

# **Charter Township of Waterford**

## **FY 2025 Budget**

Submitted by: Anthony M. Bartolotta, Township Supervisor

Township Board  
Anthony Bartolotta, Supervisor  
Kim Markee, Clerk  
Steve Thomas, Treasurer  
Jeff Gilbert, Trustee  
Sam Harris, Trustee  
Marie Hauswirth, Trustee  
Gary Wall, Trustee



January 1, 2025 - December 31, 2025

**BOARD OF TRUSTEES**  
Anthony M. Bartolotta, Supervisor  
Kim Markee, Clerk  
Steve Thomas, Treasurer  
Jeff Gilbert, Trustee  
Sam Harris, Trustee  
Marie E. Hauswirth, Trustee  
Gary Wall, Trustee



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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 (DWRF) and Sewer Revolving Fund (SRF) loans, which saves millions of dollars in interest compared to conventional infrastructure bond sales. The DPW is always looking at new technology and for ways to optimize its operations. The DPW has completed its smart meter change-out program. For 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

## TABLE OF CONTENTS

### **SUPERVISOR'S MESSAGE**

### **BUDGET OVERVIEW**

Township Organizational Chart .....	3
Budgeted Position History .....	4
Township Millage Rate.....	5
Average Residential Taxable Values .....	6
Average Residential Tax Bill .....	7
Where do my Tax Dollars Go .....	8
Revenue Summary .....	9
Expenditure Summary .....	10
Expense/Revenue Trending (General, Police and Fire Funds) .....	11
Fund Balance Positions	
General Fund .....	12
Fire Fund .....	12
Police Fund.....	13
Library Fund .....	14
Parks and Recreation Fund .....	15
Cable Fund .....	15
Bike Path Fund .....	16
Cemetery Fund .....	16
Workers Compensation Fund.....	17
Improvement & Revolving Fund.....	17
Nature Center Fund .....	18
Budget Stabilization Fund.....	18
Senior Services Fund .....	19

### **GENERAL FUND**

Revenue Line Item Detail .....	20
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### **Departments**

Township Board.....	24
51 <sup>st</sup> District Court.....	26
Supervisor & Assessing.....	29
Clerk's Office .....	33
Fiscal & Human Resources.....	35
Treasurer's Office .....	41
Information Systems .....	44
Facilities & Operations .....	46
Development Services .....	49

## TABLE OF CONTENTS

### Cost Centers

Elections.....	31
General Services .....	37
General Fund Retiree Benefits.....	39
Community Promotions .....	51
School Crossing Guards.....	53
General Fund Transfers to Other Funds.....	55

### MAJOR SPECIAL REVENUE FUNDS

Fire.....	58
Police .....	63
Police Restricted Use Fund.....	
Police & Fire <u>Special Assessment District (SAD)</u> .....	70
Police and Fire Debt Fund.....	<i>N/A-Expired</i>
Library .....	95
Library Donations Fund.....	97
Parks & Recreation .....	104
Senior Services Fund .....	109
Grant Fund – ARPA (American Rescue Plan Act).....	114
Opioid Settlement Fund .....	116

### OTHER SPECIAL REVENUE FUNDS

Improvement & Revolving .....	81
Cemetery Care .....	68
Workers' Compensation .....	74
Bike Path .....	<i>N/A-Closed</i>
Cable Commission.....	87
Indigent Defense.....	91
Capital Projects Fund .....	120
Economic Development .....	77
Brownfield Development .....	79

### ENTERPRISE FUNDS

Enterprise Funds Description.....	125
Motor Pool Fund.....	<i>N/A- Dormant</i>
Water & Sewer Fund .....	126



Charter Township of Waterford  
Organizational Chart Updated  
11/2024

## Citizens of Waterford

### Board of Trustees

Anthony Bartolotta, Supervisor  
Kim Markee, Clerk  
Steve Thomas, Treasurer  
Jeff Gilbert, Trustee  
Sam Harris, Trustee  
Marie Hauswirth, Trustee  
Gary Wall, Trustee

**(Legislative Branch)**

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

Treasurer's Office

Supervisor's Office

**(Executive Branch)**

Clerk's Office  
(Accounting and Elections)

Development Services

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

Library

Fiscal & Human  
Resources

Parks & Recreation  
and  
Senior Services

Police Department

Regional  
Fire Department  
(Waterford, Pontiac and  
Lake Angelus)

