WHITEWATER TOWNSHIP BOARD
SPECIAL MEETING AGENDA – MARCH 19, 2026
6:30 p.m. at the Whitewater Township Hall
5777 Vinton Road, Williamsburg, MI 49690
Phone: 231-267-5141 / Fax: 231-267-9020

View Meeting on Zoom

1. **Join Automatically (computer, tablet, or smartphone):**

   Click this link to join: https://us02web.zoom.us/j/83616183946

2. **Join Manually (computer, tablet, or smartphone):**

   - **Open the Zoom app or go to: https://www.zoom.us/join and enter**
   - **Meeting ID: 836 1618 3946**

3. **Join by Phone (audio only; works on landlines and mobile phones):**

   - **Dial: +1 312 626 6799 US (Chicago)**
   - **When prompted, enter Meeting ID: 836 1618 3946, then press #**

At this time, the Board invites everyone to silence their electronic devices.

Whitewater Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities upon reasonable advance notice. Contact the Township Clerk at clerk@whitewatertownshipmi.gov at least 5 days in advance of the meeting.

A. Call to Order / Pledge of Allegiance
B. Roll Call of Board Members
C. Set / Adjust / Approve Meeting Agenda
D. Declaration of Conflict of Interest

E. **Public Comment.** Any person shall be permitted to address a meeting of the township board. Public comment shall be carried out in accordance with the following board rules and procedures:
   1. Comments shall be directed to the board, with questions directed to the chair.
   2. Any person wishing to address the board shall speak from the lectern **(OR VIA ZOOM DURING THE PUBLIC HEARING)** and state his or her name and address.
   3. Persons may address the board on matters that are relevant to township government issues.
   4. The chair shall control the amount of time each person shall be allowed to speak, which shall not exceed five (5) minutes, excluding the time needed to answer board member's questions.
   5. In order to avoid unscheduled debates, the board generally will not comment or respond to presenters. Silence or non-response from the board should not be interpreted as disinterest or disagreement by the board.

F. Public Hearing – 2026-27 Township Budgets

1. Open each public hearing / state time.
2. Request attendees to sign attendance sheet
3. State dates of public hearing notice publication and newspaper published in:
   Elk Rapids News on: March 12, 2026
4. State purpose of public hearing:
   - **A. Public Hearing – 2026-27 Millage to Support the General Fund Budget**
   - **B. Public Hearing – 2026-27 Special Assessment Millage to Support the Fire Fund Budget**
   - **C. Public Hearing – 2026-27 Millage to Support the Ambulance Fund Budget**
5. Read any written comments received
6. Receive public comment
7. Close public hearing / state time

NOTE: Questions may be addressed during the public hearing. However, township board discussion and/or action shall take place following the public hearing.

G. Presentations/Announcements

H. Consent Calendar: Receive and File

1. Correspondence:
2. Minutes for Approval: **NONE**
3. Bills for Approval

I. Items Removed from Consent Calendar

1.
2.

J. Unfinished Business

1. Any Park & Recreation Items

K. New Business

1.

L. Tabled Items - none

M. Board Comments/Discussion

1. **Budget discussion of Fire Fund, Ambulance Fund & Fire Capital Improvements Fund**
2. **Budget discussion of Parks & Recreation Fund**
3. **Other Non-General Fund Budgets (time permitting)**

N. Announcements

Next Township Board Meeting: **MARCH 24, 2026, SPECIAL MEETING - BUDGET WORK SESSION, 9:00 A.M.**

Board Member Announcements

O. Public Comment

P. Adjournment

WHITEWATER TOWNSHIP, Michigan
BUDGET TOTALS - ALL FUNDS
For the Fiscal Year 2026-27

BUDGET TOTALS - ALL FUNDS	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
FUND REVENUES:						
General Fund	$ 763,208	$ 918,400	$ 918,400	$ 691,112	$ 887,400	$ 1,216,550
Fire Fund	453,921	528,250	528,250	350,064	535,680	495,600
Parks & Recreation Fund	424,546	587,550	587,550	401,317	482,900	458,750
Ambulance Fund	484,672	481,050	481,050	280,398	476,650	391,000
Public Improvement Fund	2,694	100,000	100,000	1,993	2,650	113,800
Fire Capital Improvement Fund	449,949	630,000	630,000	162,369	236,850	450,000
Special Assessment Fund	-	-	-	-	10,000	517,800
TOTAL FUND REVENUES	**$ 2,578,989**	**$ 3,245,250**	**$ 3,245,250**	**$ 1,887,254**	**$ 2,632,130**	**$ 3,643,500**
EXPENDITURES:						
General Fund:						
Township Board	$ 70,428	$ 68,850	$ 83,050	$ 84,013	$ 80,250	$ 67,300
Supervisor	39,375	62,200	62,200	40,729	48,500	53,050
Elections	27,615	28,700	28,700	14,280	14,950	26,400
Assessor	35,985	37,800	37,800	39,729	42,950	41,800
Attorney	55,568	87,000	87,000	37,204	87,000	80,000
Clerk	68,587	96,550	96,550	100,755	111,050	94,050
Board of Review	2,273	1,900	1,900	861	1,700	4,200
Treasurer	76,168	98,500	98,500	83,555	82,150	77,300
Township Hall & Grounds	35,892	63,800	63,800	39,524	46,800	55,200

BUDGET TOTALS - ALL FUNDS	2024-25 ACTUAL	2025-26 Approved Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
Cemetery	27,102	15,350	15,350	18,046	18,150	18,750
Planning Commission	28,692	95,100	95,100	50,821	55,100	107,750
Zoning Administrator	52,826	58,050	58,050	54,543	57,550	58,400
Zoning Board of Appeals	2,162	11,600	11,600	3,807	4,100	6,250
Roads & Road Repairs	35,936	41,000	41,000	19,198	38,900	223,000
Historical Society	-	2,400	2,400	122	150	-
Insurance	18,415	19,600	19,600	30,503	30,550	32,100
Contingency	-	20,000	5,800	-	-	34,000
Capital Expenditure	6,350	10,000	10,000	24,097	24,100	20,000
Transfers Out	104,417	100,000	100,000	100,000	110,000	217,000
Fire Fund	400,548	528,250	528,250	417,189	477,148	495,600
Parks & Recreation Fund	399,551	587,550	587,550	428,347	458,000	458,750
Ambulance Fund	361,070	363,150	363,150	361,193	361,350	391,000
Public Improvement Fund	-	100,000	100,000	-	-	113,800
Fire Capital Improvement Fund	113,130	630,000	630,000	148,368	236,850	391,950
Special Assessment Fund	-	-	-	5,795	6,200	511,000
						-
TOTAL FUND EXPENDITURES	**$ 1,962,088**	**$ 3,127,350**	**$ 3,127,350**	**$ 2,148,771**	**$ 2,393,498**	**$ 3,578,650**
NET SURPLUS/(DEFICIT)	**$ 616,901**	**$ 117,900**	**$ 117,900**	**$ (261,517)**	**$ 238,632**	**$ 64,850**

WHITEWATER TOWNSHIP, Michigan
BUDGET SUMMARY
For the Fiscal Year 2026-27

GENERAL FUND

REVENUES:	
Tax Related	$301,300
Inter-Governmental	335,750
Other	64,400
Licenses, Fees & Permits	36,500
Interest Earnings	34,000
sub-total	**771,950**
Prior Years' Surplus	444,600
Transfers from Other Funds	0
Total Revenues & Transfers	**$1,216,550**
FIXED COSTS:	
Labor Related Costs	$298,250
Rentals, Leases & Licenses	19,500
Office/Operating Supplies	35,800
Utililities & Grounds	32,000
Liability Insurance	29,400
Printing & Publishing	14,750
Street Lights	2,250
sub-total	**431,950**
VARIABLE COSTS:	
Professional & Contractual	205,700
Repairs & Maintenance	31,800
Road Brining	37,500
Education & Training	17,650
Other	29,900
Capital Expenditure	20,000
Dues & Memberships	7,800
sub-total	**350,350**

