

**NOTICE**  
**GERRISH TOWNSHIP BOARD**  
**SPECIAL MEETING**  
2997 E. HIGGINS LAKE DRIVE  
ROSCOMMON, MI 48653  
PHONE: (989) 821-9313

**WHEN:** Thursday, March 7, 2024  
**TIME:** 9:00am  
**PLACE:** Gerrish Township Municipal Center  
**PURPOSE:** Special Meeting Work Session

Call to order at 9:00 am Recess at: 10:25 am-10:30 am

Pledge of Allegiance

**Roll Call:** Supervisor Udy, Treasurer Kruger, Trustee Newton, Clerk Squires, Trustee Oppy, 9 Citizens

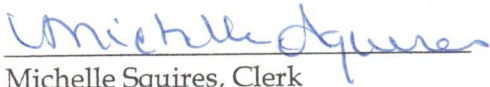
**COMMENTS:** None

1. Jim Anderson – Executive Budget Summary
2. John Wybraniac – SRO update first year of a 3-year contract
3. Police Department Monthly Report - Health Care 24/25 Benefit Pkg/policy Draft Sick/Vacation time, Pinning Ceremony at April meeting, 5 new CERT members.
4. Motion by Clerk Squires, Supported by Treasurer Kruger: Carried  
That the Board approve the Insurance Cost Containment Committees recommendation to change the Township Health Insurance to Priority Health. Dental and Eye insurance will remain the same.
5. Fire/EMS Monthly Report – New Hire PT EMT/FF
6. Building and Zoning Monthly Report
7. Parks & Recreation Monthly Report
8. GLUA Monthly Report
9. Cemetery Monthly Report
10. Well Drilling Bids/follow up.
11. Compost Site Contract/Extended/Dave-Larry put out for bids/Higgins Lake Landscaping will increase maintenance fees.
12. Cemetery Fees/Sergeant's Fee Increase
13. Electrical Permit Fees
14. Supervisor Udy resignation effective March 28-Coffee & cake 2-4
15. Chief Hill Retirement effective March 29, 2024
16. Appointment to fill Supervisor Term – Brian Hill was appointed to fill the remaining term.
17. Lending Library – COOR grant, Varney Memorial
18. Road Commission Carryover – to be discussed at the March 14, 2024 meeting
19. Honor Security – System should be utilized and used as intended.

**PUBLIC COMMENT:** Gerrish Township Fire Department/EMS will be holding a 75<sup>th</sup> Anniversary party for the department in August.

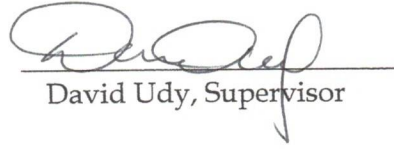
Motion by Trustee Newton, supported by Trustee Oppy : CARRIED  
that the Board adjourn at 11:26 am

Meeting adjourned 11:26 am.



Michelle Squires, Clerk

\_\_\_\_\_  
Approved



David Udy, Supervisor

GERRISH TOWNSHIP  
2024-2025 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 2024-2025 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 March 7, 2024, posted on gerrishtownship.org and a public hearing on the proposed budget was held on March 14, 2024.

**Section 5: Estimated Revenues**

Estimated Township general fund revenues for fiscal year 2024-2025, including an allocated millage of .9548 mills; 3.03 special assessment mills to support the Fire/EMS Fund and 2.39 special assessment mills to support the Police Fund; and various miscellaneous revenues shall be:

REVENUE-EQUITY ACCOUNTS

101-000 GENERAL FUND	\$918,291.00
206-000 FIRE/EMS FUND	\$1,206,949.00
207-000 POLICE FUND	\$934,966.00
208-000 PARKS & RECREATION FUND	\$148,000.00
209-000 CEMETERY FUND	\$12,250.00
408-000 BOND PAYMENTS	\$104,000.00
410-000 COMMUNITY PARK	\$588,350.00
871-000 SANITATION	\$754,571.00