Assessing

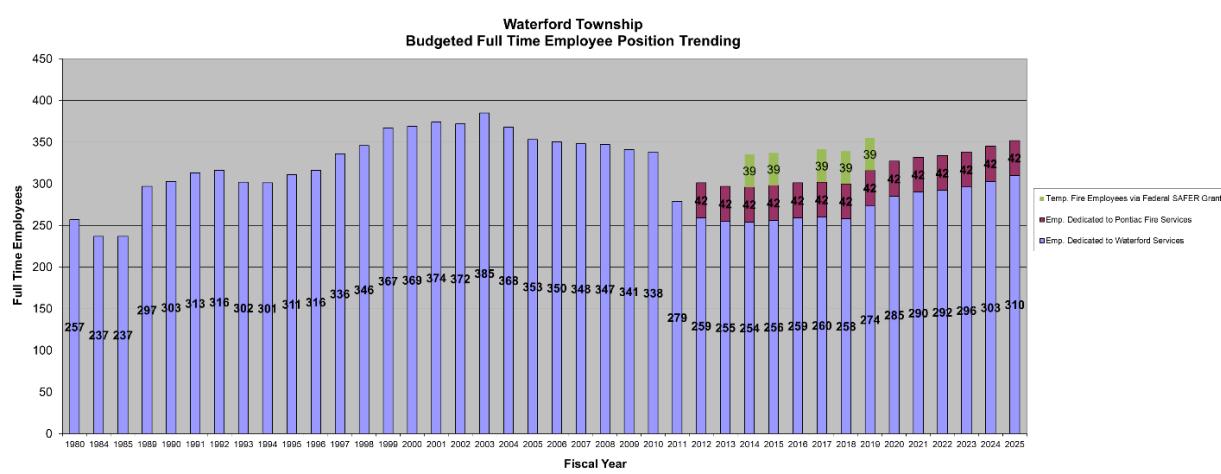
Information Systems

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

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

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

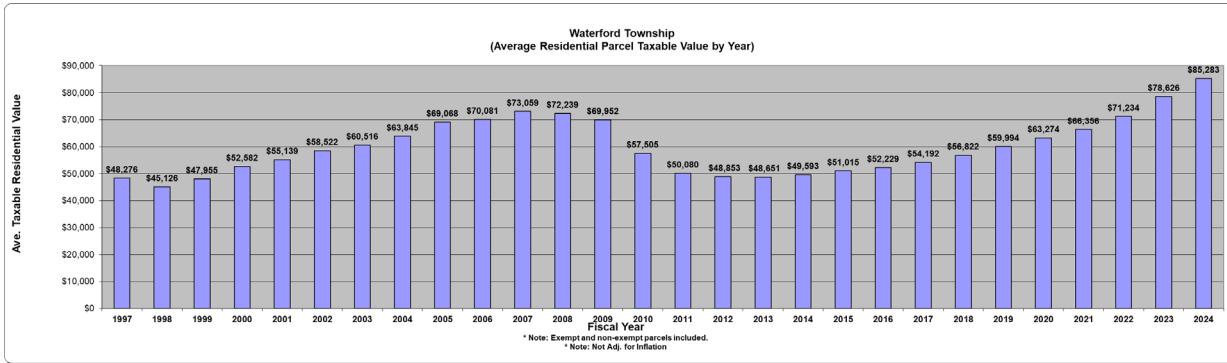
<b>Millage Category</b>	<b>Original Millage Passage Year</b>	<b>Renewal Year</b>
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014, 2024
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
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.

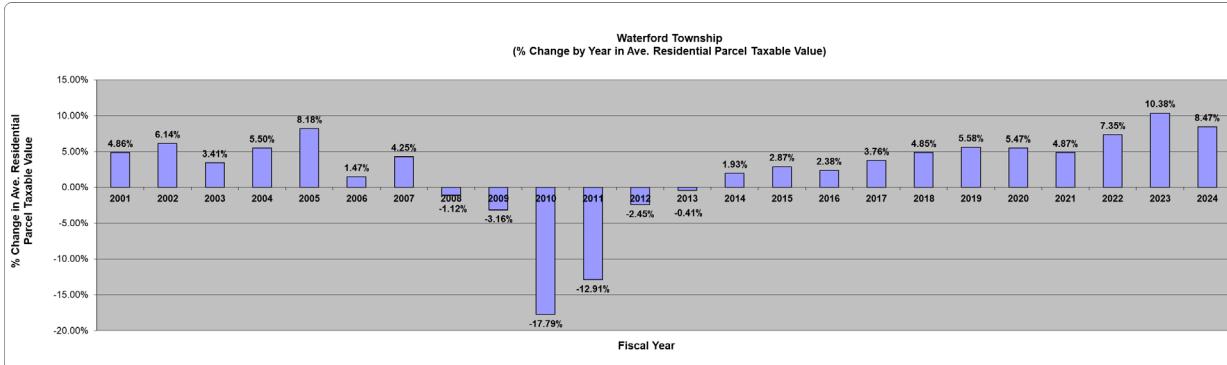


## Charter Township of Waterford FY 2025 Budget

### 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.

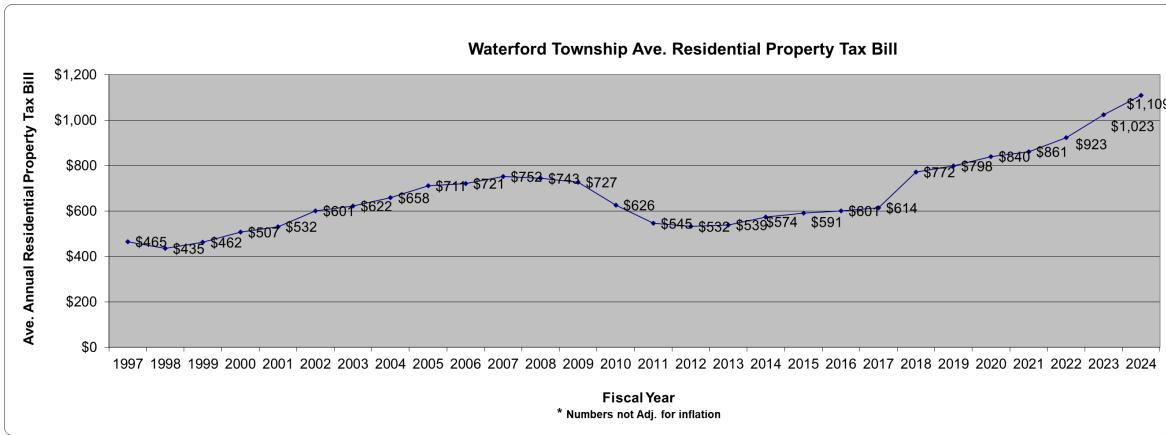
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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.