PARKS & RECREATION FUND

REVENUES:	
Camper Fees	$241,900
Boat Launch Fees	20,000
Retail Sales	15,350
Other	15,750
sub-total	**293,000**
Prior Years' Surplus	165,750
Transfers from Other Funds	0
Total Revenues & Transfers	**$458,750**
FIXED COSTS:	
Labor Related Costs	$101,900
Utililities & Grounds	24,700
Taxes & Fees	20,300
Office/Operating Supplies	13,550
Cost of Goods Sold	10,650
Insurance	8,800
sub-total	**179,900**
VARIABLE COSTS:	
Repairs & Maintenance	24,500
Professional & Contractual	3,600
Other	9,100
Education & Training	650
sub-total	**37,850**
Capital Expenditures	**241,000**
TOTAL EXPENSES & CAPITAL	**458,750**
NET SURPLUS/(DEFICIT)	**$0**
FUND BALANCE END OF YEAR	**$87,042**

FIRE FUND

REVENUES:	
Tax Related	$416,800
Inter Governmental	0
Other	78,800
Total Revenues & Transfers	**495,600**
FIXED COSTS:	
Labor Related Costs	$323,900
Insurance	26,500
Office/Operating Supplies	46,900
Utililities & Grounds	13,400
sub-total	**410,700**
VARIABLE COSTS:	
Repairs & Maintenance	24,000
Professional & Contractual	21,000
Education & Training	15,000
Other	4,000
Dues & Memberships	1,000
sub-total	**65,000**
Contingency	**19,900**
Transfers to Other Funds	**0**
TOTAL EXPENDITURES & TRANSFERS	**495,600**
NET SURPLUS/(DEFICIT)	**$0**
FUND BALANCE END OF YEAR	**$610,817**
Income/Loss from Operations Excluding Transfers, Capital Items & Contingcies	**$19,900**

AMBULANCE FUND

REVENUES:	
Tax Related	$181,400
Interest Earnings	13,500
Other	7,200
Total Revenues & Transfers	**$202,100**
FIXED COSTS:	
Contractual Services	$353,400
Utililities & Grounds	8,850
sub-total	**362,250**
VARIABLE COSTS:	
Repairs & Maintenance	28,750
TOTAL EXPENDITURES	**391,000**
NET SURPLUS/(DEFICIT)	**-$188,900**
FUND BALANCE END OF YEAR	**$767,171**

WHITEWATER TOWNSHIP, Michigan
BUDGET SUMMARY
For the Fiscal Year 2026-27

GENERAL FUND

Contingencies	34,000
Road Repairs	183,250
Transfers to Other Funds	217,000
sub-total	**434,250**
TOTAL EXPENDITURES TRANSFERS & CONTINGENCIES	**1,216,550**
NET SURPLUS/(DEFICIT)	**$0**
FUND BALANCE END OF YEAR	**$909,557**
Designated for Roads =	**$28,479**
Undesignated =	**$881,078**
Income/Loss from Operations Excluding Transfers, Capital Items & Contingencies	**$9,650**

PARKS & RECREATION FUND

Income/Loss from Operations Excluding Transfers, prior years' surplus & Capital Items	**$75,250**

Fund
101

WHITEWATER TOWNSHIP, Michigan
GENERAL FUND BUDGET
For the Fiscal Year 2026-27

DEPT	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**								
402	Property Taxes		$ 201,815	$ 183,850	$ 183,850	$ 75,672	$ 179,450	$ 192,700	NOTE 5
445	Penalties & Interest		2,802	1,750	1,750	(50)	1,900	1,750	
447	Property Tax Admin Fees		90,098	97,000	97,000	24,959	97,900	100,500	
448	Collection Fees		5,213	5,350	5,350	5,258	5,300	6,350	
451	Franchise Fees		28,879	34,500	34,500	12,887	25,800	24,500	
452	METRO Act Fees		8,158	10,500	10,500	10,500	10,500	10,500	
476	Licenses & Permits		5,195	6,700	6,700	13,735	13,850	7,500	
541	State Revenue Other - PILT		-	-	-	29,248	-	-	
573	Local Community Stabilization		(513)	-	-	22,228	6,100	6,000	
574	State-Shared Revenues		287,833	305,000	305,000	228,048	291,450	288,050	
575	Swamp Taxes/Comm Forest District		35,179	38,000	38,000	36,188	36,200	37,200	
590	Grants - Private Sources		-	-	-	5,000	-	-	
607	Service Fees		3,600	3,200	3,200	8,400	8,000	3,550	
608	Interment Fees		1,450	2,000	2,000	300	300	1,000	
633	Election Reimbursement		7,586	5,000	5,000	8,101	8,100	5,000	
642	Sale of Cemetery Lots		1,750	1,550	1,550	1,250	1,250	1,300	
643	Miscellaneous Sales		132	200	200	102	150	200	
665	Interest Earned		21,239	31,150	31,150	25,258	33,650	34,000	
670	Cell Tower Lease		48,554	50,000	50,000	66,354	50,000	51,500	
671	Other Revenues		-	500	500	-	50	200	
687	Refunds		136	150	150	1,680	2,450	150	
698	Insurance Recovery		2,268	-	-	15,000	15,000	-	
695	Prior Years' Surplus		-	42,000	42,000	-	-	444,600	
	Audit Adjustments								
699	Transfers From Other Funds		11,835	100,000	100,000	100,994	100,000	-	

TOTAL GENERAL FUND REVENUES	**$ 763,208**	**$ 918,400**	**$ 918,400**	**$ 691,112**	**$ 887,400**	**$ 1,216,550**

DEPT	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
	EXPENDITURES:								
101	**TOWNSHIP BOARD**								
702	Salaries		$ 5,940	$ 10,800	$ 10,800	$ 8,775	$ 10,600	$ 10,800	NOTE 7
703	Wages		833	4,800	4,800	3,139	3,150	-	
715	Social Security (Employer)		369	1,000	1,000	793	900	700	
716	Medicare (Employer)		86	250	250	159	200	200	
727	Office Supplies & Expense		7,363	2,100	2,100	2,788	3,300	2,300	
728	Postage		130	1,000	350	339	450	500	
802	Audit & Accounting Services		9,605	9,600	9,600	20,559	21,500	10,200	
803	Historical Society (NEW)		-	-	-	-	-	2,400	
804	Professional Services		2,575	1,200	8,950	10,512	6,000	6,300	
817	Clean-up Day Services		11,725	12,500	14,800	14,750	14,750	15,500	
830	Pension Plan		4,464	12,600	12,600	5,828	1,400	1,100	
840	Dues and Memberships		4,665	5,000	6,700	6,731	6,750	7,100	
847	Software Support		16,954	-	-	-	-	2,200	
853	Finance Charges (New)		-	-	345	344	400	-	
854	Late Fees (New)		19	-	155	211	200	-	
860	Mileage Reimbursement		-	350	350	93	150	200	
865	Meal/Lodging Expense		-	650	650	-	-	-	
880	Education & Training		-	500	3,000	2,971	3,000	500	
901	Publishing		480	1,300	1,300	1,947	2,350	2,500	
903	Township Newsletter Expense		1,066	2,100	2,100	1,679	2,100	2,250	
925	Cell Phones (New)		-	-	2,050	1,837	2,250	2,400	
940	Equipment Rental		1,399	1,250	500	490	500	-	
941	Postage Meter Rental/Fees		323	1,400	200	176	200	-	
956	Miscellaneous Expense		814	300	300	227	100	150	
964	Refunds		1,618	150	150	(334)	-	-	
	TOTAL TOWNSHIP BOARD		**$ 70,428**	**$ 68,850**	**$ 83,050**	**$ 84,013**	**$ 80,250**	**$ 67,300**	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
171	**SUPERVISOR**							
702	Salaries	$ 31,727	$ 31,000	$ 31,000	$ 28,372	$ 29,000	$ 23,000	
703	Wages	4,177	21,500	21,500	7,622	11,500	20,000	NOTE 6
715	Social Security (Employer)	2,226	3,000	3,000	2,232	2,550	2,800	
716	Medicare (Employer)	521	700	700	465	600	650	
727	Office Supplies & Expense	498	3,500	3,500	187	500	1,000	
830	Pension Plan	-	-	-	1,032	3,200	4,300	
847	Software Support	372	-	-	-	-	-	
860	Mileage Reimbursement	(350)	350	350	186	250	350	
865	Meal/Lodging Expense	30	650	650	23	150	450	
880	Education & Training	175	1,500	1,500	610	750	500	
	TOTAL SUPERVISOR	**$ 39,375**	**$ 62,200**	**$ 62,200**	**$ 40,729**	**$ 48,500**	**$ 53,050**	
195	**ELECTIONS**							
703	Wages	$ 12,673	$ 15,000	$ 15,000	$ 8,921	$ 10,350	$ 15,000	
715	Social Security (Employer)	578	950	950	368	650	800	
716	Medicare (Employer)	135	250	250	865	150	200	
727	Office Supplies & Expense	8,333	7,000	7,000	1,026	1,000	7,000	
728	Postage	2,260	2,000	2,000	548	650	2,000	
847	Software Support	-	-	-	1,580	1,600	-	
860	Mileage Reimbursement	1,365	800	800	-	-	250	
865	Meal/Lodging Expense	1,173	700	700	369	400	400	
880	Education & Training	709	1,500	1,500	-	-	250	
901	Publishing	390	500	500	118	150	500	
970	Capital Expenditure	-	-	-	485	-	-	Delete Acct?
	TOTAL ELECTIONS	**$ 27,615**	**$ 28,700**	**$ 28,700**	**$ 14,280**	**$ 14,950**	**$ 26,400**	

