

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

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Mark Monohon, Trustee

Janet L. Matsura, Trustee



Adopted December 8th 2021

January 1, 2022 - December 31, 2022

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Kim Markee, Clerk
Steve Thomas, Treasurer
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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 written in a cursive, flowing style.

Gary Wall
Waterford Township Supervisor

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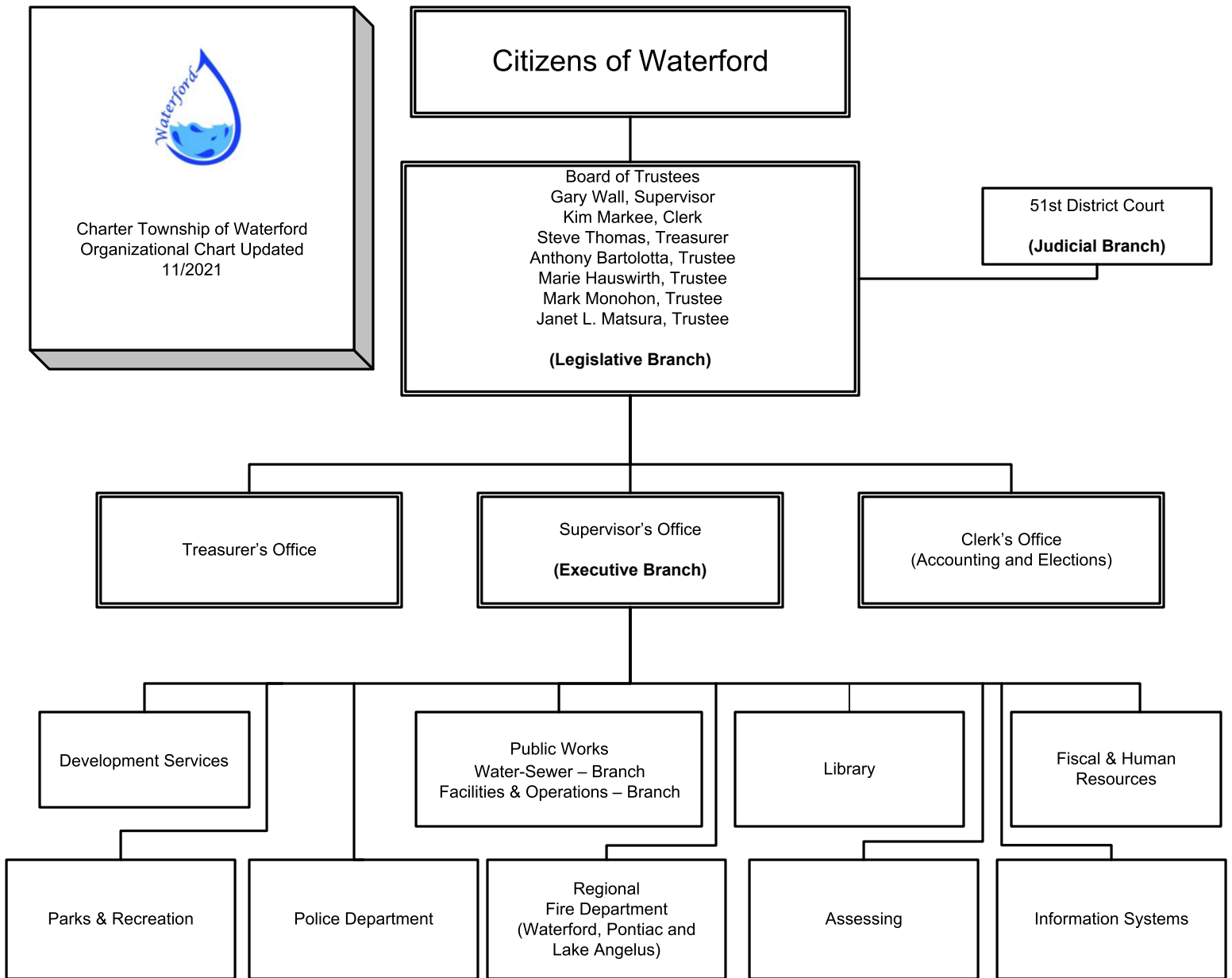
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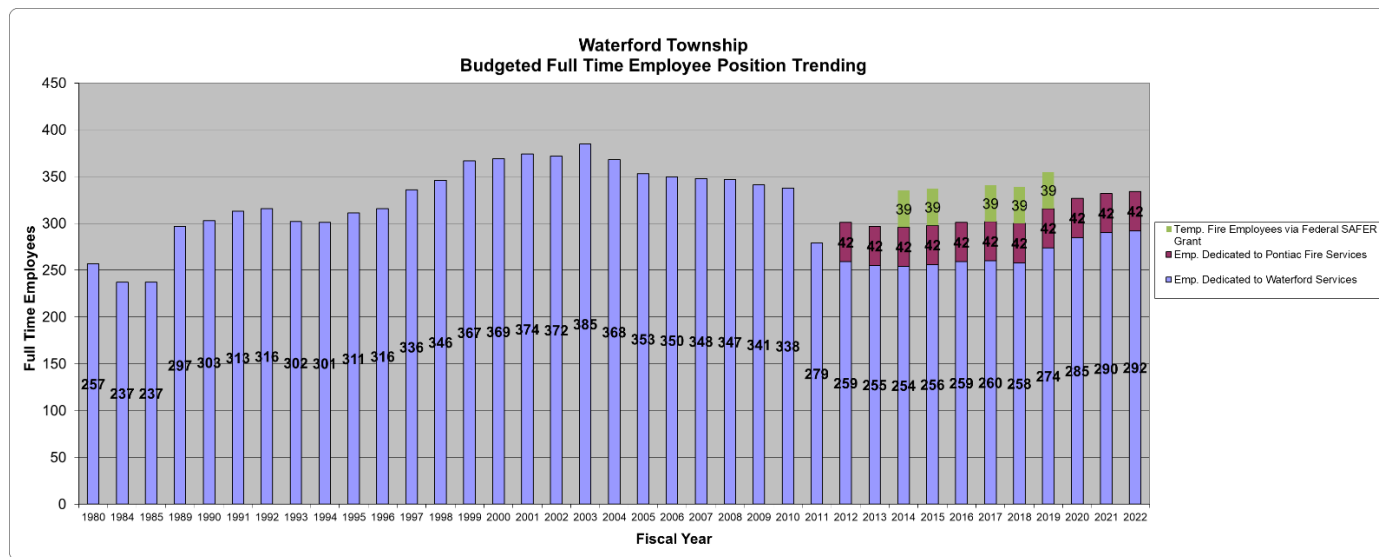


Budgeted Position History

(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 Clerk	6	6	7	8	8	8	8	9
Treasurer	6	7	7	7	7	7	7	7
Human Resources	6	6	6	6	6	6	7	8
District Court	2	2	2	2	2	2	2	2
Cable	22	21	21	21	20	20	20	20
Information System	0	1	1	1	1	1	1	1
Facilities & Operations	3	4	4	4	4	4	4	4
Development Services	6.75	7.75	7.75	7.75	7.75	8	8	8
Parks & Recreation	11	11	11	11	12	12	13	13
Police Department	8	8	8	8	8	8	8	8
Fire Department	64	67	68	69	78	85	86	86
Library	146	104	143	141	146	*109	*110	*110
Water & Sewer	14	14	14	14	14	14	14	14
	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		<u>0.6900</u>	<u>0.6900</u>	<u>0.6900</u>	<u>0.6500</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
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:

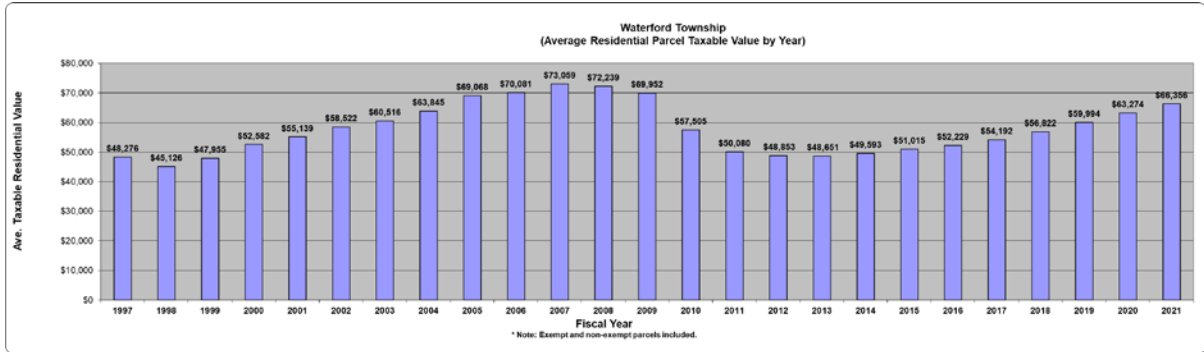
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006, 2016
Fire Voted #1	1976	1986, 1996, 2006, 2016
Fire Voted #2	1986	1996, 2006, 2016
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire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

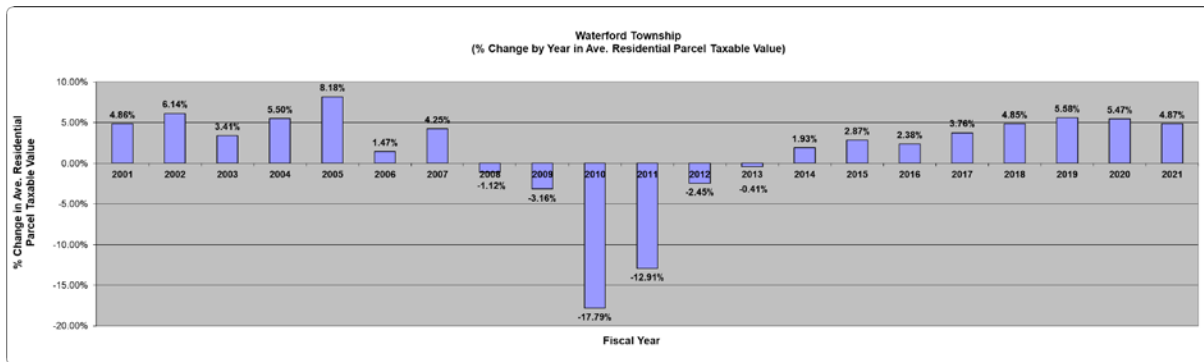


Charter Township of Waterford FY 2022 Budget

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.

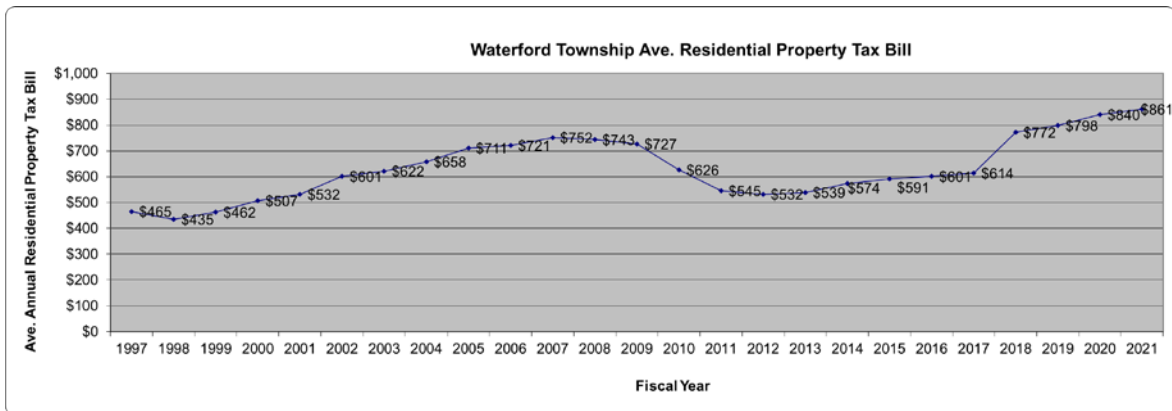
The Headlee Amendment only permits property taxes to rise by the rate of inflation or 5%, whichever is lower. Additionally, the Headlee Amendment does not have a control mechanism if housing values decrease by large margins like they did in 2008.

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.

