

Charter Township of Waterford

FY 2022 Budget

Submitted by: Gary Wall, Township Supervisor

Township Board

Gary Wall, Supervisor

Kim Markee, Clerk

Steve Thomas, Treasurer

Anthony M. Bartolotta, Trustee

Marie Hauswirth, Trustee

Mark Monohon, Trustee

Janet L. Matsura, Trustee



Adopted December 8th 2021

January 1, 2022 - December 31, 2022

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



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

Gary Wall
Township Supervisor

MEMO

TO: Honorable Board of Trustees and Citizens of Waterford Township

FROM: Gary Wall, Township Supervisor

DATE: November 22, 2021

RE: 2022 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2022 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 8, 2021, at 6 PM.

This budget represents estimates of revenues and expenditures for the 2022 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation, and all other funds administered by Waterford Township.

The 2022 budget numbers represent the best estimates available at the time of budget compilation, not necessarily how the Township will finish or conclude the 2022 fiscal year. For the final actual results, please consult the Township's Annual Comprehensive Financial Report, known as the (ACFR). The results of the (ACFR) are posted on the Township's website at www.waterfordmi.gov and are available after the required annual third-party audit is completed in mid-summer. Currently, the Township's 2020 results are available online for your review. The Township also has a Financial Dashboard available online that will provide a big picture review of the Township's finances. This information is available at: www.waterfordmi.gov under the Fiscal and Human Resources Department.

The property tax millage rate will be set at 12.9810 which includes the General Millage, Police Millages 1 & 2, Fire Millages 1, 2, & 3, as well as the Library Millage, Parks & Recreation Millage, and the Police and Fire Special Assessment District (SAD). This constitutes a reduction of <0.2999> from the prior year due to the Headlee Rollback, as well as the Township Board reducing the Police and Fire SAD.

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 2.75 for the

**With us there are no
boundaries**

winter 2021 tax statements which are used to fund the 2022 Fiscal Year. As a reminder, the Police and Fire Debt Millage of .65 was removed beginning with the winter 2018 tax statements due to the Police and Fire Headquarters Buildings Bond having expired. A chart is available in the Budget Overview Section of this document that displays each millage, the year it was established, and its renewal year if applicable.

The combined fund balance of the General Fund, Police and Fire is estimated to increase by \$131,680. 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. New patrol vehicles are planned as well. Much needed emergency response vehicles are planned in the fire department – two fire engines, an ambulance, and emergency response gear and equipment. The Township was in a severe capital vehicle deficit due to the last recession and the ensuing deferred purchasing that followed. Many front-line emergency vehicles are older with high mileage and are in need of replacement. This Police and Fire SAD is helping restore the fleet and over time will help meet the ever-growing demand for public safety services.

Addressing some of the deferred maintenance and capital vehicle needs from the most recent recession was a main focal point of the 2022 budget and planning process. The Township plans to do some campus improvements in 2022. A new generator and automatic transfer switch is planned for township hall. Additionally, some enhancements to the Clerk's area to make election processing more efficient and meet the secure storage needs in this area are being addressed. The town hall auditorium will receive some reconditioning by way of new seating and carpeting as well.

Additionally, the Township is planning to continue a neighborhood street contribution program. There is \$100,000 budgeted in 2022 for the Board to participate in helping to augment neighborhoods that are willing to take on a road Special Assessment. The Township does not own or maintain public roads in the Township (the Road Commission for Oakland County is tasked with that function), but still sees this as a need and is attempting to help this situation. The Board is also planning to work with Oakland County and the Road Commission for Oakland County by partnering in the Tri-Party Road Agreement to help resurface secondary roads within the Township. A neighborhood LED Street Light conversion program will also enter its third year. This program permits newer more efficient light fixtures and utilizes some federal rebates and DTE Incentives. Non-motorized pathways are receiving an allocation of \$100,000 to address deferred maintenance and walkability within Waterford.

The Township has recovered some cash position in recent years by utilizing conservative budget practices and by not building in one-time revenues to our everyday operations. It therefore makes sense to pay cash for these items rather than set up debt financing with accompanying interest payments in the governmental funds. The Township has a very low amount of structured bond debt in its governmental funds.

The General Fund's fund balance will increase by an estimated \$17,871. The Fire Fund's fund balance is projected to increase by \$29,184. The Police Fund's fund balance will increase by an estimated \$84,625. The projected 2022 year-end fund balances are: General Fund \$11,544,510, Fire Fund \$3,897,061 and Police Fund \$3,996,004 for a combined total of \$19,437,575 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 33.02% of total 2022 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 like to see a minimum level of 20 to 25%. It is a slightly larger fund balance than has historically been available that permits the use of fund balance for the acquisition of critical capital assets and addressing much needed repairs. Again, by utilizing cash, taxpayers will save interest from a traditional debt finance approach. Keep in mind, that 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 \$2,713,826 in budgeted revenues for the 2022 combined General, Police and Fire Funds. The largest categories to help drive this change was the taxable values related to millages, the Police and Fire SAD, as well as the Fire contract with the City of Pontiac. With regard to revenues, the Township experienced an increase in millage-based revenues, but that was tempered by the Headlee Rollback. We must 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.

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 dramatic reductions in revenues and with recreational services not being state mandated, the new operating millage has permitted the continuation of services to residents, as well as helped make Waterford Township attractive to prospective families and residents searching for a community offering good quality of life. The 2022 budget for Parks and Recreation includes funds for facility repairs and general upkeep. The Department has received many compliments since the new operating millage in 2015 with respect to the much-needed improvements to Parks facilities and grounds. Planning and good stewardship have been and will continue to be the focus for our quality-of-life programming. Our long-time recreation center on Williams Lake Road has served Waterford well through the years, but time is catching up with this facility. The mounting maintenance costs and limited functionality of this facility will need to be addressed at some point in the not-so-distant future. The COVID-19 Pandemic has forced the Department to alter their offerings and schedules and be creative. I am confident that this resourcefulness will continue and that once the public health situation is more under control all parties will be happy to resume full operational status.

Waterford plans to continue investing and upgrading in our public street lighting program. Please reference General Fund expense line item 12480-89300, in the Improvement-Revolving Fund. All of the major travel corridors have been converted to LED overhead lights. The year 2022 will constitute the third year of our neighborhood streetlight conversion. Federal rebates and DTE incentives coupled with lower monthly charges make this a beneficial project for the community. The light quality is improved, and we are doing our part to lower our carbon footprint.

In 2015, a connector North of the M-59 bridge on the Clinton Riverwalk was completed. This addition affords the community a smoother way to cross M-59 on foot or bike. In 2022, Waterford is planning a connector on the North end of the Riverwalk which will connect to the sidewalk next to Crescent Lake

Road. Walkability and exercise are quality of life items that can add to the overall value and livability in our community.

Our Facilities and Operations group will also address much-needed building and grounds repairs on the Township campus. The Board has allocated \$560,000 from the Township's Improvement Revolving Fund to address multiple small and medium sized deferred maintenance projects throughout the campus.

In 2017 our Development Services Department received a project utilizing Community Development Block Grant (CDBG) funds for a condition assessment for the Township's many miles of non-motorized, pedestrian pathways. The assessment is helping to serve as a project management tool for the Township's pathways. The assessment did reveal that hundreds of thousands of dollars annually would be needed to bring all the pathways into suitable condition within a 10-year timeframe. The Township Board allocated \$45,000 in 2016, 2017, 2018, and 2019 that fixed some pathways, and \$75,000 in years 2020 and 2021 for similar work. For 2022, an allocation of \$100,000 was made for this category. The Township Board and our citizens will eventually have to consider the potential of a dedicated revenue stream to address deficiencies in a timely fashion. A dedicated revenue source should make expansion and connectivity more of a reality.

The Township's employment level is similar to that in the mid to late 1980's. A second federal SAFER grant was awarded to our Fire Department starting in January 2017 through September 2019 for 39 additional grant-funded positions of which five of those personnel were hired full-time at the end of the grant. Our Police Department was significantly downsized in 2011. The 2018 Police and Fire SAD helped restore some of these positions in the Police Department, and some positions in the Fire Department, which are very much needed for these two departments.

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 nearly \$700,000 lower than 2001, 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 Library will continue its operating hours by closing on Fridays so that it can remain open for service on weekends. One of the main scheduled improvements for 2022 is a strategic carpet replacement. As the downward pressure on revenues has continued, being able to support non-mandated services has become a real concern. I commend staff for altering schedules and being more flexible to bring the best service to the public.

In 2013, the Parks and Recreation building on Crescent Lake Road closed and staff moved to the 3rd floor of Township Hall permitting savings on utilities and maintenance. The Township Board authorized the demolition of the Parks and Recreation building in the fall of 2014. It became evident that operating and maintaining both the Recreation Building on Williams Lake Road and the building on Crescent Lake Road

was not going to be possible in the short or long term. Good stewardship of Township assets is essential in these times, and utility savings and general maintenance savings in this area have helped. Further work on analyzing needed and surplus buildings and land will continue. Making good use of available assets will always remain one of my highest priorities.

The Police Department is continuing to work hard to provide the best possible public safety with available resources. Waterford will be purchasing three new patrol vehicles in 2022. 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 prescribed manner, it is a unique way to help augment the Police Department service level. In 2015, Munetrix listed Waterford as the 5th safest community in Michigan with a population over 50,000, and the most recent FBI stats show Waterford Township the 58th safest nationally. I would like to thank the dedicated Waterford Police Department for their efforts every day in this regard.

The downward pressure of reduced property taxes and property values 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/late 1980's levels. Tax revenues and support from the State of Michigan have not kept pace with inflation and have in fact been reduced significantly. Many changes have been made and careful attention to management and stewardship of available resources cannot be stressed enough. The citizens and taxpayers of Waterford showed their support in 2018 with the passage of the Police and Fire SAD, which helped augment and reconstitute some of the past losses, as well as help address the severe capital fleet issue in the Fire and Police departments.

The Township continues to employ the most fiscally conservative option for health insurance under Michigan Public Act 152. This has resulted in an initial estimated \$1.2 million in savings to the Township for the first year of implementation. The cumulative savings since 2012 has been substantial over the previous health plans offered to current employees. These savings were made possible by changing to health plans with higher co-pays and deductibles. Going forward, current employee health care plans offered by the Township cannot increase faster than a Medical Consumer Price Index (CPI) rate. This provides a more manageable category to budget and contain costs. Again, the work of our Payroll and Human Resource Departments along with the cooperation of union partners and employees has greatly helped the Township in this all-important category. Additionally, the Township Board implemented a change to retiree health care in 2013. Another round of modifications were approved by the Township Board in 2021 to address the Township's underfunded status with its closed defined benefit retiree health care system. The 2013 change has generated another estimated \$350,000 in savings annually and the 2021 change adds another estimated \$1 million in savings to the Township by asking retirees to pay a modest increase for prescription co-pays and then moving them to a Medicare Advantage Plan, as well as changing some other plan designs. These health care savings involved a lot of work by our Payroll and Benefits Department along with cooperation and a "can-do" attitude on behalf of the Board, departments and union partners. Without such reforms, Waterford would be in a much worse financial position. Waterford's 'pay as you go' Retiree Health Care program continues to consume more and more resources each year. This legacy cost was not prefunded like pensions are. Waterford's Pension Systems are now closed to new hires, and all employer-sponsored Retiree Health Care has been discontinued to new hires, in favor of Defined Contribution Benefits, which are easier to budget for. 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 requires a 40% funding level requirement and the Township was at 19.04% during its most recent study. The plan will take a lot of hard work, focus and tough choices going forward in this category. When possible, any extra available resources are being allocated to the Health Care Trust to gain compound interest to help offset the large unfunded liability. This is the single largest financial issue for the Township going forward and it will require help from all stakeholders. For the record, when our CAP was presented to the State the first time, it was accepted. Kudos to all involved and all the hard work that was done.

Contractually, the Waterford Regional Fire Department continues to work hard with the cities of Pontiac and Lake Angelus for services rendered. The Fire Department also works tirelessly in search of state and federal grants to help augment its service offerings to the Township and Cities in an economical fashion. A federal SAFER Grant was awarded in the fall of 2016. This allowed the hiring of 39 employees to augment services offered in this all-important area. Waterford is very fortunate to have received this award, but the grant was only temporary and came to an end in September 2019. The 2018 Police and Fire SAD permitted keeping on five of these SAFER employees. The Fire Department will acquire some critical capital vehicles in 2022 due to the funding made available by the passage of the Police and Fire SAD in 2018. The SAD also permits a more regular replacement of capital vehicles in the Fire department. The Capital Vehicle and Equipment component of the 2018 SAD permits paying cash and saving interest charges and keeps debt off the Township's Financial Statements.

Safe drinking water and reliable sewerage disposal services continue to be provided by the Department of Public Works (DPW) to residents and businesses at very competitive rates through extensive use of technology and professionally trained staff. Major water and sewer capital improvement projects have been completed in the recent past. These programs included State of Michigan low-interest Drinking Water Revolving Fund (DWRF) and Sewer Revolving Fund (SRF) loans, which saves millions of dollars in interest compared to conventional infrastructure bond sales. The DPW is always looking at new technology and for ways to optimize its operations. For 2022, the DPW is planning work on some of our water treatment plants and water mains to help address aging infrastructure. A six-year water rate review and adjustment were approved in 2019 to help facilitate these upgrades. Waterford enjoys some of the best water and competitive rates in the surrounding area. The DPW has completed its smart meter change-out program. Waterford's DPW has been recognized locally and nationally for its use of technology in the field of Public Works. Bond debt from Oakland County, The Great Lakes Water Authority and the Oakland-Macomb Interceptor District has steadily grown the last few years and will continue to create the need to pass these costs onto the Waterford sewer rate payer. Waterford has its own water system but relies on other agencies for sewer conveyance and treatment. Many years of deferred maintenance of these systems now must be addressed. When possible, Waterford tries to prepay some of the third-party agencies debt issuances to save on long term interest.

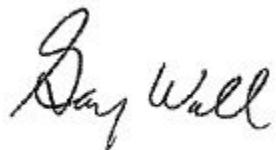
Please see the 'Residential Taxable Values by Year' and 'Average Residential Tax Bills by Year' trend data in the Budget Overview section of the Budget. You can see that the Township's budgeted full-time positions are down significantly when compared with the last few decades. There was also an unprecedented 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.

Our Township continues to be an exceptional value and strives to provide the best service 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 Waterford's quality of life for our citizens.

This 2022 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,
THE CHARTER TOWNSHIP OF WATERFORD

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

Gary Wall
Waterford Township Supervisor

TABLE OF CONTENTS

SUPERVISOR'S MESSAGE

BUDGET OVERVIEW

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

GENERAL FUND

Revenue Line Item Detail	19
--------------------------------	----

Departments

Township Board.....	23
51 st District Court.....	25
Supervisor & Assessing	28
Clerk's Office	32
Fiscal & Human Resources.....	34
Treasurer's Office	41
Information Systems	43
Facilities & Operations	45
Development Services	48

TABLE OF CONTENTS

Cost Centers

Elections.....	30
General Services	36
General Fund Retiree Benefits.....	39
Community Promotions	51
School Crossing Guards.....	53
General Fund Transfers to Other Funds.....	55

MAJOR SPECIAL REVENUE FUNDS

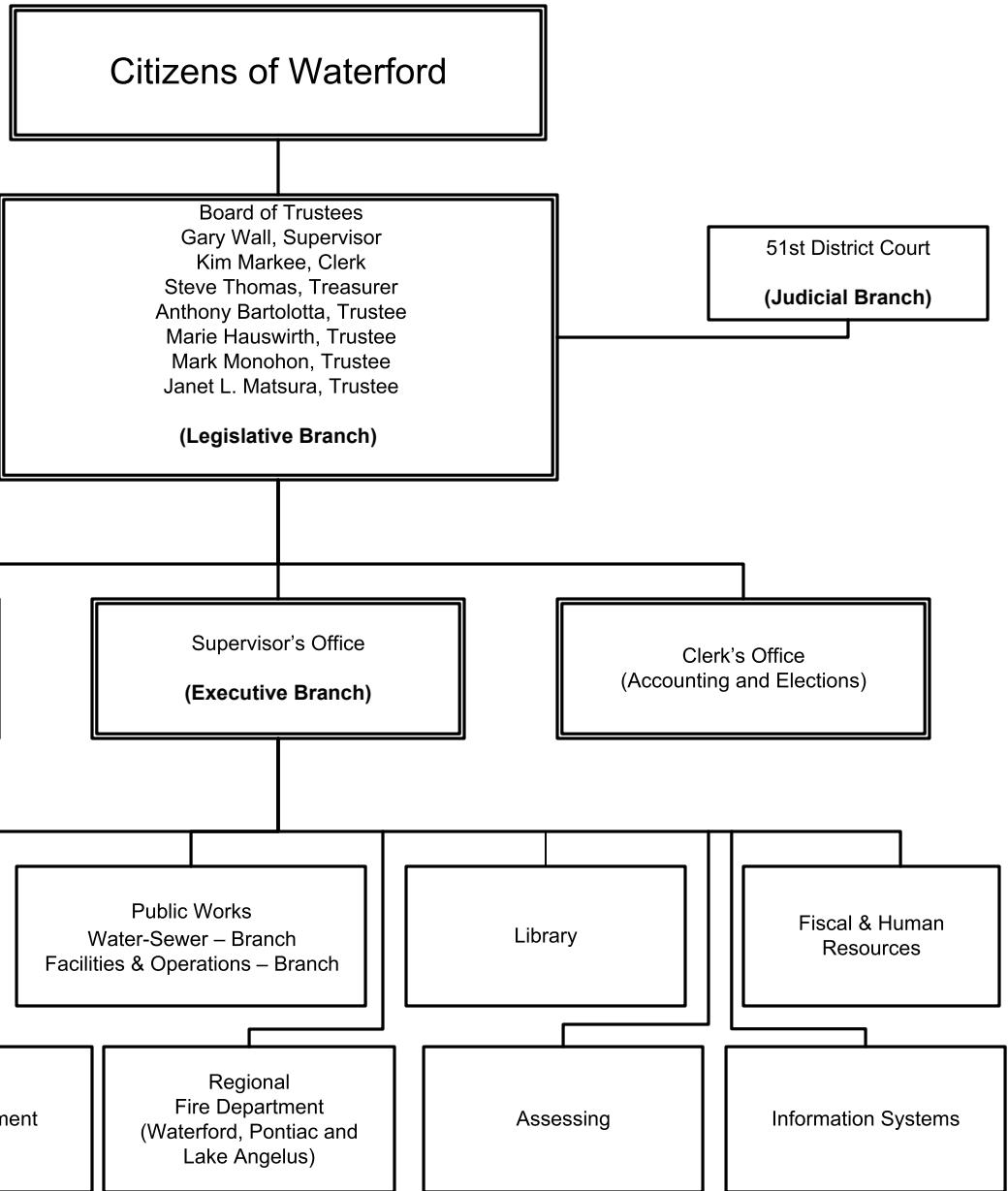
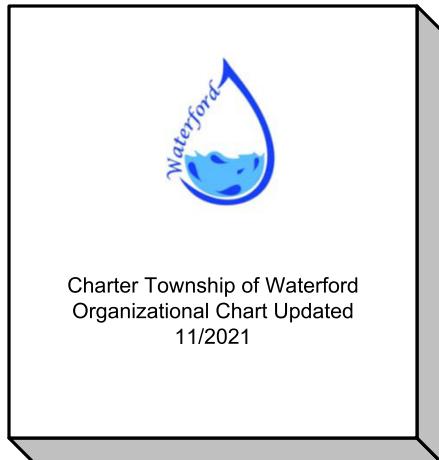
Fire.....	58
Police	64
Police Restricted Use Fund.....	69
Police & Fire <u>Special Assessment District (SAD)</u>	69
Police and Fire Debt Fund.....	<i>N/A-Expired</i>
Library	97
Library Donations Fund.....	99
Parks & Recreation	104
Grant Fund – ARPA (American Rescue Plan Act).....	110

OTHER SPECIAL REVENUE FUNDS

Improvement & Revolving	84
Cemetery Care	71
Workers' Compensation	77
Bike Path	<i>N/A-Closed</i>
Cable Commission.....	90
Indigent Defense.....	93
Capital Projects Fund	114
Economic Development	80

ENTERPRISE FUNDS

Enterprise Funds Description.....	120
Motor Pool Fund.....	<i>N/A- Dormant</i>
Water & Sewer Fund	122

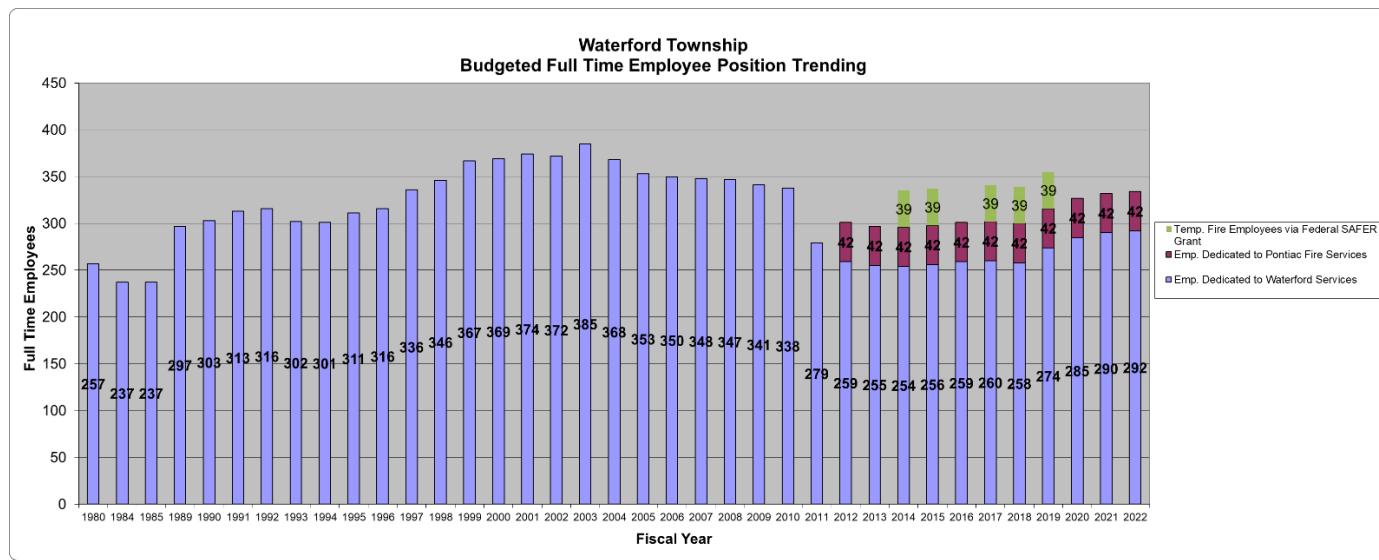


Budgeted Position History

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

<u>Department</u>	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Supervisor/Assessing	6	6	7	8	8	8	8	9
Clerk	6	7	7	7	7	7	7	7
Treasurer	6	6	6	6	6	6	7	8
Human Resources	2	2	2	2	2	2	2	2
District Court	22	21	21	21	20	20	20	20
Cable	0	1	1	1	1	1	1	1
Information System	3	4	4	4	4	4	4	4
Facilities & Operations	6.75	7.75	7.75	7.75	7.75	8	8	8
Development Services	11	11	11	11	12	12	13	13
Parks & Recreation	8	8	8	8	8	8	8	8
Police Department	64	67	68	69	78	85	86	86
Fire Department	146	104	143	141	146	*109	*110	*110
Library	14	14	14	14	14	14	14	14
Water & Sewer	42.5	42.25	42.25	42.25	41.25	43.0	44	44
Total	337	301	342	339	355	326	332	334

* **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 (257) Full Time Employees Budgeted for 2015 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).