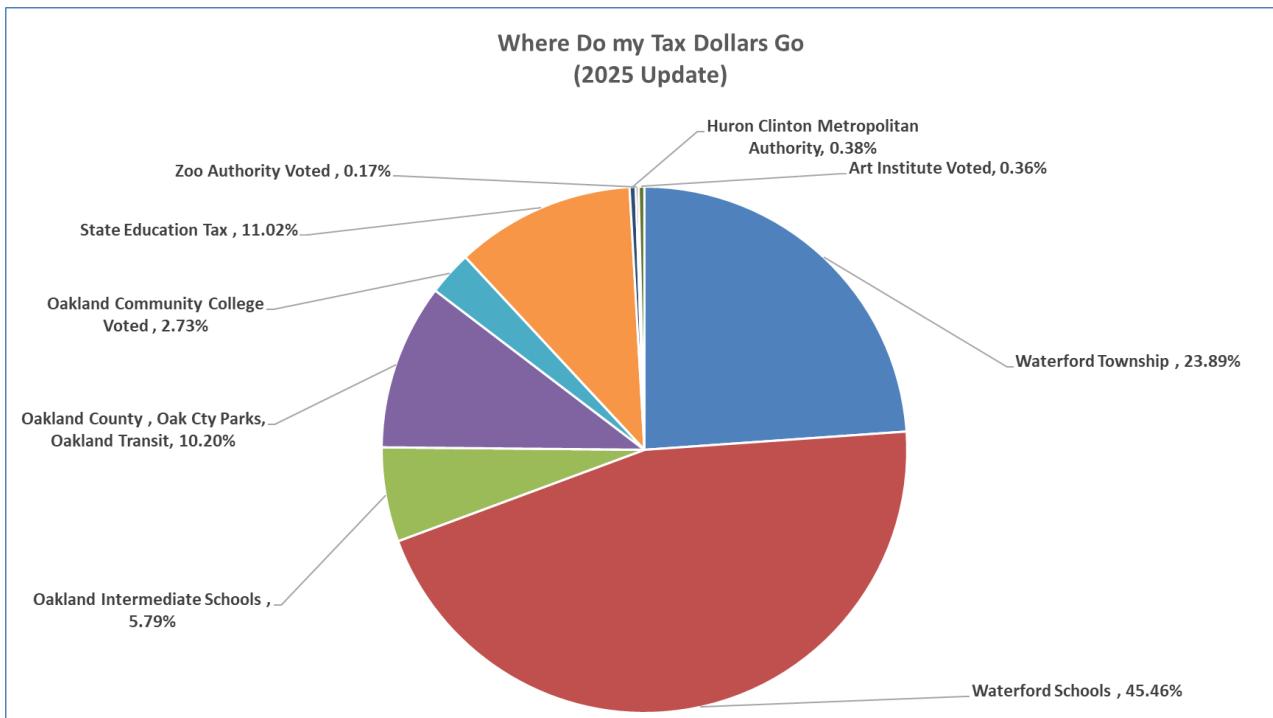
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo, Art Institute, and Oakland County Transit which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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**

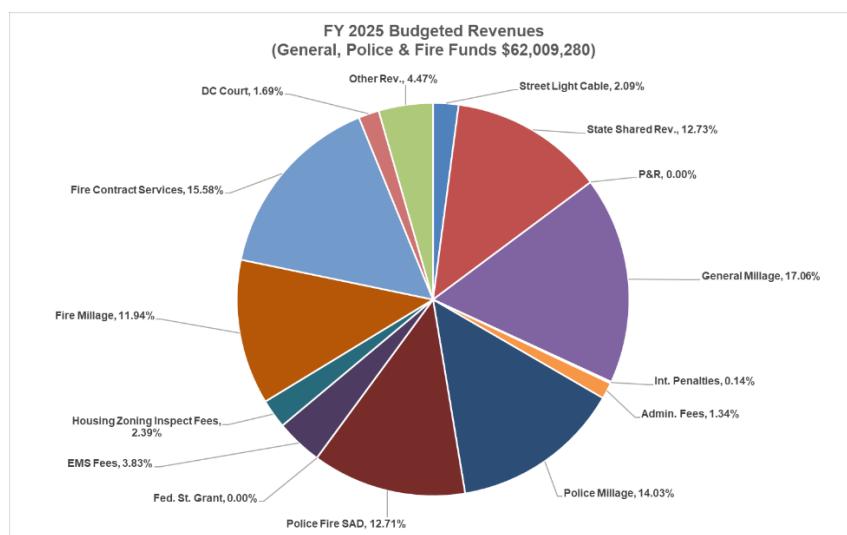
**Where do my Property Tax Dollars Go?**



**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

Revenue Type	Comparison of 2024 Current to 2025 Proposed Budget (Includes General, Police and Fire Funds)					
	2024 Budget Amount	%	2025 Budget Amount	%	Change 2024 to 2025	% Change 2024 to 2025
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	0.00%
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 Assmnt 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>	

