

**Township of Kimball
County of St Clair
Resolution 15-06
General Fund Appropriations**

Appropriations Act (Budget)

A resolution to establish a general appropriations act for Kimball Township; to define the powers and duties of the Kimball 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 Kimball Township resolves:

Section 1: Title

This resolution shall be known as the Kimball 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 Treasurer shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Estimated Revenues

Estimated township general fund revenues for fiscal year 2015-16, including an allocated millage (if applicable) of .7599 mills; voter-authorized millage (if applicable) of n/a mills; and various general operating revenues shall total \$ 1,430,650.80. The Township anticipates receiving funds for its fire station construction and improvements via a USDA Rural Development loan of \$1,000,000.00. This will bring estimated total revenues to \$2,430,650.80

Section 5: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2015-16 for the various township activities (*cost centers*) are as follows:

101 Administration	\$ 88,513.88
171 Supervisors Dept	\$ 26,946.90
191 Elections	\$ 24,691.40
209 Assessors Dept	\$ 95,257.12
215 Clerks Dept	\$ 116,208.76
247 Board of Review	\$ 2,504.96
253 Treasurers Dept	\$ 103,091.28
264 Township Hall	\$ 44,335.82
269 Smiths Creek SH	\$ 3,280.00

276 Cemetery	\$ 44,400.49
333 Ordinance Enforc.	\$ 26,510.51
334 Emergency Mgmt	\$ 500.00
335 Siren/Garbage Disp	\$ 550.00
336 Fire Dept	\$438,179.79
400 Planning Comm.	\$ 12,539.11
410 Zoning Brd Appls.	\$ 3,609.32
441 DPW	\$ 27,595.00
445 Drains	\$ 32,467.89
446 Roads	\$174,575.00
448 Street Lights	\$ 66,500.00
751 Parks & Recreation	\$ 11,000.00
752 Anniversary Celebra	\$ 3,200.00
790 Library	<u>\$ 30,317.08</u>
General Operating Total	\$1,428,774.31

The Township will also construct an addition to Fire Station #1, along with remodeling. Estimated expenditures will total \$1,400,000.00. This will bring total expenditures to \$2,828,774.31

Estimated Beginning Contingency: \$1,200,000.00
Contingency Increase from General Operations: \$1,876.49
Contingency used for Fire Station Construction: \$400,000.00
Estimated Ending Fund Balance: \$801,876.49

Section 6: Adoption of Budget by Cost Center

The Board of Trustees of Kimball Township adopts the 2015-16 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 7: 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 8: 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 (\$500.00) or (5%) 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 9: 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 10: 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 11: Budget Monitoring

Whenever it appears to the Chief Administrative 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 12: 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 Kimball Township personnel manual.

Section 13: Board Adoption

Motion made by Usakowski, seconded by Kilroy to adopt the foregoing ordinance (*resolution*). Upon roll call vote, the following voted aye: 7. The following voted nay: 0. The Supervisor declared the motion carried and the resolution duly adopted on the 17th day of March, 2015.



Township Clerk