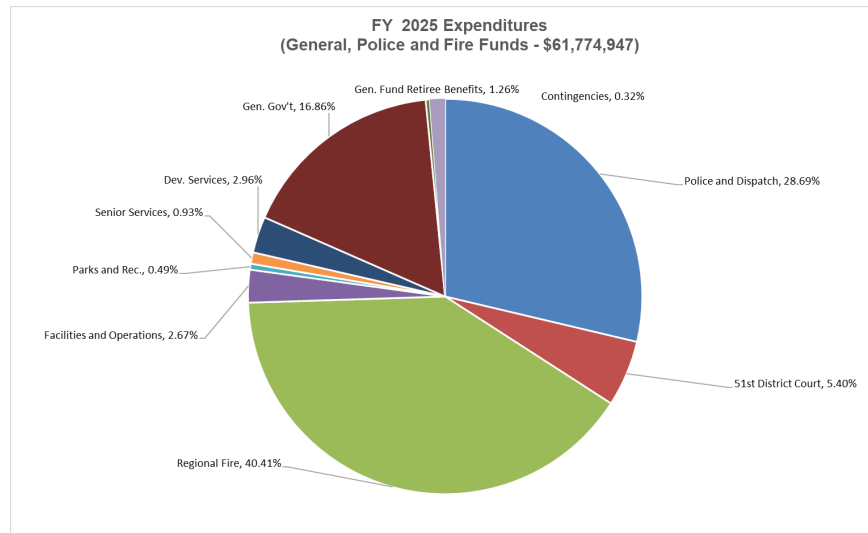
\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for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

\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents revenues in the General, Police and Fire Funds. Parks and Recreation Revenues will 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 2024 Current to 2025 Proposed Budget						
(Includes General, Police and Fire Funds)						
Expenditure Type	2024		2025		Change 2024 to 2025	% Change 2024 to 2025
	Budget Amount	%	Budget Amount	%		
Police & Dispatch	\$16,971,597	29.12%	\$17,724,637	28.69%	\$753,040	4.44%
District Court	\$3,192,267	5.48%	\$3,338,693	5.40%	\$146,426	4.59%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$23,850,218	40.92%	\$24,960,421	40.41%	\$1,110,203	4.65%
Facilities & Operations	\$1,674,252	2.87%	\$1,651,853	2.67%	-\$22,399	-1.34%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$250,000	0.43%	\$300,000	0.49%	\$50,000	20.00%
Senior Services - (New Fund 2025): (Gen. Fund Trans.):	\$0	0.00%	\$575,000	0.93%	\$575,000	#DIV/0!
Development Services	\$1,659,022	2.85%	\$1,831,164	2.96%	\$172,142	10.38%
General Government	\$9,581,279	16.44%	\$10,417,329	16.86%	\$836,050	8.73%
Contingencies	\$238,033	0.41%	\$200,000	0.32%	-\$38,033	-15.98%
General Fund Retiree Benefits	\$872,463	1.50%	\$775,850	1.26%	-\$96,613	-11.07%
Total Expenditures	\$58,289,131	100%	\$61,774,947	100%	\$3,485,816	

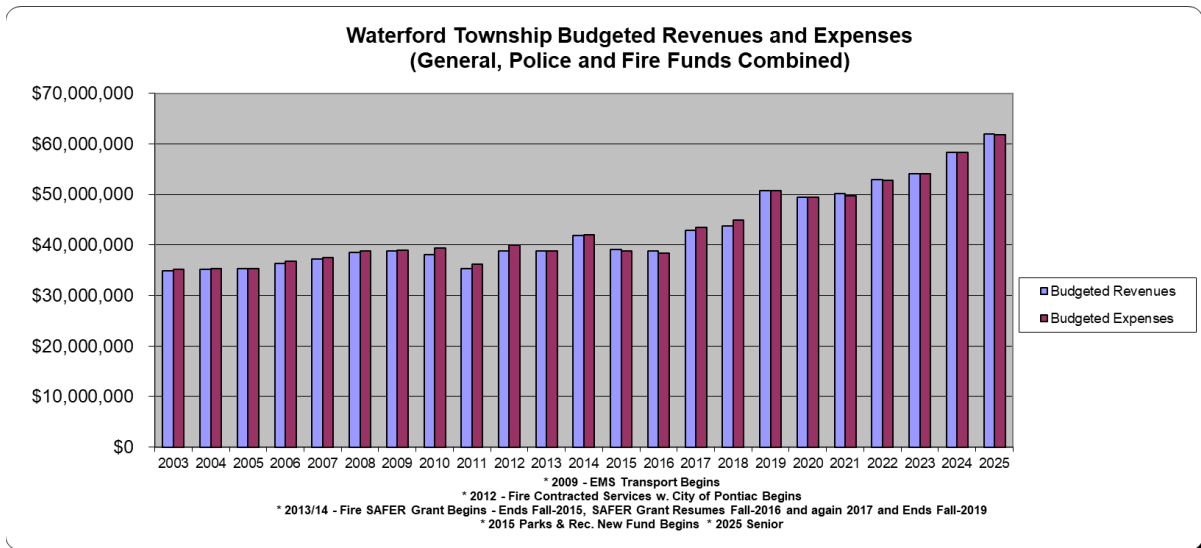


\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2025, the Senior Services Fund started after the Township assumed control of the Leggett Senior Services Building from the Waterford School District.

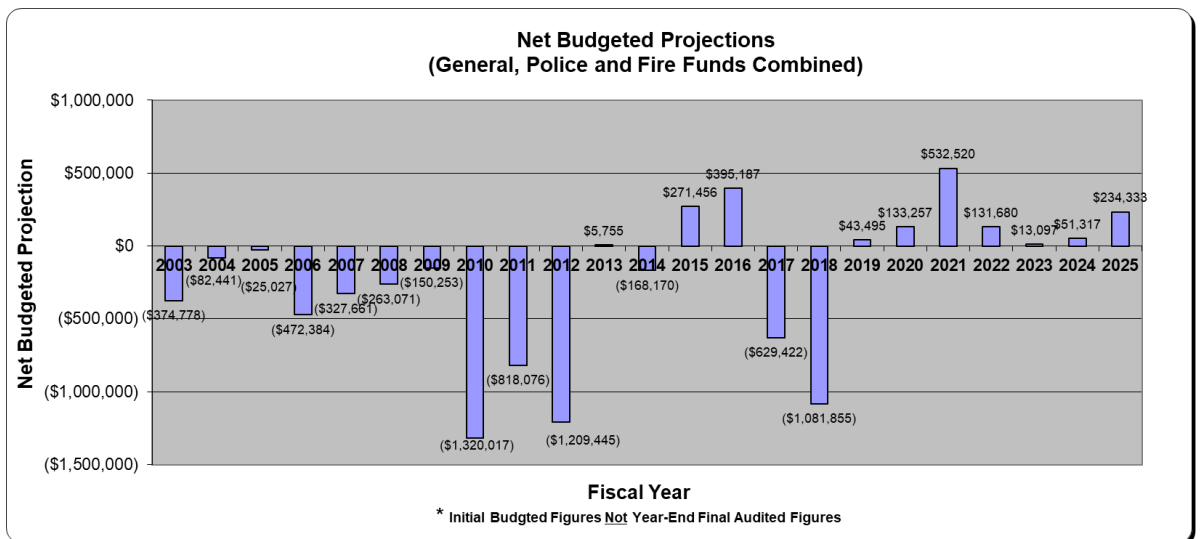
The largest singular expense of the Township's General Fund are transfers to the Police and Fire Funds for emergency services. For 2025, the General Fund transfer to Police and Fire combined is \$5,496,535.

Charter Township of Waterford  
FY 2025 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 Fires Funds. The numbers Do Not represent audited final actual numbers which are represented in the Township’s Annual Comprehensive Financial Report (ACFR) which are available on the Township’s Web Site.

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

<p>Charter Township of Waterford FY 2025 Budget</p>
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**2025 FUND BALANCE PROJECTIONS  
GENERAL FUND**

* January 1, 2025 Projected Fund Balance	14,293,225
2025 Projected Revenue	24,701,702
Total Funds Available 2025	38,994,927
2025 Projected Expenditures	24,586,424
Net Increase (Decrease) In Fund Balance	115,278
* December 31, 2025 Projected Fund Balance	14,408,503
Projected Year-End Fund Balance as a % of 2025 Expenditures	58.60%

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

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**2025 FUND BALANCE PROJECTIONS  
FIRE FUND**

January 1, 2025 Projected Fund Balance	5,293,396
2025 Projected Revenue	24,990,373
Total Funds Available 2025	30,283,769
2025 Projected Expenditures	24,960,421
Net Increase (Decrease) In Fund Balance	29,952
December 31, 2025 Projected Fund Balance	5,323,348
Projected Year-End Fund Balance as a % of 2025 Expenditures	21.33%

<b>Charter Township of Waterford FY 2025 Budget</b>
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**2025 FUND BALANCE PROJECTIONS  
POLICE FUND**

January 1, 2025 Projected Fund Balance	4,505,953
2025 Projected Revenue	17,813,740
Total Funds Available 2025	22,319,693
2025 Projected Expenditures	17,724,637
Net Increase (Decrease) In Fund Balance	89,103
December 31, 2025 Projected Fund Balance	4,595,056
Projected Year-End Fund Balance as a % of 2025 Expenditures	25.92%

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**2025 FUND BALANCE PROJECTIONS  
POLICE RESTRICTED USE FUND**

January 1, 2025 Projected Fund Balance	1,221,685
2025 Projected Revenue	0
Total Funds Available 2025	1,221,685
2025 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2025 Projected Fund Balance	1,221,685

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<b>Charter Township of Waterford FY 2025 Budget</b>
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**2025 FUND BALANCE PROJECTIONS  
LIBRARY FUND**

January 1, 2025 Projected Fund Balance	2,231,445
2025 Projected Revenue	3,252,772
Total Funds Available 2025	5,484,217
2025 Projected Expenditures	3,379,196
Net Increase (Decrease) In Fund Balance	(126,424)
December 31, 2025 Projected Fund Balance	2,105,021
Projected Year-End Fund Balance as a % of 2025 Expenditures	62.29%

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**2025 FUND BALANCE PROJECTIONS  
LIBRARY DONATIONS FUND**

January 1, 2025 Projected Fund Balance	175,247
2025 Projected Revenue	20,000
Total Funds Available 2025	195,247
2025 Projected Expenditures	138,500
Net Increase (Decrease) In Fund Balance	(118,500)
December 31, 2025 Projected Fund Balance	56,747

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<p>Charter Township of Waterford FY 2025 Budget</p>
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**2025 FUND BALANCE PROJECTIONS**  
**PARKS AND RECREATION FUND** *(New Fund as of 2015)*

January 1, 2025 Projected Fund Balance	2,219,626
2025 Projected Revenue	2,428,636
Total Funds Available 2025	4,648,262
2025 Projected Expenditures	2,387,936
Net Increase (Decrease) In Fund Balance	40,700
December 31, 2025 Projected Fund Balance	2,260,326
Projected Year-End Fund Balance as a % of 2025 Expenditures	94.66%

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**2025 FUND BALANCE PROJECTIONS**  
**CABLE FUND**

January 1, 2025 Projected Fund Balance	768,970
2025 Projected Revenue	383,770
Total Funds Available 2025	1,152,740
2025 Projected Expenditures	401,886
Net Increase (Decrease) In Fund Balance	(18,116)
December 31, 2025 Projected Fund Balance	750,854
Projected Year-End Fund Balance as a % of 2025 Expenditures	186.83%

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<p>Charter Township of Waterford FY 2025 Budget</p>
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**2025 FUND BALANCE PROJECTIONS**  
**BIKE PATH FUND - (CLOSED AT YEAR-END 2015)**  
***(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY***  
***OR TRANSPORTATION FUND).***

January 1, 2025 Projected Fund Balance	0
2025 Projected Revenue	0
Total Funds Available 2025	0
2025 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2025 Projected Fund Balance	0

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**2025 FUND BALANCE PROJECTIONS**  
**CEMETERY CARE FUND**  
***(WATERFORD HAS FIVE (5) CEMETERIES)***

January 1, 2025 Projected Fund Balance	1,027,515
2025 Projected Revenue	74,308
Total Funds Available 2025	1,101,823
2025 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	74,308
December 31, 2025 Projected Fund Balance	1,101,823

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<p>Charter Township of Waterford FY 2025 Budget</p>
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**2025 FUND BALANCE PROJECTIONS  
WORKERS COMPENSATION FUND**

January 1, 2025 Projected Fund Balance	1,075,404
2025 Projected Revenue	6,500
Total Funds Available 2025	1,081,904
2025 Projected Expenditures	200
Net Increase (Decrease) In Fund Balance	6,300
December 31, 2025 Projected Fund Balance	1,081,704

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**2025 FUND BALANCE PROJECTIONS  
IMPROVEMENT & REVOLVING FUND**

January 1, 2025 Projected Fund Balance	5,863,740
2025 Projected Revenue	6,424,042
Total Funds Available 2025	12,287,782
2025 Projected Expenditures	6,841,601
Net Increase (Decrease) In Fund Balance	(417,559)
December 31, 2025 Projected Fund Balance	5,446,181

EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$125,000
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*\* TRI-PARTY = ROAD COMMISSION, OAKLAND COUNTY AND WATERFORD TWP.*

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<b>Charter Township of Waterford FY 2025 Budget</b>
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**2025 FUND BALANCE PROJECTIONS  
NATURE CENTER**

January 1, 2025 Projected Fund Balance	592,911
2025 Projected Revenue	0
Total Funds Available 2025	592,911
2025 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2025 Projected Fund Balance	592,911

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**2025 FUND BALANCE PROJECTIONS  
BUDGET STABILIZATION FUND *(Created Via Board Resolution 2013)***

January 1, 2025 Projected Fund Balance	3,775,811
2025 Projected Revenue	0
Total Funds Available 2025	3,775,811
2025 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2025 Projected Fund Balance	3,775,811

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<b>Charter Township of Waterford FY 2025 Budget</b>
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**2025 FUND BALANCE PROJECTIONS**

**SENIOR SERVICES FUND** *(Created in 2025 - Assumed from Waterford Schools)*

January 1, 2025 Projected Fund Balance	30,000
2025 Projected Revenue	1,244,340
Total Funds Available 2025	1,274,340
2025 Projected Expenditures	1,249,769
Net Increase (Decrease) In Fund Balance	(5,429)
December 31, 2025 Projected Fund Balance	24,571

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# Charter Township of Waterford General Fund FY 2025

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January 1, 2025 – December 31, 2025

Submitted by: Anthony Bartolotta, Township Supervisor



## **Contents:**

General Fund Revenues  
Departmental Expenditures  
Cost Centers



**Waterford Township  
FY 2025 Budget**

**10101 GENERAL FUND REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
40200		CURRENT TAX LEVY	-9,170,639	-9,905,645	-9,889,518	-10,579,326	-673,681	6.80 %
40205		PERSONAL PROPERTY TAX	-12,472	-35,000	-34,165	-35,500	-500	1.43 %
40500		CURRENT ASSMT-STR LIGHT	-503,572	-503,570	-503,572	-503,570	0	0.00 %
40800		PENALTY & INTR-TAXES	-85,873	-83,500	-100,265	-85,500	-2,000	2.40 %
43900		EXCISE TAX - MARIJUANA	-91	-85,000	-178,245	-215,000	-130,000	152.94 %
45600		LICENSES - HEATING	-2,730	-1,450	-885	-1,550	-100	6.90 %
45700		LICENSES - ELECTRIC	-2,901	-2,750	-1,020	-2,500	250	-9.09 %
45800		LICENSES - BUILDERS	-2,730	-2,100	-1,335	-2,300	-200	9.52 %
45900		LICENSES - PLUMBING	-2,225	-1,900	-810	-1,800	100	-5.26 %
46300		PERMITS - BUILDINGS	-909,711	-410,000	-265,301	-450,000	-40,000	9.76 %
46400		PERMITS - ELECTRICAL	-226,811	-120,000	-93,955	-130,000	-10,000	8.33 %
46500		PERMITS - HEATING	-133,546	-85,000	-70,111	-97,500	-12,500	14.71 %
46600		PERMITS - PLUMBING	-93,253	-63,000	-55,768	-68,500	-5,500	8.73 %
46700		PERMITS - DISMANTELING	-1,350	-1,775	-1,775	-1,775	0	0.00 %
47700		LICENSES - DOG	-1,914	-1,800	-1,945	-2,000	-200	11.11 %
57401		ST. REV. SHAR.-SALES TAX	-7,615,330	-7,568,462	-3,618,019	-7,380,519	187,943	-2.48 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-456,705	-490,235	-231,747	-505,389	-15,154	3.09 %
57407		ST. REV. SHAR.-CVTRS/OTHER	-4,455	0	-8,165	-9,359	-9,359	-9,359.00 %
57420		LCS REV. SHAR.-PPT	-37,238	-31,197	-3,199	-36,000	-4,803	15.40 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-45,724	-91,500	0	0.00 %
57601		DRUG COURT - DIST. CT. GRANT	-129,939	-133,250	-39,281	-154,000	-20,750	15.57 %
57602		JUROR COMPENSATION REIMB - DC	0	-1,200	0	-1	1,199	-99.92 %
60100		FEES-ZONING BRD/APPEALS	-28,370	-17,500	-9,255	-17,500	0	0.00 %
60110		FEES - SITE PLAN REVIEW	-104,228	-80,000	-36,839	-80,000	0	0.00 %
60111		FEES - TEMP USE REVIEW	-800	-1,850	-1,300	-1,850	0	0.00 %
60200		FEES - HOUSE TRAILER	-900	-850	-889	-800	50	-5.88 %
60210		FEES - EXEMPT HOUSING	-7,552	-7,500	-8,550	-7,500	0	0.00 %
60215		FEES - FRANCHISE	-500	-300	0	-250	50	-16.67 %
60220		FEES - ENGIN CONST INSPEC	0	-100	0	-100	0	0.00 %
60225		FEES - SITE EVALUATIONS	-41,680	-28,500	-18,045	-28,500	0	0.00 %
60230		FEES - APPL/PLAN REVIEW	-62,288	-52,500	-29,780	-53,500	-1,000	1.90 %
60235		FEES-APP/BROWNFLD REVIEW	-3,100	0	0	-1	-1	-1.00 %
60250		FEES - LOT SPLITS	-3,075	-2,800	-2,125	-2,900	-100	3.57 %
60260		FEES - WOODLANDS/WETLANDS	-12,100	-3,700	-4,300	-4,100	-400	10.81 %
60270		FEES - REZONE/SPEC. APRV.	-43,600	-22,000	-27,500	-27,000	-5,000	22.73 %
60290		FEES - REINSPECTION	-72,041	-25,000	-45,595	-35,100	-10,100	40.40 %
60295		FEES-RENTAL CERT/REGISTRATION	-2,205	-2,300	-15,230	-2,300	0	0.00 %
60296		FEES-RENTAL CERT/ANNUAL	-181,961	-183,500	-157,280	-183,500	0	0.00 %
60299		FEES-BUSINESS REGISTRATION	-9,300	-6,800	-5,100	-7,000	-200	2.94 %
60330		FEES - CODE ENFORCEMENT	0	-500	0	-500	0	0.00 %
60335		FEES - CODE ENF (WEED CONTROL)	-605	-600	-870	-600	0	0.00 %





## Waterford Township FY 2025 Budget

60345	ADMIN FEE - PILOT/EMERG SVC	-9,500	-9,690	-9,690	-9,690	0	0.00	%
60370	FEES - ELECTION FILING	-600	-50	-1,500	-50	0	0.00	%
60375	FEES - APPLICATION FEE	-20,250	-100	0	-100	0	0.00	%
60380	FEES - ANNUAL/MARIJUANA	-51,412	-30,000	0	-40,000	-10,000	33.33	%
60385	FEES - PASSPORT	-6,371	-10,200	-10,160	-10,500	-300	2.94	%
62600	CHARGE-SUMMER TAX BILL	-108,083	-110,000	0	-110,000	0	0.00	%
62800	CHARGE-ADMINISTRATION	-859,036	-830,143	-830,143	-830,143	0	0.00	%
62820	ADMIN-MACEDAY-LOTUS/OC MARINE	-84	-80	-77	-80	0	0.00	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	-87,424	-84,000	-67,277	-1,500	82,500	-98.21	%
62900	CHARGE-MISC. SERVICES	-5,917	-6,800	-6,099	-6,300	500	-7.35	%
64100	SALES - ASSETS	-3,651	-5,000	-10,802	-5,000	0	0.00	%
64200	SALES - CEMETERY BURIALS	-49,235	-54,000	-34,348	-70,000	-16,000	29.63	%
64300	SALES - CEMETERY FOUND.	-20,940	-22,000	-9,568	-22,500	-500	2.27	%
64400	SALES - CEMETERY LOTS	-18,080	-26,000	-11,200	-27,000	-1,000	3.85	%
64600	SALES - ORDIN. & MAPS	-90	-90	-14	-90	0	0.00	%
65600	FEES/FINES - DISTRICT CT.	-1,000,594	-975,000	-601,556	-1,050,000	-75,000	7.69	%
66200	FORFEITS - BLDG BDS	-25,600	-19,000	-6,600	-19,000	0	0.00	%
66401	INTR. REV.-INVESTMENTS	-427,970	-153,674	-300,357	-684,752	-531,078	345.59	%
66701	RENTALS - ROOMS & FACILITIES	-3,552	-2,800	0	-2,800	0	0.00	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-903,525	-897,608	-420,220	-790,000	107,608	-11.99	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-593,399	-152,500	-648,687	-152,500	0	0.00	%
68920	AMERICAN TOWER LEASE/CRES LK R	-32,644	-35,375	-33,573	-35,507	-132	0.37	%
69200	LEGAL SETTLEMENTS/OPIOID	0	-35,000	0	0	35,000	-100.00	%
69400	REVENUE - OTHER	-28,106	-27,500	-21,215	-27,500	0	0.00	%
69500	CASH OVER/SHORT	47	-100	0	-100	0	0.00	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$24,315,253</b>	<b>-\$23,541,344</b>	<b>-\$18,530,548</b>	<b>-\$24,701,702</b>	<b>-\$1,160,358</b>	<b>4.93</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

10101

**General Fund Revenues**

**Revenue**

46300	PERMITS-BUILDINGS Projected increase in development as building trends upward	Increase	\$ 40,000
60270	FEES-REZONE/SPEC. APRV/ Projected increase in development as building trends upward	Increase	\$ 5,000
60290	FEES-REINSPECTION Projected increase in development as building trends upward	Increase	\$ 10,100
40200	CURRENT TAX LEVY Taxable Value times Millage Rate.	Increase	\$ 673,681
43900	EXCISE TAX-MARIJUANA Waterford's share of State Excise Tax for Adult Use Facilities.	Increase	\$ 130,000
57401	ST. REV. SHAR.-SALES TAX Based on estimates from State of MI - Rev. Estimating Conference.	Decrease	\$ 187,943
57601	DRUG COURT-DIST CRT GRANT Successful application from Waterford's Local Court.	Increase	\$ 20,750
65600	FEES/FINES-DISTRICT CT. Based on Historical Trending.	Increase	\$ 75,000
64401	INTEREST REVENUE Forecasted Interest Revenue for PA 20 Funds.	Increase	\$ 531,078
67407	CONTRIB-COMCAST-AT&T CABLE TV Reduced fees from traditional cable.	Decrease	\$ 107,608



**Waterford Township  
FY 2025 Budget**

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**11010      TOWNSHIP BOARD**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar		
			Actual	Rev. Budget	Actual				
70300		WAGES-PT. TIME/TEMP.	53,313	56,727	28,865	59,270	2,543	4.48	%
71000		FICA	4,062	4,340	2,208	4,534	194	4.47	%
95400		MISCELLANEOUS EXPENSE	0	3,500	0	3,250	-250	-7.14	%
Total		TOWNSHIP BOARD	\$57,374	\$64,567	\$31,074	\$67,054	\$2,487	3.85	%



Charter Township of Waterford FY 2025 Budget
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**LINE ITEM DETAIL**

11010

Township Board

Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 2,543

Twp. Board salary adj.



