

# **Charter Township of Waterford FY 2026 Budget**

Submitted by: Anthony M. Bartolotta, Township Supervisor

## Township Board

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January 1, 2026 - December 31, 2026

*Adopted 12-10-2025*

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**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

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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 15<sup>th</sup> for the next preceding fiscal year. I am happy to announce that this document satisfies that requirement and continues Waterford's long-standing history of meeting that financial benchmark.

This budget represents estimates of revenues and expenditures for the 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](http://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](http://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 51<sup>st</sup> 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 3<sup>rd</sup> 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 3<sup>rd</sup> 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 5<sup>th</sup> safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58<sup>th</sup> safest nationally. I would like to thank our dedicated Waterford Police Department for 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,

A handwritten signature in cursive script that reads "Anthony M. Bartolotta".

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



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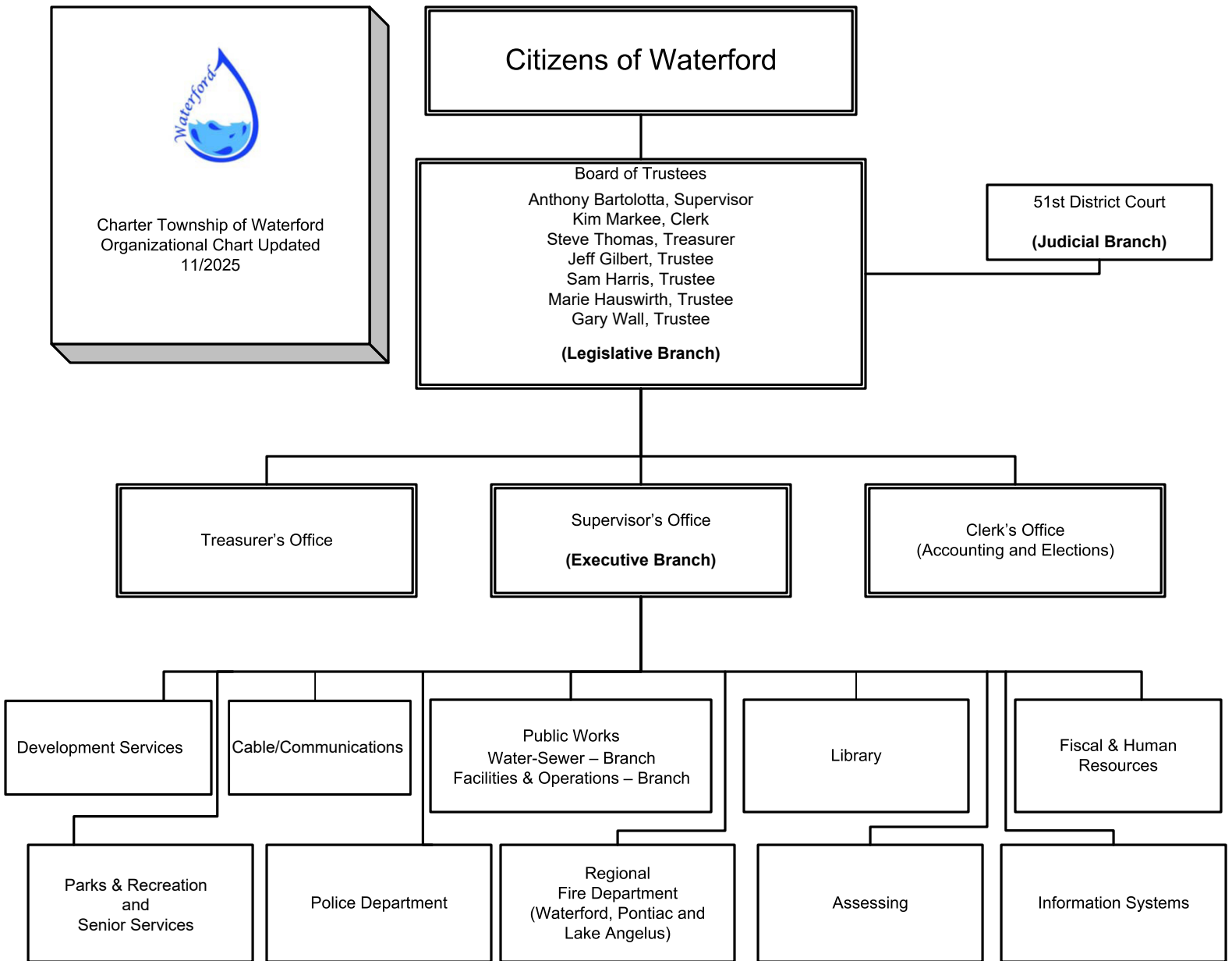
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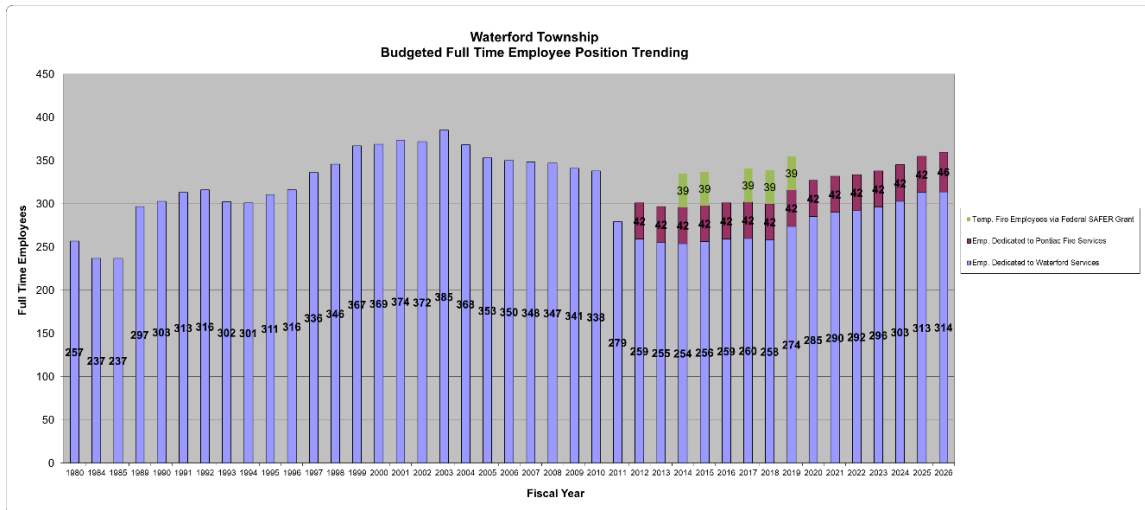