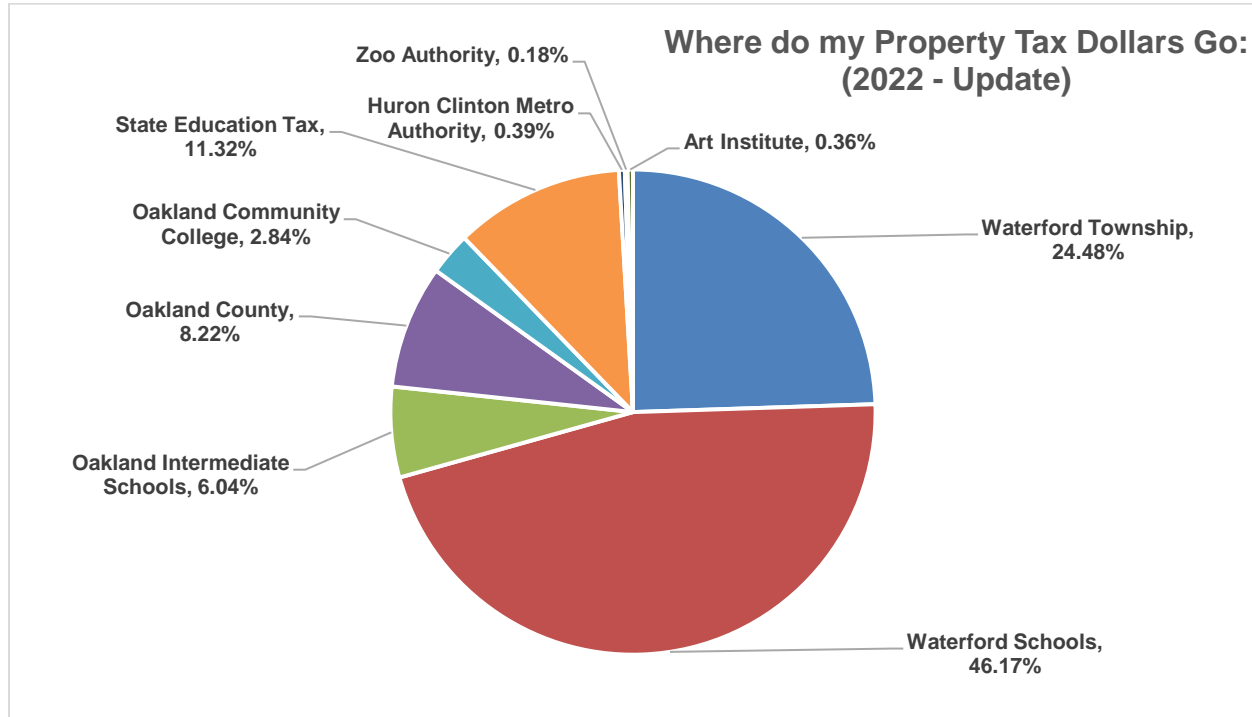
Please remember that the Winter Tax Bill collections is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are distributed to those entities by the Township.

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.

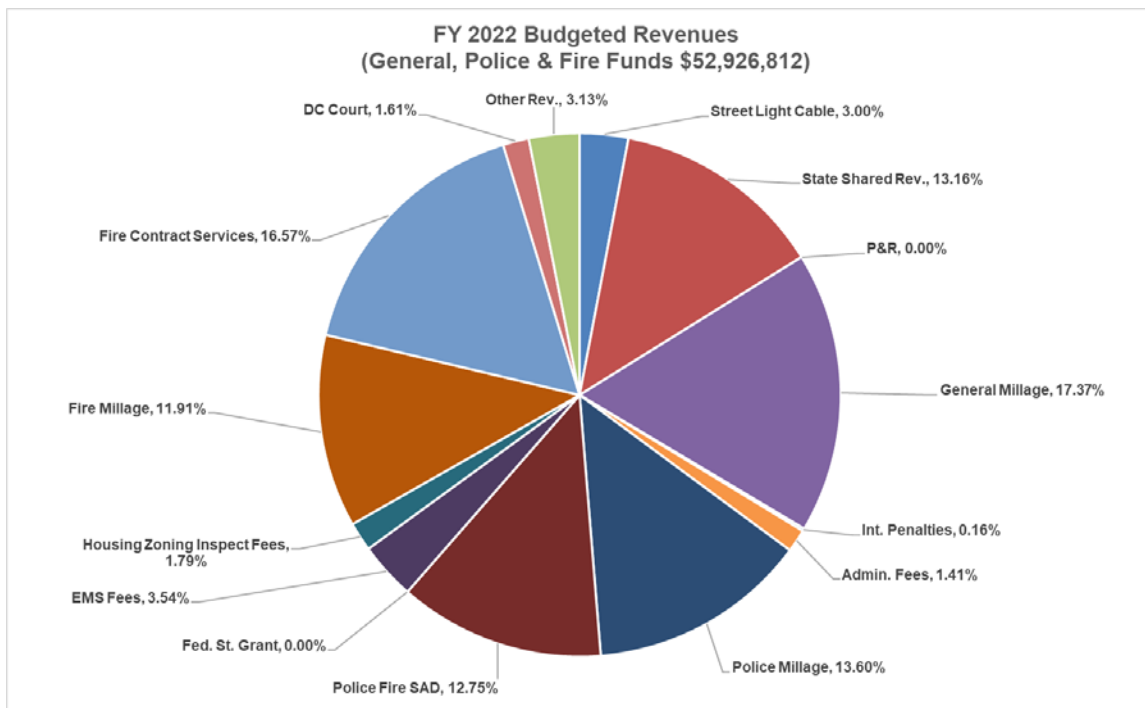
Charter Township of Waterford
FY 2022 Budget

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	2021		2022		Change 2021 to 2022	% Change 2021 to 2022	
	Budget Amount	%	Budget Amount	%			
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		

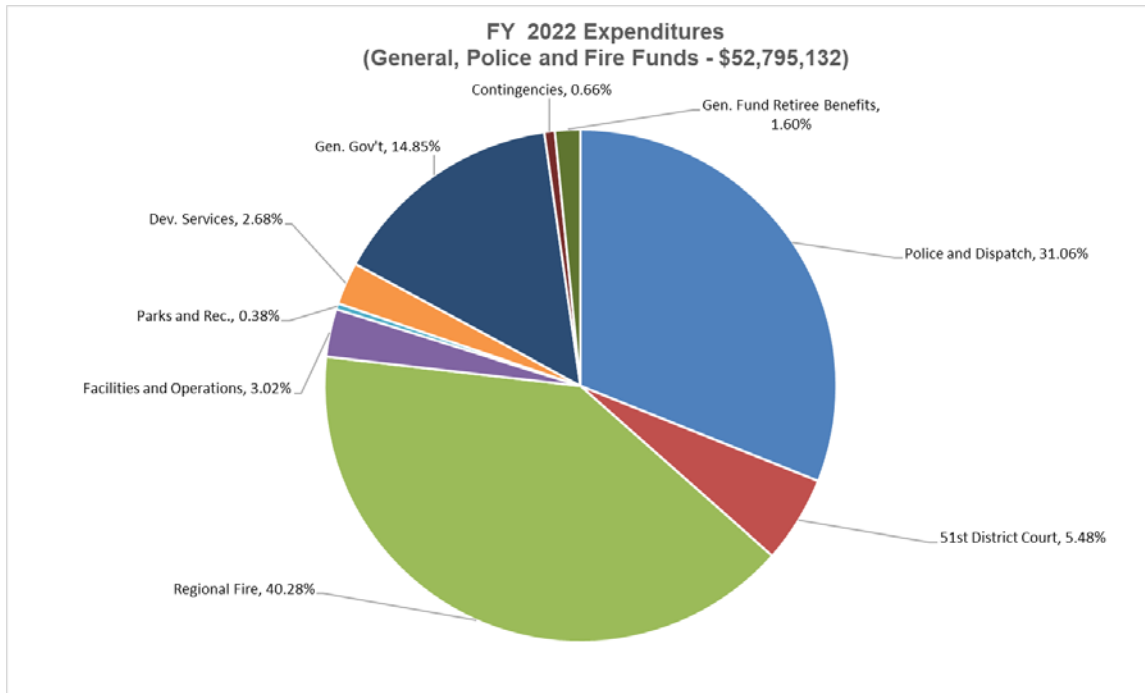


* Starting in February 2012 Fire – Contracted Revenues category includes new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services. 2018 also includes a significant Federal SAFER Grant for Fire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

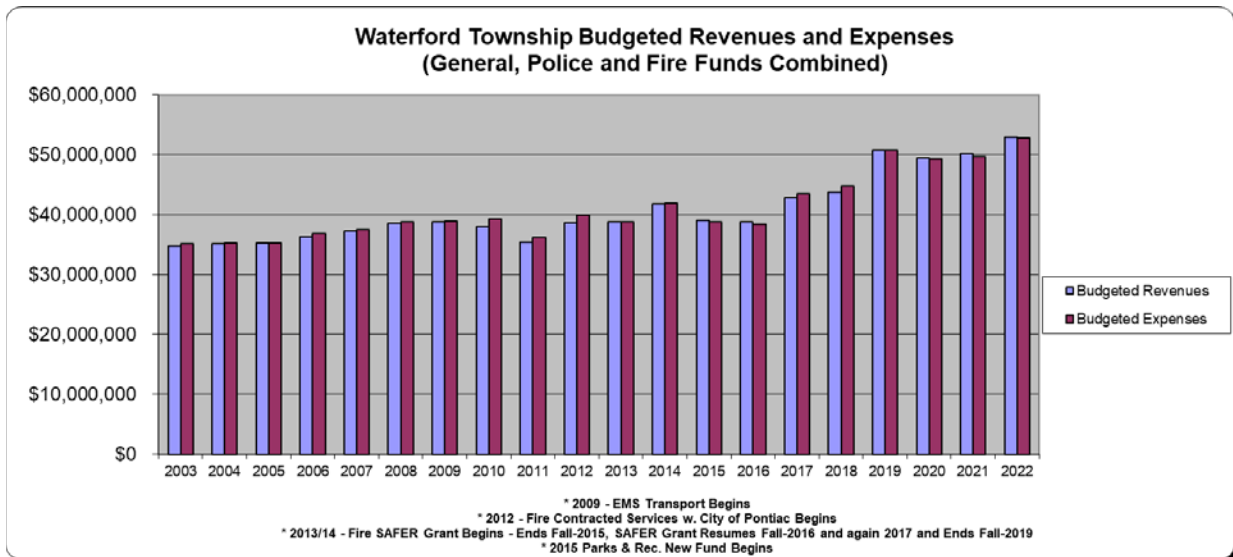
*In 2018 Waterford Township voters passed a Police and Fire Special Assessment District (SAD) with a maximum levy of 2.95 mills. The levy is reviewed and set annually by the Township Board. This SAD was conducted under Public Act 33 of 1951.

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	

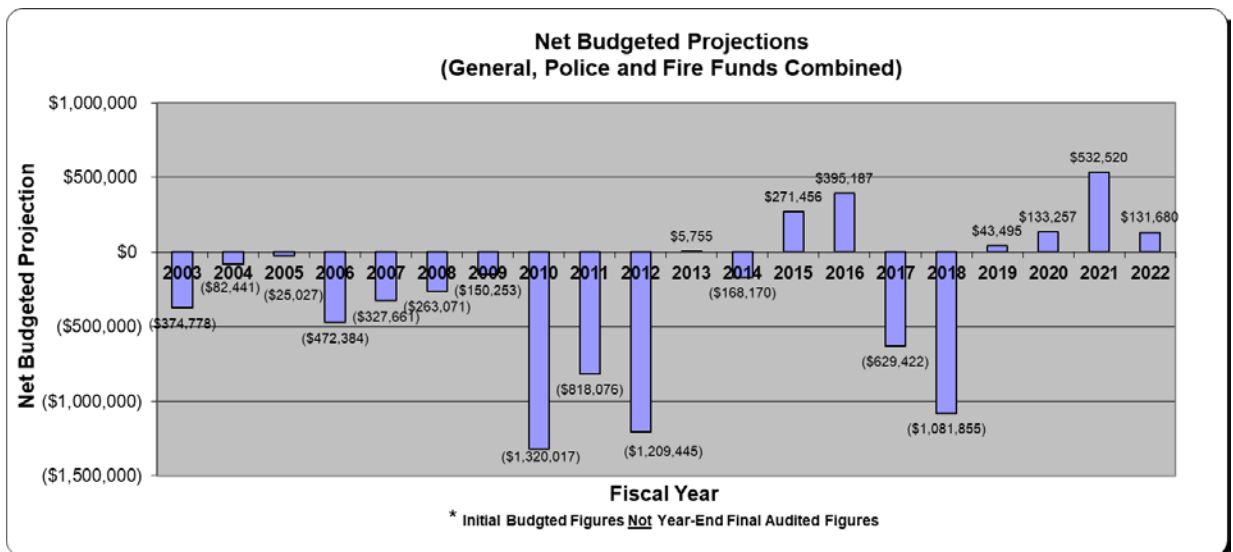


*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage in 2014. The graph above only represents expenses in the General, Police and Fire Funds. The majority of the Parks and Recreation Expenses will show in the (280-Fund) later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