**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 .9548 mills as set forth by the State of Michigan.

**Section 7: Estimated Expenditures**

Estimated Township general fund expenditures for fiscal year 2024-2025 for the various Township activities are as follows:

GENERAL FUND EXPENDITURE ACCOUNTS AND COST CENTERS

101-101 TOWNSHIP	\$392,732.00
101-171 SUPERVISOR	\$42,300.00
101-191 ELECTIONS	\$14,550.00
101-209 ASSESSING	\$76,720.00
101-215 CLERK	\$83,780.00
101-247 BOARD OF REVIEW	\$2156.00
101-253 TREASURER	\$88,748.00
101-265 TOWNSHIP HALL	\$125,337.00
101-371 INSPECTORS	\$127,588.00
101-805 ZONING	\$15,263.00
101-891 CONTINGENCY	\$50,000.00
TOTAL GENERAL FUND	\$1,019,174.00

OTHER EXPENDITURE ACCOUNTS AND COST CENTERS

206-336 FIRE/EMS FUND	\$1,299,892.00
207-301 POLICE FUND	\$1,143,491.00
208-751 PARKS & RECREATION FUND	\$231,430.00
209-262 CEMETERY FUND	\$20,005.00
410-751 COMMUNITY PARK	\$406,264.00
408-408 BOND PAYMENTS	\$104,000.00
871-528 SANITATION	\$718,380.00

**Section 8: Adoption of Budget by Reference**

The 2024-2025 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 2024-2025 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.

**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 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
4. Invoices with pre-Board authorization for purchase and sales and use taxes.

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

### **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:

1. A summary statement of the actual financial condition of the general fund at the end of the previous month;
2. 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.

### **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 Employee Handbook and General Polices

manual.

**Section 20: Board Adoption**

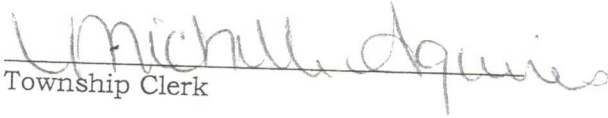
Motion made by \_\_\_\_, seconded by \_\_\_\_: to adopt the foregoing resolution.

Role Call Vote:

Ayes: 4

Nays: 0

The Supervisor declared the motion carried and the resolution duly adopted on the 14 day of March, 2024.

  
Township Clerk

# Gerrish Township

## 2024-25 Budget Summary

### 101 General Fund

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
Revenues:			
Taxes and assessments	\$ 450,429	\$ 451,607	\$ 483,489
Intergovernmental	548,157	353,350	314,352
Charges for services	22,434	9,904	10,250
Licenses, permits & fees	59,029	57,249	61,200
Interest	55,048	35,012	35,000
Other	4,449	9,338	14,000
Total Revenue	<u>1,139,546</u>	<u>916,460</u>	<u>918,291</u>
Expenditures			
General Government:			
Township Board & Fringes	450,971	375,016	392,732
Supervisor	37,196	39,976	42,300
Assessor	65,268	70,693	76,720
Election Board	5,302	9,334	14,550
Board of Review	710	312	2,156
Clerk	70,191	75,441	83,780
Treasurer	67,377	79,515	88,748
Township Hall	73,006	133,815	125,337
Zoning	13,401	7,696	15,263
Total General Government	<u>783,422</u>	<u>791,798</u>	<u>841,586</u>
Building Administration	106,573	116,797	127,588
Contingency	-	35,000	50,000
Total Expenditures	<u>889,995</u>	<u>943,595</u>	<u>1,019,174</u>
Excess: Revenues over (under) expenditures	<u>249,551</u>	<u>(27,135)</u>	<u>(100,883)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	82,000
Transfers Out	(30,447)	(30,000)	(82,000)
Total other Financing Sources (Uses)	<u>(30,447)</u>	<u>(30,000)</u>	<u>-</u>
Excess Revenue over (under) expenditures and other financing uses	<u>219,104</u>	<u>(57,135)</u>	<u>(100,883)</u>
Beginning Fund Balance	<u>1,315,859</u>	<u>1,534,963</u>	<u>1,477,828</u>
Ending Fund Balance	<u>\$ 1,534,963</u>	<u>\$ 1,477,828</u>	<u>\$ 1,376,945</u>