## Budgeted Position History

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

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

\* **Staffing Notes:** In February of 2012, (42) Fire Fighters were hired and allocated to cover the City of Pontiac's contract for Fire Protection Services from the Township. So, there are (310) Full Time Employees Budgeted for 2025 for Waterford Township Services. In 2014, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. The Grant was not extended or renewed in the Fall of 2015. In 2016, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. In 2019, the SAFER Grant is scheduled to end mid-year. Also, 14 additional Police and Fire employees are budgeted because of the Police and Fire Special Assessment District (SAD) from 2018. (7) new employees were added for 2025. (1) of the (7) were added mid-year 2024. 6 New employees are for the new Senior Services Fund. 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
<b>Original Operating Millages:</b>									
Township General	5.00*	3.7484	3.7120	3.6611	3.6083	3.5451	3.5451	3.4975	3.4422
Police Voted #1	1.50	1.4612	1.4470	1.4271	1.4065	1.3818	1.3818	1.5000	1.4763
Police Voted #2	1.50	1.4740	1.4597	1.4397	1.4189	1.3940	1.3940	1.3753	1.3535
Fire Voted #1	1.00	0.9827	0.9731	0.9597	0.9458	0.9292	0.9292	0.9167	0.9022
Fire Voted #2	1.00	0.9741	0.9646	0.9513	0.9376	0.9211	0.9211	0.9087	0.8943
Fire Voted #3	.63	0.6136	0.6076	0.5992	0.5905	0.6300	0.6300	0.6215	0.6116
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>	<u>0.4921</u>
<b>Sub Total: (Twp. Operating Millages):</b>		<b>9.7410</b>	<b>9.6462</b>	<b>9.5136</b>	<b>9.3762</b>	<b>9.2615</b>	<b>9.2615</b>	<b>9.3197</b>	<b>9.1722</b>
Library Voted	1.00	0.8881	0.8794	0.8673	0.8548	1.0000	1.0000	0.9866	0.9710
<b>Special Assessment</b>	Up to								
****Police & Fire (SAD)	2.95	2.9500	2.7800	2.9000	2.7500	2.7000	2.7500	2.7000	2.5200
<b>Debt Millages</b>									
***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>	0.0000
*****Comm. Ctr. Bond									<u>0.8492</u>
<b>Total Millage</b>		<b>13.5791</b>	<b>13.3056</b>	<b>13.2809</b>	<b>12.9810</b>	<b>12.9615</b>	<b>13.0115</b>	<b>13.0063</b>	<b>13.5124</b>

(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:

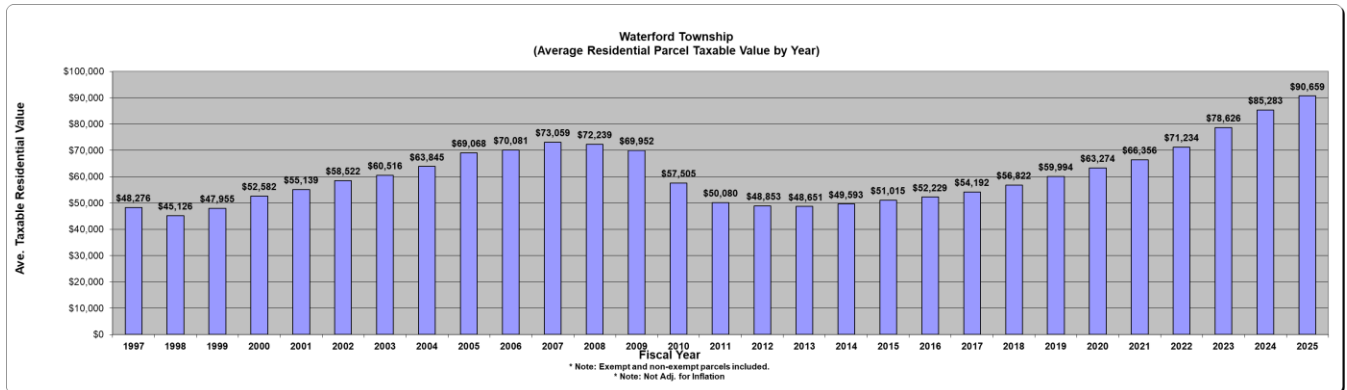
Millage Category	Original Millage Passage Year	Renewal Year
*Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014, 2024
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012, 2022
Library Voted	1992	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.

