

TUSCARORA TOWNSHIP  
3546 S. Straits Hwy  
Indian River, MI 49749  
January 13, 2023 Special Meeting Agenda

1. Roll Call of Board Members
2. Public Comment on Agenda Items
3. Blight Elimination Grant Submission Resolution
4. WORKSHOP: Township of Excellence Policies Chapters 4-8
5. Workmen's Comp Insurance Non-compliance charge, next steps
6. Election Issues
7. Financial Housekeeping items (Community Credit Card Application, Budget and journal adjustments, incl ARPA commitments, SAMs cost, etc)
8. Office Plan for Administrative Asst.
9. Personnel issues -- Office Assistant
10. Housekeeping – door locks, security camera, remote door opener
11. Recordkeeping
12. Public Comment
13. Board Comment
14. Motion to Adjourn

## **Resolution for Approval of Blight Elimination Grant Submissions**

Township of Tuscarora  
County of Cheboygan, State of Michigan

Minutes of a regular meeting of the Township Board of the Township of Tuscarora, County of Cheboygan, State of Michigan, held in the Township on January 13, 2023, at 1:00 p.m., Eastern Standard Time.

PRESENT: Members:

ABSENT: Members:

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

WHEREAS, PA 166 of 2022, Section 1094f(2), authorizes a Township to apply for grant approval from the Michigan State Land Bank Authority for elimination of blight within the Township.

WHEREAS, the Tuscarora Township Board desires to submit the Township owned Oak Hill Cemetery building located at 3271 Oak Ridge Road, Indian River, Michigan, for "stabilization" as per the requirements within the grant.

WHEREAS, the proposed improvements will enhance the ability to perform necessary storage and maintenance for the cemetery.

WHEREAS, the Tuscarora Township Board desires to submit for demolition of blighted uninhabited structures, owned by Katheryn McKinney, which is located at 7295 Frontenac Avenue, Indian River, Michigan.

WHEREAS, as per requirements within the grant, the proposed demolition of the blighted structures will improve the neighboring properties, the neighborhood as a whole, and will eliminate a potentially dangerous situation within the Township.

NOW, THEREFORE, BE IT RESOLVED that the submittal of the application for the "Blight Elimination Grant" from the Michigan State Land Bank Authority in relationship to the

properties described within this document is hereby approved by the Tuscarora Board of Trustees.

AYES: Members:

NAYS: Members:

RESOLUTION DECLARED ADOPTED.

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Jay Reidsma  
Township Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Township of Tuscarora, County of Cheboygan, Michigan, at a special meeting held on January 13, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

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Jay Reidsma  
Township Clerk

## ADDENDUM TO CHAPTER 4

### 4.1 Financial Administration

No change

#### 4.1a Employee Compensation (passed by the Board of Trustees January 3, 2023)

The Tuscarora Township Board shall require all compensation matters concerning all departments, commissions, committees be approved with motions by the board:

- Establish the need for additional work requiring compensation.
- Create and approve a Job Description for all required work with roles, responsibilities, deliverables, skills, and experience agreed upon.
- Establish the classification for the work (Full time, part time, seasonal, consulting, etc)
- Establish compensation as Hourly, using time cards with \$/hour range or Salary with yearly maximum.
- Shall approve all compensation budgets to assure annual costs, benefit costs (if required by contract), budget centers, and GL accounts are approved by the Board (other than Board compensation), which includes, but not limited to:
  - Meeting Stipends (per diem / per meeting pay)
  - Other officials', appointees, and employee's salary or wages (including deputy pay)
  - Compensation to board members for additional, non-statutory duties
  - Expense or mileage reimbursement
  - Officials' benefits
  - Employees' benefits

The fact that the Board must determine all Township employment compensation is not a new requirement. However, it must be documented and acknowledged by the Board as well as the Public. This policy statement provides full transparency and fiscal responsibility. MCL 41.75, MCL 41.75a, and Michigan Township Association (MTA) best practices can all be referenced to enable this best practice. For reference:

#### **MCL 41.75 Approval and payment of claims against township; filing and preservation of accounts; authorized payments.**

In addition to other business matters that may be acted upon at a regular meeting of the township board, the township board shall approve claims against the township and authorize payment of allowed claims. Accounts approved by the township board shall be filed and preserved by the township clerk. The payments authorized shall be paid by the treasurer, on the order of the township board, signed by the township clerk.

#### **MCL 41.75a Township manager and other employees; employment; duties.**

The township board may employ a township manager and other employees as are necessary. They shall serve at the pleasure of the township board and shall perform duties lawfully directed

by the township board, except those duties that are delegated by law to another township official, unless consent has been granted.

