

**WHITEWATER TOWNSHIP BOARD
SPECIAL MEETING AGENDA – MARCH 24, 2026
9:00 a.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 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 – NONE

G. Presentations/Announcements

H. Consent Calendar: Receive and File

1. Correspondence:

I. Items Removed from Consent Calendar

- 1.
- 2.

J. Unfinished Business

1. Any Park & Recreation Items

K. New Business

1. 2026-27 Budget Review Continuation – All Funds
- 2.

L. Tabled Items - none

M. Board Comments/Discussion

N. Announcements

Next Township Board Meeting: **MARCH 26, 2026, REGULAR MEETING, 9:00 A.M.**

Board Member Announcements

O. Public Comment

P. Adjournment



Whitewater Township Board Communication

Date: March 5, 2026
From: Tim Arends, Trustee/Deputy Supervisor
Subject: 2026-27 Budget Memorandum

Attached is the proposed budget for the fiscal year 2026-2027 for all township funds. This budget has been developed over the past few months based on examination of prior years' history, activity year-to-date, financial audits (including relevant notes to the financial statements), and input from department heads/employees, and Board and Committee Members.

Over the next few weeks the Board will meet to review the individual funds/departments with the goal of coming to an agreement on a budget(s) for the new fiscal year before April 1, 2026, as required by state statute.

The following are some highlights of the proposed fiscal year 2026-27:

GENERAL FUND: Salaries and wages increase for most positions by 2.7% based on the 2025 Consumer Price Index. For other positions employee evaluations will be done and a recommendation may come to the board upon completion. Other expenditure categories increased based on a conservative 5% inflationary factor or based on contractual agreements already in place.

The goal going into the budgeting process has been to present a realistic plan of expenditures that matches the projected revenues while providing the required and necessary services to the township residents and businesses. The results of this process resulted in a nearly balanced budget for the coming year. The township is limited by law to charging only 1.0 mill on taxable value. Due to the Headlee Amendment, that limits how much taxing entities revenue can increase year over year, the actually applied millage rate in 2025 was just 0.5593 mills of taxable value.

The major capital improvements for the coming year are the Cook Road and Skegemog Point Road improvements. Funding from the Road Commission, previously committed township funds, and special assessment revenues will fund these projects. The General Fund has sufficient fund balance to allow for unforeseen expenditures or opportunities.

FIRE FUND: The Fire Fund reflects inflationary increases like those of the General Fund. Employee costs are a significant portion of this fund as it exists to provide a service to the residents. This past year the Fire Chief, with approval of the Board, changed the model of the department to allow for staffed weekend coverage, first responder coverage for medical emergency calls, and is looking to hire a full-time Firefighter/Parks & Recreation Manager to assist the township.

The Fund will no longer budget for larger capital items within this fund. The department is in the process of identifying all its capital assets and is creating a five-year plan for capital improvements. Future capital assets will be acquired from the Fire Capital Improvements Fund whose revenues will come from either grants or a transfer from the Fire Fund.

This year marked the end to the additional 0.5 mill three-year levy to fund the new fire truck. Due to the staffing changes and increased coverage of the department it is being budgeted to reduce the fire special assessment (not subject to the Headlee Amendment) from 1.5 mills to 1.25 mills. This funding level will support a balanced budget for the department.

FIRE CAPITAL IMPROVEMENT FUND: Revenue in this fund is from transfers from the Fire Fund of the three-year .5 mill special assessment for the purchase of a new fire pumper truck, along with township and county ARPA funds. March/April 2026 is the projected delivery date of the unit. Future income to this fund will be transfers and grants to purchase/replace larger fire department capital items.

PARKS & RECREATION FUND: Camping revenues were slightly reduced for this upcoming season to try to stimulate more reservations and to streamline the rate structure. This past season saw a reduction in reservation, due to a variety of reasons. The Board took action to launch the reservation system two months early as well. Expenditure in the fund will increase with inflation.