Township Millage Rates

		2014 December Rate	2015 December Rate	2016 December Rate	2017 December Rate	2018 December Rate	2019 December Rate	2020 December Rate	2021 December Rate
Operating Millages									
Township General	5.00*	3.8478	3.8143	3.8143	3.7650	3.7484	3.7120	3.6611	3.6083
Police Voted #1	1.50	1.5000	1.5000	1.4869	1.4677	1.4612	1.4470	1.4271	1.4065
Police Voted #2	1.50	1.5000	1.5000	1.5000	1.4806	1.4740	1.4597	1.4397	1.4189
Fire Voted #1	1.00	1.0000	1.0000	1.0000	0.9871	0.9827	0.9731	0.9597	0.9458
Fire Voted #2	1.00	1.0000	1.0000	0.9913	0.9785	0.9741	0.9646	0.9513	0.9376
Fire Voted #3	.63	0.6300	0.6300	0.6245	0.6164	0.6136	0.6076	0.5992	0.5905
Parks & Recreation		<u>0.5000</u>	<u>0.5000</u>	<u>0.4956</u>	<u>0.4892</u>	<u>0.4870</u>	<u>0.4822</u>	<u>0.4755</u>	<u>0.4686</u>
Sub Total: (Twp. Operating Millages):		9.9778	9.9443	9.9126	9.7845	9.7410	9.6462	9.5136	9.3762
Library Voted	1.00	0.9118	0.9118	0.9038	0.8912	0.8881	0.8794	0.8673	0.8548
Special Assessment	Up to								
****Police & Fire (SAD)	2.95					2.9500	2.7800	2.9000	2.7500
Debt Millages									
***Fire & Police		0.6900	0.6900	0.6900	0.6500	0.0000	0.0000	0.0000	0.0000
Total Millage		11.5796	11.5796	11.5064	11.3266	13.5791	13.3056	13.2809	12.9810

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2021 Millage Rates will be set on or before 9-30-2021.

*** Note: Police and Fire Debt Millage has expired with the Winter-2017 Tax Collections. May of 2018 was the final payment on the bond note(s) for the Police and Fire Headquarters Buildings.

**** Note: Waterford voters approved a Police and Fire Special Assessment District (SAD) in 2018, with a maximum levy of 2.95 mills for 12-years. This (SAD) is authorized by Public Act 33 of 1951.

Millage Election Dates:

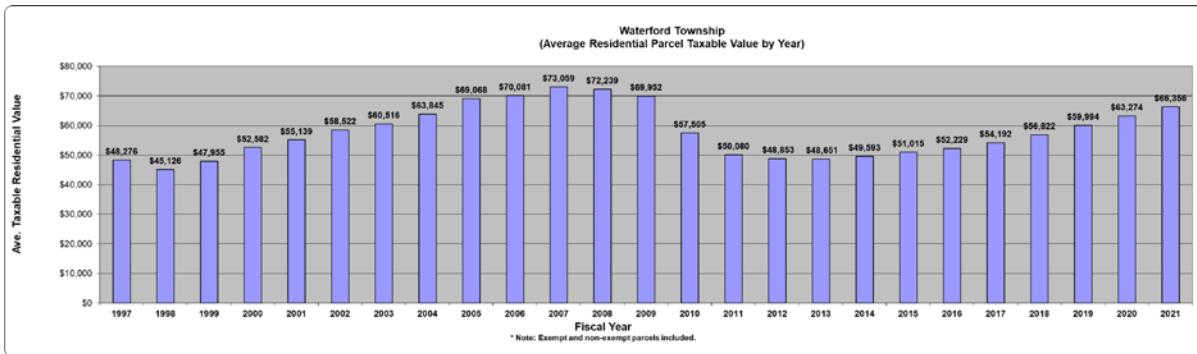
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire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

* Waterford was established as a Charter Township in 1961.

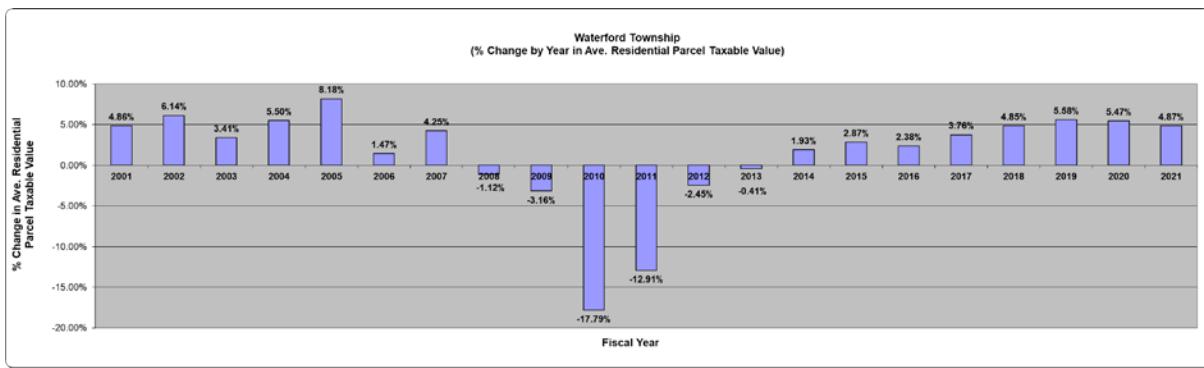


Charter Township of Waterford FY 2022 Budget

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 has experienced significant reductions in the taxable values of homes and businesses starting in 2008. Since the single largest source of Township Revenue 'Property Tax' is based on the taxable assessed value, this has caused a corresponding unprecedented drop in revenues in the past few years. 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.

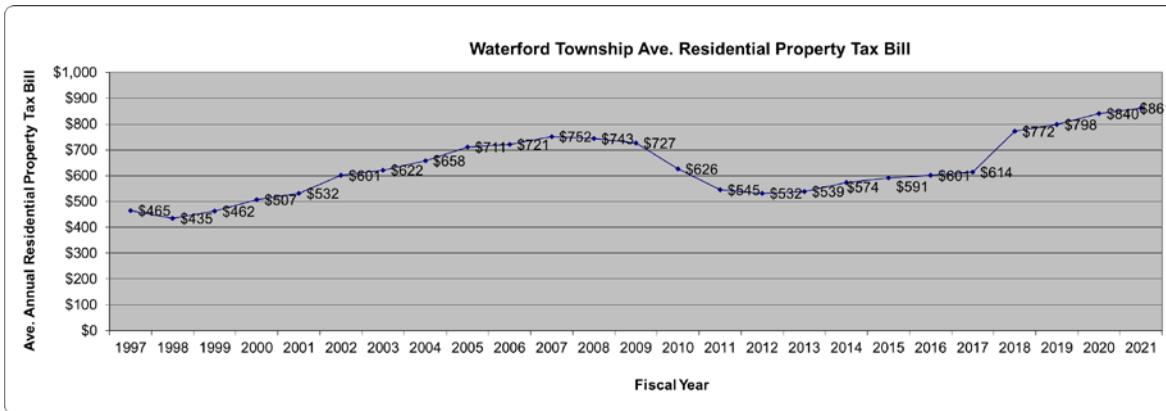
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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 2022 Budget

Average Residential Waterford Township Tax Bills by Year



***Property Tax Bill Discussion:** Due to the large reductions in property values; residents have experienced a large sustained reduction in their property tax bills in the recent past years. The reduction in property taxes occurred due to the housing market devaluation that started in 2008. The voters authorized a Police and Fire Special Assessment District (SAD) in August of 2018. This change permitted some service restoration in the areas of Public Safety and Public Safety Capital Equipment.

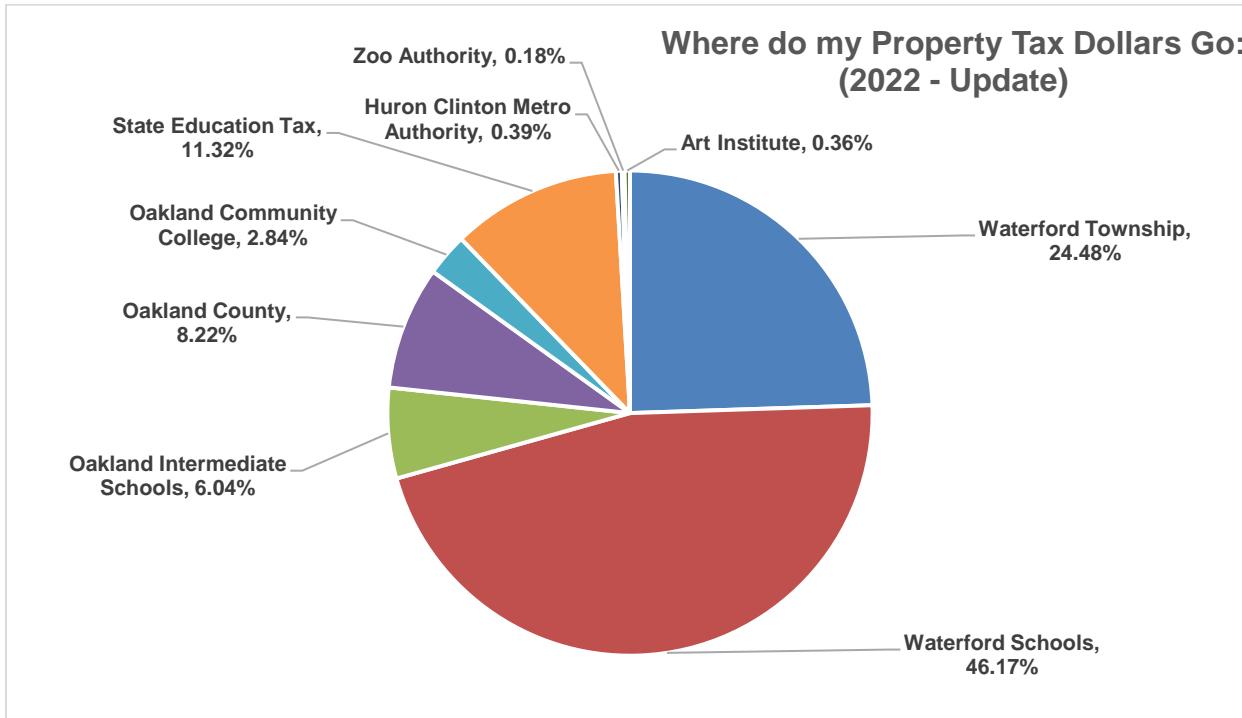
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

The Summer Tax Bill is primarily 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 of 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.

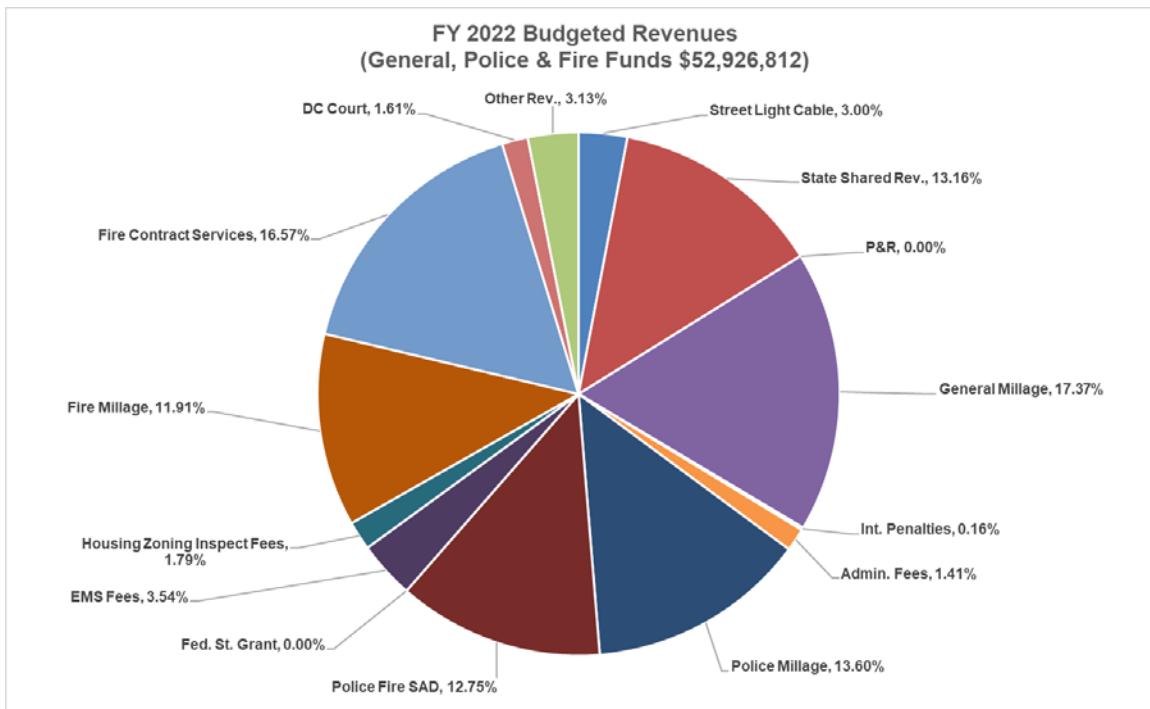
Charter Township of Waterford
FY 2022 Budget

Where do my Property Tax Dollars Go?



Property Tax Allocation: Waterford Township conducts both the summer and the winter property tax billings for residents and business owners located within the township. As stated previously, the township retains only a portion of the winter taxes. When dissecting the average annual property tax bill you will see that the township retains about 24 cents of each property tax dollar. With those revenues the township provides, Police, Fire Suppression and EMS Transport, Library, Parks and Recreation, a District Court and the required administrative functions as laid out in the Charter Township Act. The township passes along the remaining 76 cents of every local property tax dollar to the other (8) taxing authorities that have revenues collected on the summer and winter property tax statements.

Comparison of 2021 Current to 2022 Proposed Budget (Includes General, Police and Fire Funds)							
Revenue Type	Budget Amount	2021		2022		Change 2021 to 2022	% Change 2021 to 2022
		%	Budget Amount	%	Change 2021 to 2022		
Street Lighting & Cable	\$1,471,669	2.93%	\$1,588,829	3.00%	\$117,160	7.96%	
State Revenue Sharing	\$6,440,426	12.83%	\$6,964,496	13.16%	\$524,070	8.14%	
Parks & Recreation - (New Fund 2015):	\$0	0.00%	\$0	0.00%	\$0		
General Millage	\$8,545,116	17.02%	\$9,194,892	17.37%	\$649,776	7.60%	
Interest & Penalties	\$85,000	0.17%	\$84,000	0.16%	(\$1,000)	-1.18%	
Administrative Fees	\$831,573	1.66%	\$747,284	1.41%	(\$84,289)	-10.14%	
Police Millage	\$6,691,196	13.33%	\$7,199,858	13.60%	\$508,662	7.60%	
Police and Fire Special Assmnt District (SAD):	\$6,495,434	12.94%	\$6,748,660	12.75%	\$253,226	3.90%	
Federal and State Grants - (SAFER Grant Begins 2017):	\$0	0.00%	\$0	0.00%	\$0		
EMS Fees	\$1,750,000	3.49%	\$1,875,000	3.54%	\$125,000	7.14%	
Construction/Housing Inspections/Code Enf./Zoning Fees	\$861,500	1.72%	\$946,450	1.79%	\$84,950	9.86%	
Fire Millage	\$5,858,602	11.67%	\$6,304,146	11.91%	\$445,544	7.60%	
* Fire - Contracted Services	\$8,530,878	16.99%	\$8,767,799	16.57%	\$236,921	2.78%	
District Court	\$815,000	1.62%	\$850,000	1.61%	\$35,000	4.29%	
Other Revenue	\$1,836,592	3.66%	\$1,655,398	3.13%	(\$181,194)	-9.87%	
Total Revenues	\$50,212,986	100.00%	\$52,926,812	100.00%	\$2,713,826		

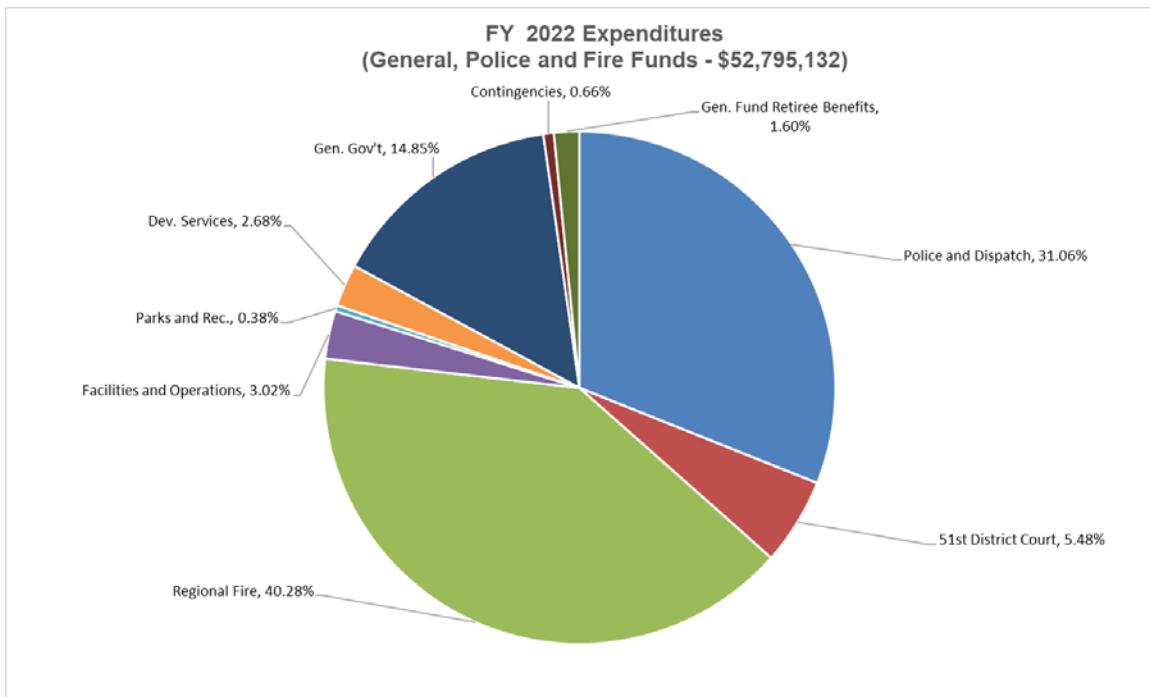


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire 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 show in the (280-Fund) later in the budget document.

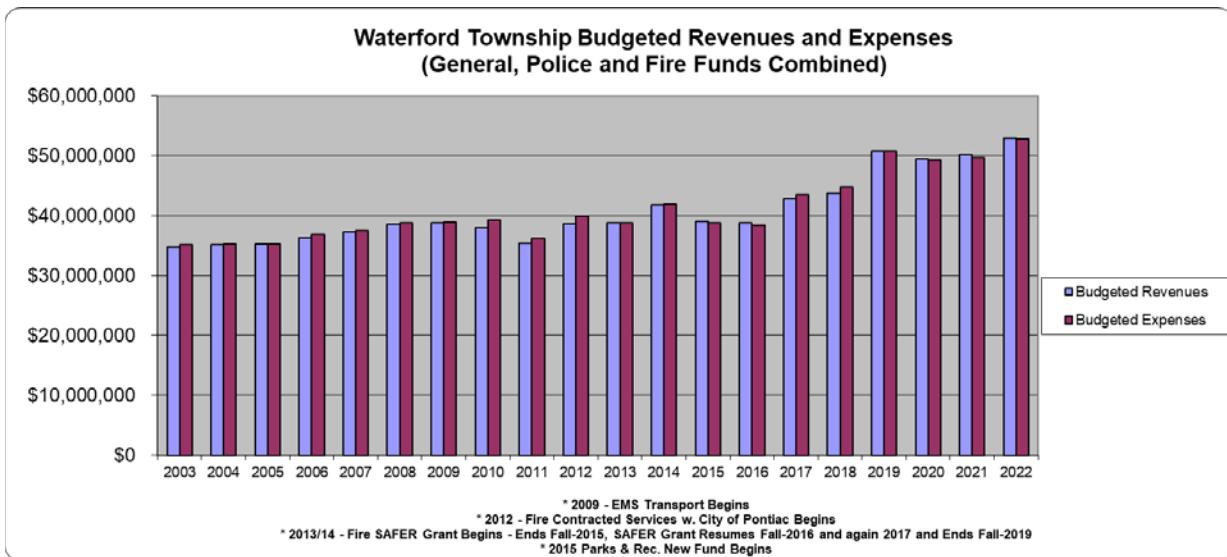
*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. The levy is reviewed and set annually by the Township Board. This SAD was conducted under Public Act 33 of 1951.

Comparison of 2021 Current to 2022 Proposed Budget (Includes General, Police and Fire Funds)						
Expenditure Type	2021		2022		Change 2021 to 2022	% Change 2021 to 2022
	Budget Amount	%	Budget Amount	%		
Police & Dispatch	\$15,484,879	31.17%	\$16,399,155	31.06%	\$914,276	5.90%
District Court	\$2,800,193	5.64%	\$2,892,106	5.48%	\$91,913	3.28%
* Fire (Federal SAFER Grant Began 2017): No SAFER Grant-19	\$20,506,124	41.28%	\$21,264,693	40.28%	\$758,569	3.70%
Facilities & Operations	\$1,368,887	2.76%	\$1,592,981	3.02%	\$224,094	16.37%
Parks & Recreation - (New Fund 2015): (Gen. Fund Trans.):	\$200,000	0.40%	\$200,000	0.38%	\$0	0.00%
Development Services	\$1,305,026	2.63%	\$1,413,158	2.68%	\$108,132	8.29%
General Government	\$6,722,881	13.53%	\$7,838,418	14.85%	\$1,115,537	16.59%
Contingencies	\$250,000	0.50%	\$350,000	0.66%	\$100,000	40.00%
General Fund Retiree Benefits	\$1,042,476	2.10%	\$844,621	1.60%	-\$197,855	-18.98%
Total Expenditures	\$49,680,466	100%	\$52,795,132	100%	\$3,114,666	

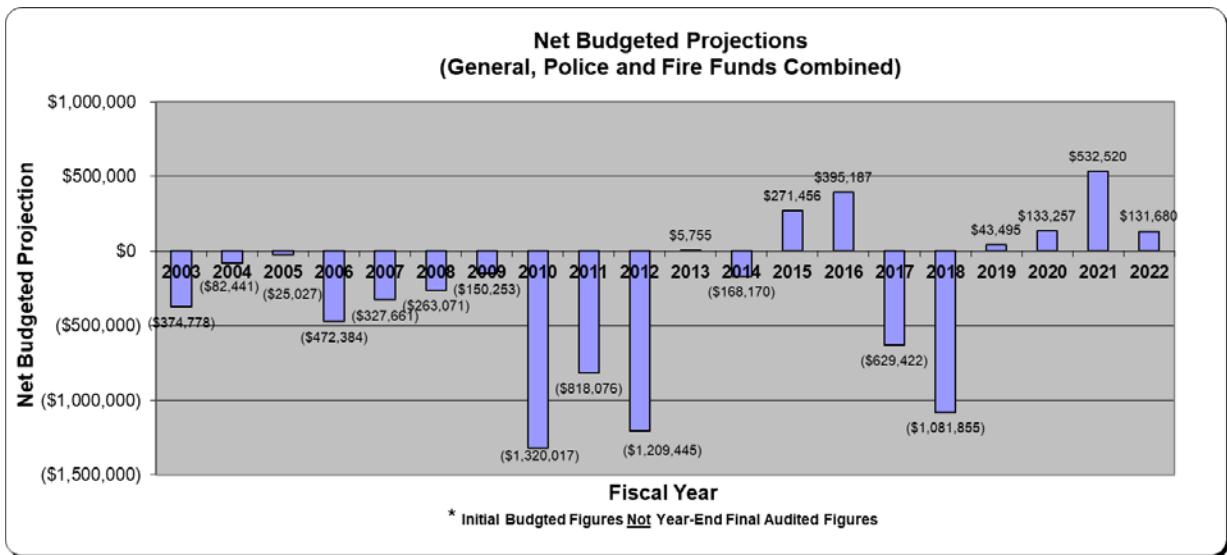


*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later in the budget document. The General Fund still makes a Transfer to the Parks & Recreation Fund. In 2019, 2020, 2021, and 2022 the Parks and Recreation transfer from the General Fund is \$200,000.