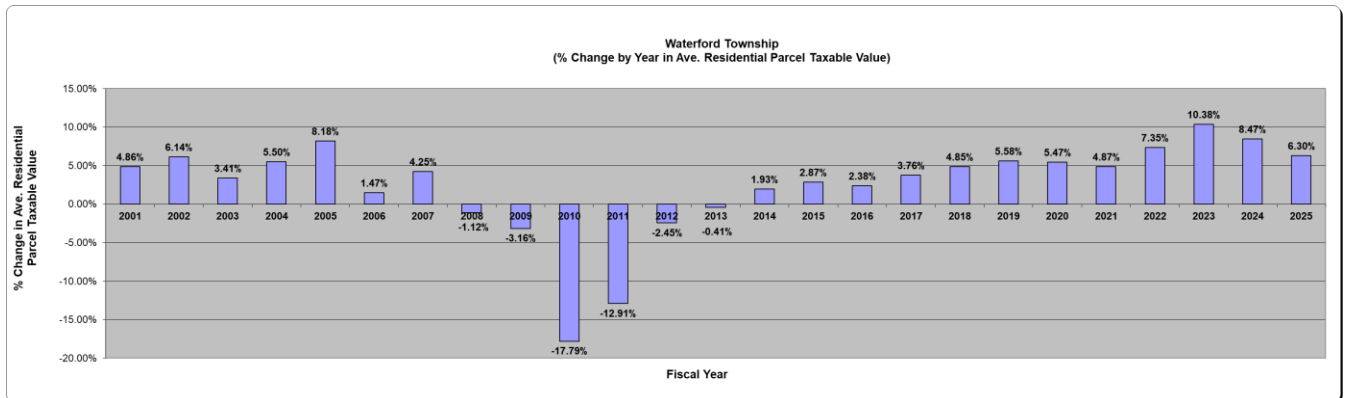


## Charter Township of Waterford FY 2026 Budget

### 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.

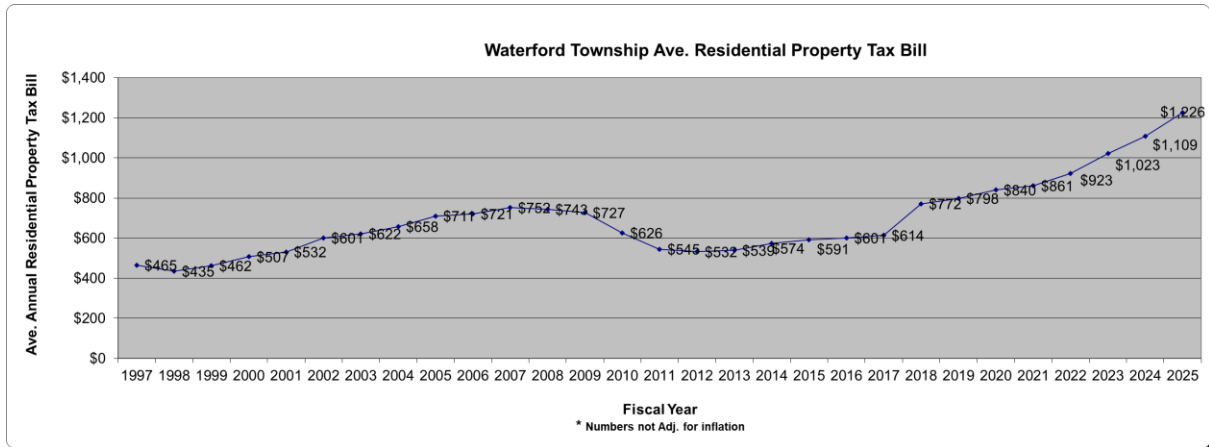
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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.

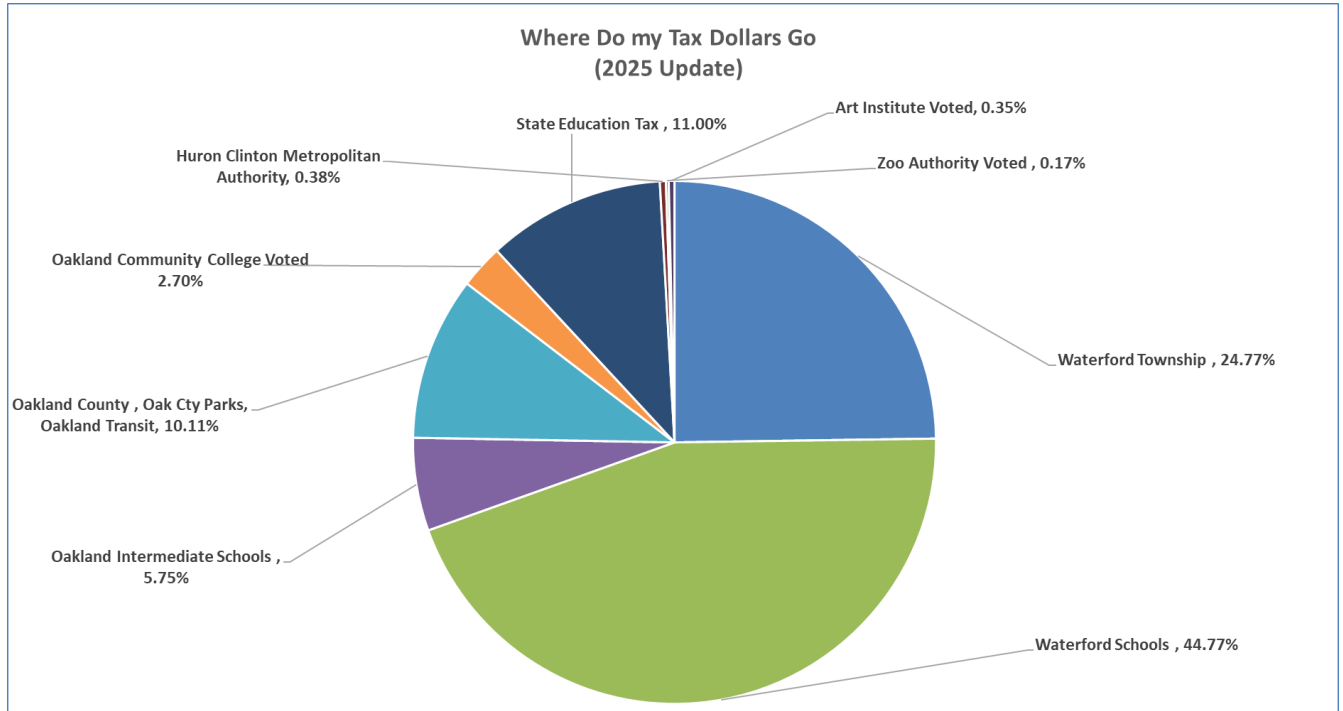
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo, Art Institute, and Oakland County Transit which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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

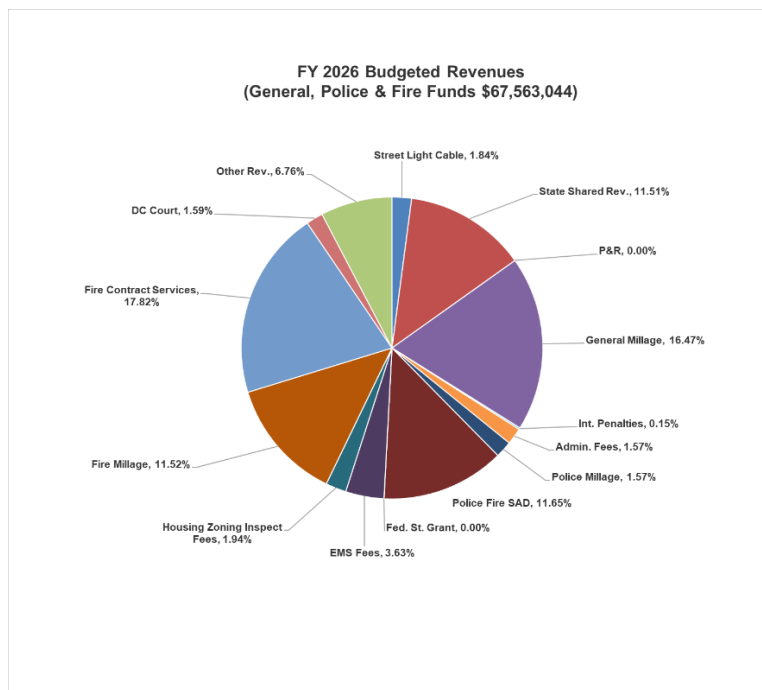
### Where do my Property Tax Dollars Go?