# Gerrish Township

## 2024-25 Budget Summary

### 206 Fire Fund

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
<b>Revenues:</b>			
Taxes and assessments	\$ 1,007,064	\$ 1,008,425	\$ 1,082,949
Intergovernmental	23,841	-	-
Charges for services	135,629	115,184	104,000
Interest	28,459	80,058	20,000
Other	460	-	-
Total Revenue	<u>1,195,453</u>	<u>1,203,667</u>	<u>1,206,949</u>
<b>Expenditures</b>			
Fire Operations	874,534	1,047,003	1,299,892
Debt Service	15,106	-	-
Capital Outlay	178,748	33,060	-
Total Expenditures	<u>1,068,388</u>	<u>1,080,063</u>	<u>1,299,892</u>
Excess: Revenues over (under) expenditures	<u>127,065</u>	<u>123,604</u>	<u>(92,943)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	122	-	-
Transfers Out	-	-	-
Total other Financing Sources (Uses)	<u>122</u>	<u>-</u>	<u>-</u>
Excess Revenue over (under) expenditures and other financing uses	127,187	123,604	(92,943)
Beginning Fund Balance	<u>1,947,235</u>	<u>2,074,422</u>	<u>2,198,026</u>
Ending Fund Balance	<u>\$ 2,074,422</u>	<u>\$ 2,198,026</u>	<u>\$ 2,105,083</u>
<b>Fund Balance Commitments:</b>			
Future Capital Equipment			\$ 542,384
Future Captal Facilities			228,412
Future Durable Equipment - EMS			111,492
Future Durable Equipment - Fire			111,279
			<u>\$ 993,567</u>



# Gerrish Township

## 2024-25 Budget Summary

### 207 Police Fund

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
<b>Revenues:</b>			
Taxes and assessments	\$ 798,160	\$ 795,420	\$ 854,207
Intergovernmental	14,707	70,350	71,559
Charges for services	8,358	2,929	3,200
Interest	12,612	33,528	6,000
Other	753	-	-
Total Revenue	<u>834,590</u>	<u>902,227</u>	<u>934,966</u>
<b>Expenditures</b>			
Police Operations	749,577	855,382	970,044
Capital Outlay	107,678	85,594	173,447
Total Expenditures	<u>857,255</u>	<u>940,976</u>	<u>1,143,491</u>
Excess: Revenues over (under) expenditures	<u>(22,665)</u>	<u>(38,749)</u>	<u>(208,525)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	115	-	-
Transfers Out	-	-	-
Total other Financing Sources (Uses)	<u>115</u>	<u>-</u>	<u>-</u>
Excess Revenue over (under) expenditures and other financing uses	<u>(22,550)</u>	<u>(38,749)</u>	<u>(208,525)</u>
Beginning Fund Balance	<u>1,039,882</u>	<u>1,017,332</u>	<u>978,583</u>
Ending Fund Balance	<u>\$ 1,017,332</u>	<u>\$ 978,583</u>	<u>\$ 770,058</u>

# Gerrish Township

## 2024-25 Budget Summary

### 208 Parks & Recreation

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ 148,000
Other	-	111	-
Total Revenue	<u>-</u>	<u>111</u>	<u>148,000</u>
Expenditures			
Recreation & Culture	<u>15,001</u>	<u>45,427</u>	<u>231,430</u>
Total Expenditures	<u>15,001</u>	<u>45,427</u>	<u>231,430</u>
Excess: Revenues over (under) expenditures	<u>(15,001)</u>	<u>(45,316)</u>	<u>(83,430)</u>
Other Financing Sources (Uses)			
Transfers In	30,000	30,000	82,000
Transfers Out	-	-	-
Total other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>82,000</u>
Excess Revenue over (under) expenditures and other financing uses	14,999	(15,316)	(1,430)
Beginning Fund Balance	<u>108,581</u>	<u>123,580</u>	<u>108,264</u>
Ending Fund Balance	<u>\$ 123,580</u>	<u>\$ 108,264</u>	<u>\$ 106,834</u>