## Waterford Township FY 2025 Budget

### 11360 DISTRICT COURT

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	1,220,640	1,311,910	631,475	1,335,092	23,182	1.77 %
70300		WAGES-PT. TIME/TEMP.	210,381	270,501	106,303	276,588	6,087	2.25 %
70700		FEES - JURY & WITNESS	4,248	8,500	-1,368	6,000	-2,500	-29.41 %
70900		OVERTIME	12,209	9,500	6,756	2,000	-7,500	-78.95 %
71000		FICA	101,535	121,858	52,653	123,447	1,589	1.30 %
71100		HEALTH INSURANCE	190,750	205,000	92,818	196,800	-8,200	-4.00 %
71150		RETIREE HEALTH	183,245	224,547	85,691	185,000	-39,547	-17.61 %
71200		LIFE INSURANCE	5,254	6,458	2,579	6,782	324	5.02 %
71250		RETIREE LIFE INSURANCE	918	1,200	454	1,150	-50	-4.17 %
71300		DB - RETIREMENT	14,317	16,065	8,033	23,036	6,971	43.39 %
71350		RETIREE HLTH TRUST CONTRIB	522,098	364,100	182,050	375,100	11,000	3.02 %
71400		DENTAL INSURANCE	22,698	23,083	10,868	26,423	3,340	14.47 %
71450		RETIREE DENTAL INSURANCE	17,123	22,000	8,452	20,000	-2,000	-9.09 %
71500		OPTICAL INSURANCE	589	2,595	1,308	2,284	-311	-11.98 %
71550		RETIREE OPTICAL INSUR.	0	300	514	1,150	850	283.33 %
71600		WORKER'S COMP	1,886	8,250	5,771	8,250	0	0.00 %
71750		LONG TERM DISABILITY	2,861	3,862	1,197	4,059	197	5.10 %
71780		DEFINED CONTRIB - EMPLOYER	110,721	123,148	58,242	120,041	-3,107	-2.52 %
71792		RETIREE HSA - EMPLOYER CONTRIB	11,672	10,082	6,055	12,891	2,809	27.86 %
72000		TUITION REIMBURSEMENT	0	7,200	0	7,200	0	0.00 %
72700		SUPPLIES - OFFICE	18,840	20,000	9,901	20,000	0	0.00 %
72800		SUPPLIES - POSTAGE	15,705	12,000	4,823	12,500	500	4.17 %
73000		SUPPLIES - COFFEE	226	500	68	500	0	0.00 %
73100		SUPPLIES-BOOKS,MAGS,ECT	4,178	8,085	4,405	7,500	-585	-7.24 %
76000		SUPPLIES-OPERATING	1,539	4,500	1,201	4,250	-250	-5.56 %
76200		SUPPLIES-COMPUTER	0	0	0	2,000	2,000	2,000.00 %
77700		SUPPLIES-UNIFORMS	46	500	0	500	0	0.00 %
84200		SERVICES - AUDITING	7,550	9,500	9,500	10,250	750	7.89 %
84350		SERVICES-MIDC/INDIGENT DEFENSE	32,056	32,056	16,028	32,700	644	2.01 %
84500		SERVICES - OTHER PROF.	56,301	57,500	31,504	67,500	10,000	17.39 %
85750		COMMUNITY GARDEN EXPENSE	2,112	2,500	982	2,500	0	0.00 %
86000		MILEAGE & VEHICLE EXP	456	1,250	846	2,000	750	60.00 %
86110		EQUIPMENT LEASES	12,909	15,750	6,675	16,675	925	5.87 %
86800		COMPUTER-LICENSING & CONSULT	0	1,805	0	6,400	4,595	254.57 %
88602		DRUG COURT - DIST COURT GRANT	128,143	154,000	67,632	154,000	0	0.00 %
89400		PUB. UTIL.-TELEPHONE	5,875	7,500	2,428	7,000	-500	-6.67 %
92140		CONTR R&M-COMPUTER	57,971	74,500	19,231	79,500	5,000	6.71 %
92170		CONTR R&M-OFFICE EQUIP	1,406	8,500	1,564	7,000	-1,500	-17.65 %
92190		CONTR R&M-BUILDING	11,629	30,000	13,658	30,000	0	0.00 %
95500		MEMBERSHIPS & DUES	3,355	4,000	2,805	4,500	500	12.50 %
96000		TRAVEL & MEALS	5,119	6,000	5,491	8,425	2,425	40.42 %



**Waterford Township  
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96100	CONFERENCES & TRAINING	9,926	10,000	3,568	10,000	0	0.00	%
97106	CAPITAL - BLDG IMPROVEMENTS	129,044	49,754	51,269	85,000	35,246	70.84	%
97125	CAPITAL - PERSONAL PROPERTY	6,303	13,000	1,634	7,500	-5,500	-42.31	%
97133	CAPITAL - COMPUTER EQUIPMENT	0	7,000	0	27,200	20,200	288.57	%
<b>Total</b>	<b>DISTRICT COURT</b>	<b>\$3,143,832</b>	<b>\$3,270,359</b>	<b>\$1,515,063</b>	<b>\$3,338,693</b>	<b>\$68,334</b>	<b>2.09</b>	<b>%</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

11910

51st District Court

Expense

71150	RETIREE HEALTH Reduction due to plan design changes.	Decrease	\$ 39,547
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula for employees in this benefit group.	Increase	\$ 11,000
84500	SERVICES-OTHER PROF. Increased need for interpreters.	Increase	\$ 10,000
97106	CAPITAL-BLDG IMPROVEMENTS Court request to complete carpet project.	Increase	\$ 35,246
97133	CAPITAL-COMPUTER EQUIPMENT Court request for server upgrade.	Increase	\$ 20,200



## Waterford Township FY 2025 Budget

### 11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	671,878	768,784	373,298	803,229	34,445	4.48 %
70300		WAGES-PT. TIME/TEMP.	7,472	2,100	0	7,000	4,900	233.33 %
70550		BOARD OF REVIEW FEES	3,000	3,840	2,160	3,840	0	0.00 %
70900		OVERTIME	1,225	1,350	920	1,350	0	0.00 %
71000		FICA	52,140	58,812	28,555	62,379	3,567	6.07 %
71100		HEALTH INSURANCE	123,709	147,500	64,138	145,000	-2,500	-1.69 %
71200		LIFE INSURANCE	2,952	3,588	1,709	4,068	480	13.38 %
71300		DB - RETIREMENT	35,418	36,137	18,069	24,643	-11,494	-31.81 %
71350		RETIREE HLTH TRUST CONTRIB	237,317	132,400	66,200	68,200	-64,200	-48.49 %
71400		DENTAL INSURANCE	11,061	10,388	5,194	11,542	1,154	11.11 %
71500		OPTICAL INSURANCE	1,408	1,344	629	1,261	-83	-6.18 %
71750		LONG TERM DISABILITY	1,652	2,141	735	2,452	311	14.53 %
71780		DEFINED CONTRIB - EMPLOYER	50,102	61,656	30,038	62,880	1,224	1.99 %
71792		RETIREE HSA - EMPLOYER CONTRIB	9,985	12,286	5,744	13,214	928	7.55 %
72700		SUPPLIES - OFFICE	3,720	3,600	2,155	3,600	0	0.00 %
72800		SUPPLIES - POSTAGE	24,122	25,000	22,974	25,000	0	0.00 %
76000		SUPPLIES-OPERATING	3,988	4,600	2,497	4,600	0	0.00 %
77400		SUPPLIES-GAS & OIL	1,974	2,495	955	2,495	0	0.00 %
78600		SUPPLIES-R&M-VEHICLE	1,602	1,400	404	1,400	0	0.00 %
80300		SERVICES-COMPUTER/COUNTY	4,319	4,900	4,344	4,900	0	0.00 %
88000		LEGAL NOTICES	370	500	353	500	0	0.00 %
89400		PUB. UTIL.-TELEPHONE	884	1,600	459	1,600	0	0.00 %
92130		CONTR R&M-VEHICLE	0	1,900	0	1,900	0	0.00 %
92170		CONTR R&M-OFFICE EQUIP	0	150	0	150	0	0.00 %
95400		MISCELLANEOUS EXPENSE	5,905	1,700	854	5,000	3,300	194.12 %
95500		MEMBERSHIPS & DUES	7,555	8,000	2,151	8,000	0	0.00 %
96000		TRAVEL & MEALS	1,303	2,800	1,446	1,500	-1,300	-46.43 %
96100		CONFERENCES & TRAINING	2,684	6,450	3,853	7,950	1,500	23.26 %
97125		CAPITAL - PERSONAL PROPERTY	5,069	4,000	1,528	4,000	0	0.00 %
97132		CAPITAL - OFFC EQUIP	0	0	0	16,600	16,600	16,600.00%
97136		CAPITAL - VEHICLES	0	0	0	33,000	33,000	33,000.00%
97340		CAPITAL - CAPITAL LEASE	812	900	406	900	0	0.00 %
<b>Total</b>		<b>SUPERVISOR/ASSESSING</b>	<b>\$1,273,624</b>	<b>\$1,312,321</b>	<b>\$641,770</b>	<b>\$1,334,153</b>	<b>\$21,832</b>	<b>1.66 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

11710

**Supervisor & Assessing**

**Expense**

70300	WAGES-PT. TIME/TEMP Part-time intern	Increase	\$ 4,900
95400	MISCELLANEOUS EXPENSE Replenish account/moved funds 2024	Increase	\$ 3,300
96000	TRAVEL & MEALS remove funds added for 2024 travel	Decrease	\$ 1,300
96100	CONF. & TRAIN.-COMM. Increase in hotel expense.	Increase	\$ 1,500
97132	CAP.-OFFICE FURNITURE New furniture and chairs	Increase	\$ 16,600
97136	CAPITAL-VEHICLES Replace 2002 S-10	Increase	\$ 33,000
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula for employees in the benefit category.	Decrease	\$ 64,200
71300	DB-RETIREMENT Based on allocation formula for employees in the benefit category.	Decrease	\$ 11,494



## Waterford Township FY 2025 Budget

### 11910 ELECTIONS

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	0	15,120	0	5,000	-10,120	-66.93 %
70300		WAGES-PT. TIME/TEMP.	10,849	160,470	42,648	60,000	-100,470	-62.61 %
70340		WAGES-ELECTION INSPECTORS	0	210,030	44,165	70,000	-140,030	-66.67 %
70800		FEES - ELECTION CUSTODIAN	0	5,040	0	5,040	0	0.00 %
70900		OVERTIME	0	10,500	21,136	5,000	-5,500	-52.38 %
71000		FICA	830	30,688	4,192	11,550	-19,138	-62.36 %
72700		SUPPLIES - OFFICE	5,554	11,000	4,300	11,000	0	0.00 %
72800		SUPPLIES - POSTAGE	11,229	35,320	13,549	15,000	-20,320	-57.53 %
76000		SUPPLIES-OPERATING	24,838	42,000	24,477	20,000	-22,000	-52.38 %
77400		SUPPLIES-GAS & OIL	0	1,950	0	1,950	0	0.00 %
78600		SUPPLIES-R&M-VEHICLE	0	750	25	750	0	0.00 %
80700		SERVICES-COMPUTER/ELECTIONS	27,094	28,000	27,094	55,000	27,000	96.43 %
84500		SERVICES - OTHER PROF.	2,315	15,000	11,159	11,000	-4,000	-26.67 %
85600		CONTINGENCY	0	1,000	0	1,000	0	0.00 %
88000		LEGAL NOTICES	0	3,000	285	3,000	0	0.00 %
92130		CONTR R&M-VEHICLE	0	1,000	0	1,000	0	0.00 %
95400		MISCELLANEOUS EXPENSE	2,585	5,000	2,263	5,000	0	0.00 %
97125		CAPITAL - PERSONAL PROPERTY	25,900	5,000	1,489	0	-5,000	-100.00 %
97132		CAPITAL - OFFC EQUIP	0	0	0	10,000	10,000	10,000.00%
97133		CAPITAL - COMPUTER EQUIP	11,863	23,015	12,047	24,000	985	4.28 %
<b>Total</b>	<b>ELECTIONS</b>		<b>\$123,056</b>	<b>\$603,883</b>	<b>\$208,829</b>	<b>\$315,290</b>	<b>-\$288,593</b>	<b>-47.79 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

11910

Elections

Expense

70200	SALARIES Budgeting for only one election vs. three	Decrease	\$ 10,120
70300	WAGES-PT. TIME/TEMP Budgeting for only one election vs. three	Decrease	\$ 100,470
70340	WAGES-ELECTION INSPECTORS Budgeting for only one election vs. three	Decrease	\$ 140,030
70900	OVERTIME Budgeting for only one election vs. three	Decrease	\$ 5,500
71000	FICA Budgeting for only one election vs. three	Decrease	\$ 19,138
72800	SUPPLIES-POSTAGE Budgeting for only one election vs. three	Decrease	\$ 20,320
76000	SUPPLIES-OPERATING Budgeting for only one election vs. three	Decrease	\$ 22,000
80700	SERVICES-COMPUTER/ELECTIONS Possible Maintenance for Hart Equipment	Increase	\$ 27,000
84500	SERVICES-OTHER PROF. Budgeting for only one election vs. three	Decrease	\$ 4,000
97125	CAPITAL-PERSONAL PROPERTY Zero - if needed, money could be moved another line	Decrease	\$ 5,000
97132	CAPITAL-OPER EQUIP New office equip- for part time office	Increase	\$ 10,000
97133	CAPITAL-COMPUTER EQUIPMENT New High Speed Scanner Monitors	Increase	\$ 985



## Waterford Township FY 2025 Budget

### 12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	553,834	548,453	273,470	575,946	27,493	5.01 %
70300		WAGES-PT. TIME/TEMP.	31,577	28,500	13,370	32,298	3,798	13.33 %
70900		OVERTIME	184	5,000	156	5,000	0	0.00 %
71000		FICA	42,334	44,520	21,623	46,845	2,325	5.22 %
71100		HEALTH INSURANCE	103,470	112,500	49,713	108,000	-4,500	-4.00 %
71200		LIFE INSURANCE	2,336	3,164	1,342	3,139	-25	-0.79 %
71300		DB - RETIREMENT	36,575	37,383	18,692	36,852	-531	-1.42 %
71350		RETIREE HLTH TRUST CONTRIB	189,854	132,400	66,200	136,400	4,000	3.02 %
71400		DENTAL INSURANCE	7,694	9,233	4,328	9,233	0	0.00 %
71500		OPTICAL INSURANCE	1,046	1,041	489	853	-188	-18.06 %
71750		LONG TERM DISABILITY	1,417	1,743	604	1,743	0	0.00 %
71780		DEFINED CONTRIB - EMPLOYER	34,843	38,673	16,895	33,982	-4,691	-12.13 %
71792		RETIREE HSA - EMPLOYER CONTRIB	5,194	5,818	2,879	6,136	318	5.47 %
72700		SUPPLIES - OFFICE	6,451	10,000	5,187	10,000	0	0.00 %
72800		SUPPLIES - POSTAGE	10,969	10,000	6,209	11,000	1,000	10.00 %
76000		SUPPLIES-OPERATING	1,647	1,500	409	1,600	100	6.67 %
77400		SUPPLIES-GAS & OIL	32	100	77	500	400	400.00 %
84500		SERVICES - OTHER PROF.	0	2,000	25	2,000	0	0.00 %
86100		VEHICLE EXPENSES	0	0	0	500	500	500.00 %
88000		LEGAL NOTICES	6,436	7,000	1,886	7,500	500	7.14 %
89400		PUB. UTIL.-TELEPHONE	926	1,500	427	2,000	500	33.33 %
92130		CONTR R&M-VEHICLE	0	0	0	500	500	500.00 %
92170		CONTR R&M-OFFICE EQUIP	55	500	0	500	0	0.00 %
95400		MISCELLANEOUS EXPENSE	138	7,000	0	7,000	0	0.00 %
95500		MEMBERSHIPS & DUES	972	1,250	305	500	-750	-60.00 %
96000		TRAVEL & MEALS	16	1,000	6	1,000	0	0.00 %
96100		CONFERENCES & TRAINING	3,838	5,000	355	5,250	250	5.00 %
97132		CAPITAL - FURNISHINGS	0	0	0	12,000	12,000	12,000.00 %
97133		CAPITAL - COMPUTER EQUIPMENT	2,095	2,500	0	2,500	0	0.00 %
97340		CAPITAL - CAPITAL LEASE	812	1,200	406	1,500	300	25.00 %
Total	CLERK'S OFFICE		\$1,044,746	\$1,018,978	\$485,054	\$1,062,277	\$43,299	4.25 %





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12160

Clerk's Office

Expense

70200	SALARIES Salary Adj. for Full Time employees.	Increase	\$ 27,493
70300	WAGES-PT. TIME/TEMP Part-time temp addition.	Increase	\$ 3,798
71100	HEALTH INSURANCE Health Ins cost reduction	Decrease	\$ 4,500
71350	RETIREE HLTH TRUST CONTRIB Increased Retiree Hlth Contribution	Increase	\$ 4,000
71780	DEFINED CONTRIB 1-EMPLOYER Cost Reduction - Employee split with F&HR	Decrease	\$ 4,691
72800	SUPPLIES-POSTAGE Postage cost increases	Increase	\$ 1,000
97132	CAPITAL-FURNISHINGS & EQUIP Clerk's Storage Room Paint and Shelving	Increase	\$ 12,000



## Waterford Township FY 2025 Budget

### 12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	186,182	287,842	137,864	307,252	19,410	6.74 %
70900		OVERTIME	0	600	0	550	-50	-8.33 %
71000		FICA	14,248	22,066	10,568	23,547	1,481	6.71 %
71100		HEALTH INSURANCE	10,085	15,000	3,034	14,400	-600	-4.00 %
71200		LIFE INSURANCE	994	1,095	507	1,250	155	14.16 %
71300		DB - RETIREMENT	14,885	15,493	7,747	14,998	-495	-3.19 %
71350		RETIREE HLTH TRUST CONTRIB	47,463	33,100	16,550	34,100	1,000	3.02 %
71400		DENTAL INSURANCE	2,308	2,328	1,154	2,308	-20	-0.86 %
71500		OPTICAL INSURANCE	299	350	123	221	-129	-36.86 %
71750		LONG TERM DISABILITY	453	560	188	650	90	16.07 %
71780		DEFINED CONTRIB - EMPLOYER	9,967	10,763	7,356	15,429	4,666	43.35 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,994	2,117	1,042	2,255	138	6.52 %
72700		SUPPLIES - OFFICE	667	1,175	461	1,300	125	10.64 %
72800		SUPPLIES - POSTAGE	25	100	12	105	5	5.00 %
84500		SERVICES - OTHER PROF.	172	550	0	500	-50	-9.09 %
88400		EMPLOYMENT RECRUITMENT	160	2,100	1,555	2,150	50	2.38 %
89400		PUB. UTIL.-TELEPHONE	155	325	65	300	-25	-7.69 %
95400		MISCELLANEOUS EXPENSE	0	425	0	450	25	5.88 %
95500		MEMBERSHIPS & DUES	357	650	159	900	250	38.46 %
96000		TRAVEL & MEALS	0	225	0	225	0	0.00 %
96100		CONFERENCES & TRAINING	0	14,500	0	14,750	250	1.72 %
97340		CAPITAL - CAPITAL LEASE	293	385	145	395	10	2.60 %
<b>Total</b>		<b>FISCAL &amp; HUMAN RESOURCES</b>	<b>\$290,707</b>	<b>\$411,749</b>	<b>\$188,530</b>	<b>\$438,035</b>	<b>\$26,286</b>	<b>6.38 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12260

Fiscal and Human Resources

Expense

70200	SALARIES	Increase	\$ 19,410
	Salary Adj. for employees. Also, transitioning portion of Budget Team Salaries to this cost center.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 1,000
	Dept. proportional share based on allocation formula. Addressing legacy cost.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 4,666
	Based on benefits scale for employees that earn this benefit.		



