

Charter Township of Waterford

FY 2026 Budget

Submitted by: Anthony M. Bartolotta, Township Supervisor

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



January 1, 2026 - December 31, 2026

Adopted 12-10-2025

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



5200 Civic Center Drive
Waterford, Michigan 48329-3773
Telephone: (248) 674-6201 Fax: (248) 674-5451
abartolotta@waterfordmi.gov sschloss@waterfordmi.gov

Anthony M. Bartolotta
Township Supervisor

Shelly Schloss
Deputy Supervisor

MEMO

TO: Honorable Board of Trustees and Citizens of Waterford Township
FROM: Anthony M. Bartolotta, Township Supervisor
DATE: December 4, 2025
RE: 2026 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947, submitted is the 2026 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 10, 2025, at 6 PM. The Township is required to have a balanced budget in place by December 15th 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 2026 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation, and all other funds administered by Waterford Township.

The 2026 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2026 fiscal year. For the final actual results, please consult the Township's Annual Comprehensive Financial Report, known as the (ACFR). The results of the (ACFR) are posted on the Township's website at www.waterfordmi.gov and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2024 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 under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 13.5124 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). Additionally, the Community Center Bond Millage will appear on the December 2025 taxes as well. This constitutes an increase of .5061 from the prior year due to the Headlee Rollback, as well as the Township Board decreasing the Police and Fire SAD, and the addition of the Community Center Millage.

The combined fund balance of the General Fund, Police, and Fire is estimated to increase by \$617,474. The General Fund's fund balance will increase by an estimated \$117,317. The Fire Fund's fund balance is projected to increase by \$367,912. The Police Fund's fund balance will increase by an estimated \$132,245. The projected 2026 year-end fund balances are: General Fund \$15,961,919, Fire Fund \$6,189,516, and

**With us there are no
boundaries**

Police Fund \$4,748,735 for a combined total of \$26,900,170 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 40.18% of total 2026 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%. A slightly larger fund balance than has historically been available permits the use of fund balance for the acquisition of critical capital assets and addressing much-needed repairs. 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 \$5,553,764 in budgeted revenues for the 2026 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, Interest Revenue 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, 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 the 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 mid-1990'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. For 2026, the budget did see some strategic personnel additions in Public Safety, Developmental Services, the Library, and shared administrative support for Fiscal/HR and my office.

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, and helps address the severe capital fleet issue in the Fire and Police departments.

In 2026, Waterford Township will continue running the former Waterford Senior Center on Pontiac Lake Rd., now known as the Waterford Parks and Recreation Leggett Campus, providing many services to our senior community. The new employees added for 2025 directly relate to the Senior Services portion of the Township's Operations.

The Waterford Recreation Center on Williams Lake Road was closed at the end of 2025 with services consolidating to the Leggett Campus while the new Community Center on the site of the former Oakland Community College- Highland Lakes on Cooley Lake Road is finished. The Bond proposal passed by voters in November of 2024 will permit this site to be converted into a multi-generational recreation facility for the whole community to enjoy for many years to come. The Community Center project on Cooley Lake Road, a 51-Acre, grounds and buildings renovation project will give the community a long-term solution to a solid community center to benefit the entire community for many years to come.

The Township stepped up in 2025 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. These efforts continue in 2026. I want to personally thank our Parks and Recreation staff, IT staff, Finance staff, the Township Board and our new partners at the Leggett Campus 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. The citizens of Waterford continue their support and feedback on the kind of community they want to live and work in, and I am excited about the direction of Waterford.

Addressing deferred maintenance and capital vehicle needs was a main focal point of the 2026 budget and planning process. The Township Board has allocated \$4,303,081 from the Township's Improvement Revolving Fund to address deferred maintenance projects of various scopes and size 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 Sidewalk System and Pedestrian Bridges, Stormwater Drains, Various HVAC Upgrades at the Civic Center 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 purchasing two new ambulances and have received a Federal FEMA Grant to Assist in the acquisition of Self-Contained Breathing Apparatus (SCBA) units for Fire Personnel. The library will be receiving one new employee and will be investing in an HVAC Unit and the control software for that system to help with climate control in the Public Library. The library will also be ordering a new vehicle to help their home delivery service. The 51st District Court will be conducting some interior remodeling for 2026, as well as replacing their golf cart for use at the community garden for use in the Community Service Worker Program.

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.

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 3rd party entities that help convey Waterford's wastewater to sewer treatment plants. Keep in mind that a large portion of the sewer bill that customers receive is collected by Waterford and sent to these 3rd party partners for conveyance and sewer treatment. These entities have large capital assets (much of which is underground) with deferred maintenance and Waterford has to pay its proportional share for remediation.

The Township plans to continue a neighborhood street contribution program. There was initially \$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. There is still an estimated \$1.4 million set aside for this program. 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 is working on a pedestrian bridge with RCOC at Emburke which is adjacent to Riverside Elementary School.

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 an engineering study for the roof of Township Hall to remedy older HVAC Units and Roof solutions. Making buildings and public infrastructure last while maintaining safe and efficient operations is a priority.

In 2018, voters passed the Police and Fire SAD which has a maximum levy of 2.95 Mills. The Police and Fire SAD, which has to be reviewed annually by the Board of Trustees, was decreased to 2.52 for the winter 2025 tax statements which are used to fund the 2026 Fiscal Year. This constituted a <.18> reduction on the Public Safety SAD. 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. As stated previously, the new Community Center Bond was added by voters to provide a long-term solution to the Township's recreational needs for all residents. The December 2025 rate is set at .8943. 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. Waterford has reached out to its Federal Representatives to ask for assistance in this category of Public Safety service provision. Prices for Fire Trucks, Ambulances and other specialized equipment has increased dramatically over recent years and this topic affects all communities in the United States.

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 2026. 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 also purchased the next generation of mobile computers and video systems. The commitment to modernize and provide the best tools possible continues. In 2015, Munetrix listed Waterford as the 5th safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58th safest nationally. I would like to thank our dedicated Waterford Police Department for continued efforts to keep Waterford safe!

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. The 2018 Police and Fire SAD permitted keeping on five employees. The Fire Department requested for 2026 the ability to acquire two ambulances, 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 2026, 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 DPW plans to conduct another water rate review in 2026 in the spirit of keeping the system up to date. 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 must now 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. The library is getting a new vehicle for 2026 to continue its outreach book delivery program. Also, some interior renovations are planned to keep the facility safe and up to date. Additionally, fifteen laptops will be ordered to continue to provide access to community members who rely on these services.

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 I am certain the wait will be worth it! In December 2025, the recreation center on Williams Lake Road was closed. The longer-term goal is to consolidate services and staff at the future community center at the former 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 2026 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 Parks and Recreation Department. The Township Board also allocated \$1 million to the department in its one-time Federal ARPA allocation which has been used for multiple capital projects to improve Waterford's parks and facilities.

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. The work of our Payroll and Human Resource Departments, and Finance team, along with the cooperation of union partners and employees has greatly helped the Township in this 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 \$60 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 72.10% during its most recent study at the end of 2024!** The plan has taken 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 now a more manageable financial issue for the Township going forward. For the record, when our CAP was presented to the State, it was accepted the first time through. Kudos to our financial staff, Human Resources, Payroll, all involved and all the hard work that was done. Changes made 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 2026 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,



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

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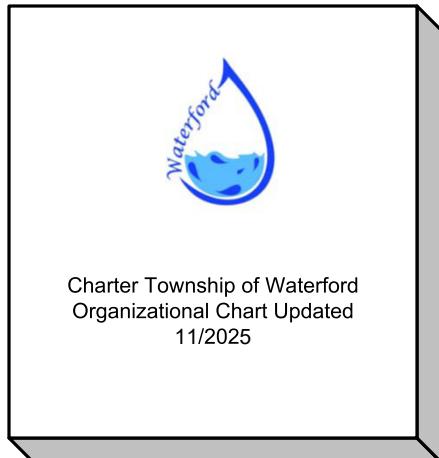
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Citizens of Waterford

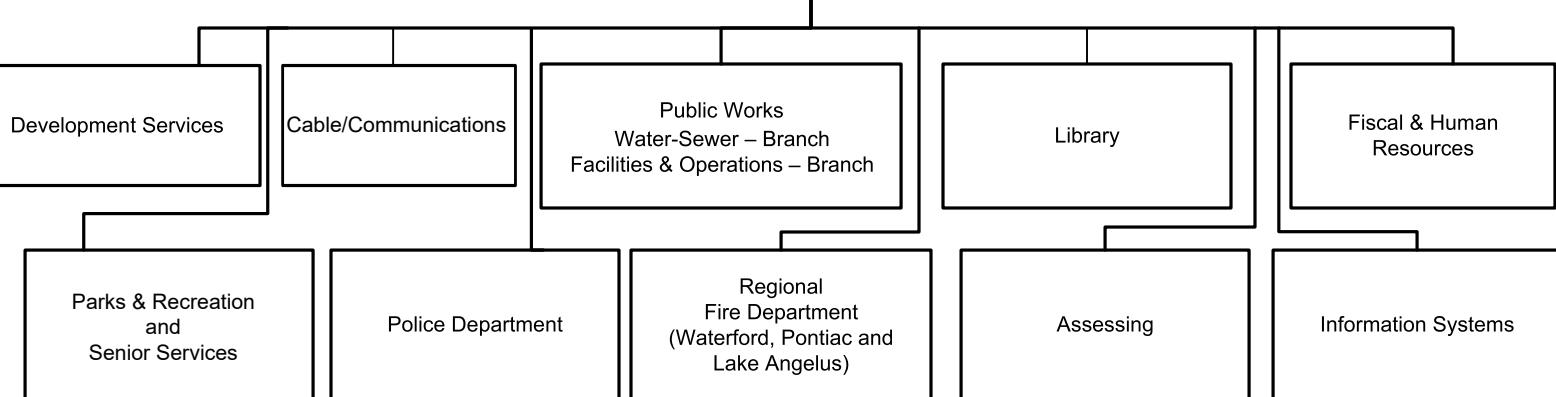


51st District Court
(Judicial Branch)

Treasurer's Office

Supervisor's Office
(Executive Branch)

Clerk's Office
(Accounting and Elections)

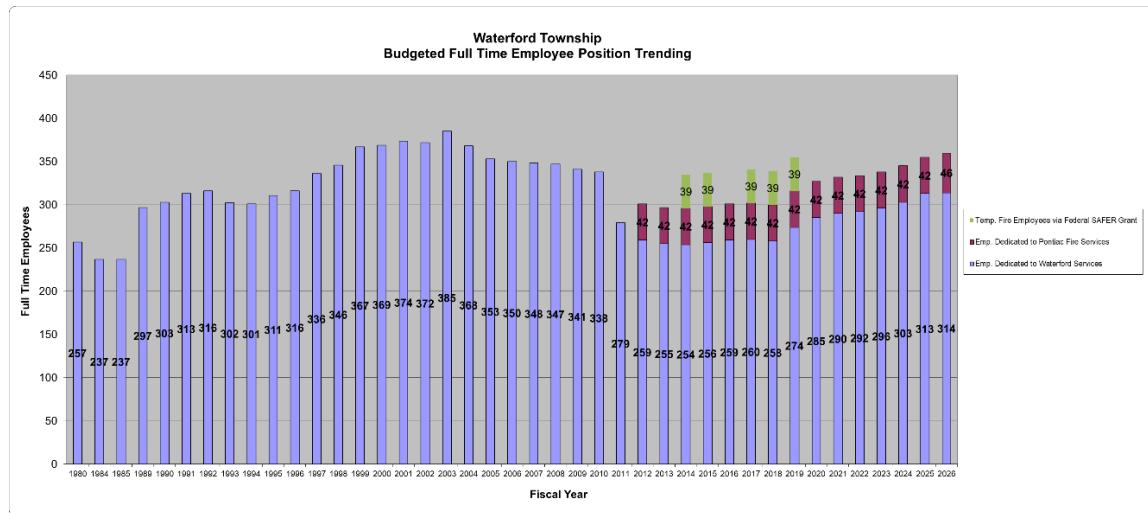


Budgeted Position History

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

<u>Department</u>	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Supervisor/Assessing	8	8	8	9	9	10	10	10.5
Clerk	7	7	7	7	7	8	7.5	7.5
Treasurer	6	6	7	8	8	8	8	8
Fiscal & HR	2	2	2	2	2	2	3	3.5
District Court	20	20	20	20	20	20	20	20
Cable/Communications	1	1	1	1	1	1	1	1
Information System	4	4	4	4	4	4.5	4.5	4.5
Facilities & Operations	7.75	8	8	8	8	8	8	8
Development Services	12	12	13	13	14	15	16.5	17.5
Parks & Recreation	8	8	8	8	8	9	9	11
Police Department	78	85	86	86	86	86	87	89
Fire Department	146	*109	*110	*110	*113	*113	*113	*116
Library	14	14	14	14	14	15	14	15
Water & Sewer	41.25	43.0	44	44	44	45.5	45.5	45.5
Senior Serv. - New 2025						6	3	
Total	355	326	332	334	338	345	353	360

* **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. 2026 updates include 1 new employee in the Library and Developmental Services Depts. 1 new employee will be shared between F&HR and Supervisor's Office. Additionally, in mid-year 2025 2 new employees were added to Police Dispatch and 2 new Fire Inspectors were added with an update to the Pontiac Fire Contract. Additionally, the Encore Adult Day Care program was transitioned to Catholic Charities from the Senior Services Fund.



Township Millage Rates

	2018 December Rate	2019 December Rate	2020 December Rate	2021 December Rate	2022 December Rate	2023 December Rate	2024 December Rate	2025 December Rate
Original Operating Millages:								
Township General	5.00*	3.7484	3.7120	3.6611	3.6083	3.5451	3.5451	3.4975
Police Voted #1	1.50	1.4612	1.4470	1.4271	1.4065	1.3818	1.3818	1.5000
Police Voted #2	1.50	1.4740	1.4597	1.4397	1.4189	1.3940	1.3940	1.3753
Fire Voted #1	1.00	0.9827	0.9731	0.9597	0.9458	0.9292	0.9292	0.9167
Fire Voted #2	1.00	0.9741	0.9646	0.9513	0.9376	0.9211	0.9211	0.9087
Fire Voted #3	.63	0.6136	0.6076	0.5992	0.5905	0.6300	0.6300	0.6215
Parks & Recreation	.50	<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>0.5000</u>
Sub Total: (Twp. Operating Millages):		9.7410	9.6462	9.5136	9.3762	9.2615	9.2615	9.3197
Library Voted	1.00	0.8881	0.8794	0.8673	0.8548	1.0000	1.0000	0.9866
Special Assessment	Up to							
****Police & Fire (SAD)	2.95	2.9500	2.7800	2.9000	2.7500	2.7000	2.7500	2.7000
Debt Millages								
***Fire & Police		<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
*****Comm. Ctr. Bond								<u>0.8492</u>
Total Millage		13.5791	13.3056	13.2809	12.9810	12.9615	13.0115	13.0063
		(These rates may be rounded on the Tax Bills)						

*Original Millage Approved by Voters

**2025 Millage Rates will be set on or before 9-30-2025.

*** 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.

***** Note: Voters approved a maximum of a 21-year Bond for a Community Center in November of 2024, with a total not to exceed principal amount of \$36,410,000

Millage Election Dates:

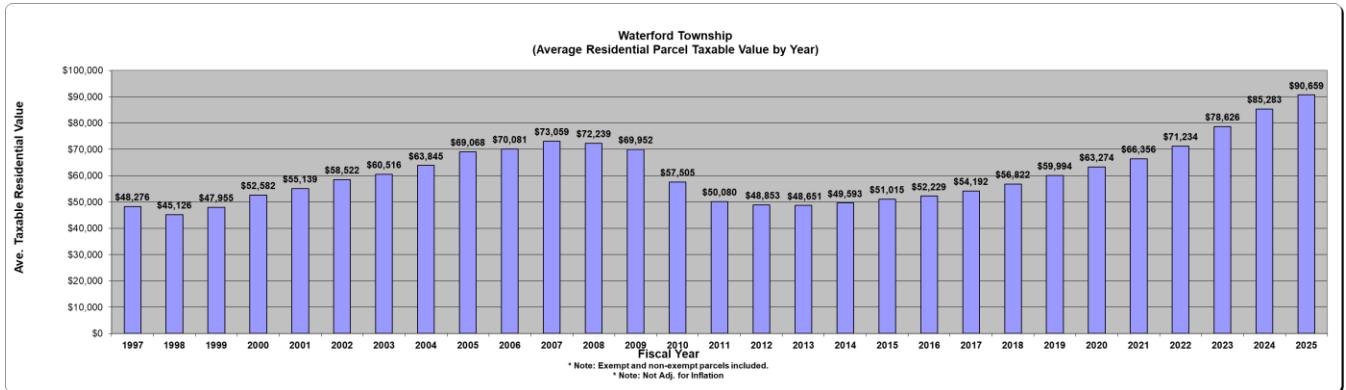
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014, 2024
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992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

* Waterford was established as a Charter Township in 1961.

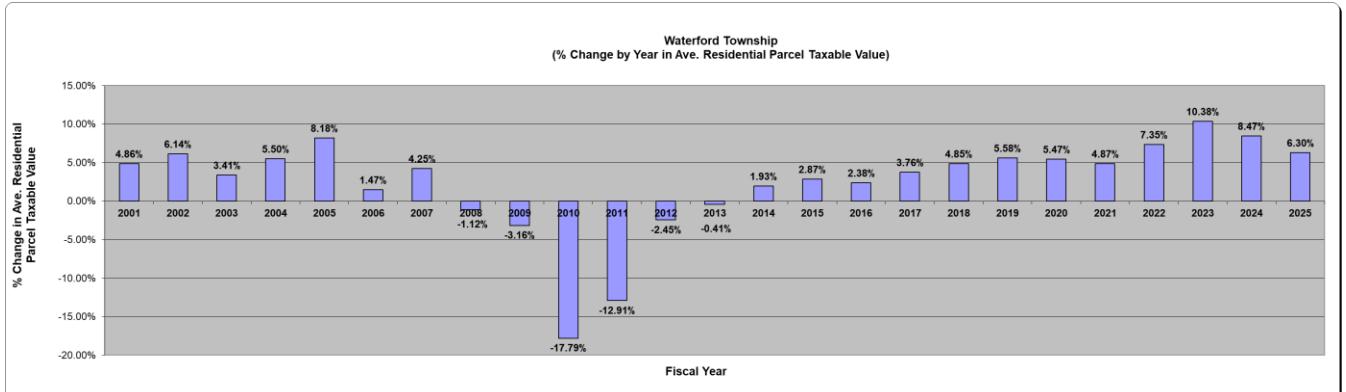


Charter Township of Waterford FY 2026 Budget

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.

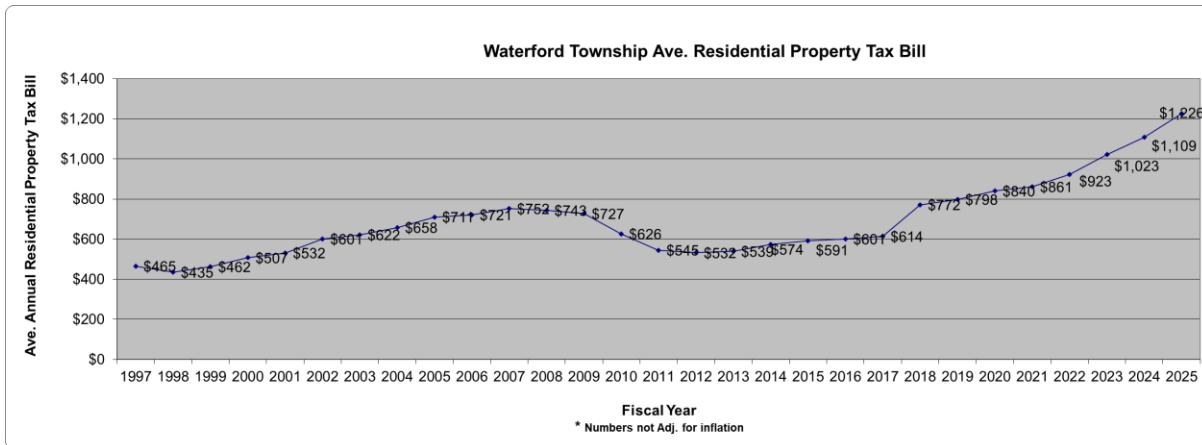
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2026 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.

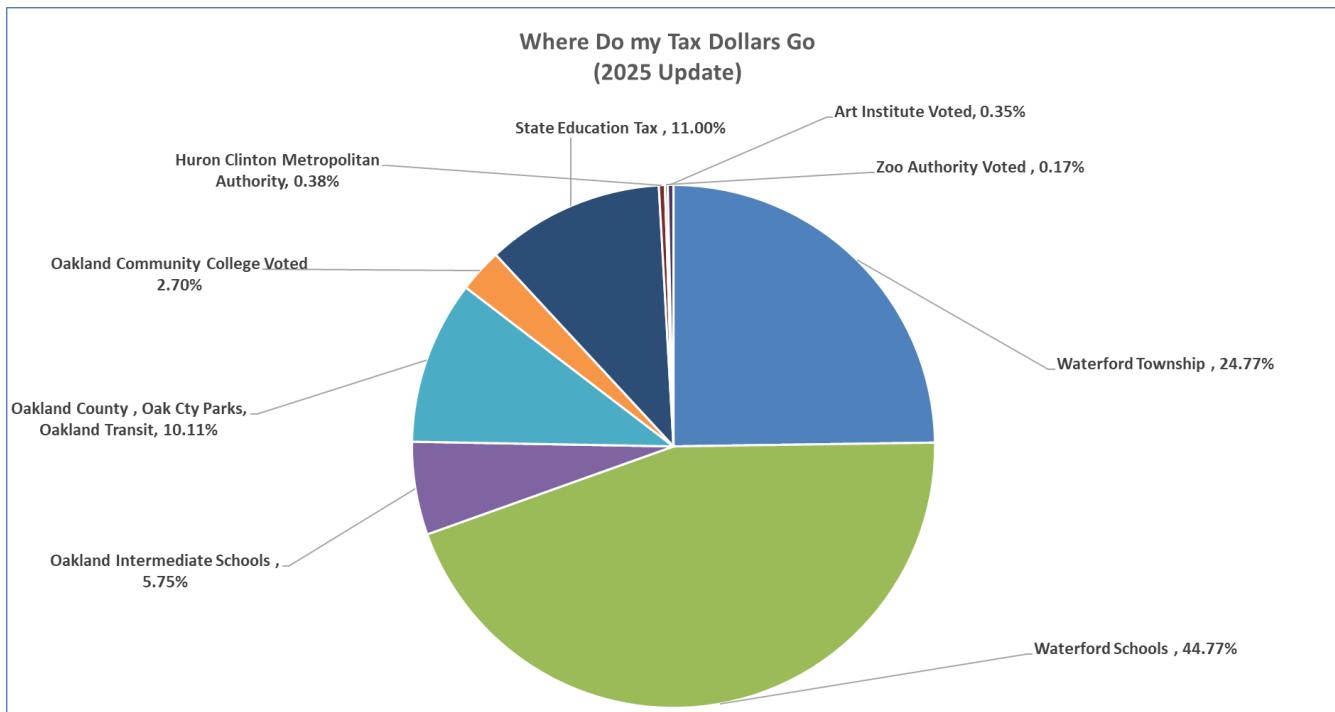
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo, Art Institute, and Oakland County Transit which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

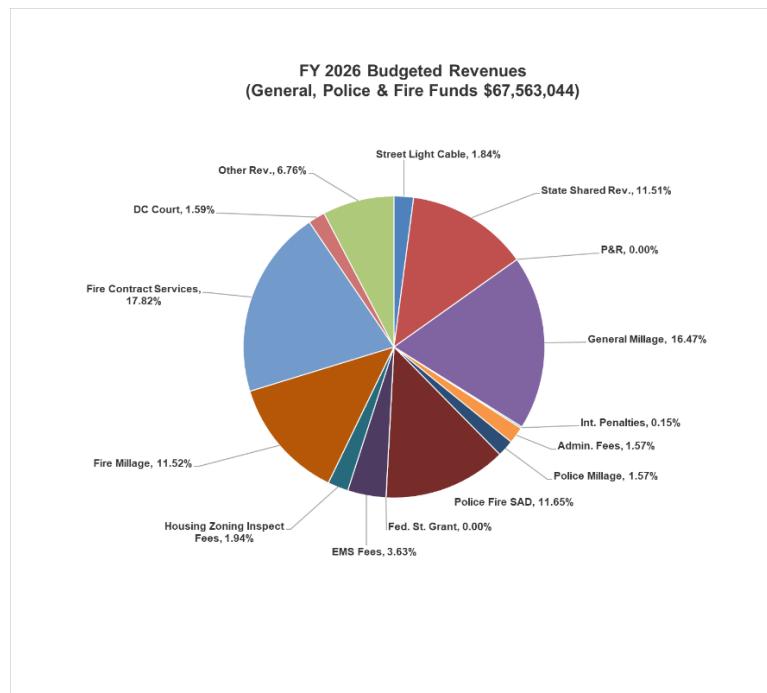
**Charter Township of Waterford
FY 2026 Budget**

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 24.77 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, Community Center and the required administrative functions as laid out in the Charter Township Act. The township passes along the remaining 75 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.