## Tuscarora Township

### 4.0 Financial Administration

#### 4.1 Financial Administration

The township adopts the Michigan Department of Treasury's Accounting Procedures Manual and shall comply to the extent possible with both the required policies and the best practices identified in that manual.

The following policies are intended to represent compliance with the Accounting Procedures Manual and Tuscarora Township's administrative structure and procedures. No policy manual can anticipate all possibilities that may be encountered when administering the finances of the township. The following policies establish a framework for adequate controls over the financial administration processes. When questions arise, the township board must refer to this manual and agree to a solution to the question, and add, delete or amend this manual.

#### Budget

#### 4.2 Development

The township shall use the following approaches to develop the budget, as recommended by the Government Finance Officers Association:

- The budget shall be based on expected revenues, including base revenues, any new revenue sources and the potential use of fund balance.
- The results or outcomes that matter most to citizens and those of the township Strategic Plan will be identified, and based on that, the township board shall determine what programs are most important to their constituents.
- The budget allocations shall be made in a fair and objective manner.
- The board shall budget available dollars to the most significant programs and activities to maximize the benefit of the available resources.

#### 4.3 Timetable

The proposed budget shall be developed according to the following schedule:

<u>Date</u>	<u>Activity</u>
April 1 <sup>st</sup>	Department heads, Boards and Commissions submit proposed revenue/expenditure plans to Supervisor
April 15 <sup>th</sup>	Supervisor meets with department heads
May Board Meeting	Supervisor presents proposed budget to township board. Board <del>adopts and</del> posts on the township web page.
June Board Meeting	Budget public hearing held by township board

**Last Tuesday** General Appropriations Act adopted and posts final budget on the township **In June** web page.

If necessary, the Supervisor may call a special meeting Budget Workshop to discuss the budget.

#### 4.4 Methods

The township board shall use the line-item approach when developing the proposed budget. The budget shall be adopted at the revenue by source and expenditures by activity level.

#### 4.5 Format

The proposed and adopted budgets shall:

- Provide financial data on revenues, other resources and expenditures for at least a three-year period, including prior year actual, current year budget and/or estimated current year actual, and proposed budget
- The budget will not be artificially inflated and must show true and accurate projections based on requirements (Zero-based Budget).
- The proposed and adopted budgets shall also include a narrative that:
  - Summarizes the major changes in priorities or service levels from the current year and the factors leading to those changes
  - Identifies the priorities and key issues for the new budget period
  - Identifies and summarizes major financial factors and trends affecting the budget, such as economic factors; long-range outlook; significant changes in revenue collections, tax rates or other changes; current and future debt obligations; and significant use of or increase in fund balance or retained earnings

**Commented [JV1]:** Does the Township have a template that it intends to use for this narrative?

#### Budget Adoption

##### 4.6 Adoption

Prior to the beginning of each fiscal year, the township board shall annually adopt a budget using a departmental method of adoption unless otherwise directed in the General Appropriations Act (cost center).

The board shall monitor and amend the budget as needed to approve and control all expenditures.

##### 4.7 Designation of Budget Officer

The Supervisor shall be the township budget officer and shall be responsible for the development and administration of the township budget.

##### 4.8 Transfer Authority within Budget Cost Center

The department shall have the authority to make transfers within a cost center without prior board approval, excluding personnel costs and capital expenditures. ~~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. All budget adjustments will be recorded in the budget system/record by the Clerk.

**Commented [JV2]:** Consider expanding this to the general fund and all special revenue funds

##### 4.9 Budget Monitoring

The township shall use the following approaches to monitor the budget, as recommended by the Government Finance Officers Association:

- The board shall establish measures of annual progress. These measures should spell out the expected results and outcomes and how they will be measured.
- The board shall use periodic financial reporting and performance measures to compare actual versus budgeted results.
- The board shall communicate performance results so that township personnel and the public will be informed of the results in an understandable format.

## Fund Balance (enacted 10/3/2017)

### 4.10 Fund Balance

The township board believes that sound financial management principles require that sufficient funds be retained by the township to provide a stable financial base at all times. In order to do so, the township needs to maintain a fund balance sufficient to fund all cash flows of the township, to provide for financial reserves for unanticipated one-time expenditures, revenue shortfalls, and/or emergency needs.