## Waterford Township FY 2025 Budget

### 12480 GENERAL SERVICES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
71600		WORKER'S COMP	7,441	50,000	23,597	45,000	-5,000	-10.00 %
71900		UNEMPLOYMENT COMP INSUR	15	10,000	0	20,000	10,000	100.00 %
72000		TUITION REIMBURSEMENT	0	3,000	0	3,000	0	0.00 %
72050		DEFINED CONTRIB COMMITTEE	39,956	15,000	22,891	60,000	45,000	300.00 %
72700		SUPPLIES - OFFICE	7,934	8,000	11,002	7,950	-50	-0.63 %
72800		SUPPLIES - POSTAGE	3,696	10,000	-16,531	10,000	0	0.00 %
72900		SUPPLIES - COPY MACHINE	0	3,500	0	3,250	-250	-7.14 %
76200		SUPPLIES-COMPUTER	9,281	10,000	5,216	10,600	600	6.00 %
81200		SERVICES-DANG BLDG DEMO & OTHER	0	45,000	0	45,000	0	0.00 %
81205		FORECLOSED-DANG BLDG EXP	0	10,000	0	10,000	0	0.00 %
81300		PHYSICAL EXAMS	135	405	405	405	0	0.00 %
84100		SERVICES - LEGAL	157,224	175,000	102,099	177,500	2,500	1.43 %
84200		SERVICES - AUDITING	26,335	42,160	17,000	34,150	-8,010	-19.00 %
84300		SERVICES - CONSULTING	15,219	32,500	8,140	30,000	-2,500	-7.69 %
84500		SERVICES - OTHER PROF.	58,198	120,660	17,825	165,000	44,340	36.75 %
84550		SERVICES - PROV BY W&S	14,220	8,500	9,634	14,500	6,000	70.59 %
86200		EMPLOYEE COMMITTEE - AWARDS	3,908	4,500	982	4,650	150	3.33 %
86800		COMPUTER-LICENSING & CONSULT	34,970	194,820	15,864	102,500	-92,320	-47.39 %
88200		PRINTING & PUBLISHING	689	4,000	1,120	4,000	0	0.00 %
88500		INSURANCE	231,433	225,265	208,381	239,068	13,803	6.13 %
89300		PUB. UTIL.-STRT LIGHT	862,075	830,200	444,620	910,000	79,800	9.61 %
92110		CONTR R&M-TELEPHONE	718	1,950	301	1,950	0	0.00 %
92140		CONTR R&M-COMPUTER	264,445	338,000	123,525	358,000	20,000	5.92 %
95400		MISCELLANEOUS EXPENSE	4,891	7,625	689	7,625	0	0.00 %
95460		BANK SERVICE CHARGES	22,776	49,950	13,521	80,000	30,050	60.16 %
95500		MEMBERSHIPS & DUES	18,239	26,250	18,777	27,500	1,250	4.76 %
96500		TAX ROLL ADJUSTMENTS	5,572	29,500	-435	20,208	-9,292	-31.50 %
97133		CAPITAL - COMPUTER EQUIP	126,784	105,991	68,855	61,000	-44,991	-42.45 %
97340		CAPITAL - CAPITAL LEASE	7,558	10,000	3,779	10,000	0	0.00 %
99901		CAPITAL PROJECT ALLOCATION	1,650,000	600,000	600,000	900,000	300,000	50.00 %
<b>Total</b>	<b>GENERAL SERVICES</b>		<b>\$3,573,712</b>	<b>\$2,971,776</b>	<b>\$1,701,257</b>	<b>\$3,362,856</b>	<b>\$391,080</b>	<b>13.16 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12480

**General Services**

**Expense**

72000	DEFINED CONTRIB 1-EMPLOYER Newly formed Defined Contribution Committee.	Increase	\$ 45,000
84500	SERVICES-OTHER PROF. Based on trending.	Increase	\$ 44,340
86800	COMPUTER-LICENSING & CONSULT Based on actual planned projects and routine expenses.	Decrease	\$ 92,320
89300	PUB UTIL-STRT LIGHT Based on trending.	Increase	\$ 79,800
92140	CONTR R&M-COMPUTER Based on actual contracts for software & equipment maintenance, as well as cloud services.	Increase	\$ 20,000
95460	BANK SERVICE CHARGES Change to investment model yields higher interest but increases bank fees.	Increase	\$ 30,050
97133	CAPITAL-COMPUTER EQUIPMENT Based on actual proposed projects, including PC and server replacements, additional data storage, and routine equipment purchases.	Decrease	\$ 44,991
99901	CAPITAL-PROJECT ALLOCATION	Increase	\$ 300,000



**Waterford Township  
FY 2025 Budget**

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**12490 RETIREE BENEFITS**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
71150	RETIREE HEALTH		744,854	819,613	354,758	723,000	-96,613	-11.79 %
71250	RETIREE LIFE INSURANCE		1,133	1,200	423	1,200	0	0.00 %
71450	RETIREE DENTAL INSURANCE		52,127	50,000	26,505	50,000	0	0.00 %
71550	RETIREE OPTICAL INSUR.		800	1,650	2,520	1,650	0	0.00 %
Total	RETIREE BENEFITS		\$798,913	\$872,463	\$384,205	\$775,850	-\$96,613	-11.07 %



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12490

Retiree Benefits

Expense

71150

RETIREE HEALTH

Decrease

\$ 96,613

Reduction due to plan design changes.



**Waterford Township  
FY 2025 Budget**

**12530      TREASURER'S OFFICE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	603,102	582,499	317,029	567,103	-15,396	-2.64 %
70300		WAGES-PT. TIME/TEMP.	716	12,000	0	0	-12,000	-100.00 %
70900		OVERTIME	0	650	0	650	0	0.00 %
71000		FICA	45,613	45,592	24,136	43,384	-2,208	-4.84 %
71100		HEALTH INSURANCE	74,833	72,500	34,204	76,850	4,350	6.00 %
71200		LIFE INSURANCE	2,461	3,013	1,303	2,971	-42	-1.39 %
71300		DB - RETIREMENT	32,222	45,053	22,527	44,365	-688	-1.53 %
71350		RETIREE HLTH TRUST CONTRIB	189,854	132,400	66,200	68,200	-64,200	-48.49 %
71400		DENTAL INSURANCE	11,061	9,312	5,001	9,233	-79	-0.85 %
71500		OPTICAL INSURANCE	773	1,334	503	1,294	-40	-3.00 %
71750		LONG TERM DISABILITY	1,363	1,652	524	1,738	86	5.21 %
71780		DEFINED CONTRIB - EMPLOYER	31,334	32,580	17,110	37,478	4,898	15.03 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,191	4,396	2,115	5,807	1,411	32.10 %
72700		SUPPLIES - OFFICE	7,934	7,000	1,879	8,000	1,000	14.29 %
72800		SUPPLIES - POSTAGE	17,834	23,000	2,577	25,000	2,000	8.70 %
80600		SERV-CTY COMPU/TREAS.	5,174	5,925	5,243	5,925	0	0.00 %
84500		SERVICES - OTHER PROF.	0	5,500	1,725	45,500	40,000	727.27 %
86200		EMPLOYEE PROG/HEALTH FAIR	0	500	0	500	0	0.00 %
86300		TAX BILLING EXP.	14,302	13,500	0	13,500	0	0.00 %
88000		LEGAL NOTICES	0	100	0	100	0	0.00 %
89400		PUB. UTIL.-TELEPHONE	621	1,000	260	1,000	0	0.00 %
92170		CONTR R&M-OFFICE EQUIP	2,368	2,400	1,528	2,400	0	0.00 %
95400		MISCELLANEOUS EXPENSE	10	500	10	2,000	1,500	300.00 %
95500		MEMBERSHIPS & DUES	511	1,000	0	1,000	0	0.00 %
96000		TRAVEL & MEALS	0	250	0	250	0	0.00 %
96100		CONFERENCES & TRAINING	0	750	0	750	0	0.00 %
97340		CAPITAL - CAPITAL LEASE	975	1,250	488	1,250	0	0.00 %
<b>Total</b>		<b>TREASURER'S OFFICE</b>	<b>\$1,046,252</b>	<b>\$1,005,656</b>	<b>\$504,361</b>	<b>\$966,248</b>	<b>-\$39,408</b>	<b>-3.92 %</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12530

**Treasurer's Office**

**Expense**

70200	SALARIES Reduction in Staff - Retirement Training - Transition Period over.	Decrease	\$ 15,396
70300	WAGES-PT. TIME/TEMP No PT Employees currently.	Decrease	\$ 12,000
70900	OVERTIME Same as Prior Year.	Decrease	\$ 0
71000	FICA 7.65% of all Salary Lines.	Decrease	\$ 2,208
71100	HEALTH INSURANCE Based off of Payroll Schedule.	Increase	\$ 4,350
71200	LIFE INSURANCE Based off of Payroll Schedule.	Decrease	\$ 42
71300	DB-RETIREMENT Based off of Payroll Schedule.	Decrease	\$ 688
71350	RETIREE HLTH TRUST CONTRIB Based off of allocation formula for employees in this benefit group.	Decrease	\$ 64,200
71400	DENTAL INSURANCE Based off of Payroll Schedule.	Decrease	\$ 79
71500	OPTICAL INSURANCE Based off of Payroll Schedule.	Decrease	\$ 40
71750	LONG TERM DISABILITY Based off of Payroll Schedule.	Increase	\$ 86
71780	DEFINED CONTRIB -EMPLOYER Based off of Payroll Schedule.	Increase	\$ 4,898
71792	RETIREE HSA-EMPLOYER CONTRIB Based off of Payroll Schedule.	Increase	\$ 1,411
72800	SUPPLIES-POSTAGE Based on postage rates and est. mailings.	Increase	\$ 2,000
80600	SERV-CTY COMPU/TREAS. Est. no change tax billing charge from oak. ctty.	Decrease	\$ 0



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12530

Treasurer's Office

Expense

80600

SERV-CTY COMPU/TREAS.

Increase

\$ 0

No Est. Increase in this area.

84500

SERVICES-OTHER PROF.

Increase

\$ 40,000

RFP-Financial consultant for PA 20 Funds.



## Waterford Township FY 2025 Budget

### 12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	362,354	383,877	190,927	410,680	26,803	6.98 %
70900		OVERTIME	0	3,500	0	3,500	0	0.00 %
71000		FICA	29,847	29,674	14,533	31,800	2,126	7.16 %
71100		HEALTH INSURANCE	72,255	104,315	34,151	71,550	-32,765	-31.41 %
71200		LIFE INSURANCE	2,249	2,103	1,535	2,281	178	8.46 %
71350		RETIREE HLTH TRUST CONTRIB	94,927	33,100	16,550	34,100	1,000	3.02 %
71400		DENTAL INSURANCE	8,271	5,194	4,184	4,617	-577	-11.11 %
71500		OPTICAL INSURANCE	1,381	644	671	500	-144	-22.36 %
71750		LONG TERM DISABILITY	1,328	1,093	560	1,186	93	8.51 %
71780		DEFINED CONTRIB - EMPLOYER	36,313	38,219	19,175	39,858	1,639	4.29 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,676	4,401	2,995	4,951	550	12.50 %
72700		SUPPLIES - OFFICE	1,127	700	603	950	250	35.71 %
72800		SUPPLIES - POSTAGE	0	180	0	180	0	0.00 %
76400		SUPPLIES-TOOLS	443	400	59	500	100	25.00 %
77400		SUPPLIES-GAS & OIL	0	125	0	300	175	140.00 %
78600		SUPPLIES-R&M-VEHICLE	0	0	0	500	500	500.00 %
86000		MILEAGE	0	50	0	50	0	0.00 %
89400		PUB. UTIL.-TELEPHONE	3,673	3,600	1,706	3,800	200	5.56 %
92130		CONTR R&M-VEHICLE	0	0	0	500	500	500.00 %
95400		MISCELLANEOUS EXPENSE	1,515	450	0	450	0	0.00 %
96000		TRAVEL & MEALS	0	400	0	400	0	0.00 %
96100		CONFERENCES & TRAINING	5,985	15,000	0	15,000	0	0.00 %
97340		CAPITAL - CAPITAL LEASE	176	250	86	250	0	0.00 %
<b>Total</b>	<b>INFORMATION TECHNOLOGY</b>		<b>\$626,519</b>	<b>\$627,275</b>	<b>\$287,737</b>	<b>\$627,903</b>	<b>\$628</b>	<b>0.10 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12550

Information Systems

Expense

70200	SALARIES Based on payroll analysis or trending. Reflects Board-approved cost of living increases, as well as scheduled step increase for recently hired Network Manager.	Increase	\$ 26,803
71000	FICA Based on payroll analysis or trending.	Increase	\$ 2,126
71100	HEALTH INSURANCE Based on payroll analysis or trending.	Decrease	\$ 32,765
71780	DEFINED CONTRIB -EMPLOYER Based on payroll analysis or trending.	Increase	\$ 1,639



## Waterford Township FY 2025 Budget

### 12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	488,518	565,001	263,313	553,050	-11,951	-2.12 %
70300		WAGES-PT. TIME/TEMP.	12,749	28,500	11,562	28,500	0	0.00 %
70900		OVERTIME	44,399	55,000	27,100	58,000	3,000	5.45 %
71000		FICA	41,364	49,228	23,039	48,926	-302	-0.61 %
71100		HEALTH INSURANCE	101,268	117,500	48,836	105,000	-12,500	-10.64 %
71200		LIFE INSURANCE	1,076	2,487	839	2,505	18	0.72 %
71300		DB - RETIREMENT	71,763	33,452	16,726	37,212	3,760	11.24 %
71350		RETIREE HLTH TRUST CONTRIB	94,927	66,200	33,100	68,200	2,000	3.02 %
71400		DENTAL INSURANCE	6,348	9,810	3,799	6,925	-2,885	-29.41 %
71500		OPTICAL INSURANCE	1,032	1,202	523	715	-487	-40.52 %
71750		LONG TERM DISABILITY	942	688	510	1,703	1,015	147.53 %
71780		DEFINED CONTRIB - EMPLOYER	26,034	36,091	14,443	35,881	-210	-0.58 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,965	6,303	2,374	6,861	558	8.85 %
72700		SUPPLIES - OFFICE	483	1,250	90	1,000	-250	-20.00 %
72800		SUPPLIES - POSTAGE	42	325	167	325	0	0.00 %
76000		SUPPLIES-OPERATING	1,395	5,000	0	5,000	0	0.00 %
76400		SUPPLIES-TOOLS	8,566	9,500	9,298	3,000	-6,500	-68.42 %
77400		SUPPLIES-GAS & OIL	12,565	10,500	3,667	9,000	-1,500	-14.29 %
77700		SUPPLIES-UNIFORMS	9,967	10,000	3,377	8,000	-2,000	-20.00 %
78100		SUPPLIES-R&M-BLDG	53,422	43,000	16,539	43,000	0	0.00 %
78200		SUPPLIES-R&M-EQUIPMENT	7,681	7,500	2,799	6,500	-1,000	-13.33 %
78300		SUPPLIES-R&M-GROUNDS	23,271	33,000	12,970	32,000	-1,000	-3.03 %
78310		SUPPLIES - R&M CEMETERIES	12,982	10,000	2,363	12,500	2,500	25.00 %
78600		SUPPLIES-R&M-VEHICLE	13,907	9,500	3,983	10,500	1,000	10.53 %
81300		PHYSICAL EXAMS	0	250	0	250	0	0.00 %
84500		SERVICES - OTHER PROF.	657	2,000	503	2,000	0	0.00 %
89000		PUBLIC UTILITIES	113,381	135,000	42,146	130,000	-5,000	-3.70 %
89400		PUB. UTIL.-TELEPHONE	8,550	9,608	3,357	10,500	893	9.29 %
92120		CONTR. R&M-RADIO	0	500	0	500	0	0.00 %
92130		CONTR R&M-VEHICLE	5,147	7,000	0	5,000	-2,000	-28.57 %
92170		CONTR R&M-OFFICE EQUIP	2,081	2,000	957	2,800	800	40.00 %
92190		CONTR R&M-BUILDING	157,372	185,500	77,254	225,000	39,500	21.29 %
92210		CONTR R&M-GROUNDS	62,732	80,000	12,453	85,000	5,000	6.25 %
92215		CONTRACT R&M - CEMETERIES	36,515	45,000	10,170	48,000	3,000	6.67 %
95400		MISCELLANEOUS EXPENSE	76	400	0	400	0	0.00 %
95500		MEMBERSHIPS & DUES	45	400	45	400	0	0.00 %
96000		TRAVEL & MEALS	0	550	404	750	200	36.36 %
96100		CONFERENCES & TRAINING	0	600	159	1,500	900	150.00 %
97106		CAPITAL - BLDG IMPROVEMENTS	7,927	51,765	3,018	37,000	-14,765	-28.52 %
97107		CAPITAL - FACIL & OTHER IMPR	4,625	6,250	0	16,750	10,500	168.00 %
97125		CAPITAL - PERSONAL PROPERTY	774	100	0	100	0	0.00 %



**Waterford Township  
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97132	CAPITAL - OFFC EQUIP	0	1,500	0	1,500	0	0.00	%
97136	CAPITAL - VEHICLES	73,284	35,000	0	100	-34,900	-99.71	%
<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,511,830</b>	<b>\$1,674,460</b>	<b>\$651,883</b>	<b>\$1,651,853</b>	<b>-\$22,607</b>	<b>-1.35</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12650

**Facilities and Operations**

**Expense**

70900	OVERTIME	Increase	\$ 3,000
	Overtime trending a bit higher year over year.		
76400	SUPPLIES-TOOLS	Decrease	\$ 6,500
	Fewer anticipated tool purchases.		
92190	CONTR R&M-BUILDING	Increase	\$ 39,500
	Building maintenance costs trending higher due to aging equipment.		
97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 14,765
	Cost of 2025 projects is less than 2024.		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 10,500
	Cost of 2025 projects a bit higher. Concrete replacement work.		
97136	CAPITAL-VEHICLES	Decrease	\$ 34,900
	No new vehicle purchases in 2025.		