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

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	\$500,000
(2023 - WALTON BLVD.,	
2022 - AIRPORT ROAD, & PONTIAC LK. ROAD.)	
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual As of 6/30/21	Proposed 2022 Budget	Dollar Change	% Change
40200		CURRENT TAX LEVY	-8,288,788	-8,545,116	-8,536,305	-9,194,892	-649,776	7.6 %
40205		PERSONAL PROPERTY TAX	-30,544	-30,000	-18,737	-30,000	0	0.0 %
40500		CURRENT ASSMT-STR LIGHT	-503,515	-503,000	-503,572	-503,000	0	0.0 %
40800		PENALTY & INTR-TAXES	-96,597	-85,000	-68,078	-84,000	1,000	-1.2 %
45600		LICENSES - HEATING	-1,575	-1,200	-585	-1,200	0	0.0 %
45700		LICENSES - ELECTRIC	-1,576	-1,600	-1,110	-1,600	0	0.0 %
45800		LICENSES - BUILDERS	-2,100	-1,200	-1,180	-1,200	0	0.0 %
45900		LICENSES - PLUMBING	-1,372	-1,200	-790	-1,200	0	0.0 %
46300		PERMITS - BUILDINGS	-264,694	-320,000	-251,867	-340,000	-20,000	6.3 %
46400		PERMITS - ELECTRICAL	-130,276	-84,000	-65,581	-95,000	-11,000	13.1 %
46500		PERMITS - HEATING	-109,409	-72,000	-50,743	-82,000	-10,000	13.9 %
46600		PERMITS - PLUMBING	-63,653	-48,000	-37,458	-58,000	-10,000	20.8 %
46700		PERMITS - DISMANTELING	0	-3,500	-2,200	-3,500	0	0.0 %
47700		LICENSES - DOG	-807	-2,000	-795	-1,650	350	-17.5 %
53300		FED GRANT-EMERG RESPONSE	-1,848,756	0	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	8.2 %
57406		ST REV. SHAR.-CVTRS(Was EVIP)	-346,770	-426,527	-208,062	-424,446	2,081	-0.5 %
57420		LCS REV. SHAR.-PPT	-35,952	-33,500	-35,952	-35,000	-1,500	4.5 %
57500		STATE REBATE-JUDGES WAGES	-91,448	-91,500	-45,724	-91,500	0	0.0 %
57601		DRUG COURT - DIST. CT. GRANT	-83,758	-96,049	-27,409	-96,049	0	0.0 %
57602		JUROR COMPENSATION REIMB - DC	-542	-1,750	0	-1,150	600	-34.3 %
58200		GRANTS - OTHER	-39,351	0	-42,367	0	0	0.0 %
60100		FEES-ZONING BRD/APPEALS	-9,773	-8,000	-12,389	-10,000	-2,000	25.0 %
60110		FEES - SITE PLAN REVIEW	-30,703	-34,000	-27,700	-39,500	-5,500	16.2 %
60111		FEES - TEMP USE REVIEW	-1,663	-1,000	-1,935	-1,750	-750	75.0 %
60200		FEES - HOUSE TRAILER	-501	-300	-939	-700	-400	133.3 %
60210		FEES - EXEMPT HOUSING	-6,268	-12,000	-6,722	-6,700	5,300	-44.2 %
60215		FEES - FRANCHISE	0	-500	0	-500	0	0.0 %
60220		FEES - ENGIN CONST INSPEC	-2,287	-10,000	0	-10,000	0	0.0 %
60225		FEES - SITE EVALUATIONS	-25,220	-19,200	-16,300	-25,000	-5,800	30.2 %
60230		FEES - APPL/PLAN REVIEW	-39,739	-40,000	-28,008	-46,500	-6,500	16.3 %
60250		FEES - LOT SPLITS	-3,300	-2,000	-2,475	-3,000	-1,000	50.0 %
60260		FEES - WOODLANDS/WETLANDS	-5,645	-4,800	-2,800	-4,800	0	0.0 %
60270		FEES - REZONE/SPEC. APRV.	-24,670	-2,400	-17,300	-14,500	-12,100	504.2 %
60290		FEES - REINSPECTION	-14,431	-16,000	-9,380	-17,000	-1,000	6.3 %
60295		FEES-RENTAL CERT/REGISTRATION	-1,104	-2,400	-1,008	-2,400	0	0.0 %
60296		FEES-RENTAL CERT/ANNUAL	-174,973	-180,000	-189,695	-180,000	0	0.0 %
60330		FEES - CODE ENFORCEMENT	-3,454	-500	0	-500	0	0.0 %



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	%



Charter Township of Waterford
FY 2022 Budget

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
70300		WAGES-PT. TIME/TEMP.	50,694	50,288	25,620	51,241	953	1.9 %
71000		FICA	3,847	3,848	1,960	3,920	72	1.9 %
95400		MISCELLANEOUS EXPENSE	0	4,000	0	4,000	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	1,056,872	1,131,122	574,896	1,143,154	12,032	1.1 %
70300		WAGES-PT. TIME/TEMP.	132,830	190,493	58,709	190,493	0	0.0 %
70700		FEES - JURY & WITNESS	682	6,000	490	6,000	0	0.0 %
70900		OVERTIME	0	2,000	0	2,000	0	0.0 %
71000		FICA	82,019	100,304	44,561	102,176	1,872	1.9 %
71100		HEALTH INSURANCE	150,774	195,408	80,191	200,411	5,003	2.6 %
71150		RETIREE HEALTH	266,977	324,283	116,219	312,301	-11,982	-3.7 %
71200		LIFE INSURANCE	4,609	5,919	2,524	5,906	-13	-0.2 %
71250		RETIREE LIFE INSURANCE	1,037	950	513	1,200	250	26.3 %
71300		DB - RETIREMENT	31,300	27,284	8,828	13,183	-14,101	-51.7 %
71350		RETIREE HLTH TRUST CONTRIB	346,929	154,800	77,400	222,475	67,675	43.7 %
71400		DENTAL INSURANCE	20,198	23,280	10,965	23,280	0	0.0 %
71450		RETIREE DENTAL INSURANCE	17,210	44,000	8,953	22,000	-22,000	-50.0 %
71500		OPTICAL INSURANCE	0	3,314	0	3,105	-209	-6.3 %
71550		RETIREE OPTICAL INSUR.	200	200	0	300	100	50.0 %
71600		WORKER'S COMP	0	500	5,495	5,500	5,000	1,000.0 %
71750		LONG TERM DISABILITY	2,878	3,845	1,752	3,523	-322	-8.4 %
71780		DEFINED CONTRIB - EMPLOYER	93,163	101,658	53,047	107,440	5,782	5.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	5,597	7,952	7,829	8,988	1,036	13.0 %
72000		TUITION REIMBURSEMENT	7,875	7,200	3,600	7,200	0	0.0 %
72700		SUPPLIES - OFFICE	11,641	20,000	4,108	20,000	0	0.0 %
72800		SUPPLIES - POSTAGE	9,087	12,000	3,302	12,000	0	0.0 %
73000		SUPPLIES - COFFEE	411	500	168	500	0	0.0 %
73100		SUPPLIES-BOOKS,MAGS,ECT	5,821	7,000	2,666	7,000	0	0.0 %
76000		SUPPLIES-OPERATING	1,734	4,500	1,202	4,500	0	0.0 %
76850		COVID19-EMERGENCY	27,731	0	3,402	0	0	0.0 %
77700		SUPPLIES-UNIFORMS	54	500	0	500	0	0.0 %
84200		SERVICES - AUDITING	6,325	6,325	6,500	6,750	425	6.7 %
84350		SERVICES-MIDC/INDIGENT DEFENSE	31,800	23,856	23,832	23,856	0	0.0 %
84500		SERVICES - OTHER PROF.	31,284	62,500	14,744	62,500	0	0.0 %
85750		COMMUNITY GARDEN EXPENSE	962	2,500	470	2,500	0	0.0 %
86000		MILEAGE & VEHICLE EXP	365	1,250	91	1,250	0	0.0 %
86110		EQUIPMENT LEASES	12,634	10,500	6,600	15,000	4,500	42.9 %
86800		COMPUTER-LICENSING & CONSULT	0	0	0	1,805	1,805	1,805.0 %
88602		DRUG COURT - DIST COURT GRANT	85,350	98,250	46,472	98,250	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	5,652	7,500	2,559	7,000	-500	-6.7 %
92140		CONTR R&M-COMPUTER	35,159	54,500	26,918	70,060	15,560	28.6 %
92170		CONTR R&M-OFFICE EQUIP	0	3,500	0	8,500	5,000	142.9 %
92190		CONTR R&M-BUILDING	19,334	40,000	16,036	45,000	5,000	12.5 %



**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	%



Charter Township of Waterford
FY 2022 Budget

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 Implemetation	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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	517,204	537,411	270,983	632,861	95,450	17.8 %
70300		WAGES-PT. TIME/TEMP.	33,891	78,460	22,387	27,500	-50,960	-65.0 %
70550		BOARD OF REVIEW FEES	2,880	3,200	2,520	3,400	200	6.3 %
70900		OVERTIME	725	950	699	950	0	0.0 %
71000		FICA	41,684	47,432	22,389	50,850	3,418	7.2 %
71100		HEALTH INSURANCE	78,004	104,333	39,502	113,708	9,375	9.0 %
71200		LIFE INSURANCE	2,309	2,780	1,182	2,945	165	5.9 %
71300		DB - RETIREMENT	38,454	33,520	18,882	32,614	-906	-2.7 %
71350		RETIREE HLTH TRUST CONTRIB	148,684	77,400	38,700	60,675	-16,725	-21.6 %
71400		DENTAL INSURANCE	8,464	9,312	4,617	9,312	0	0.0 %
71500		OPTICAL INSURANCE	1,251	1,445	687	1,355	-90	-6.2 %
71750		LONG TERM DISABILITY	1,515	1,634	950	1,722	88	5.4 %
71780		DEFINED CONTRIB - EMPLOYER	33,701	34,115	17,759	44,307	10,192	29.9 %
71792		RETIREE HSA - EMPLOYER CONTRIB	6,740	7,047	3,552	7,618	571	8.1 %
72700		SUPPLIES - OFFICE	3,232	2,900	1,985	3,400	500	17.2 %
72800		SUPPLIES - POSTAGE	17,510	20,000	17,077	20,000	0	0.0 %
76000		SUPPLIES-OPERATING	1,974	3,600	756	3,600	0	0.0 %
77400		SUPPLIES-GAS & OIL	1,077	2,495	563	2,495	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	428	1,400	427	1,400	0	0.0 %
80300		SERVICES-COMPUTER/COUNTY	4,304	4,900	4,303	4,900	0	0.0 %
88000		LEGAL NOTICES	252	400	453	500	100	25.0 %
89400		PUB. UTIL.-TELEPHONE	638	1,800	293	1,600	-200	-11.1 %
92130		CONTR R&M-VEHICLE	0	1,900	0	1,900	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	0	150	0	150	0	0.0 %
95400		MISCELLANEOUS EXPENSE	2,498	3,000	127	6,000	3,000	100.0 %
95500		MEMBERSHIPS & DUES	5,683	7,060	2,216	7,060	0	0.0 %
96000		TRAVEL & MEALS	0	1,500	0	1,500	0	0.0 %
96100		CONFERENCES & TRAINING	389	2,750	630	2,750	0	0.0 %
97136		CAPITAL - VEHICLES	24,285	0	0	0	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	745	750	406	900	150	20.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200	SALARIES		1,386	15,120	0	1,500	-13,620	-90.1 %
70300	WAGES-PT. TIME/TEMP.		82,566	30,600	1,680	73,660	43,060	140.7 %
70600	FEES - ELECTION INSPEC.		123,153	22,971	-750	122,600	99,629	433.7 %
70800	FEES - ELECTION CUSTODIAN		4,955	1,750	0	13,500	11,750	671.4 %
70900	OVERTIME		4,766	10,500	0	5,000	-5,500	-52.4 %
71000	FICA		7,107	12,850	129	9,447	-3,403	-26.5 %
71780	DEFINED CONTRIB 1 - EMPLOYER		118	0	0	0	0	0.0 %
72700	SUPPLIES - OFFICE		10,718	7,000	0	5,000	-2,000	-28.6 %
72800	SUPPLIES - POSTAGE		20,671	17,750	1	60,000	42,250	238.0 %
76000	SUPPLIES-OPERATING		35,807	25,500	1,268	29,839	4,339	17.0 %
76850	COVID19-EMERGENCY		95,567	0	-100	0	0	0.0 %
80700	SERVICES-COMPUTER/ELECTIONS		0	27,094	0	0	-27,094	-100.0 %
84500	SERVICES - OTHER PROF.		2,374	4,000	0	3,000	-1,000	-25.0 %
85600	CONTINGENCY		0	0	0	3,600	3,600	3,600.0 %
88000	LEGAL NOTICES		2,019	3,000	0	3,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		719	3,500	0	6,500	3,000	85.7 %
95440	EXPENSES - DONATIONS & GRANTS		39,366	0	-50	0	0	0.0 %
97125	CAPITAL - PERSONAL PROPERTY		300	0	0	5,000	5,000	5,000.0 %
97133	CAPITAL - COMPUTER EQUIP		40,030	64,935	0	58,600	-6,335	-9.8 %
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
70200		SALARIES	446,250	461,522	235,188	479,765	18,243	4.0 %
70300		WAGES-PT. TIME/TEMP.	0	0	0	18,214	18,214	18,214.0 %
70900		OVERTIME	3,389	5,000	1,415	5,000	0	0.0 %
71000		FICA	33,042	35,688	17,461	38,478	2,790	7.8 %
71100		HEALTH INSURANCE	51,541	65,877	26,984	55,634	-10,243	-15.5 %
71200		LIFE INSURANCE	2,222	2,630	1,012	2,725	95	3.6 %
71300		DB - RETIREMENT	40,630	35,416	20,188	33,679	-1,737	-4.9 %
71350		RETIREE HLTH TRUST CONTRIB	123,903	51,600	25,800	101,125	49,525	96.0 %
71400		DENTAL INSURANCE	7,406	8,148	4,040	8,148	0	0.0 %
71500		OPTICAL INSURANCE	867	1,156	458	985	-171	-14.8 %
71750		LONG TERM DISABILITY	1,492	1,426	812	1,476	50	3.5 %
71780		DEFINED CONTRIB - EMPLOYER	25,478	27,263	14,226	28,465	1,202	4.4 %
71792		RETIREE HSA - EMPLOYER CONTRIB	2,820	3,937	1,478	3,130	-807	-20.5 %
72700		SUPPLIES - OFFICE	6,720	7,000	2,775	7,000	0	0.0 %
72800		SUPPLIES - POSTAGE	2,420	5,000	699	5,000	0	0.0 %
76000		SUPPLIES-OPERATING	486	800	0	750	-50	-6.3 %
77400		SUPPLIES-GAS & OIL	0	75	0	75	0	0.0 %
84500		SERVICES - OTHER PROF.	70	2,500	0	2,500	0	0.0 %
88000		LEGAL NOTICES	5,301	3,500	2,634	4,500	1,000	28.6 %
89400		PUB. UTIL.-TELEPHONE	1,023	1,500	490	1,500	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	0	500	0	500	0	0.0 %
95400		MISCELLANEOUS EXPENSE	77	500	0	7,000	6,500	1,300.0 %
95500		MEMBERSHIPS & DUES	589	950	444	950	0	0.0 %
96000		TRAVEL & MEALS	0	500	0	500	0	0.0 %
96100		CONFERENCES & TRAINING	283	3,000	204	3,000	0	0.0 %
97132		CAPITAL - FURNISHINGS	0	500	0	500	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	745	1,000	406	1,000	0	0.0 %
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 Annual Salary Increases	Increase	\$ 18,243
70300	WAGES-PT. TIME/TEMP Adding 1 Part Time Employee	Increase	\$ 18,214
71100	HEALTH INSURANCE Health care costs decreased	Decrease	\$ 10,243
71350	RETIREE HLTH TRUST CONTRIB To address unfunded legacy liabilities	Increase	\$ 49,525
95400	MISCELLANEOUS EXPENSE Scanning of documents to reduce paper files	Increase	\$ 6,500