Comparison of 2025 Current to 2026 Proposed Budget (Includes General, Police and Fire Funds)						
Revenue Type	2025 Budget Amount	%	2026 Budget Amount	%	Change 2025 to 2026	% Change 2025 to 2026
Street Lighting & Cable	\$1,293,570	2.09%	\$1,243,570	1.84%	(\$50,000)	-3.87%
State Revenue Sharing	\$7,895,267	12.73%	\$7,777,903	11.51%	(\$117,364)	-1.49%
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0	
General Millage	\$10,579,326	17.06%	\$11,128,642	16.47%	\$549,316	5.19%
Interest & Penalties - Taxes	\$85,500	0.14%	\$103,000	0.15%	\$17,500	20.47%
Administrative Fees	\$830,143	1.34%	\$1,059,096	1.57%	\$228,953	27.58%
Police Millages	\$8,697,104	14.03%	\$9,148,949	1.57%	(\$7,638,008)	-87.82%
Police and Fire Special Assmnt District (SAD):	\$7,882,800	12.71%	\$7,870,122	11.65%	(\$12,678)	-0.16%
Federal and State Grants - (SAFER Grant Begins 2017):	\$0	0.00%	\$0	0.00%	\$0	
EMS Fees	\$2,375,000	3.83%	\$2,450,000	3.63%	\$75,000	3.16%
Construction/Housing Inspections/Code Enf./Zoning Fees	\$1,484,266	2.39%	\$1,311,076	1.94%	(\$173,190)	-11.67%
Fire Millage	\$7,401,739	11.94%	\$7,785,648	11.52%	\$383,909	5.19%
* Fire - Contracted Services	\$9,660,257	15.58%	\$12,042,253	17.82%	\$2,381,996	24.66%
District Court	\$1,050,000	1.69%	\$1,075,000	1.59%	\$25,000	2.38%
Other Revenue	\$2,774,308	4.47%	\$4,567,785	6.76%	\$1,793,477	64.65%
Total Revenues	\$62,009,280	100.00%	\$67,563,044	100.00%	\$5,553,764	

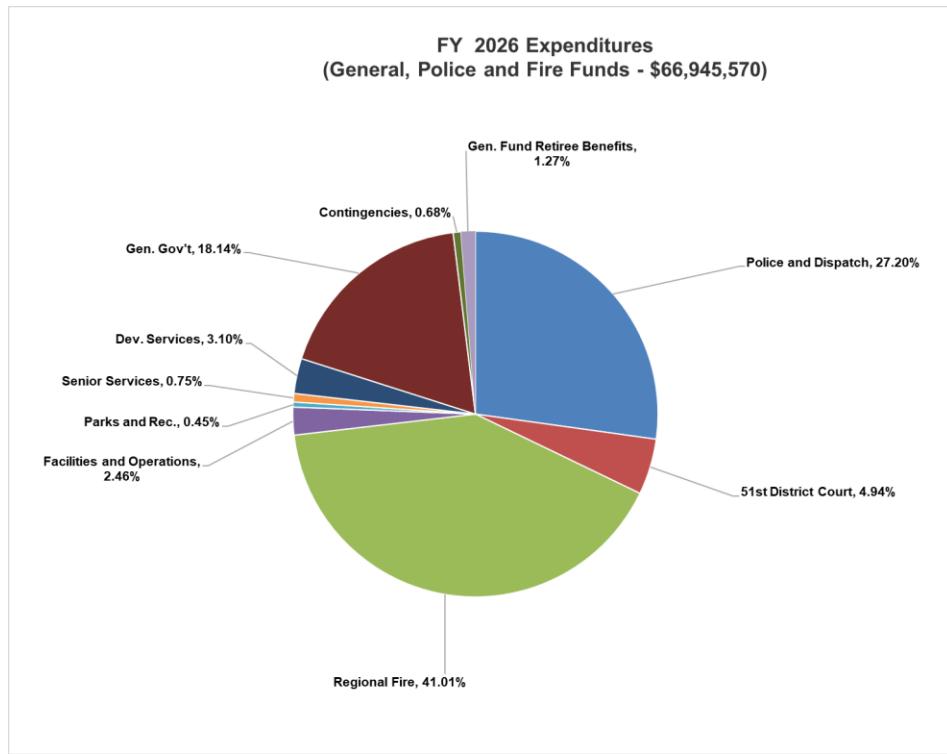


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire 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 2025, the Township took on the Senior Center from the Waterford School District and those financials are presented under the (281-Fund) in the budget.

*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.

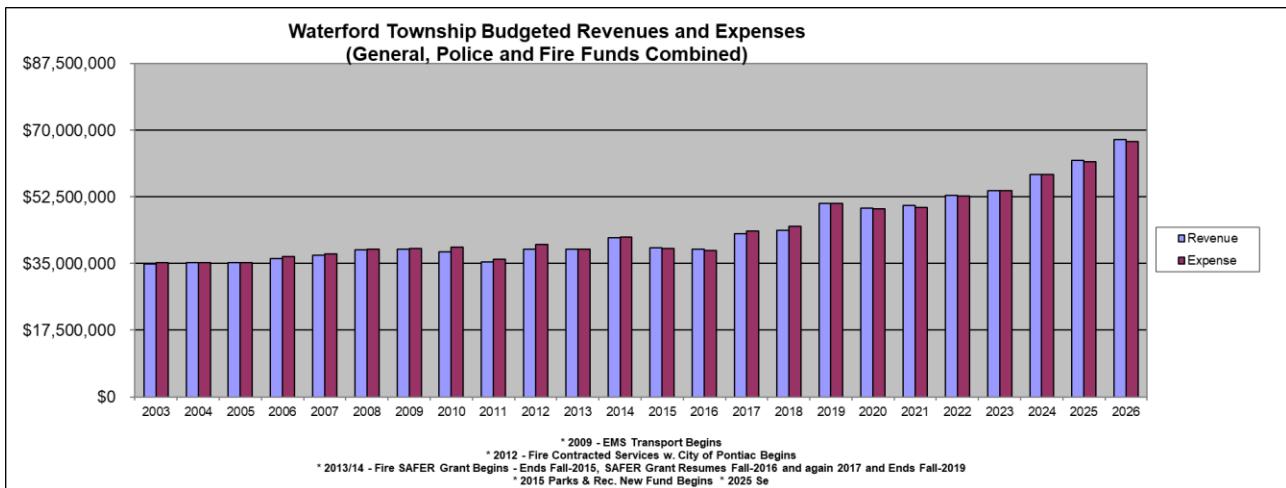
Comparison of 2025 Current to 2026 Proposed Budget						
(Includes General, Police and Fire Funds)						
Expenditure Type	2025		2026		Change 2025 to 2026	% Change 2025 to 2026
	Budget Amount	%	Budget Amount	%		
Police & Dispatch	\$17,724,637	28.69%	\$18,209,366	27.20%	\$484,729	2.73%
District Court	\$3,338,693	5.40%	\$3,307,784	4.94%	-\$30,909	-0.93%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$24,960,421	40.41%	\$27,457,441	41.01%	\$2,497,020	10.00%
Facilities & Operations	\$1,651,853	2.67%	\$1,643,914	2.46%	-\$7,939	-0.48%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$300,000	0.49%	\$300,000	0.45%	\$0	0.00%
Senior Services - (New Fund 2025): (Gen. Fund Trans.):	\$575,000	0.93%	\$500,000	0.75%	-\$75,000	-13.04%
Development Services	\$1,831,164	2.96%	\$2,075,875	3.10%	\$244,711	13.36%
General Government	\$10,417,329	16.86%	\$12,146,043	18.14%	\$1,728,714	16.59%
Contingencies	\$200,000	0.32%	\$456,997	0.68%	\$256,997	128.50%
General Fund Retiree Benefits	\$775,850	1.26%	\$848,150	1.27%	\$72,300	9.32%
Total Expenditures	\$61,774,947	100%	\$66,945,570	100%	\$5,170,623	



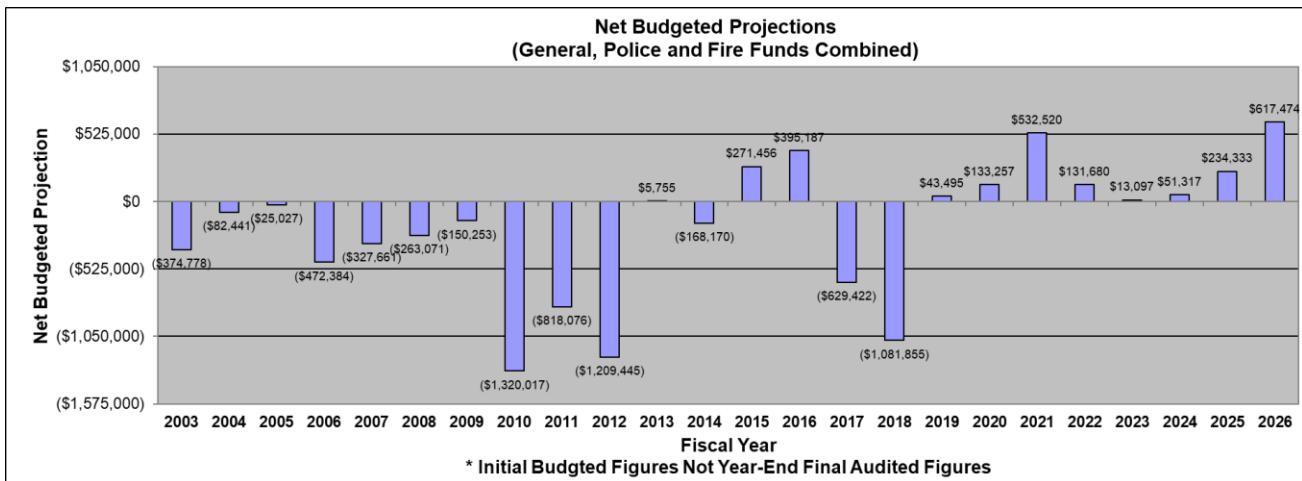
*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later 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 2026, the General Fund transfer to Police and Fire combined is \$5,146,535.

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



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



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

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

2026 FUND BALANCE PROJECTIONS
GENERAL FUND

* January 1, 2026 Projected Fund Balance	15,844,602
2026 Projected Revenue	26,542,615
Total Funds Available 2026	42,387,217
2026 Projected Expenditures	26,425,298
Net Increase (Decrease) In Fund Balance	117,317
* December 31, 2026 Projected Fund Balance	15,961,919
Projected Year-End Fund Balance as a % of 2026 Expenditures	60.40%

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

2026 FUND BALANCE PROJECTIONS
FIRE FUND

January 1, 2026 Projected Fund Balance	5,821,604
2026 Projected Revenue	27,825,353
Total Funds Available 2026	33,646,957
2026 Projected Expenditures	27,457,441
Net Increase (Decrease) In Fund Balance	367,912
December 31, 2026 Projected Fund Balance	6,189,516
Projected Year-End Fund Balance as a % of 2026 Expenditures	22.54%

2026 FUND BALANCE PROJECTIONS
POLICE FUND

January 1, 2026 Projected Fund Balance	4,616,490
2026 Projected Revenue	18,341,611
Total Funds Available 2026	22,958,101
2026 Projected Expenditures	18,209,366
Net Increase (Decrease) In Fund Balance	132,245
December 31, 2026 Projected Fund Balance	4,748,735
Projected Year-End Fund Balance as a % of 2026 Expenditures	26.08%

2026 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND

January 1, 2026 Projected Fund Balance	1,353,676
2026 Projected Revenue	39,450
Total Funds Available 2026	1,393,126
2026 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	39,450
December 31, 2026 Projected Fund Balance	1,393,126

2026 FUND BALANCE PROJECTIONS**LIBRARY FUND**

January 1, 2026 Projected Fund Balance	2,721,645
2026 Projected Revenue	3,443,648
Total Funds Available 2026	6,165,293
2026 Projected Expenditures	3,372,680
Net Increase (Decrease) In Fund Balance	70,968
December 31, 2026 Projected Fund Balance	2,792,613
Projected Year-End Fund Balance as a % of 2026 Expenditures	82.80%

2026 FUND BALANCE PROJECTIONS**LIBRARY DONATIONS FUND**

January 1, 2026 Projected Fund Balance	97,929
2026 Projected Revenue	20,000
Total Funds Available 2026	117,929
2026 Projected Expenditures	117,000
Net Increase (Decrease) In Fund Balance	(97,000)
December 31, 2026 Projected Fund Balance	929

2026 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (New Fund as of 2015)

January 1, 2026 Projected Fund Balance	2,035,378
2026 Projected Revenue	2,526,978
Total Funds Available 2026	4,562,356
2026 Projected Expenditures	2,729,611
Net Increase (Decrease) In Fund Balance	(202,633)
December 31, 2026 Projected Fund Balance	1,832,745
Projected Year-End Fund Balance as a % of 2026 Expenditures	67.14%

2026 FUND BALANCE PROJECTIONS
CABLE FUND

January 1, 2026 Projected Fund Balance	930,776
2026 Projected Revenue	365,344
Total Funds Available 2026	1,296,120
2026 Projected Expenditures	427,274
Net Increase (Decrease) In Fund Balance	(61,930)
December 31, 2026 Projected Fund Balance	868,846
Projected Year-End Fund Balance as a % of 2026 Expenditures	203.35%

2026 FUND BALANCE PROJECTIONS

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

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

January 1, 2026 Projected Fund Balance	0
2026 Projected Revenue	0
Total Funds Available 2026	0
2026 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2026 Projected Fund Balance	0

2026 FUND BALANCE PROJECTIONS

CEMETERY CARE FUND

(WATERFORD HAS FIVE (5) CEMETERIES)

January 1, 2026 Projected Fund Balance	1,198,623
2026 Projected Revenue	84,211
Total Funds Available 2026	1,282,834
2026 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	84,211
December 31, 2026 Projected Fund Balance	1,282,834

2026 FUND BALANCE PROJECTIONS**WORKERS COMPENSATION FUND**

January 1, 2026 Projected Fund Balance	1,126,833
2026 Projected Revenue	54,041
Total Funds Available 2026	1,180,874
2026 Projected Expenditures	200
Net Increase (Decrease) In Fund Balance	53,841
December 31, 2026 Projected Fund Balance	1,180,674

2026 FUND BALANCE PROJECTIONS**IMPROVEMENT & REVOLVING FUND**

January 1, 2026 Projected Fund Balance	10,407,793
2026 Projected Revenue	2,899,523
Total Funds Available 2026	13,307,316
2026 Projected Expenditures	4,303,082
Net Increase (Decrease) In Fund Balance	(1,403,559)
December 31, 2026 Projected Fund Balance	9,004,234
EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$0

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

2026 FUND BALANCE PROJECTIONS

NATURE CENTER

January 1, 2026 Projected Fund Balance	613,097
2026 Projected Revenue	28,789
Total Funds Available 2026	641,886
2026 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	28,789
December 31, 2026 Projected Fund Balance	641,886

2026 FUND BALANCE PROJECTIONS

BUDGET STABILIZATION FUND (Created Via Board Resolution 2013)

January 1, 2026 Projected Fund Balance	4,385,811
2026 Projected Revenue	0
Total Funds Available 2026	4,385,811
2026 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2026 Projected Fund Balance	4,385,811

2026 FUND BALANCE PROJECTIONS

SENIOR SERVICES FUND (Created in 2026 - Assumed from Waterford Schools)

January 1, 2026 Projected Fund Balance	218,071
2026 Projected Revenue	1,086,232
Total Funds Available 2026	1,304,303
2026 Projected Expenditures	1,026,269
Net Increase (Decrease) In Fund Balance	59,963
December 31, 2026 Projected Fund Balance	278,034

Charter Township of Waterford

General Fund

FY 2026

January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



Contents:
General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township
FY 2026 Budget

10101 GENERAL FUND REVENUES			FY 2025					
Object	Project	Item Description	FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget	Dollar Change	% Change
40200	CURRENT TAX LEVY		-9,888,696	-10,579,326	-10,492,013	-11,128,642	-549,316	5.19 %
40205	PERSONAL PROPERTY TAX		-75,453	-35,500	-10,564	-35,500	0	0.00 %
40500	CURRENT ASSMT-STR LIGHT		-503,572	-503,570	-503,518	-503,570	0	0.00 %
40800	PENALTY & INTR-TAXES		-101,380	-85,500	-102,582	-103,000	-17,500	20.47 %
43900	EXCISE TAX - MARIJUANA		-178,245	-215,000	-233,585	-232,000	-17,000	7.91 %
45600	LICENSES - HEATING		-1,576	-1,550	-945	-1,550	0	0.00 %
45700	LICENSES - ELECTRIC		-1,845	-2,500	-2,340	-2,750	-250	10.00 %
45800	LICENSES - BUILDERS		-2,370	-2,300	-1,330	-2,350	-50	2.17 %
45900	LICENSES - PLUMBING		-1,510	-1,800	-1,370	-1,850	-50	2.78 %
46300	PERMITS - BUILDINGS		-601,112	-450,000	-282,068	-465,000	-15,000	3.33 %
46400	PERMITS - ELECTRICAL		-184,538	-130,000	-85,772	-140,000	-10,000	7.69 %
46500	PERMITS - HEATING		-133,810	-97,500	-59,996	-99,000	-1,500	1.54 %
46600	PERMITS - PLUMBING		-102,101	-68,500	-40,227	-72,000	-3,500	5.11 %
46700	PERMITS - DISMANTELING		-1,775	-1,775	-900	-1,775	0	0.00 %
46905	PERMITS - RIGHT OF WAY		-500	0	-200	-50	-50	-50.00 %
47700	LICENSES - DOG		-1,945	-2,000	-1,530	-1,750	250	-12.50 %
57401	ST. REV. SHAR.-SALES TAX		-7,506,768	-7,380,519	-3,697,777	-7,120,703	259,816	-3.52 %
57406	ST REV. SHAR.-CVTRS(Was EVIP)		-470,179	-505,389	-238,431	-485,000	20,389	-4.03 %
57407	ST. REV. SHAR-CVTRS/OTHER		-93,800	-9,359	-172,401	-172,200	-162,841	1739.94 %
57420	LCS REV. SHAR.-PPT		-40,116	-36,000	-5,519	-36,000	0	0.00 %
57430	STATE - HEAVY EQUIP TAX (PPT)		0	0	0	-15,000	-15,000	-15000.00%
57440	STATE - SBT EXEMPT (PPT)		0	0	0	-30,000	-30,000	-30000.00%
57500	STATE REBATE-JUDGES WAGES		-91,448	-91,500	-68,586	-91,500	0	0.00 %
57601	DRUG COURT - DIST. CT. GRANT		-161,289	-161,000	-42,207	-154,000	7,000	-4.35 %
57602	JUROR COMPENSATION REIMB - DC		-1,239	-1	-1,582	-1,250	-1,249	124900.00%
57800	GENERAL - STATE REFUNDS		0	0	0	-114,000	-114,000	-114000.00%
60100	FEES-ZONING BRD/APPEALS		-16,719	-17,500	-7,943	-17,500	0	0.00 %
60110	FEES - SITE PLAN REVIEW		-74,443	-80,000	-41,429	-80,150	-150	0.19 %
60111	FEES - TEMP USE REVIEW		-2,050	-1,850	-2,400	-2,000	-150	8.11 %
60200	FEES - HOUSE TRAILER		-888	-800	-856	-800	0	0.00 %
60210	FEES - EXEMPT HOUSING		-8,550	-7,500	-9,677	-7,750	-250	3.33 %
60215	FEES - FRANCHISE		0	-250	0	-50	200	-80.00 %
60220	FEES - ENGIN CONST INSPEC		0	-100	0	-100	0	0.00 %
60225	FEES - SITE EVALUATIONS		-33,130	-28,500	-21,690	-33,000	-4,500	15.79 %
60230	FEES - APPL/PLAN REVIEW		-68,635	-53,500	-27,585	-54,000	-500	0.93 %
60235	FEES-APP/BROWNFLD REVIEW		0	-1	0	-1	0	0.00 %
60250	FEES - LOT SPLITS		-2,400	-2,900	-1,900	-3,000	-100	3.45 %
60260	FEES - WOODLANDS/WETLANDS		-6,800	-4,100	-4,700	-5,000	-900	21.95 %
60270	FEES - REZONE/SPEC. APRV.		-41,650	-27,000	-13,150	-27,000	0	0.00 %
60290	FEES - REINSPECTION		-80,746	-35,100	-31,045	-49,000	-13,900	39.60 %
60295	FEES-RENTAL CERT/REGISTRATION		-16,760	-2,300	-3,032	-4,000	-1,700	73.91 %
60296	FEES-RENTAL CERT/ANNUAL		-162,380	-183,500	-185,703	-183,500	0	0.00 %
60299	FEES-BUSINESS REGISTRATION		-11,200	-7,000	-5,500	-8,250	-1,250	17.86 %
60330	FEES - CODE ENFORCEMENT		0	-500	0	-50	450	-90.00 %

Waterford Township
FY 2026 Budget



60335	FEES - CODE ENF (WEED CONTROL)	-716	-600	-932	-700	-100	16.67	%
60345	ADMIN FEE - PILOT/EMERG SVC	-9,690	-9,690	-9,884	-9,690	0	0.00	%
60370	FEES - ELECTION FILING	-1,500	-50	0	-50	0	0.00	%
60375	FEES - APPLICATION FEE	-5,000	-100	0	-100	0	0.00	%
60380	FEES - ANNUAL/MARIJUANA	0	-40,000	-2,500	-40,000	0	0.00	%
60385	FEES - PASSPORT	-17,120	-10,500	-15,165	-15,000	-4,500	42.86	%
62600	CHARGE-SUMMER TAX BILL	-111,288	-110,000	-10,264	-110,000	0	0.00	%
62620	CHARGE-ASSESSING SERVICES	0	0	0	-41,250	-41,250	-41,250.00	%
62800	CHARGE-ADMINISTRATION	-830,143	-830,143	-831,543	-1,059,096	-228,953	27.58	%
62802	CHARGE - ADMIN. PON. FIRE	0	-324,983	0	-737,033	-412,050	126.79	%
62820	ADMIN FEE-ELIZ LK/OC MARINE	-167	-80	0	-120	-40	50.00	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	-91,196	-1,500	-37,693	-85,000	-83,500	5566.67	%
62900	CHARGE-MISC. SERVICES	-10,018	-6,300	-2,477	-6,600	-300	4.76	%
64100	SALES - ASSETS	-10,802	-5,000	0	-5,000	0	0.00	%
64200	SALES - CEMETERY BURIALS	-65,010	-70,000	-31,800	-60,000	10,000	-14.29	%
64300	SALES - CEMETERY FOUND.	-16,884	-22,500	-13,528	-23,500	-1,000	4.44	%
64400	SALES - CEMETERY LOTS	-22,200	-27,000	-18,200	-28,500	-1,500	5.56	%
64600	SALES - ORDIN. & MAPS	-24	-90	-12	-45	45	-50.00	%
65600	FEES/FINES - DISTRICT CT.	-1,100,178	-1,050,000	-565,074	-1,075,000	-25,000	2.38	%
66200	FORFEITS - BLDG BDS	-15,100	-19,000	-10,100	-19,000	0	0.00	%
66401	INTR. REV.-INVESTMENTS	-743,582	-684,752	-488,484	-780,760	-96,008	14.02	%
66701	RENTALS - ROOMS & FACILITIES	-3,728	-2,800	0	-2,850	-50	1.79	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-802,465	-790,000	-368,919	-740,000	50,000	-6.33	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-1,214,303	-152,500	-20,332	-154,000	-1,500	0.98	%
68920	AMERICAN TOWER LEASE/CRES LK R	-32,644	-35,507	-34,526	-36,180	-673	1.90	%
69400	REVENUE - OTHER	-42,925	-27,500	-13,737	-27,500	0	0.00	%
69500	CASH OVER/SHORT	0	-100	0	-50	50	-50.00	%
Total	GENERAL FUND REVENUES	-\$25,818,298	-\$25,033,685	-\$18,877,222	-\$26,542,615	-\$1,508,930	6.03	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

10101

General Fund Revenues

Revenue

40200	CURRENT TAX LEVY	Increase	\$ 549,316
	Taxable Value time Millage Rate.		
57401	ST. REV. SHAR.-SALES TAX	Decrease	\$ 259,816
	Based on estimates from State of MI Revenue Estimating Conference		
57406	ST. REV. SHAR CVTRS	Decrease	\$ 20,389
	Based on State of MI allocation		
57407	ST. REV. SHAR CVTRS	Increase	\$ 161,841
	New State of MI program supporting Public Safety		
62800	CHARGE-ADMINISTRATION	Increase	\$ 228,953
	Based on 3rd party study.		
62820	CHARGE-ADMIN FEE/OTHER	Increase	\$ 412,050
	Based on 3rd party study. For Pontiac Fire Services.		
66401	INTEREST REVENUE	Increase	\$ 96,008
	Line Item Brief Description		
67407	CONTRIB-COMCAST-AT&T CABLE TV	Decrease	\$ 50,000
	Movement away from cable services towards internet based services.		