## Waterford Township FY 2025 Budget

### 14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	736,143	896,683	445,223	949,931	53,248	5.94 %
70300		WAGES-PT. TIME/TEMP.	74,517	65,000	7,586	66,463	1,463	2.25 %
70500		BRD MEMBER FEES-PLANNING	4,680	4,150	0	4,250	100	2.41 %
70560		FEES - ZONING BOARD	3,900	3,600	0	4,000	400	11.11 %
70900		OVERTIME	2,049	2,500	1,807	2,750	250	10.00 %
71000		FICA	61,801	74,162	34,305	78,596	4,434	5.98 %
71100		HEALTH INSURANCE	120,532	169,500	82,628	179,140	9,640	5.69 %
71200		LIFE INSURANCE	2,807	3,648	1,542	3,450	-198	-5.43 %
71300		DB - RETIREMENT	54,958	27,948	13,974	24,966	-2,982	-10.67 %
71350		RETIREE HLTH TRUST CONTRIB	142,390	66,200	33,100	136,400	70,200	106.04 %
71400		DENTAL INSURANCE	10,777	12,106	6,314	13,500	1,394	11.51 %
71500		OPTICAL INSURANCE	1,689	1,661	806	1,700	39	2.35 %
71750		LONG TERM DISABILITY	1,689	2,285	804	2,050	-235	-10.28 %
71780		DEFINED CONTRIB - EMPLOYER	57,713	72,708	36,253	75,199	2,491	3.43 %
71792		RETIREE HSA - EMPLOYER CONTRIB	10,625	11,271	6,381	12,569	1,298	11.52 %
72000		TUITION REIMBURSEMENT	0	300	0	300	0	0.00 %
72700		SUPPLIES - OFFICE	7,463	8,000	4,063	7,950	-50	-0.63 %
72800		SUPPLIES - POSTAGE	8,175	3,500	4,591	5,500	2,000	57.14 %
76000		SUPPLIES-RENTAL INSPECT/OPERAT	0	1,500	0	1,500	0	0.00 %
77400		SUPPLIES-GAS & OIL	5,869	5,500	3,100	5,500	0	0.00 %
78600		SUPPLIES-R&M-VEHICLE	2,130	2,500	1,353	2,500	0	0.00 %
84300		SERVICES - CONSULTING	58,185	50,000	675	50,000	0	0.00 %
84500		SERVICES - OTHER PROF.	145,439	124,000	89,681	115,000	-9,000	-7.26 %
86000		MILEAGE	0	100	0	100	0	0.00 %
88000		LEGAL NOTICES	5,126	4,000	2,459	5,500	1,500	37.50 %
88200		PRINTING & PUBLISHING	2,107	1,500	976	2,500	1,000	66.67 %
89400		PUB. UTIL.-TELEPHONE	3,603	4,000	1,618	4,000	0	0.00 %
92130		CONTR R&M-VEHICLE	3,937	2,500	168	2,500	0	0.00 %
92140		CONTR R&M-COMPUTER	20,642	19,500	18,786	20,500	1,000	5.13 %
92170		CONTR R&M-OFFICE EQUIP	4,504	4,000	2,767	4,000	0	0.00 %
95400		MISCELLANEOUS EXPENSE	413	1,000	155	1,000	0	0.00 %
95500		MEMBERSHIPS & DUES	1,185	1,500	895	2,500	1,000	66.67 %
96000		TRAVEL & MEALS	1,232	1,200	93	1,350	150	12.50 %
96100		CONFERENCES & TRAINING	7,947	10,000	2,497	10,000	0	0.00 %
97132		CAPITAL - OFFC EQUIP	529	1,000	0	0	-1,000	-100.00 %
97136		CAPITAL - VEHICLES	0	0	0	33,000	33,000	33,000.00 %
97340		CAPITAL - CAPITAL LEASE	1,088	0	544	1,000	1,000	1,000.00 %
<b>Total</b>		<b>DEVELOPMENT SERVICES</b>	<b>\$1,565,843</b>	<b>\$1,659,022</b>	<b>\$805,145</b>	<b>\$1,831,164</b>	<b>\$172,142</b>	<b>10.38 %</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

14100

**Development Services**

**Expense**

72800	SUPPLIES-POSTAGE increase public notices as per the State law	Increase	\$ 2,000
88000	LEGAL NOTICES increase public notices as per the State law	Increase	\$ 1,500
88200	PRINTING & PUBLISHING Line Item Brief Description	Increase	\$ 1,000
97136	CAPITAL-VEHICLES replace 2014 GMC terrain	Increase	\$ 33,000
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula and employees who receive this benefit.	Increase	\$ 70,200
70200	SALARIES Salary Adj. for Full Time Employees and a portion of a new employee's salary shared with DPW.	Increase	\$ 53,248



**Waterford Township  
FY 2025 Budget**

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**17470      COMMUNITY PROMOTIONS**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
87100		BEAUTIFICATION PROGRAM	3,804	4,850	0	4,850	0	0.00 %
87300		YOUTH ASSIST. GRANT	9,500	10,000	10,000	10,000	0	0.00 %
87700		RECYCLING PROGRAM	4,457	7,000	3,342	7,000	0	0.00 %
96410		ENVIRONMENTAL PROJECTS	33,330	80,500	0	60,500	-20,000	-24.84 %
<b>Total      COMMUNITY PROMOTIONS</b>			<b>\$51,091</b>	<b>\$102,350</b>	<b>\$13,342</b>	<b>\$82,350</b>	<b>-\$20,000</b>	<b>-19.54 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

17470

Community Promotions

Expense

96410

ENVIRONMENTAL PROJECTS

Decrease

\$ 20,000

Based on projects.



**Waterford Township  
FY 2025 Budget**

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**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24				
70300	WAGES-PT. TIME/TEMP.		41,063	60,000	22,266	61,351	1,351	2.25	%
71000	FICA		3,133	4,705	1,703	4,811	106	2.25	%
Total	SCHOOL CROSSING GUARDS		\$44,196	\$64,705	\$23,969	\$66,162	\$1,457	2.25	%



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

17480

School Crossing Guards

Expense

70200

SALARIES

Increase

\$ 1,351

Salary Adj. for Crossing Guards.



## Waterford Township FY 2025 Budget

### 19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
85600		CONTINGENCY	0	202,463	0	200,000	-2,463	-1.22 %
85601		CONTINGENCY - ONE TIME	0	0	0	1	1	1.00 %
99903		TRANSFER - FIRE FUND	635,855	1,685,855	1,685,855	1,485,855	-200,000	-11.86 %
99904		TRANSFER - POLICE FUND	5,735,680	4,310,680	4,310,680	4,010,680	-300,000	-6.96 %
99908		TRANSFER-CEMETERY FUND	125,000	25,000	25,000	45,000	20,000	80.00 %
99911		TRANSFER - IMPRV. REVL.	1,597,663	8,580,012	5,352,275	2,050,000	-6,530,012	-76.11 %
99914		TRANSFER - PARKS & REC	322,250	250,000	250,000	300,000	50,000	20.00 %
99920		TRANSFER TO SENIOR FUND	0	63,000	0	575,000	512,000	812.70 %
<b>Total</b>		<b>TRANSFERS T/OTHER FUNDS</b>	<b>\$8,416,448</b>	<b>\$15,117,010</b>	<b>\$11,623,810</b>	<b>\$8,666,536</b>	<b>-\$6,450,474</b>	<b>-42.67 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

99903	TRANSFER-FIRE FUND Decreased Transfer from Gen. Fund to Fire Fund.	Decrease	\$ 200,000
99904	TRANSFER-POLICE FUND Decreased Transfer from the Gen. Fund to the Police Fund.	Decrease	\$ 300,000
99911	TRANSFER-IMPRV. REVL. Decreased Transfer from Gen. Fund to Imp. Revolving Fund. ARPA Funds transfered in prior year, hence large change.	Decrease	\$ 6,530,012
VARIOUS	TRANSFER-OTHER FUNDS Transfer from Gen. Fund to new for 2025 Senior Fund. Line: 99920.	Increase	\$ 512,000

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# **Charter Township of Waterford Special Revenue Funds FY2025**

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January 1, 2025 – December 31, 2025

Submitted by: Anthony Bartolotta, Township Supervisor



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





## Waterford Township FY 2025 Budget

### 20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/24				
40600		MILLAGE I	-2,419,582	-2,596,351	-2,605,932	-2,772,929	-176,578	6.80	%
40700		MILLAGE II	-2,398,491	-2,573,719	-2,583,215	-2,748,757	-175,038	6.80	%
40900		MILLAGE III	-1,640,435	-1,760,333	-1,766,783	-1,880,053	-119,720	6.80	%
57420		LCS REV. SHAR.-PPT	-26,053	-24,755	-2,238	-25,000	-245	0.99	%
60210		FEES - EXEMPT HOUSING	-5,284	-4,825	-5,982	-6,000	-1,175	24.35	%
60340		FEES - COST RECOVERY ORD.	-43,548	-30,000	-11,472	-35,000	-5,000	16.67	%
60342		FEES - CLASS REGISTRATION	-9,628	-29,820	-4,327	-7,500	22,320	-74.85	%
60345		FEES - EMERGENCY SERVICE	-42,750	-43,605	-43,605	-44,480	-875	2.01	%
62702		CHARGE-FIRE PROTECT/LK ANGL.	-180,000	-189,000	-94,500	-194,670	-5,670	3.00	%
62704		CHARGE-FIRE PROTECT/PONTIAC	-8,836,433	-9,189,891	-4,580,171	-9,465,587	-275,696	3.00	%
62710		CHARGE-EMS FEES	-2,527,811	-2,300,000	-1,170,176	-2,375,000	-75,000	3.26	%
64100		SALES - ASSETS	-1,500	-9,125	0	-7,500	1,625	-17.81	%
66400		INTEREST REVENUE	-167,848	-97,802	-131,247	-268,557	-170,755	174.59	%
67402		CONTRIB-GENERAL FUND	-635,855	-1,685,855	-1,685,855	-1,485,855	200,000	-11.86	%
67418		CONTRIB - P&F SAD	-3,195,581	-2,430,475	-2,430,475	-2,747,535	-317,060	13.05	%
67419		CONTRIB - P&F SAD/CAPITAL	-856,082	-900,000	-900,000	-900,000	0	0.00	%
68700		REFUNDS-REBATES-REIMBURSEMENTS	-32,354	-13,500	-27,741	-24,000	-10,500	77.78	%
69400		REVENUE - OTHER	0	-2,500	0	-1,950	550	-22.00	%
<b>Total</b>		<b>FIRE DEPARTMENT REVENUES</b>	<b>-\$23,019,236</b>	<b>-\$23,881,556</b>	<b>-\$18,043,719</b>	<b>-\$24,990,373</b>	<b>-\$1,108,817</b>	<b>4.64</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

20601

Fire Department

Revenue

40600	MILLAGE I Taxable Value Times the Millage Rate.	Increase	\$ 176,578
40700	MILLAGE II Taxable Value Times the Millage Rate.	Increase	\$ 175,038
40900	MILLAGE III Taxable Value Times the Millage Rate.	Increase	\$ 119,720
60340	FEES-COST RECOVERY ORD. Expected Increase in Costs Recovered	Increase	\$ 5,000
60342	FEES-CLASS REGISTRATION Removed Paramedic Student Program	Decrease	\$ 22,320
62702	CHARGE-FIRE PROTECT/LK ANGL. Scheduled Increase of 3%	Increase	\$ 5,670
62704	CHARGE-FIRE PROTECT/PONTIAC Estimated Increase at time of budget compilation.	Increase	\$ 275,696
62710	CHARGE-EMS FEES Estimated Increase in EMS Transport Fee Collection	Increase	\$ 75,000



## Waterford Township FY 2025 Budget

### 20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	9,085,956	9,998,579	4,791,372	10,173,289	174,710	1.75 %
70300		WAGES-PT. TIME/TEMP.	4,032	45,000	6,977	17,000	-28,000	-62.22 %
70900		OVERTIME	1,064,097	1,110,000	485,596	1,157,500	47,500	4.28 %
70950		OVERTIME-FLSA/MANDATORY	645,005	704,325	367,057	771,750	67,425	9.57 %
71000		FICA	816,092	907,910	428,817	927,146	19,236	2.12 %
71100		HEALTH INSURANCE	1,668,889	1,775,000	853,651	1,850,500	75,500	4.25 %
71150		FIRE - RETIREE HEALTH	812,645	1,119,243	507,636	1,086,000	-33,243	-2.97 %
71200		LIFE INSURANCE	10,652	29,597	5,926	29,971	374	1.26 %
71250		RETIREE LIFE INSURANCE	637	600	205	600	0	0.00 %
71300		DB - RETIREMENT	1,175,473	1,250,049	625,025	1,231,989	-18,060	-1.44 %
71350		RETIREE HLTH TRUST CONTRIB	1,482,975	993,000	496,500	988,900	-4,100	-0.41 %
71400		DENTAL INSURANCE	123,110	130,420	63,960	133,883	3,463	2.66 %
71450		RETIREE DENTAL INSURANCE	38,402	38,500	19,810	38,750	250	0.65 %
71500		OPTICAL INSURANCE	20,181	17,312	8,592	16,041	-1,271	-7.34 %
71550		RETIREE OPTICAL INSUR.	700	1,200	2,435	4,700	3,500	291.67 %
71600		WORKER'S COMP	121,717	145,000	40,229	142,500	-2,500	-1.72 %
71750		LONG TERM DISABILITY	23,786	27,991	9,836	30,680	2,689	9.61 %
71780		DEFINED CONTRIB - EMPLOYER	6,314	5,000	5,323	11,750	6,750	135.00 %
71782		DEFINED CONTRIB 2 - EMPLOYER	1,128,157	1,294,587	676,292	1,370,851	76,264	5.89 %
71792		RETIREE HSA - EMPLOYER CONTRIB	199,196	229,711	109,779	242,310	12,599	5.48 %
71800		FIREMEN FOOD ALLOWANCE	234,705	245,400	-2,200	246,400	1,000	0.41 %
72000		TUITION REIMBURSEMENT	0	11,000	0	9,500	-1,500	-13.64 %
72700		SUPPLIES - OFFICE	3,552	6,000	3,064	7,500	1,500	25.00 %
76000		SUPPLIES-OPERATING	220	3,850	558	3,850	0	0.00 %
76200		SUPPLIES-COMPUTER	1,241	4,250	1,274	4,250	0	0.00 %
76500		FIRE TRAINING-IN HOUSE	41,502	35,000	13,646	35,000	0	0.00 %
76700		FIRE INVESTIGATION	6,783	9,850	4,327	9,850	0	0.00 %
76800		SUPPLIES & TRAINING-EMS	120,321	145,000	85,552	143,500	-1,500	-1.03 %
77400		SUPPLIES-GAS & OIL	140,316	160,000	53,997	160,000	0	0.00 %
77700		SUPPLIES-UNIFORMS	32,922	32,500	10,742	33,500	1,000	3.08 %
78100		SUPPLIES-STATIONS	34,003	34,000	13,800	34,000	0	0.00 %
78600		SUPPLIES-R&M-APPARATUS	138,245	130,000	52,820	132,000	2,000	1.54 %
80100		SERVICES-LAUNDRY	30	97	0	97	0	0.00 %
81300		PHYSICAL EXAMS	8,736	10,243	1,108	10,000	-243	-2.37 %
84100		SERVICES - LEGAL	6,853	72,000	3,934	57,500	-14,500	-20.14 %
84200		SERVICES - AUDITING	29,325	32,000	0	34,700	2,700	8.44 %
84500		SERVICES - OTHER PROF.	79,857	117,500	33,407	114,000	-3,500	-2.98 %
84600		SERVICES - CIVIL SERVICE	27	5,700	6,550	5,700	0	0.00 %
84700		SERVICES - VOLUN FIREMEN	0	500	0	500	0	0.00 %
84800		SERVICES - ADMINISTRATION	0	22,995	23,368	22,995	0	0.00 %
85600		CONTINGENCY	0	75,000	0	85,000	10,000	13.33 %



## Waterford Township FY 2025 Budget

85601	CONTINGENCY - ONE TIME	0	0	0	1	1	1.00	%
86800	COMPUTER-LICENSING & CONSULT	23,563	40,337	14,355	47,000	6,663	16.52	%
88500	INSURANCE	333,497	335,314	311,115	347,599	12,285	3.66	%
89000	PUBLIC UTILITIES	279,030	241,000	102,108	262,000	21,000	8.71	%
89400	PUB. UTIL.-TELEPHONE	15,785	20,500	8,691	20,500	0	0.00	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.00	%
92120	R&M-FIRE RADIOS	11,084	13,000	4,630	13,000	0	0.00	%
92130	CONTR R&M-APPARATUS	145,969	138,500	71,308	140,500	2,000	1.44	%
92140	CONTR R&M-COMPUTER	36,593	46,500	21,653	62,000	15,500	33.33	%
92170	CONTR R&M-OFFICE EQUIP	7,445	6,650	3,997	6,650	0	0.00	%
92190	CONTRACTED-STATION MAINTENANCE	104,023	102,000	65,737	105,000	3,000	2.94	%
92200	R&M-FIRE GEAR EQUIPMENT	5,932	14,000	5,546	14,000	0	0.00	%
92230	R & M-SCBA SELF CONT BREATH AP	28,619	36,000	10,957	36,000	0	0.00	%
95200	BUILDING RENT	0	1	0	1	0	0.00	%
95400	MISCELLANEOUS EXPENSE	0	5,500	3,075	3,500	-2,000	-36.36	%
95500	MEMBERSHIPS & DUES	8,884	10,000	6,643	10,000	0	0.00	%
96000	TRAVEL & MEALS	2,774	5,000	3,052	5,000	0	0.00	%
96100	CONFERENCES & TRAINING	12,129	14,000	1,184	14,000	0	0.00	%
96320	COMMUNITY PROMO & FIRE PREVENT	7,865	8,750	2,042	8,750	0	0.00	%
96500	TAX ROLL ADJUSTMENTS	4,313	25,500	0	17,468	-8,032	-31.50	%
96750	FEES & TAXES - EXPENSE	16,881	15,000	8,992	15,000	0	0.00	%
97106	CAPITAL - BLDG IMRPV	174,627	92,326	0	45,000	-47,326	-51.26	%
97107	CAPITAL - FACIL & OTHER IMPR	4,988	40,000	21,624	35,000	-5,000	-12.50	%
97125	CAPITAL - EQUIP &PERSONAL PROP	10,952	59,000	16,366	45,000	-14,000	-23.73	%
97127	CAPITAL - SCBA SELF CON BREATH	4,698	14,000	11,030	63,400	49,400	352.86	%
97130	CAPITAL - FIRE RADIOS	31,402	31,500	19,408	31,500	0	0.00	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	79,832	72,000	60,119	65,000	-7,000	-9.72	%
97133	CAPITAL - COMPUTER EQUIP	37,639	25,400	5,217	41,000	15,600	61.42	%
97136	CAPITAL - VEHICLES	173,089	1,125,000	107,544	1,475,000	350,000	31.11	%
97138	CAPITAL - VEHICLE EQUIP	14,675	30,000	2,811	375,000	345,000	1,150.00	%
97139	CAPITAL - TELECOMM. EQUIPMENT	0	100	0	100	0	0.00	%
97340	CAPITAL - CAPITAL LEASE	1,591	4,000	797	4,000	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	1,751,000	275,000	275,000	275,000	0	0.00	%
<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$22,635,534</b>	<b>\$23,823,287</b>	<b>\$10,975,963</b>	<b>\$24,960,421</b>	<b>\$1,137,134</b>	<b>4.77</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

20630

**Fire Department**

**Expense**

70200	SALARIES Negotiated Raises	Increase	\$ 174,710
70900	OVERTIME Negotiated Raises	Increase	\$ 47,500
70950	OVERTIME-FLSA/MANDATORY 7.65% of Salary Lines. Social Security and Medicare Withholdings.	Increase	\$ 67,425
71550	RETIREE OPTICAL INSUR. Additional Optical Insurance	Increase	\$ 3,500
71780	DEFINED CONTRIB 1-EMPLOYER Increase in DC Employees. Payroll Schedule	Increase	\$ 6,750
71782	DEFINED CONTRIB 2-EMPLOYER Increase in DC Employees. Payroll Schedule	Increase	\$ 76,264
85600	CONTINGENCY For unforeseen events.	Increase	\$ 10,000
89000	PUBLIC UTILITIES Increased Cost of Utilities	Increase	\$ 21,000
97106	CAPITAL-BLDG IMPROVEMENTS No Scheduled Projects.	Decrease	\$ 47,326
97125	CAPITAL-EQUIP & PERSONAL PROPERTY Less Expected Expenses	Decrease	\$ 14,000
97127	ENTER LINE ITEM DESCRIPTION Purchase of much needed SCBA containment system. Current system is end of life.	Increase	\$ 49,400
97136	CAPITAL-VEHICLES Purchase of Fire Engine and Rescue Ambulance	Increase	\$ 350,000
97138	CAPITAL-VEHICLE EQUIPMENT Completely Equip Two New Fire Engines (Delivery of Engines in Jan. 2025)	Increase	\$ 345,000



## Waterford Township FY 2025 Budget

### 20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
40600		MILLAGE I	-3,598,201	-3,860,997	-3,875,318	-4,537,114	-676,117	17.51 %
40700		MILLAGE II	-3,629,973	-3,895,086	-3,909,536	-4,159,990	-264,904	6.80 %
53300		FED GRANT - POLICE	-152,544	-101,016	-7,192	0	101,016	-100.00 %
57000		OMNIBUS FORFEITURE FUNDS	0	-350	0	0	350	-100.00 %
57420		LCS REV. SHAR.-PPT	-29,157	-28,200	-2,505	-28,500	-300	1.06 %
57700		LIQUOR LICENSE REBATE	-42,381	-34,500	-24,147	-37,000	-2,500	7.25 %
60120		FEES - ALARM ORDINANCE	-13,875	-17,950	-6,475	-15,000	2,950	-16.43 %
60130		FEES - ABANDON AUTOS	-11,382	-10,000	-3,659	-10,500	-500	5.00 %
60131		FEES - OWI AUTOS	0	-125	0	0	125	-100.00 %
60210		FEES - EXEMPT HOUSING	-8,043	-5,350	-6,695	-5,450	-100	1.87 %
60340		FEES - COST RECOVERY ORD.	-53,928	-50,000	-11,875	-30,000	20,000	-40.00 %
60345		FEES - EMERGENCY SERVICE	-42,750	-43,605	-43,605	-43,605	0	0.00 %
60350		FEES - WARRANT	-534	-295	-346	0	295	-100.00 %
62900		CHARGE-MISC. SERVICES	-17,261	-25,000	-5,411	-25,000	0	0.00 %
64100		SALES - ASSETS	-8,602	-8,500	0	-6,500	2,000	-23.53 %
66400		INTEREST REVENUE	-146,335	-93,752	-118,331	-234,136	-140,384	149.74 %
67402		CONTRIB-GENERAL FUND	-5,735,680	-4,310,680	-4,310,680	-4,010,680	300,000	-6.96 %
67418		CONTRIB - P&F SAD	-2,457,563	-3,841,045	-3,841,045	-3,894,454	-53,409	1.39 %
67419		CONTRIB - P&F SAD/CAPITAL	-200,000	-246,407	-246,407	-340,811	-94,404	38.31 %
68700		REFUNDS-REBATES-REIMBURSEMENTS	-11,112	-10,750	-5,447	-10,000	750	-6.98 %
69000		HOLD TAGS	-49,710	-30,000	-19,675	-30,500	-500	1.67 %
69350		REVENUE - SCHOOLS LIAISON	-313,318	-346,225	-145,187	-382,000	-35,775	10.33 %
69400		REVENUE - OTHER	-11,445	-17,500	-3,859	-12,500	5,000	-28.57 %
<b>Total</b>		<b>POLICE DEPARTMENT REVENUE</b>	<b>-\$16,533,792</b>	<b>-\$16,977,333</b>	<b>-\$16,587,395</b>	<b>-\$17,813,740</b>	<b>-\$836,407</b>	<b>4.93 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