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



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



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

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

2022 FUND BALANCE PROJECTIONS GENERAL FUND

* January 1, 2022 Projected Fund Balance	11,526,639
2022 Projected Revenue	21,216,155
Total Funds Available 2022	32,742,794
2022 Projected Expenditures	21,198,284
Net Increase (Decrease) In Fund Balance	17,871
* December 31, 2022 Projected Fund Balance	11,544,510
Projected Year-End Fund Balance as a % of 2022 Expenditures	54.46%
* <i>Note: Worker's Comp., Cemetery, and Budget Stabilization Fund Balances Listed Separately.</i> *	

2022 FUND BALANCE PROJECTIONS FIRE FUND

January 1, 2022 Projected Fund Balance	3,867,877
2022 Projected Revenue	21,293,877
Total Funds Available 2022	25,161,754
2022 Projected Expenditures	21,264,693
Net Increase (Decrease) In Fund Balance	29,184
December 31, 2022 Projected Fund Balance	3,897,061
Projected Year-End Fund Balance as a % of 2022 Expenditures	18.33%

2022 FUND BALANCE PROJECTIONS POLICE FUND

January 1, 2022 Projected Fund Balance	3,911,379
2022 Projected Revenue	16,483,780
Total Funds Available 2022	20,395,159
2022 Projected Expenditures	16,399,155
Net Increase (Decrease) In Fund Balance	84,625
December 31, 2022 Projected Fund Balance	3,996,004
Projected Year-End Fund Balance as a % of 2022 Expenditures	24.37%

2022 FUND BALANCE PROJECTIONS POLICE RESTRICTED USE FUND

January 1, 2022 Projected Fund Balance	768,455
2022 Projected Revenue	67,177
Total Funds Available 2022	835,632
2022 Projected Expenditures	202,224
Net Increase (Decrease) In Fund Balance	(135,047)
December 31, 2022 Projected Fund Balance	633,408

2022 FUND BALANCE PROJECTIONS
LIBRARY FUND

January 1, 2022 Projected Fund Balance	1,750,547
2022 Projected Revenue	2,411,009
Total Funds Available 2022	4,161,556
2022 Projected Expenditures	2,531,054
Net Increase (Decrease) In Fund Balance	(120,045)
December 31, 2022 Projected Fund Balance	1,630,502
Projected Year-End Fund Balance as a % of 2022 Expenditures	64.42%

2022 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND

January 1, 2022 Projected Fund Balance	22,186
2022 Projected Revenue	11,000
Total Funds Available 2022	33,186
2022 Projected Expenditures	11,000
Net Increase (Decrease) In Fund Balance	0
December 31, 2022 Projected Fund Balance	22,186

2022 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (New Fund as of 2015)

January 1, 2022 Projected Fund Balance	1,386,475
2022 Projected Revenue	1,819,551
Total Funds Available 2022	3,206,026
2022 Projected Expenditures	2,041,358
Net Increase (Decrease) In Fund Balance	(221,807)
December 31, 2022 Projected Fund Balance	1,164,668
Projected Year-End Fund Balance as a % of 2022 Expenditures	57.05%

2022 FUND BALANCE PROJECTIONS
CABLE FUND

January 1, 2022 Projected Fund Balance	822,728
2022 Projected Revenue	377,436
Total Funds Available 2022	1,200,164
2022 Projected Expenditures	373,538
Net Increase (Decrease) In Fund Balance	3,898
December 31, 2022 Projected Fund Balance	826,626
Projected Year-End Fund Balance as a % of 2022 Expenditures	221.30%

2022 FUND BALANCE PROJECTIONS
BIKE PATH FUND - (CLOSED AT YEAR-END 2015)
(WATERFORD DOES NOT HAVE A DEDICATED SIDEWALK, PATHWAY
OR TRANSPORTATION FUND).

January 1, 2022 Projected Fund Balance	0
2022 Projected Revenue	0
Total Funds Available 2022	0
2022 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2022 Projected Fund Balance	0

2022 FUND BALANCE PROJECTIONS
CEMETERY CARE FUND
(WATERFORD HAS FIVE (5) CEMETERIES)

January 1, 2022 Projected Fund Balance	740,996
2022 Projected Revenue	35,814
Total Funds Available 2022	776,810
2022 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	35,814
December 31, 2022 Projected Fund Balance	776,810

**2022 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2022 Projected Fund Balance	1,038,638
2022 Projected Revenue	25,100
Total Funds Available 2022	1,063,738
2022 Projected Expenditures	500
Net Increase (Decrease) In Fund Balance	24,600
December 31, 2022 Projected Fund Balance	1,063,238

**2022 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2022 Projected Fund Balance	4,407,826
2022 Projected Revenue	1,203,412
Total Funds Available 2022	5,611,238
2022 Projected Expenditures	1,683,500
Net Increase (Decrease) In Fund Balance	(480,088)
December 31, 2022 Projected Fund Balance	3,927,738

EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS (2023 - WALTON BLVD., 2022 - AIRPORT ROAD, & PONTIAC LK. ROAD.)	\$500,000
UNDESIGNATED	\$3,427,738

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

2022 FUND BALANCE PROJECTIONS NATURE CENTER

January 1, 2022 Projected Fund Balance	578,917
2022 Projected Revenue	0
Total Funds Available 2022	578,917
2022 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2022 Projected Fund Balance	578,917

2022 FUND BALANCE PROJECTIONS BUDGET STABILIZATION FUND *(Created Via Board Resolution 2013)*

January 1, 2022 Projected Fund Balance	3,775,811
2022 Projected Revenue	0
Total Funds Available 2022	3,775,811
2022 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	0
December 31, 2022 Projected Fund Balance	3,775,811

Charter Township of Waterford

General Fund

FY 2022

January 1, 2022 – December 31, 2022

Submitted by: Gary Wall, Township Supervisor



Contents:
General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township
FY 2022 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40200	CURRENT TAX LEVY		-8,288,788	-8,545,116	-8,536,305	-9,194,892	-649,776
40205	PERSONAL PROPERTY TAX		-30,544	-30,000	-18,737	-30,000	0
40500	CURRENT ASSMT-STR LIGHT		-503,515	-503,000	-503,572	-503,000	0
40800	PENALTY & INTR-TAXES		-96,597	-85,000	-68,078	-84,000	1,000
45600	LICENSES - HEATING		-1,575	-1,200	-585	-1,200	0
45700	LICENSES - ELECTRIC		-1,576	-1,600	-1,110	-1,600	0
45800	LICENSES - BUILDERS		-2,100	-1,200	-1,180	-1,200	0
45900	LICENSES - PLUMBING		-1,372	-1,200	-790	-1,200	0
46300	PERMITS - BUILDINGS		-264,694	-320,000	-251,867	-340,000	-20,000
46400	PERMITS - ELECTRICAL		-130,276	-84,000	-65,581	-95,000	-11,000
46500	PERMITS - HEATING		-109,409	-72,000	-50,743	-82,000	-10,000
46600	PERMITS - PLUMBING		-63,653	-48,000	-37,458	-58,000	-10,000
46700	PERMITS - DISMANTELING		0	-3,500	-2,200	-3,500	0
47700	LICENSES - DOG		-807	-2,000	-795	-1,650	350
53300	FED GRANT-EMERG RESPONSE		-1,848,756	0	0	0	0.0
57401	ST. REV. SHAR.-SALES TAX		-6,347,396	-6,013,899	-3,239,709	-6,505,050	-491,151
57406	ST REV. SHAR.-CVTRS(Was EVIP)		-346,770	-426,527	-208,062	-424,446	2,081
57420	LCS REV. SHAR.-PPT		-35,952	-33,500	-35,952	-35,000	-1,500
57500	STATE REBATE-JUDGES WAGES		-91,448	-91,500	-45,724	-91,500	0
57601	DRUG COURT - DIST. CT. GRANT		-83,758	-96,049	-27,409	-96,049	0
57602	JUROR COMPENSATION REIMB - DC		-542	-1,750	0	-1,150	600
58200	GRANTS - OTHER		-39,351	0	-42,367	0	0.0
60100	FEES-ZONING BRD/APPEALS		-9,773	-8,000	-12,389	-10,000	-2,000
60110	FEES - SITE PLAN REVIEW		-30,703	-34,000	-27,700	-39,500	-5,500
60111	FEES - TEMP USE REVIEW		-1,663	-1,000	-1,935	-1,750	-750
60200	FEES - HOUSE TRAILER		-501	-300	-939	-700	-400
60210	FEES - EXEMPT HOUSING		-6,268	-12,000	-6,722	-6,700	5,300
60215	FEES - FRANCHISE		0	-500	0	-500	0.0
60220	FEES - ENGIN CONST INSPEC		-2,287	-10,000	0	-10,000	0
60225	FEES - SITE EVALUATIONS		-25,220	-19,200	-16,300	-25,000	-5,800
60230	FEES - APPL/PLAN REVIEW		-39,739	-40,000	-28,008	-46,500	-6,500
60250	FEES - LOT SPLITS		-3,300	-2,000	-2,475	-3,000	-1,000
60260	FEES - WOODLANDS/WETLANDS		-5,645	-4,800	-2,800	-4,800	0
60270	FEES - REZONE/SPEC. APRV.		-24,670	-2,400	-17,300	-14,500	-12,100
60290	FEES - REINSPECTION		-14,431	-16,000	-9,380	-17,000	-1,000
60295	FEES-RENTAL CERT/REGISTRATION		-1,104	-2,400	-1,008	-2,400	0
60296	FEES-RENTAL CERT/ANNUAL		-174,973	-180,000	-189,695	-180,000	0
60330	FEES - CODE ENFORCEMENT		-3,454	-500	0	-500	0



Waterford Township
FY 2022 Budget

60335	FEES - CODE ENF (WEED CONTROL)	-79	-800	-641	-800	0	0.0	%
60337	FEES - CODE ENF (DANG BLDG)	-4,719	0	0	0	0	0.0	%
60370	FEES - ELECTION FILING	0	-100	0	-100	0	0.0	%
60375	FEES - APPLICATION FEE	0	0	-125,000	0	0	0.0	%
62600	CHARGE-SUMMER TAX BILL	-106,631	-106,000	-9,946	-106,630	-630	0.6	%
62800	CHARGE-ADMINISTRATION	-641,086	-831,573	-831,573	-747,284	84,289	-10.1	%
62820	ADMIN FEE-ELIZ LK/OC MARINE	-173	0	-198	0	0	0.0	%
62825	CHARGE-ADMIN FEE/TRASH COLLECT	-34,593	-46,000	-11,960	-47,838	-1,838	4.0	%
62900	CHARGE-MISC. SERVICES	-7,229	-2,500	-7,260	-2,000	500	-20.0	%
64100	SALES - ASSETS	-4,627	-3,000	-2,000	-5,000	-2,000	66.7	%
64200	SALES - CEMETERY BURIALS	-61,100	-57,500	-21,850	-57,500	0	0.0	%
64300	SALES - CEMETERY FOUND.	-23,143	-17,500	-14,084	-20,000	-2,500	14.3	%
64400	SALES - CEMETERY LOTS	-33,000	-20,000	-13,150	-22,500	-2,500	12.5	%
64600	SALES - ORDIN. & MAPS	-103	-100	-16	-100	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-785,457	-815,000	-442,840	-850,000	-35,000	4.3	%
66200	FORFEITS - BLDG BDS	-18,100	-10,500	-8,400	-19,000	-8,500	81.0	%
66401	INTR. REV.-INVESTMENTS	-175,053	-148,736	-69,874	-124,938	23,798	-16.0	%
66701	RENTALS - ROOMS & FACILITIES	-2,738	-1,250	1	-1,400	-150	12.0	%
67407	CONTRIB-COMCAST-AT&T CABLE TV	-978,125	-968,669	-495,362	-1,085,829	-117,160	12.1	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-611,309	-227,500	-836,032	-152,500	75,000	-33.0	%
68701	REIMBURSE - ELECTION EXPENSES	-77,913	0	-16,262	0	0	0.0	%
68920	AMERICAN TOWER LEASE/CRES LK R	-83,320	-29,077	-29,077	-29,949	-872	3.0	%
69400	REVENUE - OTHER	-29,252	-30,000	-20,205	-29,500	500	-1.7	%
69500	CASH OVER/SHORT	9	0	-1	0	0	0.0	%
Total	GENERAL FUND REVENUES	-\$22,310,349	-\$20,009,946	-\$16,410,601	-\$21,216,155	-\$1,206,209	6.03	%



LINE ITEM DETAIL

10101 General Fund Revenues

Revenue

40200	CURRENT TAX LEVY Inc. General Fund Tax Levy based on Taxable Values and Millage Rates.	Increase	\$ 649,776
46300	PERMITS-BUILDINGS Based on Projected Building Activities.	Increase	\$ 20,000
57401	ST. REV. SHAR.-SALES TAX State Shared Rev. Est. based on State Revenue Est. Conference.	Increase	\$ 491,151
60270	FEES-REZONE/SPEC. APRV/ Based on projected land use applications.	Increase	\$ 12,000
62800	CHARGE-ADMINISTRATION Based on 3rd Party Analysis of Services provided by Gen. Fund to other Depts.	Decrease	\$ 84,289
65600	FEES/FINES-DISTRICT CT. Projected Twp. share of District Court Activities.	Increase	\$ 35,000
67407	CONTRIB-COMCAST-AT&T CABLE TV Based on subscription trends and forecast.	Increase	\$ 117,160
68700	REFUNDS-REBATES-REIMBURSEMENTS Based on trending.	Decrease	\$ 75,000



Waterford Township
FY 2022 Budget

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70300		WAGES-PT. TIME/TEMP.	50,694	50,288	25,620	51,241	953
71000		FICA	3,847	3,848	1,960	3,920	72
95400		MISCELLANEOUS EXPENSE	0	4,000	0	4,000	0
Total	TOWNSHIP BOARD		\$54,541	\$58,136	\$27,580	\$59,161	\$1,025
							1.76
							%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

11010

Township Board

Enter Revenue or Expense

70300

WAGES-PT. TIME/TEMP

Increase

\$ 953

Based on meetings attended.



Waterford Township FY 2022 Budget

11360 DISTRICT COURT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		1,056,872	1,131,122	574,896	1,143,154	12,032
70300	WAGES-PT. TIME/TEMP.		132,830	190,493	58,709	190,493	0
70700	FEES - JURY & WITNESS		682	6,000	490	6,000	0
70900	OVERTIME		0	2,000	0	2,000	0
71000	FICA		82,019	100,304	44,561	102,176	1,872
71100	HEALTH INSURANCE		150,774	195,408	80,191	200,411	5,003
71150	RETIREE HEALTH		266,977	324,283	116,219	312,301	-11,982
71200	LIFE INSURANCE		4,609	5,919	2,524	5,906	-13
71250	RETIREE LIFE INSURANCE		1,037	950	513	1,200	250
71300	DB - RETIREMENT		31,300	27,284	8,828	13,183	-14,101
71350	RETIREE HLTH TRUST CONTRIB		346,929	154,800	77,400	222,475	67,675
71400	DENTAL INSURANCE		20,198	23,280	10,965	23,280	0
71450	RETIREE DENTAL INSURANCE		17,210	44,000	8,953	22,000	-22,000
71500	OPTICAL INSURANCE		0	3,314	0	3,105	-209
71550	RETIREE OPTICAL INSUR.		200	200	0	300	100
71600	WORKER'S COMP		0	500	5,495	5,500	5,000
71750	LONG TERM DISABILITY		2,878	3,845	1,752	3,523	-322
71780	DEFINED CONTRIB - EMPLOYER		93,163	101,658	53,047	107,440	5,782
71792	RETIREE HSA - EMPLOYER CONTRIB		5,597	7,952	7,829	8,988	1,036
72000	TUITION REIMBURSEMENT		7,875	7,200	3,600	7,200	0
72700	SUPPLIES - OFFICE		11,641	20,000	4,108	20,000	0
72800	SUPPLIES - POSTAGE		9,087	12,000	3,302	12,000	0
73000	SUPPLIES - COFFEE		411	500	168	500	0
73100	SUPPLIES-BOOKS,MAGS,ECT		5,821	7,000	2,666	7,000	0
76000	SUPPLIES-OPERATING		1,734	4,500	1,202	4,500	0
76850	COVID19-EMERGENCY		27,731	0	3,402	0	0
77700	SUPPLIES-UNIFORMS		54	500	0	500	0
84200	SERVICES - AUDITING		6,325	6,325	6,500	6,750	425
84350	SERVICES-MIDC/INDIGENT DEFENSE		31,800	23,856	23,832	23,856	0
84500	SERVICES - OTHER PROF.		31,284	62,500	14,744	62,500	0
85750	COMMUNITY GARDEN EXPENSE		962	2,500	470	2,500	0
86000	MILEAGE & VEHICLE EXP		365	1,250	91	1,250	0
86110	EQUIPMENT LEASES		12,634	10,500	6,600	15,000	4,500
86800	COMPUTER-LICENSING & CONSULT		0	0	0	1,805	1,805
88602	DRUG COURT - DIST COURT GRANT		85,350	98,250	46,472	98,250	0
89400	PUB. UTIL.-TELEPHONE		5,652	7,500	2,559	7,000	-500
92140	CONTR R&M-COMPUTER		35,159	54,500	26,918	70,060	15,560
92170	CONTR R&M-OFFICE EQUIP		0	3,500	0	8,500	5,000
92190	CONTR R&M-BUILDING		19,334	40,000	16,036	45,000	5,000



Waterford Township
FY 2022 Budget

95500	MEMBERSHIPS & DUES	2,733	4,000	1,340	4,000	0	0.0	%
96000	TRAVEL & MEALS	658	6,000	60	6,000	0	0.0	%
96100	CONFERENCES & TRAINING	5,535	10,000	1,080	10,000	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	26,915	75,000	0	84,500	9,500	12.7	%
97125	CAPITAL - PERSONAL PROPERTY	47,185	20,000	5,400	20,000	0	0.0	%
Total	DISTRICT COURT	\$2,589,522	\$2,800,693	\$1,222,921	\$2,892,106	\$91,413	3.26	%



LINE ITEM DETAIL

11360 51st District Court

Expense

70200	SALARIES Employee step increases	Increase	\$ 12,032
71100	HEALTH INSURANCE Info from Payroll & Benefits	Increase	\$ 5,003
71150	RETIREE HEALTH Info from Payroll & Benefits	Decrease	\$ 11,982
71300	DB-RETIREMENT Info from Payroll & Benefits - Actuary Study.	Decrease	\$ 14,101
71350	RETIREE HLTH TRUST CONTRIB Info from Payroll & Benefits	Increase	\$ 67,675
71450	RETIREE DENTAL INSURANCE Info from Payroll & Benefits	Decrease	\$ 22,000
71000	WORKER'S COMP Based on 2021 assessment	Increase	\$ 5,000
71780	DEFINED CONTRIB -EMPLOYER Info from Payroll & Benefits	Increase	\$ 5,782
92140	CONTR R&M-COMPUTER Equipment for MIFile Implementation	Increase	\$ 15,560
92170	CONTR R&M-OFFICE EQUIP 365 licenses	Increase	\$ 5,000
92170	CONTR R&M-BUILDING Based on 2021 use through Q3	Increase	\$ 5,000
97106	CAPITAL-BLDG IMPROVEMENTS Overdue building improvements	Increase	\$ 9,500



Waterford Township
FY 2022 Budget

11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		517,204	537,411	270,983	632,861	95,450
70300	WAGES-PT. TIME/TEMP.		33,891	78,460	22,387	27,500	-50,960
70550	BOARD OF REVIEW FEES		2,880	3,200	2,520	3,400	200
70900	OVERTIME		725	950	699	950	0
71000	FICA		41,684	47,432	22,389	50,850	3,418
71100	HEALTH INSURANCE		78,004	104,333	39,502	113,708	9,375
71200	LIFE INSURANCE		2,309	2,780	1,182	2,945	165
71300	DB - RETIREMENT		38,454	33,520	18,882	32,614	-906
71350	RETIREE HLTH TRUST CONTRIB		148,684	77,400	38,700	60,675	-16,725
71400	DENTAL INSURANCE		8,464	9,312	4,617	9,312	0
71500	OPTICAL INSURANCE		1,251	1,445	687	1,355	-90
71750	LONG TERM DISABILITY		1,515	1,634	950	1,722	88
71780	DEFINED CONTRIB - EMPLOYER		33,701	34,115	17,759	44,307	10,192
71792	RETIREE HSA - EMPLOYER CONTRIB		6,740	7,047	3,552	7,618	571
72700	SUPPLIES - OFFICE		3,232	2,900	1,985	3,400	500
72800	SUPPLIES - POSTAGE		17,510	20,000	17,077	20,000	0
76000	SUPPLIES-OPERATING		1,974	3,600	756	3,600	0
77400	SUPPLIES-GAS & OIL		1,077	2,495	563	2,495	0
78600	SUPPLIES-R&M-VEHICLE		428	1,400	427	1,400	0
80300	SERVICES-COMPUTER/COUNTY		4,304	4,900	4,303	4,900	0
88000	LEGAL NOTICES		252	400	453	500	100
89400	PUB. UTIL.-TELEPHONE		638	1,800	293	1,600	-200
92130	CONTR R&M-VEHICLE		0	1,900	0	1,900	0
92170	CONTR R&M-OFFICE EQUIP		0	150	0	150	0
95400	MISCELLANEOUS EXPENSE		2,498	3,000	127	6,000	3,000
95500	MEMBERSHIPS & DUES		5,683	7,060	2,216	7,060	0
96000	TRAVEL & MEALS		0	1,500	0	1,500	0
96100	CONFERENCES & TRAINING		389	2,750	630	2,750	0
97136	CAPITAL - VEHICLES		24,285	0	0	0	0
97340	CAPITAL - CAPITAL LEASE		745	750	406	900	150
Total	SUPERVISOR/ASSESSING		\$978,520	\$993,644	\$474,047	\$1,047,972	\$54,328
							5.47
							%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

11710 Supervisor & Assessing

Expense

70200	SALARIES	Increase	\$ 95,450
	change wages for clerk, MAAO, & Deputy from part-time to full-time.		
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 50,960
	Increase part time wages for clerk but decrease hours		
70550	BOARD OF REVIEW FEES	Increase	\$ 200
	Training for alternate Board member		
71000	FICA	Increase	\$ 3,418
	Wage increases		
71100	HEALTH INSURANCE	Increase	\$ 9,375
	Benefit increase		
71200	LIFE INSURANCE	Increase	\$ 165
	Per Payroll.		
71300	DB-RETIREMENT	Decrease	\$ 906
	Based on Actuary Study.		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 16,725
	Based on allocation.		
71792	RETIREE HSA-EMPLOYER CONTRIB	Increase	\$ 571
	Per Payroll Schedule.		
72700	SUPPLIES-OFFICE	Increase	\$ 500
	Increase in cost - Trending.		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 3,000
	Scanning documents - paper to digital.		