Waterford Township
FY 2026 Budget

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70300		WAGES-PT. TIME/TEMP.	59,999	60,604	29,447	60,604	0	0.00 %
71000		FICA	4,538	4,636	2,253	4,636	0	0.00 %
95400		MISCELLANEOUS EXPENSE	0	3,250	1,501	3,250	0	0.00 %
Total	TOWNSHIP BOARD		\$64,537	\$68,490	\$33,201	\$68,490	\$0	0.00 %



Waterford Township
FY 2026 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		1,308,417	1,335,092	651,898	1,337,543	2,451	0.18 %
70300	WAGES-PT. TIME/TEMP.		242,582	276,588	127,845	281,599	5,011	1.81 %
70700	FEES - JURY & WITNESS		3,723	6,000	6,063	10,000	4,000	66.67 %
70900	OVERTIME		6,895	2,000	349	2,000	0	0.00 %
71000	FICA		108,845	123,447	55,407	124,017	570	0.46 %
71100	HEALTH INSURANCE		181,659	196,800	89,465	251,904	55,104	28.00 %
71150	RETIREE HEALTH		110,512	185,000	33,980	97,500	-87,500	-47.30 %
71200	LIFE INSURANCE		5,229	6,782	2,764	6,864	82	1.21 %
71250	RETIREE LIFE INSURANCE		918	1,150	436	1,150	0	0.00 %
71300	DB - RETIREMENT		16,065	23,036	11,518	16,266	-6,770	-29.39 %
71350	RETIREE HLTH TRUST CONTRIB		589,973	375,100	187,550	228,600	-146,500	-39.06 %
71400	DENTAL INSURANCE		22,335	26,423	11,484	26,236	-187	-0.71 %
71450	RETIREE DENTAL INSURANCE		17,495	20,000	9,378	20,000	0	0.00 %
71500	OPTICAL INSURANCE		2,341	2,284	1,060	2,572	288	12.61 %
71550	RETIREE OPTICAL INSUR.		919	1,150	354	1,150	0	0.00 %
71600	WORKER'S COMP		6,924	8,250	6,319	8,250	0	0.00 %
71750	LONG TERM DISABILITY		3,018	4,059	1,213	4,067	8	0.20 %
71780	DEFINED CONTRIB - EMPLOYER		115,979	120,041	57,456	122,546	2,505	2.09 %
71792	RETIREE HSA - EMPLOYER CONTRIB		12,015	12,891	6,506	14,313	1,422	11.03 %
72000	TUITION REIMBURSEMENT		3,600	7,200	0	7,200	0	0.00 %
72700	SUPPLIES - OFFICE		21,458	20,000	10,105	20,000	0	0.00 %
72800	SUPPLIES - POSTAGE		12,167	12,500	7,963	14,000	1,500	12.00 %
73000	SUPPLIES - COFFEE		184	500	96	500	0	0.00 %
73100	SUPPLIES-BOOKS,MAGS,ECT		4,889	7,500	4,672	7,500	0	0.00 %
76000	SUPPLIES-OPERATING		2,998	4,250	1,148	4,250	0	0.00 %
76200	SUPPLIES-COMPUTER		0	2,000	198	2,000	0	0.00 %
77700	SUPPLIES-UNIFORMS		717	500	81	500	0	0.00 %
84150	SERVICES - VISITING JUDGES		0	0	4,535	24,400	24,400	0.00%
84200	SERVICES - AUDITING		9,500	10,250	10,000	10,500	250	2.44 %
84350	SERVICES-MIDC/INDIGENT DEFENSE		32,056	32,700	16,028	31,963	-737	-2.25 %
84500	SERVICES - OTHER PROF.		87,669	67,500	35,369	86,786	19,286	28.57 %
85750	COMMUNITY GARDEN EXPENSE		2,751	2,500	189	2,500	0	0.00 %
86000	MILEAGE & VEHICLE EXP		1,315	2,000	1,007	2,000	0	0.00 %
86110	EQUIPMENT LEASES		13,133	16,675	5,160	16,675	0	0.00 %
86800	COMPUTER-LICENSING & CONSULT		1,805	6,400	0	17,108	10,708	167.31 %
88602	DRUG COURT - DIST COURT GRANT		158,405	161,000	60,663	154,000	-7,000	-4.35 %
89000	PUBLIC UTILITIES		0	0	0	40,000	40,000	0.00%
89400	PUB. UTIL.-TELEPHONE		5,146	7,000	2,464	7,000	0	0.00 %
92140	CONTR R&M-COMPUTER		31,505	79,500	11,606	66,000	-13,500	-16.98 %
92170	CONTR R&M-OFFICE EQUIP		9,331	7,000	920	7,000	0	0.00 %
92190	CONTR R&M-BUILDING		19,229	30,000	5,898	30,000	0	0.00 %
95500	MEMBERSHIPS & DUES		4,045	4,500	1,485	4,500	0	0.00 %
96000	TRAVEL & MEALS		6,199	8,425	4,336	8,425	0	0.00 %
96100	CONFERENCES & TRAINING		10,158	10,000	2,071	10,000	0	0.00 %



Waterford Township
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97106	CAPITAL - BLDG IMPROVEMENTS	51,269	163,376	41,765	124,000	-39,376	-24.10	%
97125	CAPITAL - PERSONAL PROPERTY	12,153	9,300	2,327	9,300	0	0.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	0	34,200	6,902	33,100	-1,100	-3.22	%
97136	CAPITAL - VEHICLES	0	0	0	10,000	10,000	10000.00%	
Total	DISTRICT COURT	\$3,257,526	\$3,432,869	\$1,498,031	\$3,307,784	-\$125,085	-3.64	%



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

11360 51st District Court

Expense

70700	FEES-JURY & WITNESS Based on 2025 spending.	Increase	\$ 4,000
71100	HEALTH INSURANCE Based on current employee health care trends.	Increase	\$ 55,104
71150	RETIREE HEALTH Based on trending for Retiree Health Care.	Decrease	\$ 87,500
71300	DB-RETIREMENT Based on allocation schedule.	Decrease	\$ 6,700
71350	RETIREE HLTH TRUST CONTRIB Based on allocation schedule.	Decrease	\$ 146,500
84150	VISITING JUDGES Based on Judicial need.	Increase	\$ 24,400
84500	SERVICES-OTHER PROF. Based on language accommodations.	Increase	\$ 19,286
86800	COMPUTER-LICENSING & CONSULT Balancing of exp. lines.	Decrease	\$ 10,708
89000	PUBLIC UTILITIES Previously paid under F&O 12650-89000.	Increase	\$ 40,000
92140	CONTR R&M-COMPUTER Balancing of exp. lines.	Decrease	\$ 13,500
97106	CAPITAL-BLDG IMPROVEMENTS Based on approved capital Bldg. projects.	Decrease	\$ 39,376
97136	CAPITAL-VEHICLES Golf cart purchase Comm. Service Program.	Increase	\$ 10,000

Waterford Township
FY 2026 Budget



11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		769,065	820,720	395,640	868,631	47,911	5.84 %
70300	WAGES-PT. TIME/TEMP.		1,045	7,000	16,592	51,720	44,720	638.86 %
70550	BOARD OF REVIEW FEES		2,880	3,840	2,040	3,840	0	0.00 %
70900	OVERTIME		952	1,350	28	1,350	0	0.00 %
71000	FICA		58,046	63,717	31,431	67,387	3,670	5.76 %
71100	HEALTH INSURANCE		119,591	145,000	62,279	205,600	60,600	41.79 %
71200	LIFE INSURANCE		3,256	4,068	1,595	4,195	127	3.12 %
71300	DB - RETIREMENT		36,137	24,643	12,322	25,451	808	3.28 %
71350	RETIREE HLTH TRUST CONTRIB		214,536	68,200	34,100	50,800	-17,400	-25.51 %
71400	DENTAL INSURANCE		10,543	11,542	5,978	13,163	1,621	14.04 %
71500	OPTICAL INSURANCE		1,150	1,261	562	1,290	29	2.30 %
71750	LONG TERM DISABILITY		1,729	2,452	714	2,515	63	2.57 %
71780	DEFINED CONTRIB - EMPLOYER		60,875	64,629	32,053	69,629	5,000	7.74 %
71792	RETIREE HSA - EMPLOYER CONTRIB		11,911	13,563	6,411	15,960	2,397	17.67 %
72700	SUPPLIES - OFFICE		4,760	3,600	2,126	4,000	400	11.11 %
72800	SUPPLIES - POSTAGE		26,694	25,000	23,254	30,000	5,000	20.00 %
76000	SUPPLIES-OPERATING		4,155	4,600	2,023	4,600	0	0.00 %
77400	SUPPLIES-GAS & OIL		2,356	2,495	458	2,495	0	0.00 %
78600	SUPPLIES-R&M-VEHICLE		1,389	1,400	194	1,400	0	0.00 %
80300	SERVICES-COMPUTER/COUNTY		4,344	4,900	4,364	4,900	0	0.00 %
88000	LEGAL NOTICES		353	500	364	700	200	40.00 %
89400	PUB. UTIL.-TELEPHONE		702	1,600	602	1,600	0	0.00 %
92130	CONTR R&M-VEHICLE		1,954	1,900	34	1,900	0	0.00 %
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0	0.00 %
95400	MISCELLANEOUS EXPENSE		958	4,500	64	5,000	500	11.11 %
95500	MEMBERSHIPS & DUES		6,330	8,000	1,094	8,000	0	0.00 %
96000	TRAVEL & MEALS		1,750	2,000	375	1,500	-500	-25.00 %
96100	CONFERENCES & TRAINING		8,567	7,950	5,356	9,000	1,050	13.21 %
97125	CAPITAL - PERSONAL PROPERTY		3,716	4,000	0	0	-4,000	-100.00 %
97132	CAPITAL - OFFC EQUIP		0	16,600	0	0	-16,600	-100.00 %
97136	CAPITAL - VEHICLES		0	33,000	28,986	0	-33,000	-100.00 %
97340	CAPITAL - CAPITAL LEASE		812	900	135	900	0	0.00 %
Total	SUPERVISOR/ASSESSING		\$1,360,557	\$1,355,080	\$671,173	\$1,457,676	\$102,596	7.57 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

11710 Supervisor & Assessing

Expense

70200	SALARIES	Increase	\$ 47,911
	1/2 of new employee salary. Shared exp. with F&HR Dept.		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 44,720
	MCAT Emp. Inc. and Intern move to Part-Time.		
71100	HEALTH INSURANCE	Increase	\$ 60,600
	Current employee health care inc. based off schedule.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 17,400
	Based on allocation formula.		
97136	CAPITAL-VEHICLES	Decrease	\$ 33,000
	No vehicle purchase for 2026.		



Waterford Township
FY 2026 Budget

11730 COMMUNICATIONS DEPARTMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		0	0	0	45,050	45,050	45050.00%
70900	OVERTIME		0	0	0	1,326	1,326	1326.00 %
71000	FICA		0	0	0	3,550	3,550	3550.00 %
71780	DEFINED CONTRIB 1 - EMPLOYER		0	0	0	4,505	4,505	4505.00 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	0	0	1,350	1,350	1350.00 %
72700	SUPPLIES - OFFICE		0	0	0	250	250	250.00 %
72800	SUPPLIES - POSTAGE		0	0	0	250	250	250.00 %
84500	SERVICES - OTHER PROF.		0	0	0	10,000	10,000	10000.00%
95400	MISCELLANEOUS EXPENSE		0	0	0	750	750	750.00 %
95500	MEMBERSHIPS & DUES		0	0	0	500	500	500.00 %
96000	TRAVEL & MEALS		0	0	0	400	400	400.00 %
96100	CONFERENCES & TRAINING		0	0	0	1,000	1,000	1000.00 %
Total	COMMUNICATIONS DEPARTMENT		\$0	\$0	\$0	\$68,931	\$68,931	0.00 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

11730

Communications

Expense

70200	SALARIES	Increase	\$ 45,050
New Dept. Salary shared w. Cable Fund for Employee.			
84500	SERVICES-OTHER PROF.	Increase	\$ 10,000
3rd party resources to assist as needed.			

Waterford Township
FY 2026 Budget



11910 ELECTIONS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		3,940	5,000	0	5,000	0	0.00 %
70300	WAGES-PT. TIME/TEMP.		96,435	60,000	9,332	108,000	48,000	80.00 %
70340	WAGES-ELECTION INSPECTORS		159,449	57,500	25	141,806	84,306	146.62 %
70800	FEES - ELECTION CUSTODIAN		0	5,040	0	5,000	-40	-0.79 %
70900	OVERTIME		47,371	5,000	0	5,000	0	0.00 %
71000	FICA		11,647	11,550	714	20,243	8,693	75.26 %
72700	SUPPLIES - OFFICE		14,001	11,000	1,389	10,000	-1,000	-9.09 %
72800	SUPPLIES - POSTAGE		18,364	15,000	207	21,320	6,320	42.13 %
76000	SUPPLIES-OPERATING		34,437	20,000	17,372	24,020	4,020	20.10 %
77400	SUPPLIES-GAS & OIL		13	1,950	1	3,000	1,050	53.85 %
78600	SUPPLIES-R&M-VEHICLE		25	750	0	750	0	0.00 %
80700	SERVICES-COMPUTER/ELECTIONS		27,394	55,000	27,094	67,000	12,000	21.82 %
84500	SERVICES - OTHER PROF.		15,543	11,000	2,801	12,500	1,500	13.64 %
85600	CONTINGENCY		0	1,000	0	114,000	113,000	11300.00%
86201	EMP/ELECT REC.		0	0	0	2,500	2,500	2500.00 %
88000	LEGAL NOTICES		2,037	3,000	0	3,000	0	0.00 %
92130	CONTR R&M-VEHICLE		0	1,000	0	1,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		8,650	5,000	0	5,000	0	0.00 %
97106	CAPITAL - BLDG IMPROVEMENTS		0	12,500	10,241	10,000	-2,500	-20.00 %
97132	CAPITAL - OFFC EQUIP		0	10,000	0	0	-10,000	-100.00 %
97133	CAPITAL - COMPUTER EQUIP		12,537	24,000	0	24,000	0	0.00 %
Total	ELECTIONS		\$451,844	\$315,290	\$69,175	\$583,139	\$267,849	84.95 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

11910

Elections

Expense

70300	WAGES-PT. TIME/TEMP August and November Midterm Elections	Increase	\$ 48,000
70340	WAGES-ELECTION INSPECTORS August and November Midterm Elections	Increase	\$ 84,306
71000	FICA August and November Midterm Elections	Increase	\$ 8,693
72700	SUPPLIES-OFFICE Less spending on supplies	Decrease	\$ 1,000
72800	SUPPLIES-POSTAGE Midterm Elections will require more postage and postage prices continue to rise.	Increase	\$ 6,320
76000	SUPPLIES-OPERATING August and November Midterm Elections	Increase	\$ 4,020
80700	SERVICES-COMPUTER/ELECTIONS Maintenance of Election Equipment Yrs 6 - 10	Increase	\$ 12,000
84500	SERVICES-OTHER PROF. Printing Test Decks for Elections	Increase	\$ 1,500
85600	CONTINGENCY Possible School District Election in May 2026	Increase	\$ 113,000
86201	EMP/ELECT RECOGNITION Election Worker Recognition gathering	Increase	\$ 2,500
97106	CAPITAL-BLDG IMPROVEMENTS Less needed for improvements	Decrease	\$ 2,500
97132	CAPITAL - EQUIPMENT No requests at this time	Increase	\$ 10,000
77200	SUPPLIES-GAS & OIL Drop box pickups for Midterm Elections	Increase	\$ 1,050

Waterford Township
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12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		558,325	578,080	279,688	598,669	20,589	3.56 %
70300	WAGES-PT. TIME/TEMP.		28,644	32,298	10,608	37,150	4,852	15.02 %
70900	OVERTIME		156	5,000	641	5,000	0	0.00 %
71000	FICA		43,114	47,008	21,373	49,022	2,014	4.28 %
71100	HEALTH INSURANCE		97,419	108,000	47,148	138,240	30,240	28.00 %
71200	LIFE INSURANCE		2,671	3,139	1,375	3,198	59	1.88 %
71300	DB - RETIREMENT		37,383	36,852	18,426	38,066	1,214	3.29 %
71350	RETIREE HLTH TRUST CONTRIB		214,536	136,400	68,200	101,600	-34,800	-25.51 %
71400	DENTAL INSURANCE		9,362	9,233	5,034	10,530	1,297	14.05 %
71500	OPTICAL INSURANCE		909	853	409	961	108	12.66 %
71750	LONG TERM DISABILITY		1,448	1,743	621	1,775	32	1.84 %
71780	DEFINED CONTRIB - EMPLOYER		33,794	34,195	17,205	34,527	332	0.97 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,792	6,179	2,967	6,245	66	1.07 %
72700	SUPPLIES - OFFICE		8,781	10,000	5,465	10,200	200	2.00 %
72800	SUPPLIES - POSTAGE		9,384	11,000	3,993	10,750	-250	-2.27 %
76000	SUPPLIES-OPERATING		553	1,600	0	1,500	-100	-6.25 %
77400	SUPPLIES-GAS & OIL		384	500	43	500	0	0.00 %
84500	SERVICES - OTHER PROF.		166	2,000	353	2,000	0	0.00 %
86100	VEHICLE EXPENSES		0	500	0	500	0	0.00 %
88000	LEGAL NOTICES		5,083	7,500	1,491	7,500	0	0.00 %
89400	PUB. UTIL.-TELEPHONE		670	2,000	485	2,000	0	0.00 %
92130	CONTR R&M-VEHICLE		0	500	0	500	0	0.00 %
92140	CONTR R&M-COMPUTER		0	0	0	10,500	10,500	10500.00%
92170	CONTR R&M-OFFICE EQUIP		0	500	0	500	0	0.00 %
95400	MISCELLANEOUS EXPENSE		1,445	7,000	0	7,000	0	0.00 %
95500	MEMBERSHIPS & DUES		675	500	240	500	0	0.00 %
96000	TRAVEL & MEALS		6	1,000	-14	1,000	0	0.00 %
96100	CONFERENCES & TRAINING		1,845	5,250	1,677	5,250	0	0.00 %
97132	CAPITAL - FURNISHINGS		0	12,000	0	10,000	-2,000	-16.67 %
97133	CAPITAL - COMPUTER EQUIPMENT		0	2,500	0	2,500	0	0.00 %
97340	CAPITAL - CAPITAL LEASE		812	1,500	135	1,500	0	0.00 %
Total	CLERK'S OFFICE		\$1,063,357	\$1,064,830	\$487,565	\$1,099,183	\$34,353	3.23 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

12160 Clerk's Office

Expense

70200	SALARIES	Increase	\$ 20,589
	Provide Time for Training of Accts Pay Retiree, Lisa Lievois		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 4,852
	New Part Time person		
92140	CONTR R&M-COMPUTER	Increase	\$ 10,500
	Maintenance Contract for Equipment		
97132	CAPITAL-FURNISHINGS & EQUIP	Decrease	\$ 2,000
	Less Required for Office Upgrade		
71100	HEALTH INSURANCE	Increase	\$ 30,240
	Health Insurance Increase from Provider and Payroll		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 34,800
	Less required due to past contributions		
71000	FICA	Increase	\$ 2,014
	To cover added wages for part time and Lisa's retirement training of new person		
71300	DB-RETIREMENT	Increase	\$ 1,214
	Increase from payroll for retirements		
71400	DENTAL INSURANCE	Increase	\$ 1,297
	Increased insurance costs		



Waterford Township
FY 2026 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		294,707	307,252	145,764	339,544	32,292	10.51 %
70900	OVERTIME		380	550	0	500	-50	-9.09 %
71000	FICA		22,350	23,547	11,208	26,577	3,030	12.87 %
71100	HEALTH INSURANCE		5,962	14,400	2,928	9,000	-5,400	-37.50 %
71200	LIFE INSURANCE		1,018	1,250	517	1,862	612	48.96 %
71300	DB - RETIREMENT		15,493	14,998	7,499	15,431	433	2.89 %
71350	RETIREE HLTH TRUST CONTRIB		53,634	34,100	17,050	25,400	-8,700	-25.51 %
71400	DENTAL INSURANCE		2,413	2,308	1,259	2,633	325	14.08 %
71500	OPTICAL INSURANCE		234	221	111	250	29	13.12 %
71750	LONG TERM DISABILITY		452	650	190	951	301	46.31 %
71780	DEFINED CONTRIB - EMPLOYER		14,892	15,429	7,705	18,706	3,277	21.24 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,085	2,255	1,065	3,273	1,018	45.14 %
72700	SUPPLIES - OFFICE		1,119	1,300	385	1,275	-25	-1.92 %
72800	SUPPLIES - POSTAGE		81	105	12	110	5	4.76 %
84500	SERVICES - OTHER PROF.		181	500	181	500	0	0.00 %
88400	EMPLOYMENT RECRUITMENT		1,555	2,150	0	2,100	-50	-2.33 %
89400	PUB. UTIL.-TELEPHONE		65	300	47	275	-25	-8.33 %
95400	MISCELLANEOUS EXPENSE		0	450	0	425	-25	-5.56 %
95500	MEMBERSHIPS & DUES		754	900	159	900	0	0.00 %
96000	TRAVEL & MEALS		0	225	0	225	0	0.00 %
96100	CONFERENCES & TRAINING		0	14,750	0	14,500	-250	-1.69 %
97340	CAPITAL - CAPITAL LEASE		290	395	48	390	-5	-1.27 %
Total	FISCAL & HUMAN RESOURCES		\$417,664	\$438,035	\$196,128	\$464,827	\$26,792	6.12 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

12160

Fiscal and Human Resources

Expense

70200	SALARIES	Increase	\$ 32,292
1/2 new employee salary. Split with Supervisor's Office.			
71000	FICA	Increase	\$ 3,030
1/2 new employee FICA.			
71100	HEALTH INSURANCE	Decrease	\$ 5,400
Based on health care schedule.			
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 8,700
Based on allocation formula.			