The purpose of this policy is to identify the size and composition of the township's desired fund balance for governmental funds and to identify certain requirements for classifying fund balance in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

1. Classifications The following individual components shall constitute the fund balance for all of the township's governmental funds:

Classification	Definition	Examples
<b>Non-spendable</b>	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.	<ul style="list-style-type: none"><li>• Inventories</li><li>• Prepaid items</li><li>• Long-term receivables</li></ul>
<b>Restricted</b>	Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.	<ul style="list-style-type: none"><li>• Restricted by state statute</li><li>• Unspent bond proceeds</li><li>• Grants earned but not spent</li><li>• Taxes dedicated to a specific purpose</li><li>• Revenues restricted by enabling legislation</li></ul>
<b>Unrestricted</b>	<b>Committed</b> Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. To be classified as "committed," formal action must be taken by the township board prior to the end of that fiscal year.	<ul style="list-style-type: none"><li>• Amounts the township board sets aside by resolution</li></ul>
	<b>Assigned</b> Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. These amounts can be "assigned" by the Clerk.	<ul style="list-style-type: none"><li>• Township board delegates the authority to assign fund balance to the Clerk</li><li>• Future roads, non-motorized transportation are examples</li></ul>
<b>Unassigned</b>	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.	

**Committing Fund Balance** - In order to commit fund balance, the township board, as the highest level of decision-making authority, must pass a resolution to commitment funds for a specific purpose. These funds must be fully expended for their committed purpose. To make committed funds uncommitted, a new resolution must be passed by the board. Action must be taken before the last day of the fiscal year to commit funds for that year.

**Assigning Fund Balance** - In order to assign fund balance, the township board designates the Clerk as the authority to assign fund balance.

2. Levels of Fund Balance the Township will establish and maintain levels of fund balance for the general fund as follows:

The goal of the township board shall be to maintain a minimum unassigned fund balance of no less than 50% of general fund expenditures. For purposes of this calculation, “expenditures” will be the annual budgeted expenditures amount less non-recurring capital expenditures. If unassigned fund balance levels fall below 50% of expenditures, the general fund budget for the following year will be adjusted to restore fund balance to the 50% level.

If unassigned fund balance approaches a level that greatly exceeds 50% of expenditures, the township board will consider using unassigned fund balance for the following purposes: pay down future debt (pensions/bonds), transfer funds to capital projects fund for future capital improvements, and other future obligations of the township.

Fund balance levels will be analyzed each fiscal year after the financial statement audit.

**Commented [JV3]:** Has the Board approved establishing a capital improvement fund if/when these transfers become necessary?

## Capital Improvement Planning

### 4.11 Capital Improvement Plan (CIP)

The township planning commission shall be responsible for the development and updating of the township capital improvement plan (CIP), subject to final approval of the township board. The capital improvement plan will be reviewed annually, with such review completed at least two months prior to initiating the development of the proposed township operating budget.

**Commented [JV4]:** Is the planning commission aware of this, and if so, has a 6-year plan already been prepared and adopted?

### 4.12 Scope

The capital improvement plan (CIP) shall address the medium and long-range needs of the township regarding building, lands, major equipment and infrastructure. The capital improvement plan shall prioritize such needs for the next six years beyond the current fiscal year.

A capital improvement is defined as a major project or purchase that is generally not recurring, has long-life expectancy, costs more than \$15,000.00 and generally fits into one of the following categories:

- Acquisition, lease or development of land
- Construction of new buildings and facilities and/or additions, including design, engineering and other pre-construction costs. This includes major building improvements that are not routine expenses and that substantially enhance the value of a structure by adding capacity or square footage.
- Construction or extension of sewer and/or water systems
- Construction or extension of roads or pathways
- Acquisition or replacement of large vehicles or equipment (police car, tractor, backhoe, etc.)
- Renovation of an asset where the renovation cost would exceed \$15,000.00.

#### **4.13 Budget**

The capital improvement budget shall constitute those projects scheduled for the first fiscal year of the six-year CIP. The capital improvement budget is enacted as a part of the annual budget adopted by the township board and will be the basis upon which funds are appropriated during the budget year for identified projects.

#### **4.14 Program Forms**

One completed Project Request Form shall be submitted for each project being recommended for the CIP.

Departments are to prioritize their proposed projects and complete a Project Request Form for each one. The Project Request Form at TAB 4-A will be used as a tool to select projects for the draft CIP.

#### **4.15 Project Requests/Form**

The Parks Commission, department heads and elected officials shall submit any suggested projects to be included in the capital improvement plan to the planning commission, who shall develop a capital improvement plan that includes the following information on each project: [\(seek Auditor assistance to simplify\)](#)

1. Priority of need within the requesting department
2. Justification for priority ranking
3. Estimated year project to commence
4. Estimated year project should be completed
5. Total estimated acquisition or construction cost
6. Proposed method of financing acquisition or construction
7. Annual debt service requirements of the project
8. Estimated annual operating expenses after completion
9. Method of financing operating expenses.

See TAB 4-A.

