

2017/2018 GENERAL APPROPRIATIONS ACT
FREEMAN TOWNSHIP

A resolution to establish a general appropriations act for Freeman Township; to define the powers and duties of the Freeman 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 Freeman Township ordains (resolves):

Section 1: Title

This resolution shall be known as the Freeman Township General Appropriations Act.

Section 2: Chief Administrative Officer

The Supervisor (Alan Housler) shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act. The Supervisor shall have final responsibility for the budget preparation, presentation of the budget to the Township Board and the control of expenditures under the budget and the general appropriations act, unless the Township Board designates some other individual.

Section 3: Fiscal Officer

The Clerk (Julie Lightfoot) and the Treasurer (Janet Lackie) shall be the Fiscal Officers and shall perform the duties of the of the Fiscal officers enumerated in this act.

Section 4: Public Hearing on the Budget

For General Law Townships: Pursuant to MCLA 141.412; MCLA 141,413, notice of public hearing on the proposed budget was published in the Clare Review (general circulation) on February 17, 2017. The Public Hearing was posted on the Township Website (www.freemantownship.com) and on the sign board located at the Freeman Township Hall, 7280 Mannsiding Rd., Lake, MI 48632. The Public Hearing for the proposed budget was held on Thursday, March 9, 2017, at 7:00 p.m.

Section 5: Estimated Revenues

Estimated township revenues for Fiscal Year 2017/2018, including all allocated millage, voter-authorized millage and various miscellaneous revenues shall total \$456,931 including: Rubbish = \$61,131; Fire = \$72,984; Roads = \$159,792; General Fund = \$163,024.

Section 6: Millage Levy

The 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 allocated mill of 0.81850 Mill for township operations; and voter authorized Mill of .61380 for fire protection; 1.00 Mill for special millage Fire; 2.97960 Mill for special road construction and maintenance, for a total Mill of 5.4119.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for Fiscal Year 2017/2018 for the various township activities (cost centers) are as follows: General Fund=\$163,024 (Those Funds not included in the General Fund include: Rubbish=\$61,131; Fire=\$72,983 and Roads=\$159,172 and are not included in the General Fund number above.) A complete list of expenditures is attached to this resolution.

Section 8: Adoption of Budget by Reference

The general fund budget of Freeman 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 Cost Center

The Freeman Township Board of Trustees adopts the 2017/2018 Fiscal Year Budget by cost centers. 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.

Pursuant to MCLA 41.75 all claims (bills) against the Township shall be approved by the Freeman Township Board prior to being paid. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, service charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in the appropriations act. The Township Board shall receive a list of claims paid prior to approval at the next meeting (early checks) as noted on the monthly check registers.

Included in the various Activities/Departments are amounts of salary hourly, and per diem rates for the officials and employees of the Township as follows.

All officials and employee rates for the 2017-2018 FY are the same as the 2016-2017 FY with the following exceptions: Board of Review was increased by \$5 for ½ day and \$10 for full day; and Frank Gentz salary as employee is \$590 paid in December per contract.

There are specific appropriations of \$159,792 for the improvement of roads. The roads will be brined three times over the summer months at an approximate cost of \$39,172. The township is in discussion with the road commission regarding road improvements. Cost for these improvements has not been determined at this writing.

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 town order for expenditures that exceed appropriations.

Section 11: Transfer Authority

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior board approval, if the amount to be transferred does not exceed \$1000 or 25% of the appropriation item from which the transfer is to be made, whichever is less. 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: Allotment of Appropriations

No later than February 1st of the Fiscal Year, each department, board or commission of Freeman Township shall submit to the Chief Administrative Officer a statement of proposed allotments of appropriations based on expected periodic requirements. The Chief Administrative Officer shall review, modify or approve the proposed allotment plan for any cost center.

Section 13: Periodic Fiscal Reports

The Township Clerk and the Treasurer will periodically provide to the Township Board a report of fiscal year to date revenues and expenditures as compared to budget amounts in the various funds of the Township. Quarterly reports and summary statements of condition will further be provided. A detailed list of expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior year, the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date. For each cost center; the amount appropriated, the amount charged to each appropriation in the previous quarter (month) for the current fiscal year as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

Section 14: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made for 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 Chief Administrative Officer (Supervisor) or to the Township Board that the actual and probably revenues in any fund will be less than the estimated revenues which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer (Supervisor) 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: 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 P.A. 621 (1978).

Section 17: Board Adoption

Motion made by Trustee Barnett, seconded by Supervisor Housler to adopt the foregoing ordinance (resolution). Upon Roll Call Vote, the following voted aye: Housler, Lackie, Lightfoot, Barnett. The following voted Nay: None. The Supervisor declared the motion carried and the resolution duly adopted on the 9th day of March, 2017.