Waterford Township
FY 2026 Budget



12480 GENERAL SERVICES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
71600	WORKER'S COMP		30,913	45,000	20,001	45,000	0	0.00 %
71900	UNEMPLOYMENT COMP INSUR		0	20,000	0	15,000	-5,000	-25.00 %
72000	TUITION REIMBURSEMENT		0	3,000	0	3,010	10	0.33 %
72050	DEFINED CONTRIB COMMITTEE		65,008	60,000	14,761	61,250	1,250	2.08 %
72700	SUPPLIES - OFFICE		3,878	7,950	1,054	7,950	0	0.00 %
72800	SUPPLIES - POSTAGE		-3,610	10,000	908	14,000	4,000	40.00 %
72900	SUPPLIES - COPY MACHINE		0	3,250	0	3,000	-250	-7.69 %
76200	SUPPLIES-COMPUTER		14,779	10,600	9,326	11,700	1,100	10.38 %
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		693	405	576	650	245	60.49 %
84100	SERVICES - LEGAL		223,760	177,500	35,384	207,000	29,500	16.62 %
84200	SERVICES - AUDITING		42,160	34,150	12,075	36,400	2,250	6.59 %
84300	SERVICES - CONSULTING		20,211	30,000	8,740	26,500	-3,500	-11.67 %
84500	SERVICES - OTHER PROF.		45,838	165,000	4,927	120,000	-45,000	-27.27 %
84550	SERVICES - PROV BY W&S		16,875	14,500	7,100	16,500	2,000	13.79 %
86200	EMPLOYEE COMMITTEE - AWARDS		3,815	4,650	2,934	4,950	300	6.45 %
86600	LEGAL SETTLEMENTS		0	0	0	25,000	25,000	25000.00%
86800	COMPUTER-LICENSING & CONSULT		71,251	147,890	152	270,730	122,840	83.06 %
88200	PRINTING & PUBLISHING		1,528	4,000	1,157	3,000	-1,000	-25.00 %
88500	INSURANCE		214,119	239,068	108,206	243,850	4,782	2.00 %
89300	PUB. UTIL.-STRT LIGHT		886,821	910,000	454,470	960,424	50,424	5.54 %
92110	CONTR R&M-TELEPHONE		301	1,950	219	1,000	-950	-48.72 %
92140	CONTR R&M-COMPUTER		233,243	358,000	140,109	404,000	46,000	12.85 %
95400	MISCELLANEOUS EXPENSE		7,625	7,625	701	7,625	0	0.00 %
95460	BANK SERVICE CHARGES		23,493	80,000	55,625	69,450	-10,550	-13.19 %
95500	MEMBERSHIPS & DUES		18,882	27,500	19,643	27,500	0	0.00 %
96500	TAX ROLL ADJUSTMENTS		6,713	20,208	2,144	15,146	-5,062	-25.05 %
97133	CAPITAL - COMPUTER EQUIP		93,400	84,940	37,461	183,600	98,660	116.15 %
97340	CAPITAL - CAPITAL LEASE		7,558	10,000	3,823	9,000	-1,000	-10.00 %
99901	CAPITAL PROJECT ALLOCATION		3,350,000	900,000	900,000	1,400,000	500,000	55.56 %
Total	GENERAL SERVICES		\$5,379,255	\$3,432,186	\$1,841,492	\$4,248,235	\$816,049	23.78 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

12480

General Services

Expense

76200	SUPPLIES-COMPUTER Based on spending trends and inflation	Increase	\$ 1,100
86800	COMPUTER-LICENSING & CONSULT Based on actual proposed projects, including cybersecurity services, system backup software, additional ERP system modules, and ERP-related costs associated with Chart of Accounts restructuring	Increase	\$ 122,840
92140	CONTR R&M-COMPUTER Based on actual contracts for software & equipment maintenance, as well as cloud services.	Increase	\$ 46,000
97133	CAPITAL-COMPUTER EQUIPMENT Based on actual proposed projects, including replacement PC's, laptops, networking equipment and servers. Also including replacement of LAN cabling on Town Hall 3rd floor.	Increase	\$ 98,660
99901	CAPITAL PROJECT ALLOCATION Deposit to Capital Prj. Fund for future Capital Project use.	Increase	\$ 500,000



Waterford Township
FY 2026 Budget

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
71150	RETIREE HEALTH		688,763	723,000	348,463	795,300	72,300	10.00 %
71250	RETIREE LIFE INSURANCE		933	1,200	445	1,200	0	0.00 %
71450	RETIREE DENTAL INSURANCE		56,189	50,000	29,363	50,000	0	0.00 %
71550	RETIREE OPTICAL INSUR.		4,563	1,650	1,979	1,650	0	0.00 %
Total	RETIREE BENEFITS		\$750,447	\$775,850	\$380,250	\$848,150	\$72,300	9.32 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

71150 RETIREE HEALTH Increase \$ 72,300
General Fund Employees Retiree Health Care.



Waterford Township
FY 2026 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		618,916	573,210	270,052	598,084	24,874	4.34 %
70900	OVERTIME		734	650	340	650	0	0.00 %
71000	FICA		46,616	43,851	20,663	45,755	1,904	4.34 %
71100	HEALTH INSURANCE		72,894	76,850	34,005	98,368	21,518	28.00 %
71200	LIFE INSURANCE		2,280	2,971	1,292	3,120	149	5.02 %
71300	DB - RETIREMENT		45,053	44,365	22,183	42,494	-1,871	-4.22 %
71350	RETIREE HLTH TRUST CONTRIB		214,536	68,200	34,100	50,800	-17,400	-25.51 %
71400	DENTAL INSURANCE		9,826	9,233	5,349	10,530	1,297	14.05 %
71500	OPTICAL INSURANCE		863	1,294	358	1,171	-123	-9.51 %
71750	LONG TERM DISABILITY		1,159	1,738	532	1,824	86	4.95 %
71780	DEFINED CONTRIB - EMPLOYER		34,037	38,088	17,678	39,356	1,268	3.33 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,524	5,929	2,540	6,090	161	2.72 %
72700	SUPPLIES - OFFICE		10,799	8,000	2,735	8,000	0	0.00 %
72800	SUPPLIES - POSTAGE		15,397	25,000	11,083	30,000	5,000	20.00 %
80600	SERV-CTY COMPU/TREAS.		5,243	5,925	5,114	7,500	1,575	26.58 %
84500	SERVICES - OTHER PROF.		5,505	45,500	2,412	41,000	-4,500	-9.89 %
86200	EMPLOYEE PROG/HEALTH FAIR		355	500	342	500	0	0.00 %
86300	TAX BILLING EXP.		13,017	13,500	0	15,000	1,500	11.11 %
88000	LEGAL NOTICES		0	100	0	100	0	0.00 %
89400	PUB. UTIL.-TELEPHONE		262	1,000	273	1,000	0	0.00 %
92170	CONTR R&M-OFFICE EQUIP		3,276	2,400	1,727	2,400	0	0.00 %
95400	MISCELLANEOUS EXPENSE		30	2,000	20	1,000	-1,000	-50.00 %
95500	MEMBERSHIPS & DUES		238	1,000	10	800	-200	-20.00 %
96000	TRAVEL & MEALS		0	250	0	1,000	750	300.00 %
96100	CONFERENCES & TRAINING		0	750	0	3,000	2,250	300.00 %
97340	CAPITAL - CAPITAL LEASE		975	1,250	163	1,250	0	0.00 %
Total	TREASURER'S OFFICE		\$1,106,537	\$973,554	\$432,970	\$1,010,792	\$37,238	3.82 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

71100	HEALTH INSURANCE	Increase	\$ 21,518
	Health care increases per Provider.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 17,400
	Less employees qualify.		
72800	SUPPLIES-POSTAGE	Increase	\$ 5,000
	Based on trending and increased costs.		
84500	SERVICES-OTHER PROF.	Decrease	\$ 4,500
	Based on trending.		
96100	CONFERENCES & TRAINING	Increase	\$ 2,250
	Open positions training.		

Waterford Township
FY 2026 Budget



12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		390,099	410,680	199,113	413,516	2,836	0.69 %
70900	OVERTIME		530	3,500	0	3,500	0	0.00 %
71000	FICA		29,368	31,800	15,180	32,350	550	1.73 %
71100	HEALTH INSURANCE		68,015	71,550	33,864	78,705	7,155	10.00 %
71200	LIFE INSURANCE		2,949	2,281	1,469	2,300	19	0.83 %
71350	RETIREE HLTH TRUST CONTRIB		53,634	34,100	17,050	25,400	-8,700	-25.51 %
71400	DENTAL INSURANCE		8,602	4,617	4,405	5,266	649	14.06 %
71500	OPTICAL INSURANCE		1,419	500	639	425	-75	-15.00 %
71750	LONG TERM DISABILITY		1,355	1,186	578	1,195	9	0.76 %
71780	DEFINED CONTRIB - EMPLOYER		38,631	39,858	19,996	41,033	1,175	2.95 %
71792	RETIREE HSA - EMPLOYER CONTRIB		6,045	4,951	3,141	5,007	56	1.13 %
72700	SUPPLIES - OFFICE		999	950	436	990	40	4.21 %
72800	SUPPLIES - POSTAGE		20	180	0	180	0	0.00 %
76400	SUPPLIES-TOOLS		354	500	149	500	0	0.00 %
77400	SUPPLIES-GAS & OIL		0	300	37	300	0	0.00 %
78600	SUPPLIES-R&M-VEHICLE		0	500	16	500	0	0.00 %
86000	MILEAGE		0	50	0	50	0	0.00 %
89400	PUB. UTIL.-TELEPHONE		3,313	3,800	1,599	3,800	0	0.00 %
92130	CONTR R&M-VEHICLE		0	500	0	500	0	0.00 %
95400	MISCELLANEOUS EXPENSE		0	450	299	450	0	0.00 %
96000	TRAVEL & MEALS		0	400	0	400	0	0.00 %
96100	CONFERENCES & TRAINING		14,867	15,000	-3,699	15,000	0	0.00 %
97340	CAPITAL - CAPITAL LEASE		172	250	29	250	0	0.00 %
Total	INFORMATION TECHNOLOGY		\$620,372	\$627,903	\$294,299	\$631,617	\$3,714	0.59 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

12550 Information Systems

Expense

70200	SALARIES	Increase	\$ 2,836
Based on payroll analysis or trending.			
71100	HEALTH INSURANCE	Increase	\$ 7,155
Based on payroll analysis or trending.			
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 8,700
Based on payroll analysis or trending.			



Waterford Township
FY 2026 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		534,448	553,050	263,930	560,279	7,229	1.31 %
70300	WAGES-PT. TIME/TEMP.		22,971	28,500	11,724	28,500	0	0.00 %
70900	OVERTIME		58,731	58,000	40,867	58,000	0	0.00 %
71000	FICA		46,597	48,926	24,780	48,783	-143	-0.29 %
71100	HEALTH INSURANCE		96,544	105,000	47,708	115,500	10,500	10.00 %
71200	LIFE INSURANCE		1,948	2,505	1,163	2,593	88	3.51 %
71300	DB - RETIREMENT		33,452	37,212	18,606	13,345	-23,867	-64.14 %
71350	RETIREE HLTH TRUST CONTRIB		107,268	68,200	34,100	50,800	-17,400	-25.51 %
71400	DENTAL INSURANCE		8,833	6,925	5,034	7,898	973	14.05 %
71500	OPTICAL INSURANCE		1,030	715	481	939	224	31.33 %
71750	LONG TERM DISABILITY		1,269	1,703	555	1,763	60	3.52 %
71780	DEFINED CONTRIB - EMPLOYER		29,997	35,881	18,109	36,575	694	1.93 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,019	6,861	3,063	7,164	303	4.42 %
72700	SUPPLIES - OFFICE		445	1,000	57	1,000	0	0.00 %
72800	SUPPLIES - POSTAGE		167	325	0	325	0	0.00 %
76000	SUPPLIES-OPERATING		3,427	5,000	879	5,000	0	0.00 %
76400	SUPPLIES-TOOLS		10,332	3,000	3,361	5,000	2,000	66.67 %
77400	SUPPLIES-GAS & OIL		8,885	9,000	4,232	10,000	1,000	11.11 %
77700	SUPPLIES-UNIFORMS		7,115	8,000	2,937	8,000	0	0.00 %
78100	SUPPLIES-R&M-BLDG		45,849	43,000	23,990	43,000	0	0.00 %
78200	SUPPLIES-R&M-EQUIPMENT		7,155	6,500	4,915	6,500	0	0.00 %
78300	SUPPLIES-R&M-GROUNDS		28,928	32,000	19,756	32,000	0	0.00 %
78310	SUPPLIES - R&M CEMETERIES		8,816	12,500	881	12,500	0	0.00 %
78600	SUPPLIES-R&M-VEHICLE		10,522	10,500	5,679	10,500	0	0.00 %
81300	PHYSICAL EXAMS		0	250	0	250	0	0.00 %
84500	SERVICES - OTHER PROF.		503	2,000	681	2,000	0	0.00 %
89000	PUBLIC UTILITIES		122,143	130,000	70,625	85,000	-45,000	-34.62 %
89400	PUB. UTIL.-TELEPHONE		8,507	10,500	5,232	10,500	0	0.00 %
92120	CONTR. R&M-RADIO		0	500	0	500	0	0.00 %
92130	CONTR R&M-VEHICLE		3,353	5,000	1,159	5,000	0	0.00 %
92170	CONTR R&M-OFFICE EQUIP		1,966	2,800	1,011	2,800	0	0.00 %
92190	CONTR R&M-BUILDING		169,379	229,767	55,724	225,000	-4,767	-2.07 %
92210	CONTR R&M-GROUNDS		62,792	85,000	17,342	85,000	0	0.00 %
92215	CONTRACT R&M - CEMETERIES		43,675	48,000	7,103	48,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		106	400	0	400	0	0.00 %
95500	MEMBERSHIPS & DUES		45	400	45	400	0	0.00 %
96000	TRAVEL & MEALS		474	750	0	750	0	0.00 %
96100	CONFERENCES & TRAINING		159	1,500	140	1,500	0	0.00 %
97106	CAPITAL - BLDG IMPROVEMENTS		21,205	37,000	3,177	53,500	16,500	44.59 %
97107	CAPITAL - FACIL & OTHER IMPR		1,186	16,750	0	16,750	0	0.00 %
97125	CAPITAL - PERSONAL PROPERTY		326	100	0	100	0	0.00 %
97132	CAPITAL - OFFC EQUIP		0	1,500	0	1,500	0	0.00 %
97136	CAPITAL - VEHICLES		0	23,355	23,255	39,000	15,645	66.99 %



Waterford Township
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Total	FACILITIES/OPERATION	\$1,515,565	\$1,679,875	\$722,302	\$1,643,914	-\$35,961	-2.14 %
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Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

12650

Facilities and Operations

Expense

76400	SUPPLIES-TOOLS	Increase	\$ 2,000
Increased to update some of the tools and equipment.			
89000	PUBLIC UTILITIES	Decrease	\$ 45,000
Cost of court utilities transferred to court 11360-89000. For better tracking per Bldg.			
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 16,500
Approved 2026 Capital Projects. New Fire Alarm System, painting, landscaping etc.			
97136	CAPITAL-VEHICLES	Increase	\$ 15,645
New Kubota or grounds.			

Waterford Township
FY 2026 Budget



14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		937,806	949,931	509,840	1,122,234	172,303	18.14 %
70300	WAGES-PT. TIME/TEMP.		31,229	66,463	38,248	85,550	19,087	28.72 %
70500	BRD MEMBER FEES-PLANNING		4,260	4,250	0	4,250	0	0.00 %
70560	FEES - ZONING BOARD		3,540	4,000	0	4,000	0	0.00 %
70900	OVERTIME		4,834	2,750	1,988	2,750	0	0.00 %
71000	FICA		72,373	78,596	41,166	93,233	14,637	18.62 %
71100	HEALTH INSURANCE		162,203	179,140	82,135	249,299	70,159	39.16 %
71200	LIFE INSURANCE		3,394	3,450	1,674	3,450	0	0.00 %
71300	DB - RETIREMENT		27,948	24,966	12,483	32,730	7,764	31.10 %
71350	RETIREE HLTH TRUST CONTRIB		107,268	136,400	68,200	76,200	-60,200	-44.13 %
71400	DENTAL INSURANCE		14,317	13,500	8,841	15,500	2,000	14.81 %
71500	OPTICAL INSURANCE		1,591	1,700	861	1,700	0	0.00 %
71750	LONG TERM DISABILITY		2,229	2,050	1,033	2,500	450	21.95 %
71780	DEFINED CONTRIB - EMPLOYER		74,076	75,199	42,408	86,700	11,501	15.29 %
71792	RETIREE HSA - EMPLOYER CONTRIB		13,121	12,569	7,478	14,579	2,010	15.99 %
72000	TUITION REIMBURSEMENT		0	300	0	300	0	0.00 %
72700	SUPPLIES - OFFICE		7,452	7,950	2,508	7,950	0	0.00 %
72800	SUPPLIES - POSTAGE		7,245	5,500	4,673	5,500	0	0.00 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		0	1,500	0	1,500	0	0.00 %
77400	SUPPLIES-GAS & OIL		6,847	5,500	2,247	5,500	0	0.00 %
78600	SUPPLIES-R&M-VEHICLE		3,636	2,500	2,028	2,500	0	0.00 %
84300	SERVICES - CONSULTING		2,700	50,000	0	50,000	0	0.00 %
84500	SERVICES - OTHER PROF.		191,466	115,000	6,433	115,000	0	0.00 %
86000	MILEAGE		0	100	0	100	0	0.00 %
88000	LEGAL NOTICES		6,745	5,500	1,430	5,500	0	0.00 %
88200	PRINTING & PUBLISHING		2,736	2,500	1,484	2,500	0	0.00 %
89400	PUB. UTIL.-TELEPHONE		3,279	4,000	1,636	4,000	0	0.00 %
92130	CONTR R&M-VEHICLE		1,286	2,500	225	2,500	0	0.00 %
92140	CONTR R&M-COMPUTER		20,530	20,500	20,436	20,500	0	0.00 %
92170	CONTR R&M-OFFICE EQUIP		4,169	4,000	1,037	4,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		488	1,000	196	1,000	0	0.00 %
95500	MEMBERSHIPS & DUES		2,519	2,500	1,115	2,500	0	0.00 %
96000	TRAVEL & MEALS		971	1,350	4,388	1,350	0	0.00 %
96100	CONFERENCES & TRAINING		11,331	10,000	5,012	15,000	5,000	50.00 %
97136	CAPITAL - VEHICLES		0	33,000	28,986	33,000	0	0.00 %
97340	CAPITAL - CAPITAL LEASE		1,088	1,000	181	1,000	0	0.00 %
Total	DEVELOPMENT SERVICES		\$1,734,678	\$1,831,164	\$900,368	\$2,075,875	\$244,711	13.36 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

14100

Development Services

Expense

70200	SALARIES	Increase	\$ 172,303
Staff changes approved moving part time positions to full time.			
96100	CONFERENCES & TRAINING	Increase	\$ 5,000
Approved increase to training budget to cover changing industries in development, building and safety, code enforcement, and planning industries			
71100	HEALTH INSURANCE	Increase	\$ 70,159
Based on health care costs for current employees.			
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 60,200
Based on allocation schedule to retiree trust.			



Waterford Township
FY 2026 Budget

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
87100	BEAUTIFICATION PROGRAM		4,724	4,850	0	5,000	150	3.09 %
87300	YOUTH ASSIST. GRANT		10,000	10,000	10,000	10,750	750	7.50 %
87500	SENIOR SERVICES		0	0	40,620	0	0	0.00 %
87700	RECYCLING PROGRAM		6,685	7,000	3,342	2,500	-4,500	-64.29 %
96410	ENVIRONMENTAL PROJECTS		87,508	60,500	67	45,000	-15,500	-25.62 %
Total	COMMUNITY PROMOTIONS		\$108,917	\$82,350	\$54,029	\$63,250	-\$19,100	-23.19 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

17470

Community Promotions

Expense

87700	RECYCLING PROGRAM	Decrease	\$ 4,500
Recycling will be included in trash service in April.			
96410	ENVIRONMENTAL PROJECTS	Decrease	\$ 15,500
Based on trending.			



Waterford Township
FY 2026 Budget

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70300	WAGES-PT. TIME/TEMP.		35,740	61,351	17,164	51,000	-10,351	-16.87 %
71000	FICA		2,716	4,811	1,313	3,902	-909	-18.89 %
Total	SCHOOL CROSSING GUARDS		\$38,456	\$66,162	\$18,477	\$54,902	-\$11,260	-17.02 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

17480

School Crossing Guards

Expense

70300

WAGES-PT. TIME/TEMP

Decrease

\$ 10,351

Based on trending for the program.



Waterford Township
FY 2026 Budget

19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
85600	CONTINGENCY		0	122,050	0	456,997	334,947	274.43 %
85601	CONTINGENCY - ONE TIME		0	1	0	1	0	0.00 %
99903	TRANSFER - FIRE FUND		1,685,855	1,485,855	1,485,855	1,435,855	-50,000	-3.37 %
99904	TRANSFER - POLICE FUND		2,810,680	4,010,680	4,010,680	3,710,680	-300,000	-7.48 %
99905	TRANSFER - CONSTRUCT FUND		0	3,155,256	3,155,256	0	-3,155,256	-100.00 %
99908	TRANSFER-CEMETERY FUND		60,000	45,000	45,000	45,000	0	0.00 %
99911	TRANSFER - IMPRV. REVL.		1,750,000	2,050,000	2,050,000	2,350,000	300,000	14.63 %
99914	TRANSFER - PARKS & REC		250,000	300,000	300,000	300,000	0	0.00 %
99920	TRANSFER TO SENIOR FUND		63,000	575,000	575,000	500,000	-75,000	-13.04 %
Total	TRANSFERS T/OTHER FUNDS		\$6,619,535	\$11,743,842	\$11,621,791	\$8,798,533	-\$2,945,309	-25.08 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY	Increase	\$ 334,947
Pending contract(s) Adj. + Unforeseen Events.			
99903	TRANSFER-FIRE FUND	Decrease	\$ 50,000
Reduced transfer from Gen. Fund to Fire Fund.			
99904	TRANSFER-POLICE FUND	Decrease	\$ 300,000
Reduced transfer from Gen. Fund to Police Fund.			
99905	TRANSFER-OTHER FUNDS	Decrease	\$ 3,155,256
Based on 2025 trans. to bond fund before bond sale. Bond fund did pay back post bond sale - Comm. Ctr.			
99911	TRANSFER-IMPRV. REV'L.	Increase	\$ 300,000
Trans. from Gen. Fund to Imp. Rev.Imp Fund for future Capital Projects.			

Charter Township of Waterford

Special Revenue Funds

FY2026

January 1, 2026 – December 31, 2026

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 2026 Budget



20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE I		-2,605,716	-2,772,929	-2,769,926	-2,916,992	-144,063	5.20 %
40700	MILLAGE II		-2,583,001	-2,748,757	-2,745,751	-2,891,246	-142,489	5.18 %
40900	MILLAGE III		-1,766,637	-1,880,053	-1,877,893	-1,977,410	-97,357	5.18 %
57420	LCS REV. SHAR.-PPT		-28,067	-25,000	-3,861	-26,000	-1,000	4.00 %
60210	FEES - EXEMPT HOUSING		-5,982	-6,000	-6,770	-6,750	-750	12.50 %
60340	FEES - COST RECOVERY ORD.		-44,167	-35,000	-5,355	-40,000	-5,000	14.29 %
60342	FEES - CLASS REGISTRATION		-10,927	-7,500	-5,680	-16,000	-8,500	113.33 %
60345	FEES - EMERGENCY SERVICE		-43,605	-44,480	-44,477	-45,367	-887	1.99 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-189,000	-194,670	-97,430	-200,705	-6,035	3.10 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-9,189,891	-10,235,042	-2,397,054	-11,841,548	-1,606,506	15.70 %
62710	CHARGE-EMS FEES		-2,607,285	-2,375,000	-1,168,976	-2,450,000	-75,000	3.16 %
64100	SALES - ASSETS		0	-7,500	-4,200	-7,500	0	0.00 %
66400	INTEREST REVENUE		-303,203	-268,557	-201,268	-318,363	-49,806	18.55 %
67402	CONTRIB-GENERAL FUND		-1,685,855	-1,485,855	-1,485,855	-1,435,855	50,000	-3.37 %
67418	CONTRIB - P&F SAD		-2,430,475	-2,747,535	-2,747,535	-2,551,617	195,918	-7.13 %
67419	CONTRIB - P&F SAD/CAPITAL		-900,000	-900,000	-900,000	-1,075,000	-175,000	19.44 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-42,048	-24,000	-5,049	-24,500	-500	2.08 %
69400	REVENUE - OTHER		0	-1,950	0	-500	1,450	-74.36 %
Total	FIRE DEPARTMENT REVENUES		-\$24,435,858	-\$25,759,828	-\$16,467,080	-\$27,825,353	-\$2,065,525	8.02 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

20601 Fire Department

Revenue

62704	CHARGE-FIRE PROTECT/PONTIAC	Increase	\$ 1,606,506
	Negotiated increase charge Pontiac Fire Protection (15.7%)		
40600	MILLAGE I	Increase	\$ 144,063
	Based on taxable value and millage rate.		
40700	MILLAGE II	Increase	\$ 142,489
	Based on taxable value and millage rate.		
67419	CONTRIB - P&F SAD/CAPTIAL	Increase	\$ 175,000
	FD portion of P&F SAD for Emergency Vehicles.		