DEPT	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
209	**ASSESSOR**							
702	Salaries		$ 1,300	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
715	Social Security (Employer)		81	100	100	74	100	100
716	Medicare (Employer)		19	50	50	15	50	50
727	Office Supplies & Expense		847	500	500	249	300	350
728	Postage		1,139	1,500	1,500	2,101	2,400	2,550
807	Assessing Services		31,800	33,600	33,600	30,800	33,600	33,600
847	Software Support		766	800	800	5,290	5,300	3,950
901	Publishing		33	50	50	-	-	-
	TOTAL ASSESSOR		**$ 35,985**	**$ 37,800**	**$ 37,800**	**$ 39,729**	**$ 42,950**	**$ 41,800**
210	**ATTORNEY**							
801	Legal Services		$ 55,568	$ 87,000	$ 87,000	$ 37,204	$ 87,000	$ 80,000
	TOTAL ATTORNEY		**$ 55,568**	**$ 87,000**	**$ 87,000**	**$ 37,204**	**$ 87,000**	**$ 80,000**

	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
215	**CLERK**								
702	Salaries		$ 31,911	$ 31,600	$ 31,600	$ 43,040	$ 47,000	$ 46,600	
703	Wages		21,763	26,000	26,000	26,057	29,000	22,900	NOTE 6
715	Social Security (Employer)		3,255	3,600	3,600	4,284	4,750	4,350	
716	Medicare (Employer)		778	850	850	889	1,150	1,050	
727	Office Supplies & Expense		3,631	3,100	3,100	2,378	2,650	2,800	
728	Postage		121	150	150	79	100	150	
804	Professional Services (NEW)		-	-	-	-	-	??	
830	Pension Plan		-	-	-	1,263	1,550	1,650	
840	Dues and Memberships		125	200	200	225	-	-	
847	Software Support		3,180	25,500	25,500	15,603	18,750	8,050	
860	Mileage Reimbursement		360	350	350	535	600	650	
865	Meal/Lodging Expense		1,230	850	850	767	900	1,000	
880	Education & Training		1,250	1,500	1,500	2,420	700	750	
901	Publishing		983	2,850	2,850	3,216	3,900	4,100	
	TOTAL CLERK		**$ 68,587**	**$ 96,550**	**$ 96,550**	**$ 100,755**	**$ 111,050**	**$ 94,050**	
247	**BOARD OF REVIEW**								
702	Salaries		$ 1,023	$ 1,300	$ 1,300	$ 375	$ 1,100	$ 3,400	NOTE 8
703	Wages		676	-	-	220	-	-	
715	Social Security (Employer)		105	50	50	37	100	250	
716	Medicare (Employer)		25	50	50	9	50	50	
860	Mileage Reimbursement		121	100	100	-	-	100	
865	Meal/Lodging Expense		250	100	100	-	-	100	
880	Education & Training		74	250	250	220	450	250	
901	Publishing		-	50	50	-	-	50	
	TOTAL B0ARD OF REVIEW		**$ 2,273**	**$ 1,900**	**$ 1,900**	**$ 861**	**$ 1,700**	**$ 4,200**	

DEPT	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
253	**TREASURER**								
702	Salaries		$ 31,310	$ 31,000	$ 31,000	$ 29,772	$ 31,000	$ 31,000	
703	Wages		18,406	24,550	24,550	12,054	12,850	15,200	NOTE 6
715	Social Security (Employer)		3,011	3,450	3,450	2,593	2,750	2,900	
716	Medicare (Employer)		721	850	850	526	650	700	
727	Office Supplies & Expense		5,031	2,000	2,000	1,683	2,050	2,000	
728	Postage		3,906	3,750	3,750	2,078	2,100	3,500	
804	Professional & Contractual Services		-	5,200	5,200	16,961	10,500	5,200	
830	Pension Plan		-	-	-	857	3,100	3,200	
840	Dues and Memberships		99	200	200	-	-	200	
847	Software Support		9,109	22,500	22,500	14,150	14,150	7,500	
860	Mileage Reimbursement		831	750	750	196	250	400	
865	Meal/Lodging Expense		479	2,750	2,750	1,228	1,250	2,000	
880	Education & Training		3,265	1,500	1,500	1,458	1,500	3,500	
TOTAL TREASURER			**$ 76,168**	**$ 98,500**	**$ 98,500**	**$ 83,555**	**$ 82,150**	**$ 77,300**	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
265	**TOWNSHIP HALL & GROUNDS**							
740	Operating Expense & Supplies	$ 822	$ 1,500	$ 1,500	$ 2,363	$ 2,850	$ 3,000	
804	Professional Services	581	250	250	283	10,500	650	
809	Lawn Maintenance Services	965	1,250	1,250	3,625	3,650	3,900	
810	Janitorial Services	1,630	1,450	1,450	1,760	1,900	2,000	
811	Waste Removal Services	328	400	400	282	300	350	
812	Septic Services	-	-	-	416	500	550	
845	Snow Plowing Services	3,270	1,700	1,700	2,665	1,750	1,800	
851	Internet/Website	5,556	7,900	7,900	4,035	4,600	4,850	
922	Electricity	1,160	2,300	2,300	2,655	2,800	2,950	
923	Electric Heat	3,350	4,100	4,100	1,261	2,650	2,500	
924	Telephone	3,652	2,700	2,700	2,471	3,000	3,150	
930	Facility Repairs/Maintenance	1,042	35,000	35,000	6,918	8,350	25,000	NOTE 9
931	Office Equipment Repairs/Maintenance	13,536	5,250	5,250	10,790	3,950	4,500	
	TOTAL TOWNSHIP HALL & GROUNDS	**$ 35,892**	**$ 63,800**	**$ 63,800**	**$ 39,524**	**$ 46,800**	**$ 55,200**	
276	**CEMETERY**							
703	Wages	$ 170	$ 500	$ 500	$ 615	$ 750	$ 750	
715	Social Security (Employer)	10	50	50	252	50	50	
716	Medicare (Employer)	2	50	50	59	50	50	
740	Operating Expense & Supplies	227	400	400	171	200	250	
808	Cemetery Sexton	1,450	2,350	2,350	300	350	400	
809	Lawn Maintenance Services	6,190	6,500	6,500	13,900	13,900	14,200	
922	Electricity	405	500	500	632	700	750	
930	Facility Repairs/Maintenance	18,648	5,000	5,000	2,118	2,150	2,300	
	TOTAL CEMETERY	**$ 27,102**	**$ 15,350**	**$ 15,350**	**$ 18,046**	**$ 18,150**	**$ 18,750**	