In 2025 the electric underground project was completed to alleviate power issues in the campground. The beach area was improved, vault restrooms removed, crack & seal of the parking lot and boat launch area, added signage, and new fencing were some of the enhancements at the park.

Requested capital expenditures in the fund for the new fiscal year are estimated at \$241K. This amount would decrease the fund balance to a low level, in my opinion. The Board will have to prioritize what projects have been requested and stage some of them over several years. An active project is the boat wash station that is slated for completion in June.

AMBULANCE FUND: The Ambulance Fund has revenues from a 1.5 mill (Headlee Amendment reduced to 1.3942 in 2025) voter approved levy. The final year of the levy is in 2025. The fund has a very large fund balance and does not need to levy this much for the current services provided. The current contract for services with MMR runs through 2029. Currently, annual revenues exceed expenditures needed in this fund by \$118K/year. The fund balance by the end of the next fiscal year will be nearly \$1 million.

This budget includes a reduction in the levy to 1.0 mill. The Board will have to decide whether to place a request to the voters for a new three-year levy at this rate by November 2026. The reduction in revenue would bring the fund balance down over the next three years to a more reasonable level.

PUBLIC IMPROVEMENTS FUND: It appears this fund has not been utilized in recent years. The Administrative Policy and Procedures manual, and the Michigan Planning Enabling Act require that the township adopt a 5-Year Capital Improvements Plan. The Planning Commission will undertake this process in the coming year. Revenues could be derived from grants or transfers-in from various funds to support the township approved priorities.

The proposed budgeted expenditure within this fund could be used to pay for the professional services of an architectural firm to design a much-needed new township hall. While there may be no immediate plans to move forward with such a project, having a plan in place on what the needs are, and an estimate of the cost will enable the board to prioritize this need along with other priorities.

WHITEWATER TOWNSHIP

FISCAL YEAR 2026-2027 DRAFT BUDGET



5777 VINTON ROAD | WILLIAMSBURG, MI 49690 | 231-267-5141

DRAFT – March 1, 2026

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	\$ 685,925	\$ 888,250	\$ 1,219,950
Fire Fund	453,921	528,250	528,250	350,064	535,700	500,600
Parks & Recreation Fund	424,546	587,550	587,550	401,317	482,900	353,750
Ambulance Fund	484,672	481,050	481,050	285,660	477,250	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	\$ 1,887,329	\$ 2,633,600	\$ 3,546,900
EXPENDITURES:						
General Fund:						
Township Board	\$ 70,428	\$ 68,850	\$ 83,050	\$ 86,300	\$ 79,650	\$ 67,300
Supervisor	39,375	62,200	62,200	41,914	48,500	53,050
Elections	27,615	28,700	28,700	14,542	14,950	26,400
Assessor	35,985	37,800	37,800	42,529	42,950	41,800
Attorney	55,568	87,000	87,000	37,204	95,000	80,000
Clerk	68,587	96,550	96,550	103,024	107,200	97,350
Board of Review	2,273	1,900	1,900	1,577	1,500	4,200
Treasurer	76,168	98,500	98,500	85,299	82,150	77,400
Township Hall & Grounds	35,892	63,800	63,800	40,374	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	53,881	53,350	107,750
Zoning Administrator		52,826	58,050	58,050	56,626	57,200	58,400
Zoning Board of Appeals		2,162	11,600	11,600	3,807	4,050	6,250
Roads & Road Repairs		35,936	41,000	41,000	19,368	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	427,003	447,900	480,400
Parks & Recreation Fund		399,551	587,550	587,550	475,361	427,600	353,750
Ambulance Fund		361,070	363,150	363,150	361,549	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	5,900	511,000
TOTAL FUND EXPENDITURES		\$ 1,962,088	\$ 3,127,350	\$ 3,127,350	\$ 2,223,383	\$ 2,334,750	\$ 3,461,850
NET SURPLUS/(DEFICIT)		\$ 616,901	\$ 117,900	\$ 117,900	\$ (336,055)	\$ 298,850	\$ 85,050

