

WHITEWATER TOWNSHIP, Michigan
BUDGET TOTALS - ALL FUNDS
For the Fiscal Year 2025 - 2026

BUDGET TOTALS - ALL FUNDS	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
FUND REVENUES:							
General Fund	\$ 716,449	\$ 667,827	\$ 667,827	\$ 625,521	\$ 1,164,060	\$ 876,400	\$ 918,400
Road Fund	45,562	60,620	60,620	8,586	11,050	-	-
Road Repair Fund	9,897	6,500	6,500	8,950	10,750	-	-
Fire Fund	427,437	466,325	468,720	450,558	479,400	528,250	528,250
Parks & Recreation Fund	951,544	411,100	411,100	316,432	336,980	567,550	587,550
Recreation Fund	126,444	181,642	181,642	3,133	3,700	-	-
Ambulance Fund	417,637	441,934	441,934	472,551	504,050	481,050	481,050
Federal Fund	60,629	-	-	-	-	-	-
Public Improvement Fund	3,082	2,000	2,000	2,219	2,700	100,000	100,000
Fire Capital Improvement Fund	241,099	150,275	231,533	336,019	337,950	630,000	630,000
Ambulance Capital Imp. Fund	-	500,000	500,000	-	-	-	-
TOTAL FUND REVENUES	\$ 2,999,779	\$ 2,888,223	\$ 2,971,876	\$ 2,223,968	\$ 2,850,640	\$ 3,183,250	\$ 3,245,250
EXPENDITURES:							
General Fund:							
Township Board	\$ 50,549	\$ 70,701	\$ 70,701	\$ 57,524	\$ 69,900	\$ 68,850	\$ 68,850
Supervisor	36,504	56,628	56,628	35,920	40,100	62,200	62,200
Elections	15,872	38,513	37,913	25,434	17,950	28,700	28,700
Assessor	34,222	36,441	36,441	33,084	35,800	37,800	37,800
Attorney	81,339	90,000	90,000	58,115	65,000	90,000	87,000
Clerk	59,710	71,685	71,685	62,287	67,850	91,300	96,550
Board of Review	2,059	3,050	3,050	1,037	2,200	1,900	1,900
Treasurer	57,589	65,912	70,412	64,808	75,750	98,500	98,500
Township Hall & Grounds	24,226	55,722	55,722	25,784	33,500	63,800	63,800

BUDGET TOTALS - ALL FUNDS		2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
Cemetery		5,931	49,638	49,638	15,473	31,200	15,350	15,350
Planning Commission		64,518	75,658	75,658	24,285	37,650	95,100	95,100
Zoning Administrator		22,285	50,950	55,110	46,356	53,700	58,050	58,050
Zoning Board of Appeals		2,801	11,563	11,563	2,070	2,750	11,600	11,600
Roads & Road Repairs		-	-	-	-	-	38,000	41,000
Historical Society		2,603	15,680	15,680	-	450	2,400	2,400
Employee Health Insurance (HSA)		-	7,700	7,700	-	-	-	-
Insurance		10,611	20,000	20,000	18,415	18,450	19,600	19,600
Contingency		-	20,000	15,500	-	-	-	20,000
Capital Expenditure		-	145,000	145,000	6,350	6,350	5,000	10,000
Transfers Out		756,676	255,000	255,000	-	-	100,000	100,000
Road Fund		36,057	77,500	77,500	35,514	38,953	-	-
Road Repair Fund		-	355,000	355,000	-	438,757	-	-
Fire Fund		383,674	509,285	511,680	431,612	385,900	528,250	528,250
Parks & Recreation Fund		806,513	769,860	769,860	358,253	399,550	567,550	587,550
Recreation Fund		32,028	268,691	349,949	32,709	137,138	-	-
Ambulance Fund		333,591	873,950	873,950	358,166	359,900	363,150	363,150
Federal Fund		60,745	-	-	-	-	-	-
Public Improvement Fund		25,000	50,000	50,000	-	-	100,000	100,000
Fire Capital Improvement Fund		101,448	202,000	202,000	113,150	113,150	630,000	630,000
Ambulance Capital Imp. Fund		-	-	-	-	-	-	-
TOTAL FUND EXPENDITURES		\$ 3,006,551	\$ 4,246,127	\$ 4,333,340	\$ 1,852,060	\$ 2,431,948	\$ 3,077,100	\$ 3,127,350
NET SURPLUS/(DEFICIT)		\$ (6,772)	\$ (1,357,904)	\$ (1,361,464)	\$ 371,908	\$ 418,692	\$ 106,150	\$ 117,900

WHITEWATER TOWNSHIP, Michigan
BUDGET SUMMARY
For the Fiscal Year 2025 - 2026 Recommended

GENERAL FUND	PARKS & RECREATION FUND	FIRE FUND	AMBULANCE FUND
REVENUES:	REVENUES:	REVENUES:	REVENUES:
Tax Related \$287,950	Camper Fees \$309,950	Tax Related \$470,250	Tax Related \$458,250
Inter-Governmental 353,500	Boat Launch Fees 21,500	Inter Governmental 0	Interest Earnings 15,600
Other 57,400	Retail Sales 15,600	Other 58,000	Other 7,200
Licenses, Fees & Permits 46,400	Other 11,700	sub-total <u>528,250</u>	Total Revenues & Transfers <u>\$481,050</u>
Interest Earnings 31,150	sub-total <u>358,750</u>	Transfers from Other Funds <u>0</u>	FIXED COSTS:
sub-total <u>776,400</u>	Prior Years' Surplus 108,800	Total Revenues & Transfers <u>\$528,250</u>	Contractual Services \$353,400
Prior Years' Surplus 42,000	Transfers from Other Funds <u>100,000</u>	FIXED COSTS:	Utilities & Grounds 7,250
Transfers from Other Funds <u>100,000</u>	Total Revenues & Transfers <u>\$567,550</u>	Labor Related Costs \$228,650	sub-total <u>360,650</u>
Total Revenues & Transfers <u>\$918,400</u>	FIXED COSTS:	Insurance 29,000	VARIABLE COSTS:
FIXED COSTS:	Labor Related Costs \$140,500	Office/Operating Supplies 20,850	Repairs & Maintenance 2,500
Labor Related Costs \$317,500	Utilities & Grounds 27,900	Utilities & Grounds 11,350	TOTAL EXPENDITURES <u>363,150</u>
Rentals, Leases & Licenses 51,450	Taxes & Fees 18,700	sub-total <u>289,850</u>	NET SURPLUS/(DEFICIT) <u>\$117,900</u>
Office/Operating Supplies 31,700	Office/Operating Supplies 15,300	VARIABLE COSTS:	FUND BALANCE END OF YEAR <u>\$979,220</u>
Utilities & Grounds 23,800	Cost of Goods Sold 13,700	Repairs & Maintenance 25,000	
Liability Insurance 18,400	Insurance 10,200	Professional & Contractual 13,000	
Printing & Publishing 9,900	sub-total <u>226,300</u>	Education & Training 8,750	
Street Lights 2,300	VARIABLE COSTS:	Other 1,750	
sub-total <u>455,050</u>	Repairs & Maintenance 35,000	Dues & Memberships 1,500	
VARIABLE COSTS:	Professional & Contractual 29,500	sub-total <u>50,000</u>	
Professional & Contractual 202,200	Other 1,000	Transfers to Other Funds <u>188,400</u>	
Repairs & Maintenance 45,250	Education & Training 750	TOTAL EXPENDITURES & TRANSFERS <u>528,250</u>	
Road Brining 35,700	sub-total <u>66,250</u>	NET SURPLUS/(DEFICIT) <u>\$0</u>	
Education & Training 20,950	Capital Expenditures <u>275,000</u>	FUND BALANCE END OF YEAR <u>\$592,413</u>	
Other 18,100	TOTAL EXPENSES & CAPITAL <u>567,550</u>	Income/Loss from Operations	
Capital Expenditure 5,000	NET SURPLUS/(DEFICIT) <u>\$0</u>	Excluding the .5 Mill Fire S/A Transfer	
Dues & Memberships 5,900	FUND BALANCE END OF YEAR <u>\$126,335</u>	& Capital Items <u>\$31,650</u>	
sub-total <u>333,100</u>	Income/Loss from Operations		
Contingencies 0	Excluding Transfers, prior years'		
Transfers to Other Funds 100,000	surplus & Capital Items <u>\$66,200</u>		
sub-total <u>100,000</u>			
TOTAL EXPENDITURES			
TRANSFERS & CONTINGENCIES <u>888,150</u>			
NET SURPLUS/(DEFICIT) <u>\$30,250</u>			
FUND BALANCE END OF YEAR <u>\$1,406,100</u>			
Designated for Roads <u>\$403,460</u>			
Undesignated <u>\$1,002,640</u>			
Income/Loss from Operations			
Excluding Transfers, Capital			
Items & Contingencies <u>-\$6,750</u>			