20701

Police Department

**Revenue**

40600	MILLAGE I Taxable values times the millage rate.	Increase	\$ 676,117
40700	MILLAGE II Taxable values times the millage rate.	Increase	\$ 264,904
53300	FEDERAL GRANT Grant funds expended in 2024	Decrease	\$ 101,016
60340	FEES-COST RECOVERY ORD. Trending	Decrease	\$ 20,000
66400	INTEREST REVENUE Based on forecast of invested PA 20 Funds.	Increase	\$ 140,384
69350	REVENUE-SCHOOLS LIAISON Reflects Officers contractual pay increase	Increase	\$ 35,775
67402	CONTRIB-GENERAL FUND Reduced Transfer from the Twp's General Fund.	Decrease	\$ 300,000



## Waterford Township FY 2025 Budget

### 20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	5,459,858	7,036,548	3,037,698	7,611,821	575,273	8.18 %
70300		WAGES-PT. TIME/TEMP.	192,550	170,000	114,012	170,000	0	0.00 %
70900		OVERTIME	595,265	710,000	318,968	525,000	-185,000	-26.06 %
71000		FICA	474,865	605,948	264,414	635,472	29,524	4.87 %
71100		HEALTH INSURANCE	692,231	1,216,180	358,893	1,000,500	-215,680	-17.73 %
71150		RETIREE HEALTH	1,979,493	2,154,038	969,591	1,945,000	-209,038	-9.70 %
71200		LIFE INSURANCE	16,055	30,223	7,703	35,371	5,148	17.03 %
71250		RETIREE LIFE INSURANCE	658	850	-159	850	0	0.00 %
71300		DB - RETIREMENT	1,207,407	625,317	312,659	650,911	25,594	4.09 %
71350		RETIREE HLTH TRUST CONTRIB	1,848,614	950,783	518,075	920,700	-30,083	-3.16 %
71400		DENTAL INSURANCE	73,482	98,104	38,376	100,412	2,308	2.35 %
71450		RETIREE DENTAL INSURANCE	72,265	60,000	36,789	75,000	15,000	25.00 %
71500		OPTICAL INSURANCE	8,322	11,434	4,268	9,780	-1,654	-14.47 %
71550		RETIREE OPTICAL INSUR.	300	1,100	4,855	7,800	6,700	609.09 %
71600		WORKER'S COMP	49,862	195,000	60,147	190,000	-5,000	-2.56 %
71750		LONG TERM DISABILITY	11,524	20,032	5,603	23,511	3,479	17.37 %
71780		DEFINED CONTRIB - EMPLOYER	110,252	146,900	77,179	127,893	-19,007	-12.94 %
71782		DEFINED CONTRIB 2 - EMPLOYER	318,442	518,574	212,123	577,158	58,584	11.30 %
71792		RETIREE HSA - EMPLOYER CONTRIB	66,109	124,071	46,126	135,998	11,927	9.61 %
71810		CLEANING ALLOWANCE	32,250	0	0	48,750	48,750	48,750.00%
71820		FIREARM ALLOWANCE	0	0	0	65,000	65,000	65,000.00%
72000		TUITION REIMBURSEMENT	2,000	13,500	0	10,000	-3,500	-25.93 %
72700		SUPPLIES - OFFICE	6,710	15,250	3,705	13,500	-1,750	-11.48 %
72800		SUPPLIES - POSTAGE	1,986	5,250	571	4,100	-1,150	-21.90 %
76000		SUPPLIES-OPERATING	25,033	40,000	8,275	50,000	10,000	25.00 %
76200		SUPPLIES-COMPUTER	14,165	18,000	5,000	20,000	2,000	11.11 %
76600		SUPPLIES-CRIME PREVENTION	225	2,000	85	1,750	-250	-12.50 %
76700		SUPPLIES-ENFORCEMENT	10,298	9,500	1,447	10,000	500	5.26 %
77400		SUPPLIES-GAS & OIL	132,225	130,000	55,053	130,000	0	0.00 %
77700		SUPPLIES-UNIFORMS	59,816	70,000	24,583	68,500	-1,500	-2.14 %
78100		SUPPLIES-R&M-BLDG	23,636	25,000	5,021	25,000	0	0.00 %
78600		SUPPLIES-R&M-VEHICLE	48,993	52,500	29,899	54,000	1,500	2.86 %
81300		PHYSICAL EXAMS	7,495	15,710	2,755	12,500	-3,210	-20.43 %
84100		SERVICES - LEGAL	219,602	200,000	43,533	200,000	0	0.00 %
84200		SERVICES - AUDITING	22,625	23,200	850	24,675	1,475	6.36 %
84300		SERVICES - CONSULTING	0	108,000	0	108,000	0	0.00 %
84500		SERVICES - OTHER PROF.	17,053	16,500	6,751	16,500	0	0.00 %
84600		SERVICES - CIVIL SERVICE	0	5,500	376	4,500	-1,000	-18.18 %
84800		SERVICES - ADMINISTRATION	0	14,334	14,334	14,334	0	0.00 %
85600		CONTINGENCY	0	50,000	0	50,000	0	0.00 %
85601		CONTINGENCY - ONE TIME	0	0	0	1	1	1.00 %





## Waterford Township FY 2025 Budget

86500	PRISONER CARE	0	1,900	0	1,900	0	0.00	%
86800	COMPUTER-LICENSING & CONSULT	33,495	78,860	42,468	105,500	26,640	33.78	%
88000	LEGAL NOTICES	3,098	1,900	1,297	2,500	600	31.58	%
88200	PRINTING & PUBLISHING	1,029	4,000	1,153	3,000	-1,000	-25.00	%
88500	INSURANCE	311,323	300,833	279,165	321,594	20,761	6.90	%
89000	PUBLIC UTILITIES	128,236	120,000	46,132	127,500	7,500	6.25	%
89400	PUB. UTIL.-TELEPHONE	19,829	21,500	9,271	21,500	0	0.00	%
92110	CONTR R&M-TELEPHONE	6,710	6,000	3,214	6,400	400	6.67	%
92120	CONTR. R&M-RADIO	106	2,000	0	2,000	0	0.00	%
92130	CONTR R&M-VEHICLE	47,677	70,000	57,377	80,000	10,000	14.29	%
92140	CONTR R&M-COMPUTER	114,116	129,000	52,607	149,000	20,000	15.50	%
92170	CONTR R&M-OFFICE EQUIP	8,542	12,000	5,191	15,000	3,000	25.00	%
92190	CONTR R&M-BUILDING	66,469	60,000	19,651	70,000	10,000	16.67	%
95400	MISCELLANEOUS EXPENSE	4,951	2,500	1,803	2,500	0	0.00	%
95500	MEMBERSHIPS & DUES	14,101	15,000	6,604	15,000	0	0.00	%
96000	TRAVEL & MEALS	6,266	9,000	7,199	15,000	6,000	66.67	%
96100	CONFERENCES & TRAINING	24,359	20,000	4,980	20,000	0	0.00	%
96320	COMMUNITY PROMOTIONS	2,506	3,200	224	3,200	0	0.00	%
96330	GRANT - EXPENSES	148,650	101,016	0	0	-101,016	-100.00	%
96500	TAX ROLL ADJUSTMENTS	4,859	26,500	0	18,153	-8,347	-31.50	%
97106	CAPITAL - BLDG IMRPV	68,670	70,000	848	175,000	105,000	150.00	%
97107	CAPITAL - FACIL & OTHER IMPR	6,784	5,000	0	130,000	125,000	2,500.00	%
97125	CAPITAL - PERSONAL PROPERTY	0	10,000	0	10,000	0	0.00	%
97130	CAPITAL - RADIO EQUIP	67,050	37,859	4,199	0	-37,859	-100.00	%
97131	CAPITAL - OPER EQUIP	1,072	11,000	0	10,000	-1,000	-9.09	%
97133	CAPITAL - COMPUTER EQUIP	47,602	54,000	4,250	78,000	24,000	44.44	%
97136	CAPITAL - VEHICLES	82,018	195,000	49,183	210,000	15,000	7.69	%
97140	CAPITAL -LAW ENFORC EQUIP	182,603	186,603	137,771	186,603	0	0.00	%
97340	CAPITAL - CAPITAL LEASE	5,141	6,000	2,575	6,000	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	933,000	70,000	70,000	265,000	195,000	278.57	%
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$16,141,927</b>	<b>\$17,120,017</b>	<b>\$7,396,719</b>	<b>\$17,724,637</b>	<b>\$604,620</b>	<b>3.53</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

20730

**Police Department**

**Expense**

70200	SALARIES Contract extension with changes	Increase	\$ 575,273
70900	OVERTIME 2024 Adj. due to personnel shortage	Decrease	\$ 185,000
76000	SUPPLIES-OPERATING Trending	Increase	\$ 10,000
86800	COMPUTER-LICENSING & CONSULT Addition of new tech. platforms	Increase	\$ 26,640
92130	CONTR R&M-VEHICLE Trending	Increase	\$ 10,000
92140	CONTR R&M-COMPUTER Trending	Increase	\$ 10,000
92190	CONTR R&M-BUILDING Trending	Increase	\$ 10,000
96330	GRANT-OTHER Tech grant expended	Decrease	\$ 101,016
97106	CAPITAL-BLDG IMPROVEMENTS Bldg improvements as necessary in 2025	Increase	\$ 105,000
97107	CAPITAL-FACIL & OTHER IMPR Other facilities/equipment improvements as necessary in 2025	Increase	\$ 125,000
97130	CAPITAL-RADIO EQUIPMENT Radio project complete	Decrease	\$ 37,859
97133	CAPITAL-COMPUTER EQUIPMENT Trending	Increase	\$ 24,000
97136	CAPITAL-VEHICLES Trending	Increase	\$ 15,000
99901	CAPITAL-PROJECT ALLOCATION Police HQ flooring/asphalt/carport-gutters	Increase	\$ 195,000



**Waterford Township  
FY 2025 Budget**

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**20901 CEMETERY FUND REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
64402	SALES - CEMETERY CARE		-5,400	-10,000	-3,200	-7,500	2,500	-25.00 %
66400	INTEREST REVENUE		-13,631	-7,150	-10,656	-21,808	-14,658	205.01 %
67402	CONTRIB-GENERAL FUND		-125,000	-25,000	-25,000	-45,000	-20,000	80.00 %
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$144,031</b>	<b>-\$42,150</b>	<b>-\$38,856</b>	<b>-\$74,308</b>	<b>-\$32,158</b>	<b>76.29 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

20901 Cemetery Care Fund

Revenue

66400	INTEREST REVENUE Based on trending.	Increase	\$ 14,658
67402	CONTRIB-GENERAL FUND Future maintenance needs.	Increase	\$ 20,000



**Waterford Township  
FY 2025 Budget**

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**21001 P&F SAD REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
40955		SPECIAL ASMNT DIST-CAPITAL	-1,056,082	-1,146,407	-1,146,407	-1,240,811	-94,404	8.23 %
40960		SPECIAL ASMNT DIST-OPERATION	-5,694,111	-6,271,520	-6,301,443	-6,641,989	-370,469	5.91 %
66400		INTEREST REVENUE	-18,614	-19,286	-51,346	-29,782	-10,496	54.42 %
<b>Total P&amp;F SAD REVENUES</b>			<b>-\$6,768,806</b>	<b>-\$7,437,213</b>	<b>-\$7,499,196</b>	<b>-\$7,912,582</b>	<b>-\$475,369</b>	<b>6.39 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

21001

Police & Fire SAD

Revenue

40955	SPECIAL ASMNT DIST. - CAPITAL Increase from P&F SAD to be used for Emergency Police-Fire Vehicles & Equipment.	Increase	\$ 94,404
40960	SPECIAL ASMNT DIST. - OPERATION Increase from P&F SAD to be used for Police and Fire Dept. Operations.	Increase	\$ 370,469



**Waterford Township  
FY 2025 Budget**

**21030 P&F SAD EXPENSES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
96500		TAX ROLL ADJUSTMENTS	4,703	9,500	0	6,508	-2,992	-31.49 %
99903		TRANSFER-FIRE FUND	3,195,581	2,430,475	2,430,475	2,747,535	317,060	13.05 %
99904		TRANSFER-POLICE FUND	2,457,563	3,841,045	3,841,045	3,894,454	53,409	1.39 %
99923		TRANSFER-FIRE FUND/CAPITAL	856,082	900,000	900,000	900,000	0	0.00 %
99924		TRANSFER-POLICE FUND/CAPITAL	200,000	246,407	246,407	340,811	94,404	38.31 %
<b>Total</b>	<b>P&amp;F SAD EXPENSES</b>		<b>\$6,713,929</b>	<b>\$7,427,427</b>	<b>\$7,417,927</b>	<b>\$7,889,308</b>	<b>\$461,881</b>	<b>6.22 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

21030

Police & Fire SAD

Expense

99903	TRANSFER-FIRE FUND Increased Transfer from the P&F SAD Fund to the Fire Fund for Operations.	Increase	\$ 317,060
99904	TRANSFER-POLICE FUND Increased Transfer from the P&F SAD Fund to the Police Fund for Operations.	Increase	\$ 53,409
99924	TRANSFER-POLICE FUND Increased Transfer from the P&F SAD Fund to the Police Fund for Emergency Vehicles and Equipment.	Increase	\$ 94,404





**Waterford Township  
FY 2025 Budget**

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**21501      WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
66400		INTEREST REVENUE	0	0	0	-3,408	-3,408	-3,408.00 %
66401		INTR. REV.-INVESTMENTS	-2,129	-6,500	-48,222	-6,500	0	0.00 %
<b>Total      WORKERS COMP. REVENUES</b>			<b>-\$2,129</b>	<b>-\$6,500</b>	<b>-\$48,222</b>	<b>-\$9,908</b>	<b>-\$3,408</b>	<b>52.43 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

21501

Worker's Compensation Fund

Revenue

66400

INTEREST REVENUE

Increase

\$ 3,408

Based on trending.



**Waterford Township  
FY 2025 Budget**

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**21530      WORKERS COMPENSATION**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
95460		BANK SERVICE CHARGES	0	200	0	200	0	0.00 %
<b>Total</b>		<b>WORKERS COMPENSATION</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>	<b>0.00 %</b>



**Waterford Township  
FY 2025 Budget**

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**24301      ECONOMIC DEV. REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
66400		INTEREST REVENUE	-2,321	-1,250	-1,599	-3,714	-2,464	197.12 %
Total		ECONOMIC DEV. REVENUES	-\$2,321	-\$1,250	-\$1,599	-\$3,714	-\$2,464	197.12 %



**Waterford Township  
FY 2025 Budget**

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**24370 ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change		% Change
			Actual	Rev. Budget	Actual As of 6/30/24				
70555	FEES - EDC BOARD		0	10	0	10	0	0.00	%
84500	SERVICES - OTHER PROF.		0	950	0	950	0	0.00	%
88000	LEGAL NOTICES		0	300	0	300	0	0.00	%
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0	0.00	%
<b>Total ECONOMIC DEVELOPMENT</b>			<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



**Waterford Township  
FY 2025 Budget**

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**24401      BROWNFIELD - REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
40600	MILLAGE - SUMMIT MALL AREA		-27,268	-27,500	-30,378	-31,500	-4,000	14.55 %
66400	INTEREST REVENUE		-1,246	-700	-1,148	-1,994	-1,294	184.86 %
<b>Total      BROWNFIELD - REVENUE</b>			<b>-\$28,514</b>	<b>-\$28,200</b>	<b>-\$31,526</b>	<b>-\$33,494</b>	<b>-\$5,294</b>	<b>18.77 %</b>



**Waterford Township  
FY 2025 Budget**

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**24470      BROWNFIELD - EXPENSES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
84500		SERVICES - OTHER PROF.	0	6,500	0	6,500	0	0.00 %
95420		EXPENSES - SUMMIT MALL AREA	4,970	5,000	0	5,000	0	0.00 %
95421		EXPENSES - DAYTON FREIGHT	0	5,000	0	5,000	0	0.00 %
<b>Total      BROWNFIELD - EXPENSES</b>			<b>\$4,970</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$16,500</b>	<b>\$0</b>	<b>0.00 %</b>



## Waterford Township FY 2025 Budget

### 24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
46905	PERMITS - RIGHT OF WAY		-48,921	-42,500	-36,251	-37,000	5,500	-12.94 %
58200	GRANTS - OTHER		-24,401	-156,000	0	-189,650	-33,650	21.57 %
66400	INTEREST REVENUE		-90,557	-43,837	-75,169	-144,891	-101,054	230.52 %
67402	CONTRIB-GENERAL FUND		-1,597,663	-8,580,012	-5,352,275	-6,050,000	2,530,012	-29.49 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-26,083	-10,000	0	-2,500	7,500	-75.00 %
<b>Total</b>	<b>IMPRV. REVL. REVENUES</b>		<b>-\$1,787,625</b>	<b>-\$8,832,349</b>	<b>-\$5,463,695</b>	<b>-\$6,424,041</b>	<b>\$2,408,308</b>	<b>-27.27 %</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

24601

Improvement & Revolving Fund

Revenue

66400	INTEREST REVENUE	Increase	\$ 101,054
	Increased Interest Rev. Projected on PA 20 Funds.		
67402	CONTRIB-GENERAL FUND	Decrease	\$ 2,530,012
	Change due to ARPA Federal Funds transferred in from Prior Year.		



**Waterford Township  
FY 2025 Budget**

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**24602      ASSESSMENTS - REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change		% Change
			Actual	Rev. Budget	Actual As of 6/30/24				
65020	ASSESSMENTS - CRES LK WEED II		-7,864	-1	0	-1	0	0.00	%
<b>Total</b>	<b>ASSESSMENTS - REVENUE</b>		<b>-\$7,864</b>	<b>-\$1</b>	<b>\$0</b>	<b>-\$1</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



## Waterford Township FY 2025 Budget

### 24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
77200		SUPPLIES-TRAFFIC SIGNS	5,643	10,000	1,997	9,500	-500	-5.00 %
84500		SERVICES - OTHER PROF.	175,380	210,000	8,935	161,000	-49,000	-23.33 %
85600		CONTINGENCY	0	30,000	0	30,000	0	0.00 %
92230		R & M - PED PATHWAYS	13,846	82,000	4,850	85,000	3,000	3.66 %
95002		SUBDIV ROAD ASSESS ASSIST	0	2,100,000	0	2,009,100	-90,900	-4.33 %
95380		DRAINS - CH. 4 COUNTY MAINT.	8,422	20,000	0	15,500	-4,500	-22.50 %
95390		DRAINS - CH. 20 R&M PROJECTS	98,438	40,000	0	25,000	-15,000	-37.50 %
95400		MISCELLANEOUS EXPENSE	4,652	12,600	1,546	15,000	2,400	19.05 %
95420		EXPENSES - SPECIAL PROJECT	0	500	0	500	0	0.00 %
95440		EXPENSES - DONATIONS & GRANTS	0	100	0	100	0	0.00 %
96730		ROAD MATCH EXPENSE	0	201,250	0	125,000	-76,250	-37.89 %
97005		CAPITAL - PED PATHWAYS	96,194	2,106,353	6,451	3,135,400	1,029,047	48.85 %
97010		CAPITAL - INFRA/PRESERVATION	0	500	0	500	0	0.00 %
97102		CAPITAL - LAND IMPRV.	0	85,000	0	95,000	10,000	11.76 %
97104		CAPITAL - BUILDINGS	0	10,000	0	10,000	0	0.00 %
97106		CAPITAL - BLDG IMRPV	337,971	292,500	47,579	700,000	407,500	139.32 %
97107		CAPITAL - FACIL & OTHER IMPR	23,304	311,906	107,405	150,000	-161,906	-51.91 %
97125		CAPITAL - EQUIPMENT	182,000	92,400	0	50,000	-42,400	-45.89 %
97132		CAPITAL - FURNISHINGS & EQUIP	20,826	125,000	8,335	225,000	100,000	80.00 %
<b>Total</b>	<b>IMPROVMENT REVOLVING</b>		<b>\$966,676</b>	<b>\$5,730,109</b>	<b>\$187,098</b>	<b>\$6,841,600</b>	<b>\$1,111,491</b>	<b>19.40 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

24690

**Improvement & Revolving Fund**

**Expense**

84500	SERVICES-OTHER PROF. Completion of the Master Plan - Prior Year.	Decrease	\$ 49,000
95002	SUBDIV. ROAD ASSESS ASSIT. Line for 10% Twp. Match Program via ARPA Federal Funding.	Decrease	\$ 90,900
96730	ROAD MATCH EXPENSE Funding for secondary roads Tri-Party Program. Twp. 1/3 portion. Three parties: RCOC, Oak. Cty., Twp.	Decrease	\$ 76,250
97005	CAPITAL - PED. PATHWAYS Walton Bridge near Clintonville Rd. \$1,135,400. Riverwalk Ext. to Drayton Plains Nature Center. Est. \$2-M.	Increase	\$ 1,029,047
97102	CAPITAL - LAND IMPRV. Riverwalk Ext. near Red Phone Booth - Crescent Lk. Rd.	Increase	\$ 10,000
97106	CAPITAL-BLDG IMPROVEMENTS Township Hall - Rooftop Air Handling Unit. Current unit very old, can't get parts etc.	Increase	\$ 407,500
97132	CAPITAL-FURNISHINGS & EQUIP Second Floor Township Hall - furniture, paint, counter tops & cubicles.	Increase	\$ 100,000



**Waterford Township  
FY 2025 Budget**

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**24692      IMPROVEMENT REVOLVING SAD EXP**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
82000		CRESCENT LK WEED II - EXPENSES	13,090	1	0	1	0	0.00 %
<b>Total</b>		<b>IMPROVEMENT REVOLVING SAD EXP</b>	<b>\$13,090</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>0.00 %</b>



## Waterford Township FY 2025 Budget

### 25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
62900	PEG FEES - COMCAST		-175,379	-178,176	-158,436	-245,220	-67,044	37.63 %
62901	PEG FEES - AT&T		-47,370	-46,124	-19,890	-37,304	8,820	-19.12 %
66400	INTEREST REVENUE		-13,236	-7,071	-9,381	-21,178	-14,107	199.51 %
67407	FRANCHISE FEES - COMCAST		-96,458	-97,966	-44,459	-68,796	29,170	-29.78 %
67409	FRANCHISE FEES - AT&T		-15,214	-12,944	-7,478	-11,272	1,672	-12.92 %
<b>Total</b>	<b>CABLE COMMISSION REVENUES</b>		<b>-\$347,656</b>	<b>-\$342,281</b>	<b>-\$239,645</b>	<b>-\$383,770</b>	<b>-\$41,489</b>	<b>12.12 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

25001

Cable Commission

Revenue

62900

PEG - FEES - COMCAST

Increase

\$ 67,044

Forecasted Peg Fees Comcast.