Waterford Township FY 2022 Budget

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	165,094	166,244	82,722	169,528	3,284	2.0 %
70900		OVERTIME	0	650	0	650	0	0.0 %
71000		FICA	12,523	12,768	6,342	13,018	250	2.0 %
71100		HEALTH INSURANCE	10,543	13,537	5,589	13,762	225	1.7 %
71200		LIFE INSURANCE	908	1,005	460	1,024	19	1.9 %
71300		DB - RETIREMENT	13,920	12,134	8,422	13,706	1,572	13.0 %
71350		RETIREE HLTH TRUST CONTRIB	24,781	12,900	6,450	20,225	7,325	56.8 %
71400		DENTAL INSURANCE	3,366	2,328	1,731	2,328	0	0.0 %
71500		OPTICAL INSURANCE	308	356	174	350	-6	-1.7 %
71750		LONG TERM DISABILITY	513	513	299	523	10	1.9 %
71780		DEFINED CONTRIB - EMPLOYER	9,185	9,050	4,616	9,232	182	2.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,837	1,897	923	1,934	37	2.0 %
72700		SUPPLIES - OFFICE	541	1,125	384	1,150	25	2.2 %
72800		SUPPLIES - POSTAGE	31	110	5	110	0	0.0 %
84500		SERVICES - OTHER PROF.	64	500	0	500	0	0.0 %
88400		EMPLOYMENT RECRUITMENT	0	700	864	2,000	1,300	185.7 %
89400		PUB. UTIL.-TELEPHONE	189	500	87	450	-50	-10.0 %
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	357	500	357	500	0	0.0 %
96000		TRAVEL & MEALS	0	225	0	225	0	0.0 %
96100		CONFERENCES & TRAINING	10	15,750	0	15,750	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	266	400	145	400	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
71600		WORKER'S COMP	65,712	50,000	26,116	50,000	0	0.0 %
71900		UNEMPLOYMENT COMP INSUR	8,688	25,000	0	20,000	-5,000	-20.0 %
72000		TUITION REIMBURSEMENT	0	3,000	0	3,000	0	0.0 %
72700		SUPPLIES - OFFICE	3,685	6,000	3,587	7,500	1,500	25.0 %
72800		SUPPLIES - POSTAGE	9,380	7,500	-2,336	7,500	0	0.0 %
72900		SUPPLIES - COPY MACHINE	679	3,500	-1,330	3,500	0	0.0 %
76200		SUPPLIES-COMPUTER	7,476	6,500	3,189	7,000	500	7.7 %
76850		COVID19-EMERGENCY	133,406	0	1,788	0	0	0.0 %
81200		SERVICES-DANG BLDG DEMO & OTHER	0	45,000	0	45,000	0	0.0 %
81205		FORECLOSED-DANG BLDG EXP	0	10,000	0	10,000	0	0.0 %
81300		PHYSICAL EXAMS	219	0	45	0	0	0.0 %
84100		SERVICES - LEGAL	173,647	172,500	57,044	175,000	2,500	1.4 %
84200		SERVICES - AUDITING	46,885	54,500	25,800	27,500	-27,000	-49.5 %
84300		SERVICES - CONSULTING	16,473	17,000	7,898	36,500	19,500	114.7 %
84500		SERVICES - OTHER PROF.	64,782	120,000	42,546	120,000	0	0.0 %
84550		SERVICES - PROV BY W&S	2,637	8,500	2,262	8,500	0	0.0 %
86200		EMPLOYEE AWARDS	3,500	3,500	43	4,250	750	21.4 %
86800		COMPUTER-LICENSING & CONSULT	12,272	86,200	39,102	118,333	32,133	37.3 %
88200		PRINTING & PUBLISHING	4,779	4,000	364	4,000	0	0.0 %
88500		INSURANCE	234,716	235,403	169,140	240,116	4,713	2.0 %
89300		PUB. UTIL.-STRT LIGHT	881,161	864,000	449,012	870,000	6,000	0.7 %
89400		PUB. UTIL.-TELEPHONE	58	0	0	0	0	0.0 %
92110		CONTR R&M-TELEPHONE	5,768	7,000	972	6,500	-500	-7.1 %
92140		CONTR R&M-COMPUTER	176,916	206,000	112,642	204,200	-1,800	-0.9 %
95400		MISCELLANEOUS EXPENSE	7,821	5,000	-914	5,000	0	0.0 %
95440		EXPENSES - DONATIONS & GRANTS	0	0	42,367	0	0	0.0 %
95460		BANK SERVICE CHARGES	16,495	22,000	36,641	40,000	18,000	81.8 %
95500		MEMBERSHIPS & DUES	22,713	23,000	150	24,000	1,000	4.3 %
96500		TAX ROLL ADJUSTMENTS	1,545	30,314	299	30,000	-314	-1.0 %
97133		CAPITAL - COMPUTER EQUIP	64,145	48,500	13,306	169,000	120,500	248.5 %
97340		CAPITAL - CAPITAL LEASE	5,668	15,000	3,779	10,000	-5,000	-33.3 %
99901		CAPITAL PROJECT ALLOCATION	125,000	50,000	50,000	100,000	50,000	100.0 %
Total	GENERAL SERVICES		\$2,096,225	\$2,128,917	\$1,083,513	\$2,346,399	\$217,482	10.22 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

12480

General Services

Expense

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



Charter Township of Waterford
FY 2022 Budget

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
71150		RETIREE HEALTH	818,477	988,176	320,808	791,771	-196,405	-19.9 %
71250		RETIREE LIFE INSURANCE	950	1,200	431	1,200	0	0.0 %
71450		RETIREE DENTAL INSURANCE	45,253	51,250	25,140	50,000	-1,250	-2.4 %
71550		RETIREE OPTICAL INSUR.	1,120	1,850	695	1,650	-200	-10.8 %
Total RETIREE BENEFITS			\$865,800	\$1,042,476	\$347,074	\$844,621	-\$197,855	-18.98 %



Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	437,096	442,726	214,876	510,865	68,139	15.4 %
70300		WAGES-PT. TIME/TEMP.	27,996	25,500	9,536	2,500	-23,000	-90.2 %
70900		OVERTIME	6,124	650	285	650	0	0.0 %
71000		FICA	35,626	35,869	17,159	39,322	3,453	9.6 %
71100		HEALTH INSURANCE	25,787	44,160	23,221	69,051	24,891	56.4 %
71200		LIFE INSURANCE	1,878	2,474	1,032	2,521	47	1.9 %
71300		DB - RETIREMENT	62,262	54,272	24,201	29,670	-24,602	-45.3 %
71350		RETIREE HLTH TRUST CONTRIB	99,122	51,600	25,800	40,450	-11,150	-21.6 %
71400		DENTAL INSURANCE	5,098	6,984	3,339	8,148	1,164	16.7 %
71500		OPTICAL INSURANCE	171	779	164	962	183	23.5 %
71750		LONG TERM DISABILITY	1,235	1,389	727	1,395	6	0.4 %
71780		DEFINED CONTRIB - EMPLOYER	19,836	27,768	11,287	28,288	520	1.9 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,842	2,742	1,180	2,831	89	3.2 %
72700		SUPPLIES - OFFICE	6,444	7,000	1,980	7,000	0	0.0 %
72800		SUPPLIES - POSTAGE	17,636	21,000	1,874	27,500	6,500	31.0 %
80600		SERV-CTY COMPU/TREAS.	5,114	5,550	5,168	5,550	0	0.0 %
84500		SERVICES - OTHER PROF.	42	0	0	0	0	0.0 %
86300		TAX BILLING EXP.	9,216	15,000	1,895	16,000	1,000	6.7 %
88000		LEGAL NOTICES	0	100	0	100	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	756	1,050	348	1,050	0	0.0 %
92170		CONTR R&M-OFFICE EQUIP	1,764	950	899	1,800	850	89.5 %
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0 %
95500		MEMBERSHIPS & DUES	697	850	198	1,000	150	17.6 %
96000		TRAVEL & MEALS	0	100	0	250	150	150.0 %
96100		CONFERENCES & TRAINING	99	300	69	500	200	66.7 %
97340		CAPITAL - CAPITAL LEASE	894	1,107	488	1,200	93	8.4 %
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

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



Waterford Township FY 2022 Budget

12550 INFORMATION TECHNOLOGY

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	291,065	296,818	134,886	299,917	3,099	1.0 %
70900		OVERTIME	0	3,500	0	3,500	0	0.0 %
71000		FICA	21,924	22,707	10,229	23,211	504	2.2 %
71100		HEALTH INSURANCE	66,859	67,269	37,375	59,231	-8,038	-11.9 %
71200		LIFE INSURANCE	1,883	1,816	1,022	1,844	28	1.5 %
71350		RETIREE HLTH TRUST CONTRIB	49,561	25,800	12,900	40,450	14,650	56.8 %
71400		DENTAL INSURANCE	6,348	4,656	3,655	4,656	0	0.0 %
71500		OPTICAL INSURANCE	1,247	712	779	613	-99	-13.9 %
71750		LONG TERM DISABILITY	912	927	564	941	14	1.5 %
71780		DEFINED CONTRIB - EMPLOYER	32,835	33,483	15,610	34,012	529	1.6 %
71792		RETIREE HSA - EMPLOYER CONTRIB	2,413	2,582	1,416	2,577	-5	-0.2 %
72700		SUPPLIES - OFFICE	175	500	383	500	0	0.0 %
72800		SUPPLIES - POSTAGE	112	150	0	150	0	0.0 %
76400		SUPPLIES-TOOLS	237	375	44	300	-75	-20.0 %
77400		SUPPLIES-GAS & OIL	0	125	0	125	0	0.0 %
86000		MILEAGE	0	50	0	50	0	0.0 %
89400		PUB. UTIL.-TELEPHONE	2,803	3,000	1,501	3,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	450	405	450	0	0.0 %
96000		TRAVEL & MEALS	0	155	0	400	245	158.1 %
96100		CONFERENCES & TRAINING	0	10,000	0	10,000	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	158	250	86	250	0	0.0 %
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 Based on payroll analysis/trending	Increase	\$ 3,099
71000	FICA Based on payroll analysis/trending	Increase	\$ 504
71100	HEALTH INSURANCE Based on payroll analysis or trending	Decrease	\$ 8,038
71350	RETIREE HLTH TRUST CONTRIB Based on payroll analysis or trending	Increase	\$ 14,650
71780	DEFINED CONTRIB -EMPLOYER Based on payroll analysis or trending	Increase	\$ 529



Waterford Township FY 2022 Budget

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
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

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
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	%
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Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
87100	BEAUTIFICATION PROGRAM		104	4,400	0	4,500	100	2.3 %
87300	YOUTH ASSIST. GRANT		8,250	8,500	8,500	9,250	750	8.8 %
87500	SR CENTER-SENIOR SVC		20,000	20,000	0	20,000	0	0.0 %
87501	WOTA-SENIOR TRANSIT		185,600	185,000	185,000	250,000	65,000	35.1 %
87700	RECYCLING PROGRAM		4,556	5,950	2,932	6,000	50	0.8 %
96410	ENVIRONMENTAL PROJECTS		14,493	34,000	3,776	34,500	500	1.5 %
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
70300		WAGES-PT. TIME/TEMP.	10,316	69,290	13,398	69,290	0	0.0 %
71000		FICA	789	5,301	1,025	5,301	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
85600		CONTINGENCY	0	250,000	0	350,000	100,000	40.0 %
99012		PRINC EXP -2012 REFUNDING BOND	123,654	85,472	0	0	-85,472	-100.0 %
99203		INTR EXP - 2012 REFUNDING BOND	10,040	6,738	3,369	0	-6,738	-100.0 %
99300		AGENT FEES	66	75	0	0	-75	-100.0 %
99903		TRANSFER - FIRE FUND	557,000	557,000	557,000	857,000	300,000	53.9 %
99904		TRANSFER - POLICE FUND	4,900,000	5,535,000	5,535,000	5,210,000	-325,000	-5.9 %
99908		TRANSFER-CEMETERY FUND	80,000	15,000	15,000	25,000	10,000	66.7 %
99911		TRANSFER - IMPRV. REVL.	1,150,000	600,000	600,000	1,075,000	475,000	79.2 %
99912		TRANSFER - LIBRARY FUND	155,000	0	0	0	0	0.0 %
99913		INTEREST - DPW BUILDING	30,134	27,781	27,781	25,358	-2,423	-8.7 %
99914		TRANSFER - PARKS & REC	285,000	200,000	200,000	200,000	0	0.0 %
99916		TRANSF - PRINC. DPW BUILDING	78,421	80,773	80,773	83,197	2,424	3.0 %
99918		TRANSFER - WORKERS COMP	60,000	15,000	15,000	12,500	-2,500	-16.7 %
Total		TRANSFERS T/OTHER FUNDS	\$7,429,314	\$7,372,839	\$7,033,923	\$7,838,055	\$465,216	6.31 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