**Commented [JV5]:** A suggestion; all these items appear to be valid considerations for capital projects. Developing a template for such projects to include information deemed pertinent to the Board / planning commission could be useful in making informed decisions about the feasibility of a project and whether or not to include it within a capital improvement plan

#### **4.16 Public Hearing**

The township board shall hold a public hearing on the capital improvement plan prior to adopting the plan.

If the [planning commission has final approval of the plan](#): The planning commission shall hold a public hearing on the capital improvement plan prior to adopting the plan.

**Commented [JV6]:** Seems like a lot of power is being granted to the planning commission under this policy. Would this be better approved by the Township Board?

The township board may hold additional hearings on the capital improvement plan.

#### **4.17 Adoption**

Prior to beginning the development of the proposed township budget for the ensuing fiscal year, the planning commission shall adopt the capital improvement plan as recommended or following any alterations the township board deems advisable. All parties involved in the development of the proposed township budget shall address any implications of the capital improvement plan in the proposed budget.

**Commented [JV7]:** Consider having the planning commission recommend a capital improvement plan for Board approval

#### **Audit**

#### **4.18 Audit**

The township board shall contract with a certified public accountant to annually audit the financial systems of the township. The audit contract may be for a period up to three years,  
~~, but shall not exceed the current board's term of office.~~

**Commented [JV8]:** Judgement call for the Board's consideration, GFOA recommends five years

*Note: Although Michigan statutes do not specify this, case law has established the principle that a township board cannot create an employment contract that binds a future board with respect to hiring "public officers, " such as assessor, attorney, township manager, building inspector, zoning administrator, or fire and police chiefs (see *City of Hazel Park v Potter*, 169 Mich. App. 714, 1988)*

#### **Fiduciary Bonds**

##### **4.19 Fiduciary Bonds**

The township shall provide a surety bond for all township officials required by law to be bonded.

*Note: The Township shall provide a public employee dishonesty (surety) bond for all employees authorized to handle money.*

#### **Financial Reports**

##### **4.20 Periodic Expenditure and Revenue Report**

The Clerk shall prepare, not less than quarterly, a financial report for the board. The report will be current through the last day of the previous month, and shall be presented to the board at its next regular meeting. The financial report for each fund will show the following information for revenues and expenditures:

1. Account number
2. Description
3. Amended budget
4. Current period
5. Year to date
6. Budget balance

**Commented [JV9]:** Quarterly is the requirement, monthly is best practice. These reports are system-generated from BS&A, not a significant administrative burden. I would consider revising this to monthly

##### **4.21 Periodic Balance Sheet Report**

The Clerk shall prepare, not less than quarterly, a balance sheet showing the assets, liabilities and equities for each fund.

##### **4.22 Investment Performance Report**

The treasurer shall prepare, not less than quarterly, a report of all interest-bearing activities, including the name of the financial institution, type of investment, anticipated yield and date of maturity. (See 4.31-Bank Reconciliations)

##### **4.23 Summary Report of Cash Activity by Fund**

The treasurer shall provide the township board with a monthly summary report of cash activity by fund and a summary report of cash activity by bank account, certificate of deposit and investment account.

##### **4.24 Financial Reports Review**

~~The Supervisor shall review the financial reports prior to the board meeting, and shall recommend to the board any necessary budget amendments or fund transfers.~~

#### **Internal Controls**

##### **4.25 Financial Employee Training**

The township shall provide education and training for township officials and other personnel involved in financial administration on accounting procedures, investments, budgeting and fraud prevention as annually approved in the township budget.

#### **4.26 Segregation of Duties**

The functions of authorizations, recordkeeping and processing financial transactions shall be segregated where possible.

#### **4.27 Cross Training**

Bookkeeping duties shall be periodically shifted between two or more employees (e.g., during vacations, etc.).

#### **Cash Management Policy (Adopted June 14, 2022)**

#### **4.28 Cash Management**

**This policy was developed to set forth the regulations and procedures regarding all cash management activities of Tuscarora Township, including:**

- Bank Account Management
- Cash and Check Handling (Receiving)
  - Central
  - Off-site
  - Lockbox
- Cash Accounting and Bank Reconciliations
  - Cash Accounting
  - Bank Reconciliations
- On-line Banking
  - Administration/Authorization
  - Electronic Payments
  - Account Transfers
- Petty Cash
- Compliance with § 200.305

Policies covering the authorization of payments are documented in a separate policies and procedures document.

Note: The terms Cash Accounting Staff and Cashier are used throughout. At this time this refers to the Tuscarora Township Treasurer, Deputy Treasurer, Clerk, Deputy Clerk or Office Assistant.