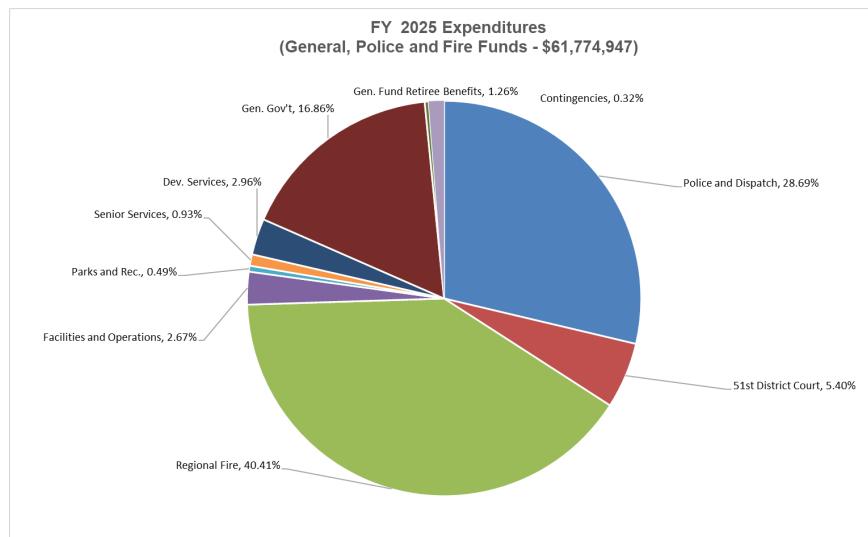


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for 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%
<b>Total Expenditures</b>	<b>\$58,289,131</b>	<b>100%</b>	<b>\$61,774,947</b>	<b>100%</b>	<b>\$3,485,816</b>	

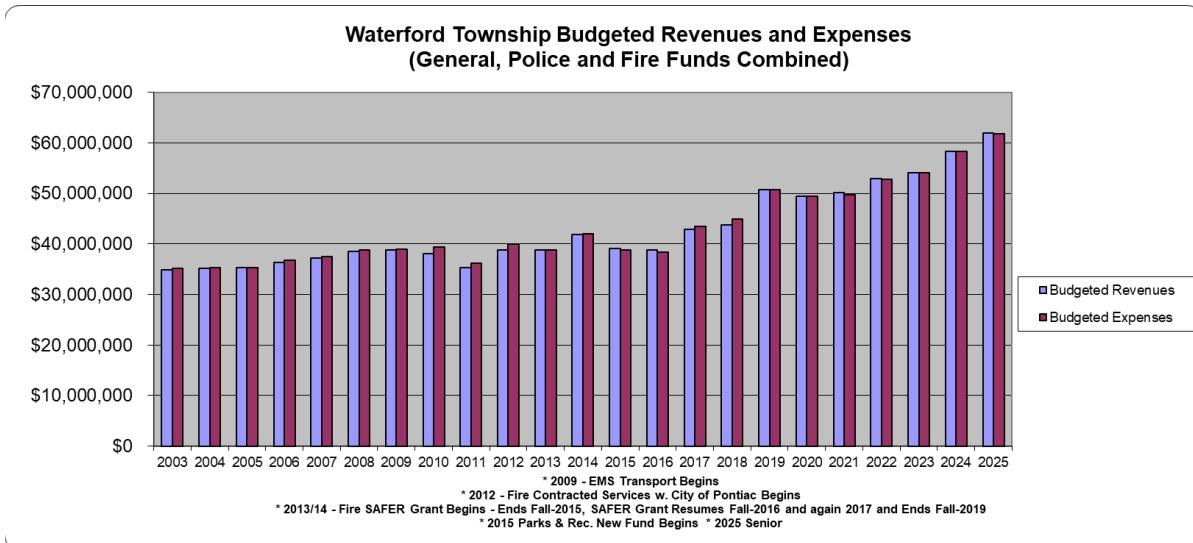


\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later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

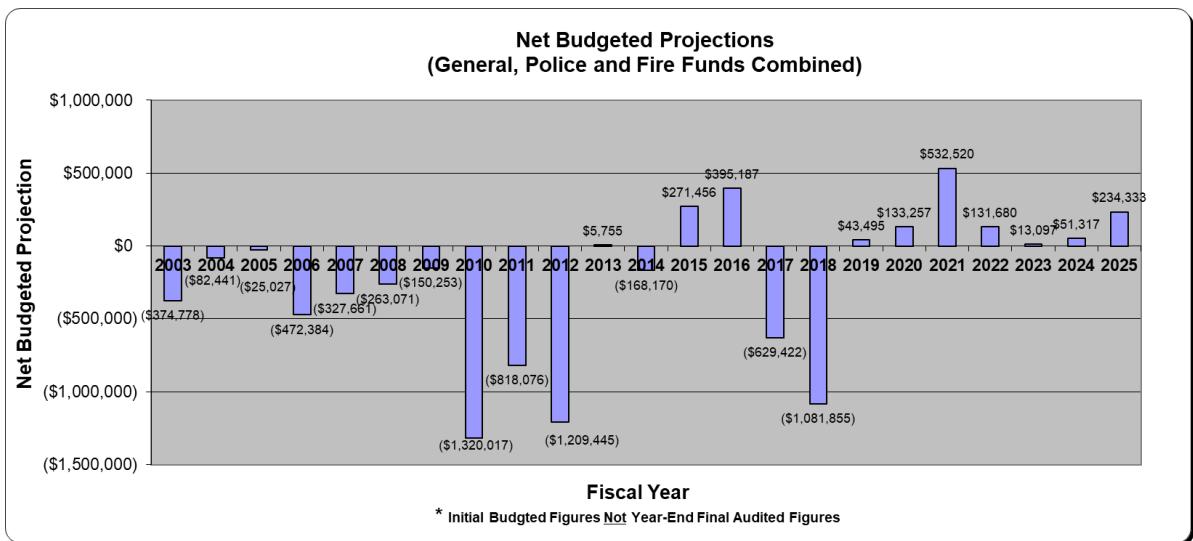
The largest singular expense of the Township's General Fund are transfers to the Police and Fire Funds for emergency services. For 2025, the General Fund transfer to Police and Fire combined is \$5,496,535.