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

GENERAL FUND	PARKS & RECREATION FUND	FIRE FUND	AMBULANCE FUND
REVENUES:	REVENUES:	REVENUES:	REVENUES:
Tax Related \$301,300	Camper Fees \$241,900	Tax Related \$416,800	Tax Related \$181,400
Inter-Governmental 335,750	Boat Launch Fees 20,000	Inter Governmental 0	Interest Earnings 13,500
Other 64,400	Retail Sales 15,350	Other 83,800	Other 7,800
Licenses, Fees & Permits 36,500	Other 15,750	Total Revenues & Transfers <u>500,600</u>	Total Revenues & Transfers <u>\$202,700</u>
Interest Earnings 34,000	sub-total <u>293,000</u>		
sub-total <u>771,950</u>		FIXED COSTS:	FIXED COSTS:
Prior Years' Surplus 448,000	Prior Years' Surplus 60,750	Labor Related Costs \$308,600	Contractual Services \$353,400
Transfers from Other Funds 0	Transfers from Other Funds 0	Insurance 26,500	Utilities & Grounds 8,850
Total Revenues & Transfers <u>\$1,219,950</u>	Total Revenues & Transfers <u>\$353,750</u>	Office/Operating Supplies 46,900	sub-total <u>362,250</u>
		Utilities & Grounds 13,400	VARIABLE COSTS:
FIXED COSTS:	FIXED COSTS:	sub-total <u>395,400</u>	Repairs & Maintenance 28,750
Labor Related Costs \$298,250	Labor Related Costs \$101,900	VARIABLE COSTS:	TOTAL EXPENDITURES <u>391,000</u>
Rentals, Leases & Licenses 19,500	Utilities & Grounds 24,700	Repairs & Maintenance 24,000	NET SURPLUS/(DEFICIT) <u>-\$188,300</u>
Office/Operating Supplies 35,900	Taxes & Fees 20,300	Professional & Contractual 21,000	
Utilities & Grounds 32,000	Office/Operating Supplies 13,550	Education & Training 15,000	FUND BALANCE END OF YEAR <u>\$768,371</u>
Liability Insurance 29,400	Cost of Goods Sold 10,650	Other 4,000	
Printing & Publishing 14,750	Insurance 8,800	Dues & Memberships 1,000	
Street Lights 2,250	sub-total <u>179,900</u>	sub-total <u>65,000</u>	
sub-total <u>432,050</u>	VARIABLE COSTS:	Contingency 20,000	
VARIABLE COSTS:	Repairs & Maintenance 24,500	Transfers to Other Funds 0	
Professional & Contractual 205,700	Professional & Contractual 18,600	TOTAL EXPENDITURES & TRANSFERS <u>480,400</u>	
Repairs & Maintenance 31,800	Other 9,100	NET SURPLUS/(DEFICIT) <u>\$20,200</u>	
Road Brining 37,500	Education & Training 650	FUND BALANCE END OF YEAR <u>\$680,486</u>	
Education & Training 17,650	sub-total <u>52,850</u>		
Other 32,950	Capital Expenditures <u>121,000</u>	Income/Loss from Operations	
Capital Expenditure 20,000	TOTAL EXPENSES & CAPITAL <u>353,750</u>	Excluding Transfers, Capital Items & Contingencies	
Dues & Memberships 8,050	NET SURPLUS/(DEFICIT) <u>\$0</u>	<u>\$40,200</u>	
sub-total <u>353,650</u>	FUND BALANCE END OF YEAR <u>\$222,442</u>		