#### **4.29 Bank Account Management**

All bank accounts must be in the name of Tuscarora Township and established using the township EIN. The opening of new bank accounts and appointment of signors must be initiated by the Treasurer and approved by the Clerk. Should a new bank account be required, the requesting department must contact the Treasurer.

Requests to close bank accounts must also be initiated by the Treasurer and approved by the Clerk.

All general-purpose cash of Tuscarora Township is deposited into the general pool.

Restricted funds are maintained in a segregated pool and are not available for use for general

**Commented [JV10]:** May want to consider something "Funds required by an external party (e.g. USDA construction bonds) to be held in a separate bank account will be maintained in a segregated pool..."

township operations. Any funds not needed immediately for operations are invested in accordance with the township's Investment Policy.

#### 4.30 Cash and Check Handling (Receiving)

##### Central

- All cash received at the township hall are processed by the cashier or the Treasurer's office.
- All receipts must be processed using BS&A Cash Receipting.
- A receipt must be created for each transaction.
- The Treasurer shall review the cashiers' reconciliations and prepare all deposits.
- All cash is to be secured at all times either in a locked drawer, cabinet or safe. Locations that have a cash drawer are to ensure that the cash is never left unattended.
- Checks shall be restrictively endorsed as soon as they are received.
- All cashiers shall balance their cash to the cash receipting system.
- Petty cash drawer shall maintain a minimal amount in order to make change. Petty Cash shall be kept in the Treasurer's office

**Commented [JV11]:** What if the treasurer is unavailable?

##### Off-site

- The outdoor lockbox is checked daily by office staff and delivered to the cashier or Treasurer for receipting.
- Tax payments are collected at Citizens National Bank and deposited directly into the township's account. Receipts are collected and entered into the cash receipting program by the cashier or Treasurer.
- Boat Launch payments are collected by the Tuscarora Township Police Department and delivered to the township on no less than a weekly basis.
- Vault/safe combinations and key locations shall be changed as soon as possible if a person with access to either no longer works in that location.

**Commented [JV12]:** What is the intent of this?

**Commented [JV13]:** What if Citizens gets bought out, or, if the Township determines to move all or a portion of its banking to another financial institution? I would consider changing this to "banks approved by the Township Investment and Depository Designation Resolution" to be consistent with 4.32 On-line Banking below.

#### 4.31 Cash Accounting and Bank Reconciliations

##### Cash Accounting

The accounting and reconciling of cash activity is performed daily when needed but no less than weekly. The "daily work" has two main categories, 1) Recording of daily transactions 2) Reconciliation of the daily activity and deposits.

##### Recording of Daily Transactions

- a. All cash coming into the township is received into the BS&A cash receipting system.
  - i. Receipts/Bank credits – certain recurring receipts are deposited into the bank by EFT. Cash Accounting Staff identifies and manually inputs the accounting for these items. They identify the accounting treatment based on knowledge of the transactions.
  - ii. Withdrawals/Bank debits – all debits (with the exception of returned items) are supported by documentation which consists either of one of the following: Check/ACH Disbursement Authorization Form, Offline Wire Requests, Inter-pool Transfer Request, Trustee Disbursement Memos, and other support as deemed appropriate. The accounting treatment is indicated on the respective form used for input into BS&A by Cash Accounting staff.

Reconciliation of Daily Activity and Pools after all transactions have been verified and entered (step 1a),

##### Cash

Accounting staff must perform the following procedures:

- Confirm that the ending balances in the BS&A software matches the cash received.
- Confirm that all cash deposits prepared and sent to the bank by the Treasurer's office are journalized in the BS&A cash receipting system.
- Confirm that activity within the pools is in balance.

#### **Bank Reconciliations**

Monthly, all bank accounts are reconciled between the bank accounts and the cash accounting software. Reconciliations are to be prepared by the Treasurer and reviewed and approved by the Clerk. The Reconciliations are to be completed by the 20<sup>th</sup> of each month and reviewed and approved by the end of each month. Any unusual differences should be researched and corrected as soon as possible. If these differences arise the bank account shall be reconciled and approved no more than 60 days from the date of the bank statement. Once approved by the Clerk, such report shall be presented to the Township Board.

#### **4.32 On-line Banking**

The Treasurer and Clerk shall have access to the online banking systems with banks approved by the Township Investment and Depository Designation Resolution.

#### **Administration**

The On-line banking Administrator shall be the Treasurer.

#### **Electronic Payments/Disbursements**

All payments made by EFT shall follow Tuscarora Township's ACH and Electronic Transaction Resolution dated November 13, 2018.

All receipts received by Tuscarora Township via EFT shall follow Tuscarora Township's Acceptance of Payments by Financial Transaction Device Resolution dated May 7, 2013.