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

Charter Township of Waterford Special Revenue Funds FY2022

January 1, 2022 – December 31, 2022

Submitted by: Gary Wall, Township Supervisor



<u>Contents</u>
Fire Fund
Police Fund
Police Restricted Use Fund
Police and Fire <u>S</u>pecial <u>A</u>ssessment <u>D</u>istrict (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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
40600		MILLAGE I	-2,181,520	-2,239,689	-2,251,958	-2,410,146	-170,457	7.6 %
40700		MILLAGE II	-2,162,044	-2,220,362	-2,232,247	-2,389,252	-168,890	7.6 %
40900		MILLAGE III	-1,361,805	-1,398,551	-1,405,978	-1,504,748	-106,197	7.6 %
53300		FED GRANT-EMERG RESPONSE	-1,038,018	0	-275,661	0	0	0.0 %
57420		LCS REV. SHAR.-PPT	-24,652	-23,000	-24,652	-24,652	-1,652	7.2 %
60210		FEES - EXEMPT HOUSING	-4,298	-7,500	-4,609	-4,750	2,750	-36.7 %
60340		FEES - COST RECOVERY ORD.	-6,091	-11,000	-17,858	-15,000	-4,000	36.4 %
60342		FEES - CLASS REGISTRATION	-29,858	-30,000	-8,770	-28,500	1,500	-5.0 %
62702		CHARGE-FIRE PROTECT/LK ANGL.	-182,326	-255,256	-124,589	-268,019	-12,763	5.0 %
62704		CHARGE-FIRE PROTECT/PONTIAC	-7,881,545	-8,275,622	-4,107,588	-8,499,780	-224,158	2.7 %
62710		CHARGE-EMS FEES	-1,663,940	-1,750,000	-910,744	-1,875,000	-125,000	7.1 %
62900		CHARGE-MISC. SERVICES	-221	0	-198	0	0	0.0 %
64100		SALES - ASSETS	-10,993	-16,500	-3,960	-14,500	2,000	-12.1 %
66400		INTEREST REVENUE	-113,441	-94,659	-34,365	-79,514	15,145	-16.0 %
67402		CONTRIB-GENERAL FUND	-557,000	-557,000	-557,000	-857,000	-300,000	53.9 %
67410		CONTRIB-OTHER	-3,900	0	-30	0	0	0.0 %
67418		CONTRIB - P&F SAD	-2,788,230	-3,190,336	-3,190,336	-2,514,388	675,948	-21.2 %
67419		CONTRIB - P&F SAD/CAPITAL	-789,880	-726,917	-726,917	-790,378	-63,461	8.7 %
68700		REFUNDS-REBATES-REIMBURSEMENTS	-14,921	-11,250	-6,693	-13,250	-2,000	17.8 %
69400		REVENUE - OTHER	-605	-5,000	-4,524	-5,000	0	0.0 %
Total		FIRE DEPARTMENT REVENUES	-\$20,815,288	-\$20,812,642	-\$15,888,677	-\$21,293,877	-\$481,235	2.31 %



Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	8,599,409	8,557,317	4,149,850	8,773,911	216,594	2.5 %
70225		SALARIES - HAZARDOUS DUTY PAY	107,000	0	0	0	0	0.0 %
70300		WAGES-PT. TIME/TEMP.	34,658	45,000	9,549	45,000	0	0.0 %
70900		OVERTIME	827,509	945,000	485,586	1,110,000	165,000	17.5 %
70950		OVERTIME-FLSA/MANDATORY	613,723	608,650	297,742	616,960	8,310	1.4 %
71000		FICA	765,673	701,993	374,827	807,525	105,532	15.0 %
71100		HEALTH INSURANCE	1,259,392	1,500,100	693,020	1,613,552	113,452	7.6 %
71150		FIRE - RETIREE HEALTH	1,112,216	1,293,570	512,419	1,204,040	-89,530	-6.9 %
71200		LIFE INSURANCE	17,577	28,192	10,146	28,872	680	2.4 %
71250		RETIREE LIFE INSURANCE	637	500	319	600	100	20.0 %
71300		DB - RETIREMENT	1,663,452	1,523,940	782,455	1,464,126	-59,814	-3.9 %
71350		RETIREE HLTH TRUST CONTRIB	941,663	490,200	245,100	728,100	237,900	48.5 %
71400		DENTAL INSURANCE	115,320	126,876	62,517	129,205	2,329	1.8 %
71450		RETIREE DENTAL INSURANCE	29,833	37,500	20,897	38,500	1,000	2.7 %
71500		OPTICAL INSURANCE	803	817	436	787	-30	-3.7 %
71550		RETIREE OPTICAL INSUR.	200	2,000	200	1,200	-800	-40.0 %
71600		WORKER'S COMP	87,965	145,000	52,959	140,000	-5,000	-3.4 %
71750		LONG TERM DISABILITY	24,839	24,823	10,464	25,570	747	3.0 %
71780		DEFINED CONTRIB - EMPLOYER	0	0	2,123	0	0	0.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	689,056	717,268	345,998	736,768	19,500	2.7 %
71792		RETIREE HSA - EMPLOYER CONTRIB	172,264	179,017	86,500	183,927	4,910	2.7 %
71800		FIREMEN FOOD ALLOWANCE	129,938	135,000	0	135,000	0	0.0 %
72000		TUITION REIMBURSEMENT	4,282	10,000	3,348	11,000	1,000	10.0 %
72700		SUPPLIES - OFFICE	2,255	6,800	3,664	6,000	-800	-11.8 %
76000		SUPPLIES-OPERATING	486	4,200	289	3,850	-350	-8.3 %
76200		SUPPLIES-COMPUTER	2,440	4,500	1,183	4,250	-250	-5.6 %
76500		FIRE TRAINING-IN HOUSE	32,339	35,000	27,122	35,000	0	0.0 %
76700		FIRE INVESTIGATION	5,151	10,000	1,391	9,850	-150	-1.5 %
76800		SUPPLIES & TRAINING-EMS	104,631	140,000	57,179	137,000	-3,000	-2.1 %
76850		COVID19-EMERGENCY	82,539	0	9,192	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	66,420	125,000	43,006	126,500	1,500	1.2 %
77700		SUPPLIES-UNIFORMS	23,549	35,000	4,690	32,500	-2,500	-7.1 %
78100		SUPPLIES-STATIONS	30,341	32,500	9,048	32,500	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	118	0	0	0	0	0.0 %
78600		SUPPLIES-R&M-APPARATUS	111,049	116,000	71,435	116,000	0	0.0 %
80100		SERVICES-LAUNDRY	0	100	0	95	-5	-5.0 %
81300		PHYSICAL EXAMS	0	10,000	377	9,000	-1,000	-10.0 %
84100		SERVICES - LEGAL	15,157	80,000	8,227	84,500	4,500	5.6 %
84200		SERVICES - AUDITING	12,250	12,250	12,250	28,400	16,150	131.8 %



**Waterford Township
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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	%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

20630

Fire Department - Regional

Expense

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



Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
40600		MILLAGE I	-3,243,068	-3,330,894	-3,348,798	-3,584,130	-253,236	7.6 %
40700		MILLAGE II	-3,271,575	-3,360,302	-3,378,366	-3,615,728	-255,426	7.6 %
53300		FED GRANT - POLICE	-587,440	-12,500	-149,742	-10,000	2,500	-20.0 %
57000		OMNIBUS FORFEITURE FUNDS	0	-250	0	-200	50	-20.0 %
57420		LCS REV. SHAR.-PPT	-28,153	-28,500	-28,153	-28,153	347	-1.2 %
57700		LIQUOR LICENSE REBATE	-39,602	-39,500	-14	-39,750	-250	0.6 %
60120		FEES - ALARM ORDINANCE	-18,313	-18,500	-9,075	-18,750	-250	1.4 %
60130		FEES - ABANDON AUTOS	-45	-5,000	0	-3,500	1,500	-30.0 %
60131		FEES - OWI AUTOS	0	-300	-150	-225	75	-25.0 %
60210		FEES - EXEMPT HOUSING	-4,908	-10,000	-5,264	-6,000	4,000	-40.0 %
60340		FEES - COST RECOVERY ORD.	-36,001	-37,500	-23,430	-38,250	-750	2.0 %
60350		FEES - WARRANT	-264	-250	-66	-235	15	-6.0 %
62900		CHARGE-MISC. SERVICES	-31,389	-23,500	-12,241	-23,500	0	0.0 %
64100		SALES - ASSETS	-19,201	-5,000	-4,194	-12,500	-7,500	150.0 %
66400		INTEREST REVENUE	-109,429	-97,221	-35,354	-81,665	15,556	-16.0 %
67402		CONTRIB-GENERAL FUND	-4,900,000	-5,535,000	-5,535,000	-5,210,000	325,000	-5.9 %
67418		CONTRIB - P&F SAD	-2,281,280	-2,353,181	-2,353,181	-3,177,094	-823,913	35.0 %
67419		CONTRIB - P&F SAD/CAPITAL	-125,000	-225,000	-225,000	-250,000	-25,000	11.1 %
68700		REFUNDS-REBATES-REIMBURSEMENTS	-9,885	-12,500	-4,734	-12,750	-250	2.0 %
69000		HOLD TAGS	-22,930	-35,000	-13,300	-27,500	7,500	-21.4 %
69350		REVENUE - SCHOOLS LIAISON	-326,350	-333,000	-163,175	-326,350	6,650	-2.0 %
69400		REVENUE - OTHER	-9,866	-19,500	-9,710	-17,500	2,000	-10.3 %
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 Trending	Decrease	\$ 7,500
69350	REVENUE-SCHOOLS LIAISON Contractual Obligation MAP	Decrease	\$ 6,650
40600	MILLAGE I Based on Taxable Value and Millage Rate.	Increase	\$ 253,236
40700	MILLAGE II Based on Taxable Value and Millage Rate.	Increase	\$ 255,426
67402	CONTRIB-GENERAL FUND General Fund Contribution Increase to Police Fund.	Increase	\$ 325,000
67418	CONTRIB - P&F SAD Load Balance b/t Fire and Police Re: SAD	Increase	\$ 823,913



Waterford Township FY 2022 Budget

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	5,424,498	6,092,557	2,703,544	6,387,411	294,854	4.8 %
70225		SALARIES - HAZARDOUS DUTY PAY	71,000	0	0	0	0	0.0 %
70300		WAGES-PT. TIME/TEMP.	105,443	105,100	57,004	122,000	16,900	16.1 %
70900		OVERTIME	290,339	342,278	153,716	360,000	17,722	5.2 %
70901		COURT TIME	12,025	40,000	9,360	32,500	-7,500	-18.8 %
71000		FICA	446,436	503,365	221,180	527,996	24,631	4.9 %
71100		HEALTH INSURANCE	686,783	865,000	359,521	921,853	56,853	6.6 %
71150		RETIREE HEALTH	2,188,452	2,558,206	1,009,062	2,430,811	-127,395	-5.0 %
71200		LIFE INSURANCE	16,094	26,570	8,270	28,360	1,790	6.7 %
71250		RETIREE LIFE INSURANCE	726	850	360	850	0	0.0 %
71300		DB - RETIREMENT	1,772,114	1,620,944	781,622	1,495,750	-125,194	-7.7 %
71350		RETIREE HLTH TRUST CONTRIB	1,625,558	849,800	448,861	1,375,300	525,500	61.8 %
71400		DENTAL INSURANCE	76,559	97,776	42,608	100,104	2,328	2.4 %
71450		RETIREE DENTAL INSURANCE	52,542	57,750	29,407	60,000	2,250	3.9 %
71500		OPTICAL INSURANCE	11,070	14,430	6,116	13,832	-598	-4.1 %
71550		RETIREE OPTICAL INSUR.	600	1,000	100	1,100	100	10.0 %
71600		WORKER'S COMP	163,306	200,000	35,789	195,000	-5,000	-2.5 %
71750		LONG TERM DISABILITY	15,435	17,627	9,020	18,850	1,223	6.9 %
71780		DEFINED CONTRIB - EMPLOYER	89,712	300,010	46,872	126,916	-173,094	-57.7 %
71782		DEFINED CONTRIB 2 - EMPLOYER	174,008	0	100,764	246,366	246,366	246,366.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	10,581	26,900	6,067	14,725	-12,175	-45.3 %
72000		TUITION REIMBURSEMENT	3,234	15,000	0	13,500	-1,500	-10.0 %
72700		SUPPLIES - OFFICE	4,600	9,000	6,943	15,250	6,250	69.4 %
72800		SUPPLIES - POSTAGE	3,777	6,000	766	5,250	-750	-12.5 %
72900		SUPPLIES - COPY MACHINE	924	2,000	0	0	-2,000	-100.0 %
76000		SUPPLIES-OPERATING	21,424	20,000	18,866	30,000	10,000	50.0 %
76200		SUPPLIES-COMPUTER	2,044	10,000	6,936	18,000	8,000	80.0 %
76600		SUPPLIES-CRIME PREVENTION	325	500	45	2,000	1,500	300.0 %
76700		SUPPLIES-ENFORCEMENT	9,118	9,500	2,958	9,500	0	0.0 %
76850		COVID19-EMERGENCY	93,957	0	9,496	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	63,620	121,000	47,777	120,000	-1,000	-0.8 %
77700		SUPPLIES-UNIFORMS	66,135	60,000	23,957	70,000	10,000	16.7 %
78100		SUPPLIES-R&M-BLDG	9,754	12,000	4,780	17,500	5,500	45.8 %
78600		SUPPLIES-R&M-VEHICLE	53,756	45,000	25,406	52,500	7,500	16.7 %
81300		PHYSICAL EXAMS	8,782	15,000	3,383	12,500	-2,500	-16.7 %
84100		SERVICES - LEGAL	193,077	195,000	72,897	195,000	0	0.0 %
84200		SERVICES - AUDITING	10,250	10,250	10,250	21,425	11,175	109.0 %
84500		SERVICES - OTHER PROF.	6,144	10,000	6,173	15,000	5,000	50.0 %
84600		SERVICES - CIVIL SERVICE	823	7,000	226	5,500	-1,500	-21.4 %