Fund
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WHITEWATER TOWNSHIP, Michigan
GENERAL FUND BUDGET
For the Fiscal Year 2025 - 2026

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
000	REVENUES:								
402	Property Taxes	\$ 159,603	\$ 171,342	\$ 171,342	\$ 163,660	\$ 173,850	\$ 183,850	\$ 183,850	NOTE 14
445	Penalties & Interest	1,894	2,000	2,000	409	1,500	1,750	1,750	
447	Property Tax Admin Fees	85,444	67,000	67,000	92,450	92,950	97,000	97,000	
448	Collection Fees	4,191	4,500	4,500	5,213	5,250	5,350	5,350	
451	Franchise Fees	29,572	33,300	33,300	14,165	31,000	34,500	34,500	
452	METRO Act Fees	-	-	-	-	-	10,500	10,500	
476	Licenses & Permits	2,700	2,800	2,800	4,470	4,600	6,700	6,700	
574	State-Shared Revenues	290,321	289,435	289,435	238,766	294,750	305,000	305,000	
575	Swamp Taxes/Comm Forest District	34,195	30,000	30,000	35,179	36,000	38,000	38,000	
607	Service Fees	3,050	2,000	2,000	3,325	3,350	3,200	3,200	
608	Internment Fees	1,600	2,000	2,000	1,450	1,750	2,000	2,000	
633	Election Reimbursement	-	-	-	7,586	7,600	5,000	5,000	
642	Sale of Cemetery Lots	750	750	750	1,750	2,000	1,550	1,550	
643	Miscellaneous Sales	487	200	200	83	100	200	200	
665	Interest Earned	24,135	15,000	15,000	14,332	17,200	31,150	31,150	
670	Cell Tower Lease	47,140	47,000	47,000	40,382	48,250	50,000	50,000	
671	Other Revenues	-	500	500	-	-	500	500	
687	Refunds	-	-	-	33	150	150	150	
698	Insurance Recovery	-	-	-	2,268	2,300	-	-	
695	Prior Years' Surplus	-	-	-	-	-	-	42,000	
	Audit Adjustments	(14,937)							
699	Transfers From Other Funds	46,304	-	-	-	441,460	100,000	100,000	NOTE 6
									NOTE 9
	TOTAL GENERAL FUND REVENUES	\$ 716,449	\$ 667,827	\$ 667,827	\$ 625,521	\$ 1,164,060	\$ 876,400	\$ 918,400	

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
	EXPENDITURES:								
101	TOWNSHIP BOARD								
702	Salaries	\$ 10,780	\$ 12,000	\$ 12,000	\$ 6,820	\$ 11,000	\$ 10,800	\$ 10,800	NOTE 15
703	Wages	2,201	5,000	5,000	833	3,000	4,800	4,800	
715	Social Security (Employer)	805	1,054	1,054	474	900	1,000	1,000	
716	Medicare (Employer)	188	247	247	111	200	250	250	
727	Office Supplies & Expense	3,585	4,000	4,000	5,899	6,300	2,100	2,100	
728	Postage	728	1,000	1,000	509	950	1,000	1,000	
802	Audit & Accounting Services	7,339	11,000	11,000	9,605	9,650	9,600	9,600	
804	Professional Services	450	1,200	1,200	2,225	2,500	1,200	1,200	
817	Clean-up Day Services	12,000	14,000	14,000	11,725	11,750	12,500	12,500	
830	Pension Plan	3,636	7,700	7,700	3,193	5,500	12,600	12,600	
840	Dues and Memberships	4,290	4,500	4,500	4,665	4,700	5,000	5,000	
847	Software Support	-	-	-	5,484	5,500	-	-	
852	Promotional Expenses	-	-	-	405	450	-	-	
860	Mileage Reimbursement	-	100	100	-	50	350	350	
865	Meal/Lodging Expense	-	200	200	-	-	650	650	
880	Education & Training	25	1,200	1,200	-	500	500	500	
901	Publishing	978	2,000	2,000	645	1,200	1,300	1,300	
902	Printing	-	-	-	-	-	-	-	
903	Township Newsletter Expense	988	1,500	1,500	1,066	1,100	2,100	2,100	
940	Equipment Rental	1,003	1,200	1,200	1,075	1,150	1,250	1,250	
941	Postage Meter Rental/Fees	1,292	1,400	1,400	646	1,300	1,400	1,400	
956	Miscellaneous Expense	211	500	500	527	550	300	300	
959	Scrap Tire Expense	-	500	500	-	-	-	-	
964	Refunds	50	400	400	1,618	1,650	150	150	
	TOTAL TOWNSHIP BOARD	\$ 50,549	\$ 70,701	\$ 70,701	\$ 57,524	\$ 69,900	\$ 68,850	\$ 68,850	

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
171	SUPERVISOR							
702	Salaries	\$ 30,068	\$ 30,068	\$ 30,068	\$ 29,403	\$ 30,100	\$ 31,000	\$ 31,000
703	Wages	2,339	17,250	17,250	2,497	5,000	21,500	21,500
715	Social Security (Employer)	2,009	2,934	2,934	1,978	2,200	3,000	3,000
716	Medicare (Employer)	470	686	686	463	550	700	700
727	Office Supplies & Expense	1,180	4,500	4,500	623	1,000	3,500	3,500
728	Postage	1	40	40	-	-	-	-
847	Software Support	-	-	-	372	400	-	-
854	Late Fees	60	-	-	-	-	-	-
860	Mileage Reimbursement	265	500	500	405	450	350	350
865	Meal/Lodging Expense	-	250	250	30	150	650	650
880	Education & Training	112	400	400	150	250	1,500	1,500
TOTAL SUPERVISOR		\$ 36,504	\$ 56,628	\$ 56,628	\$ 35,920	\$ 40,100	\$ 62,200	\$ 62,200
195	ELECTIONS							
703	Wages	\$ 6,269	\$ 25,000	\$ 25,000	\$ 11,716	\$ 11,000	\$ 15,000	\$ 15,000
715	Social Security (Employer)	115	1,550	1,550	565	600	950	950
716	Medicare (Employer)	27	363	363	132	750	250	250
727	Office Supplies & Expense	6,392	5,000	5,000	7,780	200	7,000	7,000
728	Postage	1,244	2,500	2,500	1,729	1,800	2,000	2,000
847	Software Support	790	900	900	-	-	-	-
860	Mileage Reimbursement	710	500	500	1,365	1,400	800	800
865	Meal/Lodging Expense	194	600	600	1,047	1,050	700	700
880	Education & Training	25	1,500	1,500	709	750	1,500	1,500
901	Publishing	107	600	600	390	400	500	500
TOTAL ELECTIONS		\$ 15,872	\$ 38,513	\$ 37,913	\$ 25,434	\$ 17,950	\$ 28,700	\$ 28,700

