

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

BUDGET TOTALS - ALL FUNDS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
FUND REVENUES:							
General Fund	\$ 951,377	\$ 716,449	\$ 667,827	\$ 667,827	\$ 632,980	\$ 1,164,060	\$ 876,400
Road Fund	28,765	45,562	60,620	60,620	8,586	11,050	-
Road Repair Fund	1,507	9,897	6,500	6,500	8,950	10,750	-
Fire Fund	319,985	427,437	466,325	466,325	450,558	479,400	528,250
Parks & Recreation Fund	248,637	951,544	411,100	411,100	316,432	336,980	554,750
Recreation Fund	58,860	126,444	181,642	181,642	3,133	3,700	-
Ambulance Fund	368,510	417,637	441,934	441,934	472,551	504,050	481,050
Federal Fund	60,690	60,629	-	-	-	-	-
Public Improvement Fund	466	3,082	2,000	2,000	2,219	2,700	100,000
Fire Capital Improvement Fund	50,645	241,099	150,275	231,533	336,019	337,950	630,000
Ambulance Capital Imp. Fund	-	-	500,000	500,000	-	-	-
TOTAL FUND REVENUES	\$ 2,089,442	\$ 2,999,779	\$ 2,888,223	\$ 2,969,481	\$ 2,231,427	\$ 2,850,640	\$ 3,170,450
EXPENDITURES:							
General Fund:							
Township Board	\$ 59,833	\$ 50,549	\$ 70,701	\$ 70,701	\$ 57,524	\$ 69,900	\$ 62,100
Supervisor	29,884	36,504	56,628	56,628	35,920	40,100	62,200
Elections	24,158	15,872	38,513	37,913	25,434	17,950	28,700
Assessor	31,347	34,222	36,441	36,441	33,084	35,800	37,800
Attorney	49,219	81,339	90,000	90,000	58,115	65,000	90,000
Clerk	53,572	59,710	71,685	71,685	62,287	67,850	91,300
Board of Review	1,641	2,059	3,050	3,050	1,037	2,200	1,900
Treasurer	52,775	57,589	65,912	65,912	64,808	75,750	98,500
Township Hall & Grounds	24,537	24,226	55,722	55,722	25,784	33,500	63,800

G1 V.9 Whitewater 2025-26 Budget Department Totals

BUDGET TOTALS - ALL FUNDS		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
Cemetery		27,193	5,931	49,638	49,638	15,473	31,200	15,350
Planning Commission		15,846	64,518	75,658	75,658	24,285	37,650	95,100
Zoning Administrator		17,274	22,285	50,950	55,110	46,356	53,700	58,050
Zoning Board of Appeals		1,560	2,801	11,563	11,563	2,070	2,750	11,600
Roads & Road Repairs		-	-	-	-	-	-	38,000
Historical Society		1,507	2,603	15,680	15,680	-	450	2,400
Employee Health Insurance (HSA)		-	-	7,700	7,700	-	-	-
Insurance		13,209	10,611	20,000	20,000	18,415	18,450	19,600
Contingency		1,241	-	20,000	20,000	715	750	-
Capital Expenditure		-	-	145,000	145,000	6,350	10,000	-
Transfers Out		160,200	756,676	255,000	255,000	-	-	100,000
Road Fund		31,644	36,057	77,500	77,500	35,514	38,953	-
Road Repair Fund		-	-	355,000	355,000	-	438,757	-
Fire Fund		174,313	383,674	509,285	500,285	431,586	376,900	528,250
Parks & Recreation Fund		514,242	806,513	769,860	769,860	358,253	418,450	554,750
Recreation Fund		77,255	32,028	268,691	349,949	32,709	137,138	-
Ambulance Fund		302,754	333,591	1,378,950	1,378,950	358,166	359,900	363,150
Federal Fund		60,574	60,745	-	-	-	-	-
Public Improvement Fund		7,050	25,000	50,000	50,000	-	-	100,000
Fire Capital Improvement Fund		32,915	101,448	202,000	202,000	113,150	113,150	630,000
Ambulance Capital Imp. Fund		-	-	-	-	-	-	-
TOTAL FUND EXPENDITURES		\$ 1,765,742	\$ 3,006,551	\$ 4,751,127	\$ 4,826,945	\$ 1,852,749	\$ 2,446,248	\$ 3,052,550
NET SURPLUS/(DEFICIT)		\$ 323,699	\$ (6,772)	\$ (1,862,904)	\$ (1,857,464)	\$ 378,679	\$ 404,392	\$ 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>	Transfers from Other Funds <u>100,000</u>	Total Revenues & Transfers <u>\$528,250</u>	Contractual Services \$353,400
Transfers from Other Funds <u>100,000</u>	Total Revenues & Transfers <u>\$458,750</u>	FIXED COSTS:	Utilities & Grounds 7,250
Total Revenues & Transfers <u>\$876,400</u>	FIXED COSTS:	Labor Related Costs \$228,650	sub-total <u>360,650</u>
FIXED COSTS:	Labor Related Costs \$142,400	Insurance 29,000	VARIABLE COSTS:
Labor Related Costs \$310,700	Utilities & Grounds 27,900	Office/Operating Supplies 20,850	Repairs & Maintenance 2,500
Rentals, Leases & Licenses 51,450	Taxes & Fees 18,700	Utilities & Grounds 11,350	TOTAL EXPENDITURES <u>363,150</u>
Office/Operating Supplies 31,700	Office/Operating Supplies 15,300	sub-total <u>289,850</u>	NET SURPLUS/(DEFICIT) <u>\$117,900</u>
Utilities & Grounds 23,800	Cost of Goods Sold 13,700	VARIABLE COSTS:	FUND BALANCE END OF YEAR <u>\$979,220</u>
Liability Insurance 18,400	Insurance 6,000	Repairs & Maintenance 25,000	
Printing & Publishing 9,900	sub-total <u>224,000</u>	Professional & Contractual 13,000	
Street Lights 2,300	VARIABLE COSTS:	Education & Training 8,750	
sub-total <u>448,250</u>	Repairs & Maintenance 35,000	Other 1,750	
VARIABLE COSTS:	Professional & Contractual 19,000	Dues & Memberships 1,500	
Professional & Contractual 202,200	Other 1,000	sub-total <u>50,000</u>	
Repairs & Maintenance 45,250	Education & Training 750	Transfers to Other Funds <u>188,400</u>	
Road Brining 35,700	sub-total <u>55,750</u>	TOTAL EXPENDITURES & TRANSFERS <u>528,250</u>	
Education & Training 21,000	Capital Expenditures <u>275,000</u>	NET SURPLUS/(DEFICIT) <u>\$0</u>	
Other 18,100	TOTAL EXPENSES & CAPITAL <u>554,750</u>	FUND BALANCE END OF YEAR <u>\$601,413</u>	
Dues & Memberships 5,900	NET SURPLUS/(DEFICIT) <u>-\$96,000</u>	Income/Loss from Operations	
sub-total <u>328,150</u>	FUND BALANCE END OF YEAR <u>\$140,235</u>	Excluding Transfers, .5 Mill Fire S/A,	
Contingencies 0	Income/Loss from Operations	Surplus & Capital Items <u>\$31,650</u>	
Transfers to Other Funds 100,000	Excluding Transfers, Surplus & Capital Items <u>\$79,000</u>		
sub-total <u>100,000</u>			
TOTAL EXPENDITURES			
TRANSFERS & CONTINGENCIES <u>876,400</u>			
NET SURPLUS/(DEFICIT) <u>\$0</u>			
FUND BALANCE END OF YEAR <u>\$1,371,450</u>			
Designated for Roads \$403,460			
Undesignated \$967,990			
Income/Loss from Operations			
Excluding Transfers & Contingencies <u>\$0</u>			