**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	CONFERENCES & 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 RETRICTED USE REV

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
57300	CRIMINAL JUSTICE		-7,285	-13,000	-3,277	-13,000	0	0.0 %
57350	PSAP TRAINING		-5,025	-10,000	-11,844	-10,000	0	0.0 %
64100	SALES-ASSETS/STATE SEIZ MONIES		0	-20,000	0	-20,000	0	0.0 %
64900	STATE DRUG SEIZURE MONIES		-56,646	0	-21,013	0	0	0.0 %
64901	FEDERAL DRUG SEIZURE FDS		-47,521	-15,000	-135,009	-15,000	0	0.0 %
64950	FED. GRANTS - REV		-200	0	0	0	0	0.0 %
66400	INTEREST REV - FED SEIZ MONIES		-11,293	-10,925	-3,033	-9,177	1,748	-16.0 %
67413	CONTRIB-POLICE DEPT.		-100	0	-50	0	0	0.0 %
Total	POLICE RETRICTED USE REV		-\$128,070	-\$68,925	-\$174,226	-\$67,177	\$1,748	-2.54 %



Waterford Township FY 2022 Budget

20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	10,737	149,188	8,164	149,188	0	0.0 %
70900		OVERTIME	0	200	17	200	0	0.0 %
70901		COURT TIME	0	200	0	200	0	0.0 %
71000		FICA	722	10,790	626	10,790	0	0.0 %
71100		HEALTH INSURANCE	13,086	35,882	6,955	13,162	-22,720	-63.3 %
71200		LIFE INSURANCE	158	612	79	612	0	0.0 %
71400		DENTAL INSURANCE	1,058	2,628	577	2,628	0	0.0 %
71500		OPTICAL INSURANCE	188	396	54	396	0	0.0 %
71600		WORKER'S COMP	279	200	231	200	0	0.0 %
71750		LONG TERM DISABILITY	211	414	123	414	0	0.0 %
71782		DEFINED CONTRIB 2 - EMPLOYER	0	16,434	0	16,434	0	0.0 %
96300		CRIMINAL JUSTICE TRAINING	5,766	0	11,917	0	0	0.0 %
96350		PSAP TRAINING	3,310	8,000	9,558	8,000	0	0.0 %
96400		STATE DRUG SEIZURE EXPENSE	205,673	0	17,217	0	0	0.0 %
96420		FED. DRUG SEIZURE EXP.	19,864	0	100,406	0	0	0.0 %
97106		CAPITAL - BLDG IMPROVEMENTS	0	0	7,255	0	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	34,971	0	76,843	0	0	0.0 %
Total		POLICE RETRICTED 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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/21				
64402	SALES - CEMETERY CARE		-10,200	-8,250	-4,600	-8,750	-500	6.1	%
66400	INTEREST REVENUE		-5,243	-2,457	-1,851	-2,064	393	-16.0	%
67402	CONTRIB-GENERAL FUND		-80,000	-15,000	-15,000	-25,000	-10,000	66.7	%
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/21				
40955		SPECIAL ASMNT DIST-CAPITAL	-910,305	-951,302	-951,302	-1,040,378	-89,076	9.4	%
40960		SPECIAL ASMNT DIST-OPERATION	-5,074,257	-5,539,932	-5,576,615	-5,691,482	-151,550	2.7	%
66400		INTEREST REVENUE	-31,452	-20,000	-14,356	-16,800	3,200	-16.0	%
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 Based on Taxable Values. Proceeds used for Police and Fire Vehicles.	Increase	\$ 89,076
40960	Enter Prj. #	SPECIAL ASMNT DIST. - OPERATION Based on Taxable Values. Proceeds used for Police and Fire Operations.	Increase	\$ 151,550



**Waterford Township
FY 2022 Budget**

21030 P&F SAD EXPENSES

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
96500		TAX ROLL ADJUSTMENTS	1,957	3,570	299	3,500	-70	-2.0 %
99903		TRANSFER-FIRE FUND	2,788,230	3,190,336	3,190,336	2,514,388	-675,948	-21.2 %
99904		TRANSFER-POLICE FUND	2,281,280	2,353,181	2,353,181	3,177,094	823,913	35.0 %
99923		TRANSFER-FIRE FUND/CAPITAL	789,880	726,917	726,917	790,378	63,461	8.7 %
99924		TRANSFER-POLICE FUND/CAPITAL	125,000	225,000	225,000	250,000	25,000	11.1 %
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 Lower trans. to fire - load balance b/t police.	Decrease	\$ 675,948
99904	Enter Prj. #	TRANSFER-POLICE FUND Higher trans to police - load balance b/t fire.	Increase	\$ 823,913



**Waterford Township
FY 2022 Budget**

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/21				
66401	INTR. REV.-INVESTMENTS		-20,267	-15,000	-15,148	-12,600	2,400	-16.0	%
67421	CONTRIB-WORKERS COMP.		-60,000	-15,000	-15,000	-12,500	2,500	-16.7	%
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 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
66400	INTEREST REVENUE		-1,754	-1,447	-516	-1,215	232	-16.0 %
69400	REVENUE - OTHER		-110	0	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 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
70555	FEES - EDC BOARD		0	10	0	10	0	0.0 %
84500	SERVICES - OTHER PROF.		0	950	0	950	0	0.0 %
88000	LEGAL NOTICES		0	300	0	300	0	0.0 %
95440	EXPENSES-GRANTS/EDC SPONSORED		0	45,000	0	45,000	0	0.0 %
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
95420	EXPENSES - BRWNFLD FEE		3,633	0	0	0	0	0.0 %
Total	BROWNFIELD - EXPENSES		\$3,633	\$0	\$0	\$0	\$0	0.00 %



**Waterford Township
FY 2022 Budget**

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/21				
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 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
65020	ASSESSMENTS - CRES LK WEED II		-17,157	-5,000	-8,042	-5,000	0	0.0 %
Total	ASSESSMENTS - REVENUE		-\$17,157	-\$5,000	-\$8,042	-\$5,000	\$0	0.00 %



Waterford Township FY 2022 Budget

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
77200		SUPPLIES-TRAFFIC SIGNS	7,637	10,000	2,964	10,000	0	0.0 %
84500		SERVICES - OTHER PROF.	0	50,000	0	50,000	0	0.0 %
92230		REPAIR & MAINT. - PED PATHWAYS	4,812	9,750	0	15,000	5,250	53.8 %
95380		DRAINS - CH. 4 COUNTY MAINT.	16,371	20,000	0	17,500	-2,500	-12.5 %
95390		DRAINS - CH. 20 R&M PROJECTS	0	22,500	0	110,000	87,500	388.9 %
95400		MISCELLANEOUS EXPENSE	791	6,000	2,899	15,000	9,000	150.0 %
95420		EXPENSES - SPECIAL PROJECT	0	500	0	500	0	0.0 %
96730		ROAD MATCH EXPENSE	0	425,000	360,712	500,000	75,000	17.6 %
97000		CAPITAL - INFRASTRUCTURE	29,007	60,000	0	60,000	0	0.0 %
97005		CAPITAL - PED PATHWAYS	73,510	100,000	0	100,000	0	0.0 %
97010		CAPITAL - INFRA/PRESERVATION	212,062	341,828	5,931	500	-341,328	-99.9 %
97102		CAPITAL - LAND IMPRV.	0	85,000	0	85,000	0	0.0 %
97105		CAPITAL - ROAD IMPRV.	0	75,000	0	100,000	25,000	33.3 %
97106		CAPITAL - BLDG IMRPV	0	0	0	310,000	310,000	310,000.0 %
97107		CAPITAL - FACIL & OTHER IMPR	2,600	44,150	0	35,000	-9,150	-20.7 %
97109		CAPITAL - BUILDING	111,501	229,850	40,623	0	-229,850	-100.0 %
97125		CAPITAL - EQUIPMENT	60,000	0	2,238	250,000	250,000	250,000.0 %
97132		CAPITAL - FURNISHINGS & EQUIP	0	0	0	20,000	20,000	20,000.0 %
97139		CAPITAL - TELECOMM. EQUIPMENT	2,000	0	0	0	0	0.0 %
Total	IMPROVMENT REVOLVING		\$520,290	\$1,479,578	\$415,367	\$1,678,500	\$198,922	13.44 %



Charter Township of Waterford
FY 2022 Budget

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	CAPTIAL-INFRA/PRESERVATION	Decrease	\$ 341,328
	Twp. Campus Road Project Finished-2021.		
97102	CAPTIAL-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	CAPTIAL-INFRASTRUCTURE	Increase	\$ 0
	Twp. LED Street Light conversion Project.		



**Waterford Township
FY 2022 Budget**

24692 IMPROVEMENT REVOLVING SAD EXP

			FY 2020	FY 2021	FY 2021	Proposed	Dollar		
			Actual	Rev. Budget	Actual	2022 Budget	Change		
Object	Project	Item Description			As of 6/30/21			% Change	
<hr/>									
82000		CRESCENT LK WEED II - EXPENSES	9,750	5,000	0	5,000	0	0.0	%
<hr/>									
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
62900		PEG FEES - COMCAST	-177,780	-176,400	-91,857	-179,928	-3,528	2.0 %
62901		PEG FEES - AT&T	-82,366	-79,361	-38,141	-71,425	7,936	-10.0 %
66400		INTEREST REVENUE	-9,616	-7,897	-3,006	-6,633	1,264	-16.0 %
67407		FRANCHISE FEES - COMCAST	-97,779	-97,420	-50,522	-99,368	-1,948	2.0 %
67409		FRANCHISE FEES - AT&T	-23,113	-22,313	-10,703	-20,082	2,231	-10.0 %
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

25001

Cable Commission

Revenue

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



Waterford Township FY 2022 Budget

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	71,511	71,401	35,526	72,829	1,428	2.0 %
70570		CABLE COMM. PER DIEM FEES	900	3,960	1,260	3,960	0	0.0 %
70900		OVERTIME	2,502	0	948	2,652	2,652	2,652.0 %
71000		FICA	5,591	5,462	2,778	5,771	309	5.7 %
71100		HEALTH INSURANCE	13,109	17,719	6,951	17,946	227	1.3 %
71200		LIFE INSURANCE	371	437	189	446	9	2.1 %
71400		DENTAL INSURANCE	1,058	1,164	577	1,164	0	0.0 %
71500		OPTICAL INSURANCE	192	204	109	218	14	6.9 %
71750		LONG TERM DISABILITY	223	223	130	227	4	1.8 %
71780		DEFINED CONTRIB - EMPLOYER	7,093	6,966	3,553	7,105	139	2.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,418	1,428	711	1,457	29	2.0 %
72700		SUPPLIES - OFFICE	40	250	74	250	0	0.0 %
72800		SUPPLIES - POSTAGE	0	50	0	50	0	0.0 %
73100		SUPPLIES-BOOKS,MAGS,ECT	0	50	0	50	0	0.0 %
76000		SUPPLIES-OPERATING	0	350	0	350	0	0.0 %
77400		SUPPLIES-GAS & OIL	31	300	0	300	0	0.0 %
84100		SERVICES - LEGAL	8,963	12,000	0	12,000	0	0.0 %
84200		SERVICES - AUDITING	600	600	600	700	100	16.7 %
84905		PEG - PUBLIC	195,000	195,000	97,500	195,000	0	0.0 %
84920		PEG - SCHOOL	13,000	0	0	0	0	0.0 %
86000		MILEAGE	0	50	0	50	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	80	0	150	70	87.5 %
87905		CABLE UTILIZATION GRANTS	0	4,000	0	4,000	0	0.0 %
87950		CABLE SCHOLARSHIPS	5,277	5,000	0	5,000	0	0.0 %
88500		INSURANCE	5,240	5,602	4,136	5,714	112	2.0 %
89400		PUB. UTIL.-TELEPHONE	47	150	22	150	0	0.0 %
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.0 %
92140		CONTR R&M-COMPUTER	3,692	8,799	2,265	8,999	200	2.3 %
92200		CONTR R&M-OPER EQUIP	0	1,000	0	1,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	1,950	0	1,950	0	0.0 %
95500		MEMBERSHIPS & DUES	0	900	130	900	0	0.0 %
96100		CONFERENCES & TRAINING	0	5,000	0	5,000	0	0.0 %
97131		CAPITAL - OPER EQUIP	109	10,000	4,171	10,000	0	0.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	649	7,400	0	7,400	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	133	250	72	250	0	0.0 %
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
57100		STATE-INDIGENT DEFENSE REVENUE	-140,884	-196,503	-118,241	-187,823	8,680	-4.4 %
66400		INTEREST REVENUE	-2,108	-870	-1,036	-731	139	-16.0 %
67402		CONTRIB-COURT/GF	-31,800	-23,342	-23,832	-23,622	-280	1.2 %
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. Based on grant from the State.	Decrease	\$ 8,680
67402	CONTRIB-OTHER Based on formula from State.	Increase	\$ 280



