

GERRISH TOWNSHIP
2016-2017 FISCAL YEAR
GENERAL APPROPRIATIONS ACT

A resolution to establish a general appropriations act for Gerrish Township; to define the powers and duties of the Gerrish Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Gerrish Township RESOLVES:

Section 1: Title

This resolution shall be known as the Gerrish Township 2016-2017 Fiscal Year General Appropriations Act.

Section 2: Chief Administrative Officer

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Public Hearings on the Budget

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on January 28, 2016 posted on gerrishtownship.org and a public hearing on the proposed budget was held on March 1, 2016.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2016-2017, including an allocated millage of .9654 mills, 2.53 special assessment mills to support the Fire/EMS Fund and 2.21 special assessment mills to support the Police Fund; and various miscellaneous revenues shall be:

<u>REVENUE ACCOUNTS</u>	
101-000 GENERAL FUND	\$647,154.87
206-000 FIRE/EMS FUND	\$1,440,423.00
207-000 POLICE FUND	\$711,579.64
209-000 CEMETERY FUND	\$80,974.23
208-000 PARKS & RECREATION FUND	\$60,966.06
408-000 BOND PAYMENTS	\$283,944.45
410-000 COMMUNITY PARK	\$384,414.93
871-000 SANITATION	\$344,445.00

Section 6: Millage Levy

The Gerrish Township Board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll an amount equal to .9654 mills as set forth by the State of Michigan.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2016-2017 for the various township activities are as follows:

GERRISH TOWNSHIP
2016-2017 FISCAL YEAR
GENERAL APPROPRIATIONS ACT

GENERAL FUND EXPENDITURE ACCOUNTS AND COST CENTERS

101-101 TOWNSHIP BOARD	\$257,870.60
101-171 SUPERVISOR	\$35,622.80
101-191 ELECTIONS	\$5,700.00
101-209 ASSESSING	\$61,624.00
101-215 CLERK	\$52,687.80
101-247 BOARD OF REVIEW	\$1,600.00
101-253 TREASURER	\$55,219.80
101-265 TOWNSHIP HALL	\$116,366.00
101-371 INSPECTORS	\$94,869.50
101-805 ZONING	\$9,150.00
101-891 CONTINGENCY	\$30,649.92
TOTAL GENERAL FUND	\$721,360.42

OTHER EXPENDITURE ACCOUNTS AND COST CENTERS

206-336 FIRE/EMS FUND	\$1,550,423.00
207-301 POLICE FUND	\$822,591.62
209-262 CEMETERY FUND	\$96,495.37
208-751 PARKS & RECREATION FUND	\$60,966.06
410-751 COMMUNITY PARK	\$377,623.07
408-408 BOND PAYMENTS	\$283,944.45
871-528 SANITATION	\$372,601.00

Section 8: Adoption of Budget by Reference

The 2016-2017 general fund budget of Gerrish Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 9: Adoption of Budget by Line Item

The Board of Trustees of Gerrish Township adopts the 2016-2017 fiscal year budget by line item. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

Section 10: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any township order for expenditures that exceed appropriations. An order for expenditures that exceed appropriations and/or do not follow Board policies and procedures will be brought to the attention of the whole Township Board.

Section 11: Transfer Authority

The fiscal officer shall have the authority to make transfers among the various cost line items without prior board approval, if the amount to be transferred does not exceed \$500.00. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general fund budget be changed without prior board approval.

GERRISH TOWNSHIP
2016-2017 FISCAL YEAR
GENERAL APPROPRIATIONS ACT

Section 12: Preauthorization to Pay Claims

All claims shall be approved by the Gerrish Township Board prior to payment, except for the following:

1. Biweekly and monthly payroll, payroll related taxes, employee benefits, and transfers of payroll to checking.
2. Utility bills
3. Invoices and bills with penalties or discounts that would be incurred if payment is not received prior to the board meeting where claims will be approved

These claims shall be post audited by the board at the next regular board meeting. Such bills may be paid via automatic bank transfers.

In the event that the Board of Trustees does not meet on the second Tuesday of each month in the fiscal year, Clerk and Treasurer are authorized to issue payroll for all elected officials. Checks shall be issued on Wednesday following the originally scheduled second Tuesday of each month.

Section 13: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each month, a report of financial operations, including, but not limited to:

- a. a summary statement of the actual financial condition of the general fund at the end of the previous month;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous month and for the current fiscal year to the end of the previous month

Section 14: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 15: Budget Monitoring

Whenever it appears to the Fiscal Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 16: Retention and Disposal of Records

The General Schedule No. 10, Michigan Township Record Retention, approved July 1, 1997, by the State Archives and State Administrative Board is currently the official record retention schedule for township records not covered by another schedule. Gerrish Township will adhere to all state mandated General Record Retention schedules, including but not limited to, #31 Local Government Financial Records, #11, Local Law Enforcement Agencies, #18 Local Fire and Ambulance Departments, #29 Treasurers, #25 Clerks, #23 Election Records and #26 Local Government Human Resources.

GERRISH TOWNSHIP
2016-2017 FISCAL YEAR
GENERAL APPROPRIATIONS ACT

Section 17: Policy Pertaining to Mileage Reimbursement

Effective January 1 of each calendar year, the fiscal officer is authorized to reimburse mileage at the current IRS allowable amount per mile for that calendar year. In the event that the IRS allowable amount is adjusted throughout the course of the calendar year, the Township will assume this adjustment.

Section 18: Impounded Cars

The fiscal officer is authorized to advertise to sell per sealed bids impounded cars at the direction of the Police Chief.

Section 19: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978) and the Gerrish Township personnel manual.

Section 20: Board Adoption

Motion made by Homola, seconded by Lippert to adopt the foregoing resolution.

Role Call Vote:

Ayes: Homola, Patchin, Tulgetske, Link, Lippert

Nays: None

The Supervisor declared the motion carried and the resolution duly adopted on the 1st day of March, 2016.

Township Clerk