All disbursements of funds using an electronic transfer shall be conducted by the Clerk's office. All disbursements require supporting documentation detailing the goods or services purchased, the date of the purchase, the departments and activities serviced by the payments, the department head authorizing the purchase or contract authorizing the purchase.

- All electronic funds transfers must be entered through the general ledger with the exception of transfers between pooled accounts for funding purposes.
- All invoices being paid via electronic transfer shall be approved by the normal accounts payable review process.
- The following payments are not processed through accounts payable and do not follow the accounts payable review process:
  - Payroll
  - Federal and State withholdings
  - Investments, including payment of deferred compensation amounts to the appropriate institution
  - Other exceptions as defined by the Clerk.
  - Transfers between cash pool
- No vendors shall be allowed to automatically withdraw funds from township accounts. With the exception of payments made to state or federal agencies, per contract.

- The payment will be entered into the online banking system by one individual and reviewed and approved by another individual.
- Support for the transfer will remain on file at the Clerk's office subject to the document township retention policy.

#### **Account transfers**

There are generally three reasons for account transfers 1) purchasing or maturing of investments (bonds, CDs), 2) transfers of cash between pools, 3) transfers from savings accounts to disbursing accounts to cover cash flow needs.

Transfers required for the purchase or maturity of investments are supported by applicable paperwork (trade tickets, copies of CDs, daily polling report for deposits from maturities, etc.) and the printout of the confirmation of the online transfer/wire.

Transfers of cash between accounts are supported by a transfer request to the Treasurer, signed by an authorized person and supported by the printout of the confirmation of the online transfer/wire.

**Commented [JV14]:** Type - to the

Transfers from savings accounts to disbursing accounts (or vice versa) to cover cash flow needs should be supported by the printout of the confirmation of the online transfer/wire with "Funding Transfer" noted on the support.

Each transfer is entered into the township's accounting system.

#### **4.33 Petty Cash**

Petty Cash Funds shall be used for incidental purchases of services and supply items which meet all of the following general criteria:

1. The item is considered essential to the operation of the requesting department.
2. The supply item is not carried in the Stockroom.
3. The item does not require prior written approval of an authority other than the requesting department.
4. The item is allowable under Tuscarora Township's policies.
5. Other forms of payment are not possible.
6. Coffee and food item purchases, if related to training and/or public consumption.

#### **Expenses Disallowed**

1. Cash loans to employees.
2. Purchasing items at a reduced rate or resale to employees.
3. Cashing of paychecks, personal checks, government checks, travelers checks or money orders.
4. Expenses such as: gifts, flowers, greeting cards, coffee, parking not related to county business, food items such as snacks, donuts, beverages, and lunches.
5. Travel expense reimbursements.
6. Travel advances.
7. Payment for items that are to be purchased through the purchasing system.
8. Payments to independent contractors, consultants, awards, etc., to nonTuscarora Township employees. These should be processed through the Accounts payables payment process.
9. Payments to employees for services, awards, bonuses, etc.

**Commented [JV15]:** Township (replace the County reference)

When requesting the establishment of a Petty Cash Fund or an increase in an existing Petty Cash Fund, the initiating department must complete a "Request for Petty Cash Fund" form. The initiating department must complete a voucher for the amount requested to establish or

increase a Petty Cash Fund. The completed form and voucher must be submitted to the Clerk for payment. Payment and delivery of a petty cash check will be made to the Petty-Cash Custodian. It will be the custodian's responsibility to cash the check, monitor the use of and replenish the cash.

#### **4.34 Security**

Petty cash must be kept locked and restricted to the custodian and Cash Accounting staff. Cash boxes with locks for additional security are also recommended.

#### **4.35 Use of Petty Cash**

Payments for services and supplies must be supported by an original receipt or invoice.

#### **4.36 Replenishments**

Replenishment of petty cash funds must be obtained by means of a voucher. The replenishment vouchers must summarize the Petty Cash Vouchers paid since the last replenishment and include the original receipts or invoices for those transactions.

#### **4.37 Loss of Petty Cash Advances**

When a loss or shortage of petty cash is discovered due to theft or other causes, the department head will immediately notify the Clerk, and confirm the notice with a written communication providing details of the loss or shortage, as known.

#### **4.38 Compliance with § 200.305 - Payments**

Reference Tuscarora Twp Federal Awards Policy dated 06/07/2022

#### **Depositories**

#### **4.39 Bank Accounts**

All bank accounts shall be in the name of the township. ~~and the township treasurer~~. The use of the township's tax ID number shall be strictly controlled by the treasurer, and it shall not be used to open non-township bank accounts.

Tax collections shall be deposited in a separate bank account in the name of the ~~treasurer~~ township.