# Gerrish Township

## 2024-25 Budget Summary

### 209 Cemetery

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
Revenues:			
Charges for services	\$ 14,120	\$ 11,220	\$ 11,650
Interest	2,784	641	600
Total Revenue	<u>16,904</u>	<u>11,861</u>	<u>12,250</u>
Expenditures			
Cemetery Operations	9,684	13,312	20,005
Total Expenditures	<u>9,684</u>	<u>13,312</u>	<u>20,005</u>
Excess: Revenues over (under) expenditures	7,220	(1,451)	(7,755)
Beginning Fund Balance	<u>86,254</u>	<u>93,474</u>	<u>92,023</u>
Ending Fund Balance	<u><u>\$ 93,474</u></u>	<u><u>\$ 92,023</u></u>	<u><u>\$ 84,268</u></u>

# Gerrish Township

## 2024-25 Budget Summary

### 408 Community Parks Debt Service

	Actual 3/31/2023	Projected 3/31/2024	Proposed 3/31/2025
Revenues:			
Interest	\$ 54	\$ -	\$ -
Total Revenue	54	-	-
Expenditures			
Debt Service	103,665	96,008	104,000
Total Expenditures	103,665	96,008	104,000
Excess: Revenues over (under) expenditures	(103,611)	(96,008)	(104,000)
Other Financing Sources (Uses)			
Transfers In	103,665	96,008	104,000
Transfers Out	(50)	-	-
Total other Financing Sources (Uses)	103,615	96,008	104,000
Excess Revenue over (under) expenditures and other financing uses	4	-	-
Beginning Fund Balance	79	83	83
Ending Fund Balance	\$ 83	\$ 83	\$ 83

# Gerrish Township

## 2024-25 Budget Summary

### 410 Community Park

	<u>Actual</u> <u>3/31/2023</u>	<u>Projected</u> <u>3/31/2024</u>	<u>Proposed</u> <u>3/31/2025</u>
Revenues:			
Charges for services	\$ 296,385	\$ 321,255	\$ 339,850
Fuel & concession sales	186,898	206,166	208,500
Interest	16,857	38,629	40,000
Other	600	1,899	-
Total Revenue	500,740	567,949	588,350
Expenditures			
Recreation & Culture	290,054	361,670	406,264
Total Expenditures	290,054	361,670	406,264
Excess: Revenues over (under) expenditures	210,686	206,279	182,086
Other Financing Sources (Uses)			
Transfers In	50	-	-
Transfers Out	(103,665)	(104,000)	(186,000)
Total other Financing Sources (Uses)	(103,615)	(104,000)	(186,000)
Excess Revenue over (under) expenditures and other financing uses	107,071	102,279	(3,914)
Beginning Fund Balance	605,950	713,021	815,300
Ending Fund Balance	\$ 713,021	\$ 815,300	\$ 811,386

# Gerrish Township

## 2024-25 Budget Summary

### 871 Sanitation

	Actual 3/31/2023	Projected 3/31/2024	Proposed 3/31/2025
Revenues:			
Taxes and assessments	\$ 726,355	\$ 726,355	\$ 726,571
Charges for services	3,770	3,205	3,000
Interest	8,368	29,008	25,000
Total Revenue	738,493	758,568	754,571
Expenditures			
Sanitation operations	685,412	675,920	718,380
Total Expenditures	685,412	675,920	718,380
Excess: Revenues over (under) expenditures	53,081	82,648	36,191
Other Financing Sources (Uses)			
Transfers In	210	-	-
Transfers Out	-	-	-
Total other Financing Sources (Uses)	210	-	-
Excess Revenue over (under) expenditures and other financing uses	53,291	82,648	36,191
Beginning Fund Balance	835,390	888,681	971,329
Ending Fund Balance	\$ 888,681	\$ 971,329	\$ 1,007,520