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

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
000	REVENUES:								
402	Property Taxes	\$ 139,740	\$ 159,603	\$ 171,342	\$ 171,342	\$ 163,660	\$ 173,850	\$ 183,850	NOTE 14
445	Penalties & Interest	3,039	1,894	2,000	2,000	409	1,500	1,750	
447	Property Tax Admin Fees	75,782	85,444	67,000	67,000	92,450	92,950	97,000	
448	Collection Fees	7,817	4,191	4,500	4,500	5,213	5,250	5,350	
451	Franchise Fees	30,817	29,572	33,300	33,300	21,522	31,000	34,500	
452	METRO Act Fees (Roads)(NEW)	-	-	-	-	-	-	10,500	
476	Licenses & Permits	3,200	2,700	2,800	2,800	4,470	4,600	6,700	
574	State-Shared Revenues	302,660	290,321	289,435	289,435	238,766	294,750	305,000	
575	Swamp Taxes/Comm Forest District	32,544	34,195	30,000	30,000	35,179	36,000	38,000	
607	Service Fees	2,075	3,050	2,000	2,000	3,325	3,350	3,200	
608	Internment Fees	1,550	1,600	2,000	2,000	1,450	1,750	2,000	
633	Election Reimbursement	-	-	-	-	7,586	7,600	5,000	
642	Sale of Cemetery Lots	750	750	750	750	1,750	2,000	1,550	
643	Miscellaneous Sales	151	487	200	200	83	100	200	
665	Interest Earned	3,684	24,135	15,000	15,000	14,332	17,200	31,150	
670	Cell Tower Lease	45,817	47,140	47,000	47,000	40,382	48,250	50,000	
671	Other Revenues	286	-	500	500	-	-	500	
687	Refunds	1,241	-	-	-	136	150	150	
698	Insurance Recovery	1,501	-	-	-	2,268	2,300	-	
	Audit Adjustments	(27,172)	(14,937)						
699	Transfers From Other Funds	325,895	46,304	-	-	-	441,460	100,000	NOTE 6
									NOTE 9
	TOTAL GENERAL FUND REVENUES	\$ 951,377	\$ 716,449	\$ 667,827	\$ 667,827	\$ 632,980	\$ 1,164,060	\$ 876,400	

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
	EXPENDITURES:								
101	TOWNSHIP BOARD								
702	Salaries	\$ 11,000	\$ 10,780	\$ 12,000	\$ 12,000	\$ 6,820	\$ 11,000	\$ 10,800	NOTE 15
703	Wages	7,171	2,201	5,000	5,000	833	3,000	4,800	
715	Social Security (Employer)	1,254	805	1,054	1,054	474	900	1,000	
716	Medicare (Employer)	293	188	247	247	111	200	250	
727	Office Supplies & Expense	2,157	3,585	4,000	4,000	5,899	6,300	2,100	
728	Postage	1,094	728	1,000	1,000	509	950	1,000	
802	Audit & Accounting Services	12,987	7,339	11,000	11,000	9,605	9,650	9,600	
804	Professional Services	1,200	450	1,200	1,200	2,225	2,500	1,200	
817	Clean-up Day Services	8,043	12,000	14,000	14,000	11,725	11,750	12,500	
830	Pension Plan	3,379	3,636	7,700	7,700	3,193	5,500	5,800	
840	Dues and Memberships	4,156	4,290	4,500	4,500	4,665	4,700	5,000	
847	Software Support	-	-	-	-	5,484	5,500	-	
852	Promotional Expenses	1,000	-	-	-	405	450	-	
860	Mileage Reimbursement	-	-	100	100	-	50	350	
865	Meal/Lodging Expense	-	-	200	200	-	-	650	
880	Education & Training	545	25	1,200	1,200	-	500	550	
901	Publishing	760	978	2,000	2,000	645	1,200	1,300	
902	Printing	1,281	-	-	-	-	-	-	
903	Township Newsletter Expense	1,138	988	1,500	1,500	1,066	1,100	2,100	
940	Equipment Rental	1,003	1,003	1,200	1,200	1,075	1,150	1,250	
941	Postage Meter Rental/Fees	1,291	1,292	1,400	1,400	646	1,300	1,400	
956	Miscellaneous Expense	50	211	500	500	527	550	300	
959	Scrap Tire Expense	-	-	500	500	-	-	-	
964	Refunds	31	50	400	400	1,618	1,650	150	
TOTAL TOWNSHIP BOARD		\$ 59,833	\$ 50,549	\$ 70,701	\$ 70,701	\$ 57,524	\$ 69,900	\$ 62,100	

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
171	SUPERVISOR							
702	Salaries	\$ 27,585	\$ 30,068	\$ 30,068	\$ 30,068	\$ 29,403	\$ 30,100	\$ 31,000
703	Wages	-	2,339	17,250	17,250	2,497	5,000	21,500
715	Social Security (Employer)	1,710	2,009	2,934	2,934	1,978	2,200	3,000
716	Medicare (Employer)	400	470	686	686	463	550	700
727	Office Supplies & Expense	18	1,180	4,500	4,500	623	1,000	3,500
728	Postage	6	1	40	40	-	-	-
847	Software Support	-	-	-	-	372	400	-
854	Late Fees	-	60	-	-	-	-	-
860	Mileage Reimbursement	-	265	500	500	405	450	350
865	Meal/Lodging Expense	-	-	250	250	30	150	650
880	Education & Training	165	112	400	400	150	250	1,500
TOTAL SUPERVISOR		\$ 29,884	\$ 36,504	\$ 56,628	\$ 56,628	\$ 35,920	\$ 40,100	\$ 62,200
195	ELECTIONS							
703	Wages	\$ 12,500	\$ 6,269	\$ 25,000	\$ 25,000	\$ 11,716	\$ 11,000	\$ 15,000
715	Social Security (Employer)	166	115	1,550	1,550	565	600	950
716	Medicare (Employer)	39	27	363	363	132	750	250
727	Office Supplies & Expense	6,668	6,392	5,000	5,000	7,780	200	7,000
728	Postage	1,875	1,244	2,500	2,500	1,729	1,800	2,000
847	Software Support	-	790	900	900	-	-	-
860	Mileage Reimbursement	260	710	500	500	1,365	1,400	800
865	Meal/Lodging Expense	574	194	600	600	1,047	1,050	700
880	Education & Training	1,204	25	1,500	1,500	709	750	1,500
901	Publishing	872	107	600	600	390	400	500
TOTAL ELECTIONS		\$ 24,158	\$ 15,872	\$ 38,513	\$ 37,913	\$ 25,434	\$ 17,950	\$ 28,700