Waterford Township FY 2026 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		9,967,962	10,295,312	4,874,740	11,048,970	753,658	7.32 %
70300	WAGES-PT. TIME/TEMP.		14,858	17,000	7,319	17,000	0	0.00 %
70900	OVERTIME		1,121,118	1,157,500	619,203	1,204,000	46,500	4.02 %
70950	OVERTIME-FLSA/MANDATORY		748,125	771,750	372,494	795,000	23,250	3.01 %
71000	FICA		890,524	936,481	446,311	1,001,247	64,766	6.92 %
71100	HEALTH INSURANCE		1,707,764	1,850,500	834,691	2,408,640	558,140	30.16 %
71150	FIRE - RETIREE HEALTH		838,932	1,086,000	505,150	1,194,600	108,600	10.00 %
71200	LIFE INSURANCE		13,198	29,971	5,295	29,971	0	0.00 %
71250	RETIREE LIFE INSURANCE		551	600	346	600	0	0.00 %
71300	DB - RETIREMENT		1,250,049	1,231,989	557,668	1,163,510	-68,479	-5.56 %
71350	RETIREE HLTH TRUST CONTRIB		1,608,285	988,900	494,450	660,400	-328,500	-33.22 %
71400	DENTAL INSURANCE		133,181	133,883	69,326	135,500	1,617	1.21 %
71450	RETIREE DENTAL INSURANCE		42,214	38,750	22,981	38,750	0	0.00 %
71500	OPTICAL INSURANCE		16,406	16,041	7,617	18,315	2,274	14.18 %
71550	RETIREE OPTICAL INSUR.		4,494	4,700	2,039	4,700	0	0.00 %
71600	WORKER'S COMP		68,149	142,500	32,336	140,000	-2,500	-1.75 %
71750	LONG TERM DISABILITY		24,247	30,680	10,166	33,378	2,698	8.79 %
71780	DEFINED CONTRIB - EMPLOYER		11,721	23,952	6,533	11,750	-12,202	-50.94 %
71782	DEFINED CONTRIB 2 - EMPLOYER		1,364,713	1,370,851	701,970	1,550,000	179,149	13.07 %
71792	RETIREE HSA - EMPLOYER CONTRIB		224,513	244,749	116,995	283,377	38,628	15.78 %
71800	FIREMEN FOOD ALLOWANCE		238,299	246,400	0	246,400	0	0.00 %
72000	TUITION REIMBURSEMENT		0	9,500	1,099	8,500	-1,000	-10.53 %
72700	SUPPLIES - OFFICE		5,122	7,500	1,124	7,000	-500	-6.67 %
76000	SUPPLIES-OPERATING		1,874	3,850	1,233	3,800	-50	-1.30 %
76200	SUPPLIES-COMPUTER		1,703	4,250	391	4,250	0	0.00 %
76500	FIRE TRAINING-IN HOUSE		27,162	41,079	26,539	40,000	-1,079	-2.63 %
76700	FIRE INVESTIGATION		8,098	9,850	7,860	12,500	2,650	26.90 %
76800	SUPPLIES & TRAINING-EMS		135,050	149,579	68,137	150,000	421	0.28 %
77400	SUPPLIES-GAS & OIL		132,921	162,995	58,103	161,500	-1,495	-0.92 %
77700	SUPPLIES-UNIFORMS		25,538	33,500	22,999	34,700	1,200	3.58 %
78100	SUPPLIES-STATIONS		33,029	34,000	14,208	37,900	3,900	11.47 %
78600	SUPPLIES-R&M-APPARATUS		128,211	132,000	65,619	135,500	3,500	2.65 %
80100	SERVICES-LAUNDRY		0	97	0	100	3	3.09 %
81300	PHYSICAL EXAMS		6,264	10,000	2,750	9,750	-250	-2.50 %
84100	SERVICES - LEGAL		13,068	57,500	13,145	76,000	18,500	32.17 %
84200	SERVICES - AUDITING		32,000	34,700	34,700	36,950	2,250	6.48 %
84320	SERVICES - BILLING/EMS TRANSP		116	150,000	46,940	149,500	-500	-0.33 %
84500	SERVICES - OTHER PROF.		98,151	114,000	42,747	113,000	-1,000	-0.88 %
84600	SERVICES - CIVIL SERVICE		6,550	5,700	0	5,950	250	4.39 %
84700	SERVICES - VOLUN FIREMEN		0	500	0	50	-450	-90.00 %
84800	SERVICES - ADMINISTRATION		23,368	22,995	23,496	22,995	0	0.00 %
84802	SERV. ADMIN. PON. FIRE		0	324,983	0	737,033	412,050	126.79 %
84803	SERV. ADMIN. PON. DISPATCH		0	98,888	0	177,671	78,783	79.67 %
85600	CONTINGENCY		0	85,000	0	110,000	25,000	29.41 %

Waterford Township
FY 2026 Budget



85601	CONTINGENCY - ONE TIME	0	1	0	1	0	0.00	%
86800	COMPUTER-LICENSING & CONSULT	42,532	47,000	2,833	99,225	52,225	111.12	%
88500	INSURANCE	311,115	347,599	157,604	354,550	6,951	2.00	%
89000	PUBLIC UTILITIES	230,334	262,000	126,522	266,500	4,500	1.72	%
89400	PUB. UTIL.-TELEPHONE	17,569	20,500	5,492	19,500	-1,000	-4.88	%
92110	R&M-TELEPHONE	0	1,500	0	500	-1,000	-66.67	%
92120	R&M-FIRE RADIOS	11,104	13,000	4,630	14,300	1,300	10.00	%
92130	CONTR R&M-APPARATUS	136,575	140,500	87,733	147,500	7,000	4.98	%
92140	CONTR R&M-COMPUTER	38,360	62,000	21,699	69,000	7,000	11.29	%
92170	CONTR R&M-OFFICE EQUIP	8,193	6,650	4,397	9,500	2,850	42.86	%
92190	CONTRACTED-STATION MAINTENANCE	104,106	105,000	39,973	119,000	14,000	13.33	%
92200	R&M-FIRE GEAR EQUIPMENT	10,787	14,000	5,657	14,500	500	3.57	%
92230	R & M-SCBA SELF CONT BREATH AP	29,296	36,000	11,105	35,500	-500	-1.39	%
95200	BUILDING RENT	0	1	0	0	-1	-100.00	%
95300	HYDRANT RENTAL/MAINTENANCE	0	0	0	100,000	100,000	100000.00	%
95400	MISCELLANEOUS EXPENSE	2,505	3,500	33	3,500	0	0.00	%
95500	MEMBERSHIPS & DUES	6,963	10,000	7,181	10,000	0	0.00	%
96000	TRAVEL & MEALS	6,210	5,000	3,962	6,000	1,000	20.00	%
96100	CONFERENCES & TRAINING	2,263	14,000	4,985	14,000	0	0.00	%
96320	COMMUNITY PROMO & FIRE PREVENT	6,151	8,750	4,435	12,500	3,750	42.86	%
96500	TAX ROLL ADJUSTMENTS	1,137	17,468	1,798	10,008	-7,460	-42.71	%
96750	FEES & TAXES - EXPENSE	13,488	15,000	0	16,500	1,500	10.00	%
97106	CAPITAL - BLDG IMRPV	9,930	45,000	0	117,000	72,000	160.00	%
97107	CAPITAL - FACIL & OTHER IMPR	36,693	35,000	0	35,000	0	0.00	%
97125	CAPITAL - EQUIP & PERSONAL PROP	40,461	45,000	12,058	145,000	100,000	222.22	%
97127	CAPITAL - SCBA SELF CON BREATH	13,595	63,400	52,129	400,000	336,600	530.91	%
97130	CAPITAL - FIRE RADIOS	20,642	31,500	6,639	26,500	-5,000	-15.87	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	401,371	65,000	5,177	65,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIP	16,170	41,000	6,608	74,100	33,100	80.73	%
97136	CAPITAL - VEHICLES	217,588	1,615,000	2,544,943	807,900	-807,100	-49.98	%
97138	CAPITAL - VEHICLE EQUIP	13,350	399,000	371,450	65,000	-334,000	-83.71	%
97139	CAPITAL - TELECOMM. EQUIPMENT	0	100	0	100	0	0.00	%
97340	CAPITAL - CAPITAL LEASE	1,595	4,000	266	4,000	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	275,000	275,000	275,000	375,000	100,000	36.36	%
Total	FIRE DEPARTMENT	\$22,992,612	\$25,859,444	\$13,883,030	\$27,457,441	\$1,597,997	6.18	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

20630 Fire Department

Expense

71100	HEALTH INSURANCE	Increase	\$ 558,140
	Large increase in Heath Care cost		
84801	SERVICES-ADMINISTRATION	Increase	\$ 412,050
	Object 84802 - New expend line for Pontiac Admin Fee Documentation		
84801	SERVICES-ADMINISTRATION	Increase	\$ 78,783
	object 84803 - New expend line for Pontiac Dispatch Admin Fee Documentation		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 72,000
	Fire Station 1 complete carpet replacement (25 y/o original carpet) - other repairs		
97125	CAPITAL - EQUIPMENT	Increase	\$ 100,000
	Lucas CPR Replacement		
97127	CAPITAL-SCBA SELF CON BREATH	Increase	\$ 336,600
	Twp share for complete SCBA replacement (AFG Grant = \$354000)		
97136	CAPITAL-VEHICLES	Decrease	\$ 807,100
	Skip a year Fire Engine purchase - Purchase of 2 ALS Rescue only		
97138	CAPITAL-VEHICLE EQUIPMENT	Decrease	\$ 334,000
	Increased for 2025 for ALS PowerLoad equipment - Reduce for 2026		

Waterford Township
FY 2026 Budget



20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE I		-3,874,832	-4,537,114	-4,532,615	-4,772,833	-235,719	5.20 %
40700	MILLAGE II		-3,909,212	-4,159,990	-4,155,720	-4,376,116	-216,126	5.20 %
53300	FEDERAL GRANT		0	-119,115	0	0	119,115	-100.00 %
56700	STATE GRANT - POLICE		-146,891	-129,224	-129,223	-176,675	-47,451	36.72 %
57420	LCS REV. SHAR.-PPT		-31,410	-28,500	-4,537	-29,500	-1,000	3.51 %
57700	LIQUOR LICENSE REBATE		-45,132	-37,000	-13,881	-39,000	-2,000	5.41 %
60120	FEES - ALARM ORDINANCE		-11,130	-15,000	-5,663	-13,000	2,000	-13.33 %
60130	FEES - ABANDON AUTOS		-8,886	-10,500	-14,718	-12,500	-2,000	19.05 %
60210	FEES - EXEMPT HOUSING		-6,695	-5,450	-7,955	-7,000	-1,550	28.44 %
60340	FEES - COST RECOVERY ORD.		-18,519	-30,000	-6,289	-19,000	11,000	-36.67 %
60345	FEES - EMERGENCY SERVICE		-43,605	-43,605	-44,477	-45,367	-1,762	4.04 %
62801	ADMIN. PON. DISPATCH		0	-98,888	0	-177,671	-78,783	79.67 %
62900	CHARGE-MISC. SERVICES		-14,358	-25,000	-8,150	-20,000	5,000	-20.00 %
64100	SALES - ASSETS		-2,800	-6,500	-10,239	-8,000	-1,500	23.08 %
66400	INTEREST REVENUE		-280,251	-234,136	-247,285	-294,264	-60,128	25.68 %
67402	CONTRIB-GENERAL FUND		-2,810,680	-4,010,680	-4,010,680	-3,710,680	300,000	-7.48 %
67418	CONTRIB - P&F SAD		-3,841,045	-3,894,454	-3,894,454	-3,991,204	-96,750	2.48 %
67419	CONTRIB - P&F SAD/CAPITAL		-246,407	-340,811	-340,811	-252,301	88,510	-25.97 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-10,830	-10,000	-4,566	-10,000	0	0.00 %
69000	HOLD TAGS		-42,915	-30,500	-21,220	-37,000	-6,500	21.31 %
69350	REVENUE - SCHOOLS LIAISON		-323,305	-382,000	-204,972	-340,000	42,000	-10.99 %
69400	REVENUE - OTHER		-4,651	-12,500	-6,106	-9,500	3,000	-24.00 %
Total	POLICE DEPARTMENT REVENUE		-\$15,673,556	-\$18,160,967	-\$17,663,560	-\$18,341,611	-\$180,644	0.99 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

20730 Police Department

Revenue

53300	FEDERAL GRANT 911-Technology Grant Exhausted	Decrease	\$ 119,115
56700	STATE GRANT MCOLES Grants - CORE and Academy	Increase	\$ 47,451
60340	FEES-COST RECOVERY ORD. Trending	Decrease	\$ 11,000
67419	CONTRIB - P&F SAD/CAPTIAL Estimated	Decrease	\$ 88,510
69350	REVENUE-SCHOOLS LIAISON Estimated	Decrease	\$ 42,000
40600	MILLAGE I Taxable Value times Millage Rate	Increase	\$ 235,719
40700	MILLAGE II Taxable Value times Millage Rate	Increase	\$ 216,126



Waterford Township
FY 2026 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		6,226,075	7,604,783	3,128,399	7,853,900	249,117	3.28 %
70300	WAGES-PT. TIME/TEMP.		237,109	170,000	80,653	180,000	10,000	5.88 %
70900	OVERTIME		691,604	525,000	220,027	540,751	15,751	3.00 %
71000	FICA		547,608	634,934	261,783	655,960	21,026	3.31 %
71100	HEALTH INSURANCE		726,495	1,000,500	341,997	1,100,550	100,050	10.00 %
71150	RETIREE HEALTH		1,660,470	1,945,000	1,041,557	2,372,900	427,900	22.00 %
71200	LIFE INSURANCE		17,613	35,371	8,169	35,371	0	0.00 %
71250	RETIREE LIFE INSURANCE		201	850	355	850	0	0.00 %
71300	DB - RETIREMENT		625,317	650,911	290,947	597,864	-53,047	-8.15 %
71350	RETIREE HLTH TRUST CONTRIB		1,536,188	918,009	494,450	415,150	-502,859	-54.78 %
71400	DENTAL INSURANCE		78,317	100,412	44,784	100,412	0	0.00 %
71450	RETIREE DENTAL INSURANCE		76,919	75,000	40,807	75,000	0	0.00 %
71500	OPTICAL INSURANCE		7,827	9,780	3,641	11,607	1,827	18.68 %
71550	RETIREE OPTICAL INSUR.		8,832	7,800	3,774	7,800	0	0.00 %
71600	WORKER'S COMP		97,664	190,000	58,114	155,000	-35,000	-18.42 %
71750	LONG TERM DISABILITY		12,769	23,511	5,904	23,511	0	0.00 %
71780	DEFINED CONTRIB - EMPLOYER		165,225	136,158	83,220	145,199	9,041	6.64 %
71782	DEFINED CONTRIB 2 - EMPLOYER		418,481	566,396	246,331	689,688	123,292	21.77 %
71792	RETIREE HSA - EMPLOYER CONTRIB		97,386	137,651	56,542	166,573	28,922	21.01 %
71810	CLEANING ALLOWANCE		0	48,750	0	48,750	0	0.00 %
71820	FIREARM ALLOWANCE		0	65,000	0	65,000	0	0.00 %
72000	TUITION REIMBURSEMENT		0	10,000	0	7,500	-2,500	-25.00 %
72700	SUPPLIES - OFFICE		11,902	13,500	3,322	12,000	-1,500	-11.11 %
72800	SUPPLIES - POSTAGE		1,975	4,100	679	3,500	-600	-14.63 %
76000	SUPPLIES-OPERATING		40,551	50,000	4,289	48,500	-1,500	-3.00 %
76200	SUPPLIES-COMPUTER		11,534	20,000	3,208	20,000	0	0.00 %
76600	SUPPLIES-CRIME PREVENTION		135	1,750	0	1,750	0	0.00 %
76700	SUPPLIES-ENFORCEMENT		11,598	10,000	1,635	10,000	0	0.00 %
77400	SUPPLIES-GAS & OIL		125,613	134,625	47,851	127,500	-7,125	-5.29 %
77700	SUPPLIES-UNIFORMS		76,719	68,500	28,153	75,000	6,500	9.49 %
78100	SUPPLIES-R&M-BLDG		15,318	25,000	10,218	30,000	5,000	20.00 %
78600	SUPPLIES-R&M-VEHICLE		64,690	54,000	33,077	60,000	6,000	11.11 %
81300	PHYSICAL EXAMS		6,662	12,500	1,432	12,000	-500	-4.00 %
84100	SERVICES - LEGAL		210,422	200,000	61,097	210,000	10,000	5.00 %
84200	SERVICES - AUDITING		23,200	24,675	24,675	26,250	1,575	6.38 %
84300	SERVICES - CONSULTING		57,050	108,000	0	202,175	94,175	87.20 %
84500	SERVICES - OTHER PROF.		20,933	16,500	4,703	18,500	2,000	12.12 %
84600	SERVICES - CIVIL SERVICE		376	4,500	0	4,500	0	0.00 %
84800	SERVICES - ADMINISTRATION		14,334	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	1	0	1	0	0.00 %
86500	PRISONER CARE		0	1,900	15	1,500	-400	-21.05 %
86800	COMPUTER-LICENSING & CONSULT		73,936	105,500	49,635	130,806	25,306	23.99 %
88000	LEGAL NOTICES		2,755	2,500	1,839	3,000	500	20.00 %

Waterford Township
FY 2026 Budget



88200	PRINTING & PUBLISHING	1,497	3,000	848	2,750	-250	-8.33	%
88500	INSURANCE	279,165	321,594	143,433	328,026	6,432	2.00	%
89000	PUBLIC UTILITIES	128,129	127,500	59,562	133,000	5,500	4.31	%
89400	PUB. UTIL.-TELEPHONE	16,477	21,500	8,567	20,000	-1,500	-6.98	%
92110	CONTR R&M-TELEPHONE	6,136	6,400	2,791	6,400	0	0.00	%
92120	CONTR. R&M-RADIO	225	2,000	0	2,000	0	0.00	%
92130	CONTR R&M-VEHICLE	83,953	80,000	-20,303	100,000	20,000	25.00	%
92140	CONTR R&M-COMPUTER	98,270	149,000	73,625	167,000	18,000	12.08	%
92170	CONTR R&M-OFFICE EQUIP	10,042	15,000	4,427	15,000	0	0.00	%
92190	CONTR R&M-BUILDING	56,314	70,000	15,138	75,000	5,000	7.14	%
95400	MISCELLANEOUS EXPENSE	2,964	2,500	869	2,500	0	0.00	%
95500	MEMBERSHIPS & DUES	10,698	15,000	4,775	20,000	5,000	33.33	%
96000	TRAVEL & MEALS	13,348	15,000	6,194	15,000	0	0.00	%
96100	CONFERENCES & TRAINING	13,838	20,000	12,633	30,000	10,000	50.00	%
96320	COMMUNITY PROMOTIONS	3,877	3,200	2,022	4,000	800	25.00	%
96500	TAX ROLL ADJUSTMENTS	1,289	18,153	2,013	11,638	-6,515	-35.89	%
97106	CAPITAL - BLDG IMRPV	49,906	230,105	0	245,000	14,895	6.47	%
97107	CAPITAL - FACIL & OTHER IMPR	4,394	272,964	0	30,000	-242,964	-89.01	%
97125	CAPITAL - PERSONAL PROPERTY	0	10,000	0	10,000	0	0.00	%
97131	CAPITAL - OPER EQUIP	0	10,000	2,706	10,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIP	27,246	79,080	24,652	40,400	-38,680	-48.91	%
97136	CAPITAL - VEHICLES	228,592	210,000	98,441	264,000	54,000	25.71	%
97140	CAPITAL -LAW ENFORC EQUIP	181,214	296,603	137,771	336,000	39,397	13.28	%
97340	CAPITAL - CAPITAL LEASE	5,150	6,000	858	6,000	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	420,000	265,000	265,000	25,000	-240,000	-90.57	%
Total	POLICE DEPARTMENT	\$15,644,527	\$18,027,300	\$7,547,638	\$18,209,366	\$182,066	1.01	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

20730 Police Department

Expense

70200	SALARIES CBA Wage Increases	Increase	\$ 249,117
71100	HEALTH INSURANCE Trending	Increase	\$ 100,050
71150	RETIREE HEALTH Trending	Increase	\$ 427,900
71300	D.A.R.E. EXPENSE Trending-Less DB Employees	Decrease	\$ 53,047
71350	RETIREE HLTH TRUST CONTRIB Trending	Decrease	\$ 502,859
71782	DEFINED CONTRIB 2-EMPLOYER Trending-More DC Employees	Increase	\$ 123,292
71792	RETIREE HSA-EMPLOYER CONTRIB Trending-More HSA Employees	Increase	\$ 28,922
77400	SUPPLIES-GAS & OIL Trending	Decrease	\$ 7,125
77700	SUPPLIES-UNIFORMS Trending	Increase	\$ 6,500
84300	SERVICES-CONSULTING Add CORE Support Specialist	Increase	\$ 94,175
86800	COMPUTER-LICENSING & CONSULT Estimated-Trending	Increase	\$ 25,306
92130	CONTR R&M-VEHICLE Trending	Increase	\$ 20,000
96100	CONFERENCE & TRAINING Necessary-Employee Turnover	Increase	\$ 10,000
97107	CAPITAL-FACIL & OTHER IMPR 2025 Projects Completed	Decrease	\$ 242,964
97136	CAPITAL-VEHICLES Trending-Plus One Additional Vehicle	Increase	\$ 54,000



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

20730 Police Department
Expense

99901 CAPITAL-PROJECT ALLOCATION Decrease \$ 240,000
2025 Projects Complete



Waterford Township
FY 2026 Budget

20801 POLICE RETRICKED USE REV

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
66400		INTEREST REV - FED SEIZ MONIES	-33,946	0	-25,627	-39,450	-39,450	-39450.00%
Total	POLICE RETRICKED USE REV		-\$33,946	\$0	-\$25,627	-\$39,450	-\$39,450	0.00 %



Waterford Township
FY 2026 Budget

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
64402	SALES - CEMETERY CARE		-6,600	-7,500	-5,200	-7,500	0 0.00	%
66400	INTEREST REVENUE		-30,201	-21,808	-23,383	-31,711	-9,903 45.41	%
67402	CONTRIB-GENERAL FUND		-60,000	-45,000	-45,000	-45,000	0 0.00	%
Total	CEMETERY FUND REVENUES		-\$96,801	-\$74,308	-\$73,583	-\$84,211	-\$9,903	13.33 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

20901 Cemetery Care Fund

Revenue

66400	INTEREST REVENUE	Increase	\$ 9,903
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Basing on trending.



Waterford Township
FY 2026 Budget

21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40955	SPECIAL ASMNT DIST-CAPITAL		-1,146,407	-1,240,811	-1,240,811	-1,327,302	-86,491	6.97 %
40960	SPECIAL ASMNT DIST-OPERATION		-6,300,821	-6,641,989	-6,668,717	-6,542,820	99,169	-1.49 %
66400	INTEREST REVENUE		-55,577	-29,782	-115,054	-58,355	-28,573	95.94 %
Total	P&F SAD REVENUES		-\$7,502,804	-\$7,912,582	-\$8,024,582	-\$7,928,477	-\$15,895	0.20 %



Waterford Township
FY 2026 Budget

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
96500	TAX ROLL ADJUSTMENTS		1,212	6,508	1,994	1,697	-4,811	-73.92 %
99903	TRANSFER - FIRE FUND		2,430,475	2,747,535	2,747,535	2,551,617	-195,918	-7.13 %
99904	TRANSFER-POLICE FUND		3,841,045	3,894,454	3,894,454	3,991,204	96,750	2.48 %
99923	TRANSFER-FIRE FUND/CAPITAL		900,000	900,000	900,000	1,075,000	175,000	19.44 %
99924	TRANSFER-POLICE FUND/CAPITAL		246,407	340,811	340,811	252,301	-88,510	-25.97 %
Total	P&F SAD EXPENSES		\$7,419,139	\$7,889,308	\$7,884,794	\$7,871,819	-\$17,489	-0.22 %



Waterford Township
FY 2026 Budget

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
66400	INTEREST REVENUE		0	-3,408	0	-3,408	0	0.00 %
66401	INTR. REV.-INVESTMENTS		-48,222	-6,500	-53,653	-50,633	-44,133	678.97 %
Total	WORKERS COMP. REVENUES		-\$48,222	-\$9,908	-\$53,653	-\$54,041	-\$44,133	445.43%



Waterford Township
FY 2026 Budget

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
95460		BANK SERVICE CHARGES	0	200	0	200	0 0.00	%
Total	WORKERS COMPENSATION		\$0	\$200	\$0	\$200	\$0 0.00	%



Waterford Township
FY 2026 Budget

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
66400		INTEREST REVENUE	-4,503	-3,714	-3,233	-4,728	-1,014	27.30 %
Total	ECONOMIC DEV. REVENUES		-\$4,503	-\$3,714	-\$3,233	-\$4,728	-\$1,014	27.30 %



Waterford Township
FY 2026 Budget

24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 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	0	-45,000	-100.00 %
Total	ECONOMIC DEVELOPMENT		\$0	\$46,260	\$0	\$1,260	-\$45,000	-97.28 %



Waterford Township
FY 2026 Budget

24401 BROWNFIELD - REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE - SUMMIT MALL AREA		-30,378	-31,500	-322,597	-338,726	-307,226	975.32 %
40700	MILLAGE - DAYTON FREIGHT		0	0	-104,654	-109,886	-109,886	-109886.0%
66400	INTEREST REVENUE		-3,195	-1,994	-11,230	-12,500	-10,506	526.88 %
Total	BROWNFIELD - REVENUE		-\$33,572	-\$33,494	-\$438,480	-\$461,112	-\$427,618	1,276.70



Waterford Township
FY 2026 Budget

24470 BROWNFIELD - EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
84500	SERVICES - OTHER PROF.		0	6,500	0	6,500	0	0.00 %
95420	EXPENSES - SUMMIT MALL AREA		4,975	5,000	0	5,000	0	0.00 %
95421	EXPENSES - DAYTON FREIGHT		0	5,000	0	5,000	0	0.00 %
Total	BROWNFIELD - EXPENSES		\$4,975	\$16,500	\$0	\$16,500	\$0	0.00 %



Waterford Township
FY 2026 Budget

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
46905	PERMITS - RIGHT OF WAY		-36,251	-37,000	-57,789	-37,000	0 0.00	%
58200	GRANTS - OTHER		-7,500	-189,650	0	-189,650	0 0.00	%
66400	INTEREST REVENUE		-305,116	-144,891	-295,925	-320,372	-175,481 121.11	%
67402	CONTRIB-GENERAL FUND		-8,808,771	-6,050,000	-2,050,000	-2,350,000	3,700,000 -61.16	%
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-2,500	0	-2,500	0 0.00	%
Total	IMPRV. REVL. REVENUES		-\$9,157,638	-\$6,424,041	-\$2,403,714	-\$2,899,522	\$3,524,519	-54.86 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

24601

Improvement & Revolving Fund

Revenue

66400	INTEREST REVENUE	Increase	\$ 175,481
Based on estimated returns and Fund Balance.			
67402	CONTRIB-GENERAL FUND	Decrease	\$ 3,700,000
Lower transfer from the General Fund for 26.			