NOTE 16

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
209	ASSESSOR							
702	Salaries	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200
715	Social Security (Employer)	74	74	74	68	100	100	100
716	Medicare (Employer)	17	17	17	16	50	50	50
727	Office Supplies & Expense	812	800	800	847	850	500	500
728	Postage	1,089	1,500	1,500	1,104	1,250	1,500	1,500
807	Assessing Services	30,300	32,000	32,000	29,150	31,500	33,600	33,600
847	Software Support	729	800	800	766	800	800	800
901	Publishing	-	50	50	33	50	50	50
TOTAL ASSESSOR		\$ 34,222	\$ 36,441	\$ 36,441	\$ 33,084	\$ 35,800	\$ 37,800	\$ 37,800
210	ATTORNEY							
801	Legal Services	\$ 81,339	\$ 90,000	\$ 90,000	\$ 58,115	\$ 65,000	\$ 90,000	\$ 87,000
TOTAL ATTORNEY		\$ 81,339	\$ 90,000	\$ 90,000	\$ 58,115	\$ 65,000	\$ 90,000	\$ 87,000
215	CLERK							
702	Salaries	\$ 30,645	\$ 30,645	\$ 30,645	\$ 29,467	\$ 30,650	\$ 31,600	\$ 31,600
703	Wages	17,061	22,240	22,240	18,875	22,000	20,850	26,000
715	Social Security (Employer)	2,958	3,280	3,280	2,924	3,300	3,500	3,600
716	Medicare (Employer)	692	770	770	701	800	850	850
727	Office Supplies & Expense	1,037	4,800	4,800	3,274	3,600	3,100	3,100
728	Postage	65	100	100	41	100	150	150
840	Dues and Memberships	150	150	150	125	150	200	200
847	Software Support	3,107	3,500	3,500	3,180	3,200	25,500	25,500
860	Mileage Reimbursement	140	600	600	457	550	350	350
865	Meal/Lodging Expense	337	600	600	621	650	850	850
880	Education & Training	120	500	500	950	1,000	1,500	1,500
901	Publishing	3,399	4,500	4,500	1,673	1,850	2,850	2,850
TOTAL CLERK		\$ 59,710	\$ 71,685	\$ 71,685	\$ 62,287	\$ 67,850	\$ 91,300	\$ 96,550

NOTE 16

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
247	BOARD OF REVIEW								
702	Salaries	\$ 1,443	\$ 1,300	\$ 1,300	\$ 300	\$ 1,300	\$ 1,300	\$ 1,300	NOTE 17
703	Wages	-	-	-	-	-	-	-	
715	Social Security (Employer)	89	81	81	19	50	50	50	
716	Medicare (Employer)	21	19	19	4	50	50	50	
727	Office Supplies & Expense	-	50	50	-	-	-	-	
728	Postage	-	50	50	-	-	-	-	
860	Mileage Reimbursement	240	250	250	60	100	100	100	
865	Meal/Lodging Expense	86	200	200	579	600	100	100	
880	Education & Training	180	1,000	1,000	74	100	250	250	
901	Publishing	-	100	100	-	-	50	50	
TOTAL BOARD OF REVIEW		\$ 2,059	\$ 3,050	\$ 3,050	\$ 1,037	\$ 2,200	\$ 1,900	\$ 1,900	
253	TREASURER								
702	Salaries	\$ 30,068	\$ 30,068	\$ 30,068	\$ 28,912	\$ 30,100	\$ 31,000	\$ 31,000	
703	Wages	15,357	20,800	20,800	16,971	22,500	24,550	24,550	NOTE 16
715	Social Security (Employer)	2,816	3,154	3,154	2,773	3,300	3,450	3,450	
716	Medicare (Employer)	659	740	740	665	800	850	850	
727	Office Supplies & Expense	2,483	2,000	4,500	4,464	5,100	2,000	2,000	
728	Postage	2,896	3,000	3,500	3,526	3,600	3,750	3,750	
804	Professional & Contractual Services	-	-	1,500	1,692	2,600	5,200	5,200	
840	Dues and Memberships	-	100	100	99	100	200	200	
847	Software Support	2,659	3,000	3,000	4,109	5,200	22,500	22,500	
860	Mileage Reimbursement	650	1,350	1,350	998	1,100	750	750	
865	Meal/Lodging Expense	-	600	600	-	600	2,750	2,750	
880	Education & Training	-	1,000	1,000	599	750	1,500	1,500	
901	Publishing	-	100	100	-	-	-	-	
TOTAL TREASURER		\$ 57,589	\$ 65,912	\$ 70,412	\$ 64,808	\$ 75,750	\$ 98,500	\$ 98,500	

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
265	TOWNSHIP HALL & GROUNDS							
703	Wages	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -
715	Social Security (Employer)	-	496	496	-	-	-	-
716	Medicare (Employer)	-	116	116	-	-	-	-
740	Operating Expense & Supplies	952	1,200	1,200	998	1,400	1,500	1,500
804	Professional Services	-	8,000	8,000	166	250	250	250
809	Lawn Maintenance Services	861	1,000	1,000	965	1,150	1,250	1,250
810	Janitorial Services	1,275	1,800	1,800	1,270	1,350	1,450	1,450
811	Waste Removal Services	285	360	360	277	350	400	400
845	Snow Plowing Services	1,465	1,500	1,500	1,031	1,600	1,700	1,700
851	Internet/Website	4,679	10,000	10,000	3,985	7,500	7,900	7,900
922	Electricity	1,831	3,500	3,500	1,730	2,150	2,300	2,300
923	Electric Heat	3,510	4,000	4,000	2,103	3,900	4,100	4,100
924	Telephone	2,451	2,750	2,750	3,031	3,250	2,700	2,700
930	Facility Repairs/Maintenance	2,322	8,000	8,000	1,762	2,000	35,000	35,000
931	Office Equipment Repairs/Maintenance	4,594	5,000	5,000	8,466	8,600	5,250	5,250
TOTAL TOWNSHIP HALL & GROUNDS		\$ 24,226	\$ 55,722	\$ 55,722	\$ 25,784	\$ 33,500	\$ 63,800	\$ 63,800
276	CEMETERY							
703	Wages	\$ 9	\$ 500	\$ 500	\$ 170	\$ 500	\$ 500	\$ 500
715	Social Security (Employer)	1	31	31	10	50	50	50
716	Medicare (Employer)	0	7	7	2	50	50	50
740	Operating Expense & Supplies	257	1,000	1,000	227	350	400	400
808	Cemetery Sexton	1,000	3,000	3,000	1,450	2,200	2,350	2,350
809	Lawn Maintenance Services	4,148	4,500	4,500	6,190	6,500	6,500	6,500
922	Electricity	429	600	600	346	450	500	500
930	Facility Repairs/Maintenance	88	40,000	40,000	7,078	21,100	5,000	5,000
TOTAL CEMETERY		\$ 5,931	\$ 49,638	\$ 49,638	\$ 15,473	\$ 31,200	\$ 15,350	\$ 15,350

NOTE 24

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
400	PLANNING COMMISSION								
702	Salaries	\$ 10,800	\$ 18,000	\$ 18,000	\$ 7,818	\$ 9,500	\$ 20,550	\$ 20,550	NOTE 18
703	Wages	5,242	4,000	4,000	1,886	2,000	5,000	5,000	
715	Social Security (Employer)	995	1,364	1,364	602	750	1,500	1,500	
716	Medicare (Employer)	233	319	319	141	200	350	350	
727	Office Supplies & Expense	4,780	3,000	3,000	120	200	300	300	
728	Postage	778	2,000	2,000	-	-	2,000	2,000	
804	Professional Services	39,745	40,000	40,000	11,450	18,500	60,000	60,000	NOTE 28
840	Dues and Memberships	-	725	725	-	-	500	500	
847	Software Support	-	-	-	1,114	1,250	-	-	
860	Mileage Reimbursement	-	250	250	-	-	350	350	
880	Education & Training	850	2,000	2,000	300	2,500	2,500	2,500	
901	Publishing	268	2,000	2,000	854	750	1,300	1,300	
902	Printing	828	2,000	2,000	-	2,000	750	750	
TOTAL PLANNING COMMISSION		\$ 64,518	\$ 75,658	\$ 75,658	\$ 24,285	\$ 37,650	\$ 95,100	\$ 95,100	
405	ZONING ADMINISTRATOR								
702	Salaries	\$ -	\$ -	\$ 45,000	\$ 39,808	\$ 45,800	\$ 51,000	\$ 51,000	
703	Wages	-	-	-	392	400	-	-	
715	Social Security (Employer)	-	-	2,790	2,492	2,850	3,200	3,200	
716	Medicare (Employer)	-	-	653	583	700	750	750	
727	Office Supplies & Expense	97	350	3,850	677	750	400	400	
728	Postage	99	100	100	72	150	200	200	
803	Medical Professional Services	-	-	-	152	200	-	-	
804	Professional Services	21,748	50,000	1,557	-	-	-	-	
847	Software Support	-	-	-	435	500	-	-	
860	Mileage Reimbursement	340	500	500	1,200	1,500	1,500	1,500	
865	Meal/Lodging Expense	-	-	-	42	50	100	100	
880	Education & Training	-	-	-	175	300	350	350	
925	Cellular Phone	-	-	660	328	500	550	550	
TOTAL ZONING ADMINISTRATOR		\$ 22,285	\$ 50,950	\$ 55,110	\$ 46,356	\$ 53,700	\$ 58,050	\$ 58,050	