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 Fire Funds. The numbers Do Not represent audited final actual numbers which are represented in the Township's Annual Comprehensive Financial Report (ACFR) which are available on the Township's Web Site.

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

**Charter Township of Waterford  
FY 2025 Budget**

**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%

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**Charter Township of Waterford  
FY 2025 Budget**

**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%

**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

**Charter Township of Waterford  
FY 2025 Budget**

**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%

**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

**Charter Township of Waterford  
FY 2025 Budget**

**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%

**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%

Charter Township of Waterford  
FY 2025 Budget

**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

**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

**Charter Township of Waterford  
FY 2025 Budget**

**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

**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

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

**Charter Township of Waterford  
FY 2025 Budget**

**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

**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

Charter Township of Waterford  
FY 2025 Budget

**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			FY 2024					
Object	Project	Item Description	FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget	Dollar Change	% Change
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**

**11010 TOWNSHIP BOARD**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 %
<b>Total</b>	<b>TOWNSHIP BOARD</b>		<b>\$57,374</b>	<b>\$64,567</b>	<b>\$31,074</b>	<b>\$67,054</b>	<b>\$2,487</b>	<b>3.85 %</b>



Charter Township of Waterford  
FY 2025 Budget

**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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	0.00 %
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**  
**FY 2025 Budget**

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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>

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Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

11910 51st District Court

Expense

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

**Waterford Township**  
**FY 2025 Budget**



**11710 SUPERVISOR/ASSESSING**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 4,900
	Part-time intern		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 3,300
	Replenish account/moved funds 2024		
96000	TRAVEL & MEALS	Decrease	\$ 1,300
	remove funds added for 2024 travel		
96100	CONF. & TRAIN.-COMM.	Increase	\$ 1,500
	Increase in hotel expense.		
97132	CAP.-OFFICE FURNITURE	Increase	\$ 16,600
	New furniture and chairs		
97136	CAPITAL-VEHICLES	Increase	\$ 33,000
	Replace 2002 S-10		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 64,200
	Based on allocation formula for employees in the benefit category.		
71300	DB-RETIREMENT	Decrease	\$ 11,494
	Based on allocation formula for employees in the benefit category.		



**Waterford Township**  
**FY 2025 Budget**

**11910 ELECTIONS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	12,000.00	0 %
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 %
<b>Total</b>	<b>CLERK'S OFFICE</b>		<b>\$1,044,746</b>	<b>\$1,018,978</b>	<b>\$485,054</b>	<b>\$1,062,277</b>	<b>\$43,299</b>	<b>4.25 %</b>



Charter Township of Waterford  
FY 2025 Budget

**LINE ITEM DETAIL**

12160 Clerk's Office

**Expense**

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

**Waterford Township**  
**FY 2025 Budget**



**12260 FISCAL & HUMAN RESOURCES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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

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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

**12490 RETIREE BENEFITS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 %
<b>Total</b>	<b>RETIREE BENEFITS</b>		<b>\$798,913</b>	<b>\$872,463</b>	<b>\$384,205</b>	<b>\$775,850</b>	<b>-\$96,613</b>	<b>-11.07 %</b>



# Charter Township of Waterford FY 2025 Budget

## LINE ITEM DETAIL

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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Decrease	\$ 15,396
	Reduction in Staff - Retirement Training - Transition Period over.		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 12,000
	No PT Employees currently.		
70900	OVERTIME	Decrease	\$ 0
	Same as Prior Year.		
71000	FICA	Decrease	\$ 2,208
	7.65% of all Salary Lines.		
71100	HEALTH INSURANCE	Increase	\$ 4,350
	Based off of Payroll Schedule.		
71200	LIFE INSURANCE	Decrease	\$ 42
	Based off of Payroll Schedule.		
71300	DB-RETIREMENT	Decrease	\$ 688
	Based off of Payroll Schedule.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 64,200
	Based off of allocation formula for employees in this benefit group.		
71400	DENTAL INSURANCE	Decrease	\$ 79
	Based off of Payroll Schedule.		
71500	OPTICAL INSURANCE	Decrease	\$ 40
	Based off of Payroll Schedule.		
71750	LONG TERM DISABILITY	Increase	\$ 86
	Based off of Payroll Schedule.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 4,898
	Based off of Payroll Schedule.		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 1,411
	Based off of Payroll Schedule.		
72800	SUPPLIES-POSTAGE	Increase	\$ 2,000
	Based on postage rates and est. mailings.		
80600	SERV-CTY COMPU/TREAS.	Decrease	\$ 0
	Est. no change tax billing charge from oak. cty.		



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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 26,803
	Based on payroll analysis or trending. Reflects Board-approved cost of living increases, as well as scheduled step increase for recently hired Network Manager.		
71000	FICA	Increase	\$ 2,126
	Based on payroll analysis or trending.		
71100	HEALTH INSURANCE	Decrease	\$ 32,765
	Based on payroll analysis or trending.		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 1,639
	Based on payroll analysis or trending.		