## Waterford Township FY 2025 Budget

### 25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	78,557	82,921	40,450	84,939	2,018	2.43 %
70570		CABLE COMM. PER DIEM FEES	2,460	3,960	1,740	3,600	-360	-9.09 %
70900		OVERTIME	3,005	2,652	2,537	2,700	48	1.81 %
71000		FICA	6,201	6,344	3,277	6,498	154	2.43 %
71100		HEALTH INSURANCE	17,809	15,000	9,018	14,400	-600	-4.00 %
71200		LIFE INSURANCE	425	487	222	518	31	6.37 %
71400		DENTAL INSURANCE	1,154	1,154	577	1,154	0	0.00 %
71500		OPTICAL INSURANCE	201	189	95	170	-19	-10.05 %
71750		LONG TERM DISABILITY	198	249	84	265	16	6.43 %
71780		DEFINED CONTRIB - EMPLOYER	7,692	8,097	4,045	8,287	190	2.35 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,538	1,596	809	1,700	104	6.52 %
72700		SUPPLIES - OFFICE	38	250	28	250	0	0.00 %
72800		SUPPLIES - POSTAGE	0	50	0	10	-40	-80.00 %
73100		SUPPLIES-BOOKS,MAGS,ECT	0	50	0	0	-50	-100.00 %
76000		SUPPLIES-OPERATING	0	350	0	300	-50	-14.29 %
77400		SUPPLIES-GAS & OIL	61	300	47	200	-100	-33.33 %
84100		SERVICES - LEGAL	0	12,000	0	12,000	0	0.00 %
84200		SERVICES - AUDITING	900	1,000	1,000	1,100	100	10.00 %
84905		PEG - PUBLIC	195,000	195,000	97,500	215,000	20,000	10.26 %
86000		MILEAGE	0	50	0	50	0	0.00 %
86800		COMPUTER-LICENSING & CONSULT	0	600	0	150	-450	-75.00 %
87905		CABLE UTILIZATION GRANTS	2,570	4,000	0	4,000	0	0.00 %
87950		CABLE SCHOLARSHIPS	0	5,000	0	0	-5,000	-100.00 %
88500		INSURANCE	5,368	5,250	4,854	5,545	295	5.62 %
89400		PUB. UTIL.-TELEPHONE	39	150	16	150	0	0.00 %
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.00 %
92140		CONTR R&M-COMPUTER	4,900	9,449	2,993	11,900	2,451	25.94 %
92200		CONTR R&M-OPER EQUIP	0	1,000	0	1,000	0	0.00 %
95400		MISCELLANEOUS EXPENSE	0	1,950	0	1,950	0	0.00 %
95500		MEMBERSHIPS & DUES	105	900	55	900	0	0.00 %
96100		CONFERENCES & TRAINING	0	5,000	0	5,000	0	0.00 %
97131		CAPITAL - OPER EQUIP	26,935	25,000	649	10,000	-15,000	-60.00 %
97133		CAPITAL - COMPUTER EQUIPMENT	0	7,400	0	7,400	0	0.00 %
97340		CAPITAL - CAPITAL LEASE	149	250	72	250	0	0.00 %
<b>Total</b>		<b>CABLE COMMISSION EXPENSES</b>	<b>\$355,305</b>	<b>\$398,148</b>	<b>\$170,069</b>	<b>\$401,886</b>	<b>\$3,738</b>	<b>0.94 %</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

25090

Cable Commission

Expense

84905	SERVICES-PEG Service renewal for Media Network. Last raise was 2016.	Increase	\$ 215,000
87950	CABLE SCHOLARSHIPS Discontinued due to lack of interest.	Decrease	\$ 0
97131	CAPITAL-OPER EQUIP Decrease due to no significant upgrades for 2025.	Decrease	\$ 10,000



**Waterford Township  
FY 2025 Budget**

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**26701 INDIGENT DEFENSE - REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
57100	STATE-INDIGENT DEFENSE REVENUE		-187,620	-554,934	-310,714	-554,934	0	0.00 %
66400	INTEREST REVENUE		-2,182	-1,013	-4,596	-3,491	-2,478	244.62 %
67402	CONTRIB-COURT/GF		-32,056	-24,042	-16,028	-24,042	0	0.00 %
Total	INDIGENT DEFENSE - REVENUE		-\$221,859	-\$579,989	-\$331,339	-\$582,467	-\$2,478	0.43 %



Charter Township of Waterford FY 2025 Budget
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**LINE ITEM DETAIL**

26701

MIDC

Revenue

66400

INTEREST REVENUE

Increase

\$ 2,478

Based on trending.



## Waterford Township FY 2025 Budget

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**26760 INDIGENT DEFENSE - EXPENSES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70300		WAGES-PT. TIME/TEMP.	29,164	23,372	16,108	24,032	660	2.82 %
71000		FICA	2,225	1,827	1,232	1,838	11	0.60 %
72700		SUPPLIES - OFFICE	0	188	0	188	0	0.00 %
84300		SERVICES - EXPERTS & INVESTIG	0	8,625	631	8,625	0	0.00 %
84500		SERVICES - ATTORNEY	156,232	540,178	110,350	540,030	-148	-0.03 %
95400		MISC - CONTRACTS	0	1,800	0	4,223	2,423	134.61 %
<b>Total</b>		<b>INDIGENT DEFENSE - EXPENSES</b>	<b>\$187,620</b>	<b>\$575,990</b>	<b>\$128,322</b>	<b>\$578,936</b>	<b>\$2,946</b>	<b>0.51 %</b>



Charter Township of Waterford FY 2025 Budget
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**LINE ITEM DETAIL**

26760

MIDC

Expense

95400

SERVICES-OTHER PROF.

Increase

\$ 2,423

Based on trending.



## Waterford Township FY 2025 Budget

### 27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
40600		MILLAGE I	-2,604,107	-2,794,179	-2,804,654	-2,984,211	-190,032	6.80 %
57420		LCS REV. SHAR.-PPT	-10,504	-8,550	-902	-8,750	-200	2.34 %
57600		STATE AID - LIBRARY	-71,849	-69,100	-35,672	-70,000	-900	1.30 %
60210		FEES - EXEMPT HOUSING	0	-1,605	-2,412	-2,000	-395	24.61 %
65900		FEES/FINES - LIBR. BOOKS	-13,405	-10,100	-7,779	-10,000	100	-0.99 %
66000		ST. PENAL FINES/LIBRARY	-95,038	-110,000	0	-96,000	14,000	-12.73 %
66400		INTEREST REVENUE	-49,257	-26,599	-43,809	-78,811	-52,212	196.29 %
66701		RENTALS - LIBRARY-ROOMS	-4,210	-2,500	-2,019	-3,000	-500	20.00 %
<b>Total</b>		<b>LIBRARY REVENUES</b>	<b>-\$2,848,371</b>	<b>-\$3,022,633</b>	<b>-\$2,897,249</b>	<b>-\$3,252,772</b>	<b>-\$230,139</b>	<b>7.61 %</b>



Charter Township of Waterford FY 2025 Budget
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**LINE ITEM DETAIL**

27001

Library

Revenue

66000	ST. PENAL FINES/LIBRARY 3 year trend data.	Decrease	\$ 14,000
66400	INTEREST REVENUE Based on forecast of invested PA 20 Funds.	Increase	\$ 52,212
40600	MILEAGE Based on Taxable Values and Millage Rate.	Increase	\$ 190,032



**Waterford Township  
FY 2025 Budget**

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**27101 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change		% Change
			Actual	Rev. Budget	Actual As of 6/30/24				
67408	CONTRIB - DONATIONS		-22,763	-20,000	-1,277	-20,000	0	0.00	%
<b>Total</b>	<b>LIBRARY DONATIONS</b>		<b>-\$22,763</b>	<b>-\$20,000</b>	<b>-\$1,277</b>	<b>-\$20,000</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>





## Waterford Township FY 2025 Budget

### 27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
73100		SUPPLIES-BOOKS,MAGS,ECT	5,623	10,000	6,859	10,000	0	0.00 %
97125		CAPITAL - PERSONAL PROPERTY	0	0	0	115,000	115,000	115,000.00%
97132		CAPITAL - FURNISHINGS & EQUIP	0	41,860	0	11,500	-30,360	-72.53 %
97200		CAPITAL - BOOKS & REF MT	253	2,000	0	2,000	0	0.00 %
<b>Total</b>		<b>LIBRARY DONATIONS</b>	<b>\$5,875</b>	<b>\$53,860</b>	<b>\$6,859</b>	<b>\$138,500</b>	<b>\$84,640</b>	<b>157.15 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

27190

Library Donations Fund

Expense

97125	CAPITAL-PERSONAL PROPERTY Community Room renovation plus carpet costs.	Increase	\$ 115,000
97132	CAPITAL-FURNISHINGS & EQUIP Youth furniture fun and functional -last year we purchased adult lounge furniture.	Decrease	\$ 30,360



## Waterford Township FY 2025 Budget

### 27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	830,908	909,980	424,351	921,693	11,713	1.29 %
70300		WAGES-PT. TIME/TEMP.	269,340	363,412	142,819	371,589	8,177	2.25 %
70900		OVERTIME	30,327	56,067	15,318	48,000	-8,067	-14.39 %
71000		FICA	84,172	101,703	43,699	102,608	905	0.89 %
71100		HEALTH INSURANCE	124,429	149,800	58,285	150,500	700	0.47 %
71150		RETIREE HEALTH	28,545	60,171	17,710	48,000	-12,171	-20.23 %
71200		LIFE INSURANCE	3,238	4,552	1,789	4,458	-94	-2.07 %
71250		RETIREE LIFE INSURANCE	115	150	-121	150	0	0.00 %
71300		DB - RETIREMENT	84,233	90,636	45,318	67,701	-22,935	-25.30 %
71350		RETIREE HLTH TRUST CONTRIB	509,820	331,000	165,500	341,000	10,000	3.02 %
71400		DENTAL INSURANCE	14,331	17,312	7,214	16,158	-1,154	-6.67 %
71450		RETIREE DENTAL INSURANCE	5,350	5,500	2,964	6,000	500	9.09 %
71500		OPTICAL INSURANCE	1,371	1,497	605	1,228	-269	-17.97 %
71550		RETIREE OPTICAL INSUR.	0	200	147	250	50	25.00 %
71600		WORKER'S COMP	2,312	7,250	6,347	7,400	150	2.07 %
71750		LONG TERM DISABILITY	1,801	2,844	668	2,832	-12	-0.42 %
71780		DEFINED CONTRIB - EMPLOYER	52,463	63,972	21,162	56,838	-7,134	-11.15 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,003	5,459	2,523	4,685	-774	-14.18 %
72700		SUPPLIES - OFFICE	2,946	6,563	2,259	5,500	-1,063	-16.20 %
72800		SUPPLIES - POSTAGE	368	425	68	425	0	0.00 %
73100		SUPPLIES-BOOKS,MAGS,ECT	122,897	184,959	41,578	190,000	5,041	2.73 %
76000		SUPPLIES-OPERATING	10,753	7,300	4,934	8,500	1,200	16.44 %
76200		SUPPLIES-COMPUTER	1,469	2,050	898	2,000	-50	-2.44 %
77400		SUPPLIES-GAS & OIL	591	450	140	450	0	0.00 %
78600		SUPPLIES-R&M-VEHICLE	183	1,500	365	1,500	0	0.00 %
80100		SERVICES-LAUNDRY	536	600	155	500	-100	-16.67 %
80200		SERVICES - THE LIBRARY NETWORK	12,218	15,120	4,327	15,120	0	0.00 %
81300		PHYSICAL EXAMS	450	970	135	500	-470	-48.45 %
84100		SERVICES - LEGAL	188	3,000	116	2,500	-500	-16.67 %
84200		SERVICES - AUDITING	3,450	4,100	4,100	4,500	400	9.76 %
84500		SERVICES - OTHER PROF.	4,545	9,500	8,011	10,000	500	5.26 %
84800		SERVICES - ADMINISTRATION	32,100	2,453	2,453	2,453	0	0.00 %
85600		CONTINGENCY	0	10,000	0	10,000	0	0.00 %
85601		CONTINGENCY - ONE TIME	0	0	0	1	1	1.00 %
85720		PROGRAM EXPENSES	4,758	4,200	1,604	4,500	300	7.14 %
86800		COMPUTER-LICENSING & CONSULT	4,294	17,197	1,421	6,940	-10,257	-59.64 %
88500		INSURANCE	36,689	37,074	33,981	37,899	825	2.23 %
89000		PUBLIC UTILITIES	56,648	57,750	23,917	60,060	2,310	4.00 %
89400		PUB. UTIL.-TELEPHONE	2,168	2,590	906	2,300	-290	-11.20 %
92110		CONTR R&M-TELEPHONE	0	500	0	500	0	0.00 %
92130		CONTR R&M-VEHICLE	0	2,100	0	2,100	0	0.00 %



**Waterford Township  
FY 2025 Budget**

92140	CONTR R&M-COMPUTER	64,283	92,950	33,148	77,500	-15,450	-16.62	%
92170	CONTR R&M-OFFICE EQUIP	12,490	12,900	6,335	14,000	1,100	8.53	%
92190	CONTR R&M-BUILDING	102,659	104,981	38,685	107,000	2,019	1.92	%
95400	MISCELLANEOUS EXPENSE	11	2,500	16	500	-2,000	-80.00	%
95460	BANK SERVICE CHARGES	38	100	0	100	0	0.00	%
95500	MEMBERSHIPS & DUES	4,533	5,500	225	5,500	0	0.00	%
96100	CONFERENCES & TRAINING	530	5,000	574	5,000	0	0.00	%
96320	COMMUNITY PROMOTIONS	0	9,120	0	5,000	-4,120	-45.18	%
96500	TAX ROLL ADJUSTMENTS	1,657	9,500	0	6,508	-2,992	-31.49	%
97106	CAPITAL - BLDG IMRPV	221,807	51,815	0	355,000	303,185	585.13	%
97107	CAPITAL - FACIL & OTHER IMPR	0	48,185	0	113,500	65,315	135.55	%
97131	CAPITAL - OPER EQUIP	0	1,000	0	1,000	0	0.00	%
97132	CAPITAL - OFFC EQUIP	109	5,000	0	5,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	26,092	55,395	2,833	68,750	13,355	24.11	%
97200	CAPITAL-BOOKS & REF MT	86,702	110,000	34,718	95,000	-15,000	-13.64	%
97340	CAPITAL - LEASE	0	500	0	500	0	0.00	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,864,921</b>	<b>\$3,056,352</b>	<b>\$1,204,200</b>	<b>\$3,379,196</b>	<b>\$322,844</b>	<b>10.56</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

27790

**Library**

**Expense**

70200	SALARIES Full Time Employee wage increases.	Increase	\$ 11,713
70300	WAGES-PT. TIME/TEMP Wage increase part-time employees - overall increase	Increase	\$ 8,177
70900	OVERTIME Reduction of Over-time (Sundays in summer and dropbox hours)	Decrease	\$ 8,067
71150	RETIREE HEALTH Per budget director and trend data	Decrease	\$ 12,171
71300	DB-RETIREMENT Allocation formula based on employees eligible for this benefit.	Decrease	\$ 22,935
71350	RETIREE HLTH TRUST CONTRIB Allocation formula based on employees eligible for this benefit.	Increase	\$ 10,000
71780	DEFINED CONTRIB -EMPLOYER Allocation formula based on employees eligible for this benefit.	Decrease	\$ 7,134
73100	SUPPLIES-BOOKS, MAGS, ETC Based on demand for econtent and e-resources	Increase	\$ 5,041
86800	COMPUTER-LICENSING & CONSULT Last year's upgrade to Wondows 11 complete	Decrease	\$ 10,257
92140	CONTR R&M-COMPUTER Based on 2025 IT plans	Decrease	\$ 15,450
96320	COMMUNITY PROMOTIONS Promotion of hours - 60th anniversary	Decrease	\$ 4,120
96500	TAX ROLL ADJUSTMENTS Per Budget Director	Decrease	\$ 2,992
97106	CAPITAL-BLDG IMPROVEMENTS Roof replacement 2025	Increase	\$ 303,185
97107	CAPITAL-FACIL & OTHER IMPR Exterior Building maintenance. Power wash, brick & mortar repairs and other repairs.	Increase	\$ 63,315
97133	CAPITAL-COMPUTER EQUIPMENT Necessary Computer upgrades and server	Increase	\$ 13,355



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

27790

Library

Expense

97200

CAPITAL-LIBRARY BOOKS REF MT

Decrease

\$ 15,000

Based on trend data-past 3 years



## Waterford Township FY 2025 Budget

### 28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/24				
40600		MILLAGE I	-1,198,518	-1,286,161	-1,290,831	-1,512,371	-226,210	17.59	%
57420		LCS REV. SHAR.-PPT	-4,835	-4,675	-415	-4,700	-25	0.53	%
58200		GRANTS - OTHER - HESS	0	-25,000	-143,825	-25,000	0	0.00	%
60140		FEES - YOUTH ENRICHMENT	-409,183	-422,800	-225,729	-411,100	11,700	-2.77	%
60210		FEES - EXEMPT HOUSING	-981	-900	-1,110	-900	0	0.00	%
64100		SALES - ASSETS	0	-300	0	-100	200	-66.67	%
66400		INTEREST REVENUE	-37,352	-20,615	-36,456	-59,765	-39,150	189.91	%
66701		RENTALS - WRC	-58,488	-59,500	-46,356	-64,000	-4,500	7.56	%
67402		CONTRIB-GENERAL FUND	-322,250	-250,000	-250,000	-300,000	-50,000	20.00	%
67406		CONTRIB/DONATIONS -PARKS & REC	-24,665	-6,600	-21,756	-6,600	0	0.00	%
67409		CONTRIB - P&R SPONSORSHIPS	-19,094	-16,000	-25,790	-30,000	-14,000	87.50	%
68500		CONCESSIONS - P/R	-2,200	-2,000	-731	-2,200	-200	10.00	%
68700		REFUNDS-REBATES-REIMBURSEMENTS	-7,120	-1,200	-908	0	1,200	-100.00	%
69100		SENIORS EXTENDED TRAVEL	-17,762	-5,000	-8,234	-10,000	-5,000	100.00	%
69400		REVENUE - OTHER	-986	-1,200	-1,410	-1,900	-700	58.33	%
<b>Total</b>		<b>PARKS &amp; REC REVENUE</b>	<b>-\$2,103,435</b>	<b>-\$2,101,951</b>	<b>-\$2,053,551</b>	<b>-\$2,428,636</b>	<b>-\$326,685</b>	<b>15.54</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

28001

Parks & Recreation

Revenue

40600	MILLAGE I Taxable Value times Millage Rate.	Increase	\$ 226,210
60140	FEES-ACTIVITY/PKS & REC Projection based on FY24 actuals	Decrease	\$ 11,700
66400	INTEREST REVENUE Estimated Interest Rev. of PA 20 Funds.	Increase	\$ 39,150
67402	CONTRIB-GENERAL FUND Increased contribution from Twp's General Fund.	Increase	\$ 50,000
67409	CONTRIB-PARKS & REC Projection based on FY24 actuals	Increase	\$ 14,000