NOTE 16

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
209	ASSESSOR							
702	Salaries	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,100	\$ 1,200	\$ 1,200
715	Social Security (Employer)	74	74	74	74	68	100	100
716	Medicare (Employer)	17	17	17	17	16	50	50
727	Office Supplies & Expense	772	812	800	800	847	850	500
728	Postage	1,008	1,089	1,500	1,500	1,104	1,250	1,500
807	Assessing Services	27,600	30,300	32,000	32,000	29,150	31,500	33,600
847	Software Support	676	729	800	800	766	800	800
901	Publishing	-	-	50	50	33	50	50
TOTAL ASSESSOR		\$ 31,347	\$ 34,222	\$ 36,441	\$ 36,441	\$ 33,084	\$ 35,800	\$ 37,800
210	ATTORNEY							
801	Legal Services	\$ 49,219	\$ 81,339	\$ 90,000	\$ 90,000	\$ 58,115	\$ 65,000	\$ 90,000
TOTAL ATTORNEY		\$ 49,219	\$ 81,339	\$ 90,000	\$ 90,000	\$ 58,115	\$ 65,000	\$ 90,000
215	CLERK							
702	Salaries	\$ 28,115	\$ 30,645	\$ 30,645	\$ 30,645	\$ 29,467	\$ 30,650	\$ 31,600
703	Wages	16,394	17,061	22,240	22,240	18,875	22,000	20,850
715	Social Security (Employer)	2,594	2,958	3,280	3,280	2,924	3,300	3,500
716	Medicare (Employer)	607	692	770	770	701	800	850
727	Office Supplies & Expense	1,631	1,037	4,800	4,800	3,274	3,600	3,100
728	Postage	97	65	100	100	41	100	150
840	Dues and Memberships	150	150	150	150	125	150	200
847	Software Support	2,726	3,107	3,500	3,500	3,180	3,200	25,500
860	Mileage Reimbursement	150	140	600	600	457	550	350
865	Meal/Lodging Expense	22	337	600	600	621	650	850
880	Education & Training	574	120	500	500	950	1,000	1,500
901	Publishing	512	3,399	4,500	4,500	1,673	1,850	2,850
TOTAL CLERK		\$ 53,572	\$ 59,710	\$ 71,685	\$ 71,685	\$ 62,287	\$ 67,850	\$ 91,300

NOTE 16

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
247	BOARD OF REVIEW								
702	Salaries	\$ 920	\$ 1,443	\$ 1,300	\$ 1,300	\$ 300	\$ 1,300	\$ 1,300	NOTE 17
703	Wages	319	-	-	-	-	-	-	
715	Social Security (Employer)	77	89	81	81	19	50	50	
716	Medicare (Employer)	18	21	19	19	4	50	50	
727	Office Supplies & Expense	-	-	50	50	-	-	-	
728	Postage	-	-	50	50	-	-	-	
860	Mileage Reimbursement	178	240	250	250	60	100	100	
865	Meal/Lodging Expense	-	86	200	200	579	600	100	
880	Education & Training	80	180	1,000	1,000	74	100	250	
901	Publishing	49	-	100	100	-	-	50	
TOTAL BOARD OF REVIEW		\$ 1,641	\$ 2,059	\$ 3,050	\$ 3,050	\$ 1,037	\$ 2,200	\$ 1,900	
253	TREASURER								
702	Salaries	\$ 27,585	\$ 30,068	\$ 30,068	\$ 30,068	\$ 28,912	\$ 30,100	\$ 31,000	
703	Wages	13,628	15,357	20,800	20,800	16,971	22,500	24,550	NOTE 16
715	Social Security (Employer)	2,555	2,816	3,154	3,154	2,773	3,300	3,450	
716	Medicare (Employer)	597	659	740	740	665	800	850	
727	Office Supplies & Expense	665	2,483	2,000	2,000	4,464	5,100	2,000	
728	Postage	2,650	2,896	3,000	3,000	3,526	3,600	3,750	
804	Professional & Contractual Services	-	-	-	-	1,692	2,600	5,200	
840	Dues and Memberships	-	-	100	100	99	100	200	
847	Software Support	1,394	2,659	3,000	3,000	4,109	5,200	22,500	
860	Mileage Reimbursement	1,127	650	1,350	1,350	998	1,100	750	
865	Meal/Lodging Expense	611	-	600	600	-	600	2,750	
880	Education & Training	1,963	-	1,000	1,000	599	750	1,500	
901	Publishing	-	-	100	100	-	-	-	
TOTAL TREASURER		\$ 52,775	\$ 57,589	\$ 65,912	\$ 65,912	\$ 64,808	\$ 75,750	\$ 98,500	

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
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	2,394	952	1,200	1,200	998	1,400	1,500
804	Professional Services	-	-	8,000	8,000	166	250	250
809	Lawn Maintenance Services	649	861	1,000	1,000	965	1,150	1,250
810	Janitorial Services	1,300	1,275	1,800	1,800	1,270	1,350	1,450
811	Waste Removal Services	231	285	360	360	277	350	400
845	Snow Plowing Services	1,270	1,465	1,500	1,500	1,031	1,600	1,700
851	Internet/Website	2,140	4,679	10,000	10,000	3,985	7,500	7,900
922	Electricity	2,817	1,831	3,500	3,500	1,730	2,150	2,300
923	Electric Heat	3,699	3,510	4,000	4,000	2,103	3,900	4,100
924	Telephone	2,395	2,451	2,750	2,750	3,031	3,250	2,700
930	Facility Repairs/Maintenance	2,967	2,322	8,000	8,000	1,762	2,000	35,000
931	Office Equipment Repairs/Maintenance	4,675	4,594	5,000	5,000	8,466	8,600	5,250
TOTAL TOWNSHIP HALL & GROUNDS		\$ 24,537	\$ 24,226	\$ 55,722	\$ 55,722	\$ 25,784	\$ 33,500	\$ 63,800
276	CEMETERY							
703	Wages	\$ -	\$ 9	\$ 500	\$ 500	\$ 170	\$ 500	\$ 500
715	Social Security (Employer)	-	1	31	31	10	50	50
716	Medicare (Employer)	-	0	7	7	2	50	50
740	Operating Expense & Supplies	614	257	1,000	1,000	227	350	400
808	Cemetery Sexton	1,400	1,000	3,000	3,000	1,450	2,200	2,350
809	Lawn Maintenance Services	3,375	4,148	4,500	4,500	6,190	6,500	6,500
922	Electricity	351	429	600	600	346	450	500
930	Facility Repairs/Maintenance	21,453	88	40,000	40,000	7,078	21,100	5,000
TOTAL CEMETERY		\$ 27,193	\$ 5,931	\$ 49,638	\$ 49,638	\$ 15,473	\$ 31,200	\$ 15,350