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
410	ZONING BOARD OF APPEALS								
702	Salaries	\$ 1,035	\$ 7,000	\$ 7,000	\$ 885	\$ 1,100	\$ 7,000	\$ 7,000	NOTE 19
703	Wages	663	1,836	1,836	514	750	1,850	1,850	
715	Social Security (Employer)	105	548	548	87	100	550	550	
716	Medicare (Employer)	25	129	129	20	50	150	150	
728	Postage	2	50	50	10	50	50	50	
860	Mileage Reimbursement	-	250	250	-	100	250	250	
865	Meal/Lodging Expense	-	250	250	-	-	250	250	
880	Education & Training	200	500	500	279	300	500	500	
901	Publishing	771	1,000	1,000	275	300	1,000	1,000	
TOTAL ZONING BOARD OF APPEALS		\$ 2,801	\$ 11,563	\$ 11,563	\$ 2,070	\$ 2,750	\$ 11,600	\$ 11,600	
446	ROADS & ROAD REPAIRS								
846	Road Brining Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,700	\$ 38,700	
921	Street Lights	-	-	-	-	-	2,300	2,300	
935	Road Repairs	-	-	-	-	-	-	-	
TOTAL ROADS & ROAD REPAIRS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 41,000	

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
803	<u>HISTORICAL SOCIETY</u>							
702	Salaries	\$ 2,418	\$ 7,500	\$ 7,500	\$ -	\$ 250	\$ 1,900	\$ 1,900
703	Wages	-	1,200	1,200	-	-	-	-
715	Social Security (Employer)	150	539	539	-	50	200	200
716	Medicare (Employer)	35	126	126	-	50	50	50
727	Office Supplies & Expense	-	500	500	-	100	250	250
728	Postage	-	5	5	-	-	-	-
804	Professional Services	-	5,000	5,000	-	-	-	-
840	Dues and Memberships	-	100	100	-	-	-	-
847	Software Support	-	360	360	-	-	-	-
860	Mileage Reimbursement	-	100	100	-	-	-	-
865	Meal/Lodging Expense	-	-	-	-	-	-	-
880	Education & Training	-	250	250	-	-	-	-
	TOTAL HISTORICAL SOCIETY	\$ 2,603	\$ 15,680	\$ 15,680	\$ -	\$ 450	\$ 2,400	\$ 2,400
852	<u>EMPLOYEE HEALTH INSURANCE (HSA)</u>							
714	Employee Health Insurance	\$ -	\$ 7,700	\$ 7,700	\$ -	\$ -	\$ -	\$ -
	TOTAL EMPLOYEE HEALTH INSURANCE	\$ -	\$ 7,700	\$ 7,700	\$ -	\$ -	\$ -	\$ -
865	<u>INSURANCE</u>							
820	Liability Insurance	\$ 9,798	\$ 16,000	\$ 16,000	\$ 17,491	\$ 17,500	\$ 18,400	\$ 18,400
821	Workers Compensation	813	4,000	4,000	924	950	1,200	1,200
	TOTAL INSURANCE	\$ 10,611	\$ 20,000	\$ 20,000	\$ 18,415	\$ 18,450	\$ 19,600	\$ 19,600
890	<u>CONTINGENCY</u>							
890	Contingency	\$ -	\$ 20,000	\$ 15,500	\$ -	\$ -	\$ -	\$ 20,000
	TOTAL CONTINGENCY	\$ -	\$ 20,000	\$ 15,500	\$ -	\$ -	\$ -	\$ 20,000

DEPT	GENERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
901	CAPITAL EXPENDITURE								
970	Capital Expenditure	\$ -	\$ 145,000	\$ 145,000	\$ 6,350	\$ 6,350	\$ 5,000	\$ 10,000	NOTE 22
	TOTAL CAPITAL EXPENDITURE	\$ -	\$ 145,000	\$ 145,000	\$ 6,350	\$ 6,350	\$ 5,000	\$ 10,000	
966	TRANSFERS OUT								
999	Transfers To Other Funds	\$ 756,676	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ 100,000	\$ 100,000	NOTE 26
	TOTAL TRANSFERS OUT	\$ 756,676	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ 100,000	\$ 100,000	
	Audit Adjustments	(129,851)							
	TOTAL GENERAL FUND EXPENDITURES	\$ 1,227,496	\$ 1,139,841	\$ 1,143,401	\$ 476,942	\$ 558,600	\$ 888,150	\$ 918,400	
	NET SURPLUS/(DEFICIT)	\$ (511,047)	\$ (472,014)	\$ (475,574)	\$ 148,578	\$ 605,460	\$ (11,750)	\$ -	
	ENDING FUND BALANCE	\$ 1,211,850	\$ 739,836	\$ 736,276		\$ 1,375,850	\$ 1,375,850	\$ 1,333,850	
		NOTE 21				NOTE 20			
	Designated	\$ 441,460 (Roads)							
	Undesignated	770,390							
		\$ 1,211,850							

Fund
203

WHITEWATER TOWNSHIP, Michigan
ROAD FUND
For the Fiscal Year 2025 - 2026

NOTE 9

ROAD FUND		2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
		ACTUAL	Approved Budget	Amended Budget	3/10/2025	PROJECTED	BOARD APPROVED
DEPT 000	REVENUES:						
452	METRO Act Fees	\$ 10,332	\$ 10,500	\$ 10,500	\$ 8,158	\$ 10,500	\$ -
665	Interest Earned	230	120	120	428	550	-
	Audit Adjustments						
699	Transfers From Other Funds	35,000	50,000	50,000	-	-	-
TOTAL REVENUES		\$ 45,562	\$ 60,620	\$ 60,620	\$ 8,586	\$ 11,050	\$ -
446	EXPENDITURES:						
846	Road Brining Service	\$ 34,220	\$ 75,000	\$ 75,000	\$ 33,955	\$ 34,000	\$ -
921	Street Lights	1,837	2,500	2,500	1,560	2,250	-
890	Contingency	-	-	-	-	-	-
	Audit Adjustments						
999	Transfer To Other Funds	-	-	-	-	2,703	-
TOTAL EXPENDITURES		36,057	77,500	77,500	35,514	38,953	-
NET SURPLUS/(DEFICIT)		\$ 9,505	\$ (16,880)	\$ (16,880)	\$ (26,928)	\$ (27,903)	\$ -
ENDING FUND BALANCE		\$ 27,903	\$ 11,023	\$ 11,023		\$ -	\$ -