Waterford Township
FY 2022 Budget

11910 ELECTIONS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		1,386	15,120	0	1,500	-13,620
70300	WAGES-PT. TIME/TEMP.		82,566	30,600	1,680	73,660	43,060
70600	FEES - ELECTION INSPEC.		123,153	22,971	-750	122,600	99,629
70800	FEES - ELECTION CUSTODIAN		4,955	1,750	0	13,500	11,750
70900	OVERTIME		4,766	10,500	0	5,000	-5,500
71000	FICA		7,107	12,850	129	9,447	-3,403
71780	DEFINED CONTRIB 1 - EMPLOYER		118	0	0	0	0.0
72700	SUPPLIES - OFFICE		10,718	7,000	0	5,000	-2,000
72800	SUPPLIES - POSTAGE		20,671	17,750	1	60,000	42,250
76000	SUPPLIES-OPERATING		35,807	25,500	1,268	29,839	4,339
76850	COVID19-EMERGENCY		95,567	0	-100	0	0.0
80700	SERVICES-COMPUTER/ELECTIONS		0	27,094	0	0	-27,094
84500	SERVICES - OTHER PROF.		2,374	4,000	0	3,000	-1,000
85600	CONTINGENCY		0	0	0	3,600	3,600
88000	LEGAL NOTICES		2,019	3,000	0	3,000	0
95400	MISCELLANEOUS EXPENSE		719	3,500	0	6,500	3,000
95440	EXPENSES - DONATIONS & GRANTS		39,366	0	-50	0	0.0
97125	CAPITAL - PERSONAL PROPERTY		300	0	0	5,000	5,000
97133	CAPITAL - COMPUTER EQUIP		40,030	64,935	0	58,600	-6,335
Total	ELECTIONS		\$471,622	\$246,570	\$2,178	\$400,246	\$153,676
							62.33
							%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

11910

Elections

Expense

70200	SALARIES See line 70300 increase for Part Time Emp	Decrease	\$ 13,620
70300	WAGES-PT. TIME/TEMP Part Time Employees to support 2 Elections	Increase	\$ 43,060
70600	FEES-ELECTION INSPEC. Workers for 2 Elections, adding Precinct	Increase	\$ 99,629
70800	FEES-ELECTION CUSTODIAN DPW Staff to support 2 Elections	Increase	\$ 11,750
72800	SUPPLIES-POSTAGE Redistricting, 2 Elections, USPS Increase	Increase	\$ 42,250
80700	SERVICES-COMPUTER/ELECTIONS Prepaid Maintenance for 1 year of years 6 - 10	Decrease	\$ 27,094



Waterford Township
FY 2022 Budget

12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		446,250	461,522	235,188	479,765	18,243
70300	WAGES-PT. TIME/TEMP.		0	0	0	18,214	18,214
70900	OVERTIME		3,389	5,000	1,415	5,000	0
71000	FICA		33,042	35,688	17,461	38,478	2,790
71100	HEALTH INSURANCE		51,541	65,877	26,984	55,634	-10,243
71200	LIFE INSURANCE		2,222	2,630	1,012	2,725	95
71300	DB - RETIREMENT		40,630	35,416	20,188	33,679	-1,737
71350	RETIREE HLTH TRUST CONTRIB		123,903	51,600	25,800	101,125	49,525
71400	DENTAL INSURANCE		7,406	8,148	4,040	8,148	0
71500	OPTICAL INSURANCE		867	1,156	458	985	-171
71750	LONG TERM DISABILITY		1,492	1,426	812	1,476	50
71780	DEFINED CONTRIB - EMPLOYER		25,478	27,263	14,226	28,465	1,202
71792	RETIREE HSA - EMPLOYER CONTRIB		2,820	3,937	1,478	3,130	-807
72700	SUPPLIES - OFFICE		6,720	7,000	2,775	7,000	0
72800	SUPPLIES - POSTAGE		2,420	5,000	699	5,000	0
76000	SUPPLIES-OPERATING		486	800	0	750	-50
77400	SUPPLIES-GAS & OIL		0	75	0	75	0
84500	SERVICES - OTHER PROF.		70	2,500	0	2,500	0
88000	LEGAL NOTICES		5,301	3,500	2,634	4,500	1,000
89400	PUB. UTIL.-TELEPHONE		1,023	1,500	490	1,500	0
92170	CONTR R&M-OFFICE EQUIP		0	500	0	500	0
95400	MISCELLANEOUS EXPENSE		77	500	0	7,000	6,500
95500	MEMBERSHIPS & DUES		589	950	444	950	0
96000	TRAVEL & MEALS		0	500	0	500	0
96100	CONFERENCES & TRAINING		283	3,000	204	3,000	0
97132	CAPITAL - FURNISHINGS		0	500	0	500	0
97340	CAPITAL - CAPITAL LEASE		745	1,000	406	1,000	0
Total	CLERK'S OFFICE		\$756,754	\$726,988	\$356,713	\$811,599	\$84,611
							11.64 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

12160 Clerk's Office

Expense

70200	SALARIES	Increase	\$ 18,243
	Annual Salary Increases		
70300	WAGES-PT. TIME/TEMP	Increase	\$ 18,214
	Adding 1 Part Time Employee		
71100	HEALTH INSURANCE	Decrease	\$ 10,243
	Health care costs decreased		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 49,525
	To address unfunded legacy liabilities		
95400	MISCELLANEOUS EXPENSE	Increase	\$ 6,500
	Scanning of documents to reduce paper files		



Waterford Township
FY 2022 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		165,094	166,244	82,722	169,528	3,284
70900	OVERTIME		0	650	0	650	0
71000	FICA		12,523	12,768	6,342	13,018	250
71100	HEALTH INSURANCE		10,543	13,537	5,589	13,762	225
71200	LIFE INSURANCE		908	1,005	460	1,024	19
71300	DB - RETIREMENT		13,920	12,134	8,422	13,706	1,572
71350	RETIREE HLTH TRUST CONTRIB		24,781	12,900	6,450	20,225	7,325
71400	DENTAL INSURANCE		3,366	2,328	1,731	2,328	0
71500	OPTICAL INSURANCE		308	356	174	350	-6
71750	LONG TERM DISABILITY		513	513	299	523	10
71780	DEFINED CONTRIB - EMPLOYER		9,185	9,050	4,616	9,232	182
71792	RETIREE HSA - EMPLOYER CONTRIB		1,837	1,897	923	1,934	37
72700	SUPPLIES - OFFICE		541	1,125	384	1,150	25
72800	SUPPLIES - POSTAGE		31	110	5	110	0
84500	SERVICES - OTHER PROF.		64	500	0	500	0
88400	EMPLOYMENT RECRUITMENT		0	700	864	2,000	1,300
89400	PUB. UTIL.-TELEPHONE		189	500	87	450	-50
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0
95500	MEMBERSHIPS & DUES		357	500	357	500	0
96000	TRAVEL & MEALS		0	225	0	225	0
96100	CONFERENCES & TRAINING		10	15,750	0	15,750	0
97340	CAPITAL - CAPITAL LEASE		266	400	145	400	0
Total	FISCAL & HUMAN RESOURCES		\$244,435	\$253,692	\$119,570	\$267,865	\$14,173
							5.59
							%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

12260 Fiscal and Human Resources

Expense

70200	SALARIES	Increase	\$ 3,284
	Standard COLA Increase.		
71300	DB-RETIREMENT	Increase	\$ 1,572
	Based on Actuary Study.		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 7,325
	Twp. trying to pay down unfunded status of closed retiree health care system.		



Waterford Township
FY 2022 Budget

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
71600	WORKER'S COMP		65,712	50,000	26,116	50,000	0
71900	UNEMPLOYMENT COMP INSUR		8,688	25,000	0	20,000	-5,000
72000	TUITION REIMBURSEMENT		0	3,000	0	3,000	0
72700	SUPPLIES - OFFICE		3,685	6,000	3,587	7,500	1,500
72800	SUPPLIES - POSTAGE		9,380	7,500	-2,336	7,500	0
72900	SUPPLIES - COPY MACHINE		679	3,500	-1,330	3,500	0
76200	SUPPLIES-COMPUTER		7,476	6,500	3,189	7,000	500
76850	COVID19-EMERGENCY		133,406	0	1,788	0	0
81200	SERVICES-DANG BLDG DEMO & OTHER		0	45,000	0	45,000	0
81205	FORECLOSED-DANG BLDG EXP		0	10,000	0	10,000	0
81300	PHYSICAL EXAMS		219	0	45	0	0
84100	SERVICES - LEGAL		173,647	172,500	57,044	175,000	2,500
84200	SERVICES - AUDITING		46,885	54,500	25,800	27,500	-27,000
84300	SERVICES - CONSULTING		16,473	17,000	7,898	36,500	19,500
84500	SERVICES - OTHER PROF.		64,782	120,000	42,546	120,000	0
84550	SERVICES - PROV BY W&S		2,637	8,500	2,262	8,500	0
86200	EMPLOYEE AWARDS		3,500	3,500	43	4,250	750
86800	COMPUTER-LICENSING & CONSULT		12,272	86,200	39,102	118,333	32,133
88200	PRINTING & PUBLISHING		4,779	4,000	364	4,000	0
88500	INSURANCE		234,716	235,403	169,140	240,116	4,713
89300	PUB. UTIL.-STRT LIGHT		881,161	864,000	449,012	870,000	6,000
89400	PUB. UTIL.-TELEPHONE		58	0	0	0	0
92110	CONTR R&M-TELEPHONE		5,768	7,000	972	6,500	-500
92140	CONTR R&M-COMPUTER		176,916	206,000	112,642	204,200	-1,800
95400	MISCELLANEOUS EXPENSE		7,821	5,000	-914	5,000	0
95440	EXPENSES - DONATIONS & GRANTS		0	0	42,367	0	0
95460	BANK SERVICE CHARGES		16,495	22,000	36,641	40,000	18,000
95500	MEMBERSHIPS & DUES		22,713	23,000	150	24,000	1,000
96500	TAX ROLL ADJUSTMENTS		1,545	30,314	299	30,000	-314
97133	CAPITAL - COMPUTER EQUIP		64,145	48,500	13,306	169,000	120,500
97340	CAPITAL - CAPITAL LEASE		5,668	15,000	3,779	10,000	-5,000
99901	CAPITAL PROJECT ALLOCATION		125,000	50,000	50,000	100,000	50,000
Total	GENERAL SERVICES		\$2,096,225	\$2,128,917	\$1,083,513	\$2,346,399	\$217,482
							10.22 %



LINE ITEM DETAIL

12480

General Services

Expense

84200	SERVICES-AUDITING	Decrease	\$ 27,000
Allocation of audit expense was updated.			
84300	SERVICES-CONSULTING	Increase	\$ 19,500
Financial education programs and ICMA DC Plan review.			
86800	COMPUTER-LICENSING & CONSULT	Increase	\$ 32,133
Based on IT projects.			
95460	BANK SERVICE CHARGES	Increase	\$ 18,000
Increased fees.			
97133	CAPITAL-COMPUTER EQUIPMENT	Increase	\$ 120,500
Based on IT projects.			
99901	CAPITAL PROJECT ALLOCATION	Increase	\$ 50,000
For future capital projects.			



LINE ITEM DETAIL

12480

General Services

Expense

86800 COMPUTER-LICENSING & CONSULT Increase \$ 32,133

Specific projects identified for 2022, including
Windows Server upgrades, systems management
software, network penetration test

97133 CAPITAL-COMPUTER EQUIPMENT Increase \$ 120,500

Specific projects identified for 2022, including
PC replacements, ID printer, check printers,
firewall system upgrade, data backup equipment,
and fiber optic cabling



Waterford Township
FY 2022 Budget

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
71150	RETIREE HEALTH		818,477	988,176	320,808	791,771	-196,405
71250	RETIREE LIFE INSURANCE		950	1,200	431	1,200	0
71450	RETIREE DENTAL INSURANCE		45,253	51,250	25,140	50,000	-1,250
71550	RETIREE OPTICAL INSUR.		1,120	1,850	695	1,650	-200
Total	RETIREE BENEFITS		\$865,800	\$1,042,476	\$347,074	\$844,621	-\$197,855
							-18.98 %



LINE ITEM DETAIL

12490

Enter Department Name Here

Expense

71150

RETIREE HEALTH

Decrease

\$ 196,405

Based on trending and plan design.



Waterford Township
FY 2022 Budget

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		437,096	442,726	214,876	510,865	68,139
70300	WAGES-PT. TIME/TEMP.		27,996	25,500	9,536	2,500	-23,000
70900	OVERTIME		6,124	650	285	650	0
71000	FICA		35,626	35,869	17,159	39,322	3,453
71100	HEALTH INSURANCE		25,787	44,160	23,221	69,051	24,891
71200	LIFE INSURANCE		1,878	2,474	1,032	2,521	47
71300	DB - RETIREMENT		62,262	54,272	24,201	29,670	-24,602
71350	RETIREE HLTH TRUST CONTRIB		99,122	51,600	25,800	40,450	-11,150
71400	DENTAL INSURANCE		5,098	6,984	3,339	8,148	1,164
71500	OPTICAL INSURANCE		171	779	164	962	183
71750	LONG TERM DISABILITY		1,235	1,389	727	1,395	6
71780	DEFINED CONTRIB - EMPLOYER		19,836	27,768	11,287	28,288	520
71792	RETIREE HSA - EMPLOYER CONTRIB		1,842	2,742	1,180	2,831	89
72700	SUPPLIES - OFFICE		6,444	7,000	1,980	7,000	0
72800	SUPPLIES - POSTAGE		17,636	21,000	1,874	27,500	6,500
80600	SERV-CTY COMPU/TREAS.		5,114	5,550	5,168	5,550	0
84500	SERVICES - OTHER PROF.		42	0	0	0	0.0
86300	TAX BILLING EXP.		9,216	15,000	1,895	16,000	1,000
88000	LEGAL NOTICES		0	100	0	100	0
89400	PUB. UTIL.-TELEPHONE		756	1,050	348	1,050	0
92170	CONTR R&M-OFFICE EQUIP		1,764	950	899	1,800	850
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0
95500	MEMBERSHIPS & DUES		697	850	198	1,000	150
96000	TRAVEL & MEALS		0	100	0	250	150
96100	CONFERENCES & TRAINING		99	300	69	500	200
97340	CAPITAL - CAPITAL LEASE		894	1,107	488	1,200	93
Total	TREASURER'S OFFICE		\$766,734	\$750,420	\$345,724	\$799,103	\$48,683
						6.49	%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

12530 Treasurer's Office

Expense

	SALARIES		
70200	Part time Payroll position converted to full time-Payroll & Benefits Position - Grade 3 Step5	Increase	\$ 68,139
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 23,000
	Losing Part-Time employee		
70900	OVERTIME	Decrease	\$ 0
	No change		
71000	FICA	Increase	\$ 3,453
	Part Time employee to Full Time		
71100	HEALTH INSURANCE	Increase	\$ 24,891
	Trending		
71200	LIFE INSURANCE	Increase	\$ 47
	Budget allocation		
71300	DB-RETIREMENT	Decrease	\$ 24,602
	Good investment returns		
71350	RETIREE HLTH TRUST CONTRIB	Decrease	\$ 11,150
	Line Item Brief Description		
71400	DENTAL INSURANCE	Increase	\$ 1,164
	Line Item Brief Description		
72800	SUPPLIES-POSTAGE	Increase	\$ 6,500
	Cost increase		



Waterford Township
FY 2022 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		291,065	296,818	134,886	299,917	3,099
70900	OVERTIME		0	3,500	0	3,500	0
71000	FICA		21,924	22,707	10,229	23,211	504
71100	HEALTH INSURANCE		66,859	67,269	37,375	59,231	-8,038
71200	LIFE INSURANCE		1,883	1,816	1,022	1,844	28
71350	RETIREE HLTH TRUST CONTRIB		49,561	25,800	12,900	40,450	14,650
71400	DENTAL INSURANCE		6,348	4,656	3,655	4,656	0
71500	OPTICAL INSURANCE		1,247	712	779	613	-99
71750	LONG TERM DISABILITY		912	927	564	941	14
71780	DEFINED CONTRIB - EMPLOYER		32,835	33,483	15,610	34,012	529
71792	RETIREE HSA - EMPLOYER CONTRIB		2,413	2,582	1,416	2,577	-5
72700	SUPPLIES - OFFICE		175	500	383	500	0
72800	SUPPLIES - POSTAGE		112	150	0	150	0
76400	SUPPLIES-TOOLS		237	375	44	300	-75
77400	SUPPLIES-GAS & OIL		0	125	0	125	0
86000	MILEAGE		0	50	0	50	0
89400	PUB. UTIL.-TELEPHONE		2,803	3,000	1,501	3,000	0
95400	MISCELLANEOUS EXPENSE		0	450	405	450	0
96000	TRAVEL & MEALS		0	155	0	400	245
96100	CONFERENCES & TRAINING		0	10,000	0	10,000	0
97340	CAPITAL - CAPITAL LEASE		158	250	86	250	0
Total	INFORMATION TECHNOLOGY		\$478,531	\$475,325	\$220,854	\$486,177	\$10,852
							2.28
							%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

12550 Information Systems

Expense

70200	SALARIES	Increase	\$ 3,099
	Based on payroll analysis/trending		
71000	FICA	Increase	\$ 504
	Based on payroll analysis/trending		
71100	HEALTH INSURANCE	Decrease	\$ 8,038
	Based on payroll analysis or trending		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 14,650
	Based on payroll analysis or trending		
71780	DEFINED CONTRIB -EMPLOYER	Increase	\$ 529
	Based on payroll analysis or trending		



Waterford Township
FY 2022 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		394,945	460,505	199,284	465,904	5,399 1.2 %
70300	WAGES-PT. TIME/TEMP.		11,346	22,400	5,599	28,500	6,100 27.2 %
70900	OVERTIME		25,961	34,500	16,550	37,000	2,500 7.2 %
71000	FICA		32,208	34,878	16,693	40,652	5,774 16.6 %
71100	HEALTH INSURANCE		84,819	87,500	47,407	131,347	43,847 50.1 %
71200	LIFE INSURANCE		1,749	2,140	894	2,086	-54 -2.5 %
71300	DB - RETIREMENT		63,454	55,311	39,433	66,082	10,771 19.5 %
71350	RETIREE HLTH TRUST CONTRIB		99,122	64,500	32,250	111,238	46,738 72.5 %
71400	DENTAL INSURANCE		7,262	9,312	3,751	9,313	1 0.0 %
71500	OPTICAL INSURANCE		1,207	1,471	632	1,617	146 9.9 %
71750	LONG TERM DISABILITY		1,108	1,375	643	1,433	58 4.2 %
71780	DEFINED CONTRIB - EMPLOYER		12,460	11,137	6,587	12,049	912 8.2 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,033	2,283	1,060	2,535	252 11.0 %
72700	SUPPLIES - OFFICE		640	2,425	1,090	1,650	-775 -32.0 %
72800	SUPPLIES - POSTAGE		11	350	67	325	-25 -7.1 %
76000	SUPPLIES-OPERATING		432	9,000	1,673	7,000	-2,000 -22.2 %
76400	SUPPLIES-TOOLS		4,232	6,200	5,381	5,500	-700 -11.3 %
76850	COVID19-EMERGENCY		47,225	0	1,602	0	0 0.0 %
77400	SUPPLIES-GAS & OIL		5,994	10,000	4,362	10,500	500 5.0 %
77700	SUPPLIES-UNIFORMS		7,157	7,000	1,986	7,000	0 0.0 %
78100	SUPPLIES-R&M-BLDG		27,899	38,500	13,924	35,000	-3,500 -9.1 %
78200	SUPPLIES-R&M-EQUIPMENT		2,650	5,500	515	4,500	-1,000 -18.2 %
78300	SUPPLIES-R&M-GROUNDS		28,011	30,700	9,953	33,000	2,300 7.5 %
78310	SUPPLIES - R&M CEMETERIES		7,310	8,500	3,443	9,000	500 5.9 %
78400	SUPPLIES-R&M-ROADS		0	0	598	0	0 0.0 %
78600	SUPPLIES-R&M-VEHICLE		13,789	14,000	7,741	14,500	500 3.6 %
81300	PHYSICAL EXAMS		0	250	0	250	0 0.0 %
84500	SERVICES - OTHER PROF.		0	2,000	416	2,000	0 0.0 %
86100	VEHICLE EXPENSES		8,536	0	0	0	0 0.0 %
89000	PUBLIC UTILITIES		111,482	125,000	59,213	127,500	2,500 2.0 %
89400	PUB. UTIL.-TELEPHONE		2,200	6,950	902	6,000	-950 -13.7 %
92120	CONTR. R&M-RADIO		0	0	0	1,000	1,000 1,000.0 %
92130	CONTR R&M-VEHICLE		2,161	10,000	2,066	10,000	0 0.0 %
92170	CONTR R&M-OFFICE EQUIP		1,458	1,600	739	2,000	400 25.0 %
92190	CONTR R&M-BUILDING		87,526	167,250	65,204	171,000	3,750 2.2 %
92210	CONTR R&M-GROUNDS		46,198	68,000	14,793	68,000	0 0.0 %
92215	CONTRACT R&M - CEMETERIES		29,554	40,500	15,060	42,500	2,000 4.9 %
95400	MISCELLANEOUS EXPENSE		107	400	260	400	0 0.0 %
95500	MEMBERSHIPS & DUES		235	400	0	400	0 0.0 %



Waterford Township
FY 2022 Budget

96000	TRAVEL & MEALS	0	150	0	150	0	0.0	%
96100	CONFERENCES & TRAINING	0	4,200	957	4,200	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	314	17,500	9,897	18,500	1,000	5.7	%
97107	CAPITAL - FACIL & OTHER IMPR	0	0	0	6,250	6,250	6,250.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	100	0	100	0	0.0	%
97132	CAPITAL - OFFC EQUIP	0	5,000	452	5,000	0	0.0	%
97136	CAPITAL - VEHICLES	0	100	0	90,000	89,900	89,900.0	%
Total	FACILITIES/OPERATION	\$1,172,793	\$1,368,887	\$593,079	\$1,592,981	\$224,094	16.37	%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

12650

Facilities and Operations

Expense

70300	WAGES-PT. TIME/TEMP Additional Part Time help for cleaning/building needs.	Increase	\$ 6,100
97107	CAPITAL-FACIL & OTHER IMPR Campus Improvements	Increase	\$ 6,250
97136	CAPITAL-VEHICLES Replacement Cemetery Dump Truck	Increase	\$ 89,900



Waterford Township
FY 2022 Budget

14100		DEVELOPMENT SERVICES	FY 2021					
Object	Project	Item Description	FY 2020	FY 2021	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget				
70200	SALARIES		620,473	713,312	332,477	708,598	-4,714	-0.7 %
70300	WAGES-PT. TIME/TEMP.		13,982	87,678	9,363	65,000	-22,678	-25.9 %
70500	BRD MEMBER FEES-PLANNING		2,700	4,320	-240	4,150	-170	-3.9 %
70560	FEES - ZONING BOARD		2,520	3,600	0	3,600	0	0.0 %
70900	OVERTIME		435	2,500	123	2,500	0	0.0 %
71000	FICA		47,843	54,280	25,849	59,689	5,409	10.0 %
71100	HEALTH INSURANCE		90,157	112,500	54,074	156,673	44,173	39.3 %
71200	LIFE INSURANCE		2,826	3,354	1,551	3,354	0	0.0 %
71300	DB - RETIREMENT		91,847	80,061	42,479	50,606	-29,455	-36.8 %
71350	RETIREE HLTH TRUST CONTRIB		198,245	90,300	45,150	121,350	31,050	34.4 %
71400	DENTAL INSURANCE		8,960	10,941	5,559	10,941	0	0.0 %
71500	OPTICAL INSURANCE		1,333	1,601	813	1,661	60	3.7 %
71750	LONG TERM DISABILITY		1,872	2,020	1,152	2,076	56	2.8 %
71780	DEFINED CONTRIB - EMPLOYER		32,174	41,895	18,143	50,680	8,785	21.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		5,255	5,864	2,988	4,980	-884	-15.1 %
72000	TUITION REIMBURSEMENT		25	0	0	0	0	0.0 %
72700	SUPPLIES - OFFICE		1,068	8,000	1,067	8,000	0	0.0 %
72800	SUPPLIES - POSTAGE		1,599	3,000	3,404	3,500	500	16.7 %
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,187	1,500	0	1,500	0	0.0 %
76850	COVID19-EMERGENCY		2,839	0	0	0	0	0.0 %
77400	SUPPLIES-GAS & OIL		2,173	5,500	1,808	5,500	0	0.0 %
78600	SUPPLIES-R&M-VEHICLE		1,536	2,500	1,469	2,500	0	0.0 %
81300	PHYSICAL EXAMS		0	0	110	0	0	0.0 %
84500	SERVICES - OTHER PROF.		712	23,500	1,201	98,500	75,000	319.1 %
86000	MILEAGE		0	100	0	100	0	0.0 %
86100	VEHICLE EXPENSES		5,316	0	0	0	0	0.0 %
88000	LEGAL NOTICES		5,847	3,000	3,632	4,000	1,000	33.3 %
88200	PRINTING & PUBLISHING		1,313	1,000	1,393	1,500	500	50.0 %
89400	PUB. UTIL.-TELEPHONE		3,454	4,000	1,423	4,000	0	0.0 %
92130	CONTR R&M-VEHICLE		50	2,500	0	2,500	0	0.0 %
92140	CONTR R&M-COMPUTER		15,003	17,500	16,865	17,000	-500	-2.9 %
92170	CONTR R&M-OFFICE EQUIP		1,446	4,000	739	4,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		20	1,000	0	1,000	0	0.0 %
95500	MEMBERSHIPS & DUES		545	1,500	520	1,500	0	0.0 %
96000	TRAVEL & MEALS		1,707	1,200	50	1,200	0	0.0 %
96100	CONFERENCES & TRAINING		3,474	10,000	1,036	10,000	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		62,776	0	0	0	0	0.0 %
97340	CAPITAL - CAPITAL LEASE		997	0	544	0	0	0.0 %



Waterford Township
FY 2022 Budget

Total	DEVELOPMENT SERVICES	\$1,233,711	\$1,305,026	\$574,740	\$1,413,158	\$108,132	8.29	%
--------------	-----------------------------	--------------------	--------------------	------------------	--------------------	------------------	-------------	----------



LINE ITEM DETAIL

14100 Development Services

Expense

70200	SALARIES	Decrease	\$ 4,714
Based on payroll info. Portion moved to Other Prof. for plan reviews.			
70300	WAGES-PT. TIME/TEMP	Decrease	\$ 22,678
Based on payroll info.			
71300	DB-RETIREMENT	Decrease	\$ 29,455
Pension System Contribution. Based on Actuary Study.			
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 31,050
Twp. trying to pay down closed retiree health care system unfunded status.			