NOTE 24

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
400	PLANNING COMMISSION								
702	Salaries	\$ 5,010	\$ 10,800	\$ 18,000	\$ 18,000	\$ 7,818	\$ 9,500	\$ 20,550	NOTE 18
703	Wages	2,615	5,242	4,000	4,000	1,886	2,000	5,000	
715	Social Security (Employer)	473	995	1,364	1,364	602	750	1,500	
716	Medicare (Employer)	110	233	319	319	141	200	350	
727	Office Supplies & Expense	569	4,780	3,000	3,000	120	200	300	
728	Postage	-	778	2,000	2,000	-	-	2,000	
804	Professional Services	4,238	39,745	40,000	40,000	11,450	18,500	60,000	
840	Dues and Memberships	-	-	725	725	-	-	500	
847	Software Support	-	-	-	-	1,114	1,250	-	
860	Mileage Reimbursement	-	-	250	250	-	-	350	
880	Education & Training	1,692	850	2,000	2,000	300	2,500	2,500	
901	Publishing	1,139	268	2,000	2,000	854	750	1,300	
902	Printing	-	828	2,000	2,000	-	2,000	750	
TOTAL PLANNING COMMISSION		\$ 15,846	\$ 64,518	\$ 75,658	\$ 75,658	\$ 24,285	\$ 37,650	\$ 95,100	
405	ZONING ADMINISTRATOR								
702	Salaries	\$ -	\$ -	\$ -	\$ 45,000	\$ 39,808	\$ 45,800	\$ 51,000	
703	Wages	-	-	-	-	392	400	-	
715	Social Security (Employer)	-	-	-	2,790	2,492	2,850	3,200	
716	Medicare (Employer)	-	-	-	653	583	700	750	
727	Office Supplies & Expense	28	97	350	3,850	677	750	400	
728	Postage	64	99	100	100	72	150	200	
803	Medical Professional Services	-	-	-	-	152	200	-	
804	Professional Services	16,840	21,748	50,000	1,557	-	-	-	
847	Software Support	-	-	-	-	435	500	-	
860	Mileage Reimbursement	342	340	500	500	1,200	1,500	1,500	
865	Meal/Lodging Expense	-	-	-	-	42	50	100	
880	Education & Training	-	-	-	-	175	300	350	
925	Cellular Phone	-	-	-	660	328	500	550	
TOTAL ZONING ADMINISTRATOR		\$ 17,274	\$ 22,285	\$ 50,950	\$ 55,110	\$ 46,356	\$ 53,700	\$ 58,050	

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
410	ZONING BOARD OF APPEALS								
702	Salaries	\$ 620	\$ 1,035	\$ 7,000	\$ 7,000	\$ 885	\$ 1,100	\$ 7,000	NOTE 19
703	Wages	404	663	1,836	1,836	514	750	1,850	
715	Social Security (Employer)	63	105	548	548	87	100	550	
716	Medicare (Employer)	15	25	129	129	20	50	150	
728	Postage	7	2	50	50	10	50	50	
860	Mileage Reimbursement	-	-	250	250	-	100	250	
865	Meal/Lodging Expense	-	-	250	250	-	-	250	
880	Education & Training	211	200	500	500	279	300	500	
901	Publishing	240	771	1,000	1,000	275	300	1,000	
TOTAL ZONING BOARD OF APPEALS		\$ 1,560	\$ 2,801	\$ 11,563	\$ 11,563	\$ 2,070	\$ 2,750	\$ 11,600	
446	ROADS & ROAD REPAIRS (NEW)								
846	Road Brining Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,700	
921	Street Lights	-	-	-	-	-	-	2,300	
935	Road Repairs	-	-	-	-	-	-	-	
TOTAL ROADS & ROAD REPAIRS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
803	<u>HISTORICAL SOCIETY</u>							
702	Salaries	\$ 1,383	\$ 2,418	\$ 7,500	\$ 7,500	\$ -	\$ 250	\$ 1,900
703	Wages	-	-	1,200	1,200	-	-	-
715	Social Security (Employer)	86	150	539	539	-	50	200
716	Medicare (Employer)	20	35	126	126	-	50	50
727	Office Supplies & Expense	18	-	500	500	-	100	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	\$ 1,507	\$ 2,603	\$ 15,680	\$ 15,680	\$ -	\$ 450	\$ 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	\$ 10,365	\$ 9,798	\$ 16,000	\$ 16,000	\$ 17,491	\$ 17,500	\$ 18,400
821	Workers Compensation	2,844	813	4,000	4,000	924	950	1,200
	TOTAL INSURANCE	\$ 13,209	\$ 10,611	\$ 20,000	\$ 20,000	\$ 18,415	\$ 18,450	\$ 19,600
890	<u>CONTINGENCY</u>							
890	Contingency	\$ 1,241	\$ -	\$ 20,000	\$ 20,000	\$ 715	\$ 750	\$ -
	TOTAL CONTINGENCY	\$ 1,241	\$ -	\$ 20,000	\$ 20,000	\$ 715	\$ 750	\$ -

DEPT	GENERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
901	CAPITAL EXPENDITURE							
970	Capital Expenditure	\$ -	\$ -	\$ 145,000	\$ 145,000	\$ 6,350	\$ 10,000	\$ - NOTE 22
	TOTAL CAPITAL EXPENDITURE	\$ -	\$ -	\$ 145,000	\$ 145,000	\$ 6,350	\$ 10,000	\$ -
966	TRANSFERS OUT							
999	Transfers To Other Funds	\$ 160,200	\$ 756,676	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ 100,000 NOTE 26
	TOTAL TRANSFERS OUT	\$ 160,200	\$ 756,676	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ 100,000
	Audit Adjustments	5,019	(129,851)					
	TOTAL GENERAL FUND EXPENDITURES	\$ 564,996	\$ 1,227,496	\$ 1,139,841	\$ 1,143,401	\$ 477,657	\$ 563,000	\$ 876,400
	NET SURPLUS/(DEFICIT)	\$ 386,381	\$ (511,047)	\$ (472,014)	\$ (475,574)	\$ 155,323	\$ 601,060	\$ -
	ENDING FUND BALANCE	\$ 1,726,484	\$ 1,211,850	\$ 739,836	\$ 736,276		\$ 1,371,450	\$ 1,371,450