DEPT	GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
400	**PLANNING COMMISION**								
702	Salaries		$ 8,926	$ 20,550	$ 20,550	$ 9,905	$ 9,850	$ 20,550	NOTE 10
703	Wages		2,237	5,000	5,000	4,009	4,000	5,000	
715	Social Security (Employer)		692	1,500	1,500	863	900	1,600	
716	Medicare (Employer)		162	350	350	166	200	400	
727	Office Supplies & Expense		120	300	300	5,723	5,200	1,000	
728	Postage		-	2,000	2,000	601	750	2,000	
804	Professional Services		11,725	60,000	60,000	15,128	17,600	65,950	NOTE 11
840	Dues and Memberships		525	500	500	-	-	500	
847	Software Support		1,264	-	-	11,455	13,750	3,400	
860	Mileage Reimbursement		60	350	350	57	100	350	
880	Education & Training		740	2,500	2,500	1,025	450	2,500	
901	Publishing		1,079	1,300	1,300	1,890	2,300	2,000	
902	Printing		1,162	750	750	-	-	2,500	
	TOTAL PLANNING COMMISSION		**$ 28,692**	**$ 95,100**	**$ 95,100**	**$ 50,821**	**$ 55,100**	**$ 107,750**	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
405	**ZONING ADMINISTRATOR**							
702	Salaries	$ 45,571	$ 51,000	$ 51,000	$ 49,066	$ 51,000	$ 51,000	
703	Wages	647	-	-	-	-	-	
715	Social Security (Employer)	2,866	3,200	3,200	3,042	3,200	3,200	
716	Medicare (Employer)	670	750	750	626	750	750	
727	Office Supplies & Expense	589	400	400	409	600	500	
728	Postage	72	200	200	-	100	100	
803	Medical Professional Services	152	-	-	-	-	-	
804	Professional Services	-	-	-	450	450	-	
847	Software Support	435	-	-	-	-	800	
860	Mileage Reimbursement	1,280	1,500	1,500	950	1,200	1,500	
865	Meal/Lodging Expense	42	100	100	-	50	150	
880	Education & Training	175	350	350	-	200	400	
925	Cellular Phone	328	550	550	-	-	-	
	TOTAL ZONING ADMINISTRATOR	**$ 52,826**	**$ 58,050**	**$ 58,050**	**$ 54,543**	**$ 57,550**	**$ 58,400**	
410	**ZONING BOARD OF APPEALS**							
702	Salaries	$ 885	$ 7,000	$ 7,000	$ 810	$ 850	$ 900	NOTE 12
703	Wages	599	1,850	1,850	1,130	1,150	2,000	
715	Social Security (Employer)	92	550	550	120	150	200	
716	Medicare (Employer)	22	150	150	21	50	50	
728	Postage	10	50	50	-	-	-	
804	Professional Services (NEW)	-	-	-	-	-	1,000	
830	Pension Plan	-	-	-	58	100	150	
860	Mileage Reimbursement	-	250	250	283	300	350	
865	Meal/Lodging Expense	-	250	250	162	200	200	
880	Education & Training	279	500	500	325	500	550	
901	Publishing	275	1,000	1,000	898	800	850	

TOTAL ZONING BOARD OF APPEALS	**$ 2,162**	**$ 11,600**	**$ 11,600**	**$ 3,807**	**$ 4,100**	**$ 6,250**

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
446	**ROADS & ROAD REPAIRS**						
846	Road Brining Service	$ 33,955	$ 38,700	$ 38,700	$ 18,396	$ 36,800	$ 37,500
921	Street Lights	1,981	2,300	2,300	802	2,100	2,250
935	Road Repairs	-	-	-	-	-	183,250
	TOTAL ROADS & ROAD REPAIRS	**$ 35,936**	**$ 41,000**	**$ 41,000**	**$ 19,198**	**$ 38,900**	**$ 223,000**
803	**HISTORICAL SOCIETY (Delete Department and move to a line item under township board?)**						
702	Salaries	$ -	$ 1,900	$ 1,900	$ -	$ -	$ -
703	Wages	-	-	-	-	-	-
715	Social Security (Employer)	-	200	200	-	-	-
716	Medicare (Employer)	-	50	50	-	-	-
727	Office Supplies & Expense	-	250	250	-	-	-
847	Software Support	-	-	-	122	150	-
	TOTAL HISTORICAL SOCIETY	**$ -**	**$ 2,400**	**$ 2,400**	**$ 122**	**$ 150**	**$ -**
865	**INSURANCE**						
820	Liability Insurance	$ 17,491	$ 18,400	$ 18,400	$ 27,986	$ 28,000	$ 29,400
821	Workers Compensation	924	1,200	1,200	2,517	2,550	2,700
	TOTAL INSURANCE	**$ 18,415**	**$ 19,600**	**$ 19,600**	**$ 30,503**	**$ 30,550**	**$ 32,100**
890	**CONTINGENCY**						
890	Contingency	$ -	$ 20,000	$ 5,800	$ -	$ -	$ 34,000
	TOTAL CONTINGENCY	**$ -**	**$ 20,000**	**$ 5,800**	**$ -**	**$ -**	**$ 34,000**

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
901	**CAPITAL EXPENDITURE**							
970	Capital Expenditure	$ 6,350	$ 10,000	$ 10,000	$ 24,097	$ 24,100	$ 20,000	
	TOTAL CAPITAL EXPENDITURE	**$ 6,350**	**$ 10,000**	**$ 10,000**	**$ 24,097**	**$ 24,100**	**$ 20,000**	
966	**TRANSFERS OUT**							
999	Transfers To Other Funds	$ 104,417	$ 100,000	$ 100,000	$ 100,000	$ 110,000	$ 217,000	NOTE 4
	TOTAL TRANSFERS OUT	**$ 104,417**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 110,000**	**$ 217,000**	
	Audit Adjustments							
	TOTAL GENERAL FUND EXPENDITURES	**$ 687,789**	**$ 918,400**	**$ 918,400**	**$ 741,785**	**$ 853,950**	**$ 1,216,550**	
	NET SURPLUS/(DEFICIT)	**$ 75,419**	**$ - **	**$ - **	**$ (50,673)**	**$ 33,450**	**$ - **	
	ENDING FUND BALANCE	**$ 1,420,707**	**$ 1,420,707**	**$ 1,420,707**		**$ 1,354,157**	**$ 909,557**	
	Committed	**$ 428,729**	**(Roads)**					
	Unassigned	**991,978**						

Fund
206

WHITEWATER TOWNSHIP, Michigan
FIRE FUND
For the Fiscal Year 2026-27

DEPT	FIRE FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**								
402	Property Taxes (Real Property)		$ 420,005	$ 470,250	$ 470,250	$ 280,920	$ 464,700	$ 416,800	NOTE 13
505	Federal Grants - Public Safety		-	-	-	-	-	58,800	
590	Grants - Private Sources		14,678	-	-	50,675	50,650	-	
665	Interest Earned		9,881	11,500	11,500	8,139	10,000	10,000	
671	Other Revenues		64	-	-	125	125	-	
673	Sale of Fixed Assets		8,251	46,500	46,500	10,200	10,200	10,000	NOTE 14
675	Contributions		150	-	-	-	-	-	
687	Refunds		891	-	-	-	-	-	
698	Insurance Recovery		-	-	-	5	5	-	
	Audit Adjustments								
	TOTAL REVENUES		**$ 453,921**	**$ 528,250**	**$ 528,250**	**$ 350,064**	**$ 535,680**	**$ 495,600**	
336	**FIRE FUND:**								
702	Salaries		$ 71,310	$ 73,700	$ 73,700	$ 70,782	$ 73,700	$ 126,400	
703	Wages		4,477	4,600	4,600	4,250	4,600	-	
705	Training Wages		22,322	33,000	33,000	24,167	27,000	35,000	
706	Part-Time Firefighter		2,619	-	-	-	-	-	
707	Run Wages		15,927	41,000	41,000	18,341	22,500	30,000	
709	On-Call Wages		-	36,500	36,500	44,903	50,000	83,200	
713	Other Benefits (AFLAC)		3,166	5,500	5,500	2,859	4,500	5,500	
714	Health Insurance		-	5,000	5,000	-	-	3,000	
715	Social Security (Employer)		6,675	11,750	11,750	10,072	11,600	17,250	
716	Medicare (Employer)		1,561	2,750	2,750	2,017	2,750	4,050	
727	Office Supplies & Expense		5,350	1,200	1,200	1,008	1,100	1,700	
728	Postage		19	150	150	116	120	150	
739	Fuel & Oil		4,686	7,000	7,000	4,827	6,200	6,000	