Julie Lightfoot, Township Clerk

Freeman Township
Preliminary Budget Report
 2017-18 Revenues

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: General Fund		
General Revenues		
Taxes		
101-000-402.000	CURRENT YEAR TAX	38,375.00
101-000-407.000	IN LIEU OF PROPERTY TAXES	2,588.00
101-000-434.000	TWP. SHARE TRAILER TAX	816.00
101-000-447.000	ADMINISTRATION FEES	16,600.00
101-000-447.001	2.50 SET PARCEL FEE	6,200.00
Total Taxes		64,579.00
Total General Revenues		
		64,579.00
Program Revenues		
State Grants		
101-000-574.000	STATE SHARED REV	88,000.00
101-000-575.000	STATE LIQUOR RETURNS	385.00
Total State Grants		88,385.00
Charges for Services		
101-000-607.000	BUILDING PERMITS	6,150.00
101-000-609.000	ZONING PERMITS	1,015.00
101-000-630.000	CEMETERYSALES/TWP SHARE OF BURIAL FEE	1,125.00
101-000-631.000	SEXTON SHARE OF BURIAL FEE/FOUNDATION CHARGES	120.00
Total Charges for Services		8,410.00
Interest and Rents		
101-000-664.000	INTEREST INCOME	500.00
101-000-665.000	TAX INTEREST	50.00
Total Interest and Rents		550.00
Total Program Revenues		
		97,345.00
Special Items		
Other Revenue		
101-000-671.000	Misc. Revenue	1,100.00
Total Other Revenue		1,100.00
Total Special Items		
		1,100.00
Total Revenues		163,024.00

Freeman Township
Preliminary Budget Report
 2017-18 Expenditures

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: General Fund		
Public Safety		
Zoning Administration		
101-412-702.000	WAGES	2,000.00
101-412-715.000	Fica medicare expense	153.00
101-412-727.000	SUPPLIES	50.00
Total Zoning Administration		2,203.00
Blight		
101-414-702.000	WAGES	3,600.00
101-414-715.000	Fica medicare expense	275.00
101-414-718.000	Contracted Cleanup Fees	5,000.00
Total Blight		8,875.00
Total Public Safety		21,132.00
Public Works		
State Met Grant		
101-440-801.001	STREET LIGHTING	1,500.00
Total State Met Grant		1,500.00
Total Public Works		1,500.00
Recreation and Culture		
Community Promotions		
101-800-801.000	WEBSITE/Broadband	275.00
Total Community Promotions		275.00
Total Recreation and Culture		275.00
Total Expenditures		163,024.00
BUDGETED CHANGE IN FUND BALANCE		0.00

Freeman Township
Preliminary Budget Report
 2017-18 Revenues

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: <u>Municipal Street Fund</u>		
General Revenues		
Taxes		
204-000-402.000	CURRECT LEVY	139,717.00
Total Taxes		139,717.00
Total General Revenues		139,717.00
Program Revenues		
Contribution From Local Units		
204-000-580.000	Contributions From Local Units	20,000.00
Total Contribution From Local Units		20,000.00
Interest and Rents		
204-000-664.000	INTEREST INCOME	75.00
Total Interest and Rents		75.00
Total Program Revenues		20,075.00
Total Revenues		159,792.00

Freeman Township
Preliminary Budget Report
 2017-18 Expenditures

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: <u>Municipal Street Fund</u>		
General Government		
Road Construction		
204-200-801.000	CONTRACT SERVICES	120,000.00
204-200-801.001	ROAD BRINING	39,172.00
Total Road Construction		159,172.00
Total General Government		159,172.00
Total Expenditures		159,172.00
BUDGETED CHANGE IN FUND BALANCE		620.00

Freeman Township
Preliminary Budget Report
 2017-18 Revenues

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: <u>Fire Fund</u>		
General Revenues		
Taxes		
206-000-402.000	CURRECT LEVY	71,458.00
Total Taxes		<u>71,458.00</u>
	Total General Revenues	<u>71,458.00</u>
Program Revenues		
Interest and Rents		
206-000-664.000	INTEREST INCOME	26.00
Total Interest and Rents		<u>26.00</u>
	Total Program Revenues	<u>26.00</u>
Special Items		
Other Revenue		
206-000-699.000	TRANSFERS IN	1,500.00
Total Other Revenue		<u>1,500.00</u>
	Total Special Items	<u>1,500.00</u>
Total Revenues		<u>72,984.00</u>

Freeman Township
Preliminary Budget Report
 2017-18 Expenditures

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: <u>Fire Fund</u>		
	Public Safety	
	Fire Department	
206-336-801.000	CONTRACT SERVICES	72,983.00
	Total Fire Department	72,983.00
	Total Public Safety	72,983.00
	Total Expenditures	72,983.00
	BUDGETED CHANGE IN FUND BALANCE	1.00

Freeman Township
Preliminary Budget Report
 2017-18 Revenues

Account Nbr	Account Title	Preliminary 2017-18 Budget
Fund: <u>Garbage and Rubbish Collection Fund</u>		
General Revenues		
Taxes		
226-000-402.000	CURRECT LEVY	61,092.00
Total Taxes		<u>61,092.00</u>
Total General Revenues		<u>61,092.00</u>
Program Revenues		
Interest and Rents		
226-000-664.000	INTEREST INCOME	39.00
Total Interest and Rents		<u>39.00</u>
Total Program Revenues		<u>39.00</u>
Total Revenues		<u>61,131.00</u>

Freeman Township
Preliminary Budget Report
 2017-18 Expenditures

Account Nbr	Account Title	Preliminary 2017-18 Budget
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Fund: Garbage and Rubbish Collection Fund

Public Works

Sanitary Land Fill

226-526-702.000	WAGES	9,800.00
226-526-715.000	Fica medicare expense	750.00
226-526-741.000	OPERATING SUPPLIES	581.00
226-526-801.000	CONTRACTED SERV. HAULING	47,000.00
226-526-818.000	CONTRACT SERVICES	1,000.00
226-526-920.000	ELECTRIC	600.00
226-526-974.000	REPAIRS AND MAINTENANCE	1,200.00
226-526-977.000	EQUIPMENT	200.00

Total Sanitary Land Fill		61,131.00
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	Total Public Works	61,131.00
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Total Expenditures		61,131.00
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BUDGETED CHANGE IN FUND BALANCE		0.00
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