Waterford Township
FY 2026 Budget

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
65020		ASSESSMENTS - CRES LK WEED II	0	-1	0	-1	0	0.00 %
Total		ASSESSMENTS - REVENUE	\$0	-\$1	\$0	-\$1	\$0	0.00 %

Waterford Township
FY 2026 Budget



24690 IMPROVEMENT REVOLVING

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
77200	SUPPLIES-TRAFFIC SIGNS		3,619	9,500	802	9,500	0	0.00 %
84500	SERVICES - OTHER PROF.		60,747	326,816	142,185	50,000	-276,816	-84.70 %
85600	CONTINGENCY		0	125,909	0	0	-125,909	-100.00 %
92230	R & M - PED PATHWAYS		21,060	85,000	21,482	85,000	0	0.00 %
95002	SUBDIV ROAD ASSESS ASSIST		0	2,009,100	0	2,000,000	-9,100	-0.45 %
95380	DRAINS - CH. 4 COUNTY MAINT.		13,660	15,500	0	35,475	19,975	128.87 %
95390	DRAINS - CH. 20 R&M PROJECTS		0	25,000	0	25,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		6,106	6,500	601	15,000	8,500	130.77 %
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	111,500	0	400,000	288,500	258.74 %
97005	CAPITAL - PED PATHWAYS		781,507	3,611,057	880,617	625,000	-2,986,057	-82.69 %
97010	CAPITAL - INFRA/PRESERVATION		0	500	0	500	0	0.00 %
97102	CAPITAL - LAND IMPRV.		0	95,000	0	0	-95,000	-100.00 %
97104	CAPITAL - BUILDINGS		0	10,000	0	10,000	0	0.00 %
97106	CAPITAL - BLDG IMRPV		84,922	700,000	3,130	570,002	-129,998	-18.57 %
97107	CAPITAL - FACIL & OTHER IMPR		207,530	183,965	35,115	92,004	-91,961	-49.99 %
97125	CAPITAL - EQUIPMENT		83,413	58,647	8,647	50,000	-8,647	-14.74 %
97132	CAPITAL - FURNISHINGS & EQUIP		46,945	229,400	10,994	335,000	105,600	46.03 %
Total	IMPROVMENT REVOLVING		\$1,309,509	\$7,603,994	\$1,103,572	\$4,303,081	-\$3,300,913	-43.41 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

84500	SERVICES-OTHER PROF.	Decrease	\$ 276,816
	Twp. Master Plan completed in Prior Year. Also, other projects finished.		
85600	CONTINGENCY	Decrease	\$ 125,909
	Reduction for 2026.		
96730	ROAD MATCH EXPENSE	Increase	\$ 288,500
	Pedestrian Bridge Partnership with RCOC @ Emburke - near Riverside Elem. School.		
97005	CAPITAL - PED. PATHWAYS	Decrease	\$ 2,986,057
	Reduction from ARPA Federal Funding. \$625-K for continuing to fix Twp. sidewalk system.		
97106	CAPITAL-BUILDINGS	Decrease	\$ 129,998
	Fire Alarm System replacements for 2026 and T.H. Roof and HVAC Study.		
97107	CAPITAL-FACIL & OTHER IMPR	Decrease	\$ 91,961
	Landscaping and brick work for Town Hall for 2026.		
97132	CAPITAL-FURNISHINGS & EQUIP	Increase	\$ 105,600
	3rd Floor Town Hall updating and remodeling.		



Waterford Township
FY 2026 Budget

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2025			Proposed 2026 Budget	Dollar Change		% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25		Dollar Change	% Change	
82000	CRESCENT LK WEED II - EXPENSES		0	1	0	1	0	0.00	%
Total	IMPROVEMENT REVOLVING SAD EXP		\$0	\$1	\$0	\$1	\$0	0.00	%



Waterford Township
FY 2026 Budget

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
62900	PEG FEES - COMCAST		-302,583	-245,220	-139,863	-224,348	20,872	-8.51 %
62901	PEG FEES - AT&T		-44,102	-37,304	-22,628	-39,060	-1,756	4.71 %
66400	INTEREST REVENUE		-27,089	-21,178	-20,430	-28,444	-7,266	34.31 %
67407	FRANCHISE FEES - COMCAST		-84,909	-68,796	-39,247	-64,168	4,628	-6.73 %
67409	FRANCHISE FEES - AT&T		-14,272	-11,272	-6,350	-9,324	1,948	-17.28 %
Total	CABLE COMMISSION REVENUES		-\$472,956	-\$383,770	-\$228,517	-\$365,344	\$18,426	-4.80 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

Revenue

62900	PEG - FEES - COMCAST	Decrease	\$ 20,872
	Adjusted decrease per last three year trend.		
62901	PEG FEES - AT&T	Increase	\$ 1,756
	Adjusted increase per last three year trend.		
67407	FRANCHISE FEES - COMCAST	Decrease	\$ 4,628
	Adjusted decrease per last three year trend.		
67409	FRANCHISE FEES - AT&T	Decrease	\$ 1,948
	Adjusted decrease per last three year trend.		

Waterford Township
FY 2026 Budget



25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		84,742	84,939	41,373	45,010	-39,929	-47.01 %
70570	CABLE COMM. PER DIEM FEES		3,180	3,600	1,680	3,600	0	0.00 %
70900	OVERTIME		2,537	2,700	747	1,326	-1,374	-50.89 %
71000	FICA		6,598	6,498	3,215	3,820	-2,678	-41.21 %
71100	HEALTH INSURANCE		17,429	14,400	6,961	18,432	4,032	28.00 %
71200	LIFE INSURANCE		439	518	220	518	0	0.00 %
71400	DENTAL INSURANCE		1,206	1,154	629	1,316	162	14.04 %
71500	OPTICAL INSURANCE		174	170	51	115	-55	-32.35 %
71750	LONG TERM DISABILITY		202	265	86	265	0	0.00 %
71780	DEFINED CONTRIB - EMPLOYER		8,097	8,287	4,137	4,510	-3,777	-45.58 %
71792	RETIREE HSA - EMPLOYER CONTRIB		1,619	1,700	827	1,350	-350	-20.59 %
72700	SUPPLIES - OFFICE		28	250	19	250	0	0.00 %
72800	SUPPLIES - POSTAGE		0	10	0	10	0	0.00 %
76000	SUPPLIES-OPERATING		11	300	0	3,800	3,500	1166.67 %
77400	SUPPLIES-GAS & OIL		48	200	4	200	0	0.00 %
84100	SERVICES - LEGAL		0	12,000	0	12,000	0	0.00 %
84200	SERVICES - AUDITING		1,000	1,100	1,100	1,500	400	36.36 %
84905	PEG - PUBLIC		195,000	215,000	107,500	275,000	60,000	27.91 %
86000	MILEAGE		0	50	0	50	0	0.00 %
86800	COMPUTER-LICENSING & CONSULT		169	150	0	552	402	268.00 %
87905	CABLE UTILIZATION GRANTS		2,000	4,000	0	4,000	0	0.00 %
88500	INSURANCE		4,854	5,545	2,494	5,656	111	2.00 %
89400	PUB. UTIL.-TELEPHONE		16	150	12	150	0	0.00 %
92130	CONTR R&M-VEHICLE		34	500	0	500	0	0.00 %
92140	CONTR R&M-COMPUTER		5,416	11,900	3,079	12,000	100	0.84 %
92200	CONTR R&M-OPER EQUIP		0	1,000	0	1,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		0	1,950	0	5,594	3,644	186.87 %
95500	MEMBERSHIPS & DUES		105	900	86	900	0	0.00 %
96100	CONFERENCES & TRAINING		0	5,000	0	5,000	0	0.00 %
97131	CAPITAL - OPER EQUIP		2,232	10,000	7,899	10,000	0	0.00 %
97133	CAPITAL - COMPUTER EQUIPMENT		11,618	7,400	0	8,600	1,200	16.22 %
97340	CAPITAL - CAPITAL LEASE		145	250	24	250	0	0.00 %
Total	CABLE COMMISSION EXPENSES		\$348,901	\$401,886	\$182,142	\$427,274	\$25,388	6.32 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

Expense

76000	SUPPLIES-OPERATING	Increase	\$ 3,804
	Isolated cable and broadband charges for specific twp offices.		
70200	SALARIES	Decrease	\$ 39,929
	Salary split with Gen. Fund-Comm. Dept.		
84900	PEG ALLOCATION - WSD	Increase	\$ 60,000
	Media Network taking on more responsibility.		



Waterford Township
FY 2026 Budget

26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
57100	STATE-INDIGENT DEFENSE REVENUE		-250,361	-554,934	0	-232,550	322,384	-58.09 %
66400	INTEREST REVENUE		-14,552	-3,491	-11,580	-15,279	-11,788	337.67 %
67402	CONTRIB-COURT/GF		-32,056	-24,042	-16,028	-31,963	-7,921	32.95 %
Total	INDIGENT DEFENSE - REVENUE		-\$296,969	-\$582,467	-\$27,608	-\$279,792	\$302,675	-51.96 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

26701 MIDC

Revenue

57100	ST. INDEGENT REV.	Decrease	\$ 322,384
Based on State of Michigan allocation.			
66400	INTEREST REVENUE	Increase	\$ 11,788
Based on trending.			
67402	CAPITAL - PED. PATHWAYS	Increase	\$ 7,921
Based on formula.			



Waterford Township
FY 2026 Budget

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70300	WAGES-PT. TIME/TEMP.		31,890	24,032	16,113	24,875	843	3.51 %
71000	FICA		2,440	1,838	1,233	2,133	295	16.05 %
72700	SUPPLIES - OFFICE		0	188	0	200	12	6.38 %
84300	SERVICES - EXPERTS & INVESTIG		631	8,625	0	8,625	0	0.00 %
84500	SERVICES - ATTORNEY		210,491	540,030	122,281	224,357	-315,673	-58.45 %
95400	MISC - CONTRACTS		0	4,223	0	4,223	0	0.00 %
96100	TRAINING/TRAVEL/DUES		750	0	0	100	100	100.00 %
Total	INDIGENT DEFENSE - EXPENSES		\$246,202	\$578,936	\$139,627	\$264,513	-\$314,423	-54.31 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

26760

MIDC

Expense

84500 SERVICES INDIGENT DEF. Decrease \$ 315,673

Based on expected expense.



Waterford Township
FY 2026 Budget

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE I		-2,804,422	-2,984,211	-2,981,148	-3,139,251	-155,040	5.20 %
57420	LCS REV. SHAR.-PPT		-11,316	-8,750	-1,557	-8,750	0	0.00 %
57600	STATE AID - LIBRARY		-72,309	-70,000	-37,997	-72,500	-2,500	3.57 %
60210	FEES - EXEMPT HOUSING		-2,412	-2,000	-2,730	-2,500	-500	25.00 %
65900	FEES/FINES - LIBR. BOOKS		-16,192	-10,000	-8,828	-13,000	-3,000	30.00 %
66000	ST. PENAL FINES/LIBRARY		-97,325	-96,000	0	-100,000	-4,000	4.17 %
66400	INTEREST REVENUE		-100,616	-78,811	-96,351	-105,647	-26,836	34.05 %
66701	RENTALS - LIBRARY-ROOMS		-3,825	-3,000	-1,441	-2,000	1,000	-33.33 %
Total	LIBRARY REVENUES		-\$3,108,417	-\$3,252,772	-\$3,130,052	-\$3,443,648	-\$190,876	5.87 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

27001 Library

Revenue

40600	MILLAGE I Taxable Value time Millage Rate	Increase	\$ 155,040
57600	STATE AID-LIBRARY Based on State projections and trend data	Increase	\$ 2,500
66000	ST. PENAL FINES/LIBRARY Trend data	Increase	\$ 4,000
66400	INTEREST REVENUE Change in investment, based on expected returns	Increase	\$ 26,836
66701	RENTALS - ROOMS Renovation 2026 community room - less revenue projected for bookings	Decrease	\$ 1,000
65900	FEES-SERVICE	Increase	\$ 3,000



Waterford Township
FY 2026 Budget

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
67408	CONTRIB - DONATIONS		-16,937	-20,000	-1,867	-20,000	0	0.00 %
Total	LIBRARY DONATIONS		-\$16,937	-\$20,000	-\$1,867	-\$20,000	\$0	0.00 %



Waterford Township
FY 2026 Budget

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
73100	SUPPLIES-BOOKS,MAGS,ECT		9,615	10,000	5,904	10,000	0 0.00	%
97106	CAPITAL - BLDG IMPROVEMENTS		0	36,000	3,903	85,000	49,000 136.11	%
97125	CAPITAL - PERSONAL PROPERTY		0	85,000	0	0	-85,000 -100.00	%
97132	CAPITAL - FURNISHINGS & EQUIP		0	52,490	40,990	20,000	-32,490 -61.90	%
97200	CAPITAL - BOOKS & REF MT		0	2,000	0	2,000	0 0.00	%
Total	LIBRARY DONATIONS		\$9,615	\$185,490	\$50,796	\$117,000	-\$68,490 -36.92	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

27190 Library Donations Fund

Expense

97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 49,000
	Community Room Renovation		
97125	CAPITAL-PERSONAL PROPERTY	Decrease	\$ 85,000
	Transfer funds for Community Room renovations to Capital-Bldg-improvements		
97132	CAPITAL-FURNISHINGS & EQUIP	Decrease	\$ 32,490
	Anticipated costs for new shelving & cabinets for Youth program room		



Waterford Township FY 2026 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		860,299	921,693	460,100	986,775	65,082	7.06 %
70300	WAGES-PT. TIME/TEMP.		308,075	371,589	180,481	331,000	-40,589	-10.92 %
70900	OVERTIME		31,497	48,000	13,214	28,000	-20,000	-41.67 %
71000	FICA		88,816	102,608	49,326	103,857	1,249	1.22 %
71100	HEALTH INSURANCE		112,337	150,500	54,854	185,550	35,050	23.29 %
71150	RETIREE HEALTH		35,680	48,000	19,920	52,800	4,800	10.00 %
71200	LIFE INSURANCE		3,303	4,458	1,557	4,060	-398	-8.93 %
71250	RETIREE LIFE INSURANCE		-40	150	65	150	0	0.00 %
71300	DB - RETIREMENT		90,636	67,701	33,851	72,162	4,461	6.59 %
71350	RETIREE HLTH TRUST CONTRIB		536,177	341,000	170,500	203,200	-137,800	-40.41 %
71400	DENTAL INSURANCE		14,975	16,158	7,656	17,112	954	5.90 %
71450	RETIREE DENTAL INSURANCE		6,519	6,000	3,830	6,000	0	0.00 %
71500	OPTICAL INSURANCE		1,116	1,228	518	1,350	122	9.93 %
71550	RETIREE OPTICAL INSUR.		269	250	133	250	0	0.00 %
71600	WORKER'S COMP		7,798	7,400	6,949	8,000	600	8.11 %
71750	LONG TERM DISABILITY		1,671	2,832	744	2,638	-194	-6.85 %
71780	DEFINED CONTRIB - EMPLOYER		43,810	56,838	25,830	72,228	15,390	27.08 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,350	4,685	3,333	6,485	1,800	38.42 %
72700	SUPPLIES - OFFICE		6,314	5,500	3,048	6,000	500	9.09 %
72800	SUPPLIES - POSTAGE		313	425	164	400	-25	-5.88 %
73100	SUPPLIES-BOOKS,MAGS,ECT		118,282	162,500	61,475	130,000	-32,500	-20.00 %
76000	SUPPLIES-OPERATING		8,234	8,500	2,657	5,000	-3,500	-41.18 %
76200	SUPPLIES-COMPUTER		1,580	2,000	1,116	2,000	0	0.00 %
77400	SUPPLIES-GAS & OIL		410	450	192	475	25	5.56 %
78100	SUPPLIES-BLDG		0	6,000	3,519	6,200	200	3.33 %
78600	SUPPLIES-R&M-VEHICLE		441	1,500	323	1,000	-500	-33.33 %
80100	SERVICES-LAUNDRY		395	500	151	450	-50	-10.00 %
80200	SERVICES - THE LIBRARY NETWORK		11,155	15,120	2,385	15,120	0	0.00 %
81300	PHYSICAL EXAMS		603	500	284	500	0	0.00 %
84100	SERVICES - LEGAL		146	2,500	360	1,800	-700	-28.00 %
84200	SERVICES - AUDITING		4,100	4,500	4,500	5,000	500	11.11 %
84500	SERVICES - OTHER PROF.		10,555	10,000	3,247	9,500	-500	-5.00 %
84800	SERVICES - ADMINISTRATION		2,453	2,453	2,453	2,453	0	0.00 %
85600	CONTINGENCY		0	10,000	0	49,684	39,684	396.84 %
85601	CONTINGENCY - ONE TIME		0	1	0	1	0	0.00 %
85720	PROGRAM EXPENSES		2,637	4,500	670	4,500	0	0.00 %
86800	COMPUTER-LICENSING & CONSULT		8,935	6,940	4,515	26,971	20,031	288.63 %
88500	INSURANCE		33,981	37,899	17,075	38,657	758	2.00 %
89000	PUBLIC UTILITIES		58,684	60,060	28,989	60,000	-60	-0.10 %
89400	PUB. UTIL.-TELEPHONE		1,249	2,300	550	2,000	-300	-13.04 %
92110	CONTR R&M-TELEPHONE		0	500	0	500	0	0.00 %
92130	CONTR R&M-VEHICLE		0	2,100	345	2,500	400	19.05 %
92140	CONTR R&M-COMPUTER		71,195	77,500	27,145	87,000	9,500	12.26 %
92170	CONTR R&M-OFFICE EQUIP		15,639	14,000	8,268	14,800	800	5.71 %



Waterford Township
FY 2026 Budget

92190	CONTR R&M-BUILDING	99,758	101,000	46,500	108,000	7,000	6.93	%
95400	MISCELLANEOUS EXPENSE	70	500	82	500	0	0.00	%
95460	BANK SERVICE CHARGES	0	100	0	100	0	0.00	%
95500	MEMBERSHIPS & DUES	3,188	5,500	2,798	4,500	-1,000	-18.18	%
96100	CONFERENCES & TRAINING	1,683	5,000	0	5,000	0	0.00	%
96320	COMMUNITY PROMOTIONS	145	7,500	6,777	10,000	2,500	33.33	%
96500	TAX ROLL ADJUSTMENTS	416	6,508	724	3,652	-2,856	-43.88	%
97106	CAPITAL - BLDG IMRPV	12,895	355,000	1,930	344,000	-11,000	-3.10	%
97107	CAPITAL - FACIL & OTHER IMPR	48,290	113,500	0	113,500	0	0.00	%
97131	CAPITAL - OPER EQUIP	0	1,000	0	1,000	0	0.00	%
97132	CAPITAL - OFFC EQUIP	4,166	5,000	220	5,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	25,677	72,350	17,732	65,300	-7,050	-9.74	%
97136	CAPITAL - VEHICLES	0	0	0	35,000	35,000	35000.00%	
97200	CAPITAL-BOOKS & REF MT	84,365	120,000	39,868	122,500	2,500	2.08	%
97340	CAPITAL - LEASE	0	500	0	500	0	0.00	%
Total	LIBRARY EXPENSES	\$2,786,240	\$3,382,796	\$1,322,920	\$3,372,680	-\$10,116	-0.30	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

27790 Library

Expense

70200	SALARIES Wage increases + Ft position increase 1 slot	Increase	\$ 65,082
70300	WAGES-PT. TIME/TEMP Convert 2 PT Librarian positions to 1 FT	Decrease	\$ 40,589
70900	OVERTIME Reduction of Sundays in summer plus less dropbox empties on closed days	Decrease	\$ 20,000
71100	HEALTH INSURANCE Per schedule and increase in FT staff	Increase	\$ 35,050
71350	RETIREE HLTH TRUST CONTRIB Based on allocation formula	Decrease	\$ 137,800
71780	DEFINED CONTRIB -EMPLOYER 401-K Style Benefits - New Employees.	Increase	\$ 15,390
73100	SUPPLIES-BOOKS, MAGS, ETC Trend data -leveling off e-resources	Decrease	\$ 32,500
85600	CONTINGENCY Contract negotiations & unforeseen expenses.	Increase	\$ 39,684
86800	COMPUTER-LICENSING & CONSULT Planned software purchases for 2026	Increase	\$ 20,031
92140	CONTR R&M-COMPUTER Based on 2026 IT plans	Increase	\$ 9,500
92190	CONTR R&M-BUILDING Planned building upgrades 2026	Increase	\$ 7,000
97106	CAPITAL-BLDG IMPROVEMENTS Planned building projects	Decrease	\$ 11,000
97136	CAPITAL-VEHICLES New library vehicle purchase 2026	Increase	\$ 35,000

Waterford Township
FY 2026 Budget



28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE I		-1,290,669	-1,512,371	-1,510,821	-1,590,944	-78,573	5.20 %
57420	LCS REV. SHAR.-PPT		-5,209	-4,700	-789	-4,700	0	0.00 %
58200	GRANTS - OTHER - HESS		-235,825	-25,000	0	-20,000	5,000	-20.00 %
60140	FEES - YOUTH ENRICHMENT		-390,123	-411,100	-213,384	-399,000	12,100	-2.94 %
60210	FEES - EXEMPT HOUSING		-1,110	-900	-1,383	-900	0	0.00 %
64100	SALES - ASSETS		0	-100	-265	-100	0	0.00 %
66400	INTEREST REVENUE		-83,747	-59,765	-77,088	-87,934	-28,169	47.13 %
66701	RENTALS - WRC		-61,807	-64,000	-30,120	-63,300	700	-1.09 %
67402	CONTRIB-GENERAL FUND		-250,000	-300,000	-300,000	-300,000	0	0.00 %
67406	CONTRIB/DONATIONS -PARKS & REC		-30,913	-6,600	-7,406	-16,000	-9,400	142.42 %
67409	CONTRIB - P&R SPONSORSHIPS		-33,349	-30,000	-13,145	-30,000	0	0.00 %
68500	CONCESSIONS - P/R		-1,441	-2,200	-819	-2,600	-400	18.18 %
69100	SENIORS EXTENDED TRAVEL		-16,857	-10,000	0	-10,000	0	0.00 %
69400	REVENUE - OTHER		-1,412	-1,900	-100	-1,500	400	-21.05 %
Total	PARKS & REC REVENUE		-\$2,402,461	-\$2,428,636	-\$2,155,321	-\$2,526,978	-\$98,342	4.05 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

28001 Parks & Recreation

Revenue

40600	MILLAGE I	Increase	\$ 78,573
Taxable Value times Millage rate			
60140	FEES-ACTIVITY/PKS & REC	Decrease	\$ 12,100
Based on trending and FY25 actuals			
66400	INTEREST REVENUE	Increase	\$ 28,169
Based on trending, Investment Consultant			
67406	CONTRIB-PARKS & REC	Increase	\$ 9,400
Based on trending and FY25 actuals			