DEPT	FIRE FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
336								
740	Operating Expense & Supplies		12,892	9,500	9,500	7,635	9,000	15,550
745	Turnout Gear		14,646	-	-	-	16,500	20,000
747	Uniforms		-	3,000	3,000	2,661	3,328	3,500
803	Medical Professional Services		2,812	4,000	4,000	788	2,000	4,000
804	Professional Services		459	1,000	1,000	900	1,000	1,000
809	Lawn Maintenance Services		210	-	-	-	-	-
811	Waste Removal Services		164	250	250	128	200	250
812	Septic Services		-	450	450	199	-	450
815	Contractual Services		395	8,000	8,000	5,155	6,500	16,000
830	Pension Plan		3,851	7,450	7,450	1,984	7,450	11,000
840	Dues and Memberships		1,493	1,500	1,500	1,072	1,200	1,000
845	Snow Plowing Services		1,928	1,500	1,500	1,310	1,500	1,500
847	Software Support (NEW)		-	-	-	-	-	250
851	Internet/Website		1,480	1,200	1,200	1,064	1,200	1,200
854	Late Fees		36	-	-	-	-	-
855	Community Education		-	1,500	1,500	414	420	3,750
860	Mileage Reimbursement		-	250	250	23	25	-
865	Meal/Lodging Expense		326	1,500	1,500	1,408	1,485	1,500
880	Education & Training		5,568	7,000	7,000	4,175	8,200	13,500
901	Publishing		-	250	250	-	-	-
920	Natural Gas		1,018	1,000	1,000	966	1,000	3,500
922	Electricity		3,444	4,000	4,000	3,904	4,000	3,500
924	Telephone		990	1,250	1,250	100	100	1,000
925	Cellular Phone		103	1,200	1,200	1,264	1,200	1,500
928	Water		215	500	500	309	500	500
930	Facility Repairs/Maintenance		3,061	8,000	8,000	970	2,500	7,000
932	Equipment Repair & Maintenance		6,192	7,000	7,000	4,509	6,000	7,000
933	Vehicle Repair & Maintenance		4,058	10,000	10,000	4,559	8,500	10,000

DEPT	FIRE FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
336							
970	Capital Expenditure	26,408	-	-	950	950	-
	Audit Adjustments	(12,901)					
	TOTAL FIRE FUND	**216,962**	**303,450**	**303,450**	**229,790**	**288,828**	**440,700**
865	**INSURANCE:**						
820	Liability Insurance	27,821	29,000	29,000	25,378	25,378	26,500
821	Workers Compensation	6,044	7,400	7,400	7,942	7,942	8,500
	TOTAL INSURANCE	**33,865**	**36,400**	**36,400**	**33,320**	**33,320**	**35,000**
890	**CONTINGENCY:**						
890	Contingency	-	-	-	-	-	**19,900**
966	**TRANFERS OUT:**						
999	Transfer To Other Funds	**149,721**	**188,400**	**188,400**	**154,079**	**155,000**	-
	TOTAL EXPENDITURES	**400,548**	**528,250**	**528,250**	**417,189**	**477,148**	**495,600**
	NET SURPLUS/(DEFICIT)	**$ 53,373**	**$ -**	**$ -**	**$ (67,125)**	**$ 58,532**	**$ -**
	ENDING FUND BALANCE	**$ 552,286**	**$ 552,286**	**$ 552,286**		**$ 610,817**	**$ 610,817**

Fund
208

WHITEWATER TOWNSHIP, Michigan
PARKS & RECREATION FUND
For the Fiscal Year 2026-27

DEPT	PARKS & RECREATION FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
000	**REVENUES:**							
590	Grants-Private Sources		$ 15,033	$ -	$ -	$ 29,320	$ 29,300	$ -
626	Fees Charged		238,651	295,350	295,350	348,985	230,750	230,500
627	Pavilion Rental		655	500	500	750	750	750
628	Boat Ramp Fees		21,862	21,500	21,500	19,420	19,400	20,000
632	Reservation Fees		12,890	14,600	14,600	16,283	11,750	11,400
644	Ice Sales		4,904	5,200	5,200	5,420	5,400	5,500
646	Wood Sales		9,878	10,400	10,400	9,732	9,700	9,850
648	Shower Fees		2,388	-	-	-	-	-
665	Interest Earned		15,727	9,500	9,500	9,369	12,500	13,000
671	Other Revenues		1,421	1,700	1,700	2,338	2,300	2,000
673	Sale of Fixed Assets		-	-	-	61,000	61,000	-
687	Refunds		588	-	-	-	-	-
694	Cash Over/Short		68	-	-	55	50	-
695	Prior Years' Surplus		-	128,800	128,800	-	-	165,750
	Audit Adjustments		(3,935)					
699	Transfer From Other Funds		104,417	100,000	100,000	(101,354)	100,000	-
	TOTAL REVENUES		**$ 424,546**	**$ 587,550**	**$ 587,550**	**$ 401,317**	**$ 482,900**	**$ 458,750**
756	**RECREATION:**							
702	Salaries		$ 46,036	$ 49,150	$ 49,150	$ 5,000	$ 5,000	$ 19,100
703	Wages (Rangers & PRAC)		60,980	72,000	72,000	92,849	92,500	76,500
715	Social Security (Employer)		6,584	7,550	7,550	6,037	6,050	5,950
716	Medicare (Employer)		1,552	1,800	1,800	1,380	1,450	1,400
727	Office Supplies & Expenses		3,493	3,500	3,500	338	400	2,500
728	Postage		-	100	100	-	-	-
729	Licenses & Fees		669	750	750	634	700	750
739	Fuel & Oil		65	1,000	1,000	643	650	650
740	Operating Expenses & Supplies		8,265	9,500	9,500	9,471	9,500	10,000

741	Ice		3,000		3,200	3,200	2,655	2,700	2,850

DEPT 756	PARKS & RECREATION FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
743	Wood		9,373	10,500	10,500	8,400	8,400	7,800	
747	Uniforms		974	1,200	1,200	313	350	400	
748	Sales Tax		783	950	950	227	-	-	
749	Credit Card Processing Fees		14,688	17,000	17,000	21,915	18,600	19,550	
803	Medical Professional Services		760	1,000	1,000	-	-	-	
804	Professional Services		2,052	15,000	15,000	8,771	2,650	2,800	
809	Lawn Maintenance Services		7,900	7,500	7,500	3,302	3,300	3,500	
811	Waste Removal Services		3,192	3,500	3,500	3,023	3,050	3,200	
812	Septic Services		3,630	3,500	3,500	3,420	3,450	3,650	
830	Pension Plan		2,945	5,000	5,000	2,256	2,750	2,900	
840	Dues and Memberships		-	-	-	-	-	2,300	
847	Software Support (NEW)		-	-	-	-	-	150	
851	Internet/Website		2,414	3,000	3,000	630	750	800	
860	Mileage Reimbursement		740	750	750	554	600	650	
880	Education & Training		-	-	-	-	-	-	
901	Publishing		-	500	500	571	450	500	
902	Printing		-	500	500	116	150	200	
922	Electricity		10,646	10,800	10,800	11,211	11,200	12,500	
924	Telephone		125	350	350	-	-	-	
925	Cellular Phone		1,266	1,250	1,250	723	950	1,000	
929	Propane		574	1,000	1,000	778	800	850	
930	Facility Repairs/Maintenance		27,005	35,000	35,000	23,292	23,300	24,500	NOTE 20
940	Equipment Rental		-	-	-	-	-	-	
956	Miscellaneous Expense		-	-	-	-	-	-	
970	Capital Expenditure		122,078	285,500	285,500	211,575	250,000	241,000	NOTE 16
	Audit Adjustments		(32,956)						
	TOTAL TOWNSHIP PARK		**308,830**	**552,350**	**552,350**	**420,081**	**449,700**	**447,950**	