## Waterford Township FY 2025 Budget

### 28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	495,305	579,664	269,559	605,354	25,690	4.43 %
70300		WAGES-PART TIME TEAMSTERS	247,598	187,260	80,155	160,000	-27,260	-14.56 %
70325		WAGES - PART TIME SEASONAL	21,316	102,350	31,705	147,212	44,862	43.83 %
70350		WAGES-PT TIME RECR PROG	27,520	57,120	11,568	45,320	-11,800	-20.66 %
70900		OVERTIME	21,030	24,000	11,187	28,000	4,000	16.67 %
71000		FICA	61,707	72,705	30,773	75,424	2,719	3.74 %
71100		HEALTH INSURANCE	46,917	68,000	28,743	68,500	500	0.74 %
71150		RETIREE HEALTH	0	7,500	0	7,500	0	0.00 %
71200		LIFE INSURANCE	1,926	2,422	1,050	2,815	393	16.23 %
71250		RETIREE LIFE INSURANCE	97	100	49	100	0	0.00 %
71300		DB - RETIREMENT	37,842	41,457	20,729	51,233	9,776	23.58 %
71350		RETIREE HLTH TRUST CONTRIB	185,435	132,400	66,200	170,500	38,100	28.78 %
71400		DENTAL INSURANCE	7,502	9,234	4,328	10,389	1,155	12.51 %
71500		OPTICAL INSURANCE	922	834	445	853	19	2.28 %
71600		WORKER'S COMP	3,076	10,000	9,721	12,000	2,000	20.00 %
71750		LONG TERM DISABILITY	1,065	1,540	547	1,800	260	16.88 %
71780		DEFINED CONTRIB - EMPLOYER	21,081	28,827	12,464	28,709	-118	-0.41 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,216	5,457	2,493	5,785	328	6.01 %
72000		TUITION REIMBURSEMENT	0	800	390	800	0	0.00 %
72700		SUPPLIES - OFFICE	2,826	3,100	2,678	4,500	1,400	45.16 %
72800		SUPPLIES - POSTAGE	567	500	355	550	50	10.00 %
73200		SUPPLIES-CONCESSIONS	0	300	0	200	-100	-33.33 %
76200		SUPPLIES-COMPUTER	0	0	0	1,000	1,000	1,000.00 %
77400		SUPPLIES-GAS & OIL	10,111	9,500	3,453	9,500	0	0.00 %
77700		SUPPLIES-UNIFORMS	1,130	2,000	1,826	2,100	100	5.00 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	19,226	25,200	15,593	29,850	4,650	18.45 %
78200		SUPPLIES-R&M-EQUIPMENT	0	800	0	700	-100	-12.50 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	29,997	43,600	18,021	42,700	-900	-2.06 %
78600		SUPPLIES-R&M-VEHICLE	5,357	5,000	4,328	6,600	1,600	32.00 %
81300		PHYSICAL EXAMS	2,691	2,135	-226	2,500	365	17.10 %
84100		SERVICES - LEGAL	2,230	1,000	1,175	2,000	1,000	100.00 %
84200		SERVICES - AUDITING	2,825	3,100	3,100	3,150	50	1.61 %
84500		SERVICES - OTHER PROF.	10,844	7,605	2,299	7,605	0	0.00 %
84800		SERVICES - ADMINISTRATION	37,700	2,833	2,833	2,833	0	0.00 %
85600		CONTINGENCY	0	20,000	0	20,000	0	0.00 %
85601		CONTINGENCY - ONE TIME	0	0	0	1	1	1.00 %
86000		MILEAGE	0	100	228	200	100	100.00 %
86800		COMPUTER-LICENSING & CONSULT	0	5,427	0	7,590	2,163	39.86 %
88200		PRINTING & PUBLISHING	5,657	9,000	2,142	8,000	-1,000	-11.11 %
88500		INSURANCE	28,646	28,392	26,066	29,590	1,198	4.22 %
89000		WAT.REC CENTER -PUBLIC UTILITY	58,214	75,200	26,450	74,300	-900	-1.20 %



## Waterford Township FY 2025 Budget

89400	PUB. UTIL.-TELEPHONE	2,964	3,500	1,245	3,500	0	0.00	%
92130	CONTR R&M-VEHICLE	430	6,000	3,961	6,200	200	3.33	%
92140	CONTR R&M-COMPUTER	22,732	43,200	16,068	53,000	9,800	22.69	%
92170	CONTR R&M-OFFICE EQUIP	3,612	4,500	2,376	4,500	0	0.00	%
92190	WAT.REC CEN CONTR R&M-BUILDING	53,156	118,720	85,954	140,200	21,480	18.09	%
92220	HESS FARM- CONTR R&M-PARKS	98,576	128,900	30,533	128,000	-900	-0.70	%
95400	MISCELLANEOUS EXPENSE	760	6,000	1,603	4,000	-2,000	-33.33	%
95430	EXPENSES-PAID BY SPONSORSHIPS	9,445	16,000	2,322	13,000	-3,000	-18.75	%
95440	EXPENSES - DONATIONS & GRANTS	35,231	31,600	9,967	32,000	400	1.27	%
95460	BANK SERVICE CHARGES	0	150	135	150	0	0.00	%
95500	MEMBERSHIPS & DUES	1,900	2,300	925	2,300	0	0.00	%
95600	REC ACT - YOUTH ENRICHMENT	167,780	157,850	73,456	176,403	18,553	11.75	%
96000	TRAVEL & MEALS	46	850	128	850	0	0.00	%
96100	CONFERENCES & TRAINING	517	3,000	2,802	4,500	1,500	50.00	%
96320	COMMUNITY PROMOTIONS	2,121	2,500	2,753	3,200	700	28.00	%
96500	TAX ROLL ADJUSTMENTS	806	2,000	0	1,370	-630	-31.50	%
97106	CAPITAL - BLDG IMRPV	0	13,300	0	10,000	-3,300	-24.81	%
97107	CAPITAL - FACIL & OTHER IMPR	94,268	100,000	29,904	100,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	4,445	7,965	7,496	4,750	-3,215	-40.36	%
97340	CAPITAL - CAPITAL LEASE	1,966	2,250	826	2,250	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	20,000	20,000	20,000	20,000	0	0.00	%
<b>Total</b>	<b>PARKS &amp; REC EXPENSES</b>	<b>\$1,923,333</b>	<b>\$2,247,047</b>	<b>\$984,880</b>	<b>\$2,387,936</b>	<b>\$140,889</b>	<b>6.27</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

28090

**Parks & Recreation**

**Expense**

70200	SALARIES	Increase	\$ 25,690
	Two reclassifications + Payroll figures provided		
70300	WAGES-PT TEAMSTER	Decrease	\$ 27,260
	Based on FY24 actual and FY25 projections		
70325	WAGES-PART TIME SEASONAL	Increase	\$ 44,862
	Based on FY24 actuals + hourly increase		
70350	WAGES-PT TIME RECR PROG	Decrease	\$ 11,800
	Based on FY24 actual and FY25 projections		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 38,100
	Based on allocation formula for employees in this benefit group.		
92190	CONTR R&M-BUILDING	Increase	\$ 21,480
	Based on FY24 actual and FY25 projections		
95600	FEES-ACTIVITY/PKS & REC	Increase	\$ 18,553
	Based on FY24 actual and FY25 projections		



## Waterford Township FY 2025 Budget

### 28101 SENIOR SERVICES REVENUE

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
53300	FEDERAL GRANT		0	0	0	-291,615	-291,615	-291,615.00
60140	FEES - ACTIVITY/SENIORS		0	0	0	-224,270	-224,270	-224,270.00
66400	INTEREST REVENUE		0	0	0	-2,500	-2,500	-2,500.00 %
67402	CONTRIB-GENERAL FUND		0	-63,000	0	-575,000	-512,000	812.70 %
67410	CONTRIB-OTHER		0	0	0	-150,955	-150,955	-150,955.00
Total	SENIOR SERVICES REVENUE		\$0	-\$63,000	\$0	-\$1,244,340	-\$1,181,340	1,875.14 %



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

28101

Senior Fund

**Revenue**

53300	FEDERAL GRANT For nutrition and adult day programs	Increase	\$ 291,615
60140	FEES-ACTIVITY/PKS & REC Projected program, event and services revenue	Increase	\$ 224,270
67402	CONTRIB-GENERAL FUND Projected amount required to offset expenses	Increase	\$ 575,000
67410	CONTRIB-OTHER Sponsorships and donations	Increase	\$ 150,955



## Waterford Township FY 2025 Budget

### 28190 SENIOR SERVICES EXPENSES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	0	0	0	394,784	394,784	394,784.00%
70300		WAGES-PART TIME TEAMSTERS	0	0	0	57,314	57,314	57,314.00%
70900		OVERTIME	0	0	0	11,000	11,000	11,000.00%
71000		FICA	0	0	0	35,427	35,427	35,427.00%
71100		HEALTH INSURANCE	0	0	0	102,000	102,000	102,000.00%
71200		LIFE INSURANCE	0	0	0	1,500	1,500	1,500.00 %
71400		DENTAL INSURANCE	0	0	0	5,770	5,770	5,770.00 %
71500		OPTICAL INSURANCE	0	0	0	500	500	500.00 %
71600		WORKER'S COMP	0	0	0	5,000	5,000	5,000.00 %
71750		LONG TERM DISABILITY	0	0	0	875	875	875.00 %
71780		DEFINED CONTRIB - EMPLOYER	0	0	0	39,400	39,400	39,400.00%
71792		RETIREE HSA - EMPLOYER CONTRIB	0	0	0	9,896	9,896	9,896.00 %
72000		TUITION REIMBURSEMENT	0	0	0	750	750	750.00 %
72700		SUPPLIES - OFFICE	0	0	0	2,500	2,500	2,500.00 %
72800		SUPPLIES - POSTAGE	0	0	0	1,395	1,395	1,395.00 %
78100		SUPPLIES-R&M-BLDG	0	0	0	24,325	24,325	24,325.00%
78200		SUPPLIES-R&M-EQUIPMENT	0	0	0	5,000	5,000	5,000.00 %
78300		SUPPLIES-R&M-GROUNDS	0	0	0	1,000	1,000	1,000.00 %
81300		PHYSICAL EXAMS	0	0	0	1,500	1,500	1,500.00 %
84100		SERVICES - LEGAL	0	0	0	750	750	750.00 %
84200		SERVICES - AUDITING	0	0	0	1,750	1,750	1,750.00 %
84500		SERVICES - OTHER PROF.	0	0	0	1,500	1,500	1,500.00 %
84800		SERVICES - ADMINISTRATION	0	0	0	1,400	1,400	1,400.00 %
85600		CONTINGENCY	0	0	0	12,500	12,500	12,500.00%
86000		MILEAGE REIMBURSEMENT	0	0	0	23,270	23,270	23,270.00%
86800		COMPUTER-LICENSING & CONSULT	0	0	0	1,500	1,500	1,500.00 %
88500		INSURANCE	0	0	0	18,900	18,900	18,900.00%
89000		PUBLIC UTILITIES	0	0	0	26,242	26,242	26,242.00%
89400		PUB. UTIL.-TELEPHONE	0	100	0	3,246	3,146	3,146.00 %
92140		CONTR R&M-COMPUTER	0	0	0	13,500	13,500	13,500.00%
92190		CONTR R&M-BUILDING	0	0	0	81,840	81,840	81,840.00%
95600		SENIOR ACTIVITIES	0	0	0	275,825	275,825	275,825.00%
96000		TRAVEL & MEALS	0	0	0	250	250	250.00 %
96100		CONFERENCES & TRAINING	0	0	0	1,200	1,200	1,200.00 %
96320		COMMUNITY PROMOTIONS	0	0	0	350	350	350.00 %
97106		CAPITAL - BLDG IMPROVEMENTS	0	0	0	45,000	45,000	45,000.00%
97125		CAPITAL - PERSONAL PROPERTY	0	0	0	10,000	10,000	10,000.00%
97133		CAPITAL - COMPUTER EQUIPMENT	0	19,100	0	6,000	-13,100	-68.59 %
97340		CAPITAL - CAPITAL LEASE	0	0	0	24,810	24,810	24,810.00%



**Waterford Township  
FY 2025 Budget**

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<b>Total</b>	<b>SENIOR SERVICES EXPENSES</b>	<b>\$0</b>	<b>\$19,200</b>	<b>\$0</b>	<b>\$1,249,769</b>	<b>\$1,230,569</b>	<b>6,409.21 %</b>
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Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

28190

Senior Fund

Expense

70200	SALARIES Full time employees coming from school district	Increase	\$ 394,784
70300	WAGES-PT TEAMSTER Part time employees coming from school district	Increase	\$ 57,314
71100	HEALTH INSURANCE Full time employees coming from school district	Increase	\$ 102,000
92190	CONTR R&M-BUILDING Projected facility expenses	Increase	\$ 81,840
95600	SENIOR CITIZEN CENTER Projected Senior Activites.	Increase	\$ 275,825





**Waterford Township  
FY 2025 Budget**

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**28201 GRANT FUND REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
66400	INTEREST REVENUE		-119,821	-50,000	-40,149	-5,000	45,000	-90.00 %
Total	GRANT FUND REVENUE		-\$119,821	-\$50,000	-\$40,149	-\$5,000	\$45,000	-90.00 %



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

28201

Grant Revenue

Revenue

66400

INTEREST REVENUE

Decrease

\$ 45,000

Lower cash level, reduced interest revenue.



**Waterford Township  
FY 2025 Budget**

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**28401      OPIOID SETTLEME FUND - REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
69200	LEGAL SETTLEMENTS		-94,363	0	-76,141	-100,000	-100,000	-100,000.00
<b>Total</b>	<b>OPIOID SETTLEME FUND - REVENUE</b>		<b>-\$94,363</b>	<b>\$0</b>	<b>-\$76,141</b>	<b>-\$100,000</b>	<b>-\$100,000</b>	<b>0.00 %</b>



**Waterford Township  
FY 2025 Budget**

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**28490      OPIOID SETTLEMENT FUND EXPENSE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
95400		MISCELLANEOUS EXPENSE	0	0	0	25,000	25,000	25,000.00%
97125		CAPITAL - PERSONAL PROPERTY	0	0	0	21,500	21,500	21,500.00%
<b>Total      OPIOID SETTLEMENT FUND EXPENSE</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,500</b>	<b>\$46,500</b>	<b>0.00      %</b>

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# **Charter Township of Waterford Capital Project Fund FY 2025**

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January 1, 2025 – December 31, 2025

Submitted by: Anthony Bartolotta, 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 2025 Budget**

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**33001      CAPITAL PROJECT REVENUE**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
66400	INTEREST REVENUE - POOLED		-127,970	-55,793	-132,269	-204,752	-148,959	266.99 %
67410	CONTRIB - CAPITAL PROJECTS		-4,354,000	-965,001	-965,000	-1,460,001	-495,000	51.30 %
<b>Total      CAPITAL PROJECT REVENUE</b>			<b>-\$4,481,970</b>	<b>-\$1,020,794</b>	<b>-\$1,097,269</b>	<b>-\$1,664,753</b>	<b>-\$643,959</b>	<b>63.08 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

33001

Capital Project Fund

Revenue

66400	INTEREST REVENUE - POOLED Anticipated increased revenue from PA 20 Invested funds.	Increase	\$ 148,959
67410	CONTRIB - CAPITAL PROJECTS Multiple Funds Contribution to future capital projects.	Increase	\$ 495,000





**Waterford Township  
FY 2025 Budget**

**33090 CAPITAL PROJECT EXPENSES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
95400		MISC EXPENSE - FIRE	0	0	0	170,000	170,000	170,000.00 %
97106		CAPITAL - BLDG IMPROVEMENTS	0	62,000	0	0	-62,000	-100.00 %
97107		CAPITAL - FACIL & OTHER IMPR	0	115,000	0	0	-115,000	-100.00 %
97136		CAPITAL - VEHICLES	179,250	35,000	0	0	-35,000	-100.00 %
97138		CAPITAL - VEHICLE EQUIPMENT	273,469	1	1,140	0	-1	-100.00 %
<b>Total</b>		<b>CAPITAL PROJECT EXPENSES</b>	<b>\$452,718</b>	<b>\$212,001</b>	<b>\$1,140</b>	<b>\$170,000</b>	<b>-\$42,001</b>	<b>-19.81 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

33090

Capital Project Fund

Expense

95400

MISCELLANEOUS EXPENSE

Increase

\$ 170,000

Budgeted for Capital Items - Rollup Multiple  
Dept's.

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# **Charter Township of Waterford Enterprise Funds FY 2025**

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January 1, 2025 – December 31, 2025

Submitted by: Anthony Bartolotta, Township Supervisor



**Motor Pool Fund  
Water and Sewer Fund**

## **Enterprise Funds**

### **Description**

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

Motor Pool Fund  
Water & Sewer Fund



**Waterford Township  
FY 2025 Budget**

**59001 WATER REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
64500	SALES - WATER/METERED		-6,641,143	-6,600,000	-2,440,324	-6,850,000	-250,000	3.79 %
64800	SALES - MATERIALS/SERVICE		-168,966	-155,000	-86,871	-175,000	-20,000	12.90 %
65005	CHARGE - LONG TAP		-51,000	-22,000	-19,000	-37,000	-15,000	68.18 %
65006	CHARGE - WATER TAP		-168,120	-86,000	-60,570	-86,000	0	0.00 %
65007	CHARGE - WATER METER		-75,933	-49,000	-34,323	-55,000	-6,000	12.24 %
65010	CHARGE - CAP EQUALIZATION		-162,448	-83,000	-49,350	-85,000	-2,000	2.41 %
66403	INTR. REV.-ASSMTS.		-8,994	-4,000	-2,306	-3,500	500	-12.50 %
66702	RENTALS - WATER ACCESS POINT		-3,531	-2,500	-1,068	-3,000	-500	20.00 %
69400	REVENUE - OTHER		-95,379	-500	-541	-1,750	-1,250	250.00 %
<b>Total</b>	<b>WATER REVENUES</b>		<b>-\$7,375,515</b>	<b>-\$7,002,000</b>	<b>-\$2,694,352</b>	<b>-\$7,296,250</b>	<b>-\$294,250</b>	<b>4.20 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59001

Water & Sewer Fund

Revenue

64500	SALES-WATER/METERED	Increase	\$ 250,000
	Water sales trending higher. Anticipated revenue for 2025.		
64800	SALES-MATERIALS/SERVICE	Increase	\$ 20,000
	Increased meter sales anticipated due to new residential developments.		



## Waterford Township FY 2025 Budget

### 59002 SEWER REVENUES

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
46900	PERMITS - SEWER CONN.		-1,793	-1,200	-635	-1,350	-150	12.50 %
65011	CHARGE - NEW CONNECTION		-281,898	-137,500	-99,844	-150,000	-12,500	9.09 %
65012	CHARGE - SEWER USAGE		-18,498,493	-18,500,000	-7,897,221	-19,100,000	-600,000	3.24 %
66403	INTR. REV.-ASSMTS.		-22,555	-14,000	-5,879	-14,100	-100	0.71 %
69400	REVENUE - OTHER		-190	-185	-60	-175	10	-5.41 %
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$18,804,929</b>	<b>-\$18,652,885</b>	<b>-\$8,003,639</b>	<b>-\$19,265,625</b>	<b>-\$612,740</b>	<b>3.28 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59002

Water & Sewer Fund

Revenue

65012

CHARGE-SEWER USAGE

Increase

\$ 600,000

Anticipated higher sewage disposal due to third party rate increases and higher water use.





**Waterford Township  
FY 2025 Budget**

**59003 WATER/SEWER REVENUES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
64100	SALES - ASSETS		-24,994	-11,000	-405	-25,000	-14,000	127.27 %
66100	PENALTIES		-310,715	-320,000	-163,144	-328,000	-8,000	2.50 %
66400	INTEREST REVENUE		-615,453	-195,000	-268,983	-984,725	-789,725	404.99 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-103,102	-100,000	-418	-50,000	50,000	-50.00 %
68920	CELL TOWER LEASE		-135,211	-150,507	-43,583	-143,330	7,177	-4.77 %
69400	REVENUE - OTHER		0	-5,000	0	-2,500	2,500	-50.00 %
69500	CASH OVER/SHORT		-991	-200	-2,261	-225	-25	12.50 %
<b>Total</b>	<b>WATER/SEWER REVENUES</b>		<b>-\$1,190,465</b>	<b>-\$781,707</b>	<b>-\$478,794</b>	<b>-\$1,533,780</b>	<b>-\$752,073</b>	<b>96.21 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59003

Water & Sewer Fund

Revenue

64100	SALES-ASSETS	Increase	\$ 14,000
	Sale of old assets anticipated in 2025.		
66400	INTEREST REVENUE	Increase	\$ 789,725
	Increased interest revenue for fund balance expected.		
68700	REFUNDS-REBATES-REIMBURSEMENTS	Decrease	\$ 50,000
	Fewer refunds and reimbursements anticipated in 2025.		