**Waterford Township
FY 2022 Budget**

26760 INDIGENT DEFENSE - EXPENSES

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
70300		WAGES-PT. TIME/TEMP.	22,343	14,416	14,171	20,920	6,504	45.1 %
71000		FICA	1,709	1,103	1,084	1,600	497	45.1 %
84300		SERVICES - CONSULTING	0	10,000	0	7,500	-2,500	-25.0 %
84500		SERVICES - OTHER PROF.	116,572	178,081	59,085	181,200	3,119	1.8 %
95400		MISCELLANEOUS EXPENSE	0	0	0	188	188	188.0 %
97106		CAPITAL - BLDG IMPROVEMENTS	0	8,315	0	0	-8,315	-100.0 %
97125		CAPITAL - PERSONAL PROPERTY	260	7,930	0	0	-7,930	-100.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
40600	MILLAGE I		-1,971,326	-2,024,304	-2,035,125	-2,178,254	-153,950	7.6 %
57420	LCS REV. SHAR.-PPT		-8,517	-8,000	-8,517	-8,530	-530	6.6 %
57600	STATE AID - LIBRARY		-57,640	-57,500	-30,958	-60,000	-2,500	4.3 %
58270	GRANT- LIB.SERV.& TECH. ACT		-498	0	0	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-1,485	-3,500	-1,592	-1,600	1,900	-54.3 %
65900	FEES/FINES - LIBR. BOOKS		-9,206	-11,500	-3,713	-10,000	1,500	-13.0 %
66000	ST. PENAL FINES/LIBRARY		-123,994	-125,000	0	-130,000	-5,000	4.0 %
66400	INTEREST REVENUE		-30,055	-25,744	-10,372	-21,625	4,119	-16.0 %
66701	RENTALS - LIBRARY-ROOMS		-1,065	-1,000	0	-1,000	0	0.0 %
67402	CONTRIB-GENERAL FUND		-155,000	0	0	0	0	0.0 %
67410	CONTRIB-OTHER		-65	0	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 Taxable Value and Millage Rate Calculation.	Increase	\$ 153,950
66000	ST. PENAL FINES/LIBRARY Based on 5-year trending model.	Increase	\$ 5,000
66400	INTEREST REVENUE Based on trending and review.	Decrease	\$ 4,119



**Waterford Township
FY 2022 Budget**

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
73100		SUPPLIES-BOOKS,MAGS,ECT	11,690	10,000	5,919	10,000	0	0.0 %
97125		CAPITAL - PERSONAL PROPERTY	9,546	0	0	0	0	0.0 %
97132		CAPITAL - OFFC EQUIP	12,548	0	0	0	0	0.0 %
97200		CAPITAL - LIBRARY BOOKS REF MT	849	1,000	344	1,000	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	731,622	780,394	383,744	791,651	11,257	1.4 %
70300		WAGES-PT. TIME/TEMP.	213,879	289,599	105,660	279,507	-10,092	-3.5 %
70900		OVERTIME	9,786	38,303	948	38,250	-53	-0.1 %
71000		FICA	70,634	89,286	36,399	84,870	-4,416	-4.9 %
71100		HEALTH INSURANCE	107,776	130,000	52,911	152,552	22,552	17.3 %
71150		RETIREE HEALTH	56,754	81,196	21,169	81,196	0	0.0 %
71200		LIFE INSURANCE	3,082	3,903	1,598	3,978	75	1.9 %
71250		RETIREE LIFE INSURANCE	108	125	54	150	25	20.0 %
71300		DB - RETIREMENT	102,610	89,443	50,385	77,564	-11,879	-13.3 %
71350		RETIREE HLTH TRUST CONTRIB	272,587	141,900	70,950	202,250	60,350	42.5 %
71400		DENTAL INSURANCE	13,754	16,296	7,502	16,296	0	0.0 %
71450		RETIREE DENTAL INSURANCE	4,232	5,750	2,339	5,500	-250	-4.3 %
71500		OPTICAL INSURANCE	1,511	1,914	829	1,881	-33	-1.7 %
71550		RETIREE OPTICAL INSUR.	0	300	0	200	-100	-33.3 %
71600		WORKER'S COMP	6,137	7,100	6,044	7,250	150	2.1 %
71750		LONG TERM DISABILITY	2,513	2,426	1,509	2,461	35	1.4 %
71780		DEFINED CONTRIB - EMPLOYER	46,732	48,861	24,710	49,421	560	1.1 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,722	4,079	2,009	4,160	81	2.0 %
72700		SUPPLIES - OFFICE	2,715	6,000	1,731	6,250	250	4.2 %
72800		SUPPLIES - POSTAGE	523	700	217	700	0	0.0 %
73100		SUPPLIES-BOOKS,MAGS,ECT	124,382	104,214	37,275	111,560	7,346	7.0 %
76000		SUPPLIES-OPERATING	4,823	7,125	3,411	7,125	0	0.0 %
76200		SUPPLIES-COMPUTER	1,602	1,500	1,151	1,500	0	0.0 %
76850		COVID19-EMERGENCY	18,932	0	438	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	178	900	173	500	-400	-44.4 %
78600		SUPPLIES-R&M-VEHICLE	7	1,500	1,269	3,000	1,500	100.0 %
80100		SERVICES-LAUNDRY	181	200	65	200	0	0.0 %
80200		SERVICES - THE LIBRARY NETWORK	12,326	14,125	4,425	14,400	275	1.9 %
81300		PHYSICAL EXAMS	0	300	0	300	0	0.0 %
84100		SERVICES - LEGAL	1,820	6,000	1,078	3,000	-3,000	-50.0 %
84200		SERVICES - AUDITING	3,200	3,200	3,200	3,350	150	4.7 %
84500		SERVICES - OTHER PROF.	3,204	3,500	500	25,500	22,000	628.6 %
84800		SERVICES - ADMINISTRATION	51,000	44,000	44,000	41,275	-2,725	-6.2 %
85600		CONTINGENCY	0	10,750	0	25,000	14,250	132.6 %
86800		COMPUTER-LICENSING & CONSULT	758	5,393	2,234	6,194	801	14.9 %
88500		INSURANCE	29,488	28,450	21,011	29,019	569	2.0 %
89000		PUBLIC UTILITIES	50,802	50,000	23,341	53,000	3,000	6.0 %
89400		PUB. UTIL.-TELEPHONE	2,267	1,700	1,114	6,000	4,300	252.9 %
92110		CONTR R&M-TELEPHONE	0	500	0	500	0	0.0 %



**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	%



Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
40600	MILLAGE I		-1,080,743	-1,109,831	-1,115,695	-1,194,115	-84,284	7.6 %
57420	LCS REV. SHAR.-PPT		-4,670	-4,000	-4,670	-4,670	-670	16.8 %
58100	GRANTS-OTHER		0	-100	0	0	100	-100.0 %
58200	GRANTS - OTHER - HESS		0	-25,000	0	-25,000	0	0.0 %
60140	FEES - YOUTH ENRICHMENT		-111,082	-357,500	-157,324	-298,600	58,900	-16.5 %
60210	FEES - EXEMPT HOUSING		-814	0	-873	0	0	0.0 %
64100	SALES - ASSETS		0	-350	0	-350	0	0.0 %
66400	INTEREST REVENUE		-22,713	-17,102	-7,988	-14,366	2,736	-16.0 %
66701	RENTALS - WRC		-19,432	-62,550	-28,594	-58,800	3,750	-6.0 %
67402	CONTRIB-GENERAL FUND		-285,000	-200,000	-200,000	-200,000	0	0.0 %
67406	CONTRIB-PARKS & REC		-3,247	-7,500	-5,035	-6,000	1,500	-20.0 %
67409	CONTRIB - P&R SPONSORSHIPS		-8,311	-7,500	-14,955	-12,000	-4,500	60.0 %
68500	CONCESSIONS - P/R		-275	-1,900	0	-400	1,500	-78.9 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-486	0	-11,115	-250	-250	-250.0 %
69100	SENIORS EXTENDED TRAVEL		-9,733	-8,000	0	-5,000	3,000	-37.5 %
69400	REVENUE - OTHER		-49	0	-6	0	0	0.0 %
69500	CASH OVER/SHORT		-1,178	0	-1,459	0	0	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 Projection provided by Budget Dept.	Increase	\$ 84,284
60140	FEES-ACTIVITY/PKS & REC Decrease related to COVID impact	Decrease	\$ 58,900
66400	INTEREST REVENUE Projection provided by Budget Dept.	Decrease	\$ 2,736
66701	RENTALS-PKS & REC. Decrease related to COVID impact	Decrease	\$ 3,750
67409	CONTRIB-PARKS & REC Pursuing additional sponsors for event/program	Increase	\$ 4,500
69100	SENIOR EXTENDED TRAVEL Decrease related to COVID impact	Decrease	\$ 3,000



Waterford Township FY 2022 Budget

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	438,154	472,611	236,128	490,787	18,176	3.8 %
70300		WAGES-PART TIME TEAMSTERS	118,869	165,000	49,673	235,979	70,979	43.0 %
70325		WAGES - PART TIME SEASONAL	6,396	92,500	13,530	94,350	1,850	2.0 %
70350		WAGES-PT TIME RECR PROG	25,161	56,000	12,303	57,120	1,120	2.0 %
70900		OVERTIME	8,149	18,000	2,599	18,360	360	2.0 %
71000		FICA	46,198	61,515	23,969	69,967	8,452	13.7 %
71100		HEALTH INSURANCE	29,621	31,500	17,328	44,868	13,368	42.4 %
71150		RETIREE HEALTH	10,998	11,548	1,046	12,100	552	4.8 %
71200		LIFE INSURANCE	1,604	2,272	864	2,334	62	2.7 %
71250		RETIREE LIFE INSURANCE	97	0	49	0	0	0.0 %
71300		DB - RETIREMENT	70,580	61,523	29,335	34,846	-26,677	-43.4 %
71350		RETIREE HLTH TRUST CONTRIB	198,245	77,400	38,700	80,900	3,500	4.5 %
71400		DENTAL INSURANCE	6,540	9,312	4,040	9,312	0	0.0 %
71500		OPTICAL INSURANCE	993	980	600	963	-17	-1.7 %
71600		WORKER'S COMP	9,076	10,000	8,937	10,000	0	0.0 %
71750		LONG TERM DISABILITY	1,003	1,445	885	1,491	46	3.2 %
71780		DEFINED CONTRIB - EMPLOYER	18,072	21,312	10,789	22,267	955	4.5 %
71792		RETIREE HSA - EMPLOYER CONTRIB	3,614	4,383	2,158	4,649	266	6.1 %
72700		SUPPLIES - OFFICE	1,705	2,800	1,559	2,800	0	0.0 %
72800		SUPPLIES - POSTAGE	397	500	78	400	-100	-20.0 %
73200		SUPPLIES-CONCESSIONS	0	300	0	300	0	0.0 %
76850		COVID19-EMERGENCY	11,259	0	266	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	2,893	8,500	2,676	9,500	1,000	11.8 %
77700		SUPPLIES-UNIFORMS	653	1,850	1,441	1,850	0	0.0 %
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	14,470	21,000	11,169	29,000	8,000	38.1 %
78200		SUPPLIES-R&M-EQUIPMENT	0	1,000	0	1,000	0	0.0 %
78300		WAT REC SUPPLIES-R&M-GROUNDS	18,706	36,600	10,347	39,700	3,100	8.5 %
78600		SUPPLIES-R&M-VEHICLE	2,767	5,000	2,270	5,000	0	0.0 %
81300		PHYSICAL EXAMS	319	600	238	600	0	0.0 %
84100		SERVICES - LEGAL	0	650	154	650	0	0.0 %
84200		SERVICES - AUDITING	2,750	2,750	2,750	2,650	-100	-3.6 %
84500		SERVICES - OTHER PROF.	115	5,500	0	5,500	0	0.0 %
84800		SERVICES - ADMINISTRATION	47,750	43,250	43,250	38,625	-4,625	-10.7 %
85600		CONTINGENCY	0	17,500	0	20,000	2,500	14.3 %
86000		MILEAGE	0	100	0	100	0	0.0 %
86100		VEHICLE EXPENSE	7,843	0	0	0	0	0.0 %
86800		COMPUTER-LICENSING & CONSULT	0	1,590	0	2,312	722	45.4 %
88200		PRINTING & PUBLISHING	9,530	18,000	2,329	30,000	12,000	66.7 %
88500		INSURANCE	24,007	26,155	19,320	26,678	523	2.0 %



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	%



Charter Township of Waterford
FY 2022 Budget

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



Charter Township of Waterford
FY 2022 Budget

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
53300	FEDERAL GRANT		0	0	-4,640,006	-4,640,006	-4,640,006	-4,640,006%
66400	INTEREST REVENUE		0	0	-2,233	0	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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
95400		MISCELLANEOUS EXPENSE	0	0	0	4,640,006	4,640,006	4,640,006.00
Total		GRANT FUND EXPENSES	\$0	\$0	\$0	\$4,640,006	\$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

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
66400	INTEREST REVENUE - POOLED		-42,904	-13,500	-18,184	-11,340	2,160	-16.0 %
67410	CONTRIB - CAPITAL PROJECTS		-2,075,000	-320,001	-355,000	-370,001	-50,000	15.6 %
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

67410

CONTRIB - CAPITAL PROJECTS

Increase

\$ 50,000

Current dollars set aside for future Cap. Projects.