DEPT	PARKS & RECREATION FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
852	**EMPLOYEE HEALTH INS.**							
714	Health Insurance		-	5,000	5,000	-	-	2,000
865	**INSURANCE:**							
820	Liability Insurance		5,418	6,000	6,000	2,203	2,200	2,350
821	Workers Compensation		3,991	4,200	4,200	6,063	6,100	6,450
	TOTAL INSURANCE		9,409	10,200	10,200	8,266	8,300	8,800
890	**CONTINGENCY:**							
890	Contingency		-	20,000	20,000	-	-	-
966	**TRANFERS OUT:**							
999	Transfer To Other Funds		81,312	-	-	-	-	-
	TOTAL EXPENDITURES		399,551	587,550	587,550	428,347	458,000	458,750
	NET SURPLUS/(DEFICIT)		$ 24,995	$ -	$ -	$ (27,030)	$ 24,900	$ -
	ENDING FUND BALANCE		$ 227,892	$ 227,892	$ 227,892		$ 252,792	$ 87,042

Fund
210

WHITEWATER TOWNSHIP, Michigan
AMBULANCE FUND
For the Fiscal Year 2026-27

DEPT	AMBULANCE FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**							
402	Property Taxes	$ 411,362	$ 458,250	$ 458,250	$ 261,547	$ 447,350	$ 172,200	NOTE 15
573	Local Community Stabilization	5,205	-	-	-	9,100	9,200	
665	Interest Earned	12,430	15,600	15,600	11,051	13,000	13,500	
667	Facility Rent	7,200	7,200	7,200	7,800	7,200	7,200	
673	Sale of Fixed Assets	48,475	-	-	-	-	-	
695	Prior Years' Surplus	-	-	-	-	-	188,900	
	Audit Adjustments							
699	Transfers From Other Funds	-	-	-	-	-	-	
	TOTAL REVENUES	**$ 484,672**	**$ 481,050**	**$ 481,050**	**$ 280,398**	**$ 476,650**	**$ 391,000**	
651	**AMBULANCE:**							
806	Contractual Services - MMR	$ 353,400	$ 353,400	$ 353,400	$ 353,400	$ 353,400	$ 353,400	
809	Lawn Maintenance Services	210	-	-	-	-	-	
811	Waste Removal Services	164	150	150	141	150	150	
812	Septic Services	-	750	750	199	200	750	
845	Snow Plowing Services	1,928	1,200	1,200	1,310	1,200	1,200	
851	Internet/Website	-	-	-	264	250	600	
920	Natural Gas	1,018	1,000	1,000	1,416	1,500	1,500	
922	Electricity	3,666	3,500	3,500	3,904	4,000	4,000	
924	Telephone	-	250	250	250	250	250	
928	Water	215	400	400	309	400	400	
930	Facility Repairs/Maintenance	470	2,500	2,500	-	-	28,750	
	Audit Adjustments							
	TOTAL AMBULANCE	**361,070**	**363,150**	**363,150**	**361,193**	**361,350**	**391,000**	

DEPT	AMBULANCE FUND	2024-25 ACTUAL	2025-26 Approved Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
890	**CONTINGENCY:**						
890	Contingency	-	-	-	-	-	-
966	**TRANFERS OUT:**						
999	Transfer To Other Funds	-	-	-	-	-	-
	TOTAL EXPENDITURES	361,070	363,150	363,150	361,193	361,350	391,000
	NET SURPLUS/(DEFICIT)	$ 123,601	$ 117,900	$ 117,900	$ (80,795)	$ 115,300	$ -
	ENDING FUND BALANCE	$ 840,771	$ 958,671	$ 958,671		$ 956,071	$ 767,171

Fund
401

WHITEWATER TOWNSHIP, Michigan
PUBLIC IMPROVEMENT FUND
For the Fiscal Year 2026-27

DEPT	PUBLIC IMPROVEMENT FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**							
665	Interest Earned	$ 2,694	$ 1,700	$ 1,700	$ 1,993	$ 2,650	$ 2,700	
695	Prior Years' Surplus	-	98,300	98,300	-	-	111,100	
699	Transfers From Other Funds	-	-	-	-	-	-	
	TOTAL REVENUES	**$ 2,694**	**$ 100,000**	**$ 100,000**	**$ 1,993**	**$ 2,650**	**$ 113,800**	
401	**EXPENDITURES:**							
804	Professional Services	$ -	$ 100,000	$ 100,000	$ -	$ -	$ 113,800	NOTE 19
966	**TRANFERS OUT:**							
999	Transfer to Other Funds	-	-	-	-	-	-	
	TOTAL EXPENDITURES	**-**	**100,000**	**100,000**	**-**	**-**	**113,800**	
	NET SURPLUS/(DEFICIT)	**$ 2,694**	**$ -**	**$ -**	**$ 1,993**	**$ 2,650**	**$ -**	
	ENDING FUND BALANCE	**$ 108,844**	**$ 108,844**	**$ 108,844**		**$ 111,494**	**$ 394**	

Fund
406

WHITEWATER TOWNSHIP, Michigan
FIRE CAPITAL IMPROVEMENT FUND
For the Fiscal Year 2026-27

DEPT	FIRE CAPITAL IMPROVEMENT FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**							
580	Intergovernmental	$ 209,047	$ -	$ -	$ -	$ -	$ -	
665	Interest Earned	9,869	9,300	9,300	8,290	11,000	3,000	
695	Prior Years' Surplus	-	432,300	432,300	-	70,850	447,000	
	Audit Adjustments							
699	Transfers From Other Funds	231,033	188,400	188,400	154,079	155,000	-	NOTE 17
	TOTAL REVENUES	**$ 449,949**	**$ 630,000**	**$ 630,000**	**$ 162,369**	**$ 236,850**	**$ 450,000**	
901	**EXPENDITURES:**							
970	Capital Expenditure	$ 113,130	$ 530,000	$ 530,000	$ 48,368	$ 136,850	$ 391,950	NOTE 18
999	Transfer to Other Funds	-	100,000	100,000	100,000	100,000	-	
	TOTAL EXPENDITURES	**113,130**	**630,000**	**630,000**	**148,368**	**236,850**	**391,950**	
	NET SURPLUS/(DEFICIT)	**$ 336,819**	**$ -**	**$ -**	**$ 14,001**	**$ -**	**$ 58,050**	
	ENDING FUND BALANCE	**$ 680,652**	**$ 680,652**	**$ 680,652**		**$ 680,652**	**$ 291,702**	

Fund
811

WHITEWATER TOWNSHIP, Michigan
SPECIAL ASSESSMENT FUND
For the Fiscal Year 2026-27

DEPT	SPECIAL ASSESSMENT FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/13/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
000	**REVENUES:**							
450	Special Assessment Revenue	$ -	$ -	$ -	$ -	$ -	$ 300,800	
665	Interest Earnings	-	-	-	-	-	-	
699	Transfers From Other Funds	-	-	-	-	10,000	217,000	NOTE 4
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 10,000	$ 517,800	
811	**EXPENDITURES:**							
727	Office Supplies & Expense	$ -	$ -	$ -	$ -	$ -	$ 650	
728	Postage	-	-	-	-	-	150	
801	Legal Services	-	-	-	3,565	3,600	1,500	
804	Professional Services	-	-	-	1,460	1,500	650	
901	Publishing	-	-	-	587	900	-	
902	Printing	-	-	-	183	200	250	
901	**EXPENDITURES:**							
970	Capital Expenditures (Road Repairs)	-	-	-	-	-	507,800	
	TOTAL EXPENDITURES	-	-	-	5,795	6,200	511,000	
	NET SURPLUS/(DEFICIT)	$ -	$ -	$ -	$ (5,795)	$ 3,800	$ 6,800	
	ENDING FUND BALANCE	$ -	$ -	$ -		$ 3,800	$ 3,800	