**Waterford Township**  
**FY 2025 Budget**

**12650 FACILITIES/OPERATION**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**  
**FY 2025 Budget**

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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>

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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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

**17470 COMMUNITY PROMOTIONS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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**

**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 %
<b>Total</b>		<b>SCHOOL CROSSING GUARDS</b>	<b>\$44,196</b>	<b>\$64,705</b>	<b>\$23,969</b>	<b>\$66,162</b>	<b>\$1,457</b>	<b>2.25 %</b>



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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Decrease	\$ 200,000
Decreased Transfer from Gen. Fund to Fire Fund.			
99904	TRANSFER-POLICE FUND	Decrease	\$ 300,000
Decreased Transfer from the Gen. Fund to the Police Fund.			
99911	TRANSFER-IMPRV. REV'L.	Decrease	\$ 6,530,012
Decreased Transfer from Gen. Fund to Imp. Revolving Fund. ARPA Funds transferred in prior year, hence large change.			
VARIOUS	TRANSFER-OTHER FUNDS	Increase	\$ 512,000
Transfer from Gen. Fund to new for 2025 Senior Fund. Line: 99920.			

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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



#### Contents

**Fire Fund**

**Police Fund**

**Police Restricted Use Fund**

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

**Library Fund**

**Library Donation Fund**

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

**Improvement Revolving Fund**

**Minor Special Revenue Funds**

**Waterford Township**  
**FY 2025 Budget**



**20601 FIRE DEPARTMENT REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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>



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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 676,117
Taxable values times the millage rate.			
40700	MILLAGE II	Increase	\$ 264,904
Taxable values times the millage rate.			
53300	FEDERAL GRANT	Decrease	\$ 101,016
Grant funds expended in 2024			
60340	FEES-COST RECOVERY ORD.	Decrease	\$ 20,000
Trending			
66400	INTEREST REVENUE	Increase	\$ 140,384
Based on forecast of invested PA 20 Funds.			
69350	REVENUE-SCHOOLS LIAISON	Increase	\$ 35,775
Reflects Officers contractual pay increase			
67402	CONTRIB-GENERAL FUND	Decrease	\$ 300,000
Reduced Transfer from the Twp's General Fund.			



## Waterford Township FY 2025 Budget

### 20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 575,273
	Contract extension with changes		
70900	OVERTIME	Decrease	\$ 185,000
	2024 Adj. due to personnel shortage		
76000	SUPPLIES-OPERATING	Increase	\$ 10,000
	Trending		
86800	COMPUTER-LICENSING & CONSULT	Increase	\$ 26,640
	Addition of new tech. platforms		
92130	CONTR R&M-VEHICLE	Increase	\$ 10,000
	Trending		
92140	CONTR R&M-COMPUTER	Increase	\$ 10,000
	Trending		
92190	CONTR R&M-BUILDING	Increase	\$ 10,000
	Trending		
96330	GRANT-OTHER	Decrease	\$ 101,016
	Tech grant expended		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 105,000
	Bldg improvements as necessary in 2025		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 125,000
	Other facilities/equipment improvements as necessary in 2025		
97130	CAPITAL-RADIO EQUIPMENT	Decrease	\$ 37,859
	Radio project complete		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 24,000
	Trending		
97136	CAPITAL-VEHICLES	Increase	\$ 15,000
	Trending		
99901	CAPITAL-PROJECT ALLOCATION	Increase	\$ 195,000
	Police HQ flooring/asphalt/carport-gutters		



**Waterford Township**  
**FY 2025 Budget**

**20901 CEMETERY FUND REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 14,658
	Based on trending.		
67402	CONTRIB-GENERAL FUND	Increase	\$ 20,000
	Future maintenance needs.		



**Waterford Township**  
**FY 2025 Budget**

**21001 P&F SAD REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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	\$ 94,404
	Increase from P&F SAD to be used for Emergency Police-Fire Vehicles & Equipment.		
40960	SPECIAL ASMNT DIST. - OPERATION	Increase	\$ 370,469
	Increase from P&F SAD to be used for Police and Fire Dept. Operations.		



**Waterford Township**  
**FY 2025 Budget**

**21030 P&F SAD EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 317,060
	Increased Transfer from the P&F SAD Fund to the Fire Fund for Operations.		
99904	TRANSFER-POLICE FUND	Increase	\$ 53,409
	Increased Transfer from the P&F SAD Fund to the Police Fund for Operations.		
99924	TRANSFER-POLICE FUND	Increase	\$ 94,404
	Increased Transfer from the P&F SAD Fund to the Police Fund for Emergency Vehicles and Equipment.		



**Waterford Township**  
**FY 2025 Budget**

**21501 WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>		<b>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**

**21530 WORKERS COMPENSATION**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 0.00</b>	<b>%</b>



**Waterford Township**  
**FY 2025 Budget**

**24301 ECONOMIC DEV. REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
66400		INTEREST REVENUE	-2,321	-1,250	-1,599	-3,714	-2,464	197.12 %
<b>Total</b>		<b>ECONOMIC DEV. REVENUES</b>	<b>-\$2,321</b>	<b>-\$1,250</b>	<b>-\$1,599</b>	<b>-\$3,714</b>	<b>-\$2,464</b>	<b>197.12 %</b>



**Waterford Township**  
**FY 2025 Budget**

**24370 ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>ECONOMIC DEVELOPMENT</b>		<b>\$0</b>	<b>\$46,260</b>	<b>\$0</b>	<b>\$46,260</b>	<b>\$0 0.00</b>	<b>%</b>