Waterford Township
FY 2022 Budget

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
87100	BEAUTIFICATION PROGRAM		104	4,400	0	4,500	100
87300	YOUTH ASSIST. GRANT		8,250	8,500	8,500	9,250	750
87500	SR CENTER-SENIOR SVC		20,000	20,000	0	20,000	0
87501	WOTA-SENIOR TRANSIT		185,600	185,000	185,000	250,000	65,000
87700	RECYCLING PROGRAM		4,556	5,950	2,932	6,000	50
96410	ENVIRONMENTAL PROJECTS		14,493	34,000	3,776	34,500	500
Total	COMMUNITY PROMOTIONS		\$233,003	\$257,850	\$200,208	\$324,250	\$66,400
							25.75 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

17470

Community Promotions

Expense

87501	Enter Prj. #	VEHICLE EXPENSE	Increase	\$ 65,000
Increased cost for participation in WOTA - Senior and Disabled Transit Program.				



Waterford Township
FY 2022 Budget

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70300		WAGES-PT. TIME/TEMP.	10,316	69,290	13,398	69,290	0
71000		FICA	789	5,301	1,025	5,301	0
Total		SCHOOL CROSSING GUARDS	\$11,106	\$74,591	\$14,423	\$74,591	\$0 0.00 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

17480 School Crossing Guards

Expense

70300 SALARIES Increase \$ 0

Run by Twp. via Police Dept.



Waterford Township
FY 2022 Budget

19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
85600	CONTINGENCY		0	250,000	0	350,000	100,000
99012	PRINC EXP -2012 REFUNDING BOND		123,654	85,472	0	0	-85,472
99203	INTR EXP - 2012 REFUNDING BOND		10,040	6,738	3,369	0	-6,738
99300	AGENT FEES		66	75	0	0	-75
99903	TRANSFER - FIRE FUND		557,000	557,000	557,000	857,000	300,000
99904	TRANSFER - POLICE FUND		4,900,000	5,535,000	5,535,000	5,210,000	-325,000
99908	TRANSFER-CEMETERY FUND		80,000	15,000	15,000	25,000	10,000
99911	TRANSFER - IMPRV. REVL.		1,150,000	600,000	600,000	1,075,000	475,000
99912	TRANSFER - LIBRARY FUND		155,000	0	0	0	0
99913	INTEREST - DPW BUILDING		30,134	27,781	27,781	25,358	-2,423
99914	TRANSFER - PARKS & REC		285,000	200,000	200,000	200,000	0
99916	TRANSF - PRINC. DPW BUILDING		78,421	80,773	80,773	83,197	2,424
99918	TRANSFER - WORKERS COMP		60,000	15,000	15,000	12,500	-2,500
Total	TRANSFERS T/OTHER FUNDS		\$7,429,314	\$7,372,839	\$7,033,923	\$7,838,055	\$465,216
							6.31
							%



LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

99902	PRINCIPLE EXPENSE	Decrease	\$ 85,472
Debt paid off in FY 2021. Good News.			
99903	TRANSFER-FIRE FUND	Increase	\$ 300,000
Increase Trans. to Fire Fund from General Fund.			
99904	TRANSFER-POLICE FUND	Decrease	\$ 325,000
Decrease Trans. to Police Fund from General Fund.			
99911	TRANSFER-IMPRV. REVL.	Increase	\$ 475,000
Inc. Trans. from General Fund. Address Deferred Maintenance.			

Charter Township of Waterford

Special Revenue Funds

FY2022

January 1, 2022 – December 31, 2022

Submitted by: Gary Wall, Township Supervisor



Contents

Fire Fund

Police Fund

Police Restricted Use Fund

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

Library Fund

Library Donation Fund

Parks and Recreation Fund (Started 2015)

Improvement Revolving Fund

Minor Special Revenue Funds



Waterford Township
FY 2022 Budget

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40600	MILLAGE I		-2,181,520	-2,239,689	-2,251,958	-2,410,146	-170,457
40700	MILLAGE II		-2,162,044	-2,220,362	-2,232,247	-2,389,252	-168,890
40900	MILLAGE III		-1,361,805	-1,398,551	-1,405,978	-1,504,748	-106,197
53300	FED GRANT-EMERG RESPONSE		-1,038,018	0	-275,661	0	0.0
57420	LCS REV. SHAR.-PPT		-24,652	-23,000	-24,652	-24,652	-1,652
60210	FEES - EXEMPT HOUSING		-4,298	-7,500	-4,609	-4,750	2,750
60340	FEES - COST RECOVERY ORD.		-6,091	-11,000	-17,858	-15,000	-4,000
60342	FEES - CLASS REGISTRATION		-29,858	-30,000	-8,770	-28,500	1,500
62702	CHARGE-FIRE PROTECT/LK ANGL.		-182,326	-255,256	-124,589	-268,019	-12,763
62704	CHARGE-FIRE PROTECT/PONTIAC		-7,881,545	-8,275,622	-4,107,588	-8,499,780	-224,158
62710	CHARGE-EMS FEES		-1,663,940	-1,750,000	-910,744	-1,875,000	-125,000
62900	CHARGE-MISC. SERVICES		-221	0	-198	0	0.0
64100	SALES - ASSETS		-10,993	-16,500	-3,960	-14,500	2,000
66400	INTEREST REVENUE		-113,441	-94,659	-34,365	-79,514	15,145
67402	CONTRIB-GENERAL FUND		-557,000	-557,000	-557,000	-857,000	-300,000
67410	CONTRIB-OTHER		-3,900	0	-30	0	0.0
67418	CONTRIB - P&F SAD		-2,788,230	-3,190,336	-3,190,336	-2,514,388	675,948
67419	CONTRIB - P&F SAD/CAPITAL		-789,880	-726,917	-726,917	-790,378	-63,461
68700	REFUNDS-REBATES-REIMBURSEMENTS		-14,921	-11,250	-6,693	-13,250	-2,000
69400	REVENUE - OTHER		-605	-5,000	-4,524	-5,000	0
Total	FIRE DEPARTMENT REVENUES		-\$20,815,288	-\$20,812,642	-\$15,888,677	-\$21,293,877	-\$481,235
						2.31	%



LINE ITEM DETAIL

20601 Fire Department - Regional

Revenue

40600	MILLAGE I Taxable Value Increase	Increase	\$ 171,457
40700	MILLAGE II Taxable Value Increase	Increase	\$ 168,890
40800	MILLAGE III Taxable Value Increase	Increase	\$ 106,197
62702	CHARGE-FIRE PROTECT/LK ANGL. Contract Service Increase	Increase	\$ 12,763
62704	CHARGE-FIRE PROTECT/PONTIAC Contract Service Increase	Increase	\$ 224,158
62710	CHARGE-EMS FEES Transport revenue projection Covid-19 recovery	Increase	\$ 125,000
66400	INTEREST REVENUE increase on return of monies	Increase	\$ 15,145
67402	CONTRIB-GENERAL FUND Increase in general fund contribution is due to load balancing SAD	Increase	\$ 300,000
67418	CONTRIB - P&F SAD Increase is based on projected budget needs	Increase	\$ 675,948
68500	CONTRIB - P&F SAD/CAPTIAL Purchase of Vehicles for 2022 needs Fire Engine ambulance and staff vehicles.	Increase	\$ 63,461



Waterford Township
FY 2022 Budget

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		8,599,409	8,557,317	4,149,850	8,773,911	216,594
70225	SALARIES - HAZARDOUS DUTY PAY		107,000	0	0	0	0
70300	WAGES-PT. TIME/TEMP.		34,658	45,000	9,549	45,000	0
70900	OVERTIME		827,509	945,000	485,586	1,110,000	165,000
70950	OVERTIME-FLSA/MANDATORY		613,723	608,650	297,742	616,960	8,310
71000	FICA		765,673	701,993	374,827	807,525	105,532
71100	HEALTH INSURANCE		1,259,392	1,500,100	693,020	1,613,552	113,452
71150	FIRE - RETIREE HEALTH		1,112,216	1,293,570	512,419	1,204,040	-89,530
71200	LIFE INSURANCE		17,577	28,192	10,146	28,872	680
71250	RETIREE LIFE INSURANCE		637	500	319	600	100
71300	DB - RETIREMENT		1,663,452	1,523,940	782,455	1,464,126	-59,814
71350	RETIREE HLTH TRUST CONTRIB		941,663	490,200	245,100	728,100	237,900
71400	DENTAL INSURANCE		115,320	126,876	62,517	129,205	2,329
71450	RETIREE DENTAL INSURANCE		29,833	37,500	20,897	38,500	1,000
71500	OPTICAL INSURANCE		803	817	436	787	-30
71550	RETIREE OPTICAL INSUR.		200	2,000	200	1,200	-800
71600	WORKER'S COMP		87,965	145,000	52,959	140,000	-5,000
71750	LONG TERM DISABILITY		24,839	24,823	10,464	25,570	747
71780	DEFINED CONTRIB - EMPLOYER		0	0	2,123	0	0
71782	DEFINED CONTRIB 2 - EMPLOYER		689,056	717,268	345,998	736,768	19,500
71792	RETIREE HSA - EMPLOYER CONTRIB		172,264	179,017	86,500	183,927	4,910
71800	FIREMEN FOOD ALLOWANCE		129,938	135,000	0	135,000	0
72000	TUITION REIMBURSEMENT		4,282	10,000	3,348	11,000	1,000
72700	SUPPLIES - OFFICE		2,255	6,800	3,664	6,000	-800
76000	SUPPLIES-OPERATING		486	4,200	289	3,850	-350
76200	SUPPLIES-COMPUTER		2,440	4,500	1,183	4,250	-250
76500	FIRE TRAINING-IN HOUSE		32,339	35,000	27,122	35,000	0
76700	FIRE INVESTIGATION		5,151	10,000	1,391	9,850	-150
76800	SUPPLIES & TRAINING-EMS		104,631	140,000	57,179	137,000	-3,000
76850	COVID19-EMERGENCY		82,539	0	9,192	0	0
77400	SUPPLIES-GAS & OIL		66,420	125,000	43,006	126,500	1,500
77700	SUPPLIES-UNIFORMS		23,549	35,000	4,690	32,500	-2,500
78100	SUPPLIES-STATIONS		30,341	32,500	9,048	32,500	0
78200	SUPPLIES-R&M-EQUIPMENT		118	0	0	0	0
78600	SUPPLIES-R&M-APPARATUS		111,049	116,000	71,435	116,000	0
80100	SERVICES-LAUNDRY		0	100	0	95	-5
81300	PHYSICAL EXAMS		0	10,000	377	9,000	-1,000
84100	SERVICES - LEGAL		15,157	80,000	8,227	84,500	4,500
84200	SERVICES - AUDITING		12,250	12,250	12,250	28,400	16,150



Waterford Township
FY 2022 Budget

84500	SERVICES - OTHER PROF.	55,700	141,400	34,010	133,000	-8,400	-5.9	%
84600	SERVICES - CIVIL SERVICE	1,410	6,700	780	5,950	-750	-11.2	%
84700	SERVICES - VOLUN FIREMEN	0	2,000	0	500	-1,500	-75.0	%
85600	CONTINGENCY	0	275,000	0	350,000	75,000	27.3	%
86100	VEHICLE & APPARATUS EXPENSE	138	0	0	0	0	0.0	%
86800	COMPUTER-LICENSING & CONSULT	5,252	31,300	21,777	35,500	4,200	13.4	%
88500	INSURANCE	259,518	243,989	182,895	248,884	4,895	2.0	%
89000	PUBLIC UTILITIES	194,897	190,500	109,619	200,000	9,500	5.0	%
89400	PUB. UTIL.-TELEPHONE	17,321	23,000	7,569	23,000	0	0.0	%
92110	R&M-TELEPHONE	0	1,500	0	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	9,028	13,000	5,976	13,000	0	0.0	%
92130	CONTR R&M-APPARATUS	123,575	152,500	35,247	142,500	-10,000	-6.6	%
92140	CONTR R&M-COMPUTER	20,398	19,500	9,740	27,500	8,000	41.0	%
92170	CONTR R&M-OFFICE EQUIP	6,784	6,700	3,303	6,650	-50	-0.7	%
92190	CONTRACTED-STATION MAINTENANCE	85,489	114,500	42,550	122,500	8,000	7.0	%
92195	REPAIRS-STATIONS	1	0	0	0	0	0.0	%
92200	R&M-FIRE GEAR EQUIPMENT	8,352	22,000	971	20,500	-1,500	-6.8	%
92230	R & M-SCBA SELF CONT BREATH AP	23,588	26,500	9,950	26,500	0	0.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0	%
95440	EXPENSES - DONATIONS	720,157	0	106,956	0	0	0.0	%
95500	MEMBERSHIPS & DUES	6,970	10,000	6,366	10,000	0	0.0	%
96000	TRAVEL & MEALS	928	5,000	209	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	4,081	10,000	1,307	10,000	0	0.0	%
96320	COMMUNITY PROMO & FIRE PREVENT	3,496	8,000	910	8,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	287	26,301	259	26,000	-301	-1.1	%
96750	FEES & TAXES - EXPENSE	9,991	15,000	5,618	15,000	0	0.0	%
97106	CAPITAL - BLDG IMRPV	141,531	50,000	29,423	50,000	0	0.0	%
97107	CAPITAL - FACIL & OTHER IMPR	0	0	0	50,000	50,000	50,000.0	%
97125	CAPITAL - EQUIP & PERSONAL PROP	74,835	56,620	0	56,620	0	0.0	%
97127	CAPITAL - SCBA SELF CON BREATH	10,716	14,000	0	14,000	0	0.0	%
97130	CAPITAL - FIRE RADIOS	7,530	131,500	3,394	31,500	-100,000	-76.0	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	44,703	42,500	3,829	42,500	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	17,625	24,500	9,128	43,000	18,500	75.5	%
97136	CAPITAL - VEHICLES	170,600	815,000	789,711	792,000	-23,000	-2.8	%
97138	CAPITAL - VEHICLE EQUIP	24,093	30,000	0	30,000	0	0.0	%
97139	CAPITAL - TELECOMM. EQUIPMENT	23,993	24,000	0	24,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	1,462	4,000	797	4,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	1,205,000	285,000	285,000	275,000	-10,000	-3.5	%
Total	FIRE DEPARTMENT	\$20,965,584	\$20,506,124	\$10,102,804	\$21,264,693	\$758,569	3.70	%



LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

70200	SALARIES	Increase	\$ 216,594
	Increase in cost of salaries		
70900	OVERTIME	Increase	\$ 165,000
	Increase in Overtime is for coverage-staffing		
71000	FICA	Increase	\$ 105,532
	Based on trending data		
71100	HEALTH INSURANCE	Increase	\$ 113,452
	Based on trending data for health coverage		
71200	FIRE-RETIREE HEALTH	Decrease	\$ 89,530
	Projected increase in retiree health care cost		
71300	DB-RETIREMENT	Decrease	\$ 59,814
	Lower cost is correlated to investment gains above assumed rate of return		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 237,900
	Retiree Health Trust State mandated funding increase to fund to a level required by State of Mi		
71782	DEFINED CONTRIB 2-EMPLOYER	Increase	\$ 19,500
	Additional Employee added to DC program		
84200	SERVICES-AUDITING	Increase	\$ 16,150
	Sharing of the annual Auditing cost FD's share		
84500	SERVICES-OTHER PROF.	Increase	\$ 8,400
	increase based on trending data		
85600	CONTINGENCY	Increase	\$ 75,000
	Line item that is a place holder for future negotiations and contracts and unforeseen failures.		
89000	PUBLIC UTILITIES	Increase	\$ 9,500
	increase based on trending data		
92130	CONTR R&M-VEHICLE	Decrease	\$ 10,000
	actual Contr R&M apperatus projected cost		
92140	CONTR R&M-COMPUTER	Increase	\$ 8,000
	projected cost of computer systems		
92190	CONTR R&M-BUILDING	Increase	\$ 8,000
	line item actual Contracted Station-maintenance increase based on trending data		



LINE ITEM DETAIL

20630 Fire Department - Regional

Expense

97130	CAPITAL-RADIO EQUIPMENT Line item actual Capital-Fire Radios this was reduced based on 2021 improvements made in preparation for the new county radio system	Decrease	\$ 100,000
97133	CAPITAL-COMPUTER EQUIPMENT Increased based on trending data and 2022 computer needs	Increase	\$ 18,500
97136	CAPITAL-VEHICLES Decrease based on cost of 2022 needs for fire apparatus and vehicles	Decrease	\$ 23,000
99901	CAPITAL PROJECT ALLOCATION Monies put away for future fire service equipment needs	Decrease	\$ 10,000



Waterford Township
FY 2022 Budget

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40600	MILLAGE I		-3,243,068	-3,330,894	-3,348,798	-3,584,130	-253,236
40700	MILLAGE II		-3,271,575	-3,360,302	-3,378,366	-3,615,728	-255,426
53300	FED GRANT - POLICE		-587,440	-12,500	-149,742	-10,000	2,500
57000	OMNIBUS FORFEITURE FUNDS		0	-250	0	-200	50
57420	LCS REV. SHAR.-PPT		-28,153	-28,500	-28,153	-28,153	347
57700	LIQUOR LICENSE REBATE		-39,602	-39,500	-14	-39,750	-250
60120	FEES - ALARM ORDINANCE		-18,313	-18,500	-9,075	-18,750	-250
60130	FEES - ABANDON AUTOS		-45	-5,000	0	-3,500	1,500
60131	FEES - OWI AUTOS		0	-300	-150	-225	75
60210	FEES - EXEMPT HOUSING		-4,908	-10,000	-5,264	-6,000	4,000
60340	FEES - COST RECOVERY ORD.		-36,001	-37,500	-23,430	-38,250	-750
60350	FEES - WARRANT		-264	-250	-66	-235	15
62900	CHARGE-MISC. SERVICES		-31,389	-23,500	-12,241	-23,500	0
64100	SALES - ASSETS		-19,201	-5,000	-4,194	-12,500	-7,500
66400	INTEREST REVENUE		-109,429	-97,221	-35,354	-81,665	15,556
67402	CONTRIB-GENERAL FUND		-4,900,000	-5,535,000	-5,535,000	-5,210,000	325,000
67418	CONTRIB - P&F SAD		-2,281,280	-2,353,181	-2,353,181	-3,177,094	-823,913
67419	CONTRIB - P&F SAD/CAPITAL		-125,000	-225,000	-225,000	-250,000	-25,000
68700	REFUNDS-REBATES-REIMBURSEMENTS		-9,885	-12,500	-4,734	-12,750	-250
69000	HOLD TAGS		-22,930	-35,000	-13,300	-27,500	7,500
69350	REVENUE - SCHOOLS LIAISON		-326,350	-333,000	-163,175	-326,350	6,650
69400	REVENUE - OTHER		-9,866	-19,500	-9,710	-17,500	2,000
Total	POLICE DEPARTMENT REVENUE		-\$15,064,698	-\$15,482,398	-\$15,298,945	-\$16,483,780	-\$1,001,382
						6.47	%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

20701 Police Department

Revenue

69000	HOLD TAGS	Decrease	\$ 7,500
	Trending		
69350	REVENUE-SCHOOLS LIAISON	Decrease	\$ 6,650
	Contractual Obligation MAP		
40600	MILLAGE I	Increase	\$ 253,236
	Based on Taxable Value and Millage Rate.		
40700	MILLAGE II	Increase	\$ 255,426
	Based on Taxable Value and Millage Rate.		
67402	CONTRIB-GENERAL FUND	Increase	\$ 325,000
	General Fund Contribution Increase to Police Fund.		
67418	CONTRIB - P&F SAD	Increase	\$ 823,913
	Load Balance b/t Fire and Police Re: SAD		