Bank signature cards shall be kept current and the authorized signers limited to the township clerk, deputy clerk, treasurer and deputy treasurer.

#### **4.40 Authorized Depositories**

This policy is applicable to all public funds belonging to the township and in the custody of the township treasurer. The treasurer is authorized to deposit funds in approved financial institutions and administration of investments in conformance with state and federal law and policies as set forth in this resolution.

The township board authorizes the following financial institutions as depositories of township funds: **Citizens National Bank and Awakon Federal Credit Union**.

The treasurer shall recommend financial institutions for approval for the safekeeping of township funds based on an evaluation of the performance and solvency of the institution, as well as past performance in exercising due care and prudence in managing the custody of township funds held in trust, if applicable. The treasurer shall periodically evaluate approved and potential financial depositories and shall make recommendations as to appropriate changes in approved depositories when warranted.

**Commented [JV16]:** Section 4.32 above states that the banks will be approved in a Township Investment and Depository Designation Resolution. I would recommend adopting such a resolution denoting the approved banks to prevent the need amend this policy should a new bank become necessary.

In determining safekeeping and custody qualifications, financial institutions document a minimum capital requirement of at least \$10,000,000 and at least five years of operation. All financial institutions and brokers/dealers shall be pre-qualified by supplying the following:

- Audited financial statements
- Proof of NASD certification, or FDIC or NCUA insurance
- Proof of state registration
- Certification of having read, understood and agreement to comply with the Tuscarora Township investment policy.

The treasurer shall annually examine the financial condition and registrations of qualified financial institutions and brokers/dealers by obtaining annual updates of the information listed above.

#### **4.41 Authority to Make Bank Deposits**

The township treasurer is responsible for making all bank deposits. The treasurer may authorize other township personnel to make deposits if the township board has agreed to incorporate that function in the job description for that position.

The following positions are authorized by the treasurer to make bank deposits: Clerk, Treasurer and their deputies; Administrative Assistant and Office Assistant

All deposit, withdraw, or account transfer receipts should be returned to the Treasurer ~~or~~ **Clerk** to be used for bank reconciliation purposes.

#### **Investment**

#### **4.42 Notice of Investment Policy**

##### **Depositories**

The following financial institutions may be used as depositories of township funds: **Citizens National Bank and Awakon Federal Credit Union.**

##### **Investments**

The treasurer may invest township funds in certificates of deposit, savings accounts, deposit accounts or depository receipts of a bank, but only if the bank, savings and loan association, or credit union meeting all criteria as a depository of public funds contained in state law. The standard of prudence to be used shall be the “fiduciary” standard and shall be applied in context of managing an overall portfolio.

**Commented [JV17]:** Again, consider a separate resolution to denote banks, as in section 4.32 - to prevent the need to amend this policy anytime a bank change becomes necessary

The prior approval of the township board shall be required for the treasurer to invest in any other lawful investment instruments. The township board’s standard of prudence shall be the “fiduciary” standard, which shall be applied in context of managing an overall portfolio.

The township board may authorize the treasurer to invest in the following:

(a) Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase.

(b) Repurchase agreements consisting of instruments listed in subdivision (a).

(c) Bankers’ acceptances of United States banks.

(d) Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than 1 standard rating service.

(e) Mutual funds registered under the Investment Company Act of 1940, Title I of chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation.

However, a mutual fund is not disqualified as a permissible investment solely by reason of either of the following:

(i) The purchase of securities on a when-issued or delayed delivery basis.

(ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.

(iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.

(f) Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the Urban Cooperation Act of 1967, Public Act 7 of 1967 (Ex Sess), MCL 124.501, et seq.

(g) Investment pools organized under the Surplus Funds Investment Pool Act, Public Act 367 of 1982, MCL 129.111, et seq.

(h) The investment pools organized under the Local Government Investment Pool Act, Public Act 121 of 1985, MCL 129.141, et seq.

#### Levels of Risk

Decisions and actions involving the township's investment portfolio shall meet the following criteria:

**Safety:** Safety of principle is the foremost objective of the township's investment practices.

**Diversification:** The investments shall be diversified by avoiding over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities and insured certificates of deposits).

**Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

**Return on Investment:** Return of investment is of secondary importance compared to safety and liquidity objectives. Investments shall be selected to obtain a market average rate of return. The core of investments is limited to relatively low-risk securities.

The treasurer may elect to have certificates and other evidence of investments held by a financial institution, provided that the financial institution presents to the township treasurer on a quarterly basis, sufficient documentation and acknowledgment of the investment instruments held on behalf of the township.

The treasurer shall provide on a quarterly basis a written report to the township board concerning the investment of township funds.