**Waterford Township**  
**FY 2025 Budget**

**24401 BROWNFIELD - REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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**

**24470 BROWNFIELD - EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

**24602 ASSESSMENTS - REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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>



**Waterford Township**  
**FY 2025 Budget**

**24690 IMPROVEMENT REVOLVING**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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.	Decrease	\$ 49,000
	Completion of the Master Plan - Prior Year.		
95002	SUBDIV. ROAD ASSESS ASSIT.	Decrease	\$ 90,900
	Line for 10% Twp. Match Program via ARPA Federal Funding.		
96730	ROAD MATCH EXPENSE	Decrease	\$ 76,250
	Funding for secondary roads Tri-Party Program. Twp. 1/3 portion. Three parties: RCOC, Oak. Cty., Twp.		
97005	CAPITAL - PED. PATHWAYS	Increase	\$ 1,029,047
	Walton Bridge near Clintonville Rd. \$1,135,400. Riverwalk Ext. to Drayton Plains Nature Center. Est. \$2-M.		
97102	CAPITAL - LAND IMPRV.	Increase	\$ 10,000
	Riverwalk Ext. near Red Phone Booth - Crescent Lk. Rd.		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 407,500
	Township Hall - Rooftop Air Handling Unit. Current unit very old, can't get parts etc.		
97132	CAPITAL-FURNISHINGS & EQUIP	Increase	\$ 100,000
	Second Floor Township Hall - furniture, paint, counter tops & cubicles.		



**Waterford Township**  
**FY 2025 Budget**

**24692 IMPROVEMENT REVOLVING SAD EXP**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 0.00</b>	<b>%</b>



**Waterford Township**  
**FY 2025 Budget**

**25001 CABLE COMMISSION REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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
	Forcasted Peg Fees Comcast.		

**Waterford Township**  
**FY 2025 Budget**



**25090 CABLE COMMISSION EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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

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



**Waterford Township**  
**FY 2025 Budget**

**26701 INDIGENT DEFENSE - REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 %
<b>Total</b>	<b>INDIGENT DEFENSE - REVENUE</b>		<b>-\$221,859</b>	<b>-\$579,989</b>	<b>-\$331,339</b>	<b>-\$582,467</b>	<b>-\$2,478</b>	<b>0.43 %</b>



## Charter Township of Waterford FY 2025 Budget

## LINE ITEM DETAIL

26701

MIDC

## Revenue

66400	INTEREST REVENUE	Increase	\$ 2,478
Based on trending.			



**Waterford Township**  
**FY 2025 Budget**

**26760 INDIGENT DEFENSE - EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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

## 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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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

## LINE ITEM DETAIL

27001 Library

## Revenue

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



**Waterford Township**  
**FY 2025 Budget**

**27101 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 0.00</b>	<b>%</b>



**Waterford Township**  
**FY 2025 Budget**

**27190 LIBRARY DONATIONS**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 115,000
Community Room renovation plus carpet costs.			
97132	CAPITAL-FURNISHINGS & EQUIP	Decrease	\$ 30,360
Youth furniture fun and functional -last year we purchased adult lounge furniture.			



**Waterford Township**  
**FY 2025 Budget**

**27790 LIBRARY EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Increase	\$ 11,713
	Full Time Employee wage increases.		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 8,177
	Wage increase part-time employees - overall increase		
70900	OVERTIME	Decrease	\$ 8,067
	Reduction of Over-time (Sundays in summer and dropbox hours)		
71150	RETIREE HEALTH	Decrease	\$ 12,171
	Per budget director and trend data		
71300	DB-RETIREMENT	Decrease	\$ 22,935
	Allocation formula based on employees eligible for this benefit.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 10,000
	Allocation formula based on employees eligible for this benefit.		
71780	DEFINED CONTRIB -EMPLOYER	Decrease	\$ 7,134
	Allocation formula based on employees eligible for this benefit.		
73100	SUPPLIES-BOOKS, MAGS, ETC	Increase	\$ 5,041
	Based on demand for econtent and e-resources		
86800	COMPUTER-LICENSING & CONSULT	Decrease	\$ 10,257
	Last year's upgrade to Wondows 11 complete		
92140	CONTR R&M-COMPUTER	Decrease	\$ 15,450
	Based on 2025 IT plans		
96320	COMMUNITY PROMOTIONS	Decrease	\$ 4,120
	Promotion of hours - 60th anniversary		
96500	TAX ROLL ADJUSTMENTS	Decrease	\$ 2,992
	Per Budget Director		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 303,185
	Roof replacement 2025		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 63,315
	Exterior Building maintenance. Power wash, brick & mortar repairs and other repairs.		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 13,355
	Necessary Computer upgrades and server		



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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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>



# 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**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 Two reclassifications + Payroll figures provided	Increase	\$ 25,690
70300	WAGES-PT TEAMSTER Based on FY24 actual and FY25 projections	Decrease	\$ 27,260
70325	WAGES-PART TIME SEASONAL Based on FY24 actuals + hourly increase	Increase	\$ 44,862
70350	WAGES-PT TIME RECR PROG Based on FY24 actual and FY25 projections	Decrease	\$ 11,800
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula for employees in this benefit group.	Increase	\$ 38,100
92190	CONTR R&M-BUILDING Based on FY24 actual and FY25 projections	Increase	\$ 21,480
95600	FEES-ACTIVITY/PKS & REC Based on FY24 actual and FY25 projections	Increase	\$ 18,553