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

GENERAL FUND		PARKS & RECREATION FUND	
Contingencies	34,000		
Road Repairs	183,250	Income/Loss from Operations	
Transfers to Other Funds	217,000	Excluding Transfers, prior years'	
sub-total	<u>434,250</u>	surplus & Capital Items	<u>\$60,250</u>
TOTAL EXPENDITURES			
TRANSFERS & CONTINGENCIES	<u>1,219,950</u>		
NET SURPLUS/(DEFICIT)	<u>\$0</u>		
FUND BALANCE END OF YEAR	<u>\$905,807</u>		
Designated for Roads =	\$28,479		
Undesignated =	\$877,328		
Income/Loss from Operations			
Excluding Transfers, Capital			
Items & Contingencies	<u>\$6,250</u>		

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 3/20/2026	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	12,150	10,500	
476	Licenses & Permits	5,195	6,700	6,700	13,810	13,850	7,500	
541	State Revenue Other - PILT	-	-	-	29,248	-	-	
573	Local Community Stabilization	(513)	-	-	16,966	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	1,650	150	
698	Insurance Recovery	2,268	-	-	15,000	15,000	-	
695	Prior Years' Surplus	-	42,000	42,000	-	-	448,000	
	Audit Adjustments							
699	Transfers From Other Funds	11,835	100,000	100,000	100,994	100,000	-	

GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
TOTAL GENERAL FUND REVENUES	\$ 763,208	\$ 918,400	\$ 918,400	\$ 685,925	\$ 888,250	\$ 1,219,950

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
	EXPENDITURES:							
101	TOWNSHIP BOARD							
702	Salaries	\$ 5,940	\$ 10,800	\$ 10,800	\$ 9,225	\$ 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	821	900	700	
716	Medicare (Employer)	86	250	250	159	200	200	
727	Office Supplies & Expense	7,363	2,100	2,100	2,788	2,800	2,300	
728	Postage	130	1,000	350	339	350	500	
802	Audit & Accounting Services	9,605	9,600	9,600	21,394	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	6,602	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	2,038	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	\$ 86,300	\$ 79,650	\$ 67,300	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
171	SUPERVISOR						
702	Salaries	\$ 31,727	\$ 31,000	\$ 31,000	\$ 28,806	\$ 29,000	\$ 23,000
703	Wages	4,177	21,500	21,500	8,304	11,500	20,000
715	Social Security (Employer)	2,226	3,000	3,000	2,301	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	\$ 41,914	\$ 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	1,128	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	-	-
TOTAL ELECTIONS		\$ 27,615	\$ 28,700	\$ 28,700	\$ 14,542	\$ 14,950	\$ 26,400

NOTE 6

Delete Acct?

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	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	33,600	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	\$ 42,529	\$ 42,950	\$ 41,800
210	ATTORNEY						
801	Legal Services	\$ 55,568	\$ 87,000	\$ 87,000	\$ 37,204	\$ 95,000	\$ 80,000
TOTAL ATTORNEY		\$ 55,568	\$ 87,000	\$ 87,000	\$ 37,204	\$ 95,000	\$ 80,000

GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
215 CLERK							
702	Salaries	\$ 31,911	\$ 31,600	\$ 31,600	\$ 44,833	\$ 45,000	\$ 46,600
703	Wages	21,763	26,000	26,000	26,057	26,100	22,900
715	Social Security (Employer)	3,255	3,600	3,600	4,395	4,450	4,350
716	Medicare (Employer)	778	850	850	889	1,050	1,050
727	Office Supplies & Expense	3,631	3,100	3,100	2,743	2,650	2,800
728	Postage	121	150	150	79	100	150
804	Professional Services (NEW)	-	-	-	-	-	??
830	Pension Plan	-	-	-	1,263	4,500	4,700
840	Dues and Memberships	125	200	200	225	250	250
847	Software Support	3,180	25,500	25,500	15,603	15,650	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	2,450	750
901	Publishing	983	2,850	2,850	3,216	3,500	4,100
TOTAL CLERK		\$ 68,587	\$ 96,550	\$ 96,550	\$ 103,024	\$ 107,200	\$ 97,350
247 BOARD OF REVIEW							
702	Salaries	\$ 1,023	\$ 1,300	\$ 1,300	\$ 1,050	\$ 1,100	\$ 3,400
703	Wages	676	-	-	220	-	-
715	Social Security (Employer)	105	50	50	79	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	250	250
901	Publishing	-	50	50	-	-	50
TOTAL BOARD OF REVIEW		\$ 2,273	\$ 1,900	\$ 1,900	\$ 1,577	\$ 1,500	\$ 4,200