Fund
204

WHITEWATER TOWNSHIP, Michigan
ROAD REPAIR FUND
For the Fiscal Year 2025 - 2026

NOTE 9

DEPT	ROAD REPAIR FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:						
665	Interest Earned	\$ 9,897	\$ 6,500	\$ 6,500	\$ 8,950	\$ 10,750	\$ -
699	Transfers From Other Funds	-	-	-	-	-	-
	TOTAL REVENUES	\$ 9,897	\$ 6,500	\$ 6,500	\$ 8,950	\$ 10,750	\$ -
935	EXPENDITURES:						
935	Road Repair	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
890	Contingency	-	5,000	5,000	-	-	-
999	Transfer To Other Funds	-	50,000	50,000	-	438,757	-
	TOTAL EXPENDITURES	-	355,000	355,000	-	438,757	-
	NET SURPLUS/(DEFICIT)	\$ 9,897	\$ (348,500)	\$ (348,500)	\$ 8,950	\$ (428,007)	\$ -
	ENDING FUND BALANCE	\$ 428,007	\$ 79,507	\$ 79,507		\$ -	\$ -

Fund
206

WHITEWATER TOWNSHIP, Michigan
FIRE FUND
For the Fiscal Year 2025 - 2026

DEPT	FIRE FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED	
000	REVENUES:							
402	Property Taxes (Real Property)	\$ 393,673	\$ 449,325	\$ 449,325	\$ 416,112	\$ 442,900	\$ 470,250	NOTE 12
590	Grants - Private Sources	22,218	10,000	12,395	14,678	14,700	-	
630	Rural Fire Dept Rental Fee	-	-	-	1,200	1,200	-	
665	Interest Earned	8,992	1,500	1,500	9,211	11,100	11,500	
671	Other Revenues	1,234	500	500	64	150	-	
673	Sale of Fixed Assets	-	5,000	5,000	8,251	8,300	46,500	NOTE 27
675	Contributions	100	-	-	150	150	-	
687	Refunds	21	-	-	891	900	-	
698	Insurance Recovery	-	-	-	-	-	-	
	Audit Adjustments	1,198						
699	Transfer From Other Funds	-	-	-	-	-	-	
	TOTAL REVENUES	\$ 427,437	\$ 466,325	\$ 468,720	\$ 450,558	\$ 479,400	\$ 528,250	
336	FIRE FUND:							
702	Salaries	\$ 67,474	\$ 71,522	\$ 62,522	\$ 47,450	\$ 56,500	\$ 73,700	
703	Wages	4,169	4,420	4,420	4,115	4,350	4,600	
704	Wages - Officers	-	4,000	4,000	-	-	-	
705	Training Wages	24,613	30,570	30,570	20,217	26,500	33,000	
706	Part-Time Firefighter	-	42,000	42,000	2,406	2,750	-	
707	Run Wages	10,410	20,000	20,000	13,505	16,500	41,000	NOTE 10
709	On-Call Wages	-	-	-	-	-	36,500	
713	Other Benefits (AFLAC)	2,795	4,500	4,500	3,167	4,500	5,500	
714	Health Insurance	-	17,000	17,000	-	-	5,000	
715	Social Security (Employer)	6,614	10,696	10,696	5,995	6,150	11,750	
716	Medicare (Employer)	1,547	2,502	2,502	1,402	1,450	2,750	
727	Office Supplies & Expense	1,318	1,200	1,200	5,340	5,600	1,200	
728	Postage	37	50	50	-	50	150	
739	Fuel & Oil	4,477	7,000	7,000	3,700	4,500	7,000	

**DEPT
336**

FIRE FUND		2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
740	Operating Expense & Supplies	6,760	10,000	10,000	3,503	5,500	9,500
745	Turnout Gear	29,979	12,000	14,395	14,395	14,400	-
747	Uniforms	1,443	3,500	3,500	-	-	3,000
803	Medical Professional Services	3,773	5,000	5,000	2,812	3,000	4,000
804	Professional Services	580	1,000	1,000	459	500	1,000
809	Lawn Maintenance Services	294	500	500	210	350	-
810	Janitorial Services	-	600	600	-	-	-
811	Waste Removal Services	142	250	250	139	150	250
812	Septic Services	-	450	450	-	-	450
815	Contractual Services	395	3,000	3,000	395	500	8,000
830	Pension Plan	6,654	7,200	7,200	1,832	7,200	7,450
840	Dues and Memberships	1,038	1,500	1,500	1,493	1,500	1,500
845	Snow Plowing Services	713	1,500	1,500	483	1,250	1,500
851	Internet/Website	1,080	1,200	1,200	910	1,100	1,200
854	Late Fees	-	-	-	12	50	-
855	Community Education	-	500	500	-	250	1,500
860	Mileage Reimbursement	-	250	250	-	250	250
865	Meal/Lodging Expense	-	1,000	1,000	326	750	1,500
880	Education & Training	2,459	5,000	5,000	4,543	4,600	7,000
901	Publishing	-	250	250	-	-	250
920	Natural Gas	806	1,000	1,000	827	900	1,000
922	Electricity	3,171	4,000	4,000	2,762	3,500	4,000
924	Telephone	1,200	1,250	1,250	800	1,200	1,250
925	Cellular Phone	600	600	600	-	350	1,200
928	Water	(524)	1,000	1,000	276	450	500
930	Facility Repairs/Maintenance	5,693	8,500	8,500	2,316	4,500	8,000
932	Equipment Repair & Maintenance	4,699	6,000	6,000	6,192	6,600	7,000
933	Vehicle Repair & Maintenance	12,505	20,000	20,000	4,556	5,500	10,000

DEPT	FIRE FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
336							
970	Capital Expenditure	-	-	9,000	-	9,000	-
	Audit Adjustments	10,160					
	TOTAL FIRE FUND	217,072	312,510	314,905	156,540	202,200	303,450
865	INSURANCE:						
820	Liability Insurance	24,228	27,000	27,000	27,821	27,850	29,000
821	Workers Compensation	5,292	10,000	10,000	6,044	6,050	7,400
	TOTAL INSURANCE	29,520	37,000	37,000	33,865	33,900	36,400
890	CONTINGENCY:						
890	Contingency	-	10,000	10,000	-	-	-
966	TRANFERS OUT:						
999	Transfer To Other Funds	137,082	149,775	149,775	149,755	149,800	188,400
	TOTAL EXPENDITURES	383,674	509,285	511,680	431,612	385,900	528,250
	NET SURPLUS/(DEFICIT)	\$ 43,763	\$ (42,960)	\$ (42,960)	\$ 18,946	\$ 93,500	\$ -
	ENDING FUND BALANCE	\$ 498,913	\$ 455,953	\$ 455,953		\$ 592,413	\$ 592,413

Fund
210

WHITEWATER TOWNSHIP, Michigan
AMBULANCE FUND
For the Fiscal Year 2025 - 2026

DEPT	AMBULANCE FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:						
402	Property Taxes	\$ 400,710	\$ 429,734	\$ 429,734	\$ 407,893	\$ 433,250	\$ 458,250
665	Interest Earned	11,944	5,000	5,000	12,583	15,100	15,600
667	Facility Rent	7,200	7,200	7,200	3,600	7,200	7,200
673	Sale of Fixed Assets	-	-	-	48,475	48,500	-
	Audit Adjustments	(2,217)					
699	Transfers From Other Funds	-	-	-	-	-	-
	TOTAL REVENUES	\$ 417,637	\$ 441,934	\$ 441,934	\$ 472,551	\$ 504,050	\$ 481,050
651	AMBULANCE:						
806	Contractual Services - MMR	\$ 324,200	\$ 353,400	\$ 353,400	\$ 353,400	\$ 353,400	\$ 353,400
809	Lawn Maintenance Services	252	500	500	210	250	-
810	Janitorial Services	-	600	600	-	-	-
811	Waste Removal Services	143	200	200	139	150	150
812	Septic Services	-	750	750	-	-	750
845	Snow Plowing Services	713	1,500	1,500	483	1,000	1,200
920	Natural Gas	806	1,000	1,000	706	850	1,000
922	Electricity	3,171	3,500	3,500	2,762	3,350	3,500
924	Telephone	-	-	-	190	200	250
928	Water	(524)	500	500	276	350	400
930	Facility Repairs/Maintenance	4,893	7,000	7,000	-	350	2,500
	Audit Adjustments	(61)					
	TOTAL AMBULANCE	333,591	368,950	368,950	358,166	359,900	363,150

