

# Norwood Township

## Resolution No. 3 of 2021

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

The Board of Trustees of Norwood Township resolves:

### Section 1: Title

This resolution shall be known as the **Norwood Township 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: MCLA 141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation, The Charlevoix County News on June 3, 2021 and a public hearing concerning the proposed budget and Truth in Taxation was held on June 21, 2021.

### Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2021-2022, including an allocated millage of .9879 mill; voter authorized road millage of .9863 mill and voter authorized emergency services millage of .9863 mill; and various miscellaneous revenues shall total \$248,390.00. Cash on hand \$377,019.99 and other revenues bring the total revenues to \$625,409.99.

### Section 6: Millage Levy

The Norwood 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 2.9605 mills as set forth by the Tax Allocation Board.

### Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2021-2022 for the various township activities are as follows: General Fund is \$140,710.00, EMS/Fire Fund is \$52,300.00 and Road Fund is \$0. The total Township expenditure being \$193,010.00.

### Section 8: Adoption of Budget by Reference

The general fund budget of Norwood Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Section 5 and 7 of this Act.

### Section 9: Adoption of Budget by Cost Center

The Board of Trustees of Norwood Township adopts the 2021-2022 fiscal year general fund budget by cost center. 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 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 \$2,500.00 or 10% 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 the first day of the fiscal year, each department, board or commission of Norwood 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 fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each Month occurring during the fourth quarter 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 quarter (month);
- b) A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (month) and for the current fiscal year to the end of the previous quarter (month);
- c) A detailed list of:
  - i) 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 fiscal 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.
  - ii) for each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter (month) for the current fiscal year and 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 obligations 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 Chief Administrative Officer or 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: 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) to disciplinary action as outlined in P>A> 621 (1978) and the Norwood Township personnel manual.

**Section 17: Board Adoption**

Motion made by Doug Warner, seconded by Mike Spilis to adopt the foregoing ordinance (resolution). Upon roll call vote, the following voted aye: Doug Warner, Ben Freds, Ben Freds,

The following voted nay: - 0 -

The Supervisor declared the motion

carried and the resolution duly adopted on the 21st day of June, 2021.

Lynn  
Smileyak,  
Mike Spilis

B. G. ...

Norwood Township Clerk