**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		2026		Change 2025 to 2026	% Change 2025 to 2026	
	Budget Amount	%	Budget Amount	%			
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		

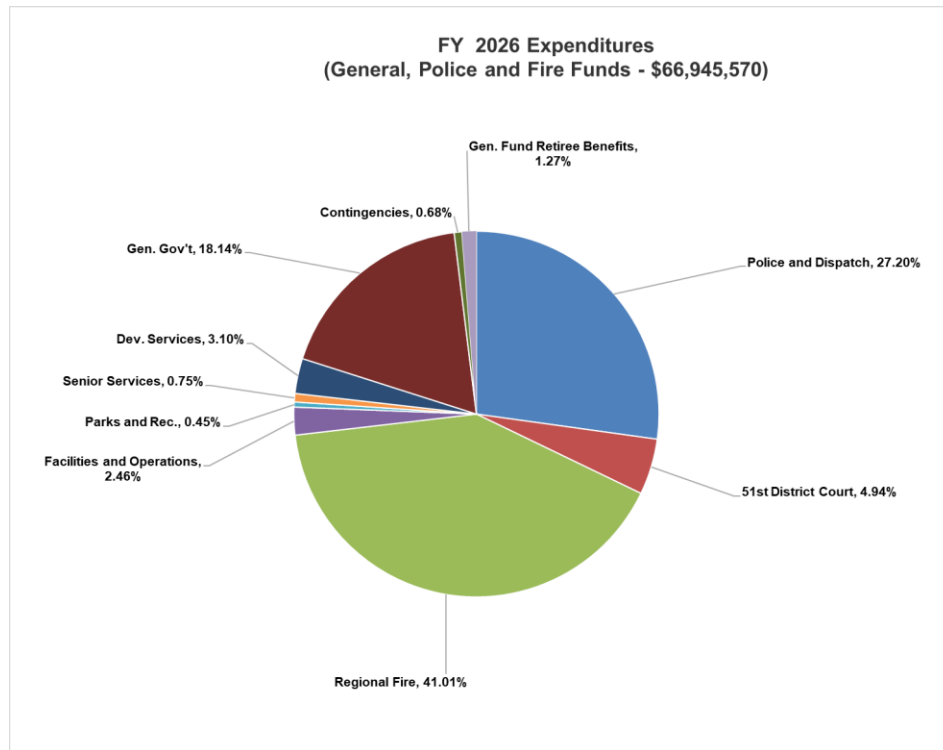


\* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for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

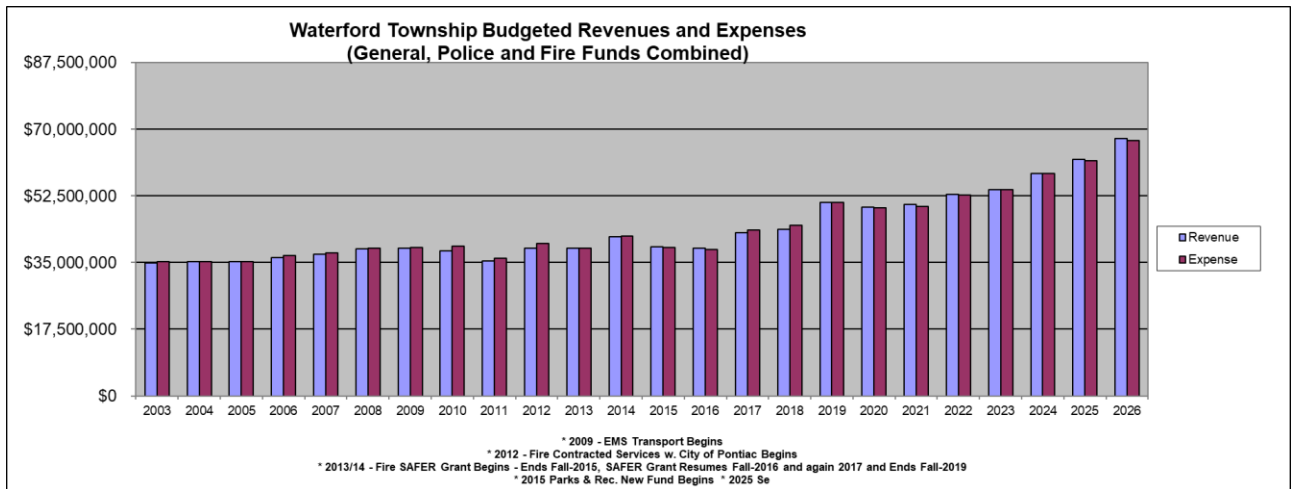
Comparison of 2025 Current to 2026 Proposed Budget						
(Includes General, Police and Fire Funds)						
Expenditure Type	2025		2026		Change 2025 to 2026	% Change 2025 to 2026
	Budget Amount	%	Budget Amount	%		
Police & Dispatch	\$17,724,637	28.69%	\$18,209,366	27.20%	\$484,729	2.73%
District Court	\$3,338,693	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	



