

**NORTHFIELD TOWNSHIP
GENERAL APPROPRIATIONS ACT**

RESOLUTION NO. 17-567

A resolution to establish a general appropriations act for Northfield Township; to define the powers and duties of the Northfield 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.

Section 1: Title

The resolution shall be known as the Northfield Township General Appropriations Act.

Section 2: Chief Administrative Officer

The Township Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administration Officer enumerated in this act, until such time as a Township Manager is appointed and such responsibilities are given to the Manager.

Section 3: Fiscal Officer

The Clerk (or other designated official) 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; MCLA 141.413, notice of a public hearing on the proposed budget was published in The Ann Arbor News, a newspaper of general circulation, on June 4 and June 11, 2017 and public hearings on the proposed budget were held on June 13 and June 27, 2017.

Section 5: Estimated Revenues

Estimated revenues for fiscal year 2017 – 2018 for the various township funds, including an allocated millage of 0.7885 mills for the General Fund; a voter-authorized millage of 4.4385 mills for the Law Enforcement Fund; 2.0000 mills for the Fire/Medical Rescue Fund, contingent upon voter approval on August 8, 2017; and various miscellaneous revenues shall total for each fund as follows:

GENERAL FUND REVENUES

Taxes	\$	268,000
Tax Administrative Fees	\$	150,000
State Shared Revenue	\$	706,000
Cable Franchise and Fiber Footage Fees	\$	108,000
Interest and Rentals	\$	19,244
Other Revenue	\$	<u>331,318</u>
Total Revenue and Other Sources	\$	1,582,562

POLICE FUND REVENUES

Taxes	\$	1,514,980
Fines & Court Fees	\$	31,500
Other Revenue	\$	<u>71,300</u>
Total Revenue and Other Sources	\$	1,617,780

FIRE/MEDICAL RESCUE FUND REVENUES

Taxes	\$	682,654
Contribution from General	\$	25,000
Other Revenue	\$	127,202
Total Revenue and Other Sources	\$	834,856

DDA FUND REVENUES

Taxes	\$	0
Other Revenues	\$	0
Total Revenue and Other Sources	\$	0

STATE NARC FUND

Forfeitures	\$	58,000
Other Revenues	\$	0
Total Revenue and Other Sources	\$	58,000

FEDERAL NARC FUND

Forfeitures	\$	100,000
Other Revenues	\$	0
Total Revenue and Other Sources	\$	100,000

BUILDING DEPARTMENT FUND

Building Permit Fees	\$	72,870
Inspection Fees	\$	45,730
Building Plan Review Fees	\$	6,960
Other Revenue	\$	2,500
Total Revenue and Other Sources	\$	128,060

BUILDING AUTHORITY DEBT FUND

Funds Transfer for Bond Payment	\$	276,354
Other Revenue	\$	0
Total Revenue and Other Sources	\$	276,354

PSB FUND

Taxes	\$	279,728
Contribution Other Funds	\$	140,000
Other Revenue	\$	100
Total Revenue and Other Sources	\$	419,828

WWTP FUND

Usage Fees	\$	1,365,000
Interest	\$	1,500
Other Revenue	\$	1,845
Total Revenue and Other Sources	\$	1,368,345

SEVEN MILE SEWER FUND

SAD Interest	\$	6,218
Interest	\$	150
Other Revenue	\$	0
Total Revenue and Other Sources	\$	6,368

WHITMORE LAKE SEWER FUND

SAD Interest	\$	36,000
Interest	\$	0

Other Revenue	\$	0
Total Revenue and Other Sources	\$	36,000

DONATION FUND

Donation – Dog Park	\$	0
Total Revenue and Other Sources	\$	0

N.T SEWER FUND

SAD Interest	\$	17,902
Interest	\$	750
Other Revenue	\$	0
Total Revenue and Other Sources	\$	18,652

Section 6: Millage Levy

The Northfield 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 role an amount equal to 7.227 mills as authorized by statute and approved by the electorate.

