

**TUSCARORA TOWNSHIP BOARD**  
**November 2, 2023 Time: 4:00 pm**  
**3546 S. Straits Hwy. Indian River, MI 49749**  
**SPECIAL MEETING MINUTES -- Workshop**

**AGENDA:**

1. Call to order
2. Roll Call
3. Public Comment on Agenda Items
4. Bills
5. Budget Adjustment
6. Financial Workshop – Transaction Procedures
7. Public Comments
8. Board Comments
9. Adjournment

**MINUTES:**

**Item 1. Call to order:** Supervisor Kramer called the meeting to order at 4:00 pm

**Item 2. Roll Call:** Supervisor Kramer, Clerk Reidsma, Treasurer Dillaha, and Trustee Vance, Trustee Pearson -- All Present Quorum – Yes Staff Present – Dep Supervisor Odenwald, Office Asst Karen Decker, Administrative Asst Chris Green

**Item 3. Public Comment on Agenda items:** None

**Item 4. Bills.**

**Motion:** Moved to pay the bills per Invoice Register and separate Capital Improvement projects invoices requiring general fund cash.

Moved by Janet, seconded by Pearson. Motion passed 5-0 voice vote.

Discussion: Questions asked and answered regarding invoice register, and Cemetery stabilization invoice (\$18300), DTE gas-line for Emergency generator invoice (\$2400.), and Sewer Project Attorney fees invoices (\$500). Additionally discussed final invoice for Capital Improvement project, Emergency Pump replacement parts (approved 10-3-23), for payment (\$19857.14) from the Sewer RRI fund (requires RRI funds transferred to Pool).

**Item 5. Budget Amendments**

**Motion:** Move to amend budgets as written in Budget Amendment sheets.

Moved by Dillaha, seconded by Vance. Motion passed 5-0 voice vote.

Discussion: Budget increased for Cemetery Contract Services from Contingency (\$1814), JE reclassification of highway maintenance repairs to CIP for Township Building & Grounds (\$760.00), and JE reclassification from Repairs and Maintenance to Capital Improvement on Airport Runway (\$1762.25).

## **Item 6.** Financial Workshop – Transaction Procedures

**Information:** Questions asked and answered on a variety of financial topics, such as:

- Discussion began with invoices, payments, purchasing, purchasing software, bid process, and the need for project leads, in addition to cost center department heads clearly defined.
- The process needs to be the same for General Appropriations expenditures as well as Capital Improvement projects with funding approval being the only significant difference.
- Cash is disbursed from the General Fund for Budget expenditures and for Capital Improvement projects (including those covered by reimbursable grants).
- The budget provides the pre-approval of expenditures within cost centers based upon budgeted funds and department heads approval of invoices. The Township Board approves a General Appropriations Resolution to empower the cost center department heads / Board.
- Capital Improvement projects require a disciplined process to fund projects with use of General Fund Cash that must be approved by the Township Board. A project lead operates within the Purchasing process (bid policy, purchase order policy, and bill pay policy) with multiple board approvals and / or reviews. Discussion regarding the potential need to use BSA Purchasing software (must be purchased) for Capital Improvement related projects (Grant funded or General Fund cash funded).
- The Federal Grants policy provides the best description of the process steps that must be used with Federal Grants funding, and should be used with any other grant funding as well as with any / all Capital Projects requiring General Fund cash. Our policy should be updated to reflect the reality — a consistent, common, documented process for Capital Improvement Project management, regardless of funding mechanism, is required for fiscal discipline.
- Grants require unique documentation and reporting, including such unique requirements as lien waivers from contractors to enable Grant reimbursements.
- Capital Improvement planning (CIP) is documented in the policy manual, but Capital improvement project management is not documented AND a Capital Improvement Fund has not been funded. If Federal Grant policy is amended, then we will have a consistent process.

Take aways:

- > Updated policy is required to reflect these expectations as summarized.
- > Process map for Capital Improvement project to tie the policy elements together for start /end / flow in-between.
- > Payables invoice expectation for CI projects with check lists to confirm Invoice meets policy requirements.
- > Budget responsible department heads and /or Board member (Twp, DDA, Library, Parks) defined with contact information.
- > Capital Improvement Project leads defined with contact information.
- > Purchasing forms must be placed on Township website.

**Item 7. Public Comments** (opened: 5:25 closed: 5:39)

K. Cole -- communication process with the Library

B. Henderson – workshop discussions are beneficial

D. Bodnar – future potential DDA communication meeting

K. Rutkowski – Arpa funding questions

**Item 8. Board Comments:** No board comments.

**Item 9. Meeting adjourned:** 5:40 pm.

Respectfully submitted,

Jay Reidsma, Township Clerk