Waterford Township
FY 2022 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		5,424,498	6,092,557	2,703,544	6,387,411	294,854
70225	SALARIES - HAZARDOUS DUTY PAY		71,000	0	0	0	0
70300	WAGES-PT. TIME/TEMP.		105,443	105,100	57,004	122,000	16,900
70900	OVERTIME		290,339	342,278	153,716	360,000	17,722
70901	COURT TIME		12,025	40,000	9,360	32,500	-7,500
71000	FICA		446,436	503,365	221,180	527,996	24,631
71100	HEALTH INSURANCE		686,783	865,000	359,521	921,853	56,853
71150	RETIREE HEALTH		2,188,452	2,558,206	1,009,062	2,430,811	-127,395
71200	LIFE INSURANCE		16,094	26,570	8,270	28,360	1,790
71250	RETIREE LIFE INSURANCE		726	850	360	850	0
71300	DB - RETIREMENT		1,772,114	1,620,944	781,622	1,495,750	-125,194
71350	RETIREE HLTH TRUST CONTRIB		1,625,558	849,800	448,861	1,375,300	525,500
71400	DENTAL INSURANCE		76,559	97,776	42,608	100,104	2,328
71450	RETIREE DENTAL INSURANCE		52,542	57,750	29,407	60,000	2,250
71500	OPTICAL INSURANCE		11,070	14,430	6,116	13,832	-598
71550	RETIREE OPTICAL INSUR.		600	1,000	100	1,100	100
71600	WORKER'S COMP		163,306	200,000	35,789	195,000	-5,000
71750	LONG TERM DISABILITY		15,435	17,627	9,020	18,850	1,223
71780	DEFINED CONTRIB - EMPLOYER		89,712	300,010	46,872	126,916	-173,094
71782	DEFINED CONTRIB 2 - EMPLOYER		174,008	0	100,764	246,366	246,366
71792	RETIREE HSA - EMPLOYER CONTRIB		10,581	26,900	6,067	14,725	-12,175
72000	TUITION REIMBURSEMENT		3,234	15,000	0	13,500	-1,500
72700	SUPPLIES - OFFICE		4,600	9,000	6,943	15,250	6,250
72800	SUPPLIES - POSTAGE		3,777	6,000	766	5,250	-750
72900	SUPPLIES - COPY MACHINE		924	2,000	0	0	-2,000
76000	SUPPLIES-OPERATING		21,424	20,000	18,866	30,000	10,000
76200	SUPPLIES-COMPUTER		2,044	10,000	6,936	18,000	8,000
76600	SUPPLIES-CRIME PREVENTION		325	500	45	2,000	1,500
76700	SUPPLIES-ENFORCEMENT		9,118	9,500	2,958	9,500	0
76850	COVID19-EMERGENCY		93,957	0	9,496	0	0
77400	SUPPLIES-GAS & OIL		63,620	121,000	47,777	120,000	-1,000
77700	SUPPLIES-UNIFORMS		66,135	60,000	23,957	70,000	10,000
78100	SUPPLIES-R&M-BLDG		9,754	12,000	4,780	17,500	5,500
78600	SUPPLIES-R&M-VEHICLE		53,756	45,000	25,406	52,500	7,500
81300	PHYSICAL EXAMS		8,782	15,000	3,383	12,500	-2,500
84100	SERVICES - LEGAL		193,077	195,000	72,897	195,000	0
84200	SERVICES - AUDITING		10,250	10,250	10,250	21,425	11,175
84500	SERVICES - OTHER PROF.		6,144	10,000	6,173	15,000	5,000
84600	SERVICES - CIVIL SERVICE		823	7,000	226	5,500	-1,500



Waterford Township
FY 2022 Budget

85600	CONTINGENCY	0	96,972	0	220,000	123,028	126.9	%
86100	VEHICLE EXPENSE	15,000	0	0	0	0	0.0	%
86500	PRISONER CARE	0	2,150	0	1,900	-250	-11.6	%
86800	COMPUTER-LICENSING & CONSULT	28,492	54,000	14,553	58,200	4,200	7.8	%
88000	LEGAL NOTICES	590	1,500	407	1,500	0	0.0	%
88200	PRINTING & PUBLISHING	0	5,000	0	4,000	-1,000	-20.0	%
88500	INSURANCE	271,428	264,262	195,195	269,547	5,285	2.0	%
89000	PUBLIC UTILITIES	97,561	80,000	46,685	95,000	15,000	18.8	%
89400	PUB. UTIL.-TELEPHONE	20,369	26,000	10,332	24,500	-1,500	-5.8	%
92110	CONTR R&M-TELEPHONE	1,581	6,000	2,593	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	0	2,500	274	2,000	-500	-20.0	%
92130	CONTR R&M-VEHICLE	54,958	50,000	32,891	60,000	10,000	20.0	%
92140	CONTR R&M-COMPUTER	105,034	112,800	53,624	112,500	-300	-0.3	%
92170	CONTR R&M-OFFICE EQUIP	9,641	9,000	4,722	12,000	3,000	33.3	%
92190	CONTR R&M-BUILDING	29,175	30,000	26,613	40,000	10,000	33.3	%
95400	MISCELLANEOUS EXPENSE	2,106	2,500	181	2,500	0	0.0	%
95500	MEMBERSHIPS & DUES	10,888	8,000	7,268	10,000	2,000	25.0	%
96000	TRAVEL & MEALS	2,616	10,000	204	9,500	-500	-5.0	%
96100	CONFERENCES & TRAINING	6,787	15,000	2,985	20,000	5,000	33.3	%
96320	COMMUNITY PROMOTIONS	0	3,000	0	3,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	328	27,558	296	27,000	-558	-2.0	%
97106	CAPITAL - BLDG IMRPV	32,181	45,000	21,721	120,000	75,000	166.7	%
97107	CAPITAL - FACIL & OTHER IMPR	0	35,000	0	5,000	-30,000	-85.7	%
97125	CAPITAL - PERSONAL PROPERTY	0	21,000	0	15,000	-6,000	-28.6	%
97130	CAPITAL - RADIO EQUIP	0	80,525	0	37,859	-42,666	-53.0	%
97131	CAPITAL - OPER EQUIP	23,531	25,000	1,147	11,000	-14,000	-56.0	%
97133	CAPITAL - COMPUTER EQUIP	17,361	27,000	218,603	37,500	10,500	38.9	%
97136	CAPITAL - VEHICLES	116,872	125,000	28,164	125,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	4,721	6,000	2,575	6,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	700,000	0	0	0	0	0.0	%
Total	POLICE DEPARTMENT	\$15,336,242	\$15,438,180	\$6,941,134	\$16,399,155	\$960,975	6.22	%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

20730 Police Department

Expense

70300	WAGES-PT. TIME/TEMP Additional Part-Time Hours	Increase	\$ 16,900
70900	OVERTIME Contractual Obligation COAM	Increase	\$ 17,722
70901	COURT TIME Trending	Decrease	\$ 7,500
72700	SUPPLIES-OFFICE Trending	Increase	\$ 6,250
76000	SUPPLIES-OPERATING Trending	Increase	\$ 10,000
76200	SUPPLIES-COMPUTER Trending	Increase	\$ 8,000
77700	SUPPLIES-UNIFORMS Trending	Increase	\$ 10,000
78100	SUPPLIES-R&M-BLDG Trending	Increase	\$ 5,500
78600	SUPPLIES-R&M-VEHICLE Trending	Increase	\$ 7,500
89000	PUBLIC UTILITIES Trending	Increase	\$ 15,000
92130	CONTR R&M-VEHICLE Trending	Increase	\$ 10,000
92190	CONTR R&M-BUILDING Trending	Increase	\$ 10,000
96100	CONFERENCE & TRAINING Trending	Increase	\$ 5,000
97106	CAPITAL-BLDG IMPROVEMENTS Building Upgrades - Paint & Carpet PD HQ	Increase	\$ 75,000
97130	CAPITAL-RADIO EQUIPMENT One-Time Equipment Acquisition	Decrease	\$ 42,666



Waterford Township
FY 2022 Budget

20801 POLICE RETRICKTED USE REV

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
57300	CRIMINAL JUSTICE		-7,285	-13,000	-3,277	-13,000	0
57350	PSAP TRAINING		-5,025	-10,000	-11,844	-10,000	0
64100	SALES-ASSETS/STATE SEIZ MONIES		0	-20,000	0	-20,000	0
64900	STATE DRUG SEIZURE MONIES		-56,646	0	-21,013	0	0
64901	FEDERAL DRUG SEIZURE FDS		-47,521	-15,000	-135,009	-15,000	0
64950	FED. GRANTS - REV		-200	0	0	0	0
66400	INTEREST REV - FED SEIZ MONIES		-11,293	-10,925	-3,033	-9,177	1,748
67413	CONTRIB-POLICE DEPT.		-100	0	-50	0	0
Total	POLICE RETRICKTED USE REV		-\$128,070	-\$68,925	-\$174,226	-\$67,177	\$1,748
							-2.54 %



Waterford Township
FY 2022 Budget

20830 POLICE RESTRICTED USE EXP

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		10,737	149,188	8,164	149,188	0
70900	OVERTIME		0	200	17	200	0
70901	COURT TIME		0	200	0	200	0
71000	FICA		722	10,790	626	10,790	0
71100	HEALTH INSURANCE		13,086	35,882	6,955	13,162	-22,720
71200	LIFE INSURANCE		158	612	79	612	0
71400	DENTAL INSURANCE		1,058	2,628	577	2,628	0
71500	OPTICAL INSURANCE		188	396	54	396	0
71600	WORKER'S COMP		279	200	231	200	0
71750	LONG TERM DISABILITY		211	414	123	414	0
71782	DEFINED CONTRIB 2 - EMPLOYER		0	16,434	0	16,434	0
96300	CRIMINAL JUSTICE TRAINING		5,766	0	11,917	0	0
96350	PSAP TRAINING		3,310	8,000	9,558	8,000	0
96400	STATE DRUG SEIZURE EXPENSE		205,673	0	17,217	0	0
96420	FED. DRUG SEIZURE EXP.		19,864	0	100,406	0	0
97106	CAPITAL - BLDG IMPROVEMENTS		0	0	7,255	0	0
97125	CAPITAL - PERSONAL PROPERTY		34,971	0	76,843	0	0
Total	POLICE RESTRICTED USE EXP		\$296,023	\$224,944	\$240,020	\$202,224	-\$22,720
						-10.10	%



Waterford Township
FY 2022 Budget

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
64402	SALES - CEMETERY CARE		-10,200	-8,250	-4,600	-8,750	-500
66400	INTEREST REVENUE		-5,243	-2,457	-1,851	-2,064	393
67402	CONTRIB-GENERAL FUND		-80,000	-15,000	-15,000	-25,000	-10,000
Total	CEMETERY FUND REVENUES		-\$95,443	-\$25,707	-\$21,451	-\$35,814	-\$10,107
							39.32 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

20901

Cemetery Care Fund

Revenue

67402	CONTRIB-GENERAL FUND	Increase	\$ 10,000
	Increased transfer from General Fund for future cemetery care costs.		



Waterford Township
FY 2022 Budget

21001 P&F SAD REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40955	SPECIAL ASMNT DIST-CAPITAL		-910,305	-951,302	-951,302	-1,040,378	-89,076
40960	SPECIAL ASMNT DIST-OPERATION		-5,074,257	-5,539,932	-5,576,615	-5,691,482	-151,550
66400	INTEREST REVENUE		-31,452	-20,000	-14,356	-16,800	3,200
Total	P&F SAD REVENUES		-\$6,016,014	-\$6,511,234	-\$6,542,273	-\$6,748,660	-\$237,426
						3.65	%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

21001 Police & Fire SAD

Revenue

40955	Enter Prj. #	SPECIAL ASMNT DIST. - CAPITAL	Increase	\$ 89,076
		Based on Taxable Values. Proceeds used for Police and Fire Vehicles.		
40960	Enter Prj. #	SPECIAL ASMNT DIST. - OPERATION	Increase	\$ 151,550
		Based on Taxable Values. Proceeds used for Police and Fire Operations.		



Waterford Township
FY 2022 Budget

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
96500	TAX ROLL ADJUSTMENTS		1,957	3,570	299	3,500	-70
99903	TRANSFER-FIRE FUND		2,788,230	3,190,336	3,190,336	2,514,388	-675,948
99904	TRANSFER-POLICE FUND		2,281,280	2,353,181	2,353,181	3,177,094	823,913
99923	TRANSFER-FIRE FUND/CAPITAL		789,880	726,917	726,917	790,378	63,461
99924	TRANSFER-POLICE FUND/CAPITAL		125,000	225,000	225,000	250,000	25,000
Total	P&F SAD EXPENSES		\$5,986,347	\$6,499,004	\$6,495,733	\$6,735,360	\$236,356
							3.64
							%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

21030 Police & Fire SAD

Expense

99903	Enter Prj. #	TRANSFER-FIRE FUND	Decrease	\$ 675,948
Lower trans. to fire - load balance b/t police.				
99904	Enter Prj. #	TRANSFER-POLICE FUND	Increase	\$ 823,913
Higher trans to police - load balance b/t fire.				



Waterford Township
FY 2022 Budget

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
66401	INTR. REV.-INVESTMENTS		-20,267	-15,000	-15,148	-12,600	2,400
67421	CONTRIB-WORKERS COMP.		-60,000	-15,000	-15,000	-12,500	2,500
Total	WORKERS COMP. REVENUES		-\$80,267	-\$30,000	-\$30,148	-\$25,100	\$4,900
							-16.33 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

66401	INTR. REV.-INVESTMENTS	Increase	\$ 2,400
Based on trending.			
67421	CONTRIB-WORKERS COMP.	Increase	\$ 2,500
Increased contribution from the General Fund.			



Waterford Township
FY 2022 Budget

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
95460		BANK SERVICE CHARGES	0	500	0	500	0 0.0 %
Total	WORKERS COMPENSATION		\$0	\$500	\$0	\$500	\$0 0.00 %



Waterford Township
FY 2022 Budget

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
66400		INTEREST REVENUE	-1,754	-1,447	-516	-1,215	232
69400		REVENUE - OTHER	-110	0	0	0	0.0
Total		ECONOMIC DEV. REVENUES	-\$1,864	-\$1,447	-\$516	-\$1,215	\$232
							-16.03



Waterford Township
FY 2022 Budget

24370 **ECONOMIC DEVELOPMENT**

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70555	FEES - EDC BOARD		0	10	0	10	0
84500	SERVICES - OTHER PROF.		0	950	0	950	0
88000	LEGAL NOTICES		0	300	0	300	0
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0
Total	ECONOMIC DEVELOPMENT		\$0	\$46,260	\$0	\$46,260	\$0 0.00 %



Waterford Township
FY 2022 Budget

24401 BROWNFIELD - REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40600	MILLAGE		-21,872	0	-23,952	-23,500	-23,500 -23,500.0 %
Total	BROWNFIELD - REVENUE		-\$21,872	\$0	-\$23,952	-\$23,500	-\$23,500 0.00 %



Waterford Township
FY 2022 Budget

24470 BROWNFIELD - EXPENSES

Object	Project	Item Description	FY 2021					Dollar Change	% Change
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget			
95420		EXPENSES - BRWNFLD FEE	3,633	0	0	0	0	0	0.0 %
Total	BROWNFIELD - EXPENSES		\$3,633	\$0	\$0	\$0	\$0	\$0	0.00 %



Waterford Township
FY 2022 Budget

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
46905	PERMITS - RIGHT OF WAY		-33,655	-30,000	-44,173	-35,000	-5,000 16.7 %
58200	GRANTS - OTHER		0	-45,000	0	-45,000	0 0.0 %
66400	INTEREST REVENUE		-52,979	-39,776	-18,467	-33,412	6,364 -16.0 %
67402	CONTRIB-GENERAL FUND		-1,150,000	-600,000	-600,000	-1,075,000	-475,000 79.2 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		0	-10,000	0	-10,000	0 0.0 %
Total	IMPRV. REVL. REVENUES		-\$1,236,634	-\$724,776	-\$662,640	-\$1,198,412	-\$473,636 65.35 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

24601

Improvement & Revolving Fund

Revenue

67402 CONTRIB-GENERAL FUND Increase \$ 475,000
Inc. Trans. from General Fund to address
Deferred Maintenance.



Waterford Township
FY 2022 Budget

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
65020		ASSESSMENTS - CRES LK WEED II	-17,157	-5,000	-8,042	-5,000	0
Total		ASSESSMENTS - REVENUE	-\$17,157	-\$5,000	-\$8,042	-\$5,000	\$0



Waterford Township
FY 2022 Budget

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2021					
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	
77200	SUPPLIES-TRAFFIC SIGNS		7,637	10,000	2,964	10,000	0	
84500	SERVICES - OTHER PROF.		0	50,000	0	50,000	0	
92230	REPAIR & MAINT. - PED PATHWAYS		4,812	9,750	0	15,000	5,250	
95380	DRAINS - CH. 4 COUNTY MAINT.		16,371	20,000	0	17,500	-2,500	
95390	DRAINS - CH. 20 R&M PROJECTS		0	22,500	0	110,000	87,500	
95400	MISCELLANEOUS EXPENSE		791	6,000	2,899	15,000	9,000	
95420	EXPENSES - SPECIAL PROJECT		0	500	0	500	0	
96730	ROAD MATCH EXPENSE		0	425,000	360,712	500,000	75,000	
97000	CAPITAL - INFRASTRUCTURE		29,007	60,000	0	60,000	0	
97005	CAPITAL - PED PATHWAYS		73,510	100,000	0	100,000	0	
97010	CAPITAL - INFRA/PRESERVATION		212,062	341,828	5,931	500	-341,328	
97102	CAPITAL - LAND IMPRV.		0	85,000	0	85,000	0	
97105	CAPITAL - ROAD IMPRV.		0	75,000	0	100,000	25,000	
97106	CAPITAL - BLDG IMRPV		0	0	0	310,000	310,000.0%	
97107	CAPITAL - FACIL & OTHER IMPR		2,600	44,150	0	35,000	-9,150	
97109	CAPITAL - BUILDING		111,501	229,850	40,623	0	-229,850	
97125	CAPITAL - EQUIPMENT		60,000	0	2,238	250,000	250,000.0%	
97132	CAPITAL - FURNISHINGS & EQUIP		0	0	0	20,000	20,000.0%	
97139	CAPITAL - TELECOMM. EQUIPMENT		2,000	0	0	0	0.0	
Total	IMPROVMENT REVOLVING		\$520,290	\$1,479,578	\$415,367	\$1,678,500	\$198,922	13.44



LINE ITEM DETAIL

24690 Improvement & Revolving Fund

Expense

VARIOUS	ROAD MATCH EXPENSE	Increase	\$ 75,000
	Tri-Party Road Projects. RCOC, Oak. Cty, & Waterford. To resurface some secondary roads.		
97010	CAPITAL-INFRA/PRESERVATION	Decrease	\$ 341,328
	Twp. Campus Road Project Finished-2021.		
97102	CAPITAL-LAND IMPRV.	Increase	\$ 0
	Riverwalk Connector - Crescent Lk. Rd.		
97105	CAPITAL-ROAD IMPRV.	Increase	\$ 25,000
	Twp. Neighborhood Road Incentive.		
97106	CAPITAL-BLDG IMPROVEMENTS	Increase	\$ 310,000
	Town Hall Election Imp. Town Hall Auditorium rehab/recondition. Funds permitting Town Hall bathroom work.		
97125	CAPITAL - EQUIPMENT	Increase	\$ 250,000
	Town Hall Generator w. Auto Trans. Switch.		
97132	CAPITAL-FURNISHINGS & EQUIP	Increase	\$ 20,000
	Furniture - Clerk & Election Area.		
97000	CAPITAL-INFRASTRUCTURE	Increase	\$ 0
	Twp. LED Street Light conversion Project.		



Waterford Township
FY 2022 Budget

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2021					Dollar Change	% Change
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget			
82000	CRESCENT LK WEED II - EXPENSES		9,750	5,000	0	5,000	0	0.0	%
Total	IMPROVEMENT REVOLVING SAD EXP		\$9,750	\$5,000	\$0	\$5,000	\$0	0.00	%



Waterford Township
FY 2022 Budget

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
62900	PEG FEES - COMCAST		-177,780	-176,400	-91,857	-179,928	-3,528
62901	PEG FEES - AT&T		-82,366	-79,361	-38,141	-71,425	7,936
66400	INTEREST REVENUE		-9,616	-7,897	-3,006	-6,633	1,264
67407	FRANCHISE FEES - COMCAST		-97,779	-97,420	-50,522	-99,368	-1,948
67409	FRANCHISE FEES - AT&T		-23,113	-22,313	-10,703	-20,082	2,231
Total	CABLE COMMISSION REVENUES		-\$390,653	-\$383,391	-\$194,229	-\$377,436	\$5,955
							-1.55



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

Revenue

62900	PEG - FEES - COMCAST	Increase	\$ 3,528
Projected increase based 2020/21 trend			
62901	PEG FEES - AT&T	Decrease	\$ 7,936
Projected decrease based on 2020/21 trend.			
67407	FEES-FRANCHISE	Increase	\$ 1,948
Projected increase based 2020/21 trend			
67409	FEES-FRANCHISE	Decrease	\$ 2,231
Projected decrease based on 2020/21 trend.			



Waterford Township
FY 2022 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		71,511	71,401	35,526	72,829	1,428
70570	CABLE COMM. PER DIEM FEES		900	3,960	1,260	3,960	0
70900	OVERTIME		2,502	0	948	2,652	2,652.0
71000	FICA		5,591	5,462	2,778	5,771	309
71100	HEALTH INSURANCE		13,109	17,719	6,951	17,946	227
71200	LIFE INSURANCE		371	437	189	446	9
71400	DENTAL INSURANCE		1,058	1,164	577	1,164	0
71500	OPTICAL INSURANCE		192	204	109	218	14
71750	LONG TERM DISABILITY		223	223	130	227	4
71780	DEFINED CONTRIB - EMPLOYER		7,093	6,966	3,553	7,105	139
71792	RETIREE HSA - EMPLOYER CONTRIB		1,418	1,428	711	1,457	29
72700	SUPPLIES - OFFICE		40	250	74	250	0
72800	SUPPLIES - POSTAGE		0	50	0	50	0
73100	SUPPLIES-BOOKS,MAGS,ECT		0	50	0	50	0
76000	SUPPLIES-OPERATING		0	350	0	350	0
77400	SUPPLIES-GAS & OIL		31	300	0	300	0
84100	SERVICES - LEGAL		8,963	12,000	0	12,000	0
84200	SERVICES - AUDITING		600	600	600	700	100
84905	PEG - PUBLIC		195,000	195,000	97,500	195,000	0
84920	PEG - SCHOOL		13,000	0	0	0	0
86000	MILEAGE		0	50	0	50	0
86800	COMPUTER-LICENSING & CONSULT		0	80	0	150	70
87905	CABLE UTILIZATION GRANTS		0	4,000	0	4,000	0
87950	CABLE SCHOLARSHIPS		5,277	5,000	0	5,000	0
88500	INSURANCE		5,240	5,602	4,136	5,714	112
89400	PUB. UTIL.-TELEPHONE		47	150	22	150	0
92130	CONTR R&M-VEHICLE		0	500	0	500	0
92140	CONTR R&M-COMPUTER		3,692	8,799	2,265	8,999	200
92200	CONTR R&M-OPER EQUIP		0	1,000	0	1,000	0
95400	MISCELLANEOUS EXPENSE		0	1,950	0	1,950	0
95500	MEMBERSHIPS & DUES		0	900	130	900	0
96100	CONFERENCES & TRAINING		0	5,000	0	5,000	0
97131	CAPITAL - OPER EQUIP		109	10,000	4,171	10,000	0
97133	CAPITAL - COMPUTER EQUIPMENT		649	7,400	0	7,400	0
97340	CAPITAL - CAPITAL LEASE		133	250	72	250	0
Total	CABLE COMMISSION EXPENSES		\$336,750	\$368,245	\$161,702	\$373,538	\$5,293
							1.44
							%



Waterford Township
FY 2022 Budget

26701 INDIGENT DEFENSE - REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
57100	STATE-INDIGENT DEFENSE REVENUE		-140,884	-196,503	-118,241	-187,823	8,680
66400	INTEREST REVENUE		-2,108	-870	-1,036	-731	139
67402	CONTRIB-COURT/GF		-31,800	-23,342	-23,832	-23,622	-280
Total	INDIGENT DEFENSE - REVENUE		-\$174,792	-\$220,715	-\$143,109	-\$212,176	\$8,539
							-3.87
							%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

26701 MIDC

Revenue

57100	ST. INDEGENT REV.	Decrease	\$ 8,680
	Based on grant from the State.		
67402	CONTRIB-OTHER	Increase	\$ 280
	Based on formula from State.		