## Waterford Township FY 2025 Budget

### 59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200	SALARIES		304,476	336,874	167,872	343,535	6,661	1.98 %
70900	OVERTIME		37,009	36,500	12,352	30,000	-6,500	-17.81 %
71000	FICA		25,827	28,563	13,675	28,575	12	0.04 %
71780	DEFINED CONTRIB 1 - EMPLOYER		17,789	25,091	11,919	24,409	-682	-2.72 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,999	4,819	2,313	5,069	250	5.19 %
76300	SUPPLIES-OPER. PUMP STAT.		0	3,000	0	2,500	-500	-16.67 %
77100	SUPPLIES-W/S SYSTEM		268,494	330,000	121,233	325,000	-5,000	-1.52 %
87900	WATER SAMPLING		67,987	87,000	28,633	75,000	-12,000	-13.79 %
89000	PUBLIC UTILITIES		649,777	655,000	279,710	660,000	5,000	0.76 %
92180	CONTR R&M-SYSTEM		39,162	207,750	49,530	105,000	-102,750	-49.46 %
92230	CONTR R&M-WELL		6,975	643,332	312,437	770,000	126,668	19.69 %
95400	MISCELLANEOUS EXPENSE		417	1,500	0	1,500	0	0.00 %
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$1,420,913</b>	<b>\$2,359,429</b>	<b>\$999,675</b>	<b>\$2,370,588</b>	<b>\$11,159</b>	<b>0.47 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59041

Water & Sewer Fund

Expense

70900	OVERTIME Overtime trending lower year over year.	Decrease	\$ 6,500
87900	WATER SAMPLING Decrease in sampling costs anticipated in 2025.	Decrease	\$ 12,000
92180	CONTR R&M-SYSTEM Costs trending lower year over year.	Decrease	\$ 102,750
92230	CONTR R&M-WELL Water treatment facility 14-1 (Saginaw Trail) rehab and annual well maintenance program.	Increase	\$ 228,986



**Waterford Township  
FY 2025 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200		SALARIES	424,899	477,157	217,321	493,474	16,317	3.42 %
70900		OVERTIME	66,274	90,125	48,483	75,000	-15,125	-16.78 %
71000		FICA	37,127	41,867	20,091	43,488	1,621	3.87 %
71780		DEFINED CONTRIB 1 - EMPLOYER	28,300	40,263	14,274	34,095	-6,168	-15.32 %
71792		RETIREE HSA - EMPLOYER CONTRIB	5,632	8,512	2,873	7,004	-1,508	-17.72 %
77000		SUPPLIES-TAP MATERIALS	3,297	110,550	36,805	90,000	-20,550	-18.59 %
77100		SUPPLIES-W/S SYSTEM	25,330	56,800	21,420	54,000	-2,800	-4.93 %
92230		CONTRACT- R&M DISTRIBUTION	39,323	717,600	102,265	70,000	-647,600	-90.25 %
95400		MISCELLANEOUS EXPENSE	0	1,850	16	1,700	-150	-8.11 %
<b>Total</b>		<b>WATER DISTRIBUTION</b>	<b>\$630,183</b>	<b>\$1,544,724</b>	<b>\$463,549</b>	<b>\$868,761</b>	<b>-\$675,963</b>	<b>-43.76 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59042

Water & Sewer Fund

Expense

70900	OVERTIME	Decrease	\$ 15,125
	Overtime trending lower year over year.		
77700	SUPPLIES-TAP MATERIALS	Decrease	\$ 20,550
	Good inventory of parts heading into 2025.		
92230	CONTR R&M-SYSTEM	Decrease	\$ 647,600
	Valve maintenance program concluding in 2024.		



**Waterford Township  
FY 2025 Budget**

**59043 WATER SERVICES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/24				
70200		SALARIES	229,281	245,463	120,355	259,335	13,872	5.65	%
70900		OVERTIME	27,764	45,000	13,394	35,000	-10,000	-22.22	%
71000		FICA	19,483	22,604	10,146	22,517	-87	-0.38	%
71780		DEFINED CONTRIB 1 - EMPLOYER	15,967	17,316	8,520	17,408	92	0.53	%
71792		RETIREE HSA - EMPLOYER CONTRIB	3,193	3,281	1,704	3,612	331	10.09	%
76000		SUPPLIES-OPERATING	6,584	10,000	3,944	10,500	500	5.00	%
76900		SUPPLIES-METER MATERIALS	2,558	462,480	249,059	465,673	3,193	0.69	%
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.00	%
<b>Total</b>	<b>WATER SERVICES</b>		<b>\$304,831</b>	<b>\$806,644</b>	<b>\$407,122</b>	<b>\$814,545</b>	<b>\$7,901</b>	<b>0.98</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59043

Water & Sewer Fund

Expense

70200

SALARIES

Increase

\$ 13,872

Creation of Crew Leader Position.

70900

OVERTIME

Decrease

\$ 10,000

Overtime usage trending down year over year.





## Waterford Township FY 2025 Budget

### 59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	922,884	883,281	406,058	890,174	6,893	0.78 %
70300		WAGES-PT. TIME/TEMP.	13,347	25,000	4,021	30,000	5,000	20.00 %
70900		OVERTIME	6,054	10,000	545	8,000	-2,000	-20.00 %
71000		FICA	66,483	70,631	30,979	71,005	374	0.53 %
71100		HEALTH INSURANCE	571,569	630,000	283,701	595,000	-35,000	-5.56 %
71150		RETIREE HEALTH	319,239	372,630	167,530	358,000	-14,630	-3.93 %
71200		LIFE INSURANCE	12,334	15,391	6,528	14,233	-1,158	-7.52 %
71250		RETIREE LIFE INSURANCE	270	200	134	200	0	0.00 %
71300		DB - RETIREMENT	202,740	247,974	123,987	220,221	-27,753	-11.19 %
71350		RETIREE HLTH TRUST CONTRIB	973,155	628,900	314,450	613,800	-15,100	-2.40 %
71400		DENTAL INSURANCE	51,841	50,899	24,728	56,554	5,655	11.11 %
71450		RETIREE DENTAL INSURANCE	23,454	24,375	11,591	24,375	0	0.00 %
71500		OPTICAL INSURANCE	6,487	6,087	2,789	5,960	-127	-2.09 %
71550		RETIREE OPTICAL INSUR.	300	700	1,004	1,704	1,004	143.43 %
71600		WORKER'S COMP	20,688	65,000	-2,843	55,000	-10,000	-15.38 %
71750		LONG TERM DISABILITY	7,258	8,747	2,881	9,481	734	8.39 %
71780		DEFINED CONTRIB - EMPLOYER	30,669	38,017	14,783	45,647	7,630	20.07 %
71792		RETIREE HSA - EMPLOYER CONTRIB	5,995	5,522	3,579	9,888	4,366	79.07 %
72000		TUITION REIMBURSEMENT	2,000	4,000	1,816	4,000	0	0.00 %
72700		SUPPLIES - OFFICE	5,910	10,000	3,907	10,200	200	2.00 %
72800		SUPPLIES - POSTAGE	70,653	65,000	24,691	67,000	2,000	3.08 %
76200		SUPPLIES-COMPUTER	5,706	8,250	2,069	7,000	-1,250	-15.15 %
76400		SUPPLIES-TOOLS	271	2,000	715	6,000	4,000	200.00 %
77400		SUPPLIES-GAS & OIL	90,821	77,000	35,924	74,000	-3,000	-3.90 %
77700		SUPPLIES-UNIFORMS & MATS	38,417	45,000	20,120	42,000	-3,000	-6.67 %
78100		SUPPLIES-R&M-BLDG	9,157	10,000	2,062	12,000	2,000	20.00 %
78200		SUPPLIES-R&M-EQUIPMENT	31,287	33,000	4,629	25,000	-8,000	-24.24 %
78600		SUPPLIES-R&M-VEHICLE	34,914	27,000	15,189	29,000	2,000	7.41 %
81300		PHYSICAL EXAMS	4,710	7,225	378	4,000	-3,225	-44.64 %
84100		SERVICES - LEGAL	10,595	26,000	563	20,000	-6,000	-23.08 %
84200		SERVICES - AUDITING	35,000	32,750	32,750	34,800	2,050	6.26 %
84500		SERVICES - OTHER PROF.	218,721	346,050	145,434	255,000	-91,050	-26.31 %
84800		SERVICES - ADMINISTRATION	789,236	787,528	787,528	787,528	0	0.00 %
85600		CONTINGENCY	0	100,000	0	90,000	-10,000	-10.00 %
85601		CONTINGENCY - ONE TIME	0	0	0	1	1	1.00 %
86600		LEGAL SETTLEMENTS	0	15,000	0	15,000	0	0.00 %
86800		COMPUTER-LICENSING & CONSULT	38,221	98,760	36,076	93,000	-5,760	-5.83 %
88500		INSURANCE	213,024	218,501	156,500	220,052	1,551	0.71 %
89000		PUBLIC UTILITIES	92,442	117,000	43,620	95,000	-22,000	-18.80 %
89400		PUB. UTIL.-TELEPHONE	72,511	80,176	32,123	85,000	4,824	6.02 %
91000		MITIGATION - WATER & OTHER	0	3,500	0	3,500	0	0.00 %



## Waterford Township FY 2025 Budget

92110	CONTR R&M-TELEPHONE	0	1,492	0	1,000	-492	-32.98	%
92120	CONTR. R&M-RADIO	0	520	0	500	-20	-3.85	%
92130	CONTR R&M-VEHICLE	46,536	60,000	31,710	59,000	-1,000	-1.67	%
92140	CONTR R&M-COMPUTER	202,380	259,855	173,813	288,567	28,712	11.05	%
92170	CONTR R&M-OFFICE EQUIP	7,602	8,000	3,730	8,000	0	0.00	%
92190	CONTR R&M-BUILDING	31,694	67,500	19,212	55,000	-12,500	-18.52	%
95400	MISCELLANEOUS EXPENSE	779	1,000	0	800	-200	-20.00	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.00	%
95460	BANK SERVICE CHARGES	0	36,000	0	55,000	19,000	52.78	%
96000	TRAVEL & MEALS	3,978	11,000	3,087	13,000	2,000	18.18	%
96100	CONFERENCES & TRAINING	30,336	39,000	19,207	34,000	-5,000	-12.82	%
96320	COMMUNITY PROMOTIONS	0	3,000	1,672	2,000	-1,000	-33.33	%
96550	BAD DEBT - UNCOLLECTIBLE	0	5,000	0	5,000	0	0.00	%
97106	CAPITAL - BLDG IMPROVEMENTS	12,304	95,575	11,629	45,000	-50,575	-52.92	%
97107	CAPITAL - FACIL & OTHER IMPR	13,875	21,771	1,771	66,500	44,729	205.46	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.00	%
97132	CAPITAL - FURNISHINGS & EQUIP	0	2,150	0	5,000	2,850	132.56	%
97133	CAPITAL - COMPUTER EQUIPMENT	6,067	63,500	8,000	62,500	-1,000	-1.57	%
97136	CAPITAL - VEHICLES	0	90,000	42,050	47,000	-43,000	-47.78	%
97340	CAPITAL - CAPITAL LEASE	3,849	6,000	1,565	6,200	200	3.33	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$5,357,764</b>	<b>\$5,969,456</b>	<b>\$3,059,986</b>	<b>\$5,743,390</b>	<b>-\$226,066</b>	<b>-3.79</b>	<b>%</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59044

**Water & Sewer Fund**

**Expense**

76400	SUPPLIES-TOOLS New tools for mechanics.	Increase	\$ 4,000
78200	SUPPLIES-R&M-EQUIPMENT Expense trending down year over year.	Decrease	\$ 8,000
84100	SERVICES-LEGAL Expense trending down year over year.	Decrease	\$ 6,000
84500	SERVICES-OTHER PROF. Conclusion of CDSMI project will cause fewer expenses to incur here.	Decrease	\$ 91,050
85600	CONTINGENCY Adjusting expense forecast down since no contingencies were realized in 2024.	Decrease	\$ 10,000
89000	PUBLIC UTILITIES Expenses trended down in 2024.	Decrease	\$ 22,000
92140	CONTR R&M-COMPUTER Increased cost anticipated due to hardware and software purchase expenses.	Increase	\$ 28,712
92190	CONTR R&M-BUILDING Costs trending lower due to updated systems including boilers.	Decrease	\$ 12,500
95460	BANK SERVICE CHARGES Anticipated increase in service fees due to new investment strategy implemented from Treasurers office.	Increase	\$ 19,000
96100	CONFERENCES & TRAINING Expense trending lower year over year.	Decrease	\$ 5,000
97106	CAPITAL-BLDG IMPROVEMENTS Line Item Brief Description	Decrease	\$ 50,575
97107	CAPITAL-FACIL & OTHER IMPR Concrete replacement projects at DPW.	Increase	\$ 44,729
97136	CAPITAL-VEHICLES Buying fewer vehicles in 2025 than 2024.	Decrease	\$ 43,000



**Waterford Township  
FY 2025 Budget**

**59045 WATER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
97000	CAPITAL - INFRASTRUCTURE		107,084	100,000	61,392	90,000	-10,000	-10.00 %
97010	CAPITAL - INFRA/PRESERVATION		237,518	650,150	183,067	1,889,150	1,239,000	190.57 %
97125	CAPITAL - PERSONAL PROPERTY		0	17,000	0	17,000	0	0.00 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.00 %
97136	CAPITAL - VEHICLES		1,902	20,000	0	0	-20,000	-100.00 %
<b>Total</b>	<b>WATER CAPITAL IMPROVEMENT</b>		<b>\$346,504</b>	<b>\$788,150</b>	<b>\$244,459</b>	<b>\$1,997,150</b>	<b>\$1,209,000</b>	<b>153.40 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 10,000
	Projects projects to cost less. Driveway rehab at water treatment facilities.		
97010	CAPTIAL-INFRA/PRESERVATION	Increase	\$ 1,239,000
	Concrete/Asphalt repairs and water main lining project on M-59. (Cass through Elizabeth)		
97136	CAPITAL-VEHICLES	Decrease	\$ 20,000
	No expense for vehicles in 2025.		



**Waterford Township  
FY 2025 Budget**

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**59046      WATER DEBT**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
99212	INTR EXP-DWRF	2007	59,953	59,953	27,400	38,916	-21,037	-35.09 %
99213	INTR EXP- DWRF	2013	78,785	79,865	36,142	65,685	-14,180	-17.75 %
<b>Total      WATER DEBT</b>			<b>\$138,738</b>	<b>\$139,818</b>	<b>\$63,542</b>	<b>\$104,601</b>	<b>-\$35,217</b>	<b>-25.19 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59046

Water & Sewer Fund

Expense

99212	INTEREST EXPENSE Less Water Debt Interest expense in 2025.	Decrease	\$ 21,037
99213	INTEREST EXPENSE Less Water Debt interest expense in 2025.	Increase	\$ 14,180



**Waterford Township  
FY 2025 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
70200	SALARIES		142,094	187,917	72,063	220,526	32,609	17.35 %
70900	OVERTIME		13,396	22,000	7,164	19,500	-2,500	-11.36 %
71000	FICA		11,827	12,999	6,048	18,362	5,363	41.26 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	100	0	3,246	3,146	3,146.00 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,347	1,347	1,347.00 %
76000	SUPPLIES-OPERATING		6,302	9,750	1,846	8,000	-1,750	-17.95 %
95400	MISCELLANEOUS EXPENSE		301	1,000	142	1,000	0	0.00 %
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$173,920</b>	<b>\$233,766</b>	<b>\$87,263</b>	<b>\$271,981</b>	<b>\$38,215</b>	<b>16.35 %</b>





Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59048

Water & Sewer Fund

Expense

70200

SALARIES

Increase

\$ 32,609

Added apprentice electrician position in 2024.



**Waterford Township  
FY 2025 Budget**

**59054 SEWER O & M**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	359,032	460,792	223,394	477,166	16,374	3.55 %
70900		OVERTIME	39,171	49,500	23,480	50,000	500	1.01 %
71000		FICA	30,304	39,037	18,810	40,328	1,291	3.31 %
71780		DEFINED CONTRIB 1 - EMPLOYER	32,205	40,182	18,800	40,704	522	1.30 %
71792		RETIREE HSA - EMPLOYER CONTRIB	7,254	7,848	3,919	8,371	523	6.66 %
76100		SUPPLIES-OPER. LATERALS	24,117	25,000	8,695	20,000	-5,000	-20.00 %
76300		SUPPLIES-OPER. PUMP STAT.	15,893	17,000	2,411	16,000	-1,000	-5.88 %
81000		SERVICE-SEWER TREATMENT	9,574,076	9,789,223	4,838,872	9,823,000	33,777	0.35 %
89000		PUBLIC UTILITIES	126,712	132,500	74,664	157,000	24,500	18.49 %
91000		SEWER MITIGATION	0	10,000	0	10,000	0	0.00 %
92200		CONTR R&M-OPER EQUIP	71,583	150,000	15,517	100,000	-50,000	-33.33 %
95400		MISCELLANEOUS EXPENSE	603	1,000	180	1,000	0	0.00 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$10,280,951</b>	<b>\$10,722,082</b>	<b>\$5,228,742</b>	<b>\$10,743,569</b>	<b>\$21,487</b>	<b>0.20 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59054

Water & Sewer Fund

Expense

70200	SUPPLIES-OPER. LATERALS Expense trending down year over year.	Decrease	\$ 5,000
81000	SERVICE-SEWER TREATMENT Anticipated expense increase for sewage disposal to third party.	Increase	\$ 33,777
89000	PUBLIC UTILITIES Utility expense trending higher year over year.	Increase	\$ 24,500
92220	CONTR R&M-OPER EQUIP Expense trending down year over year.	Decrease	\$ 50,000



## Waterford Township FY 2025 Budget

### 59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
97000	CAPITAL - INFRASTRUCTURE		13,907	452,240	244,395	275,000	-177,240	-39.19 %
97010	CAPITAL - INFRA/PRESERVATION		768,250	1,363,501	1,020,796	1,078,250	-285,251	-20.92 %
97125	CAPITAL - PERSONAL PROPERTY		548	204,491	0	275,000	70,509	34.48 %
97131	CAPITAL - OPER EQUIP		6,130	20,000	7,320	20,000	0	0.00 %
97136	CAPITAL - VEHICLES		0	315,000	307,062	71,000	-244,000	-77.46 %
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>\$788,835</b>	<b>\$2,355,232</b>	<b>\$1,579,573</b>	<b>\$1,719,250</b>	<b>-\$635,982</b>	<b>-27.00 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59055

**Water & Sewer Fund**

**Expense**

97000	CAPTIAL-INFRASTRUCTURE Rehabilitation of Sashabaw Sewer Station. Fewer sites selected for rehab in 2025.	Decrease	\$ 177,240
97010	CAPTIAL-INFRA/PRESERVATION Sewer lining pipe identified as being compromised throughout 2024.	Decrease	\$ 1,005,251
97125	CAPITAL-PERSONAL PROPERTY New emergency standby generators at Clinton River, Maceday, and Saginaw Trail sewer lift stations.	Increase	\$ 70,509
97136	CAPITAL-VEHICLES Purchasing one truck for sewer department.	Decrease	\$ 244,000



**Waterford Township  
FY 2025 Budget**

**59056 SEWER DEBT**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
99204	INTR EXP-SRF 2013		55,076	53,127	26,563	53,918	791	1.49 %
99205	INTR EXP-OMI 2013		119,094	110,218	55,109	101,158	-9,060	-8.22 %
99206	INTR EXP-SEWER		42,688	38,119	20,216	33,433	-4,686	-12.29 %
99207	INTR EXP-SEWER		8,280	7,807	3,903	3,694	-4,113	-52.68 %
99208	INTR EXP-2011A OMI BOND		64,371	59,207	29,603	53,918	-5,289	-8.93 %
99209	INTR EXP-2017 CLINT RIV SWR		62,075	59,741	29,427	56,416	-3,325	-5.57 %
99210	INTR EXP-OMI 2020A		119,998	84,941	58,766	112,350	27,409	32.27 %
99211	INTR EXP-SRF 2007		15,639	12,551	6,276	9,464	-3,087	-24.60 %
99300	AGENT FEES		101	85	51	85	0	0.00 %
<b>Total</b>	<b>SEWER DEBT</b>		<b>\$487,323</b>	<b>\$425,796</b>	<b>\$229,915</b>	<b>\$424,436</b>	<b>-\$1,360</b>	<b>-0.32 %</b>



Charter Township of Waterford FY 2025 Budget
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**LINE ITEM DETAIL**

59056

Water & Sewer Fund

Expense

99211

INTEREST EXPENSE

Increase

\$ 27,409

Increased Sewer Debt interest expense.



**Waterford Township  
FY 2025 Budget**

**59057      HARSHIP**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed 2025 Budget	Dollar		% Change
			Actual	Rev. Budget	Actual As of 6/30/24		Change		
95050	HARDSHIP	CONNECTION PYMTS	0	14,000	0	14,000	0	0.00	%
<b>Total</b>	<b>HARDSHIP</b>		<b>\$0</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>





**Waterford Township  
FY 2025 Budget**

**59058      ENGINEERING SERVICES**

Object	Project	Item Description	FY 2023	FY 2024	FY 2024	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/24			
						2025 Budget	Change	
70200		SALARIES	418,672	478,794	226,540	427,963	-50,831	-10.62 %
70300		WAGES-PT. TIME/TEMP.	12,067	30,000	0	30,000	0	0.00 %
70900		OVERTIME	464	5,000	52	4,000	-1,000	-20.00 %
71000		FICA	32,130	42,365	16,878	35,341	-7,024	-16.58 %
71780		DEFINED CONTRIB - EMPLOYER	22,825	28,548	13,547	28,533	-15	-0.05 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,758	5,479	2,737	5,919	440	8.03 %
77115		SUPPLIES-UTILITY COORD.	13,110	3,000	2,893	5,500	2,500	83.33 %
77120		SUPPLIES-INFLOW/INFILTRATION	0	3,500	0	2,000	-1,500	-42.86 %
95400		MISCELLANEOUS EXPENSE	0	1,000	0	500	-500	-50.00 %
<b>Total</b>		<b>ENGINEERING SERVICES</b>	<b>\$504,027</b>	<b>\$597,686</b>	<b>\$262,647</b>	<b>\$539,756</b>	<b>-\$57,930</b>	<b>-9.69 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

59058

Water & Sewer Fund

Expense

70200	SALARIES	Decrease	\$ 50,831
	Eliminated position and moved staff member to Electrical Dept.		
77115	SUPPLIES-UTILITY COORD	Increase	\$ 2,500
	Expense trending up year over year.		
77120	SUPPLIES-INFLOW/INFILTRATION	Decrease	\$ 1,500
	Expense trending down year over year.		