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		2022-23	2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
		ACTUAL	ACTUAL	Approved Budget	Amended Budget	2/25/2025	PROJECTED	RECOMMENDED
DEPT 000	REVENUES:							
452	METRO Act Fees	\$ 10,869	\$ 10,332	\$ 10,500	\$ 10,500	\$ 8,158	\$ 10,500	\$ -
665	Interest Earned	76	230	120	120	428	550	-
	Audit Adjustments	(180)						
699	Transfers From Other Funds	18,000	35,000	50,000	50,000	-	-	-
TOTAL REVENUES		\$ 28,765	\$ 45,562	\$ 60,620	\$ 60,620	\$ 8,586	\$ 11,050	\$ -
446	EXPENDITURES:							
846	Road Brining Service	\$ 30,117	\$ 34,220	\$ 75,000	\$ 75,000	\$ 33,955	\$ 34,000	\$ -
921	Street Lights	1,399	1,837	2,500	2,500	1,560	2,250	-
890	Contingency	-	-	-	-	-	-	-
	Audit Adjustments	128						-
999	Transfer To Other Funds	-	-	-	-	-	2,703	-
TOTAL EXPENDITURES		31,644	36,057	77,500	77,500	35,514	38,953	-
NET SURPLUS/(DEFICIT)		\$ (2,879)	\$ 9,505	\$ (16,880)	\$ (16,880)	\$ (26,928)	\$ (27,903)	\$ -
ENDING FUND BALANCE		\$ 18,398	\$ 27,903	\$ 11,023	\$ 11,023		\$ -	\$ -

Fund
204

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

NOTE 9

ROAD REPAIR FUND		2022-23	2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
		ACTUAL	ACTUAL	Approved Budget	Amended Budget	2/25/2025	PROJECTED	RECOMMENDED
DEPT 000	REVENUES:							
665	Interest Earned	\$ 1,507	\$ 9,897	\$ 6,500	\$ 6,500	\$ 8,950	\$ 10,750	\$ -
699	Transfers From Other Funds	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 1,507	\$ 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)	\$ 1,507	\$ 9,897	\$ (348,500)	\$ (348,500)	\$ 8,950	\$ (428,007)	\$ -
	ENDING FUND BALANCE	\$ 418,110	\$ 428,007	\$ 79,507	\$ 79,507		\$ -	\$ -

Fund
206

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

DEPT	FIRE FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED	
000	REVENUES:								
402	Property Taxes (Real Property)	\$ 231,913	\$ 393,673	\$ 449,325	\$ 449,325	\$ 416,112	\$ 442,900	\$ 470,250	NOTE 12
590	Grants - Private Sources	32,499	22,218	10,000	10,000	14,678	14,700	-	
630	Rural Fire Dept Rental Fee	-	-	-	-	1,200	1,200	-	
665	Interest Earned	1,210	8,992	1,500	1,500	9,211	11,100	11,500	
671	Other Revenues	970	1,234	500	500	64	150	-	
673	Sale of Fixed Assets	10,121	-	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	324	-	-	-	-	-	-	
	Audit Adjustments	7,948	1,198						
699	Transfer From Other Funds	35,000	-	-	-	-	-	-	
	TOTAL REVENUES	\$ 319,985	\$ 427,437	\$ 466,325	\$ 466,325	\$ 450,558	\$ 479,400	\$ 528,250	
336	FIRE FUND:								
702	Salaries	\$ 61,903	\$ 67,474	\$ 71,522	\$ 62,522	\$ 47,450	\$ 56,500	\$ 73,700	
703	Wages	3,825	4,169	4,420	4,420	4,115	4,350	4,600	
704	Wages - Officers	-	-	4,000	4,000	-	-	-	
705	Training Wages	13,456	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	6,590	10,410	20,000	20,000	13,505	16,500	41,000	NOTE 10
709	On-Call Wages	4,800	-	-	-	-	-	36,500	
713	Other Benefits (AFLAC)	2,427	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)	5,614	6,614	10,696	10,696	5,995	6,150	11,750	
716	Medicare (Employer)	1,313	1,547	2,502	2,502	1,402	1,450	2,750	
727	Office Supplies & Expense	374	1,318	1,200	1,200	5,340	5,600	1,200	
728	Postage	-	37	50	50	-	50	150	
739	Fuel & Oil	5,605	4,477	7,000	7,000	3,700	4,500	7,000	

**DEPT
336**

FIRE FUND		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
740	Operating Expense & Supplies	3,516	6,760	10,000	10,000	3,503	5,500	9,500
745	Turnout Gear	-	29,979	12,000	12,000	14,395	14,400	-
747	Uniforms	385	1,443	3,500	3,500	-	-	3,000
803	Medical Professional Services	2,279	3,773	5,000	5,000	2,812	3,000	4,000
804	Professional Services	540	580	1,000	1,000	459	500	1,000
809	Lawn Maintenance Services	281	294	500	500	210	350	-
810	Janitorial Services	-	-	600	600	-	-	-
811	Waste Removal Services	127	142	250	250	139	150	250
812	Septic Services	-	-	450	450	-	-	450
815	Contractual Services	2,198	395	3,000	3,000	395	500	8,000
820	Liability Insurance	-	-	-	-	-	-	29,000
821	Workers Compensation	-	-	-	-	-	-	7,400
830	Pension Plan	6,189	6,654	7,200	7,200	1,832	7,200	7,450
840	Dues and Memberships	1,350	1,038	1,500	1,500	1,493	1,500	1,500
845	Snow Plowing Services	910	713	1,500	1,500	483	1,250	1,500
851	Internet/Website	1,079	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	175	-	250	250	-	250	250
865	Meal/Lodging Expense	385	-	1,000	1,000	326	750	1,500
880	Education & Training	2,678	2,459	5,000	5,000	4,543	4,600	7,000
890	Contingency	-	-	-	-	-	-	-
901	Publishing	-	-	250	250	-	-	250
920	Natural Gas	745	806	1,000	1,000	827	900	1,000
922	Electricity	3,269	3,171	4,000	4,000	2,762	3,500	4,000
924	Telephone	1,200	1,200	1,250	1,250	800	1,200	1,250
925	Cellular Phone	480	600	600	600	-	350	1,200
928	Water	341	(524)	1,000	1,000	276	450	500
930	Facility Repairs/Maintenance	3,563	5,693	8,500	8,500	2,316	4,500	8,000
932	Equipment Repair & Maintenance	3,921	4,699	6,000	6,000	6,192	6,600	7,000
933	Vehicle Repair & Maintenance	9,587	12,505	20,000	20,000	4,556	5,500	10,000