**Waterford Township**  
**FY 2025 Budget**

**28101 SENIOR SERVICES REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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
<b>Total</b>	<b>SENIOR SERVICES REVENUE</b>		<b>\$0</b>	<b>-\$63,000</b>	<b>\$0</b>	<b>-\$1,244,340</b>	<b>-\$1,181,340</b>	<b>1,875.14 %</b>



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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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		
<b>Expense</b>			
70200	SALARIES	Increase	\$ 394,784
	Full time employees coming from school district		
70300	WAGES-PT TEAMSTER	Increase	\$ 57,314
	Part time employees coming from school district		
71100	HEALTH INSURANCE	Increase	\$ 102,000
	Full time employees coming from school district		
92190	CONTR R&M-BUILDING	Increase	\$ 81,840
	Projected facility expenses		
95600	SENIOR CITIZEN CENTER	Increase	\$ 275,825
	Projected Senior Activites.		



**Waterford Township**  
**FY 2025 Budget**

**28201 GRANT FUND REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
66400		INTEREST REVENUE	-119,821	-50,000	-40,149	-5,000	45,000	-90.00 %
<b>Total</b>		<b>GRANT FUND REVENUE</b>	<b>-\$119,821</b>	<b>-\$50,000</b>	<b>-\$40,149</b>	<b>-\$5,000</b>	<b>\$45,000</b>	<b>-90.00 %</b>



# 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**

**28401 OPIOID SETTLEMENT FUND - REVENUE**

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

**28490 OPIOID SETTLEMENT FUND EXPENSE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>		<b>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**

Charter Township of Waterford  
FY 2025 Budget

## **Capital Project Fund**

### **Description**

The Capital Projects Fund was created by board resolution in Fiscal Year 2015. The purpose of the fund is to make an annual deposit or to set aside funds for future large capital items. These large items could be building, grounds or vehicle related. Currently, the Township has (4) such allocations set up in the following funds:

General Fund (101) Fund. Transfer Expense Line Item: (12480-99901).  
Commenced: 2015.

Fire Fund (206) Fund. Transfer Expense Line Item: (20630-99901).  
Commenced: 2015.

Parks and Recreation (280) Fund. Transfer Expense Line Item: (28090-99901).  
Commenced: 2015.

Police Fund (207) Fund. Transfer Expense Line Item: (20730-99901).  
Commenced: 2019.



**Waterford Township**  
**FY 2025 Budget**

**33001 CAPITAL PROJECT REVENUE**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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	Increase	\$ 148,959
	Anticipated increased revenue from PA 20 Invested funds.		
67410	CONTRIB - CAPITAL PROJECTS	Increase	\$ 495,000
	Multiple Funds Contribution to future capital projects.		



**Waterford Township**  
**FY 2025 Budget**

**33090 CAPITAL PROJECT EXPENSES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

Charter Township of Waterford  
FY 2025 Budget

## Enterprise Funds

### Description

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

Motor Pool Fund  
Water & Sewer Fund

**Waterford Township**  
**FY 2025 Budget**



**59001 WATER REVENUES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Decrease	\$ 6,500
	Overtime trending lower year over year.		
87900	WATER SAMPLING	Decrease	\$ 12,000
	Decrease in sampling costs anticipated in 2025.		
92180	CONTR R&M-SYSTEM	Decrease	\$ 102,750
	Costs trending lower year over year.		
92230	CONTR R&M-WELL	Increase	\$ 228,986
	Water treatment facility 14-1 (Saginaw Trail) rehab and annual well maintenance program.		



**Waterford Township**  
**FY 2025 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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>



# 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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

**59046 WATER DEBT**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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</b>	<b>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	Decrease	\$ 21,037
Less Water Debt Interest expense in 2025.			
99213	INTEREST EXPENSE	Increase	\$ 14,180
Less Water Debt interest expense in 2025.			



**Waterford Township**  
**FY 2025 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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**

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Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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>

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# Charter Township of Waterford FY 2025 Budget

## LINE ITEM DETAIL

59054 Water & Sewer Fund

## Expense

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



**Waterford Township**  
**FY 2025 Budget**

**59055 SEWER CAPITAL IMPROVEMENT**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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	Decrease	\$ 177,240
	Rehabilitation of Sashabaw Sewer Station. Fewer sites selected for rehab in 2025.		
97010	CAPTIAL-INFRA/PRESERVATION	Decrease	\$ 1,005,251
	Sewer lining pipe identified as being compromised throughout 2024.		
97125	CAPITAL-PERSONAL PROPERTY	Increase	\$ 70,509
	New emergency standby generators at Clinton River, Maceday, and Saginaw Trail sewer lift stations.		
97136	CAPITAL-VEHICLES	Decrease	\$ 244,000
	Purchasing one truck for sewer department.		



**Waterford Township**  
**FY 2025 Budget**

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59056		SEWER DEBT	FY 2024					
Object	Project	Item Description	FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget	Dollar Change	% Change
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>

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## Charter Township of Waterford FY 2025 Budget

## 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 HARDSHIP**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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 0.00</b>	<b>%</b>



**Waterford Township**  
**FY 2025 Budget**

**59058      ENGINEERING SERVICES**

Object	Project	Item Description	FY 2024				Dollar Change	% Change
			FY 2023 Actual	FY 2024 Rev. Budget	Actual As of 6/30/24	Proposed 2025 Budget		
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.		