NOTE 6

key

NOTE 8

DEPT		GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
253	TREASURER								
702	Salaries	\$	31,310	\$ 31,000	\$ 31,000	\$ 30,964	\$ 31,000	\$ 31,000	
703	Wages		18,406	24,550	24,550	12,503	12,850	15,200	NOTE 6
715	Social Security (Employer)		3,011	3,450	3,450	2,695	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	2,100	
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	\$ 85,299	\$ 82,150	\$ 77,400	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
265	TOWNSHIP HALL & GROUNDS						
740	Operating Expense & Supplies	\$ 822	\$ 1,500	\$ 1,500	\$ 2,685	\$ 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	1,920	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	4,403	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
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	\$ 40,374	\$ 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

NOTE 9

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
400	PLANNING COMMISSION							
702	Salaries	\$ 8,926	\$ 20,550	\$ 20,550	\$ 10,780	\$ 9,850	\$ 20,550	NOTE 10
703	Wages	2,237	5,000	5,000	4,554	4,000	5,000	
715	Social Security (Employer)	692	1,500	1,500	951	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	16,198	17,600	65,950	NOTE 11
840	Dues and Memberships	525	500	500	-	-	500	
847	Software Support	1,264	-	-	11,455	11,500	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	482	500	2,500	
TOTAL PLANNING COMMISSION		\$ 28,692	\$ 95,100	\$ 95,100	\$ 53,881	\$ 53,350	\$ 107,750	

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
405	ZONING ADMINISTRATOR						
702	Salaries	\$ 45,571	\$ 51,000	\$ 51,000	\$ 51,027	\$ 51,000	\$ 51,000
703	Wages	647	-	-	-	-	-
715	Social Security (Employer)	2,866	3,200	3,200	3,164	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	1,100	1,500
865	Meal/Lodging Expense	42	100	100	-	-	150
880	Education & Training	175	350	350	-	-	400
925	Cellular Phone	328	550	550	-	-	-
TOTAL ZONING ADMINISTRATOR		\$ 52,826	\$ 58,050	\$ 58,050	\$ 56,626	\$ 57,200	\$ 58,400

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
410	ZONING BOARD OF APPEALS						
702	Salaries	\$ 885	\$ 7,000	\$ 7,000	\$ 810	\$ 850	\$ 900
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	350	550
901	Publishing	275	1,000	1,000	898	900	850
TOTAL ZONING BOARD OF APPEALS		\$ 2,162	\$ 11,600	\$ 11,600	\$ 3,807	\$ 4,050	\$ 6,250
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	972	2,100	2,250
935	Road Repairs	-	-	-	-	-	183,250
TOTAL ROADS & ROAD REPAIRS		\$ 35,936	\$ 41,000	\$ 41,000	\$ 19,368	\$ 38,900	\$ 223,000

NOTE 12

DEPT	GENERAL FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
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
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