NOTE 11

DEPT	AMBULANCE FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
890	CONTINGENCY:						
890	Contingency	-	5,000	5,000	-	-	-
966	TRANFERS OUT:						
999	Transfer To Other Funds	-	500,000	500,000	-	-	-
	TOTAL EXPENDITURES	333,591	873,950	873,950	358,166	359,900	363,150
	NET SURPLUS/(DEFICIT)	\$ 84,046	\$ (432,016)	\$ (432,016)	\$ 114,385	\$ 144,150	\$ 117,900
	ENDING FUND BALANCE	\$ 717,170	\$ 285,154	\$ 285,154		\$ 861,320	\$ 979,220

Fund
208

WHITEWATER TOWNSHIP, Michigan
PARKS & RECREATION FUND
For the Fiscal Year 2025 - 2026

NOTE 8

DEPT	PARKS & RECREATION FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
000	REVENUES:							
590	Grants-Private Sources	\$ 202,330	\$ -	\$ -	\$ 14,533	\$ 14,550	\$ -	\$ -
626	Fees Charged	199,864	185,000	185,000	238,578	238,600	295,350	295,350
627	Pavilion Rental	300	300	300	500	500	500	500
628	Boat Ramp Fees	16,264	18,000	18,000	21,862	21,900	21,500	21,500
632	Reservation Fees	11,674	12,500	12,500	12,616	12,650	14,600	14,600
644	Ice Sales	3,616	5,000	5,000	4,904	4,950	5,200	5,200
646	Wood Sales	12,368	15,000	15,000	9,878	9,900	10,400	10,400
648	Shower Fees	2,453	2,800	2,800	2,388	2,400	-	-
665	Interest Earned	4,568	1,500	1,500	9,030	10,850	9,500	9,500
671	Other Revenues	888	1,000	1,000	1,421	1,450	1,700	1,700
687	Revenues	-	-	-	588	600	-	-
694	Cash Over/Short	(168)	-	-	68	-	-	-
695	Prior Years' Surplus	-	-	-	68	-	108,800	128,800
	Audit Adjustments	(105,547)						
699	Transfer From Other Funds	602,934	170,000	170,000	-	18,630	100,000	100,000
	TOTAL REVENUES	\$ 951,544	\$ 411,100	\$ 411,100	\$ 316,432	\$ 336,980	\$ 567,550	\$ 587,550
756	TOWNSHIP PARK:							
702	Salaries	\$ 35,827	\$ 42,930	\$ 42,930	\$ 37,058	\$ 43,000	\$ 49,150	\$ 49,150
703	Wages (Rangers & PRAC)	57,096	110,000	110,000	55,661	58,000	72,000	72,000
714	Health Insurance	-	-	-	-	-	5,000	5,000
715	Social Security (Employer)	5,761	9,482	9,482	5,750	6,300	7,550	7,550
716	Medicare (Employer)	1,347	2,218	2,218	1,345	1,500	1,800	1,800
727	Office Supplies & Expenses	1,738	3,000	3,000	3,493	3,750	3,500	3,500
728	Postage	2	30	30	-	-	100	100
729	Licenses & Fees	356	800	800	531	550	750	750
739	Fuel & Oil	38	100	100	65	100	1,000	1,000
740	Operating Expenses & Supplies	6,925	13,000	13,000	7,829	8,500	9,500	9,500
741	Ice	1,817	2,500	2,500	2,900	3,100	3,200	3,200

NOTE 26

DEPT	PARKS & RECREATION FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED	
756									
743	Wood	9,420	12,000	12,000	9,373	9,400	10,500	10,500	
747	Uniforms	293	1,000	1,000	974	1,000	1,200	1,200	
748	Sales Tax	875	1,200	1,200	783	900	950	950	
749	Credit Card Processing Fees	6,567	7,000	7,000	14,704	14,750	17,000	17,000	
803	Medical Professional Services	746	1,500	1,500	760	800	1,000	1,000	
804	Professional Services	-	50,000	50,000	2,052	-	25,500	15,000	NOTE 25
809	Lawn Maintenance Services	3,985	8,000	8,000	3,400	-	7,500	7,500	
811	Waste Removal Services	3,024	5,000	5,000	3,192	3,200	3,500	3,500	
812	Septic Services	3,424	5,500	5,500	3,380	3,400	3,500	3,500	
830	Pension Plan	1,728	5,000	5,000	1,345	2,650	5,000	5,000	
840	Dues and Memberships	-	700	700	-	-	-	-	
851	Internet/Website	2,459	5,000	5,000	1,924	3,000	3,000	3,000	
860	Mileage Reimbursement	362	600	600	658	750	750	750	
880	Education & Training	-	2,000	2,000	-	-	-	-	
901	Publishing	504	1,000	1,000	-	-	500	500	
902	Printing	-	500	500	-	-	500	500	
922	Electricity	8,534	12,000	12,000	9,177	9,350	10,800	10,800	
924	Telephone	374	600	600	125	350	350	350	
925	Cellular Phone	392	1,200	1,200	1,135	1,200	1,250	1,250	
929	Propane	709	2,000	2,000	574	650	1,000	1,000	
930	Facility Repairs/Maintenance	17,564	55,000	55,000	18,287	40,500	35,000	35,000	
940	Equipment Rental	-	500	500	-	-	-	-	
956	Miscellaneous Expense	-	7,000	7,000	-	-	-	-	
970	Capital Expenditure	564,702	378,000	378,000	162,370	173,400	275,000	285,500	NOTE 13
	Audit Adjustments	17,982							
	TOTAL TOWNSHIP PARK	754,550	746,360	746,360	348,844	390,100	557,350	557,350	

DEPT	PARKS & RECREATION FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	2025-26 BOARD APPROVED
852	EMPLOYEE HEALTH INS.							
714	Health Insurance	-	5,000	5,000	-	-	-	-
865	INSURANCE:							
820	Liability Insurance	4,838	6,500	6,500	5,418	5,450	6,000	6,000
821	Workers Compensation	917	2,000	2,000	3,991	4,000	4,200	4,200
	TOTAL INSURANCE	5,755	8,500	8,500	9,409	9,450	10,200	10,200
890	CONTINGENCY:							
890	Contingency	-	10,000	10,000	-	-	-	20,000
966	TRANFERS OUT:							
999	Transfer To Other Funds	46,208	-	-	-	-	-	-
	TOTAL EXPENDITURES	806,513	769,860	769,860	358,253	399,550	567,550	587,550
	NET SURPLUS/(DEFICIT)	\$ 145,031	\$ (358,760)	\$ (358,760)	\$ (41,821)	\$ (62,570)	\$ -	\$ -
	ENDING FUND BALANCE	\$ 336,335	\$ (22,425)	\$ 336,335		\$ 255,135	\$ 146,335	\$ 126,335
		NOTE 21				NOTE 20		

Fund
209

WHITEWATER TOWNSHIP, Michigan
RECREATION FUND
For the Fiscal Year 2025 - 2026

NOTE 8

DEPT	RECREATION FUND	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:						
590	Grants-Private Sources	\$ -	\$ 95,917	\$ 95,917	\$ 500	\$ 500	\$ -
627	Pavilion Rental	150	75	75	155	200	-
665	Interest Earned	744	100	100	2,478	3,000	-
671	Other Revenues	550	550	550	-	-	-
699	Transfer From Other Funds	125,000	85,000	85,000	-	-	-
	TOTAL REVENUES	126,444	181,642	181,642	3,133	3,700	-
757	EXPENDITURES:						
702	Salaries	\$ 3,981	\$ 5,000	\$ 5,000	\$ 4,117	\$ 6,200	\$ -
703	Wages	10,069	9,000	9,000	6,489	7,400	-
715	Social Security (Employer)	871	868	868	657	750	-
716	Medicare (Employer)	204	203	203	154	200	-
727	Office Supplies & Expenses	15	70	70	-	-	-
728	Postage	-	-	-	-	-	-
729	Licenses & Fees	274	300	300	137	150	-
740	Operating Expenses & Supplies	-	2,000	2,000	40	250	-
809	Lawn Maintenance Services	7,802	7,800	7,800	4,500	4,500	-
812	Septic Services	-	500	500	250	250	-
830	Pension Plan	190	500	500	148	250	-
860	Mileage Reimbursement	50	100	100	82	100	-
880	Education & Training	-	250	250	-	-	-
901	Publishing	-	300	300	-	-	-
922	Electricity	1,307	1,800	1,800	1,179	1,450	-
930	Facility Repairs/Maintenance	5,977	15,000	15,000	8,717	9,500	-