Waterford Township
FY 2022 Budget

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70300		WAGES-PT. TIME/TEMP.	22,343	14,416	14,171	20,920	6,504
71000		FICA	1,709	1,103	1,084	1,600	497
84300		SERVICES - CONSULTING	0	10,000	0	7,500	-2,500
84500		SERVICES - OTHER PROF.	116,572	178,081	59,085	181,200	3,119
95400		MISCELLANEOUS EXPENSE	0	0	0	188	188
97106		CAPITAL - BLDG IMPROVEMENTS	0	8,315	0	0	-8,315
97125		CAPITAL - PERSONAL PROPERTY	260	7,930	0	0	-7,930
Total		INDIGENT DEFENSE - EXPENSES	\$140,884	\$219,845	\$74,340	\$211,408	-\$8,437
							-3.84
							%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

26760 MIDC

Expense

97106	CAPITAL-BLDG IMPROVEMENTS	Decrease	\$ 7,930
	No planned projects.		
97125	CAPITAL-PERSONAL PROPERTY	Decrease	\$ 7,930
	Based on formula from State.		



Waterford Township
FY 2022 Budget

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40600	MILLAGE I		-1,971,326	-2,024,304	-2,035,125	-2,178,254	-153,950
57420	LCS REV. SHAR.-PPT		-8,517	-8,000	-8,517	-8,530	-530
57600	STATE AID - LIBRARY		-57,640	-57,500	-30,958	-60,000	-2,500
58270	GRANT- LIB.SERV.& TECH. ACT		-498	0	0	0	0.0
60210	FEES - EXEMPT HOUSING		-1,485	-3,500	-1,592	-1,600	1,900
65900	FEES/FINES - LIBR. BOOKS		-9,206	-11,500	-3,713	-10,000	1,500
66000	ST. PENAL FINES/LIBRARY		-123,994	-125,000	0	-130,000	-5,000
66400	INTEREST REVENUE		-30,055	-25,744	-10,372	-21,625	4,119
66701	RENTALS - LIBRARY-ROOMS		-1,065	-1,000	0	-1,000	0
67402	CONTRIB-GENERAL FUND		-155,000	0	0	0	0.0
67410	CONTRIB-OTHER		-65	0	0	0	0.0
Total	LIBRARY REVENUES		-\$2,358,852	-\$2,256,548	-\$2,090,277	-\$2,411,009	-\$154,461
							6.85 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

20701 Library

Revenue

40600	MILLAGE I	Increase	\$ 153,950
Taxable Value and Millage Rate Calculation.			
66000	ST. PENAL FINES/LIBRARY	Increase	\$ 5,000
Based on 5-year trending model.			
66400	INTEREST REVENUE	Decrease	\$ 4,119
Based on trending and review.			



Waterford Township
FY 2022 Budget

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
67408	CONTRIB-LIBR DONATIONS		-27,820	-11,000	-3,951	-11,000	0 0.0 %
Total	LIBRARY DONATIONS		-\$27,820	-\$11,000	-\$3,951	-\$11,000	\$0 0.00 %



Waterford Township
FY 2022 Budget

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
73100	SUPPLIES-BOOKS,MAGS,ECT		11,690	10,000	5,919	10,000	0
97125	CAPITAL - PERSONAL PROPERTY		9,546	0	0	0	0
97132	CAPITAL - OFFC EQUIP		12,548	0	0	0	0
97200	CAPITAL - LIBRARY BOOKS REF MT		849	1,000	344	1,000	0
Total	LIBRARY DONATIONS		\$34,633	\$11,000	\$6,264	\$11,000	\$0 0.00
							%



Waterford Township
FY 2022 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		731,622	780,394	383,744	791,651	11,257
70300	WAGES-PT. TIME/TEMP.		213,879	289,599	105,660	279,507	-10,092
70900	OVERTIME		9,786	38,303	948	38,250	-53
71000	FICA		70,634	89,286	36,399	84,870	-4,416
71100	HEALTH INSURANCE		107,776	130,000	52,911	152,552	22,552
71150	RETIREE HEALTH		56,754	81,196	21,169	81,196	0
71200	LIFE INSURANCE		3,082	3,903	1,598	3,978	75
71250	RETIREE LIFE INSURANCE		108	125	54	150	25
71300	DB - RETIREMENT		102,610	89,443	50,385	77,564	-11,879
71350	RETIREE HLTH TRUST CONTRIB		272,587	141,900	70,950	202,250	60,350
71400	DENTAL INSURANCE		13,754	16,296	7,502	16,296	0
71450	RETIREE DENTAL INSURANCE		4,232	5,750	2,339	5,500	-250
71500	OPTICAL INSURANCE		1,511	1,914	829	1,881	-33
71550	RETIREE OPTICAL INSUR.		0	300	0	200	-100
71600	WORKER'S COMP		6,137	7,100	6,044	7,250	150
71750	LONG TERM DISABILITY		2,513	2,426	1,509	2,461	35
71780	DEFINED CONTRIB - EMPLOYER		46,732	48,861	24,710	49,421	560
71792	RETIREE HSA - EMPLOYER CONTRIB		3,722	4,079	2,009	4,160	81
72700	SUPPLIES - OFFICE		2,715	6,000	1,731	6,250	250
72800	SUPPLIES - POSTAGE		523	700	217	700	0
73100	SUPPLIES-BOOKS,MAGS,ECT		124,382	104,214	37,275	111,560	7,346
76000	SUPPLIES-OPERATING		4,823	7,125	3,411	7,125	0
76200	SUPPLIES-COMPUTER		1,602	1,500	1,151	1,500	0
76850	COVID19-EMERGENCY		18,932	0	438	0	0
77400	SUPPLIES-GAS & OIL		178	900	173	500	-400
78600	SUPPLIES-R&M-VEHICLE		7	1,500	1,269	3,000	1,500
80100	SERVICES-LAUNDRY		181	200	65	200	0
80200	SERVICES - THE LIBRARY NETWORK		12,326	14,125	4,425	14,400	275
81300	PHYSICAL EXAMS		0	300	0	300	0
84100	SERVICES - LEGAL		1,820	6,000	1,078	3,000	-3,000
84200	SERVICES - AUDITING		3,200	3,200	3,200	3,350	150
84500	SERVICES - OTHER PROF.		3,204	3,500	500	25,500	22,000
84800	SERVICES - ADMINISTRATION		51,000	44,000	44,000	41,275	-2,725
85600	CONTINGENCY		0	10,750	0	25,000	14,250
86800	COMPUTER-LICENSING & CONSULT		758	5,393	2,234	6,194	801
88500	INSURANCE		29,488	28,450	21,011	29,019	569
89000	PUBLIC UTILITIES		50,802	50,000	23,341	53,000	3,000
89400	PUB. UTIL.-TELEPHONE		2,267	1,700	1,114	6,000	4,300
92110	CONTR R&M-TELEPHONE		0	500	0	500	0



Waterford Township
FY 2022 Budget

92130	CONTR R&M-VEHICLE	1,961	2,000	0	2,000	0	0.0	%	
92140	CONTR R&M-COMPUTER	56,342	70,000	27,035	64,500	-5,500	-7.9	%	
92170	CONTR R&M-OFFICE EQUIP	5,531	15,000	3,493	15,000	0	0.0	%	
92190	CONTR R&M-BUILDING	45,296	74,000	28,433	65,000	-9,000	-12.2	%	
95400	MISCELLANEOUS EXPENSE	536	6,500	-30	10,500	4,000	61.5	%	
95440	EXP FOR GRANTS	498	5,500	0	0	-5,500	-100.0	%	
95460	BANK SERVICE CHARGES	38	100	0	100	0	0.0	%	
95500	MEMBERSHIPS & DUES	4,477	4,600	3,906	4,600	0	0.0	%	
96100	CONFERENCES & TRAINING	195	500	0	500	0	0.0	%	
96320	COMMUNITY PROMOTIONS	0	4,000	28	12,120	8,120	203.0	%	
96500	TAX ROLL ADJUSTMENTS	100	10,844	89	10,000	-844	-7.8	%	
97106	CAPITAL - BLDG IMRPV	21,934	80,000	78,960	59,524	-20,476	-25.6	%	
97131	CAPITAL - OPER EQUIP	0	1,000	0	1,000	0	0.0	%	
97132	CAPITAL - OFFC EQUIP	674	1,000	1,695	1,000	0	0.0	%	
97133	CAPITAL - COMPUTER EQUIPMENT	7,683	37,060	499	47,200	10,140	27.4	%	
97200	CAPITAL - LIBRARY BOOKS REF MT	55,151	66,000	28,554	100,000	34,000	51.5	%	
97340	CAPITAL - CAPITAL LEASE	1,225	500	0	500	0	0.0	%	
Total	LIBRARY EXPENSES		\$2,157,285	\$2,399,536	\$1,088,057	\$2,531,054	\$131,518	5.48	%



LINE ITEM DETAIL

27790 Library

Expense

70200	SALARIES Based on payroll projections.	Increase	\$ 11,257
70300	WAGES-PT. TIME/TEMP Current Emp. below 100% scales plus some vacancies.	Decrease	\$ 10,092
71100	HEALTH INSURANCE Based on Payroll Est. and Projections.	Increase	\$ 22,552
71300	DB-RETIREMENT Based on Actuary Study.	Decrease	\$ 11,879
71350	RETIREE HLTH TRUST CONTRIB Twp. attempting to pay down its underfunded closed retiree health care system.	Increase	\$ 60,350
73100	SUPPLIES-BOOKS, MAGS, ETC Increasing E-content to collection.	Increase	\$ 7,346
84500	SERVICES-OTHER PROF. Cost of events & programs returned to library operations.	Increase	\$ 22,000
92190	CONTR R&M-BUILDING Based on trending.	Decrease	\$ 9,000
97106	CAPITAL-BLDG IMPROVEMENTS Replace carpet in children's area.	Decrease	\$ 20,476



Waterford Township
FY 2022 Budget

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
40600	MILLAGE I		-1,080,743	-1,109,831	-1,115,695	-1,194,115	-84,284
57420	LCS REV. SHAR.-PPT		-4,670	-4,000	-4,670	-4,670	-670
58100	GRANTS-OTHER		0	-100	0	0	100
58200	GRANTS - OTHER - HESS		0	-25,000	0	-25,000	0
60140	FEES - YOUTH ENRICHMENT		-111,082	-357,500	-157,324	-298,600	58,900
60210	FEES - EXEMPT HOUSING		-814	0	-873	0	0
64100	SALES - ASSETS		0	-350	0	-350	0
66400	INTEREST REVENUE		-22,713	-17,102	-7,988	-14,366	2,736
66701	RENTALS - WRC		-19,432	-62,550	-28,594	-58,800	3,750
67402	CONTRIB-GENERAL FUND		-285,000	-200,000	-200,000	-200,000	0
67406	CONTRIB-PARKS & REC		-3,247	-7,500	-5,035	-6,000	1,500
67409	CONTRIB - P&R SPONSORSHIPS		-8,311	-7,500	-14,955	-12,000	-4,500
68500	CONCESSIONS - P/R		-275	-1,900	0	-400	1,500
68700	REFUNDS-REBATES-REIMBURSEMENTS		-486	0	-11,115	-250	-250
69100	SENIORS EXTENDED TRAVEL		-9,733	-8,000	0	-5,000	3,000
69400	REVENUE - OTHER		-49	0	-6	0	0
69500	CASH OVER/SHORT		-1,178	0	-1,459	0	0
Total	PARKS & REC REVENUE		-\$1,547,734	-\$1,801,333	-\$1,547,715	-\$1,819,551	-\$18,218
							1.01
							%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

28001 Parks & Recreation

Revenue

40600	MILLAGE I	Increase	\$ 84,284
Projection provided by Budget Dept.			
60140	FEES-ACTIVITY/PKS & REC	Decrease	\$ 58,900
Decrease related to COVID impact			
66400	INTEREST REVENUE	Decrease	\$ 2,736
Projection provided by Budget Dept.			
66701	RENTALS-PKS & REC.	Decrease	\$ 3,750
Decrease related to COVID impact			
67409	CONTRIB-PARKS & REC	Increase	\$ 4,500
Pursuing additional sponsors for event/program			
69100	SENIOR EXTENDED TRAVEL	Decrease	\$ 3,000
Decrease related to COVID impact			



Waterford Township
FY 2022 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		438,154	472,611	236,128	490,787	18,176
70300	WAGES-PART TIME TEAMSTERS		118,869	165,000	49,673	235,979	70,979
70325	WAGES - PART TIME SEASONAL		6,396	92,500	13,530	94,350	1,850
70350	WAGES-PT TIME RECR PROG		25,161	56,000	12,303	57,120	1,120
70900	OVERTIME		8,149	18,000	2,599	18,360	360
71000	FICA		46,198	61,515	23,969	69,967	8,452
71100	HEALTH INSURANCE		29,621	31,500	17,328	44,868	13,368
71150	RETIREE HEALTH		10,998	11,548	1,046	12,100	552
71200	LIFE INSURANCE		1,604	2,272	864	2,334	62
71250	RETIREE LIFE INSURANCE		97	0	49	0	0.0
71300	DB - RETIREMENT		70,580	61,523	29,335	34,846	-26,677
71350	RETIREE HLTH TRUST CONTRIB		198,245	77,400	38,700	80,900	3,500
71400	DENTAL INSURANCE		6,540	9,312	4,040	9,312	0
71500	OPTICAL INSURANCE		993	980	600	963	-17
71600	WORKER'S COMP		9,076	10,000	8,937	10,000	0
71750	LONG TERM DISABILITY		1,003	1,445	885	1,491	46
71780	DEFINED CONTRIB - EMPLOYER		18,072	21,312	10,789	22,267	955
71792	RETIREE HSA - EMPLOYER CONTRIB		3,614	4,383	2,158	4,649	266
72700	SUPPLIES - OFFICE		1,705	2,800	1,559	2,800	0
72800	SUPPLIES - POSTAGE		397	500	78	400	-100
73200	SUPPLIES-CONCESSIONS		0	300	0	300	0
76850	COVID19-EMERGENCY		11,259	0	266	0	0.0
77400	SUPPLIES-GAS & OIL		2,893	8,500	2,676	9,500	1,000
77700	SUPPLIES-UNIFORMS		653	1,850	1,441	1,850	0
78100	WAT.REC CENT SUPPLIES-R&M-BLDG		14,470	21,000	11,169	29,000	8,000
78200	SUPPLIES-R&M-EQUIPMENT		0	1,000	0	1,000	0
78300	WAT REC SUPPLIES-R&M-GROUNDS		18,706	36,600	10,347	39,700	3,100
78600	SUPPLIES-R&M-VEHICLE		2,767	5,000	2,270	5,000	0
81300	PHYSICAL EXAMS		319	600	238	600	0
84100	SERVICES - LEGAL		0	650	154	650	0
84200	SERVICES - AUDITING		2,750	2,750	2,750	2,650	-100
84500	SERVICES - OTHER PROF.		115	5,500	0	5,500	0
84800	SERVICES - ADMINISTRATION		47,750	43,250	43,250	38,625	-4,625
85600	CONTINGENCY		0	17,500	0	20,000	2,500
86000	MILEAGE		0	100	0	100	0
86100	VEHICLE EXPENSE		7,843	0	0	0	0.0
86800	COMPUTER-LICENSING & CONSULT		0	1,590	0	2,312	722
88200	PRINTING & PUBLISHING		9,530	18,000	2,329	30,000	12,000
88500	INSURANCE		24,007	26,155	19,320	26,678	523



Waterford Township
FY 2022 Budget

89000	WAT.REC CENTER -PUBLIC UTILITY	42,225	69,750	26,223	73,250	3,500	5.0	%
89400	PUB. UTIL.-TELEPHONE	3,925	5,000	1,451	3,500	-1,500	-30.0	%
92130	CONTR R&M-VEHICLE	373	5,000	2,839	5,000	0	0.0	%
92140	CONTR R&M-COMPUTER	19,411	8,050	13,975	40,100	32,050	398.1	%
92170	CONTR R&M-OFFICE EQUIP	1,450	3,200	1,480	3,200	0	0.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	12,303	27,000	14,455	32,500	5,500	20.4	%
92220	HESS FARM- CONTR R&M-PARKS	90,025	102,800	11,886	106,600	3,800	3.7	%
95400	MISCELLANEOUS EXPENSE	11,389	7,500	568	7,500	0	0.0	%
95430	EXPENSES-PAID BY SPONSORSHIPS	5,633	10,000	2,335	12,000	2,000	20.0	%
95440	EXPENSES - DONATIONS & GRANTS	2,909	30,000	3,407	30,000	0	0.0	%
95460	BANK SERVICE CHARGES	0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	1,800	1,800	1,675	2,000	200	11.1	%
95600	REC ACT - YOUTH ENRICHMENT	67,805	158,450	45,408	141,600	-16,850	-10.6	%
96000	TRAVEL & MEALS	69	850	0	850	0	0.0	%
96100	CONFERENCES & TRAINING	1,368	3,000	47	3,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	1,012	2,800	476	2,800	0	0.0	%
96500	TAX ROLL ADJUSTMENTS	52	2,180	49	2,000	-180	-8.3	%
97107	CAPITAL - FACIL & OTHER IMPR	3,845	130,000	35,964	130,000	0	0.0	%
97125	CAPITAL - PERSONAL PROPERTY	8,500	5,000	0	5,000	0	0.0	%
97131	CAPITAL - OPER EQUIP	0	7,000	0	7,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	0	2,250	380	4,250	2,000	88.9	%
97136	CAPITAL - VEHICLES	0	0	2,000	0	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	1,969	2,100	1,021	2,100	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	45,000	20,000	20,000	20,000	0	0.0	%
Total	PARKS & REC EXPENSES	\$1,459,597	\$1,894,826	\$736,418	\$2,041,358	\$146,532	7.73	%



LINE ITEM DETAIL

28090	Parks & Recreation		
Expense			
70200	SALARIES Based on payroll figures provided	Increase	\$ 18,176
70300	WAGES-PT. TIME/TEMP 2 PT Custodian & 1 PT Farm Position Added	Increase	\$ 70,979
70325	WAGES-PART TIME SEASONAL Based on program offerings	Increase	\$ 1,850
70350	WAGES-PT TIME RECR PROG Based on program offerings	Increase	\$ 1,120
71000	FICA Based on payroll figures provided	Increase	\$ 8,452
71300	HEALTH INSURANCE Based on payroll/benefit figures provided	Increase	\$ 13,368
71300	DB-RETIREMENT Based on payroll/benefit figures provided	Increase	\$ 26,677
71350	RETIREE HLTH TRUST CONTRIB Based on payroll/benefit figures provided	Increase	\$ 3,500
77400	SUPPLIES-GAS & OIL Based on increased gas/oil prices	Increase	\$ 1,000
78100	SUPPLIES-R&M-BLDG Increased facility needs especially at Rec Center	Increase	\$ 8,000
78300	SUPPLIES-R&M-GROUNDS Based on 2021 and projections for 2022	Increase	\$ 3,100
84800	SERVICES-ADMINISTRATION Based on figures provided by Budget Dept.	Decrease	\$ 4,625
85600	CONTINGENCY Based on figures provided by Budget Dept.	Increase	\$ 2,500
88200	PRINTING & PUBLISHING Resuming printing of recreational brochure	Increase	\$ 12,000
89000	PUBLIC UTILITIES Projections based on utility fee increases	Increase	\$ 3,500



LINE ITEM DETAIL

28090 Parks & Recreation

Expense

89400	PUB UTIL-TELEPHONE Based on fee projections	Decrease	\$ 1,500
92140	CONTR R&M-COMPUTER Network fiber line for Rec Center	Increase	\$ 32,050
92190	CONTR R&M-BUILDING Increased needs of aging facilities	Increase	\$ 5,500
92220	CONTR R&M-PARKS Increased needs of aging facilities	Increase	\$ 3,800
95600	RECREATION ACTIVITIES Based on programs affected by COVID	Decrease	\$ 16,850
97133	CAPITAL-COMPUTER EQUIPMENT Updates to existing equipment	Increase	\$ 2,000



Waterford Township
FY 2022 Budget

28201 GRANT FUND REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
53300	FEDERAL GRANT		0	0	-4,640,006	-4,640,006	-4,640,006
66400	INTEREST REVENUE		0	0	-2,233	0	0.0 %
Total	GRANT FUND REVENUE		\$0	\$0	-\$4,642,239	-\$4,640,006	-\$4,640,006
						0.00	%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

28201

Grant Revenue

Revenue

53300	FEDERAL GRANT	Increase	\$ 4,640,006
	American Rescue Plan Act (ARPA) allocation to Waterford.		



Waterford Township
FY 2022 Budget

28290 GRANT FUND EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
95400		MISCELLANEOUS EXPENSE	0	0	0	4,640,006	4,640,006
Total	GRANT FUND EXPENSES		\$0	\$0	\$0	\$4,640,006	0.00



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

28290

Grant Expenses

Expense

95400 MISCELLANEOUS EXPENSE Increase \$ 4,640,006

ARPA allocation award to be dispensed per
Federal Guidelines and Twp. Board Direction.

Charter Township of Waterford

Capital Project Fund

FY 2022

January 1, 2022 – December 31, 2022

Submitted by: Gary Wall, Township Supervisor



Capital Project (330) Fund

Charter Township of Waterford
FY 2022 Budget

Capital Project Fund

Description

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

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

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

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

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



Waterford Township
FY 2022 Budget

33001 CAPITAL PROJECT REVENUE

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
66400	INTEREST REVENUE - POOLED		-42,904	-13,500	-18,184	-11,340	2,160
67410	CONTRIB - CAPITAL PROJECTS		-2,075,000	-320,001	-355,000	-370,001	-50,000
Total	CAPITAL PROJECT REVENUE		-\$2,117,904	-\$333,501	-\$373,184	-\$381,341	-\$47,840
							14.34 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

33001 Capital Project Fund

Expense

Current dollars set aside for future Cap. Projects.



Waterford Township
FY 2022 Budget

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
97136	CAPITAL - VEHICLES		603,760	0	0	672,000	672,000 672,000.0%
Total	CAPITAL PROJECT EXPENSES		\$603,760	\$0	\$0	\$672,000	\$672,000 0.00 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

30690 Capital Project Fund

Expense

97136 CAPITAL-VEHICLES Increase \$ 672,000
Fire Engine Commitment. Long delay on orders.

Charter Township of Waterford

Enterprise Funds

FY 2022

January 1, 2022 – December 31, 2022

Submitted by: Gary Wall, Township Supervisor



Motor Pool Fund
Water and Sewer Fund

Charter Township of Waterford
FY 2022 Budget

Enterprise Funds

Description

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

Motor Pool Fund
Water & Sewer Fund



Waterford Township
FY 2022 Budget

59001 WATER REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
64500	SALES - WATER/METERED		-6,318,038	-6,000,000	-2,193,321	-5,950,000	50,000
64800	SALES - MATERIALS/SERVICE		-169,241	-150,000	-62,596	-152,500	-2,500
65005	CHARGE - LONG TAP		-14,000	-12,000	-13,000	-20,000	-8,000
65006	CHARGE - WATER TAP		-104,031	-87,500	-58,345	-84,000	3,500
65007	CHARGE - WATER METER		-31,140	-33,000	-22,160	-32,000	1,000
65010	CHARGE - CAP EQUALIZATION		-81,123	-75,000	-47,133	-69,000	6,000
66403	INTR. REV.-ASSMTS.		-3,162	-9,000	-4,965	-4,000	5,000
66702	RENTALS - WATER ACCESS POINT		-1,487	-2,500	-750	-2,500	0
69400	REVENUE - OTHER		-169	-500	-359	-500	0
Total	WATER REVENUES		-\$6,722,391	-\$6,369,500	-\$2,402,629	-\$6,314,500	\$55,000
							-0.86 %



LINE ITEM DETAIL

59001

Water & Sewer Fund

Revenue

64500

SALES-WATER/METERED

Decrease

\$ 50,000

Anticipate a less rainy season than 2021;
therefore, more water sales for irrigation
systems.



