

**WHITEWATER TOWNSHIP BOARD
SPECIAL MEETING AGENDA – MARCH 17, 2025
6:30 p.m. at the Whitewater Township Hall
5777 Vinton Road, Williamsburg, MI 49690
Phone: 231-267-5141/Fax: 231-267-9020**

ZOOM: Not Available

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

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

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

E. Public Comment

Any person shall be permitted to address a meeting of the township board. Public comment shall be carried out in accordance with the following board rules and procedures:

1. Comments shall be directed to the board, with questions directed to the chair.
2. Any person wishing to address the board shall speak from the lectern and state his or her name and address.
3. Persons may address the board on matters that are relevant to township government issues.
4. No person shall be allowed to speak more than once on the same matter, excluding the time needed to answer board members' questions. The chair shall control the amount of time each person shall be allowed to speak, which shall not exceed five (5) minutes.
5. In order to avoid unscheduled debates, the board generally will not comment on or respond to public comment. Silence or non-response from the board should not be interpreted as disinterest by the board.

F. Public Hearings: 2025/2026 WWT Budget

https://www.whitewatertownship.org/uploads/2/1/9/6/21966412/i3_c_whitewater_2025-26_budget_v.8.pdf

1. Open each public hearing / state time.
2. Request attendees to sign attendance sheet
3. State dates of public hearing notice publication and newspaper published in:
Traverse City Record Eagle 03-12-2025
4. State purpose of public hearing:
 - A. Public Hearing – 2025/2026 General Fund Budget and all other Township Budgets**
 - B. Public Hearing – 2025/2026 Fire Special Assessment District Budget**
 - C. Public Hearing – 2025/2026 Ambulance Millage Budget**
5. Read any written comments received
6. Receive public comment
7. Close public hearing / state time

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

G. Board Comments/Discussion

- A. Fire Fund & Fire Capital Improvement Fund
- B. Parks & Recreation Fund
- C. Other Non-General Funds

H. Announcements

- Additional Budget special meetings 3/24/25 and 3/31/25

I. Public Comment

J. Adjournment

PUBLIC NOTICE

**NOTICE OF
WHITEWATER TOWNSHIP PUBLIC BUDGET HEARING**

The Whitewater Township Board will hold public hearings on the proposed general fund, the proposed fire special assessment district budget, the proposed ambulance budget and all other township budgets for fiscal year 2025/2026 on March 17, 2025, at 6:30 p.m. at the Whitewater Township Hall, located at 5777 Vinton Road, Williamsburg, MI 49690, and further hearings if needed.

The Property Tax Millage Rate proposed to be levied to support the proposed budget will be a subject of this hearing.

A copy of the proposed budget is available for public inspection at the Whitewater Township Hall beginning March 12, 2025. The proposed budget may also be accessed on the home page of the township website, www.whitewatertownship.org.

Whitewater Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities who plan to attend 5 days in advance notice to the Township Clerk, Wendy Hoeksema, prior to the hearing at (231) 267-5141 Ex. 24.

Wendy Hoeksema, Whitewater Township Clerk

March 12, 2025-1T

625060



Whitewater Township Board Communication

Date: March 3, 2025
From: Tim Arends, Trustee/Deputy Supervisor
Subject: 2025-26 Budget Memorandum

Attached is the proposed budget for the fiscal year 2025-26 for all township funds. This budget has been developed over the past few months based on examination of prior years' history, activity year-to-date, financial audits (including relevant notes to the financial statements), meetings with department heads/employees, and board members.

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

The following are some highlights of the proposed fiscal year 2025-26 budget:

GENERAL FUND: Salaries and wages increase by 3% based on the 2024 Consumer Price Index, for most positions. For other positions a salary survey is recommended in the coming year. Other expenditure categories increased based on a conservative 5% inflationary factor or based on contractual agreements already in place.

The goal going into the budgeting process has been to present a realistic plan of expenditures that matches the projected revenues while providing the required and necessary services to the township residents and businesses. The results of this process resulted in a balanced budget for the coming year.

While no major capital improvements or contingencies have been incorporated into this budget, other than a \$100K transfer to the Parks & Recreation Fund for the Park Electrical Upgrade Project, the General Fund has a sufficient fund balance to allow for unforeseen expenditures or opportunities.

FIRE FUND: The Fire Fund reflects inflationary increases like those of the General Fund. In most cases wage increases will be dependent on a salary & wage study to be completed in the coming year. One significant change is the increase in On-Call Wages and Run Wages and associated payroll taxes. This budget increase will allow the fire department to respond to all fire and medical calls within the township as a first responder. The Fire Chief will explain this concept in more detail in an upcoming budget meeting.