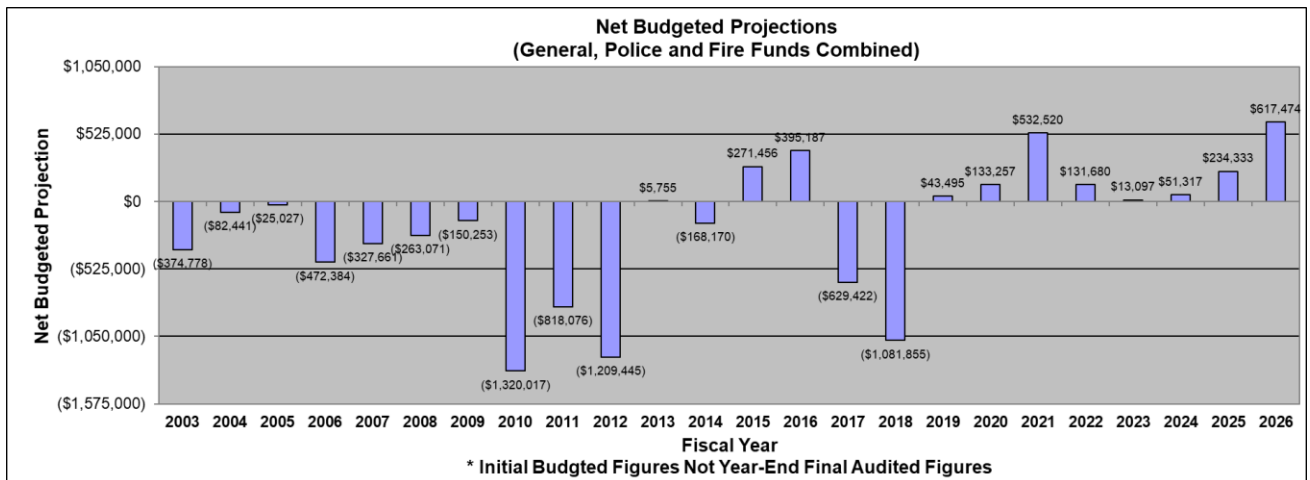
\*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later 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 Fires Funds. The numbers Do Not represent audited final actual numbers which are represented in the Township’s Annual Comprehensive Financial Report (ACFR) which are available on the Township’s Web Site.

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

**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%

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**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

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## **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%

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## **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

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**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%

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**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%

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**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

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**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

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## 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

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## 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

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\* 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

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**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

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## 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

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# Charter Township of Waterford General Fund FY 2026

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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

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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	-41250.00	%
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	%
<b>Total</b>	<b>GENERAL FUND REVENUES</b>	<b>-\$25,818,298</b>	<b>-\$25,033,685</b>	<b>-\$18,877,222</b>	<b>-\$26,542,615</b>	<b>-\$1,508,930</b>	<b>6.03</b>	<b>%</b>





Charter Township of Waterford  
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**LINE ITEM DETAIL**

10101

**General Fund Revenues**

**Revenue**

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



**Waterford Township  
FY 2026 Budget**

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**11010      TOWNSHIP BOARD**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar		% Change
			Actual	Rev. Budget	Actual As of 6/30/25		Change		
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	%
<b>Total      TOWNSHIP BOARD</b>			<b>\$64,537</b>	<b>\$68,490</b>	<b>\$33,201</b>	<b>\$68,490</b>	<b>\$0</b>	<b>0.00</b>	<b>%</b>



**Waterford Township  
FY 2026 Budget**

**11360 DISTRICT COURT**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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	24400.00%
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	40000.00%
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 %



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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%	
<b>Total</b>	<b>DISTRICT COURT</b>	<b>\$3,257,526</b>	<b>\$3,432,869</b>	<b>\$1,498,031</b>	<b>\$3,307,784</b>	<b>-\$125,085</b>	<b>-3.64</b>	<b>%</b>



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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>SUPERVISOR/ASSESSING</b>	<b>\$1,360,557</b>	<b>\$1,355,080</b>	<b>\$671,173</b>	<b>\$1,457,676</b>	<b>\$102,596</b>	<b>7.57 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

11710

Supervisor & Assessing

Expense

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





## Waterford Township FY 2026 Budget

### 11730 COMMUNICATIONS DEPARTMENT

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>COMMUNICATIONS DEPARTMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,931</b>	<b>\$68,931</b>	<b>0.00 %</b>



Charter Township of Waterford FY 2026 Budget
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**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 assit 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	FY 2025 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 %
<b>Total</b>	<b>ELECTIONS</b>		<b>\$451,844</b>	<b>\$315,290</b>	<b>\$69,175</b>	<b>\$583,139</b>	<b>\$267,849</b>	<b>84.95 %</b>



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  
FY 2026 Budget**

**12160 CLERK'S OFFICE**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>	<b>CLERK'S OFFICE</b>		<b>\$1,063,357</b>	<b>\$1,064,830</b>	<b>\$487,565</b>	<b>\$1,099,183</b>	<b>\$34,353</b>	<b>3.23 %</b>



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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>FISCAL &amp; HUMAN RESOURCES</b>	<b>\$417,664</b>	<b>\$438,035</b>	<b>\$196,128</b>	<b>\$464,827</b>	<b>\$26,792</b>	<b>6.12 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

12160

Fiscal and Human Resources

Expense

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





## Waterford Township FY 2026 Budget

### 12480 GENERAL SERVICES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>	<b>GENERAL SERVICES</b>		<b>\$5,379,255</b>	<b>\$3,432,186</b>	<b>\$1,841,492</b>	<b>\$4,248,235</b>	<b>\$816,049</b>	<b>23.78 %</b>



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 cybsersecurity 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

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### 12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total RETIREE BENEFITS</b>			<b>\$750,447</b>	<b>\$775,850</b>	<b>\$380,250</b>	<b>\$848,150</b>	<b>\$72,300</b>	<b>9.32 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

12490

Retiree Benefits

Expense

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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>TREASURER'S OFFICE</b>	<b>\$1,106,537</b>	<b>\$973,554</b>	<b>\$432,970</b>	<b>\$1,010,792</b>	<b>\$37,238</b>	<b>3.82 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

12530

Treasurer's Office

Expense

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



## Waterford Township FY 2026 Budget

### 12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>INFORMATION TECHNOLOGY</b>	<b>\$620,372</b>	<b>\$627,903</b>	<b>\$294,299</b>	<b>\$631,617</b>	<b>\$3,714</b>	<b>0.59 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

12550

Information Systems

Expense

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





## Waterford Township FY 2026 Budget

### 12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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  
FY 2026 Budget**

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<b>Total</b>	<b>FACILITIES/OPERATION</b>	<b>\$1,515,565</b>	<b>\$1,679,875</b>	<b>\$722,302</b>	<b>\$1,643,914</b>	<b>-\$35,961</b>	<b>-2.14 %</b>
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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 transfered 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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>DEVELOPMENT SERVICES</b>	<b>\$1,734,678</b>	<b>\$1,831,164</b>	<b>\$900,368</b>	<b>\$2,075,875</b>	<b>\$244,711</b>	<b>13.36 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