**Waterford Township
FY 2022 Budget**

33090 CAPITAL PROJECT EXPENSES

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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**

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
64500	SALES - WATER/METERED		-6,318,038	-6,000,000	-2,193,321	-5,950,000	50,000	-0.8 %
64800	SALES - MATERIALS/SERVICE		-169,241	-150,000	-62,596	-152,500	-2,500	1.7 %
65005	CHARGE - LONG TAP		-14,000	-12,000	-13,000	-20,000	-8,000	66.7 %
65006	CHARGE - WATER TAP		-104,031	-87,500	-58,345	-84,000	3,500	-4.0 %
65007	CHARGE - WATER METER		-31,140	-33,000	-22,160	-32,000	1,000	-3.0 %
65010	CHARGE - CAP EQUALIZATION		-81,123	-75,000	-47,133	-69,000	6,000	-8.0 %
66403	INTR. REV.-ASSMTS.		-3,162	-9,000	-4,965	-4,000	5,000	-55.6 %
66702	RENTALS - WATER ACCESS POINT		-1,487	-2,500	-750	-2,500	0	0.0 %
69400	REVENUE - OTHER		-169	-500	-359	-500	0	0.0 %
Total	WATER REVENUES		-\$6,722,391	-\$6,369,500	-\$2,402,629	-\$6,314,500	\$55,000	-0.86 %



Charter Township of Waterford
FY 2022 Budget

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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
46900	PERMITS - SEWER CONN.		-1,155	-1,250	-505	-1,000	250	-20.0 %
65011	CHARGE - NEW CONNECTION		-152,532	-150,000	-82,875	-140,000	10,000	-6.7 %
65012	CHARGE - SEWER USAGE		-17,950,840	-18,050,000	-7,104,937	-18,200,000	-150,000	0.8 %
66403	INTR. REV.-ASSMTS.		-13,003	-26,000	-8,404	-15,000	11,000	-42.3 %
69400	REVENUE - OTHER		-60	-175	-65	-175	0	0.0 %
96891	CAP CONTRIB-FED GOV'T		-517,651	0	0	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 Fewer sewer connections anticipated.	Decrease	\$ 10,000
65012	CHARGE-SEWER USAGE Anticipated sewer usage increase and realized gains from pass through rate increase.	Increase	\$ 150,000
66403	INTR. REV.-ASSMTS. Bring account in line with what the yearly amounts actually reflect.	Decrease	\$ 11,000



**Waterford Township
FY 2022 Budget**

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
53300		REVENUE-FROM FED GOV'T/2010B	-13,943	0	0	0	0	0.0 %
62900		CHARGE-MISC SVCS TO GEN FUND	-2,637	0	-2,262	0	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	0.0 %
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 Anticipate fewer assets sold.	Decrease	\$ 5,000
66400	INTEREST REVENUE Anticipate less interest revenue.	Decrease	\$ 43,246
68700	REFUNDS-REBATES-REIMBURSEMENTS Anticipated increase in refunds and rebates.	Increase	\$ 98,000



Waterford Township FY 2022 Budget

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
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 %



Charter Township of Waterford
FY 2022 Budget

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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 %



Charter Township of Waterford
FY 2022 Budget

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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
70200		SALARIES	207,608	219,106	109,275	217,336	-1,770	-0.8 %
70900		OVERTIME	20,822	50,000	8,357	41,500	-8,500	-17.0 %
71000		FICA	17,109	20,586	8,907	19,801	-785	-3.8 %
71780		DEFINED CONTRIB 1 - EMPLOYER	7,383	9,969	5,104	14,949	4,980	50.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	1,754	2,044	1,021	3,065	1,021	50.0 %
76000		SUPPLIES-OPERATING	4,239	10,000	397	9,000	-1,000	-10.0 %
76900		SUPPLIES-METER MATERIALS	11,119	288,959	12,606	280,000	-8,959	-3.1 %
95400		MISCELLANEOUS EXPENSE	0	500	0	500	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200		SALARIES	865,141	805,189	400,332	869,989	64,800	8.0 %
70300		WAGES-PT. TIME/TEMP.	20,830	40,000	26,840	45,000	5,000	12.5 %
70900		OVERTIME	5,376	10,000	4,306	10,000	0	0.0 %
71000		FICA	60,671	65,421	32,507	70,762	5,341	8.2 %
71100		HEALTH INSURANCE	363,054	411,136	193,637	493,159	82,023	20.0 %
71150		RETIREE HEALTH	446,660	530,908	209,169	523,103	-7,805	-1.5 %
71200		LIFE INSURANCE	8,789	11,210	4,736	11,210	0	0.0 %
71250		RETIREE LIFE INSURANCE	213	200	22	200	0	0.0 %
71300		DB - RETIREMENT	346,889	302,376	144,703	186,690	-115,686	-38.3 %
71350		RETIREE HLTH TRUST CONTRIB	743,418	412,800	206,400	414,613	1,813	0.4 %
71400		DENTAL INSURANCE	40,828	48,890	22,891	50,750	1,860	3.8 %
71450		RETIREE DENTAL INSURANCE	19,845	23,000	10,824	24,375	1,375	6.0 %
71500		OPTICAL INSURANCE	5,708	0	3,256	0	0	0.0 %
71550		RETIREE OPTICAL INSUR.	100	1,000	113	700	-300	-30.0 %
71600		WORKER'S COMP	-6,352	65,000	13,145	71,000	6,000	9.2 %
71750		LONG TERM DISABILITY	6,765	7,162	4,147	7,162	0	0.0 %
71780		DEFINED CONTRIB - EMPLOYER	30,871	30,405	17,130	30,506	101	0.3 %
71792		RETIREE HSA - EMPLOYER CONTRIB	4,324	5,398	2,711	5,398	0	0.0 %
72000		TUITION REIMBURSEMENT	7,250	6,000	2,000	6,000	0	0.0 %
72700		SUPPLIES - OFFICE	6,156	13,000	1,984	13,000	0	0.0 %
72800		SUPPLIES - POSTAGE	44,072	58,000	24,155	58,000	0	0.0 %
76200		SUPPLIES-COMPUTER	4,085	10,000	6,144	8,250	-1,750	-17.5 %
76400		SUPPLIES-TOOLS	2,695	4,250	2,227	750	-3,500	-82.4 %
76850		COVID19-EMERGENCY	25,475	0	735	0	0	0.0 %
77400		SUPPLIES-GAS & OIL	37,923	60,000	27,288	60,000	0	0.0 %
77700		SUPPLIES-UNIFORMS & MATS	23,659	33,500	13,461	33,500	0	0.0 %
78100		SUPPLIES-R&M-BLDG	5,007	10,000	1,700	10,000	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	24,794	33,500	14,772	33,500	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	37,092	27,500	13,143	27,500	0	0.0 %
81300		PHYSICAL EXAMS	1,083	4,000	1,000	4,000	0	0.0 %
84100		SERVICES - LEGAL	19,550	19,500	13,505	25,500	6,000	30.8 %
84200		SERVICES - AUDITING	27,750	27,750	27,750	33,950	6,200	22.3 %
84500		SERVICES - OTHER PROF.	220,204	215,000	55,905	235,000	20,000	9.3 %
84800		SERVICES - ADMINISTRATION	542,336	744,323	744,323	667,384	-76,939	-10.3 %
85600		CONTINGENCY	0	150,000	0	155,000	5,000	3.3 %
86100		VEHICLE EXPENSE	21	0	0	0	0	0.0 %
86600		LEGAL SETTLEMENTS	0	7,500	0	10,500	3,000	40.0 %
86800		COMPUTER-LICENSING & CONSULT	74,534	74,000	4,581	142,500	68,500	92.6 %
88500		INSURANCE	181,636	207,095	131,292	211,237	4,142	2.0 %



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	%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

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



**Waterford Township
FY 2022 Budget**

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
97000	CAPITAL - INFRASTRUCTURE		0	750,000	83,775	320,000	-430,000	-57.3 %
97010	CAPITAL - INFRA/PRESERVATION		73,594	2,850,000	230,077	1,710,000	-1,140,000	-40.0 %
97125	CAPITAL - PERSONAL PROPERTY		0	9,500	5,643	9,500	0	0.0 %
97132	CAPITAL - OFFC EQUIP		0	1,000	0	1,000	0	0.0 %
97136	CAPITAL - VEHICLES		0	35,500	0	354,500	319,000	898.6 %
99203	BONDS INTR EXP - SEWER		13,453	0	0	0	0	0.0 %
Total	WATER CAPITAL IMPROVEMENT		\$87,047	\$3,646,000	\$319,495	\$2,395,000	-\$1,251,000	-34.31 %



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97000	Enter Prj. #	CAPTIAL-INFRASTRUCTURE Distribution System Materials Inventory - EGLE Mandated.	Decrease	\$ 430,000
97010	Enter Prj. #	CAPTIAL-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

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
70200		SALARIES	73,125	137,273	58,621	131,587	-5,686	-4.1 %
70900		OVERTIME	7,048	8,000	6,062	9,250	1,250	15.6 %
71000		FICA	6,081	11,113	4,929	10,774	-339	-3.1 %
71780		DEFINED CONTRIB 1 - EMPLOYER	0	6,111	0	0	-6,111	-100.0 %
71792		RETIREE HSA - EMPLOYER CONTRIB	0	1,833	0	0	-1,833	-100.0 %
76000		SUPPLIES-OPERATING	2,211	10,000	2,006	10,000	0	0.0 %
95400		MISCELLANEOUS EXPENSE	0	1,000	8	1,000	0	0.0 %
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 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
70200	SALARIES		274,199	354,204	140,587	347,608	-6,596	-1.9 %
70900	OVERTIME		27,924	25,000	14,298	34,500	9,500	38.0 %
71000	FICA		22,749	29,009	11,830	29,231	222	0.8 %
71780	DEFINED CONTRIB 1 - EMPLOYER		18,501	22,919	9,680	33,689	10,770	47.0 %
71792	RETIREE HSA - EMPLOYER CONTRIB		3,357	5,589	1,942	6,952	1,363	24.4 %
76100	SUPPLIES-OPER. LATERALS		13,164	25,000	15,349	25,000	0	0.0 %
76300	SUPPLIES-OPER. PUMP STAT.		4,933	17,000	3,615	17,000	0	0.0 %
81000	SERVICE-SEWER TREATMENT		9,408,152	9,600,000	4,519,951	9,800,000	200,000	2.1 %
89000	PUBLIC UTILITIES		117,652	120,000	69,439	125,000	5,000	4.2 %
91000	SEWER MITIGATION		0	10,000	0	10,000	0	0.0 %
92200	CONTR R&M-OPER EQUIP		43,607	180,000	20,818	180,000	0	0.0 %
95400	MISCELLANEOUS EXPENSE		0	500	217	1,000	500	100.0 %
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 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/21				
97000	CAPITAL - INFRASTRUCTURE		13,729	180,000	0	350,000	170,000	94.4	%
97010	CAPITAL - INFRA/PRESERVATION		44,129	670,000	4,600	300,000	-370,000	-55.2	%
97125	CAPITAL - PERSONAL PROPERTY		0	100,000	95,641	20,000	-80,000	-80.0	%
97131	CAPITAL - OPER EQUIP		0	60,000	0	20,000	-40,000	-66.7	%
97136	CAPITAL - VEHICLES		0	85,500	78,668	45,000	-40,500	-47.4	%
Total	SEWER CAPITAL IMPROVEMENT		\$57,858	\$1,095,500	\$178,909	\$735,000	-\$360,500	-32.91	%



Charter Township of Waterford
FY 2022 Budget

LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97000	Enter Prj. #	CAPTIAL-INFRASTRUCTURE Harper and Builders Square Sewer Lift Station Rehab.	Increase	\$ 170,000
97010	Enter Prj. #	CAPTIAL-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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
						2022 Budget	Change	
99204	INTR EXP-SRF	2013	66,335	62,677	32,263	58,927	-3,750	-6.0 %
99205	INTR EXP-OMI	2013	144,706	152,903	68,169	127,801	-25,102	-16.4 %
99206	INTR EXP-SEWER		55,719	51,480	26,812	47,138	-4,342	-8.4 %
99207	INTR EXP-SEWER		8,455	10,105	5,273	9,208	-897	-8.9 %
99208	INTR EXP-2011A OMI BOND		79,101	74,308	37,154	69,391	-4,917	-6.6 %
99209	INTR EXP-2017 CLINT RIV SWR		64,658	69,221	31,972	66,137	-3,084	-4.5 %
99210	INTR EXP-OMI	2020A	42,764	107,996	65,233	127,173	19,177	17.8 %
99211	INTR EXP-SRF	2007	24,658	21,652	10,826	18,645	-3,007	-13.9 %
99300	AGENT FEES		84	210	51	193	-17	-8.1 %
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**

59057 HARDSHIP

Object	Project	Item Description	FY 2020	FY 2021	FY 2021	Proposed 2022 Budget	Dollar Change	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
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

Object	Project	Item Description	FY 2020 Actual	FY 2021 Rev. Budget	FY 2021 Actual	Proposed 2022 Budget	Dollar Change	% Change
					As of 6/30/21			
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 2020	FY 2021	FY 2021	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/21			
99212	INTR EXP-W&S 5/12		34,660	23,262	11,631	0	-23,262	-100.0 %
99300	AGENT FEES		234	235	0	0	-235	-100.0 %
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!		