Waterford Township
FY 2026 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		567,584	620,145	274,611	700,063	79,918	12.89 %
70300	WAGES-PART TIME TEAMSTERS		132,444	160,000	45,909	116,109	-43,891	-27.43 %
70325	WAGES - PART TIME SEASONAL		138,113	129,377	52,341	150,000	20,623	15.94 %
70350	WAGES-PT TIME RECR PROG		43,938	45,320	23,029	50,000	4,680	10.33 %
70900	OVERTIME		40,021	28,000	13,948	23,000	-5,000	-17.86 %
71000	FICA		69,477	76,684	31,245	77,737	1,053	1.37 %
71100	HEALTH INSURANCE		63,211	68,500	32,781	107,680	39,180	57.20 %
71150	RETIREE HEALTH		0	7,500	0	7,500	0	0.00 %
71200	LIFE INSURANCE		2,206	2,815	1,116	3,330	515	18.29 %
71250	RETIREE LIFE INSURANCE		97	100	49	100	0	0.00 %
71300	DB - RETIREMENT		41,457	51,233	25,617	41,731	-9,502	-18.55 %
71350	RETIREE HLTH TRUST CONTRIB		214,570	170,500	85,250	127,000	-43,500	-25.51 %
71400	DENTAL INSURANCE		9,782	10,389	5,244	14,479	4,090	39.37 %
71500	OPTICAL INSURANCE		872	853	411	1,268	415	48.65 %
71600	WORKER'S COMP		14,885	12,000	18,412	12,000	0	0.00 %
71750	LONG TERM DISABILITY		1,399	1,800	612	2,150	350	19.44 %
71780	DEFINED CONTRIB - EMPLOYER		25,966	30,493	14,110	38,736	8,243	27.03 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,193	5,785	1,961	7,916	2,131	36.84 %
72000	TUITION REIMBURSEMENT		390	800	0	800	0	0.00 %
72700	SUPPLIES - OFFICE		5,966	4,500	1,624	3,000	-1,500	-33.33 %
72800	SUPPLIES - POSTAGE		780	550	231	550	0	0.00 %
73200	SUPPLIES-CONCESSIONS		0	200	0	200	0	0.00 %
76200	SUPPLIES-COMPUTER		0	1,000	0	600	-400	-40.00 %
77400	SUPPLIES-GAS & OIL		9,007	9,500	2,912	9,500	0	0.00 %
77700	SUPPLIES-UNIFORMS		1,966	2,100	467	2,100	0	0.00 %
78100	WAT.REC CENT SUPPLIES-R&M-BLDG		23,930	29,850	11,014	26,650	-3,200	-10.72 %
78200	SUPPLIES-R&M-EQUIPMENT		0	700	0	500	-200	-28.57 %
78300	COMM CTR -SUPPLIES-R&M-GROUNDS		36,199	42,700	14,219	98,000	55,300	129.51 %
78600	SUPPLIES-R&M-VEHICLE		5,457	6,600	2,335	6,000	-600	-9.09 %
81300	PHYSICAL EXAMS		971	2,500	1,254	2,300	-200	-8.00 %
84100	SERVICES - LEGAL		1,276	2,000	3,860	9,000	7,000	350.00 %
84200	SERVICES - AUDITING		3,100	3,150	3,150	3,550	400	12.70 %
84500	SERVICES - OTHER PROF.		2,480	7,605	181	5,600	-2,005	-26.36 %
84800	SERVICES - ADMINISTRATION		2,833	2,833	2,833	2,833	0	0.00 %
85600	CONTINGENCY		0	30,720	0	30,720	0	0.00 %
85601	CONTINGENCY - ONE TIME		0	1	0	1	0	0.00 %
86000	MILEAGE		228	200	0	300	100	50.00 %
86800	COMPUTER-LICENSING & CONSULT		3,313	7,590	0	11,920	4,330	57.05 %
88200	PRINTING & PUBLISHING		2,142	8,000	972	7,500	-500	-6.25 %
88500	INSURANCE		26,066	29,590	13,335	30,182	592	2.00 %
89000	COMM CTR - PUBLIC UTILITIES		67,421	74,300	30,041	149,625	75,325	101.38 %
89400	PUB. UTIL.-TELEPHONE		2,642	3,500	1,095	3,000	-500	-14.29 %
92130	CONTR R&M-VEHICLE		5,463	6,200	593	6,000	-200	-3.23 %
92140	CONTR R&M-COMPUTER		24,245	53,000	17,766	49,000	-4,000	-7.55 %

Waterford Township
FY 2026 Budget



92170	CONTR R&M-OFFICE EQUIP	4,608	4,500	1,479	4,500	0	0.00	%
92190	COMM CTR - CONTR R&M-BUILDING	109,357	140,200	15,715	260,300	120,100	85.66	%
92220	HESS FARM- CONTR R&M-PARKS	119,640	128,000	24,875	133,700	5,700	4.45	%
95400	MISCELLANEOUS EXPENSE	2,491	4,000	111	3,800	-200	-5.00	%
95430	EXPENSES-PAID BY SPONSORSHIPS	14,646	13,000	2,813	10,000	-3,000	-23.08	%
95440	EXPENSES - DONATIONS & GRANTS	46,435	32,000	3,500	26,000	-6,000	-18.75	%
95460	BANK SERVICE CHARGES	135	150	0	150	0	0.00	%
95500	MEMBERSHIPS & DUES	1,855	2,300	225	2,300	0	0.00	%
95600	REC ACT - YOUTH ENRICHMENT	183,019	176,403	86,835	188,500	12,097	6.86	%
96000	TRAVEL & MEALS	128	850	0	1,000	150	17.65	%
96100	CONFERENCES & TRAINING	3,234	4,500	300	4,500	0	0.00	%
96320	COMMUNITY PROMOTIONS	3,194	3,200	4,506	4,000	800	25.00	%
96500	TAX ROLL ADJUSTMENTS	205	1,370	334	1,031	-339	-24.74	%
97106	CAPITAL - BLDG IMRPV	0	10,000	0	10,000	0	0.00	%
97107	CAPITAL - FACIL & OTHER IMPR	88,538	100,000	4,850	100,000	0	0.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	7,720	4,750	1,265	17,350	12,600	265.26	%
97340	CAPITAL - CAPITAL LEASE	1,260	2,250	145	2,250	0	0.00	%
99901	CAPITAL PROJECT ALLOCATION	20,000	20,000	20,000	20,000	0	0.00	%
Total	PARKS & REC EXPENSES	\$2,203,556	\$2,398,656	\$901,479	\$2,729,611	\$330,955	13.80	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

28090 Parks & Recreation

Expense

70200	SALARIES	Increase	\$ 79,918
	New FT position + Payroll figures provided		
70300	WAGES-PT TEAMSTER	Decrease	\$ 43,891
	Based on FY25 actual and FY26 projections		
70325	WAGES-PART TIME SEASONAL	Increase	\$ 20,623
	Based on FY25 actual and FY26 projections		
71100	HEALTH INSURANCE	Increase	\$ 39,180
	Based on trending.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 43,500
	Based on allocation formula for employees in this benefit group.		
78300	SUPPLIES-R&M-GROUNDS	Increase	\$ 55,300
	Increase due to purchase of O.C.C. property		
89000	PUBLIC UTILITIES	Increase	\$ 75,325
	Increase due to purchase of O.C.C. property		
92190	CONTR R&M-BUILDING	Increase	\$ 120,100
	Increase due to purchase of O.C.C. property		
95600	RECREATION ACTIVITIES	Increase	\$ 12,097
	Based on FY25 actual and FY26 projections		
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 12,600
	Figures based on IT Dept. projection		



Waterford Township
FY 2026 Budget

28101 SENIOR SERVICES REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
53300	FEDERAL GRANT		0	-291,615	0	0	291,615	-100.00 %
53301	FED-CONGREGATE		0	0	-110,568	-253,450	-253,450	-253,450.00%
53302	FED-NSIP-CONGREGATE		0	0	-12,049	-29,150	-29,150	-29150.00%
53303	FED-OTHER (ARP)-CONGREGATE		0	0	-35,568	-71,136	-71,136	-71136.00%
56701	STATE-HOME DELIV CAREGIVER		0	0	-427	-1,778	-1,778	-1778.00 %
60140	FEES-ACTIVITY/SENIORS		0	-224,270	-12,758	-31,692	192,578	-85.87 %
60141	DONATIONS-CONGREGATE		0	0	-46,760	-86,794	-86,794	-86794.00%
66400	INTEREST REVENUE		0	-2,500	-16,412	-20,000	-17,500	700.00 %
66701	LEGGETT - RENTALS-RMS & FACILI		0	0	-9,780	-14,772	-14,772	-14772.00%
67402	CONTRIB-GEN FUND		-63,000	-575,000	-575,000	-500,000	75,000	-13.04 %
67406	DONATIONS/FUNDRAISING-MOW		0	0	0	-29,200	-29,200	-29200.00%
67409	CONTRIB - SENIOR SPONSORSHIPS		0	0	-1,465	-38,000	-38,000	-38000.00%
67410	CONTRIB-OTHER		0	-150,955	0	0	150,955	-100.00 %
68500	DONATIONS - COFFEE		0	0	-4,757	-10,260	-10,260	-10260.00%
Total	SENIOR SERVICES REVENUE		-\$63,000	-\$1,244,340	-\$825,543	-\$1,086,232	\$158,108	-12.71 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

28101

Senior Fund

Revenue

53300	FEDERAL GRANT One time grant funding in FY25	Decrease	\$ 291,615
53301	FEDERAL GRANT Congregate meals grant based on FY25	Increase	\$ 253,450
53301	FEDERAL GRANT Federal-NSIP congregate meal dispersement	Increase	\$ 29,150
53301	FEDERAL GRANT Other-ARP congregate meals	Increase	\$ 71,136
56700	STATE GRANT Home delivered meals caregivers	Increase	\$ 1,778
60140	FEES-ACTIVITY/PKS & REC Projection based on FY25 actuals	Decrease	\$ 192,578
60140	ENTER LINE ITEM DESCRIPTION Line Item Brief Description	Increase	\$ 86,794
66400	INTEREST REVENUE Change in investment, based on expected returns	Increase	\$ 17,500
66701	RENTALS-PKS & REC. Rental fee for Encore Catholic Charities SEM	Increase	\$ 14,772
67402	CONTRIB-GENERAL FUND Projection based on FY25 actuals	Decrease	\$ 75,000
67406	FUNDRAISING EVENTS Projection based on FY25 actuals	Increase	\$ 29,200
67409	CONTRIB-OTHER Sponsorships and donations	Increase	\$ 38,000
67410	CONTRIB-OTHER One time grant funding in FY25	Decrease	\$ 150,955
68500	CONCESSIONS-P/R Projections based on FY25 actuals	Increase	\$ 10,260



Waterford Township FY 2026 Budget

28190 SENIOR SERVICES EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		0	394,784	131,362	144,660	-250,124	-63.36 %
70300	WAGES-PART TIME		0	57,314	25,984	0	-57,314	-100.00 %
70900	OVERTIME		0	11,000	2,236	11,000	0	0.00 %
71000	FICA		0	35,427	12,292	11,067	-24,360	-68.76 %
71100	HEALTH INSURANCE		0	102,000	26,607	80,000	-22,000	-21.57 %
71200	LIFE INSURANCE		0	1,500	222	649	-851	-56.73 %
71400	DENTAL INSURANCE		0	5,770	3,671	3,949	-1,821	-31.56 %
71500	OPTICAL INSURANCE		0	500	304	499	-1	-0.20 %
71600	WORKER'S COMP		0	5,000	0	5,000	0	0.00 %
71750	LONG TERM DISABILITY		0	875	240	440	-435	-49.71 %
71780	DEFINED CONTRIB - EMPLOYER		0	39,400	9,918	13,743	-25,657	-65.12 %
71792	RETIREE HSA - EMPLOYER CONTRIB		0	9,896	2,798	2,894	-7,002	-70.76 %
72000	TUITION REIMBURSEMENT		0	750	0	750	0	0.00 %
72700	SUPPLIES - OFFICE		1,471	2,500	4,058	6,000	3,500	140.00 %
72800	SUPPLIES - POSTAGE		0	1,395	0	1,395	0	0.00 %
73200	SUPPLIES-DONATIONS/COFFEE		0	0	2,663	5,398	5,398	5398.00 %
76200	SUPPLIES-COMPUTER		644	0	785	1,200	1,200	1200.00 %
77700	SUPPLIES-UNIFORMS		0	0	0	200	200	200.00 %
78100	SUPPLIES-R&M-BLDG		2,326	24,325	9,639	15,000	-9,325	-38.34 %
78200	SUPPLIES-R&M-EQUIPMENT		0	5,000	0	2,800	-2,200	-44.00 %
78300	SUPPLIES-R&M-GROUNDS		1,564	1,000	2,146	1,000	0	0.00 %
81300	PHYSICAL EXAMS		70	1,500	0	500	-1,000	-66.67 %
84100	SERVICES - LEGAL		0	750	2,220	5,000	4,250	566.67 %
84200	SERVICES - AUDITING		0	1,750	0	1,850	100	5.71 %
84500	SERVICES - OTHER PROF.		0	1,500	0	1,500	0	0.00 %
84800	SERVICES - ADMINISTRATION		0	1,400	1,400	1,400	0	0.00 %
85600	CONTINGENCY		0	12,500	0	29,668	17,168	137.34 %
86000	MILEAGE REIMBURSEMENT		0	23,270	10,451	25,780	2,510	10.79 %
86800	COMPUTER-LICENSING & CONSULT		0	1,500	774	4,260	2,760	184.00 %
88500	INSURANCE		0	18,900	27,503	19,278	378	2.00 %
89000	PUBLIC UTILITIES		492	26,242	29,034	66,153	39,911	152.09 %
89400	PUB. UTIL.-TELEPHONE		0	3,246	0	2,500	-746	-22.98 %
92140	CONTR R&M-COMPUTER		0	13,500	330	13,000	-500	-3.70 %
92170	CONTR R&M-OFFICE EQUIP		0	0	569	1,600	1,600	1600.00 %
92190	CONTR R&M-BUILDING		2,444	81,840	86,635	125,000	43,160	52.74 %
92220	LEGGETT - CONTR R&M-PARKS		0	0	2,007	3,674	3,674	3674.00 %
95400	MISCELLANEOUS EXPENSE		0	0	281	600	600	600.00 %
95430	EXP - RELATED TO SPONSORSHIPS		0	0	375	35,000	35,000	35000.00%
95600	SENIOR ACTIVITIES		0	275,825	3,395	10,023	-265,802	-96.37 %
95601	NUTRITION - CONGREGATE		0	0	126,445	248,039	248,039	248039.00%
96000	TRAVEL & MEALS		0	250	0	250	0	0.00 %
96100	CONFERENCES & TRAINING		0	1,200	180	1,200	0	0.00 %
96320	COMMUNITY PROMOTIONS		0	350	120	350	0	0.00 %
97106	CAPITAL - BLDG IMPROVEMENTS		0	45,000	19,642	65,000	20,000	44.44 %



Waterford Township
FY 2026 Budget

97107	CAPITAL - FACIL & OTHER IMPR	0	0	1,903	35,000	35,000	35000.00%
97125	CAPITAL - PERSONAL PROPERTY	0	10,000	0	10,000	0	0.00 %
97133	CAPITAL - COMPUTER EQUIPMENT	18,371	6,000	3,545	11,000	5,000	83.33 %
97340	CAPITAL - CAPITAL LEASE	0	24,810	0	1,000	-23,810	-95.97 %
Total	SENIOR SERVICES EXPENSES	\$27,382	\$1,249,769	\$551,733	\$1,026,269	-\$223,500	-17.88 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

28190	Senior Fund		
Expense			
70200	SALARIES	Decrease	\$ 250,124
	Contracted Encore + Payroll figures provided		
70300	WAGES-PT TEAMSTER	Decrease	\$ 57,314
	Contracted Encore		
71000	FICA	Decrease	\$ 24,360
	Contracted Encore		
71100	HEALTH INSURANCE	Decrease	\$ 22,000
	Contracted Encore		
71780	DEFINED CONTRIB -EMPLOYER	Decrease	\$ 25,657
	Contracted Encore		
89000	PUBLIC UTILITIES	Increase	\$ 66,153
	Based on FY25 usage and rates + purchase of O.C.C. property		
92190	CONTR R&M-BUILDING	Increase	\$ 43,160
	Based on FY25 expenses and FY26 projection		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 35,000
	Based on FY25 expenses and FY26 projection		
95600	SENIOR ACTIVITIES	Decrease	\$ 265,802
	Based on FY25 expenses and FY26 projection		
95600	ADMIN. FEE - PILOT	Increase	\$ 248,039
	Based on FY25 expenses and FY26 projection		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 20,000
	Based on FY25 expenses and FY26 projection		
97107	CAPITAL-FACIL & OTHER IMPR	Increase	\$ 35,000
	Based on FY25 expenses and FY26 projection		
97340	CAPITAL-CAPITAL LEASE	Decrease	\$ 23,810
	Based on FY25 expenses and FY26 projection		



Waterford Township
FY 2026 Budget

28201 GRANT FUND REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
66400		INTEREST REVENUE	-72,935	-5,000	-5,202	0	5,000	-100.00 %
Total		GRANT FUND REVENUE	-\$72,935	-\$5,000	-\$5,202	\$0	\$5,000	-100.00%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

28101

Grant Revenue

Revenue



Waterford Township
FY 2026 Budget

28401 OPIOID SETTLEMENT FUND - REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
69200	LEGAL SETTLEMENTS		-119,788	-100,000	-11,360	-100,000	0	0.00 %
Total	OPIOID SETTLEMENT FUND - REVENUE		-\$119,788	-\$100,000	-\$11,360	-\$100,000	\$0	0.00 %



Waterford Township
FY 2026 Budget

28490 OPIOID SETTLEMENT FUND EXPENSE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
95400	MISCELLANEOUS EXPENSE		0	25,000	0	75,000	50,000	200.00 %
97125	CAPITAL - PERSONAL PROPERTY		0	21,500	18,356	0	-21,500	-100.00 %
Total	OPIOID SETTLEMENT FUND EXPENSE		\$0	\$46,500	\$18,356	\$75,000	\$28,500	61.29 %



Waterford Township
FY 2026 Budget

30601 BOND REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
40600	MILLAGE I		0	0	0	-2,745,438	-2,745,438	-2745438.00
66400	INTEREST REVENUE		0	0	0	-493,763	-493,763	-493763.00%
Total	BOND REVENUES		\$0	\$0	\$0	-\$3,239,201	-\$3,239,201	0.00 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

30601 Bond - Capital Project

Revenue

40600	MILLAGE I	Increase	\$ 2,745,438
	Tax levy for voter approved for Community Center.		
66400	INTEREST REVENUE	Increase	\$ 493,763
	Expected interest revenue.		



Waterford Township
FY 2026 Budget

30690 BOND EXPENSES

Object	Project	Item Description	FY 2025			Proposed 2026 Budget	Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25			
95460	BANK SERVICE CHARGES		0	0	0	500	500	500.00 %
96500	TAX ROLL ADJUSTMENTS		0	0	0	1,500	1,500	1500.00 %
99015	PRINCIAL - BONDS		0	0	0	1,910,000	1,910,000	1910000.00
99221	INTERSET - BONDS		0	0	0	519,666	519,666	519666.00%
99300	AGENT FEES		0	0	0	500	500	500.00 %
Total	BOND EXPENSES		\$0	\$0	\$0	\$2,432,166	\$2,432,166	0.00 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

30690 Bond - Capital Project

Expense

99015	PRINCIPLE EXPENSE	Increase	\$ 1,910,000
	Payment for Community Center bond.		
92220	INTEREST EXPENSE	Increase	\$ 519,666
	Interest payment on bond.		

Charter Township of Waterford

Capital Project Fund

FY 2026

January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



Capital Project (330) Fund

Charter Township of Waterford
FY 2026 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 2026 Budget

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
66400	INTEREST REVENUE - POOLED		-388,425	-204,752	-388,376	-407,846	-203,094	99.19 %
67410	CONTRIB - CAPITAL PROJECTS		-5,315,000	-1,460,001	-1,460,000	-1,460,001	0	0.00 %
Total	CAPITAL PROJECT REVENUE		-\$5,703,425	-\$1,664,753	-\$1,848,376	-\$1,867,847	-\$203,094	12.20 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

33001 Capital Project Fund

Revenue

66400	INTEREST REVENUE	Increase	\$ 203,094
Based on trending.			



Waterford Township
FY 2026 Budget

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
95400	MISC EXPENSE - FIRE		0	170,000	0	170,000	0	0.00 %
97136	CAPITAL - VEHICLES		0	1,208,605	0	1,000,000	-208,605	-17.26 %
Total	CAPITAL PROJECT EXPENSES		\$0	\$1,378,605	\$0	\$1,170,000	-\$208,605	-15.13 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

33090 Capital Project Fund
Expense

97136 CAPITAL-VEHICLES Increase \$ 208,605
Based on trending.

Charter Township of Waterford

Enterprise Funds

FY 2026

January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



Motor Pool Fund
Water and Sewer Fund

Charter Township of Waterford
FY 2026 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 2026 Budget

36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
64100	SALES - ASSETS		-8,958	-5,000	-21,029	-5,000	0	0.00 %
66400	INTEREST REVENUE - Pooled		-5,133	-4,174	-4,120	-5,389	-1,215	29.11 %
68700	REVENUE - VEHICLE USE		0	-1	0	-1	0	0.00 %
69400	REVENUE - MOTOR POOL FEE		0	-17,500	-7,520	-17,500	0	0.00 %
Total	MOTOR POOL FUND		-\$14,090	-\$26,675	-\$32,669	-\$27,890	-\$1,215	4.55 %



Waterford Township
FY 2026 Budget

36090 MOTOR POOL FUND

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
78600	SUPPLIES-VEHICLE PARTS		0	12,500	0	12,500	0	0.00 %
92190	CONTR R&M-FUEL ISLAND		6,950	15,000	1,715	15,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		0	1,000	0	1,000	0	0.00 %
97136	CAPITAL - VEHICLES		0	100	0	100	0	0.00 %
99200	INTR EXP-MOTOR POOL FUND		0	50	0	50	0	0.00 %
Total	MOTOR POOL FUND		\$6,950	\$28,650	\$1,715	\$28,650	\$0	0.00 %

Charter Township of Waterford

Community Center Bond Fund

FY 2026

January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



Charter Township of Waterford
FY 2026 Budget

Community Center Debt Fund

Description

The Community Center Debt Fund was established in 2025 for the purpose of constructing and rehabilitating two buildings on the former site of the Highland Lake Campus of Oakland Community College on Cooley Lake Road within the Township. The 51-acre site will host the Township's multi-generational Community Center Facilities.

In November of 2024, Waterford Voters approved \$36,410,000 million in bonds to pay for the construction and rehabilitation of two buildings and the demolition of two buildings and site improvements at a community center. The bond duration was approved for up to 21 years. The first-year levy that will appear on the December tax bills is 0.8492 mills.



Waterford Township
FY 2026 Budget

40600 CAPITAL PROJECTS FUND

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
84300	SERVICES - CONSULTING		0	159,000	0	0	0	-159,000 -100.00 %
Total	CAPITAL PROJECTS FUND		\$0	\$159,000	\$0	\$0	-\$159,000	-100.00%



Waterford Township
FY 2026 Budget

40601 CAPITAL PROJECTS REV

Object	Project	Item Description	FY 2025				Proposed 2026 Budget	Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25				
66400	INTEREST REVENUE		0	0	0		-100	-100	-100.00 %
67402	CONTRIB-GENERAL FUND		0	-2,887,346	-3,155,256		0	2,887,346	-100.00 %
68910	PROCEEDS FROM LOAN		0	0	0		-14,750,000	-14,750,000	-14750000% 00
Total	CAPITAL PROJECTS REV		\$0	-\$2,887,346	-\$3,155,256		-\$14,750,100	-\$11,862,754	410.8%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

40601 Capital Project Fund

Revenue

67402	CONTRIB-GENERAL FUND	Decrease	\$ 2,887,346
Not needed. Initial bond for Community Center occurred in 2025.			
68910	PROCEEDS FROM LOAN	Increase	\$ 14,750,000
Expected bond proceeds from 2026 series bond.			