14100

**Development Services**

**Expense**

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



**Waterford Township  
FY 2026 Budget**

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**17470      COMMUNITY PROMOTIONS**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total      COMMUNITY PROMOTIONS</b>			<b>\$108,917</b>	<b>\$82,350</b>	<b>\$54,029</b>	<b>\$63,250</b>	<b>-\$19,100</b>	<b>-23.19 %</b>



Charter Township of Waterford FY 2026 Budget
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**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**

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**17480 SCHOOL CROSSING GUARDS**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total SCHOOL CROSSING GUARDS</b>			<b>\$38,456</b>	<b>\$66,162</b>	<b>\$18,477</b>	<b>\$54,902</b>	<b>-\$11,260</b>	<b>-17.02 %</b>





Charter Township of Waterford FY 2026 Budget
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**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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>TRANSFERS T/OTHER FUNDS</b>	<b>\$6,619,535</b>	<b>\$11,743,842</b>	<b>\$11,621,791</b>	<b>\$8,798,533</b>	<b>-\$2,945,309</b>	<b>-25.08 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

19650

Transfers to Other Funds

Expense

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

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# **Charter Township of Waterford Special Revenue Funds FY2026**

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January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



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



## Waterford Township FY 2026 Budget

### 20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>FIRE DEPARTMENT REVENUES</b>	<b>-\$24,435,858</b>	<b>-\$25,759,828</b>	<b>-\$16,467,080</b>	<b>-\$27,825,353</b>	<b>-\$2,065,525</b>	<b>8.02 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

20601

Fire Department

Revenue

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



## Waterford Township FY 2026 Budget

### 20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2025					% Change
			FY 2024 Actual	FY 2025 Rev. Budget	Actual As of 6/30/25	Proposed 2026 Budget	Dollar Change	
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	%
<b>Total</b>	<b>FIRE DEPARTMENT</b>	<b>\$22,992,612</b>	<b>\$25,859,444</b>	<b>\$13,883,030</b>	<b>\$27,457,441</b>	<b>\$1,597,997</b>	<b>6.18</b>	<b>%</b>





Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

20630

Fire Department

Expense

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



## Waterford Township FY 2026 Budget

### 20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>POLICE DEPARTMENT REVENUE</b>	<b>-\$15,673,556</b>	<b>-\$18,160,967</b>	<b>-\$17,663,560</b>	<b>-\$18,341,611</b>	<b>-\$180,644</b>	<b>0.99 %</b>



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	FY 2025 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	%
<b>Total</b>	<b>POLICE DEPARTMENT</b>	<b>\$15,644,527</b>	<b>\$18,027,300</b>	<b>\$7,547,638</b>	<b>\$18,209,366</b>	<b>\$182,066</b>	<b>1.01</b>	<b>%</b>



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	CONFERENCES & 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  
2025 Projects Complete

Decrease

\$ 240,000



**Waterford Township  
FY 2026 Budget**

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**20801 POLICE RETRICTED USE REV**

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





**Waterford Township  
FY 2026 Budget**

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**20901 CEMETERY FUND REVENUES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>	<b>CEMETERY FUND REVENUES</b>		<b>-\$96,801</b>	<b>-\$74,308</b>	<b>-\$73,583</b>	<b>-\$84,211</b>	<b>-\$9,903</b>	<b>13.33 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

20901

Cemetery Care Fund

Revenue

66400

INTEREST REVENUE

Increase

\$ 9,903

Basing on trending.



## Waterford Township FY 2026 Budget

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### 21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>P&amp;F SAD EXPENSES</b>		<b>\$7,419,139</b>	<b>\$7,889,308</b>	<b>\$7,884,794</b>	<b>\$7,871,819</b>	<b>-\$17,489</b>	<b>-0.22 %</b>



**Waterford Township  
FY 2026 Budget**

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**21501      WORKERS COMP. REVENUES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total      WORKERS COMP. REVENUES</b>			<b>-\$48,222</b>	<b>-\$9,908</b>	<b>-\$53,653</b>	<b>-\$54,041</b>	<b>-\$44,133</b>	<b>445.43%</b>



**Waterford Township  
FY 2026 Budget**

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**21530      WORKERS COMPENSATION**

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



**Waterford Township  
FY 2026 Budget**

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**24301      ECONOMIC DEV. REVENUES**

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



**Waterford Township  
FY 2026 Budget**

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**24370 ECONOMIC DEVELOPMENT**

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





## Waterford Township FY 2026 Budget

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### 24401 BROWNFIELD - REVENUE

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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	-109886.00%
66400		INTEREST REVENUE	-3,195	-1,994	-11,230	-12,500	-10,506	526.88 %
<b>Total BROWNFIELD - REVENUE</b>			<b>-\$33,572</b>	<b>-\$33,494</b>	<b>-\$438,480</b>	<b>-\$461,112</b>	<b>-\$427,618</b>	<b>1,276.90</b>



**Waterford Township  
FY 2026 Budget**

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**24470      BROWNFIELD - EXPENSES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total      BROWNFIELD - EXPENSES</b>			<b>\$4,975</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$16,500</b>	<b>\$0</b>	<b>0.00 %</b>



## Waterford Township FY 2026 Budget

### 24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>IMPRV. REVL. REVENUES</b>		<b>-\$9,157,638</b>	<b>-\$6,424,041</b>	<b>-\$2,403,714</b>	<b>-\$2,899,522</b>	<b>\$3,524,519</b>	<b>-54.86 %</b>



Charter Township of Waterford FY 2026 Budget
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**LINE ITEM DETAIL**

24601

Improvement & Revolving Fund

Revenue

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



**Waterford Township  
FY 2026 Budget**

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**24602      ASSESSMENTS - REVENUE**

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



## Waterford Township FY 2026 Budget

### 24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>IMPROVMENT REVOLVING</b>	<b>\$1,309,509</b>	<b>\$7,603,994</b>	<b>\$1,103,572</b>	<b>\$4,303,081</b>	<b>-\$3,300,913</b>	<b>-43.41 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

24690

**Improvement & Revolving Fund**

**Expense**

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



**Waterford Township  
FY 2026 Budget**

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**24692      IMPROVEMENT REVOLVING SAD EXP**

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





## Waterford Township FY 2026 Budget

### 25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>CABLE COMMISSION REVENUES</b>	<b>-\$472,956</b>	<b>-\$383,770</b>	<b>-\$228,517</b>	<b>-\$365,344</b>	<b>\$18,426</b>	<b>-4.80 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

25001

Cable Commission

Revenue

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



## Waterford Township FY 2026 Budget

### 25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>		<b>CABLE COMMISSION EXPENSES</b>	<b>\$348,901</b>	<b>\$401,886</b>	<b>\$182,142</b>	<b>\$427,274</b>	<b>\$25,388</b>	<b>6.32 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

25090

Cable Commission

Expense

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



## Waterford Township FY 2026 Budget

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### 26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual			
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
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**LINE ITEM DETAIL**

26701

MIDC

Revenue

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



## Waterford Township FY 2026 Budget

### 26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>INDIGENT DEFENSE - EXPENSES</b>	<b>\$246,202</b>	<b>\$578,936</b>	<b>\$139,627</b>	<b>\$264,513</b>	<b>-\$314,423</b>	<b>-54.31 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

26760

MIDC

Expense

84500

SERVICES INDIGENT DEF.  
Based on expected expense.