DEPT 757	RECREATION FUND		2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
			ACTUAL	APPROVED BUDGET	AMENDED BUDGET	3/10/2025	PROJECTED	BOARD APPROVED
956	Miscellaneous Expense		623	-	-	-	-	-
960	Storm Cleanup		-	-	-	-	-	-
970	Capital Expenditure		666	225,000	225,000	6,240	6,250	-
	Audit Adjustments							
999	Transfer To Other Funds		-	-	81,258	-	99,888	-
TOTAL EXPENDITURES			32,028	268,691	349,949	32,709	137,138	-
NET SURPLUS/(DEFICIT)			\$ 94,416	\$ (87,049)	\$ (168,307)	\$ (29,577)	\$ (133,438)	\$ -
ENDING FUND BALANCE			\$ 133,438	\$ 46,389	\$ (34,869)		\$ -	\$ -

Fund
285

WHITEWATER TOWNSHIP, Michigan
FEDERAL FUND
For the Fiscal Year 2025 - 2026

DEPT		FEDERAL FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:							
528	Other Federal Grants	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
665	Interest Earned		55	-	-	-	-	-
	Audit Adjustments		60,574					
699	Transfers From Other Funds		-	-	-	-	-	-
	TOTAL REVENUES	\$	60,629	\$ -	\$ -	\$ -	\$ -	\$ -
651	EXPENDITURES:							
890	Contingency	\$	60,574	\$ -	\$ -	\$ -	\$ -	\$ -
	Audit Adjustments		(174,256)					
966	TRANSFERS OUT:							
999	Transfer to Other Funds		174,427	-	-	-	-	-
	TOTAL EXPENDITURES		60,745	-	-	-	-	-
	NET SURPLUS/(DEFICIT)	\$	(116)	\$ -	\$ -	\$ -	\$ -	\$ -
	ENDING FUND BALANCE	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

Fund
401

WHITEWATER TOWNSHIP, Michigan
PUBLIC IMPROVEMENT FUND
For the Fiscal Year 2025 -2026

DEPT		2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
PUBLIC IMPROVEMENT FUND		ACTUAL	Approved Budget	Amended Budget	3/10/2025	PROJECTED	BOARD APPROVED
000	REVENUES:						
665	Interest Earned	\$ 3,082	\$ 2,000	\$ 2,000	\$ 2,219	\$ 2,700	\$ 1,700
695	Prior Years' Surplus	-	-	-	-	-	98,300
699	Transfers From Other Funds	-	-	-	-	-	-
TOTAL REVENUES		\$ 3,082	\$ 2,000	\$ 2,000	\$ 2,219	\$ 2,700	\$ 100,000
000	EXPENDITURES:						
804	Professional Services	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000 NOTE 7
966	TRANSFERS OUT:						
999	Transfer to Other Funds	25,000	-	-	-	-	-
TOTAL EXPENDITURES		25,000	50,000	50,000	-	-	100,000
NET SURPLUS/(DEFICIT)		\$ (21,918)	\$ (48,000)	\$ (48,000)	\$ 2,219	\$ 2,700	\$ -
ENDING FUND BALANCE		\$ 106,150	\$ 58,150	\$ 58,150		\$ 108,850	\$ 10,550

Fund
406

WHITEWATER TOWNSHIP, Michigan
FIRE CAPITAL IMPROVEMENT FUND
For the Fiscal Year 2025 - 2026

DEPT		FIRE CAPITAL IMPROVEMENT FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:							
580	Intergovernmental		\$ -	\$ -	\$ -	\$ 95,917	\$ 95,950	\$ -
665	Interest Earned		4,021	500	500	9,089	10,950	9,300
695	Prior Years' Surplus		-	-	-	-	-	432,300
	Audit Adjustments		(93,077)					
699	Transfers From Other Funds		330,155	149,775	231,033	231,013	231,050	188,400 NOTE 4
TOTAL REVENUES			\$ 241,099	\$ 150,275	\$ 231,533	\$ 336,019	\$ 337,950	\$ 630,000
862	EXPENDITURES:							
970	Capital Expenditure		\$ 101,448	\$ 202,000	\$ 202,000	\$ 113,150	\$ 113,150	\$ 530,000 NOTE 5
999	Transfer to Other Funds		-	-	-	-	-	100,000 NOTE 6
TOTAL EXPENDITURES			101,448	202,000	202,000	113,150	113,150	630,000
NET SURPLUS/(DEFICIT)			\$ 139,651	\$ (51,725)	\$ 29,533	\$ 222,869	\$ 224,800	\$ -
ENDING FUND BALANCE			\$ 343,833	\$ 292,108	\$ 373,366		\$ 568,633	\$ 136,333

Fund
410

WHITEWATER TOWNSHIP, Michigan
AMBULANCE CAPITAL IMPROVEMENT FUND
 For the Fiscal Year 2025 - 2026

NOTE 23

DEPT	AMBULANCE CAPITAL IMPROVEMENT FUND	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 3/10/2025	2024-25 PROJECTED	2025-26 BOARD APPROVED
000	REVENUES:						
699	Transfers From Other Funds	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
901	EXPENDITURES:						
970	Capital Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	-	-	-	-	-	-
	NET SURPLUS/(DEFICIT)	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
	ENDING FUND BALANCE	\$ -	\$ 500,000	\$ 500,000		\$ -	\$ -

Whitewater Township, Michigan

Graded Wage Scale - 2025/2026

Approved by the Whitewater Township Board on: March 24,2025

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 Labor	"	"	"	"	"		"	
Grade II	Historical Society Director	\$15.05	\$15.49	\$15.97	\$16.44	\$16.93		\$23.45	
Grade III	Deputy Clerk	\$16.55	\$17.05	\$17.55	\$18.08	\$18.62		\$25.79	
"	Deputy Treasurer	"	"	"	"	"		"	
"	Deputy Supervisor	"	"	"	"	"		"	
Grade IV	Election Inspector	\$19.65	\$20.24	\$20.85	\$21.47	\$22.12		\$30.63	
Grade V	Interim Fire Captain	\$19.08	<i>(Pending Wage Study)</i>					TBD	
"	Interim Deputy Fire Chief	"	"					"	
Grade VI	Parks Ranger	\$19.67	\$20.26	\$20.88	\$21.50	\$22.15		\$30.68	
Grade VII	Election Chairperson	\$21.84	\$22.49	\$23.17	\$23.86	\$24.58		\$35.06	
"	Building & Grounds Worker	"	"	"	"	"		"	
VIII	Lead Parks Ranger								
Grade IX	Firefighter - Training Time (including probationary)	\$26.50	<i>(Pending Wage Study)</i>					TBD	
Grade X	Part-Time Firefighter	\$27.50	<i>(Pending Wage Study)</i>					TBD	
Grade XI	Firefighter - Response Time	\$31.80	<i>(Pending Wage Study)</i>					TBD	
Grade XI	Interim Fire Chief	\$35.00	<i>(Pending Wage Study)</i>					TBD	

(CPI Midwest Region CPI-U 2024 - 12 month inflation rate = 3.0%)

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, 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
SALARY SCHEDULE FISCAL YEAR 2025-2026
Approved by the Whitewater Township Board on: March 24, 2005