GENERAL FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
DEPT 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	\$ 759,213	\$ 855,150	\$ 1,219,950	
	NET SURPLUS/(DEFICIT)	\$ 75,419	\$ -	\$ -	\$ (73,288)	\$ 33,100	\$ -	
	ENDING FUND BALANCE	\$ 1,420,707	\$ 1,420,707	\$ 1,420,707		\$ 1,353,807	\$ 905,807	
	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 3/20/2026	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	150	-	
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	-	5,000	
	Audit Adjustments							
TOTAL REVENUES		\$ 453,921	\$ 528,250	\$ 528,250	\$ 350,064	\$ 535,700	\$ 500,600	
336	FIRE FUND:							
702	Salaries	\$ 71,310	\$ 73,700	\$ 73,700	\$ 73,616	\$ 73,700	\$ 77,800	
703	Wages	4,477	4,600	4,600	4,420	4,600	-	
705	Training Wages	22,322	33,000	33,000	25,145	27,000	35,000	
706	Part-Time Firefighter	2,619	-	-	-	-	34,350	
707	Run Wages	15,927	41,000	41,000	18,786	22,500	30,000	
709	On-Call Wages	-	36,500	36,500	48,890	50,000	83,200	
713	Other Benefits (AFLAC)	3,166	5,500	5,500	3,280	4,500	5,500	
714	Health Insurance	-	5,000	5,000	-	-	3,000	
715	Social Security (Employer)	6,675	11,750	11,750	10,593	11,600	16,450	
716	Medicare (Employer)	1,561	2,750	2,750	2,017	2,750	3,800	
727	Office Supplies & Expense	5,350	1,200	1,200	1,008	1,100	1,700	
728	Postage	19	150	150	116	150	150	
739	Fuel & Oil	4,686	7,000	7,000	4,827	5,200	6,000	

**DEPT
336**

FIRE FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
740	Operating Expense & Supplies	12,892	9,500	9,500	7,635	7,950	15,550
745	Turnout Gear	14,646	-	-	-	-	20,000
747	Uniforms	-	3,000	3,000	2,661	3,350	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	450	3,750
860	Mileage Reimbursement	-	250	250	23	50	-
865	Meal/Lodging Expense	326	1,500	1,500	1,408	1,500	1,500
880	Education & Training	5,568	7,000	7,000	4,175	4,200	13,500
901	Publishing	-	250	250	-	-	-
920	Natural Gas	1,018	1,000	1,000	1,323	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	1,364	1,200	1,500
928	Water	215	500	500	309	500	500
930	Facility Repairs/Maintenance	3,061	8,000	8,000	970	1,000	7,000
932	Equipment Repair & Maintenance	6,192	7,000	7,000	4,509	4,550	7,000
933	Vehicle Repair & Maintenance	4,058	10,000	10,000	4,559	4,600	10,000

DEPT	FIRE FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	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	239,604	259,550	425,400
865	INSURANCE:						
820	Liability Insurance	27,821	29,000	29,000	25,378	25,400	26,500
821	Workers Compensation	6,044	7,400	7,400	7,942	7,950	8,500
	TOTAL INSURANCE	33,865	36,400	36,400	33,320	33,350	35,000
890	CONTINGENCY:						
890	Contingency	-	-	-	-	-	20,000
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	427,003	447,900	480,400
	NET SURPLUS/(DEFICIT)	\$ 53,373	\$ -	\$ -	\$ (76,939)	\$ 87,800	\$ 20,200
	ENDING FUND BALANCE	\$ 552,286	\$ 552,286	\$ 552,286		\$ 640,086	\$ 660,286

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 3/20/2026	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	-	-	60,750
	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	\$ 353,750
756	RECREATION:						
702	Salaries	\$ 46,036	\$ 49,150	\$ 49,150	\$ 5,000	\$ 5,000	\$ -
703	Wages (Rangers & PRAC)	60,980	72,000	72,000	93,509	94,000	95,600
715	Social Security (Employer)	6,584	7,550	7,550	6,078	6,150	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