Decrease

\$ 315,673





## Waterford Township FY 2026 Budget

### 27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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**

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**27101 LIBRARY DONATIONS**

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



## Waterford Township FY 2026 Budget

### 27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>LIBRARY DONATIONS</b>	<b>\$9,615</b>	<b>\$185,490</b>	<b>\$50,796</b>	<b>\$117,000</b>	<b>-\$68,490</b>	<b>-36.92 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

27190

Library Donations Fund

Expense

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



## Waterford Township FY 2026 Budget

### 27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2025				Dollar Change	% Change
			FY 2024 Actual	FY 2025 Rev. Budget	FY 2025 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	%
<b>Total</b>	<b>LIBRARY EXPENSES</b>	<b>\$2,786,240</b>	<b>\$3,382,796</b>	<b>\$1,322,920</b>	<b>\$3,372,680</b>	<b>-\$10,116</b>	<b>-0.30</b>	<b>%</b>



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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>PARKS &amp; REC REVENUE</b>		<b>-\$2,402,461</b>	<b>-\$2,428,636</b>	<b>-\$2,155,321</b>	<b>-\$2,526,978</b>	<b>-\$98,342</b>	<b>4.05 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

28001

Parks & Recreation

Revenue

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



## Waterford Township FY 2026 Budget

### 28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 IMPRV	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	%
<b>Total</b>	<b>PARKS &amp; REC EXPENSES</b>	<b>\$2,203,556</b>	<b>\$2,398,656</b>	<b>\$901,479</b>	<b>\$2,729,611</b>	<b>\$330,955</b>	<b>13.80</b>	<b>%</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

28090

**Parks & Recreation**

**Expense**

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



## Waterford Township FY 2026 Budget

### 28101 SENIOR SERVICES REVENUE

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
53300		FEDERAL GRANT	0	-291,615	0	0	291,615	-100.00 %
53301		FED-CONGREGATE	0	0	-110,568	-253,450	-253,450	-253450.00%
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%
<b>Total</b>		<b>SENIOR SERVICES REVENUE</b>	<b>-\$63,000</b>	<b>-\$1,244,340</b>	<b>-\$825,543</b>	<b>-\$1,086,232</b>	<b>\$158,108</b>	<b>-12.71 %</b>



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					%
			FY 2024 Actual	FY 2025 Rev. Budget	FY 2025 Actual As of 6/30/25	Proposed 2026 Budget	Dollar Change	
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 %
<b>Total</b>	<b>SENIOR SERVICES EXPENSES</b>	<b>\$27,382</b>	<b>\$1,249,769</b>	<b>\$551,733</b>	<b>\$1,026,269</b>	<b>-\$223,500</b>	<b>-17.88 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

28190

Senior Fund

Expense

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



**Waterford Township  
FY 2026 Budget**

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**28201 GRANT FUND REVENUE**

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



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

28101

Grant Revenue

Revenue

66400

INTEREST REVENUE

Decrease

\$ 5,000

Fund to be closed.



**Waterford Township  
FY 2026 Budget**

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**28401      OPIOID SETTLEME FUND - REVENUE**

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



**Waterford Township  
FY 2026 Budget**

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**28490      OPIOID SETTLEMENT FUND EXPENSE**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total      OPIOID SETTLEMENT FUND EXPENSE</b>			<b>\$0</b>	<b>\$46,500</b>	<b>\$18,356</b>	<b>\$75,000</b>	<b>\$28,500</b>	<b>61.29 %</b>



**Waterford Township  
FY 2026 Budget**

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**30601      BOND REVENUES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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%
<b>Total      BOND REVENUES</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,239,201</b>	<b>-\$3,239,201</b>	<b>0.00 %</b>



Charter Township of Waterford FY 2026 Budget
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**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 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	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 %
<b>Total</b>	<b>BOND EXPENSES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,432,166</b>	<b>\$2,432,166</b>	<b>0.00 %</b>



Charter Township of Waterford FY 2026 Budget
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**LINE ITEM DETAIL**

30690

Bond - Capital Project

Expense

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

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# **Charter Township of Waterford Capital Project Fund FY 2026**

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January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



**Capital Project (330) Fund**

## **Capital Project Fund**

### **Description**

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

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

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

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

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



**Waterford Township  
FY 2026 Budget**

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**33001 CAPITAL PROJECT REVENUE**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total CAPITAL PROJECT REVENUE</b>			<b>-\$5,703,425</b>	<b>-\$1,664,753</b>	<b>-\$1,848,376</b>	<b>-\$1,867,847</b>	<b>-\$203,094</b>	<b>12.20 %</b>



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**

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**33090 CAPITAL PROJECT EXPENSES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total CAPITAL PROJECT EXPENSES</b>			<b>\$0</b>	<b>\$1,378,605</b>	<b>\$0</b>	<b>\$1,170,000</b>	<b>-\$208,605</b>	<b>-15.13 %</b>



Charter Township of Waterford FY 2026 Budget
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**LINE ITEM DETAIL**

33090

Capital Project Fund

Expense

97136

CAPITAL-VEHICLES

Increase

\$ 208,605

Based on trending.