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

FIRE CAPITAL IMPROVEMENT FUND: Revenue in this fund is from transfers from the Fire Fund of the three-year .5 mill special assessment for the purchase of a new fire pumper truck, along with township and county ARPA funds. December 2025 will be the last year of the three-year millage assessment. Future income to this fund will be transfers and grants to purchase/replace fire department capital items.

PARKS & RECREATION FUND: This budget will be the first year that the Parks Fund and Recreation Fund will be one combined fund. The prior board discussed this as an option, and the auditors recommended closing the Recreation Fund into the General Fund last year as it is not considered a major special revenue fund, and its only revenues were derived from General Fund transfers. Being combined with the Parks Fund is a more logical move as the Parks and Recreation Manager position is supposed to oversee both areas.

Camping revenues will increase in the coming year with the approval of increased camping rates at your last meeting. Expenditures will increase with inflation and increased professional services are anticipated with the creation of a new 5-Year Recreation Plan that must be submitted to the MDNR by April 1, 2026.

Requested capital expenditures in the fund for the new fiscal year is estimated at \$551K to fund the following projects: Park electrical upgrade, new ranger station, playground equipment, bleachers, and tennis/pickleball court resurfacing. The Parks & Recreation Fund is only anticipated to net \$79K per year, even with the increased rates. The current year projected fund balance is approximately \$240K. If all these capital projects were to be undertaken in the next fiscal year it would cause a negative fund balance that would have to be made up from a General Fund transfer. The board will have to prioritize the requested projects for the coming year to maintain a healthy six-month of expenditures fund balance in the amount of \$140K. Therefore, only \$275K in capital expenditure is budgeted for the next fiscal year.

AMBULANCE FUND: The Ambulance Fund has revenues from a 1.5 mill levy. The final year of the levy is in 2025. The board will have to decide whether to place a request to the voters for a new three-year levy and for how much on a ballot between now and November 2026.

The current contract for services with MMR runs through 2029. Annual revenues exceed expenditures needed in this fund by \$118K/year. The fund balance by the end of the next fiscal year will be nearly \$1 million. In the coming year the board will need to consider what action it wishes to take to either reduce the fund balance (lower taxes) to a level necessary to maintain services, expand services, or create a new ambulance service model for the township.

AMBULANCE REPLACEMENT FUND: This fund was created in prior years to receive a \$500K transfer from the Ambulance Fund for the contemplated purchase of a new ambulance when the MMR contract expires in 2029. Since no specific plans or decisions have been made in that regard, it is recommended that this fund be closed and excess funds in the Ambulance Fund remain in that fund.

ROAD FUND & ROAD REPAIR FUND: These funds have been combined with the General Fund as they are deemed by the auditors to be non-major special revenue funds. While these funds are now a department within the General Fund their combined fund balances of nearly \$442K are dedicated to roads within the General Fund.

PUBLIC IMPROVEMENTS FUND: It appears this fund has not been utilized in recent years. The Administrative Policy and Procedures manual has a requirement that the township adopt a 5-Year Capital Improvements Plan. The township could initiate that process in the coming year, overseen by the Planning Commission, and approve it annually as part of the budget process. Revenues could be derived from grants or transfers-in from various funds to support the townships' approved priorities.

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

WHITEWATER TOWNSHIP, 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
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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	316,364	336,980	458,750
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	1,700
Fire Capital Improvement Fund	50,645	241,099	150,275	231,533	336,019	337,950	197,700
Ambulance Capital Imp. Fund	-	-	500,000	500,000	-	-	-

TOTAL FUND REVENUES	\$ 2,089,442	\$ 2,999,779	\$ 2,888,223	\$ 2,969,481	\$ 2,231,359	\$ 2,850,640	\$ 2,543,850
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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

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		-	-	-	-	-	-	-
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		\$ 1,251,500	\$ 2,200,039	\$ 3,981,267	\$ 4,057,085	\$ 1,494,496	\$ 2,027,798	\$ 2,497,800
NET SURPLUS/(DEFICIT)		\$ 837,941	\$ 799,740	\$ (1,093,044)	\$ (1,087,604)	\$ 736,864	\$ 822,842	\$ 46,050