DEPT
756

PARKS & RECREATION FUND		2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED	
741	Ice	3,000	3,200	3,200	2,655	2,700	2,850	
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	8,800	17,800	
809	Lawn Maintenance Services	7,900	7,500	7,500	3,302	3,350	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	650	800	
860	Mileage Reimbursement	740	750	750	554	600	650	
880	Education & Training	-	-	-	-	-	-	
901	Publishing	-	500	500	571	600	500	
902	Printing	-	500	500	116	150	200	
922	Electricity	10,646	10,800	10,800	11,263	11,350	12,500	
924	Telephone	125	350	350	-	-	-	
925	Cellular Phone	1,266	1,250	1,250	884	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	211,600	121,000	NOTE 16
	Audit Adjustments	(32,956)						
TOTAL TOWNSHIP PARK		308,830	552,350	552,350	467,095	419,300	342,950	

DEPT	PARKS & RECREATION FUND	2024-25 ACTUAL	2025-26 Adopted Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	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	475,361	427,600	353,750
	NET SURPLUS/(DEFICIT)	\$ 24,995	\$ -	\$ -	\$ (74,044)	\$ 55,300	\$ -
	ENDING FUND BALANCE	\$ 227,892	\$ 227,892	\$ 227,892		\$ 283,192	\$ 222,442

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 3/20/2026	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	-	-	5,262	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	7,800	7,800	
673	Sale of Fixed Assets	48,475	-	-	-	-	-	
695	Prior Years' Surplus	-	-	-	-	-	188,300	
	Audit Adjustments							
699	Transfers From Other Funds	-	-	-	-	-	-	
	TOTAL REVENUES	\$ 484,672	\$ 481,050	\$ 481,050	\$ 285,660	\$ 477,250	\$ 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	1,773	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	361,549	361,350	391,000	

DEPT	AMBULANCE FUND	2024-25 ACTUAL	2025-26 Approved Budget	2025-26 Amended Budget	Y-T-D 3/20/2026	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	361,549	361,350	391,000
	NET SURPLUS/(DEFICIT)	\$ 123,601	\$ 117,900	\$ 117,900	\$ (75,889)	\$ 115,900	\$ -
	ENDING FUND BALANCE	\$ 840,771	\$ 958,671	\$ 958,671		\$ 956,671	\$ 768,371

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 3/20/2026	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
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

NOTE 19

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 3/20/2026	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	-
	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
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

NOTE 17

NOTE 18

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 3/20/2026	2025-26 PROJECTED	2026-27 RECOMMENDED
000	REVENUES:						
450	Special Assessment Revenue (NEW)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,800
665	Interest Earnings	-	-	-	-	-	-
699	Transfers From Other Funds	-	-	-	-	10,000	217,000
	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	600	-
902	Printing	-	-	-	183	200	250
901	EXPENDITURES:						
970	Capital Expenditures (Road Repairs)	-	-	-	-	-	507,800
	TOTAL EXPENDITURES	-	-	-	5,795	5,900	511,000
	NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ (5,795)	\$ 4,100	\$ 6,800
	ENDING FUND BALANCE	\$ -	\$ -	\$ -		\$ 4,100	\$ 4,100

NOTE 4

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

Grade	Job Description	MIN	YEARS OF SERVICE				MID	← MERIT BASED INCREASES →	MAX
		1	2	3	4	5			
Grade I	Clerical Worker	\$12.73	\$13.11	\$13.50	\$13.91	\$14.33		\$19.83	
	General Laborer	"	"	"	"	"		"	
Grade II	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

Grade	Job Description	MIN	YEARS OF SERVICE				MID	← MERIT BASED INCREASES →	MAX
		1	2	3	4	5			
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 date.
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: _____

Mid Year Adjustments

SALARIES:	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

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WHITEWATER TOWNSHIP, Michigan

Budget Notes for Fiscal Year 2026-27

- 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 recorded as a due to/due from in the respective accounts and the General Fund will be reimbursed annually with SAD payments and interest.
- 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 renevatte restroom for ADA compliance.

WHITEWATER TOWNSHIP, Michigan

Budget Notes for Fiscal Year 2026-27

- 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 reduction 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; 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 at Campground \$2,500.