Whitewater Township, Michigan

Graded Wage Scale

Proposed for Fiscal Year 2026-27

		MIN	YEARS OF SERVICE			MID		MAX
Grade	Job Description	1	2	3	4	5	← MERIT BASED INCREASES →	
~~Grade I~~	~~Clerical Worker~~	~~$12.73~~	~~$13.11~~	~~$13.50~~	~~$13.91~~	~~$14.33~~		~~$19.83~~
	~~General Laborer~~	~~"~~	~~"~~	~~"~~	~~"~~	~~"~~		~~"~~
Grade I~~I~~	Historical Society Director	$15.05	$15.49	$15.97	$16.44	$16.93		$23.45
		$15.46	$15.91	$16.40	$16.88	$17.39		$24.08
Grade ~~III~~ V	Deputy Clerk	$16.55	$17.05	$17.55	$18.08	$18.62		$25.79
"	Deputy Treasurer	"	"	"	"	"		"
"	Deputy Supervisor	"	"	"	"	"		"
		$22.00	$22.66	$23.34	$24.04	$24.76		$35.41
Grade ~~IV~~ II	Election Inspector	$19.65	$20.24	$20.85	$21.47	$22.12		$30.63
~~Grade V~~	~~Interim Fire Captain~~	~~$19.08~~						
~~"~~	~~Interim Deputy Fire Chief~~	~~"~~						
Grade ~~VI~~ III	Park Ranger	$19.67	$20.26	$20.88	$21.50	$22.15		$30.68
		$20.20	$20.81	$21.44	$22.08	$22.75		$31.51
Grade ~~VII~~ IV	Election Chairperson	$21.84	$22.49	$23.17	$23.86	$24.58		$35.06
"	Building & Grounds Worker	"	"	"	"	"		"
~~VIII~~ VI	Lead Park Ranger	$23.09	$23.78	$24.50	$25.23	$25.99		$37.06
		$23.71	$24.42	$25.16	$25.91	$26.69		$38.06
Grade VII	Firefighter	$20.00	$22.00	$23.50	$25.00	$27.50		$38.50

Whitewater Township, Michigan
Graded Wage Scale
Proposed for Fiscal Year 2026-27

		MIN	YEARS OF SERVICE			MID		MAX
Grade	Job Description	1	2	3	4	5	← MERIT BASED INCREASES →	
~~Grade IX~~	~~Firefighter - Training Time (including probationary)~~	~~$26.50~~						
~~Grade X~~	~~Part-Time Firefighter~~	~~$27.50~~						
~~Grade XI~~	~~Firefighter - Response Time~~	~~$31.80~~						
~~Grade XII~~	~~Interim Fire Chief~~	~~$35.00~~						

(CPI Midwest Region CPI-U 2025 - 12 month inflation rate = 2.7%)

Guidelines:

1. Steps Numbers 1 through 5 in the top row represent years of service. Returning Park Rangers count as years of service for each full or partial camping season.
2. This Graded Wage Scale applies to all hourly employees, whether full-time, part-time, or seasonal.
3. The increases for steps 1 through 5 shown are automatic on April 1st of each year after 6 months of employment **(except for election employees)**, not on an employee's anniversary dat
4. Employees must have a minimum of 6 months of service in order to be eligible for a wage increase, unless approved by the board.
5. Future increases for employees beyond step 5 shall be merit based. All steps including the maximum, shall be increased annually based on CPI Midwest Region CPI-U or 2.5%, whichever is greater not to exceed 5%.
6. It is possible that employees who have attained 5 years of service will move to a higher wage on the Graded Wage Scale, subject to board approval.
7. When an employee moves from one grade level to another, they move vertically on the scale (i.e., there is no loss of years of service.)
8. The board reserves the right to start an employee anywhere on the Graded Wage Scale based on his/her experience.
9. The township board has discretion to review and modify the Graded Wage Scale as it deems appropriate.

Whitewater Township, Michigan

PROPOSED SALARY SCHEDULE FOR FISCAL YEAR 2026-27

Adopted by the Board on: _____

SALARIES:	Mid Year Adjustments 2025/2026	2026/2027
Supervisor	$23,000	$23,000
Clerk	$46,600	$46,600
Treasurer	$31,000	$31,000
Trustee	$225/meeting	$225/meeting
Recording Secretary	$200/Regular 2 hour meeting. $75/ hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.	$200/Regular 2 hour meeting. $75/ hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.
Board of Review	$75/meeting or $16/hour	$75/meeting **or $25/hour**
Assessor	$100/month or $25/hour	$100/month **N/A**
Abandoned Buildings Hearing Officer	$109 per case	$109 per case
Planning Commission Chairperson **- Regular Meetings**	$175/meeting	**$300/meeting**
Planning Commission Chairperson **- Special Meetings**	$175/meeting	$175/meeting
Planning Commission Members	$95/meeting	$95/meeting
Planning Commission Subcommittee (including chair)	$95/meeting	$95/meeting
Planning Commission Recording Secretary	$200/Regular 2 hour meeting. $75/hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.	$200/Regular 2 hour meeting. $75/hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.
Township Board Rep to Planning Commission	$225/meeting	$225/meeting
Zoning Board of Appeals Member	$75/meeting	**$95/meeting**
Zoning Board of Appeals Chairperson	$120/meeting	$120/meeting
Zoning Board of Appeals Recording Secretary	$200/Regular 2 hour meeting. $75/hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.	$200/Regular 2 hour meeting. $75/hour beyond 2 hours. $125/Special 1 hour meeting and $75/hour beyond 1 hour.
Township Board Rep to Zoning Board of Appeals	$225/meeting	$225/meeting

SALARIES:	2025/2026	2026/2027
Parks & Recreation Advisory Committee Member	$75/meeting	$75/meeting
Parks & Recreation Advisory Committee Chairperson	$120/meeting	$120/meeting
Twp Board Rep to Parks & Recreation Adv Committee	$225/meeting	$225/meeting
Subcommittee Member (ROS & ROWG)	$75/meeting	$75/meeting
Subcommittee Chairperson (ROS & ROWG)	$120/meeting	$120/meeting
~~**Parks Manager**~~	$47,700	N/A
Zoning Administrator	$51,000	$51,000
Firefighter/Parks Manager	**N/A**	**$57,200**
Fire Chief	$73,700	**$77,800**
~~**Assistant Fire Chief**~~	$4,420/year	~~**$4,420/year**~~
~~**Fire Lieutenant (Training Officer)**~~	$4,000/year	~~**$4,000/year**~~
~~**Fire Dept. On-Call Wages**~~	$106/24-hour shift	N/A
Additional Activities Compensation Program	$25.00/hour	**$27.50/hour**

# # #

NOTE 1: ALL FUNDS: Line item amounts for the 2024-25 fiscal year are derived from the township financial statements and reconciled with the audit. Audit adjustments are indicated where needed to balance to the audited fund balance for each fund.

NOTE 2: ALL FUNDS: The inflation factor applied to wages for the 2026-27 fiscal year is derived from CPI Midwest Region CPI-U 2025 - 12 month inflation rate = 2.7%.

NOTE 3: ALL FUNDS: A general 5% inflation factor was used for expense categories, other than wages.

NOTE 4: GENERAL FUND/SAD FUND: $217,000 transfer from General Fund to the SAD Fund for the Skegamog Point Road Improvement Project. $217,000 is the Township share, $455,00 is the Road Commission share, and $300,800 (Township self-funded amount) is the property owner's share. It is anticipated that about half of the residents will pay the entire special assessment ($1,780/parcel) in lieu of the 10 year repayment period at 5% interest (maximum allowed by law to reimburse the General Fund for self funding). The Township self funded amount, in lieu of bonding and all costs associated with that, will be

NOTE 5: GENERAL FUND: Estimated Taxable Value = $344,578,133. Est. Millage Rate = 0.5593. Tax Revenue = $192,723.

GENERAL FUND (Supervisor, Clerk & Treasurer Depts.):

NOTE 6: Deputy Supervisor - 14hrs/week @ $27.50 = $20,020

NOTE 6: Deputy Clerk - 20hrs/week @ $22.00 = $22,880

NOTE 6: Deputy Treasurer - 12hrs/week @ $24.29 = $15,157

NOTE 7: GENERAL FUND (Township Board Dept.): Trustee Salary based on $225 per meeting and 24 meetings = $10,800.

