

Whitewater Township Board
Minutes of Special Meeting held Wednesday, February 24, 2016

Call to Order

Supervisor Popp called the meeting to order at 6:06 p.m. at the Whitewater Township Hall, 5777 Vinton Road, Williamsburg, Michigan.

Roll Call of Board Members

Board members present: Benak, Goss, Hubbell, Lawson, Popp

Board members absent: None

Others present: None

Set/Adjust Meeting Agenda

There were no adjustments.

Declaration of Conflict of Interest

None

Public Comment

None

Budget Work Session

Benak reminded the board that she was asked to check into a couple things, namely, check with Tobin & Company about a special assessment audit, when to transfer funds, and what is the procedure to transfer money from the Ambulance Replacement Fund. Regarding the audit, Jonathan from Tobin and Company said they cannot help us with a special assessment audit because it would be a conflict of interest since they handle the annual audit. We would have to go with a different CPA. He recommended that Michigan Townships Association (MTA) be called; they might have a program for it.

Regarding when to transfer, Jonathan stated if it is not a retaining fund such as Ambulance or Fire or the special road assessment fund where we are trying to build a balance, you can transfer those as needed or when you have funds available. In regard to doing it at the beginning of the fiscal year, that runs into whether you are going to have enough funds in the General Fund. He said there is really no set way; it is a board decision.

Jonathan's answer regarding how to transfer money from the Ambulance Replacement Fund was that he did not know and to ask MTA.

Benak stated she did call MTA, who stated they have no materials with respect to what to do when your special assessment is done. He referred Benak to Public Act 188, Public Improvements, and suggested the township use their attorney for auditing purposes. Benak quoted from the act regarding surplus money and refunds. Benak stated she will contact the attorney to ask if this is something they do, for both Miami Beach and WMDLS, and find out what they will charge to do the audits.

Regarding the Ambulance Replacement Fund, Benak stated the opinion of the person from MTA is that you return the funds to the General Fund, then re-appropriate it to the fund you want it to go to. It is then transparent and can be followed.

Consensus was reached that the Ambulance Replacement Fund monies will be transferred back to the General Fund.

There was discussion as to which fund(s) the expenses for the renovation/addition of 8380 Old M-72 will be paid out of.

There was also consensus that the approximate \$58,000 in the Ambulance Replacement Fund (which will first be transferred to the General Fund, as above) will be transferred from the General Fund to the Ambulance Fund in order to be used for renovation/addition expenses at 8380 Old M-72.

The timing of the above transfers was discussed.

It was noted that the Public Improvement Fund has no available funds.

Turning to the Fire Capital Improvement Fund (FCIF), Benak suggested that the proposed water tanks and building renovation expenses should come out of this fund.

It was agreed that the expense for water tanks and half of the renovation/addition expenses will be paid out of the 970 Capital Expenditure line item in the FCIF. In order to fund this line item, Fire Fund line item 206-336-999, Transfers to Other Funds, will have \$158,000 budgeted to it, i.e., \$100,000 for ISO-recommended water sources and \$58,000 for half of the renovation/addition expenses at 8380 Old M-72. FCIF revenue line item 406-000-699 will then show the \$158,000 coming into the fund, and FCIF expenditure line item 406-000-970 will have \$158,000 allocated to it.

Turning to the Park Fund, the Graded Wage Scale was discussed. The Park Ranger wage scale will be modified to start at \$10.50 in year 1, with a 3% increase each year. The Park Ranger II scale will be eliminated as there is no job description for this position.

In discussing line item 702, Salaries, it was agreed that the Parks & Recreation Administrator position will not be posted this year.

Expenditure line items were discussed and adjusted as necessary. Line item 970 Capital Expenditure is allocated as \$20,000 for stairway materials and construction and \$55,000 for a ranger station and site work.

The amount of the fund balance in the Park Fund will be verified.

Projected revenues were reviewed.

The next budget work session will be held on Monday, February 29, 2016, at 6:00 p.m.

Goss requested that an updated budget document be provided.

Board Comments/Discussion

None

Public Comment

None

Adjournment

Motion by Lawson, seconded by Goss, to adjourn. Meeting adjourned at 9:34 p.m.

Respectfully submitted,

Cheryl A. Goss
Whitewater Township Clerk