DEPT	FIRE FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
336								
970	Capital Expenditure	-	-	-	-	-	-	-
	Audit Adjustments	1,952	10,160					
999	Transfer To Other Funds	-	-	-	-	-	-	188,400
	TOTAL FIRE FUND	153,057	217,072	312,510	303,510	156,540	193,200	528,250
865	INSURANCE:							
820	Liability Insurance	18,116	24,228	27,000	27,000	27,821	27,850	-
821	Workers Compensation	3,140	5,292	10,000	10,000	6,044	6,050	-
	TOTAL INSURANCE	21,256	29,520	37,000	37,000	33,865	33,900	-
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	-
	TOTAL EXPENDITURES	174,313	383,674	509,285	500,285	431,586	376,900	528,250
	NET SURPLUS/(DEFICIT)	\$ 348,625	\$ 43,763	\$ (42,960)	\$ (33,960)	\$ 18,972	\$ 102,500	\$ -
	ENDING FUND BALANCE	\$ 459,950	\$ 498,913	\$ 455,953	\$ 464,953	\$ 601,413	\$ 601,413	

Fund
210

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

DEPT	AMBULANCE FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
000	REVENUES:							
402	Property Taxes	\$ 348,199	\$ 400,710	\$ 429,734	\$ 429,734	\$ 407,893	\$ 433,250	\$ 458,250
665	Interest Earned	1,674	11,944	5,000	5,000	12,583	15,100	15,600
667	Facility Rent	7,200	7,200	7,200	7,200	3,600	7,200	7,200
673	Sale of Fixed Assets	-	-	-	-	48,475	48,500	-
	Audit Adjustments	11,437	(2,217)					
699	Transfers From Other Funds	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 368,510	\$ 417,637	\$ 441,934	\$ 441,934	\$ 472,551	\$ 504,050	\$ 481,050
651	AMBULANCE:							
806	Contractual Services - MMR	\$ 295,000	\$ 324,200	\$ 353,400	\$ 353,400	\$ 353,400	\$ 353,400	\$ 353,400
809	Lawn Maintenance Services	281	252	500	500	210	250	-
810	Janitorial Services	-	-	600	600	-	-	-
811	Waste Removal Services	127	143	200	200	139	150	150
812	Septic Services	-	-	750	750	-	-	750
845	Snow Plowing Services	910	713	1,500	1,500	483	1,000	1,200
890	Contingency	-	-	5,000	5,000	-	-	-
920	Natural Gas	745	806	1,000	1,000	706	850	1,000
922	Electricity	3,269	3,171	3,500	3,500	2,762	3,350	3,500
924	Telephone	-	-	-	-	190	200	250
928	Water	341	(524)	500	500	276	350	400
930	Facility Repairs/Maintenance	1,748	4,893	7,000	7,000	-	350	2,500
	Audit Adjustments	333	(61)					
999	Transfer to Other Funds	-	-	500,000	500,000	-	-	-
	TOTAL AMBULANCE	302,754	333,591	873,950	873,950	358,166	359,900	363,150

NOTE 11

DEPT	AMBULANCE FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
890	CONTINGENCY:							
890	Contingency	-	-	5,000	5,000	-	-	-
966	TRANFERS OUT:							
999	Transfer To Other Funds	-	-	500,000	500,000	-	-	-
	TOTAL EXPENDITURES	302,754	333,591	1,378,950	1,378,950	358,166	359,900	363,150
	NET SURPLUS/(DEFICIT)	\$ 65,756	\$ 84,046	\$ (937,016)	\$ (937,016)	\$ 114,385	\$ 144,150	\$ 117,900
	ENDING FUND BALANCE	\$ 633,124	\$ 717,170	\$ (219,846)	\$ (219,846)		\$ 861,320	\$ 979,220

Fund
208

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

NOTE 8

DEPT	PARKS & RECREATION FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
000	REVENUES:							
590	Grants-Private Sources	\$ 50	\$ 202,330	\$ -	\$ -	\$ 14,533	\$ 14,550	\$ -
626	Fees Charged	210,094	199,864	185,000	185,000	238,578	238,600	295,350
627	Pavilion Rental	500	300	300	300	500	500	500
628	Boat Ramp Fees	18,492	16,264	18,000	18,000	21,862	21,900	21,500
632	Reservation Fees	13,528	11,674	12,500	12,500	12,616	12,650	14,600
644	Ice Sales	5,232	3,616	5,000	5,000	4,904	4,950	5,200
646	Wood Sales	16,424	12,368	15,000	15,000	9,878	9,900	10,400
648	Shower Fees	3,158	2,453	2,800	2,800	2,388	2,400	-
665	Interest Earned	825	4,568	1,500	1,500	9,030	10,850	9,500
671	Other Revenues	1,821	888	1,000	1,000	1,421	1,450	1,700
687	Revenues	-	-	-	-	588	600	-
694	Cash Over/Short	353	(168)	-	-	68	-	-
695	Prior Years' Surplus	-	-	-	-	68	-	96,000
	Audit Adjustments	(21,840)	(105,547)					
699	Transfer From Other Funds	-	602,934	170,000	170,000	-	18,630	100,000
	TOTAL REVENUES	\$ 248,637	\$ 951,544	\$ 411,100	\$ 411,100	\$ 316,432	\$ 336,980	\$ 554,750
756	TOWNSHIP PARK:							
702	Salaries	\$ 4,846	\$ 35,827	\$ 42,930	\$ 42,930	\$ 37,058	\$ 43,000	\$ 49,150
703	Wages (Rangers & PRAC)	78,471	57,096	110,000	110,000	55,661	58,000	72,000
714	Health Insurance	-	-	-	-	-	-	5,000
715	Social Security (Employer)	5,166	5,761	9,482	9,482	5,750	6,300	7,550
716	Medicare (Employer)	1,208	1,347	2,218	2,218	1,345	1,500	1,800
727	Office Supplies & Expenses	1,379	1,738	3,000	3,000	3,493	3,750	3,500
728	Postage	26	2	30	30	-	-	100
729	Licenses & Fees	756	356	800	800	531	550	750
739	Fuel & Oil	25	38	100	100	65	100	1,000
740	Operating Expenses & Supplies	9,660	6,925	13,000	13,000	7,829	8,500	9,500
741	Ice	2,719	1,817	2,500	2,500	2,900	3,100	3,200