Waterford Township
FY 2022 Budget

59002 SEWER REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
46900	PERMITS - SEWER CONN.		-1,155	-1,250	-505	-1,000	250
65011	CHARGE - NEW CONNECTION		-152,532	-150,000	-82,875	-140,000	10,000
65012	CHARGE - SEWER USAGE		-17,950,840	-18,050,000	-7,104,937	-18,200,000	-150,000
66403	INTR. REV.-ASSMTS.		-13,003	-26,000	-8,404	-15,000	11,000
69400	REVENUE - OTHER		-60	-175	-65	-175	0
96891	CAP CONTRIB-FED GOVT		-517,651	0	0	0	0
Total	SEWER REVENUES		-\$18,635,241	-\$18,227,425	-\$7,196,785	-\$18,356,175	-\$128,750
						0.71	%



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59002 Water & Sewer Fund

Revenue

65011	CHARGE-NEW CONNECTION	Decrease	\$ 10,000
	Fewer sewer connections anticipated.		
65012	CHARGE-SEWER USAGE	Increase	\$ 150,000
	Anticipated sewer usage increase and realized gains from pass through rate increase.		
66403	INTR. REV.-ASSMTS.	Decrease	\$ 11,000
	Bring account in line with what the yearly amounts actually reflect.		



Waterford Township
FY 2022 Budget

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
53300	REVENUE-FROM FED GOV'T/2010B		-13,943	0	0	0	0.0 %
62900	CHARGE-MISC SVCS TO GEN FUND		-2,637	0	-2,262	0	0.0 %
64100	SALES - ASSETS		-8,593	-20,000	0	-15,000	5,000 -25.0 %
66100	PENALTIES		-287,900	-319,000	-151,196	-321,000	-2,000 0.6 %
66400	INTEREST REVENUE		-237,095	-270,288	-77,938	-227,042	43,246 -16.0 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-124,084	-2,000	-619	-100,000	-98,000 4,900.0 %
68920	CELL TOWER LEASE		-160,218	-164,800	-39,885	-169,745	-4,945 3.0 %
69400	REVENUE - OTHER		-108,554	-108,554	-108,794	-109,025	-471 0.4 %
69403	UNREALIZED GAIN/LOSS ON INVEST		-266,879	0	0	0	0.0 %
69500	CASH OVER/SHORT		-182	-200	-203	-200	0 0.0 %
Total	WATER/SEWER REVENUES		-\$1,210,084	-\$884,842	-\$380,896	-\$942,012	-\$57,170 6.46 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59003 Water & Sewer Fund

Revenue

64100	SALES-ASSETS	Decrease	\$ 5,000
	Anticipate fewer assets sold.		
66400	INTEREST REVENUE	Decrease	\$ 43,246
	Anticipate less interest revenue.		
68700	REFUNDS-REBATES-REIMBURSEMENTS	Increase	\$ 98,000
	Anticipated increase in refunds and rebates.		



Waterford Township
FY 2022 Budget

59041		PUMPING & TREATMENT		FY 2021					
Object	Project	Item Description		FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	% Change
70200	SALARIES			205,909	210,684	110,070	214,948	4,264	2.0 %
70900	OVERTIME			20,046	22,500	6,975	22,500	0	0.0 %
71000	FICA			16,885	16,117	8,847	18,165	2,048	12.7 %
71780	DEFINED CONTRIB 1 - EMPLOYER			9,295	9,741	4,966	9,938	197	2.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB			1,534	1,997	1,000	2,037	40	2.0 %
77100	SUPPLIES-W/S SYSTEM			157,538	200,000	76,207	200,000	0	0.0 %
87900	WATER SAMPLING			28,602	25,000	19,209	30,000	5,000	20.0 %
89000	PUBLIC UTILITIES			606,389	625,000	284,893	625,000	0	0.0 %
92180	CONTR R&M-SYSTEM			49,565	140,000	29,308	379,000	239,000	170.7 %
92230	CONTR R&M-WELL			-3,944	225,000	95,077	500,000	275,000	122.2 %
95400	MISCELLANEOUS EXPENSE			964	1,500	355	1,500	0	0.0 %
Total	PUMPING & TREATMENT			\$1,092,784	\$1,477,539	\$636,906	\$2,003,088	\$525,549	35.57 %



LINE ITEM DETAIL

59041

Water & Sewer Fund

Expense

87900	WATER SAMPLING	Increase	\$ 5,000
Cost and frequency of water sampling continues to go up YOY.			
92180	CONTR R&M-SYSTEM	Increase	\$ 239,000
Finish SCADA upgrades at water treatment facilities; critical for communication and data acquisition.			
92230	CONTR R&M-WELL	Increase	\$ 275,000
Replace Filter media @ 24-1 Marion Water Treatment Facility.			



Waterford Township
FY 2022 Budget

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		300,309	401,155	195,278	406,582	5,427 1.4 %
70900	OVERTIME		44,692	58,500	44,254	65,000	6,500 11.1 %
71000	FICA		25,849	35,165	18,226	36,076	911 2.6 %
71780	DEFINED CONTRIB 1 - EMPLOYER		17,644	14,173	10,697	14,656	483 3.4 %
71792	RETIREE HSA - EMPLOYER CONTRIB		4,433	2,883	2,635	2,982	99 3.4 %
77000	SUPPLIES-TAP MATERIALS		1,496	55,000	24,784	65,000	10,000 18.2 %
77100	SUPPLIES-W/S SYSTEM		19,255	50,000	17,125	45,000	-5,000 -10.0 %
92230	CONTRACT- R&M DISTRIBUTION		26,276	59,500	17,029	55,000	-4,500 -7.6 %
95400	MISCELLANEOUS EXPENSE		3,698	1,500	138	1,850	350 23.3 %
Total	WATER DISTRIBUTION		\$443,652	\$677,876	\$330,165	\$692,146	\$14,270 2.11 %



LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

70900	Enter Prj. #	OVERTIME As cost of labor rises, so does the cost of overtime work. Brigs the number in line with what is being used.	Increase	\$ 6,500
77000	Enter Prj. #	SUPPLIES-TAP MATERIALS Materials cost more. Brass, copper, etc, have all gone up in price significantly.	Increase	\$ 10,000
77100	Enter Prj. #	SUPPLIES-W/S SYSTEM Fewer anticipated tool purchases.	Decrease	\$ 5,000



Waterford Township
FY 2022 Budget

59043 WATER SERVICES

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		207,608	219,106	109,275	217,336	-1,770
70900	OVERTIME		20,822	50,000	8,357	41,500	-8,500
71000	FICA		17,109	20,586	8,907	19,801	-785
71780	DEFINED CONTRIB 1 - EMPLOYER		7,383	9,969	5,104	14,949	4,980
71792	RETIREE HSA - EMPLOYER CONTRIB		1,754	2,044	1,021	3,065	1,021
76000	SUPPLIES-OPERATING		4,239	10,000	397	9,000	-1,000
76900	SUPPLIES-METER MATERIALS		11,119	288,959	12,606	280,000	-8,959
95400	MISCELLANEOUS EXPENSE		0	500	0	500	0
Total	WATER SERVICES		\$270,032	\$601,164	\$145,666	\$586,151	-\$15,013
							-2.50



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59043 Water & Sewer Fund

Expense

70900	Enter Prj. #	OVERTIME	Decrease	\$ 8,500
		Less Overtime anticipated for this department in 2022.		
76900	Enter Prj. #	SUPPLIES-METER MATERIALS	Decrease	\$ 8,959
		Less anticipated materials needed.		



Waterford Township
FY 2022 Budget

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		865,141	805,189	400,332	869,989	64,800
70300	WAGES-PT. TIME/TEMP.		20,830	40,000	26,840	45,000	5,000
70900	OVERTIME		5,376	10,000	4,306	10,000	0
71000	FICA		60,671	65,421	32,507	70,762	5,341
71100	HEALTH INSURANCE		363,054	411,136	193,637	493,159	82,023
71150	RETIREE HEALTH		446,660	530,908	209,169	523,103	-7,805
71200	LIFE INSURANCE		8,789	11,210	4,736	11,210	0
71250	RETIREE LIFE INSURANCE		213	200	22	200	0
71300	DB - RETIREMENT		346,889	302,376	144,703	186,690	-115,686
71350	RETIREE HLTH TRUST CONTRIB		743,418	412,800	206,400	414,613	1,813
71400	DENTAL INSURANCE		40,828	48,890	22,891	50,750	1,860
71450	RETIREE DENTAL INSURANCE		19,845	23,000	10,824	24,375	1,375
71500	OPTICAL INSURANCE		5,708	0	3,256	0	0.0
71550	RETIREE OPTICAL INSUR.		100	1,000	113	700	-300
71600	WORKER'S COMP		-6,352	65,000	13,145	71,000	6,000
71750	LONG TERM DISABILITY		6,765	7,162	4,147	7,162	0
71780	DEFINED CONTRIB - EMPLOYER		30,871	30,405	17,130	30,506	101
71792	RETIREE HSA - EMPLOYER CONTRIB		4,324	5,398	2,711	5,398	0
72000	TUITION REIMBURSEMENT		7,250	6,000	2,000	6,000	0
72700	SUPPLIES - OFFICE		6,156	13,000	1,984	13,000	0
72800	SUPPLIES - POSTAGE		44,072	58,000	24,155	58,000	0
76200	SUPPLIES-COMPUTER		4,085	10,000	6,144	8,250	-1,750
76400	SUPPLIES-TOOLS		2,695	4,250	2,227	750	-3,500
76850	COVID19-EMERGENCY		25,475	0	735	0	0.0
77400	SUPPLIES-GAS & OIL		37,923	60,000	27,288	60,000	0
77700	SUPPLIES-UNIFORMS & MATS		23,659	33,500	13,461	33,500	0
78100	SUPPLIES-R&M-BLDG		5,007	10,000	1,700	10,000	0
78200	SUPPLIES-R&M-EQUIPMENT		24,794	33,500	14,772	33,500	0
78600	SUPPLIES-R&M-VEHICLE		37,092	27,500	13,143	27,500	0
81300	PHYSICAL EXAMS		1,083	4,000	1,000	4,000	0
84100	SERVICES - LEGAL		19,550	19,500	13,505	25,500	6,000
84200	SERVICES - AUDITING		27,750	27,750	27,750	33,950	6,200
84500	SERVICES - OTHER PROF.		220,204	215,000	55,905	235,000	20,000
84800	SERVICES - ADMINISTRATION		542,336	744,323	744,323	667,384	-76,939
85600	CONTINGENCY		0	150,000	0	155,000	5,000
86100	VEHICLE EXPENSE		21	0	0	0	0.0
86600	LEGAL SETTLEMENTS		0	7,500	0	10,500	3,000
86800	COMPUTER-LICENSING & CONSULT		74,534	74,000	4,581	142,500	68,500
88500	INSURANCE		181,636	207,095	131,292	211,237	4,142



Waterford Township
FY 2022 Budget

89000	PUBLIC UTILITIES	115,535	110,000	73,505	125,500	15,500	14.1	%
89400	PUB. UTIL.-TELEPHONE	15,411	45,000	6,289	44,000	-1,000	-2.2	%
91000	MITIGATION - WATER & OTHER	0	1,000	1,972	3,500	2,500	250.0	%
92110	CONTR R&M-TELEPHONE	0	1,750	0	1,650	-100	-5.7	%
92120	CONTR. R&M-RADIO	0	500	0	3,000	2,500	500.0	%
92130	CONTR R&M-VEHICLE	50,888	50,000	9,204	56,200	6,200	12.4	%
92140	CONTR R&M-COMPUTER	141,519	227,276	101,696	216,020	-11,256	-5.0	%
92170	CONTR R&M-OFFICE EQUIP	4,952	5,000	2,661	6,500	1,500	30.0	%
92190	CONTR R&M-BUILDING	69,899	55,000	29,555	65,000	10,000	18.2	%
95400	MISCELLANEOUS EXPENSE	205	1,250	11	1,250	0	0.0	%
95450	REFUNDS & REBATES	0	500	0	500	0	0.0	%
95460	BANK SERVICE CHARGES	0	37,000	35,526	27,500	-9,500	-25.7	%
96000	TRAVEL & MEALS	2,723	15,000	0	15,000	0	0.0	%
96100	CONFERENCES & TRAINING	24,542	30,000	7,614	30,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	2,192	0	0	0	0	0.0	%
96550	BAD DEBT - UNCOLLECTIBLE	450	5,000	0	5,000	0	0.0	%
96800	DEPRECIATION EXPENSE	5,642,313	0	0	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	914	40,000	2,048	40,000	0	0.0	%
97107	CAPITAL - FACIL & OTHER IMPR	0	10,000	0	28,750	18,750	187.5	%
97125	CAPITAL - PERSONAL PROPERTY	0	500	0	500	0	0.0	%
97132	CAPITAL - FURNISHINGS & EQUIP	0	0	0	2,500	2,500	2,500.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	116	48,600	14,767	48,500	-100	-0.2	%
97340	CAPITAL - CAPITAL LEASE	4,533	6,000	2,319	6,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$10,324,646	\$5,164,389	\$2,670,000	\$5,277,058	\$112,669	2.18	%



LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

70200	Enter Prj. #	SALARIES Annual wage increase and added position of Water Supply Coordinator (Board Approved)	Increase	\$ 64,800
71100	Enter Prj. #	HEALTH INSURANCE Account for rising Health Care Costs	Increase	\$ 82,023
71150	Enter Prj. #	RETIREE HEALTH Based on trending model.	Decrease	\$ 7,805
71300	Enter Prj. #	DB-RETIREMENT Board moved current retirees onto more reasonable plan therefore reducing this cost. Market returns better than anticipated.	Decrease	\$ 115,686
84500	Enter Prj. #	SERVICES-OTHER PROF. Large project list for 2022, anticipate extra engineering and legal fees.	Increase	\$ 20,000
84800	Enter Prj. #	SERVICES-OTHER PROF. Reducing amount in this account to more accurately reflect what is being used YOY.	Decrease	\$ 76,939
86800	Enter Prj. #	COMPUTER-LICENSING & CONSULT GIS and SCADA Updates.	Increase	\$ 68,500
89000	Enter Prj. #	PUBLIC UTILITIES Increased utility costs.	Increase	\$ 15,500
92140	Enter Prj. #	CONTR R&M-COMPUTER Fewer updates and maintenance charges anticipated in 2022.	Decrease	\$ 11,256
92190	Enter Prj. #	CONTR R&M-BUILDING Costs of building maintenance contractors increasing YOY.	Increase	\$ 10,000
95460	Enter Prj. #	BANK SERVICE CHARGES Lowering the budget line for this to be in line with what has been used in an average year.	Decrease	\$ 9,500
97107	Enter Prj. #	CAPITAL-FACIL & OTHER IMPR Carport Rehab	Increase	\$ 18,750



Waterford Township
FY 2022 Budget

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
97000	CAPITAL - INFRASTRUCTURE		0	750,000	83,775	320,000	-430,000
97010	CAPITAL - INFRA/PRESERVATION		73,594	2,850,000	230,077	1,710,000	-1,140,000
97125	CAPITAL - PERSONAL PROPERTY		0	9,500	5,643	9,500	0
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0
97136	CAPITAL - VEHICLES		0	35,500	0	354,500	319,000
99203	BONDS INTR EXP - SEWER		13,453	0	0	0	0.0
Total	WATER CAPITAL IMPROVEMENT		\$87,047	\$3,646,000	\$319,495	\$2,395,000	-\$1,251,000
						-34.31	%



LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97000	Enter Prj. #	CAPITAL-INFRASTRUCTURE Distribution System Materials Inventory - EGLE Mandated.	Decrease	\$ 430,000
97010	Enter Prj. #	CAPITAL-INFRA/PRESERVATION Water Main replacement for Cass Lake road bridge, Telegraph thru Lynn, and engineering and planning for M-59 water main replacement M-59 thru Elizabeth.	Decrease	\$ 1,140,000
97136	Enter Prj. #	CAPITAL-VEHICLES Mini excavator, hydrant truck, light duty trailer, and replacement pickup truck and service van.	Increase	\$ 319,000



Waterford Township
FY 2022 Budget

59046		WATER DEBT		FY 2021					
Object	Project	Item Description		FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	% Change
99212	INTR EXP-DWRF 2007			89,916	80,141	42,541	70,153	-9,988	-12.5 %
99213	INTR EXP- DWRF 2013			97,485	91,385	45,692	85,185	-6,200	-6.8 %
Total	WATER DEBT			\$187,400	\$171,526	\$88,233	\$155,338	-\$16,188	-9.44 %



Waterford Township
FY 2022 Budget

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		73,125	137,273	58,621	131,587	-5,686
70900	OVERTIME		7,048	8,000	6,062	9,250	1,250
71000	FICA		6,081	11,113	4,929	10,774	-339
71780	DEFINED CONTRIB 1 - EMPLOYER		0	6,111	0	0	-6,111
71792	RETIREE HSA - EMPLOYER CONTRIB		0	1,833	0	0	-1,833
76000	SUPPLIES-OPERATING		2,211	10,000	2,006	10,000	0
95400	MISCELLANEOUS EXPENSE		0	1,000	8	1,000	0
Total	WATER ELECTRICAL		\$88,465	\$175,330	\$71,626	\$162,611	-\$12,719
							-7.25 %



Waterford Township
FY 2022 Budget

59054 SEWER O & M

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
70200	SALARIES		274,199	354,204	140,587	347,608	-6,596
70900	OVERTIME		27,924	25,000	14,298	34,500	9,500
71000	FICA		22,749	29,009	11,830	29,231	222
71780	DEFINED CONTRIB 1 - EMPLOYER		18,501	22,919	9,680	33,689	10,770
71792	RETIREE HSA - EMPLOYER CONTRIB		3,357	5,589	1,942	6,952	1,363
76100	SUPPLIES-OPER. LATERALS		13,164	25,000	15,349	25,000	0
76300	SUPPLIES-OPER. PUMP STAT.		4,933	17,000	3,615	17,000	0
81000	SERVICE-SEWER TREATMENT		9,408,152	9,600,000	4,519,951	9,800,000	200,000
89000	PUBLIC UTILITIES		117,652	120,000	69,439	125,000	5,000
91000	SEWER MITIGATION		0	10,000	0	10,000	0
92200	CONTR R&M-OPER EQUIP		43,607	180,000	20,818	180,000	0
95400	MISCELLANEOUS EXPENSE		0	500	217	1,000	500
Total	SEWER O & M		\$9,934,236	\$10,389,221	\$4,807,729	\$10,609,980	\$220,759
							2.12 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

70900	Enter Prj. #	OVERTIME	Increase	\$ 9,500
Raised budget line to reflect increased amount used in 2021.				
81000	Enter Prj. #	SERVICE-SEWER TREATMENT	Increase	\$ 200,000
Anticipated increase of sewer treatment cost due to rate increase. Pass-Through Oak. Cty. - DWSD.				



Waterford Township
FY 2022 Budget

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
97000	CAPITAL - INFRASTRUCTURE		13,729	180,000	0	350,000	170,000
97010	CAPITAL - INFRA/PRESERVATION		44,129	670,000	4,600	300,000	-370,000
97125	CAPITAL - PERSONAL PROPERTY		0	100,000	95,641	20,000	-80,000
97131	CAPITAL - OPER EQUIP		0	60,000	0	20,000	-40,000
97136	CAPITAL - VEHICLES		0	85,500	78,668	45,000	-40,500
Total	SEWER CAPITAL IMPROVEMENT		\$57,858	\$1,095,500	\$178,909	\$735,000	-\$360,500
							-32.91
							%



LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	Enter Prj. #	CAPITAL-INFRASTRUCTURE Harper and Builders Square Sewer Lift Station Rehab.	Increase	\$ 170,000
97010	Enter Prj. #	CAPITAL-INFRA/PRESERVATION Less Sewer lining than was done in 2021	Decrease	\$ 370,000
97125	Enter Prj. #	CAPITAL-PERSONAL PROPERTY Trying to put this number in line with what the average expense for this account is YOY.	Decrease	\$ 80,000
97131	Enter Prj. #	CAPITAL-OPER EQUIP Fewer Operating Equipment expenses in 2022.	Decrease	\$ 40,000
97136	Enter Prj. #	CAPITAL-VEHICLES Replace one pickup truck	Decrease	\$ 40,000



Waterford Township
FY 2022 Budget

59056 SEWER DEBT

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
99204	INTR EXP-SRF 2013		66,335	62,677	32,263	58,927	-3,750
99205	INTR EXP-OMI 2013		144,706	152,903	68,169	127,801	-25,102
99206	INTR EXP-SEWER		55,719	51,480	26,812	47,138	-4,342
99207	INTR EXP-SEWER		8,455	10,105	5,273	9,208	-897
99208	INTR EXP-2011A OMI BOND		79,101	74,308	37,154	69,391	-4,917
99209	INTR EXP-2017 CLINT RIV SWR		64,658	69,221	31,972	66,137	-3,084
99210	INTR EXP-OMI 2020A		42,764	107,996	65,233	127,173	19,177
99211	INTR EXP-SRF 2007		24,658	21,652	10,826	18,645	-3,007
99300	AGENT FEES		84	210	51	193	-17
Total	SEWER DEBT		\$486,479	\$550,552	\$277,752	\$524,613	-\$25,939
							-4.71 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59056 Water & Sewer Fund

Expense

99205	INTR EXP-SEWER	Decrease	\$ 25,102
Less interest expense. Per Bond Schedule.			
99210	INTR EXP-SEWER	Increase	\$ 19,177
Increased interest expense. Per Bond Schedule.			



Waterford Township
FY 2022 Budget

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
95050	HARDSHIP	CONNECTION PYMTS	0	14,000	0	14,000	0 0.0 %
Total	HARDSHIP		\$0	\$14,000	\$0	\$14,000	\$0 0.00 %



Waterford Township
FY 2022 Budget

59058		ENGINEERING SERVICES	FY 2021					
Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	% Change
70200	SALARIES		359,104	397,173	194,705	405,495	8,322	2.1 %
70300	WAGES-PT. TIME/TEMP.		9,842	40,000	4,714	40,000	0	0.0 %
70900	OVERTIME		1,174	5,000	0	5,000	0	0.0 %
71000	FICA		28,037	33,826	15,292	34,463	637	1.9 %
71780	DEFINED CONTRIB - EMPLOYER		9,708	13,232	9,042	13,674	442	3.3 %
71792	RETIREE HSA - EMPLOYER CONTRIB		2,669	2,756	1,840	2,762	6	0.2 %
77115	SUPPLIES-UTILITY COORD.		377	3,000	1,792	3,000	0	0.0 %
77120	SUPPLIES-INFLOW/INFILTRATION		1,384	3,750	949	3,500	-250	-6.7 %
95400	MISCELLANEOUS EXPENSE		0	1,000	7	1,000	0	0.0 %
Total	ENGINEERING SERVICES		\$412,295	\$499,737	\$228,340	\$508,894	\$9,157	1.83 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59058 Water & Sewer Fund

Expense

70200 SALARIES Increase \$ 8,322
Upgrade GIS Tech to DPW Info Administrator



Waterford Township
FY 2022 Budget

59061 DEBT SERVICE - GENERAL

Object	Project	Item Description	FY 2021				
			FY 2020 Actual	FY 2021 Rev. Budget	Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change
99212	INTR EXP-W&S 5/12		34,660	23,262	11,631	0	-23,262
99300	AGENT FEES		234	235	0	0	-235
Total	DEBT SERVICE - GENERAL		\$34,894	\$23,497	\$11,631	\$0	-\$23,497
							-100.00 %



Charter Township of Waterford FY 2022 Budget

LINE ITEM DETAIL

59061 Water & Sewer Fund
Expense

99212 Enter Prj. # INTR EXP-WATER Decrease \$ 23,262
Paid off Bond Debt. Good News!