Waterford Township
FY 2026 Budget

40690 **BOND - CAPITAL PROJECT**

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
84100	SERVICES - LEGAL		0	0	4,215	45,000	45,000	45000.00%
84300	SERVICES - CONSULTING		0	0	106,261	267,000	267,000	267000.00%
84500	SERVICES - OTHER PROF.		0	108,910	7,500	2,400,000	2,291,090	2103.65 %
85000	ARCHITECTS & ENGINEERS		0	0	44,940	658,700	658,700	658700.00%
88700	BOND COSTS		0	0	0	105,000	105,000	105000.00%
95400	MISCELLANEOUS EXPENSE		0	0	0	60,000	60,000	60000.00%
95460	BANK SERVICE CHARGES		0	0	0	1,000	1,000	1000.00 %
96900	CONSTRUCTION EXPENSE		0	0	0	8,854,400	8,854,400	8854400.00
97107	CAPITAL - FACIL & OTHER IMPR		0	0	0	2,000,000	2,000,000	2000000.00
97132	CAPITAL - FURNISHINGS & EQUIP		0	0	0	200,000	200,000	200000.00%
Total	BOND - CAPITAL PROJECT		\$0	\$108,910	\$162,916	\$14,591,100	\$14,482,190	13,297.89



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

40690 Capital Project Fund

Expense

84300	SERVICES-CONSULTING Services related to Community Center construction project.	Increase	\$ 267,000
84500	SERVICES-OTHER PROF. Services related to Community Center construction project.	Increase	\$ 2,291,090
85000	ARCHITECTS & ENGINEERS Services related to Community Center construction project.	Increase	\$ 658,700
96900	CONSTRUCTION EXPENSE Estimated costs related to Community Center for 2026.	Increase	\$ 8,854,400
97107	CAPITAL-FACIL & OTHER IMPR Estimated costs related to Community Center for 2026.	Increase	\$ 2,000,000
97132	CAPITAL-FURNISHINGS & EQUIP Estimated costs related to Community Center for 2026.	Increase	\$ 200,000



Waterford Township
FY 2026 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2025				Dollar		
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget	Change	% Change	
64500	SALES - WATER/METERED		-6,981,220	-6,850,000	-2,543,175	-6,900,000	-50,000	0.73	%
64800	SALES - MATERIALS/SERVICE		-180,986	-175,000	-65,290	-170,000	5,000	-2.86	%
65005	CHARGE - LONG TAP		-31,000	-37,000	-17,800	-37,000	0	0.00	%
65006	CHARGE - WATER TAP		-112,520	-86,000	-33,870	-100,000	-14,000	16.28	%
65007	CHARGE - WATER METER		-56,266	-55,000	-18,559	-54,000	1,000	-1.82	%
65010	CHARGE - CAP EQUALIZATION		-89,998	-85,000	-32,275	-80,000	5,000	-5.88	%
66403	INTR. REV.-ASSMTS.		-5,575	-3,500	-2,421	-4,000	-500	14.29	%
66702	RENTAL/MAINT - WATER ACCESS PT		-7,651	-3,000	-2,370	-103,000	-100,000	3333.33	%
69400	REVENUE - OTHER		-1,921	-1,750	-629	-1,750	0	0.00	%
Total	WATER REVENUES		-\$7,467,138	-\$7,296,250	-\$2,716,390	-\$7,449,750	-\$153,500	2.10	%



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59001

Water & Sewer Fund

Revenue

66702 RENTALS-HYDRANT Increase \$ 100,000
Fire Department - Fee to utilize fire hydrants.



Waterford Township
FY 2026 Budget

59002 SEWER REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
46900	PERMITS - SEWER CONN.		-1,365	-1,350	-175	-1,300	50	-3.70 %
65011	CHARGE - NEW CONNECTION		-210,291	-150,000	-73,542	-172,000	-22,000	14.67 %
65012	CHARGE - SEWER USAGE		-19,341,952	-19,639,515	-8,116,697	-20,375,000	-735,485	3.74 %
66403	INTR. REV.-ASSMTS.		-15,411	-14,100	-5,191	-13,000	1,100	-7.80 %
69400	REVENUE - OTHER		-80	-175	-50	-105	70	-40.00 %
Total	SEWER REVENUES		-\$19,569,099	-\$19,805,140	-\$8,195,655	-\$20,561,405	-\$756,265	3.82 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59002 Water & Sewer Fund

Revenue

65011	CHARGE-NEW CONNECTION	Increase	\$ 22,000
	Anticipated new construction - Sewer Connection Fees		
65012	CHARGE-SEWER USAGE	Increase	\$ 735,485
	Increased revenue from downstream pass-through charges.		



Waterford Township
FY 2026 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
64100	SALES - ASSETS		-405	-25,000	-6,850	-17,500	7,500	-30.00 %
66100	PENALTIES		-349,276	-328,000	-168,703	-350,000	-22,000	6.71 %
66400	INTEREST REVENUE		-980,646	-984,725	-487,792	-1,029,678	-44,953	4.57 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-191,870	-50,000	387	-50,000	0	0.00 %
68920	CELL TOWER LEASE		-135,546	-143,330	-44,890	-165,000	-21,670	15.12 %
69400	REVENUE - OTHER		0	-2,500	0	-2,350	150	-6.00 %
69500	CASH OVER/SHORT		-421	-225	-1,305	-375	-150	66.67 %
Total	WATER/SEWER REVENUES		-\$1,658,165	-\$1,533,780	-\$709,153	-\$1,614,903	-\$81,123	5.29 %



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

59003

Water & Sewer Fund

Revenue

68920 CELL TOWER LEASE Increase \$ 21,670

Year over year contract adjusters increasing.



Waterford Township
FY 2026 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		345,445	343,535	162,260	348,129	4,594	1.34 %
70900	OVERTIME		31,430	30,000	22,015	35,000	5,000	16.67 %
71000	FICA		27,984	28,575	13,973	29,309	734	2.57 %
71780	DEFINED CONTRIB 1 - EMPLOYER		23,463	24,409	11,345	24,675	266	1.09 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,630	5,069	2,269	5,120	51	1.01 %
76300	SUPPLIES-OPER. PUMP STAT.		599	2,500	0	2,500	0	0.00 %
77100	SUPPLIES-W/S SYSTEM		281,632	325,000	107,088	340,000	15,000	4.62 %
87900	WATER SAMPLING		63,336	75,000	16,419	60,000	-15,000	-20.00 %
89000	PUBLIC UTILITIES		669,682	660,000	317,267	675,000	15,000	2.27 %
92180	CONTR R&M-SYSTEM		60,147	117,585	17,081	122,000	4,415	3.75 %
92230	CONTR R&M-WELL		14	873,937	559,167	300,000	-573,937	-65.67 %
95400	MISCELLANEOUS EXPENSE		1,639	1,500	790	1,550	50	3.33 %
Total	PUMPING & TREATMENT		\$1,510,001	\$2,487,110	\$1,229,674	\$1,943,283	-\$543,827	-21.87 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59041 Water & Sewer Fund

Expense

70900	OVERTIME	Increase	\$ 5,000
Overtime trending upwards year over year.			
87900	WATER SAMPLING	Decrease	\$ 15,000
Fewer samples anticipated in 2026.			
92230	CONTR R&M-WELL	Decrease	\$ 573,937
Completion of WTP 14-1 Rehab, less funding needed.			

Waterford Township
FY 2026 Budget



59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		442,136	493,474	215,336	487,582	-5,892	-1.19 %
70900	OVERTIME		100,630	158,115	63,549	115,000	-43,115	-27.27 %
71000	FICA		40,448	50,373	22,459	46,098	-4,275	-8.49 %
71780	DEFINED CONTRIB 1 - EMPLOYER		28,446	34,095	17,094	39,616	5,521	16.19 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,675	7,004	3,419	8,223	1,219	17.40 %
77000	SUPPLIES-TAP MATERIALS		3,988	109,085	16,125	90,000	-19,085	-17.50 %
77100	SUPPLIES-W/S SYSTEM		25,112	54,000	27,711	55,000	1,000	1.85 %
92230	CONTRACT- R&M DISTRIBUTION		303,383	443,715	8,400	70,000	-373,715	-84.22 %
95400	MISCELLANEOUS EXPENSE		16	1,700	0	1,700	0	0.00 %
Total	WATER DISTRIBUTION		\$949,834	\$1,351,561	\$374,093	\$913,219	-\$438,342	-32.43 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59042 Water & Sewer Fund

Expense

70900	OVERTIME	Decrease	\$ 43,115
	Less overtime anticipated in 2026.		
77000	SUPPLIES-TAP MATERIALS	Decrease	\$ 19,085
	Ample inventory currently.		
92230	CONTR R&M-SYSTEM	Decrease	\$ 373,715
	Valve assessment project completed in 2025.		



Waterford Township
FY 2026 Budget

59043 WATER SERVICES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		245,740	259,335	124,586	264,873	5,538	2.14 %
70900	OVERTIME		35,683	35,000	14,243	40,000	5,000	14.29 %
71000	FICA		21,134	22,517	10,556	23,323	806	3.58 %
71780	DEFINED CONTRIB 1 - EMPLOYER		16,987	17,408	8,863	18,165	757	4.35 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,491	3,612	2,398	3,769	157	4.35 %
76000	SUPPLIES-OPERATING		5,904	10,500	4,347	30,000	19,500	185.71 %
76900	SUPPLIES-METER MATERIALS		608	465,673	13,261	350,000	-115,673	-24.84 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.00 %
Total	WATER SERVICES		\$329,547	\$814,545	\$178,255	\$730,630	-\$83,915	-10.30 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59043 Water & Sewer Fund

Expense

76000	SUPPLIES-OPERATING	Increase	\$ 19,500
	Increased operating supplies anticipated for 2026.		
76900	SUPPLIES-METER MATERIALS	Decrease	\$ 115,673
	Fewer meter and associated material purchases anticipated in 2026;		



Waterford Township FY 2026 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		835,044	890,174	423,320	898,838	8,664	0.97 %
70300	WAGES-PT. TIME/TEMP.		7,821	30,000	3,908	20,000	-10,000	-33.33 %
70900	OVERTIME		4,317	8,000	3,625	8,000	0	0.00 %
71000	FICA		96,911	71,005	32,142	70,903	-102	-0.14 %
71100	HEALTH INSURANCE		565,236	595,000	274,658	761,600	166,600	28.00 %
71150	RETIREE HEALTH		340,324	358,000	202,104	436,760	78,760	22.00 %
71200	LIFE INSURANCE		13,058	14,233	6,214	14,455	222	1.56 %
71250	RETIREE LIFE INSURANCE		146	200	97	200	0	0.00 %
71300	DB - RETIREMENT		247,974	220,221	110,111	264,733	44,512	20.21 %
71350	RETIREE HLTH TRUST CONTRIB		1,018,713	613,800	306,900	355,600	-258,200	-42.07 %
71400	DENTAL INSURANCE		50,252	56,554	28,339	64,498	7,944	14.05 %
71450	RETIREE DENTAL INSURANCE		24,561	24,375	13,413	24,375	0	0.00 %
71500	OPTICAL INSURANCE		5,253	5,960	2,448	6,333	373	6.26 %
71550	RETIREE OPTICAL INSUR.		1,910	1,704	912	1,704	0	0.00 %
71600	WORKER'S COMP		24,388	55,000	82,110	65,000	10,000	18.18 %
71750	LONG TERM DISABILITY		6,356	9,481	3,017	9,599	118	1.24 %
71780	DEFINED CONTRIB - EMPLOYER		55,869	45,647	19,663	43,153	-2,494	-5.46 %
71792	RETIREE HSA - EMPLOYER CONTRIB		7,906	9,888	5,129	9,165	-723	-7.31 %
72000	TUITION REIMBURSEMENT		1,816	4,000	0	4,000	0	0.00 %
72700	SUPPLIES - OFFICE		7,789	10,200	4,198	10,200	0	0.00 %
72800	SUPPLIES - POSTAGE		61,848	67,000	28,339	71,500	4,500	6.72 %
76200	SUPPLIES-COMPUTER		5,866	7,000	4,443	7,000	0	0.00 %
76400	SUPPLIES-TOOLS		1,014	6,000	268	6,000	0	0.00 %
77400	SUPPLIES-GAS & OIL		80,959	77,135	30,141	84,000	6,865	8.90 %
77700	SUPPLIES-UNIFORMS & MATS		33,890	42,000	17,732	41,000	-1,000	-2.38 %
78100	SUPPLIES-R&M-BLDG		9,028	12,000	3,369	12,000	0	0.00 %
78200	SUPPLIES-R&M-EQUIPMENT		22,676	25,000	14,082	25,000	0	0.00 %
78600	SUPPLIES-R&M-VEHICLE		28,707	29,000	33,645	34,500	5,500	18.97 %
81300	PHYSICAL EXAMS		3,749	4,000	1,713	4,000	0	0.00 %
84100	SERVICES - LEGAL		3,240	20,000	525	20,000	0	0.00 %
84200	SERVICES - AUDITING		32,750	34,800	34,800	40,600	5,800	16.67 %
84500	SERVICES - OTHER PROF.		296,962	268,433	84,805	295,000	26,567	9.90 %
84800	SERVICES - ADMINISTRATION		787,528	787,528	787,528	1,015,081	227,553	28.89 %
85600	CONTINGENCY		0	37,340	0	220,000	182,660	489.18 %
85601	CONTINGENCY - ONE TIME		0	1	0	1	0	0.00 %
86600	LEGAL SETTLEMENTS		0	15,000	0	15,000	0	0.00 %
86800	COMPUTER-LICENSING & CONSULT		87,961	109,170	32,653	230,905	121,735	111.51 %
88500	INSURANCE		192,013	220,052	97,574	224,453	4,401	2.00 %
89000	PUBLIC UTILITIES		82,383	95,000	49,021	95,000	0	0.00 %
89400	PUB. UTIL.-TELEPHONE		85,652	85,000	35,922	85,000	0	0.00 %
91000	MITIGATION - WATER & OTHER		0	3,500	0	7,500	4,000	114.29 %
92110	CONTR R&M-TELEPHONE		0	1,000	0	1,000	0	0.00 %
92120	CONTR. R&M-RADIO		0	500	0	500	0	0.00 %
92130	CONTR R&M-VEHICLE		48,694	59,000	6,961	59,000	0	0.00 %



Waterford Township
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92140	CONTR R&M-COMPUTER	200,503	288,567	139,760	388,767	100,200	34.72	%
92170	CONTR R&M-OFFICE EQUIP	7,622	8,000	4,313	8,000	0	0.00	%
92190	CONTR R&M-BUILDING	58,870	58,241	31,703	55,000	-3,241	-5.56	%
95400	MISCELLANEOUS EXPENSE	543	800	444	800	0	0.00	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.00	%
95460	BANK SERVICE CHARGES	6,810	55,000	59,618	71,500	16,500	30.00	%
96000	TRAVEL & MEALS	7,978	13,000	7,261	15,000	2,000	15.38	%
96100	CONFERENCES & TRAINING	39,522	34,000	26,348	40,000	6,000	17.65	%
96320	COMMUNITY PROMOTIONS	1,672	2,000	1,256	2,000	0	0.00	%
96550	BAD DEBT - UNCOLLECTIBLE	0	5,000	0	4,250	-750	-15.00	%
97106	CAPITAL - BLDG IMPROVEMENTS	9,684	45,000	8,447	120,000	75,000	166.67	%
97107	CAPITAL - FACIL & OTHER IMPR	5,329	66,500	0	66,500	0	0.00	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.00	%
97132	CAPITAL - FURNISHINGS & EQUIP	0	5,000	0	10,000	5,000	100.00	%
97133	CAPITAL - COMPUTER EQUIPMENT	-1,388	65,000	13,253	130,200	65,200	100.31	%
97136	CAPITAL - VEHICLES	0	70,255	62,918	0	-70,255	-100.00	%
97340	CAPITAL - CAPITAL LEASE	3,129	6,200	522	5,950	-250	-4.03	%
Total	WATER/SEWER GEN. ADMIN.	\$5,520,840	\$5,752,464	\$3,141,669	\$6,582,123	\$829,659	14.42	%



Charter Township of Waterford
FY 2026 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70300	WAGES-PT. TIME/TEMP Anticipated 2026 will require less PT work.	Decrease	\$ 10,000
78600	SUPPLIES-R&M-VEHICLE Mechanics making more repairs in-house.	Increase	\$ 5,500
84500	SERVICES-OTHER PROF. Pilot new FOG program, increased costs associated.	Increase	\$ 26,567
85600	CONTINGENCY Contingency costs have been trending up. Increased to reflect that.	Increase	\$ 182,660
86800	COMPUTER-LICENSING & CONSULT Increased software fees anticipated in 2026.	Increase	\$ 121,735
92140	CONTR R&M-COMPUTER Anticipated increase in contractor costs in 2026 associated with computer system hardware.	Increase	\$ 100,200
95460	BANK SERVICE CHARGES Increased service fees associated with investment strategy.	Increase	\$ 16,500
97106	CAPITAL-BLDG IMPROVEMENTS Installation of new fire alarm system at DPW.	Increase	\$ 75,000
97132	CAPITAL-FURNISHINGS & EQUIP New office furniture.	Increase	\$ 5,000
97133	CAPITAL-COMPUTER EQUIPMENT New computer equipment required in 2026.	Increase	\$ 65,200
97136	CAPITAL-VEHICLES Buying fewer vehicles in 2026.	Decrease	\$ 70,255



Waterford Township
FY 2026 Budget

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
97000	CAPITAL - INFRASTRUCTURE		0	393,099	0	90,000	-303,099	-77.11 %
97010	CAPITAL - INFRA/PRESERVATION		108,728	1,877,590	72,212	2,593,250	715,660	38.12 %
97125	CAPITAL - PERSONAL PROPERTY		0	17,000	0	20,000	3,000	17.65 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.00 %
97136	CAPITAL - VEHICLES		0	0	0	287,000	287,000	287000.00%
Total	WATER CAPITAL IMPROVEMENT		\$108,728	\$2,288,689	\$72,212	\$2,991,250	\$702,561	30.70 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59045 Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 303,099
	Fewer Infrastructure capital projects in 2026.		
97010	CAPTIAL-INFRA/PRESERVATION	Increase	\$ 715,660
	Large water main replacement project in 2026. Huron Gardens.		
97136	CAPITAL-VEHICLES	Increase	\$ 287,000
	Multiple vehicle purchases in 2026.		



Waterford Township
FY 2026 Budget

59046 WATER DEBT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
99212	INTR EXP-DWRF 2007		49,541	38,916	22,141	28,078	-10,838	-27.85 %
99213	INTR EXP- DWRF 2013		72,285	65,685	32,842	58,985	-6,700	-10.20 %
Total	WATER DEBT		\$121,825	\$104,601	\$54,983	\$87,063	-\$17,538	-16.77 %



Waterford Township
FY 2026 Budget

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		166,933	220,526	106,357	230,884	10,358	4.70 %
70900	OVERTIME		15,167	19,500	7,534	19,500	0	0.00 %
71000	FICA		13,951	18,362	8,700	19,154	792	4.31 %
71780	DEFINED CONTRIB 1 - EMPLOYER		1,981	3,246	3,124	6,639	3,393	104.53 %
71792	RETIREE HSA - EMPLOYER CONTRIB		372	1,347	625	1,378	31	2.30 %
76000	SUPPLIES-OPERATING		8,921	8,000	1,965	8,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		192	1,000	0	1,000	0	0.00 %
Total	WATER ELECTRICAL		\$207,517	\$271,981	\$128,305	\$286,555	\$14,574	5.36 %



Waterford Township
FY 2026 Budget

59054 SEWER O & M

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		435,721	477,166	202,428	476,848	-318	-0.07 %
70900	OVERTIME		46,571	50,000	14,136	50,000	0	0.00 %
71000	FICA		36,389	40,328	16,555	40,304	-24	-0.06 %
71780	DEFINED CONTRIB 1 - EMPLOYER		35,545	40,704	16,988	40,566	-138	-0.34 %
71792	RETIREE HSA - EMPLOYER CONTRIB		7,225	8,371	2,780	8,338	-33	-0.39 %
76100	SUPPLIES-OPER. LATERALS		16,105	20,000	5,117	20,000	0	0.00 %
76300	SUPPLIES-OPER. PUMP STAT.		17,636	20,568	7,146	16,000	-4,568	-22.21 %
81000	SERVICE-SEWER TREATMENT		9,319,178	10,362,515	4,773,224	10,520,500	157,985	1.52 %
89000	PUBLIC UTILITIES		140,846	157,000	75,199	160,000	3,000	1.91 %
91000	SEWER MITIGATION		0	10,000	0	10,000	0	0.00 %
92200	CONTR R&M-OPER EQUIP		68,707	100,000	16,498	100,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		1,117	1,000	654	1,000	0	0.00 %
Total	SEWER O & M		\$10,125,041	\$11,287,652	\$5,130,725	\$11,443,556	\$155,904	1.38 %



Waterford Township
FY 2026 Budget

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
97000	CAPITAL - INFRASTRUCTURE	39,992	372,660	147,860	250,000	-122,660	-32.91	%
97010	CAPITAL - INFRA/PRESERVATION	284,325	1,863,180	1,286,441	1,323,992	-539,188	-28.94	%
97125	CAPITAL - PERSONAL PROPERTY	0	815,117	261,380	182,000	-633,117	-77.67	%
97131	CAPITAL - OPER EQUIP	7,320	20,000	3,108	70,000	50,000	250.00	%
97136	CAPITAL - VEHICLES	0	71,000	53,901	0	-71,000	-100.00	%
Total	SEWER CAPITAL IMPROVEMENT		\$331,637	\$3,141,957	\$1,752,689	\$1,825,992	-\$1,315,965	-41.88 %



Charter Township of Waterford FY 2026 Budget

LINE ITEM DETAIL

59055 Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE	Decrease	\$ 122,660
	Rehabilitating fewer sewer lift stations in 2026.		
97010	CAPTIAL-INFRA/PRESERVATION	Decrease	\$ 539,188
	Fewer sewer lining projects anticipated in 2026.		
97125	CAPITAL-PERSONAL PROPERTY	Decrease	\$ 633,117
	Generator replacement project completed at Clinton River Sewer Pump Station.		
97131	CAPITAL-OPER EQUIP	Increase	\$ 50,000
	Approved purchase of portable sewer camera system.		
97136	CAPITAL-VEHICLES	Decrease	\$ 71,000
	Purchasing fewer vehicles in 2026.		

Waterford Township
FY 2026 Budget



59056 SEWER DEBT

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
99204	INTR EXP-SRF 2013		51,126	53,918	24,563	43,076	-10,842	-20.11 %
99205	INTR EXP-OMI 2013		110,218	101,158	50,579	91,929	-9,229	-9.12 %
99206	INTR EXP-SEWER		38,119	33,433	17,903	28,629	-4,804	-14.37 %
99207	INTR EXP-SEWER		7,309	3,694	3,405	5,242	1,548	41.91 %
99208	INTR EXP-2011A OMI BOND		59,207	53,918	26,959	48,506	-5,412	-10.04 %
99209	INTR EXP-2017 CLINT RIV SWR		58,854	56,416	27,764	53,002	-3,414	-6.05 %
99210	INTR EXP-OMI 2020A		114,941	112,350	56,175	102,701	-9,649	-8.59 %
99211	INTR EXP-SRF 2007		12,551	9,464	4,732	6,295	-3,169	-33.48 %
99215	INTR EXP-OMI SEWER		296	0	3,776	64,643	64,643	64643.00%
99216	INTR EXP-BOND 2024		0	0	1,529	17,515	17,515	17515.00%
99300	AGENT FEES		101	85	51	102	17	20.00 %
Total	SEWER DEBT		\$452,723	\$424,436	\$217,436	\$461,640	\$37,204	8.77 %



Waterford Township
FY 2026 Budget

Object	Project	Item Description	FY 2025			Proposed 2026 Budget	Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25			
95050		HARDSHIP CONNECTION PYMTS	0	14,000	0	20,000	6,000	42.86 %
Total	HARDSHIP		\$0	\$14,000	\$0	\$20,000	\$6,000	42.86 %



Waterford Township
FY 2026 Budget

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget		
70200	SALARIES		437,704	427,963	206,217	431,548	3,585	0.84 %
70300	WAGES-PT. TIME/TEMP.		0	30,000	0	30,000	0	0.00 %
70900	OVERTIME		460	4,000	547	4,000	0	0.00 %
71000	FICA		32,298	35,341	15,462	35,614	273	0.77 %
71780	DEFINED CONTRIB - EMPLOYER		27,201	28,533	14,359	28,855	322	1.13 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,085	5,919	2,419	5,987	68	1.15 %
77115	SUPPLIES-UTILITY COORD.		5,051	5,500	2,479	5,500	0	0.00 %
77120	SUPPLIES-INFLOW/INFILTRATION		924	2,000	924	2,000	0	0.00 %
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0	0.00 %
Total	ENGINEERING SERVICES		\$508,723	\$539,756	\$242,407	\$544,004	\$4,248	0.79 %