SALARIES:	2024/2025	2025/2026
Supervisor	\$30,068	\$31,000
Clerk	\$30,645	\$31,600
Treasurer	\$30,068	\$31,000
Trustee	\$220/meeting	\$225/meeting
Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an 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 \$16/hour
Assessor	\$100/month or \$25/hour	\$100/month or \$25/hour
Abandoned Buildings Hearing Officer	\$109 per case	\$109 per case
Planning Commission Members	\$75/meeting	\$95/meeting
Planning Commission Chairperson	\$120/meeting	\$175/meeting
Planning Commission Subcommittee (including chair)	\$75/meeting	\$95/meeting
Planning Commission Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an 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	\$220/meeting	\$225/meeting
Zoning Board of Appeals Member	\$75/meeting	\$75/meeting
Zoning Board of Appeals Chairperson	\$120/meeting	\$120/meeting
Zoning Board of Appeals Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an 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	\$220/meeting	\$225/meeting

SALARIES:	2024/2025	2025/2026
Parks & Recreation Advisory Committee Member	\$75/meeting	\$75/meeting
Parks & Recreation Advisory Committee Chairperson	\$120/meeting	\$120/meeting
Parks & Rec Advisory Committee Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an hour.	N/A
Twp Board Rep to Parks & Recreation Adv Committee	\$220/meeting	\$225/meeting
Subcommittee Member	\$75/meeting	\$75/meeting
Subcommittee Chairperson	\$120/meeting	\$120/meeting
Subcommittee Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an hour.	N/A
Historical Society Recording Secretary	\$53 for 1st hour or portion of an hour, plus \$53 for each additional hour or portion of an hour.	N/A
Parks Manager	\$47,700/yr	\$47,700
Zoning Administrator	\$49,500/yr	\$51,000
Fire Chief	\$71,522	\$73,700
Assistant Fire Chief	\$4,420/year	\$4,420/year
Fire Captain	N/A	N/A
Fire Lieutenant (Training Officer)	\$4,000/year	\$4,000/year
Fire Dept. On-Call Wages	\$106/24-hour shift	\$106/24-hour shift
Additional Activities Compensation Program	\$21.20/hour	\$25.00/hour

#

- NOTE 1:** ALL FUNDS: Line item amounts for the 2022-23 and 2023-24 fiscal years are derived from the township financial statements and reconciled with the respective audits for those years. 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 2025-26 fiscal year is derived from CPI Midwest Region CPI-U 2024 - 12 month inflation rate = 3.0%.
- NOTE 3:** ALL FUNDS: A general 5% inflation factor was used for expense categories, other than wages.
- NOTE 4:** FIRE CAPITAL IMPROVEMENT FUND: Estimated .5 mill 3 year special assessment (year 3) for fire pumper truck.
- NOTE 5:** FIRE CAPITAL IMPROVEMENT FUND: \$436,600 for Fire Pumper plus \$61,700 for other Fire Department capital purchases.
- NOTE 6:** FIRE CAPITAL IMPROVEMENT FUND: Transfer to General Fund (\$100,000) to reimburse for the 2023-2024 transfer for fire pumper truck that was paid for with redirected ARPA funds and the 3 year .5 mill fire special assessment negating the needed general fund contribution.
- NOTE 7:** PUBLIC IMPROVEMENT FUND: Township Hall design and major repairs/renovations.
- NOTE 8:** PARKS & RECREATION FUND and RECREATION FUND: In the 2023-24 Audit the Recreation Fund was considered a non-major special revenue fund and was combined with the general fund. For 2025-26 budget the Recreation Fund is combined with the Parks Fund which is renamed the Parks and Recreation Fund.
- NOTE 9:** GENERAL FUND, ROAD FUND and ROAD REPAIR FUND: In the 2023-24 Audit the Road Fund (\$2,703) and the Road Repair Fund (\$438,7577) were considered non-major special revenue funds and were combined with the general fund. These will now be a department within the General Fund for 2025-26. This transfer is in 2024-25.
- NOTE 10:** FIRE FUND: Run wages and on call wages increase to account for having fire employees as responders on all calls.
- NOTE 11:** AMBULANCE FUND: Estimated Taxable Value = \$324,264,052. Est. Millage Rate = 1.4132. Tax Revenue = \$458,250.
- NOTE 12:** FIRE FUND: Est. Taxable Value = \$313,488,452 (Real Property Only). Millage Rate = 1.5. S/A Tax Revenue = \$470,233.
- NOTE 13:** PARKS & RECREATION FUND: While only \$285.5K is budgeted for capital expenditures the following are projects identified that will need to be prioritized by the board due to fund balance restrictions in this fund. Electrical Service Upgrade - Estimate \$300K. Hi-Pray Park Bleachers \$45K. Tennis/Pickleball court resurfacing \$46K. Playground Equipment \$95K. Ranger Station \$65K, and \$10,500 balance due C2AE for park electrical upgrade project.
- NOTE 14:** GENERAL FUND: Est. Taxable Value = \$324,264,052. Est. Millage Rate = 0.5669. Tax Revenue = \$183,825.

NOTE 15: GENERAL FUND (Township Board Dept.): Trustee Salary based on \$225 per meeting and 24 meetings = \$10,800.

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

NOTE 16: Deputy Supervisor - 16hrs/week @ \$25.79 = \$21,457.

NOTE 16: Deputy Clerk - 20hrs/week @ \$25.04 = \$26,050.

NOTE 16: Deputy Treasurer - 20hrs/week @ \$23.60 = \$24,550.

NOTE 17: GENERAL FUND (Board of Review Dept.): March Organizational Meeting, July, December (3 meetings x 3 people @ \$75 = \$675). Plus two 6 hour long March sessions (3 people @ 36 hours x \$16 = \$576).

NOTE 18: GENERAL FUND (Planning Commission Dept.): -Estimated 24 meetings. 5 members @ \$95/meeting, 1 Chair @\$175/meeting, 1 Board member @ \$225/meeting = \$855/meeting. (12 regular, 2 joint, 2 special = \$13,680). Two ROS panels (private road & str) @ 6 meeting with 6 paid members at \$95/meeting = \$6,840. Total = \$20,520. Recording secretary 16 meetings @\$200 = \$3,200.

NOTE 19: GENERAL FUND (Zoning Board of Appeals Dept.): Estimated 4 meetings with 3 members @ \$75, Chair @ \$120, 1 Board member @ \$225 = \$2,280.

NOTE 20: GENERAL FUND: 2024-25 Projected fund balance was reduced by the transfers in amount (road and road repair fund balances in the General Fund and Recreation fund balance in the Parks and Recreation Fund, as these amounts were reflected in the 'audited' 2023-24 fund balance amount).

NOTE 21: GENERAL FUND: The 2023-24 'audited' fund balance was reduced in the General Fund by \$133,438 (Recreation Fund Balance) and added to Parks & Recreation fund balance. The Recreation Fund has been combined with the Park Fund in the 2025-26 budget. Auditors combined it with the General Fund in the 2023-24 audit.

NOTE 22: GENERAL FUND (Capital Expenditure Dept.): \$5K for hardware to process credit card payments and print receipts with BS&A Software modules & funds for township hall video equipment.

NOTE 23: AMBULANCE CAPITAL IMPROVEMENT FUND: Created in 2023-24 to transfer \$500K from Ambulance Fund for the eventual purchase of an ambulance should the township decide to not contract those services from MMR. MMR contract is through 2029 (entered into in early 2024). It is recommended to not transfer the \$500K and to close this fund.

NOTE 24: GENERAL FUND (Township Hall & Grounds Dept.): Estimated cost to repair ceiling in township hall, restroom updates, camera system, and insulate and redesign Treasurers Office.

NOTE 25: PARKS & RECREATION FUND: Update 5-Year Recreation Master Plan \$15K.

NOTE 26: GENERAL FUND (Transfer to Other Funds Dept.) and PARKS & RECREATION FUND: Transfer General Fund to Parks & Recreation Fund for Park Electrical Upgrade project \$100K.

NOTE 27: FIRE FUND: Estimated proceeds from sale of old fire truck = \$46.5K.