Section 7: Estimated Expenditures

Estimated expenditures for fiscal year 2017 – 2018 for various township funds as follows:

GENERAL FUND EXPENDITURES

101	TOWNSHIP BOARD	\$	39,265
171	SUPERVISOR	\$	14,727
172	TOWNSHIP MANAGER	\$	135,027
191	ELECTIONS	\$	16,815
215	CLERK	\$	80,467
228	INFORMATION TECHNOLOGY	\$	29,280
247	BOARD OF REVIEW	\$	14,578
253	TREASURER	\$	95,719
257	ASSESSING	\$	101,910
265	HALL AND GROUNDS	\$	119,746
270	LEGAL/PROFESSIONAL	\$	66,700
336	CONTRIBUTIONS	\$	27,500
412	PLANNING/ZONING	\$	113,732
448	STREET LIGHTS	\$	36,000
449	ROADWORK	\$	445,133
523	SOLID WASTE MANAGEMENT	\$	0
666	SENIOR CENTER	\$	112,582
753	RECREATION	\$	5,000
754	LAND PRESERVATION	\$	5,000
850	TOWNSHIP CONTINGENCY	\$	5,000
900	CAPITAL OUTLAY	\$	11,000
905	DEBT SERVICE	\$	83,334
Total General Fund Expenditures		\$	1,558,516

207	POLICE FUND	\$	1,601,589
216	FIRE/MEDICAL RESCUE FUND	\$	1,136,727
230	DONATION FUND	\$	0
248	DDA FUND	\$	21,500
265	STATE NARC FUND	\$	58,000

266	FEDERAL NARC FUND	\$	107,000
287	BUILDING DEPARTMENT FUND	\$	131,827
369	BLDG AUTHORITY DEBT FUND	\$	276,354
370	PSB FUND	\$	418,023
571	WWTP FUND	\$	1,281,567
815	SEVEN MILE SEWER FUND	\$	23,739
825	WHITMORE LAKE SEWER FUND	\$	34,894
890	N.T. SEWER FUND	\$	74,187

Section 8: Adoption of Budget by Reference

The various fund budgets of Northfield Township are hereby adopted by reference, with revenues and activity expenditures as indicated in Section 5, 6 and 7 of this resolution.

Section 9: Adoption of Budgets by Activities

The Board of Trustees of Northfield Township adopts the 2017 – 2018 fiscal year funds by activity. Township officials responsible for the expenditures authorized in the budget may expend funds up to, but not to exceed, the total appropriation authorized for each activity, and may make transfers among the various line items contained in the activities appropriation, according to the policy set forth in section 11.

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 order for expenditures that exceed appropriations.

Section 11: Transfer Authority

The Chief Administrative Officer shall have the authority to make transfers among the various line items within a department budget without prior board approval, if the amount to be transferred does not exceed the appropriation items from which the transfer is to be made. As a general practice, Department Heads shall recommend transfers within various line items to the Township Manager for approval, so long as the activity budgets are not negative. Budget amendments, as required by law, will be made when activities are negative and or additional appropriations must be approved for expenditures to be made. Additional appropriations would be made when new revenue is available or to deplete fund balance. Such budget amendments, unless authorized by the board in the form of a motion to approve an expenditure, shall be made prior to said expenditure. Otherwise, budget amendments shall be done at least twice annually.

Department heads shall submit to the manager a transfer request when line items within activities are negative. Such transfers shall be permitted under the following limits:

Public Safety Director	\$4,000
Manager	\$5,000
Waste Water Treatment Plant	\$4,000
Senior Center Director	\$1,000
Clerk	\$1,000
Treasurer	\$1,000

Transfers shall not be permitted in salary and personnel line items from expenditure accounts 701 to 725. Such transfers shall be done by budget amendments or prior authorization by the board in the form of a motion to approve an expenditure.

When budget amendments are made, the Board shall be notified on the details. Under no circumstances may the total fund budget be changed without prior board approval. The Township board reserves the right to alter the transfer policy at any time.

Section 12: 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 actual financial condition of the funds at the end of the previous month (balance sheet);
- b. a summary statement showing the receipts and expenditures for the previous month and for the current fiscal year to the end of the previous month (revenue/expenditure report).

Section 13: 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 appropriations and sufficient funds are or will be available to meet the obligation.

Section 14: Budget Monitoring

Whenever it appears to the Fiscal Officer of 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 Fiscal Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year.

Section 15: Violation of the 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 PA 621 (1978) and the Northfield Township personnel manual.

Section 16: Board Adoption

Motion made by _____, supported by _____, to adopt the foregoing resolution as submitted.

ROLL CALL VOTE:

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED ADOPTED JUNE 27, 2017.

Attest:

Marlene Chockley
Northfield Township Supervisor

Kathleen Manley
Northfield Township Clerk

Dated: June 27, 2017