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 528,250	Total Revenues & Transfers 481,050
Interest Earnings 31,150	sub-total 358,750	Transfers from Other Funds 0	FIXED COSTS:
sub-total 776,400	Transfers from Other Funds 100,000	Total Revenues & Transfers 528,250	Contractual Services 353,400
Transfers from Other Funds 100,000	Total Revenues & Transfers 458,750	FIXED COSTS:	Utilities & Grounds 7,250
Total Revenues & Transfers 876,400	FIXED COSTS:	Labor Related Costs 228,650	sub-total 360,650
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 363,150
Office/Operating Supplies 31,700	Office/Operating Supplies 15,300	sub-total 289,850	NET SURPLUS/(DEFICIT) 117,900
Utilities & Grounds 23,800	Cost of Goods Sold 13,700	VARIABLE COSTS:	FUND BALANCE END OF YEAR 979,220
Liability Insurance 18,400	Insurance 6,000	Repairs & Maintenance 25,000	
Printing & Publishing 9,900	sub-total 224,000	Professional & Contractual 13,000	
Street Lights 2,300	VARIABLE COSTS:	Education & Training 8,750	
sub-total 448,250	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 50,000	
Repairs & Maintenance 45,250	Education & Training 750	Transfers to Other Funds 188,400	
Road Brining 35,700	sub-total 55,750	TOTAL EXPENDITURES & TRANSFERS 528,250	
Education & Training 21,000	Capital Expenditures 275,000	NET SURPLUS/(DEFICIT) 0	
Other 18,100	TOTAL EXPENSES & CAPITAL 554,750	FUND BALANCE END OF YEAR 601,413	
Dues & Memberships 5,900	NET SURPLUS/(DEFICIT) 96,000		
sub-total 328,150	FUND BALANCE END OF YEAR 140,235		
Contingencies 0	Income/Loss from Operations		
Transfers to Other Funds 100,000	Excluding Transfers & Capital Items 79,000		
sub-total 100,000			
TOTAL EXPENDITURES			
TRANSFERS & CONTINGENCIES 876,400			
NET SURPLUS/(DEFICIT) 0			
FUND BALANCE END OF YEAR 1,371,450			
Designated for Roads 403,460			
Undesignated 967,990			
Income/Loss from Operations			
Excluding Transfers & Contingencies 0			

Fund
101

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	HISTORICAL SOCIETY							
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	EMPLOYEE HEALTH INSURANCE (HSA)							
714	Employee Health Insurance	\$ -	\$ -	\$ 7,700	\$ 7,700	\$ -	\$ -	\$ -
	TOTAL EMPLOYEE HEALTH INSURANCE	\$ -	\$ -	\$ 7,700	\$ 7,700	\$ -	\$ -	\$ -
865	INSURANCE							
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	CONTINGENCY							
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
	<u>\$ 1,211,850</u>

Fund
203

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

[NOTE 9](#)

DEPT	ROAD 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:							
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	NOTE 11
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	

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	-	-
	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	\$ 316,364	\$ 336,980	\$ 458,750
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 756		PARKS & RECREATION 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		
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	NOTE 13	
	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)	\$ (41,889)	\$ (81,470)	\$ (96,000)		
ENDING FUND BALANCE		\$ 57,866	\$ 336,335	\$ (22,425)	\$ 336,335	\$ 236,235	\$ 140,235			

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	-

DEPT 757	RECREATION 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
956	Miscellaneous Expense	-	623	-	-	-	-	-
960	Storm Cleanup	30,830	-	-	-	-	-	-
970	Capital Expenditure	21,817	666	225,000	225,000	6,240	6,250	-
	Audit Adjustments	(8,354)						-
999	Transfer To Other Funds	-	-	-	81,258	-	99,888	-
	TOTAL EXPENDITURES	77,255	32,028	268,691	349,949	32,709	137,138	-
	NET SURPLUS/(DEFICIT)	\$ (18,395)	\$ 94,416	\$ (87,049)	\$ (168,307)	\$ (29,577)	\$ (133,438)	\$ -
	ENDING FUND BALANCE	\$ 39,022	\$ 133,438	\$ 46,389	\$ (34,869)		\$ -	\$ -

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		PUBLIC IMPROVEMENT 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			
000 REVENUES:											
665	Interest Earned	\$ 466	\$ 3,082	\$ 2,000	\$ 2,000	\$ 2,219	\$ 2,700	\$ 1,700			
699	Transfers From Other Funds	-	-	-	-	-	-	-			
TOTAL REVENUES		\$ 466	\$ 3,082	\$ 2,000	\$ 2,000	\$ 2,219	\$ 2,700	\$ 1,700			
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	\$ (98,300)			
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							
	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	\$	197,700	
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	\$	(432,300)	
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 ~~510~~ 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](#)

SALARIES:	2024/2025	2025/2026
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 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 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 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
Resident Outreach Subcommittee Member	\$75/meeting	\$75/meeting
Resident Outreach Subcommittee Chairperson	\$120/meeting	\$120/meeting
Resident Outreach 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

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- 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