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# **Charter Township of Waterford Enterprise Funds FY 2026**

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January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



**Motor Pool Fund  
Water and Sewer Fund**

## **Enterprise Funds**

### **Description**

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

Motor Pool Fund  
Water & Sewer Fund



## Waterford Township FY 2026 Budget

### 36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>MOTOR POOL FUND</b>		<b>-\$14,090</b>	<b>-\$26,675</b>	<b>-\$32,669</b>	<b>-\$27,890</b>	<b>-\$1,215</b>	<b>4.55 %</b>



**Waterford Township  
FY 2026 Budget**

**36090 MOTOR POOL FUND**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>MOTOR POOL FUND</b>	<b>\$6,950</b>	<b>\$28,650</b>	<b>\$1,715</b>	<b>\$28,650</b>	<b>\$0</b>	<b>0.00 %</b>

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# **Charter Township of Waterford Community Center Bond Fund FY 2026**

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January 1, 2026 – December 31, 2026

Submitted by: Anthony Bartolotta, Township Supervisor



## **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**

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**40600 CAPITAL PROJECTS FUND**

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



**Waterford Township**  
**FY 2026 Budget**

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**40601 CAPITAL PROJECTS REV**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total CAPITAL PROJECTS REV</b>			<b>\$0</b>	<b>-\$2,887,346</b>	<b>-\$3,155,256</b>	<b>-\$14,750,100</b>	<b>-\$11,862,754</b>	<b>410.83%</b>





Charter Township of Waterford FY 2026 Budget
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**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 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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%
<b>Total</b>	<b>BOND - CAPITAL PROJECT</b>		<b>\$0</b>	<b>\$108,910</b>	<b>\$162,916</b>	<b>\$14,591,100</b>	<b>\$14,482,190</b>	<b>13,297.89</b>



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 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25	2026 Budget	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 %
<b>Total</b>	<b>WATER REVENUES</b>		<b>-\$7,467,138</b>	<b>-\$7,296,250</b>	<b>-\$2,716,390</b>	<b>-\$7,449,750</b>	<b>-\$153,500</b>	<b>2.10 %</b>



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 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>SEWER REVENUES</b>		<b>-\$19,569,099</b>	<b>-\$19,805,140</b>	<b>-\$8,195,655</b>	<b>-\$20,561,405</b>	<b>-\$756,265</b>	<b>3.82 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

59002

Water & Sewer Fund

Revenue

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



**Waterford Township  
FY 2026 Budget**

**59003 WATER/SEWER REVENUES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
						2026 Budget	Change	
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 %
<b>Total</b>	<b>WATER/SEWER REVENUES</b>		<b>-\$1,658,165</b>	<b>-\$1,533,780</b>	<b>-\$709,153</b>	<b>-\$1,614,903</b>	<b>-\$81,123</b>	<b>5.29 %</b>





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 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>PUMPING &amp; TREATMENT</b>		<b>\$1,510,001</b>	<b>\$2,487,110</b>	<b>\$1,229,674</b>	<b>\$1,943,283</b>	<b>-\$543,827</b>	<b>-21.87 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

59041

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2026 Budget**

**59042 WATER DISTRIBUTION**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>WATER DISTRIBUTION</b>		<b>\$949,834</b>	<b>\$1,351,561</b>	<b>\$374,093</b>	<b>\$913,219</b>	<b>-\$438,342</b>	<b>-32.43 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

59042

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2026 Budget**

**59043 WATER SERVICES**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>WATER SERVICES</b>		<b>\$329,547</b>	<b>\$814,545</b>	<b>\$178,255</b>	<b>\$730,630</b>	<b>-\$83,915</b>	<b>-10.30 %</b>



Charter Township of Waterford FY 2026 Budget
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**LINE ITEM DETAIL**

59043

Water & Sewer Fund

Expense

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



## Waterford Township FY 2026 Budget

### 59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2024 Actual	FY 2025 Rev. Budget	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
					Actual As of 6/30/25			
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 FY 2026 Budget

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	%
<b>Total</b>	<b>WATER/SEWER GEN. ADMIN.</b>	<b>\$5,520,840</b>	<b>\$5,752,464</b>	<b>\$3,141,669</b>	<b>\$6,582,123</b>	<b>\$829,659</b>	<b>14.42</b>	<b>%</b>



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

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### 59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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%
<b>Total</b>	<b>WATER CAPITAL IMPROVEMENT</b>		<b>\$108,728</b>	<b>\$2,288,689</b>	<b>\$72,212</b>	<b>\$2,991,250</b>	<b>\$702,561</b>	<b>30.70 %</b>



Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

59045

Water & Sewer Fund

Expense

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



**Waterford Township  
FY 2026 Budget**

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**59046      WATER DEBT**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total      WATER DEBT</b>			<b>\$121,825</b>	<b>\$104,601</b>	<b>\$54,983</b>	<b>\$87,063</b>	<b>-\$17,538</b>	<b>-16.77 %</b>



**Waterford Township  
FY 2026 Budget**

**59048 WATER ELECTRICAL**

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>WATER ELECTRICAL</b>		<b>\$207,517</b>	<b>\$271,981</b>	<b>\$128,305</b>	<b>\$286,555</b>	<b>\$14,574</b>	<b>5.36 %</b>



## Waterford Township FY 2026 Budget

### 59054 SEWER O & M

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>SEWER O &amp; M</b>		<b>\$10,125,041</b>	<b>\$11,287,652</b>	<b>\$5,130,725</b>	<b>\$11,443,556</b>	<b>\$155,904</b>	<b>1.38 %</b>



## Waterford Township FY 2026 Budget

### 59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>SEWER CAPITAL IMPROVEMENT</b>		<b>\$331,637</b>	<b>\$3,141,957</b>	<b>\$1,752,689</b>	<b>\$1,825,992</b>	<b>-\$1,315,965</b>	<b>-41.88 %</b>





Charter Township of Waterford  
FY 2026 Budget

**LINE ITEM DETAIL**

59055

**Water & Sewer Fund**

**Expense**

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



## Waterford Township FY 2026 Budget

### 59056 SEWER DEBT

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>	<b>SEWER DEBT</b>		<b>\$452,723</b>	<b>\$424,436</b>	<b>\$217,436</b>	<b>\$461,640</b>	<b>\$37,204</b>	<b>8.77 %</b>



**Waterford Township  
FY 2026 Budget**

**59057      HARSHIP**

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



## Waterford Township FY 2026 Budget

### 59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2024	FY 2025	FY 2025	Proposed 2026 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/25			
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 %
<b>Total</b>		<b>ENGINEERING SERVICES</b>	<b>\$508,723</b>	<b>\$539,756</b>	<b>\$242,407</b>	<b>\$544,004</b>	<b>\$4,248</b>	<b>0.79 %</b>