

**NORTHFIELD TOWNSHIP
GENERAL APPROPRIATIONS ACT**

RESOLUTION NO. 16-_____

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 Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administration Officer enumerated in this act.

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 AnnArbor.com, a newspaper of general circulation, on June 5, 2016 and a public hearing on the proposed budget was held on June 14, 2016.

Section 5: Estimated Revenues

Estimated revenues for fiscal year 2016 – 2017 for the various township funds, including an allocated millage of .7952 mills for the General Fund, 4.4757 mills for the Law Enforcement Fund, 1.9134 mills for the Fire/Medical Rescue Fund and various miscellaneous revenues shall total for each fund as follows:

GENERAL FUND REVENUES

Taxes	\$ 263,500
Tax Administrative Fees	\$ 140,000
State Shared Revenue	\$ 652,000
Cable Franchise and Fiber Footage Fees	\$ 104,500
Interest and Rentals	\$ 10,960
Other Revenue	\$ 106,515
Total Revenue and Other Sources	\$ 1,277,475

POLICE FUND REVENUES

Taxes	\$ 1,483,156
Fines & Court Fees	\$ 30,000
Other Revenue	\$ 85,750
Total Revenue and Other Sources	\$ 1,598,906

FIRE/MEDICAL RESCUE FUND REVENUES

Taxes	\$ 634,062
Contribution from General	\$ 25,000
Other Revenue	\$ 66,150
Total Revenue and Other Sources	\$ 725,212

DDA FUND REVENUES

Taxes	\$	0
Other Revenues	\$	<u>0</u>
Total Revenue and Other Sources	\$	0

STATE NARC FUND

Forfeitures	\$	58,000
Other Revenues	\$	<u>0</u>
Total Revenue and Other Sources	\$	58,000

FEDERAL NARC FUND

Forfeitures	\$	100,000
Other Revenues	\$	<u>0</u>
Total Revenue and Other Sources	\$	100,000

BUILDING DEPARTMENT FUND

Building Permit Fees	\$	37,870
Inspection Fees	\$	45,730
Building Plan Review Fees	\$	6,960
Other Revenue	\$	<u>2,500</u>
Total Revenue and Other Sources	\$	93,060

BUILDING AUTHORITY DEBT FUND

Funds Transfer for Bond Payment	\$	254,087
Other Revenue	\$	<u>0</u>
Total Revenue and Other Sources	\$	254,087

PSB FUND

Taxes	\$	265,135
Contribution Other Funds	\$	134,968
Other Revenue	\$	<u>0</u>
Total Revenue and Other Sources	\$	400,103

WWTP FUND

Usage Fees	\$	1,365,000
Interest	\$	1,500
Other Revenue	\$	<u>1,855</u>
Total Revenue and Other Sources	\$	1,368,355

SEVEN MILE SEWER FUND

SAD Interest	\$	7,950
Interest	\$	150
Other Revenue	\$	<u>0</u>
Total Revenue and Other Sources	\$	8,100

DONATION FUND

Donation – Dog Park	\$	<u>500</u>
Total Revenue and Other Sources	\$	500

N.T SEWER FUND

SAD Interest	\$	27,897
Interest	\$	750
Other Revenue	\$	<u>0</u>
Total Revenue and Other Sources	\$	28,647

Section 6: Transfers In (Out) Between Funds

Transfers In:

General Fund	\$	.00
Building Department Fund	\$	.00
Law Enforcement Fund	\$	.00
Narcotics Fund	\$	.00
Fire/Medical Rescue Fund	\$	.00
Fire Truck Bond Millage Fund	\$	.00
Wastewater Treatment Fund	\$	.00
Sewer District #3 Fund	\$	.00
Sewer District #5 SAD Fund	\$	.00
North Territorial Sewer SAD Fund	\$	.00
Public Safety Building Debt Fund	\$	.00
Building Authority Debt Fund	\$	.00
Downtown Development Authority Fund	\$	.00
Contingency Fund	\$	.00
Roadwork Fund	\$	.00
Capital Improvement Fund	\$	.00
Total Transfers In	\$	.00

Transfers Out:

General Fund	\$	.00
Building Department Fund	\$	.00
Law Enforcement Fund	\$	.00
Narcotics Fund	\$	.00
Fire/Medical Rescue Fund	\$	.00
Fire Truck Bond Millage Fund	\$	.00
Wastewater Treatment Fund	\$	.00
Sewer District #3 Fund	\$	.00
Sewer District #5 SAD Fund	\$	.00
North Territorial Sewer SAD Fund	\$	.00
Public Safety Building Debt Fund	\$	.00
Building Authority Debt Fund	\$	.00
Downtown Development Authority Fund	\$	.00
Total Transfers Out	\$	.00

Section 7: Estimated Expenditures

Estimated expenditures for fiscal year 2016 – 2017 for various township funds as follows:

GENERAL FUND EXPENDITURES

101	TOWNSHIP BOARD	\$	40,765
171	SUPERVISOR	\$	14,877
172	TOWNSHIP MANAGER	\$	147,019
191	ELECTIONS	\$	21,600
215	CLERK	\$	70,947
247	BOARD OF REVIEW	\$	19,153
253	TREASURER	\$	89,053
257	ASSESSING	\$	108,018
265	HALL AND GROUNDS	\$	132,503
270	LEGAL/PROFESSIONAL	\$	67,200
336	CONTRIBUTIONS	\$	27,500
412	PLANNING/ZONING	\$	126,719
448	STREET LIGHTS	\$	35,520
449	ROADWORK	\$	146,000
523	SOLID WASTE MANAGEMENT	\$	2,000
666	SENIOR CENTER	\$	119,335
753	RECREATION	\$	10,000
850	TOWNSHIP CONTINGENCY	\$	5,000
900	CAPITAL OUTLAY	\$	8,500
905	DEBT SERVICE	\$	84,696
Total General Fund Expenditures		\$	1,276,405

207	POLICE FUND	\$	1,577,902
216	FIRE/MEDICAL RESCUE FUND	\$	724,955
230	DONATION FUND	\$	500
248	DDA FUND	\$	31,000
265	STATE NARC FUND	\$	56,000
266	FEDERAL NARC FUND	\$	269,000
287	BUILDING DEPARTMENT FUND	\$	126,079
369	BLDG AUTHORITY DEBT FUND	\$	254,087
370	PSB FUND	\$	400,103
571	WWTP FUND	\$	1,288,575
815	SEVEN MILE SEWER FUND	\$	24,672
890	N.T. SEWER FUND	\$	81,267

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 2016 – 2017 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 (Township Manager) 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 14, 2016.

Marilyn Handloser-Engstrom
Northfield Township Supervisor

Dated: June 14, 2016