NOTE 26

DEPT
756

PARKS & RECREATION FUND		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
743	Wood	11,200	9,420	12,000	12,000	9,373	9,400	10,500
747	Uniforms	-	293	1,000	1,000	974	1,000	1,200
748	Sales Tax	1,196	875	1,200	1,200	783	900	950
749	Credit Card Processing Fees	5,921	6,567	7,000	7,000	14,704	14,750	17,000
803	Medical Professional Services	193	746	1,500	1,500	760	800	1,000
804	Professional Services	-	-	50,000	50,000	2,052	21,500	15,000
809	Lawn Maintenance Services	7,995	3,985	8,000	8,000	3,400	3,400	7,500
811	Waste Removal Services	2,777	3,024	5,000	5,000	3,192	3,200	3,500
812	Septic Services	5,450	3,424	5,500	5,500	3,380	3,400	3,500
820	Liability Insurance	-	-	-	-	-	-	6,000
821	Workers Compensation	-	-	-	-	-	-	4,200
830	Pension Plan	-	1,728	5,000	5,000	1,345	2,650	2,700
840	Dues and Memberships	-	-	700	700	-	-	-
851	Internet/Website	2,789	2,459	5,000	5,000	1,924	3,000	3,000
860	Mileage Reimbursement	182	362	600	600	658	750	750
880	Education & Training	-	-	2,000	2,000	-	-	-
890	Contingency	-	-	-	-	-	-	-
901	Publishing	310	504	1,000	1,000	-	-	500
902	Printing	374	-	500	500	-	-	500
922	Electricity	8,475	8,534	12,000	12,000	9,177	9,350	10,800
924	Telephone	359	374	600	600	125	350	350
925	Cellular Phone	154	392	1,200	1,200	1,135	1,200	1,250
929	Propane	773	709	2,000	2,000	574	650	1,000
930	Facility Repairs/Maintenance	27,568	17,564	55,000	55,000	18,287	40,500	35,000

NOTE 25

DEPT	PARKS & RECREATION FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
756								
940	Equipment Rental	-	-	500	500	-	-	-
956	Miscellaneous Expense	-	-	7,000	7,000	-	-	-
970	Capital Expenditure	2,800	564,702	378,000	378,000	162,370	162,400	275,000
	Audit Adjustments	1,239	17,982					
999	Transfer To Other Funds	-	-	-	-	-	-	-
	TOTAL TOWNSHIP PARK	184,011	754,550	746,360	746,360	348,844	404,000	554,750
852	EMPLOYEE HEALTH INS.							
714	Health Insurance	-	-	5,000	5,000	-	5,000	-
865	INSURANCE:							
820	Liability Insurance	3,485	4,838	6,500	6,500	5,418	5,450	-
821	Workers Compensation	851	917	2,000	2,000	3,991	4,000	-
	TOTAL INSURANCE	4,336	5,755	8,500	8,500	9,409	9,450	-
890	CONTINGENCY:							
890	Contingency	-	-	10,000	10,000	-	-	-
966	TRANFERS OUT:							
999	Transfer To Other Funds	325,895	46,208	-	-	-	-	-
	TOTAL EXPENDITURES	514,242	806,513	769,860	769,860	358,253	418,450	554,750
	NET SURPLUS/(DEFICIT)	\$ (265,605)	\$ 145,031	\$ (358,760)	\$ (358,760)	\$ (41,821)	\$ (81,470)	\$ -
	ENDING FUND BALANCE	\$ 57,866	\$ 336,335	\$ (22,425)	\$ 336,335		\$ 236,235	\$ 140,235

NOTE 13

NOTE 21

NOTE 20

Fund
209

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

NOTE 8

DEPT	RECREATION FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
000	REVENUES:							
590	Grants-Private Sources	\$ 1,450	\$ -	\$ 95,917	\$ 95,917	\$ 500	\$ 500	\$ -
627	Pavilion Rental	75	150	75	75	155	200	-
665	Interest Earned	95	744	100	100	2,478	3,000	-
671	Other Revenues	40	550	550	550	-	-	-
699	Transfer From Other Funds	57,200	125,000	85,000	85,000	-	-	-
	TOTAL REVENUES	58,860	126,444	181,642	181,642	3,133	3,700	-
757	EXPENDITURES:							
702	Salaries	\$ 647	\$ 3,981	\$ 5,000	\$ 5,000	\$ 4,117	\$ 6,200	\$ -
703	Wages	7,706	10,069	9,000	9,000	6,489	7,400	-
715	Social Security (Employer)	518	871	868	868	657	750	-
716	Medicare (Employer)	121	204	203	203	154	200	-
727	Office Supplies & Expenses	37	15	70	70	-	-	-
728	Postage	11	-	-	-	-	-	-
729	Licenses & Fees	162	274	300	300	137	150	-
740	Operating Expenses & Supplies	531	-	2,000	2,000	40	250	-
809	Lawn Maintenance Services	7,160	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	20	50	100	100	82	100	-
880	Education & Training	-	-	250	250	-	-	-
901	Publishing	256	-	300	300	-	-	-
922	Electricity	1,314	1,307	1,800	1,800	1,179	1,450	-
930	Facility Repairs/Maintenance	14,479	5,977	15,000	15,000	8,717	9,500	-

Fund
285

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

DEPT		FEDERAL FUND	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
000	REVENUES:								
528	Other Federal Grants	\$	-	\$	-	\$	-	\$	-
665	Interest Earned		116		55		-		-
	Audit Adjustments		60,574		60,574				
699	Transfers From Other Funds		-		-		-		-
	TOTAL REVENUES	\$	60,690	\$	60,629	\$	-	\$	-
651	EXPENDITURES:								
890	Contingency	\$	60,574	\$	60,574	\$	-	\$	-
	Audit Adjustments				(174,256)				
966	TRANSFERS OUT:								
999	Transfer to Other Funds		-		174,427		-		-
	TOTAL EXPENDITURES		60,574		60,745		-		-
	NET SURPLUS/(DEFICIT)	\$	116	\$	(116)	\$	-	\$	-
	ENDING FUND BALANCE	\$	116	\$	-	\$	-	\$	-