NOTE 8: GENERAL FUND (Board of Review Dept.): March Organizational Meeting, July, December (3 meetings x 4 people @ $75 = $675). Plus two 6 hour long March sessions (4 people @ 12 hours x $25 = $900).

NOTE 9: GENERAL FUND (Township Hall & Grounds Dept.): Estimated cost to renevate restroom for ADA compliance.

NOTE 10: GENERAL FUND (Planning Commission Dept.): Estimated 12 regular meetings and 6 special meetings. 5 members @ $95/meeting, 1 Chair @ $300/regular meeting & $175 for special meetings, 1 Board member @ $225/meeting = $1,000/regular meeting and $795/special meeting. (12 regular, 6 special = $16,770). ROWG meetings re: STR's @ 2 meeting with 6 paid members at $75/meeting + $120 for chair = $1,140. Total = $17,950.

NOTE 11: GENERAL FUND (Planning Commission Dept.): Professional services line item includes Giffels Webster $30,000, Gourdie Fraser $5,000, LIAA $3,600, GT County Eagleview cost share $2,250 and Recording Secretary $4,800, MSU-E 2nd Workshop $300, STR Survey $20,000 = $65,950)

NOTE 12: GENERAL FUND (Zoning Board of Appeals Dept.): Estimated 4 meetings with 4 members @ $95, ZBA Chair @ $120, 1 Board member @ $225 = $2,900. ($900 Salary/$2,000 Wages)

NOTE 13: FIRE FUND: Est. Taxable Value = $333,455,333 (Real Property Only). Millage Rate = 1.25. S/A Tax Revenue = $416,819.

NOTE 14: FIRE FUND: Sale of Fire Truck.

NOTE 15: AMBULANCE FUND: Estimated Taxable Value = $344,578,133. Request a millage renewal of 1.0 mills for three years, down from 1.5 mills. In 2026 charge only 0.50 mills (Headlee reduced to 0.4996) to reduce fund balance and provide a tax reducition to residents and businesses. 2026 Tax Revenue would = $172,151.

NOTE 16: PARKS & RECREATIONS FUND: Boat wash station $43,000 ($20K from prior Tribal Grant); Hi-Pray Pickle Ball Court/Tennis Courts rehabilitation $28,000; Park Road ditching, culvert & gravel placement $120,000; New Ranger Station $50,000.

NOTE 17: FIRE CAPITAL IMPROVEMENT FUND: 2025-26 Transfer from Fire Fund for various capital purchases.

NOTE 18: FIRE CAPITAL IMPROVEMENT FUND: Final payment for new fire truck $348,150; Garage bay door replacements $25,000; Exterior access control upgrade $18,000;

NOTE 19: PUBLIC IMPROVEMENT FUND: Township Hall design and major repairs/renovations.

NOTE 20: PARKS & RECREATIONS FUND: Beach area new sand $2,500; Bath House reshingle $15,000; New fencing at Hi Pray Park $4,500; Tile repairs in restroom tile at Campground $2,500.

WHITEWATER TOWNSHIP FIRE DEPARTMENT

8380 Old M-72 | PO Box 9 | Williamsburg, MI 49690
Phone: 231-534-2419 Email: firechief@whitewatertownshipmi.gov

Fire Department Budget Summary – FY 2026–2027

The proposed 2026–2027 Fire Department budget reflects adjustments to staffing, equipment replacement, and facility improvements based on operational needs and response trends observed over the past year. The budget prioritizes reliable emergency response coverage, firefighter safety, and responsible long-term maintenance of the department's facilities and equipment.

Personnel costs increase primarily due to adjustments to the Fire Chief compensation structure and the creation of a shared full-time Firefighter/Park Manager position. This position divides responsibilities between the Fire Department and Township Parks operations and improves daytime operational coverage without creating two separate full-time positions.

The budget also increases on-call wages to support the department's weekend staffing program. This program provides station coverage from Friday at 7:00 PM through Monday at 8:00 AM, ensuring a firefighter/EMT is present during weekends when call volume remains consistent but volunteer availability is typically lower. The increase reflects the cost required to reliably staff these shifts and maintain consistent emergency response coverage.

At the same time, run wages decrease based on analysis of response patterns and the transition to more consistent station staffing. With personnel already in the station during peak periods, fewer firefighters respond individually from home, reducing the need for per-call response compensation.

The operating budget currently includes $20,000 for turnout gear replacement and equipment for new members. Several sets of turnout gear are nearing the end of their service life, and additional gear is required as new firefighters join the department. I recommend increasing this allocation to $36,500 by carrying forward $16,500 from unused Tribal Grant funds from the 2025–2026 fiscal year. This would allow the department to complete necessary gear replacement without placing the full cost burden on the upcoming budget year.

Projected revenue decreases compared to the prior fiscal year due to the proposed reduction of the Fire Special Assessment District from 1.5 mills to 1.25 mills.

The Fire Capital Improvement Fund includes several infrastructure projects. The largest is the final payment of $348,150 for the new fire engine, which is due upon delivery. The department also recommends replacing five apparatus bay garage doors. These doors have failed multiple times during emergency responses, creating a reliability risk when apparatus must leave the station quickly. The total project cost is estimated at $50,000, with approximately $25,000 allocated to the Fire Capital Fund and the remainder shared with the Ambulance Fund. In addition, upgrading three exterior entry doors to key card access is recommended to improve building security, with an estimated cost of $18,000.

Total proposed capital expenditures for 2026–2027 are $391,150. These projects address immediate operational reliability and facility security needs while continuing the Township's long-term investment in the Fire Department.

Whitewater Township Parks

9500 Park Road, Williamsburg MI 49690

To: Whitewater Township Board
From: Tom Bartnicki and Vicki Emerson, Lead Rangers
Memo: Capital improvements
Date: 3/12/2026

Looking towards the future the park would like to outline potential future spending needs. These projects will help preserve current assets and contribute to the overall quality of the park. These projects would most likely be funded by line item 930-Facility Repairs/Maintenance or 970-Capital Expenditure. There may be grant opportunities to assist with funding of some projects.

Maintenance & Infrastructure

Items needed to preserve existing facilities and prevent larger future costs. Projects are listed in order of priority.

Project	Description	Purpose	Timeline
Seal Bathroom Tile and Grout	Seal tile and grout in restroom and shower areas	Prevent moisture penetration and extend life of the tile	> 3 months
Women's Restroom Toilet Replacement (2)	Replace two aging toilets that are cracked	Maintain restroom functionality and reliability	> 3 months
Restroom Partition Wall Repair / Replacement	Repair or replace rusted and deteriorating partition bases	Improve safety and extend fixture lifespan	> 3 months
Park Road Maintenance / Improvement	Grading, resurfacing, and drainage improvements	Improve condition, prevent further deterioration and increase visitor experience.	> 1 year
Bathhouse Roof Replacement	Replace aging roof (shingles)	Prevent leaks and potential structural damage	> 2 years

Select Campsite Leveling	Level select campsites	Improve usability and drainage	> 3 years
Fence Replacement (as needed)	Replace deteriorating fencing at WWTP and Hi Pray	Maintain safety and boundary control	> 2 years

Facility Improvements

Projects that improve usability and the overall park experience. Projects are listed in order of priority.

Project	Description	Purpose	Timeline
Firewood Storage Building	Covered and secured storage area for firewood	Protect firewood and improve organization	> 3 months
Playground Surface Improvement	Replace playground surface. The current sand surface has become overgrown with weeds.	Improve safety and reduce maintenance	> 6 months
Tennis / Basketball Court Improvements	Repair and resurface existing courts	Improve recreational amenities and extend life of courts	> 1 year
Beach Improvements	Sand replenishment, grading and potential expansion of the beach area	Improve usability and experience for both campers and residents	> 1 year
New Ranger Station	Construct updated ranger station in a more ideal location for employees and park operations	Improve park operations and staff efficiency	> 2 years
Security Camera Installation	Install cameras at key park locations (ranger station, bathhouse and boat launch)	Improve safety, monitoring, and security	> 2 years