Fund
401

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

DEPT		2022-23	2023-24	2024-25	2024-25	Y-T-D	2024-25	2025-26
PUBLIC IMPROVEMENT FUND		ACTUAL	ACTUAL	Approved Budget	Amended Budget	2/25/2025	PROJECTED	RECOMMENDED
000	REVENUES:							
665	Interest Earned	\$ 466	\$ 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		\$ 466	\$ 3,082	\$ 2,000	\$ 2,000	\$ 2,219	\$ 2,700	\$ 100,000
000	EXPENDITURES:							
804	Professional Services	\$ 7,050	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000 NOTE 7
966	TRANFERS OUT:							
999	Transfer to Other Funds	-	25,000	-	-	-	-	-
TOTAL EXPENDITURES		7,050	25,000	50,000	50,000	-	-	100,000
NET SURPLUS/(DEFICIT)		\$ (6,584)	\$ (21,918)	\$ (48,000)	\$ (48,000)	\$ 2,219	\$ 2,700	\$ -
ENDING FUND BALANCE		\$ 128,068	\$ 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	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
000	REVENUES:							
580	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 95,917	\$ 95,950	\$ -
665	Interest Earned	645	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	50,000	330,155	149,775	231,033	231,013	231,050	188,400 NOTE 4
	TOTAL REVENUES	\$ 50,645	\$ 241,099	\$ 150,275	\$ 231,533	\$ 336,019	\$ 337,950	\$ 630,000
862	EXPENDITURES:							
970	Capital Expenditure	\$ 32,915	\$ 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	32,915	101,448	202,000	202,000	113,150	113,150	630,000
	NET SURPLUS/(DEFICIT)	\$ 17,730	\$ 139,651	\$ (51,725)	\$ 29,533	\$ 222,869	\$ 224,800	\$ -
	ENDING FUND BALANCE	\$ 204,182	\$ 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	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 Approved Budget	2024-25 Amended Budget	Y-T-D 2/25/2025	2024-25 PROJECTED	2025-26 RECOMMENDED
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: _____

Green reflects 4-1-2025 wage rates

NOTE 2

Grade	Job Description	MIN	YEARS OF SERVICE				MID	MERIT BASED INCREASES	MAX
		1	2	3	4	5			
Grade I	Clerical Worker	\$12.36	\$12.73	\$13.11	\$13.50	\$13.91	MERIT BASED	\$19.25	
	General Labor	"	"	"	"	"	MERIT BASED	"	
		<i>\$12.73</i>	<i>\$13.11</i>	<i>\$13.50</i>	<i>\$13.91</i>	<i>\$14.33</i>		<i>\$19.83</i>	
Grade II	Historical Society Director	\$14.61	\$15.04	\$15.50	\$15.96	\$16.44	MERIT BASED	\$22.77	
		<i>\$15.05</i>	<i>\$15.49</i>	<i>\$15.97</i>	<i>\$16.44</i>	<i>\$16.93</i>		<i>\$23.45</i>	
Grade III	Deputy Clerk	\$16.07	\$16.55	\$17.04	\$17.55	\$18.08	MERIT BASED	\$25.04	
	Deputy Treasurer	"	"	"	"	"	MERIT BASED	"	
	Deputy Supervisor	"	"	"	"	"	MERIT BASED	"	
		<i>\$16.55</i>	<i>\$17.05</i>	<i>\$17.55</i>	<i>\$18.08</i>	<i>\$18.62</i>		<i>\$25.79</i>	
Grade IV	Election Inspector	\$19.08	\$19.65	\$20.24	\$20.85	\$21.47	MERIT BASED	\$29.74	
		<i>\$19.65</i>	<i>\$20.24</i>	<i>\$20.85</i>	<i>\$21.47</i>	<i>\$22.12</i>		<i>\$30.63</i>	
	Interim Fire Captain	\$19.08	<i>(Pending Wage Comparisons)</i>					MERIT BASED	
	Interim Deputy Fire Chief	"	<i>(Pending Wage Comparisons)</i>					MERIT BASED	
Grade V	Park Ranger	\$19.10	\$19.67	\$20.27	\$20.87	\$21.50	MERIT BASED	\$29.79	
		<i>\$19.67</i>	<i>\$20.26</i>	<i>\$20.88</i>	<i>\$21.50</i>	<i>\$22.15</i>		<i>\$30.68</i>	
??	Lead Ranger	<i>(Pending Wage Comparisons)</i>							
Grade VI	Election Chairperson	\$21.20	\$21.84	\$22.49	\$23.17	\$23.86	MERIT BASED	\$33.05	
	Building & Grounds Worker	"	"	"	"	"	MERIT BASED	"	
		<i>\$21.84</i>	<i>\$22.49</i>	<i>\$23.17</i>	<i>\$23.86</i>	<i>\$24.58</i>		<i>\$34.04</i>	
Grade VII	Firefighter - Training Time (including probationary)	\$26.50	<i>(Pending Wage Comparisons)</i>					MERIT BASED	
Grade VIII	Part-Time Firefighter	\$27.50	<i>(Pending Wage Comparisons)</i>					MERIT BASED	
Grade IX	Firefighter - Response Time	\$31.80	<i>(Pending Wage Comparisons)</i>					MERIT BASED	
Grade X	Interim Fire Chief	\$35.00	<i>(Pending Wage Comparisons)</i>					MERIT BASED	

(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, ~~and are not merit based.~~
- ~~4-~~ ~~Increases are effective as of April 1 each year, not on an employee's anniversary date.~~
5. Employees must have a minimum of 6 months of service in order to be eligible for a wage increase, unless approved by the board.
6. 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%.
7. It is possible that employees who have attained ~~5~~10 years of service will move to a higher wage grade on the Graded Wage Scale, subject to board approval.
8. 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.)
9. The board reserves the right to start an employee anywhere on the Graded Wage Scale based on his/her experience.
10. The township board has discretion to review and modify the Graded Wage Scale as it deems appropriate.
- ~~11-~~ ~~The Graded Wage Scale is needed because it shows different grades, even though some may not be are not currently in use.~~

Whitewater Township, Michigan

~~SALARIES AND WAGE~~ SCHEDULE FISCAL YEAR 2025-2026

Approved by the Whitewater Township Board on: _____

NOTE 2

<u>SALARIES:</u>	<u>2024/2025</u>	<u>2025/2026</u>
Supervisor	\$30,068	\$31,000
Clerk (Salary Survey Needed)	\$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
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	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/yr
Zoning Administrator	\$49,500/yr	\$51,000/yr
WAGES:		
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
Firefighter – Training Time (including probationary)	\$26.50/hour	\$26.50/hour
Firefighter – Response Time	\$31.80/hour	\$31.80/hour
Fire Dept. On-Call Wages	\$106/24-hour shift	\$106/24-hour shift
Part-Time Firefighter	\$27.50/hour	\$27.50/hour
Interim Fire Chief	\$35.00/hour	\$35.00/hour
Interim Deputy Fire Chief	\$19.08/hour	\$19.08/hour
Interim Fire Captain	\$19.08/hour	\$19.08/hour
Ambulance Personnel	Paid by MMR	Paid by MMR
Ambulance Coordinator	Paid by MMR	Paid by MMR
Assistant Ambulance Coordinator	Paid by MMR	Paid by MMR
Election Inspectors	\$19.08/hour	\$19.65/hour
Election Chairpersons	\$21.20/hour	\$21.85/hour
Building & Grounds Worker	\$21.20/hour	\$21.85/hour
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 \$275K 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.
- 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 Dept.s):

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

NOTE 16: Deputy Clerk - 16hrs/week @ \$25.04 = \$20,833

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.

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, 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