#### Compliance with State and Federal Laws

The township shall comply with all applicable statutes related to public fund investments. Any provisions of this resolution in conflict with applicable statutes is void.

#### Accounts Receivable

##### **4.43 Accounts Receivable**

The Treasurer shall be responsible for processing all accounts receivable.

#### **4.44 Invoice Preparation**

The following positions shall be responsible for preparing invoices for revenues due to the township: The Administrative and Office Assistants under the guidance of the Clerk.

All invoices shall include a remittance advice or invoice to be returned to the township with payment. The remittance advice or invoice shall include the name, amount invoiced, purpose and that payment is to be made to the township and mailed to the township treasurer.

**Commented [JV18]:** This seems to contradict section 4.43 above, which states that the Treasurer is responsible (4.44 states the Administrative and Office Assistants under the guidance of the clerk are responsible).

#### **4.45 Posting and Distribution of Accounts Receivable**

A copy of all invoices or bills for money owed the township shall be given daily to the Treasurer and Clerk.

The Treasurer will use the invoice copy as verification when payment is received.

The Clerk will use the invoice copy to record the receivables in the general ledger. Invoices are to be reconciled to the general ledger control on a monthly basis.

#### **4.46 Accounting for Accounts Receivable**

For all payments received, the Clerk shall credit the receivable. A monthly listing of all amounts invoiced but not yet received shall be prepared and reconciled to the general ledger.

#### **4.47 Accounts Payable**

The township clerk/deputy clerk shall be responsible for processing all accounts payable. The clerk may designate other township personnel to process accounts payable if the township board has agreed to incorporate that function in the job description of that position.

#### **4.48 Processing of ~~Claims~~ Bills**

Requests for payments to vendors shall be documented in writing by a vendor invoice or, in the few instances where no invoice is forthcoming, by a written request by the department head requesting payment. Except for rare exceptions, only original invoices shall be processed for payments, as statements or copies of invoices may result in duplicate payments. Appropriate documentation (supporting invoices) shall be attached for all disbursements. Original bills, not copies, must be used for documentation.

Employee expense reimbursements shall be documented on an expense voucher prepared by the employee. All invoices, departmental check requests and expense vouchers shall include the following:

1. Vendor name
2. Purpose of payment request
3. Unit price and units delivered (if applicable)
4. Date goods delivered or services rendered
5. The related purchase order (if applicable)

All requests for payments shall be approved by the department to which the expense shall be posted by initialing the document.

**Commented [JV19]:** Consider adding 6. general ledger line item to post the expenditure and 7. date that the voucher was authorized for payment

All requests for payment shall be submitted to the Clerk at least 6 days prior to the board meeting at which claims will be approved.

The Clerk shall verify the payee, amount, purpose and the disbursing fund of each request. After verification, the clerk shall prepare a warrant, enter it into the general ledger and make a copy for township records.

#### **4.49 ~~Claims~~ Bills Reports**

The Clerk shall prepare a ~~claims~~ bills report to the board showing the fund, vendor name, nature of the expense, invoice number and warrant number (i.e., check number). Any items paid prior to board audit shall be noted on the warrant report or on a separate report.

Invoices and bills supporting the claims report shall be available for board member review in board packets. Board members are responsible for scrutinizing the bills prior to board approval.

#### **4.50 Board Approval required for all ~~Claims~~ Boards**

All claims shall be approved by the township board prior to payment, with the exception of tax collection disbursements and claims authorized by policy for post-auditing by the township board (See 4.85 for the Post Audit Policy 9/14/21, amended 12/20/21).

**Commented [JV20]:** Should "boards" be replaced with "checks"?

#### **4.51 Check Controls**

Numerically controlled, pre-numbered checks shall be used. Checks shall not be signed prior to being completely filled out. Cleared checks must be returned to the township or electronically stored.

#### **4.52 Authorized Check Signers**

The following officials are the only persons authorized to sign checks:

- Clerk or deputy clerk (to signify board approval)
- Treasurer or deputy treasurer (to make it a check)

A check-signing (stamp, machine or electronic signature) shall be limited to use by the clerk or deputy clerk, and treasurer or deputy treasurer, respectively, and shall be locked or password-protected when not in use.

#### **4.53 Check Processing**

Each disbursement shall be signed by the clerk or deputy clerk to document board authorization of that payment and forwarded to the treasurer within the next three business days following the board meeting at which they were approved. If payment is made in compliance with the board-adopted post audit policy, the disbursement shall be forwarded to the treasurer not later than the next business day after the disbursement is signed by the clerk or deputy clerk.

The treasurer or deputy treasurer shall verify that the funds are available, sign the disbursement and distribute it. Checks shall not be returned to the clerk or the originating office for distribution.

#### **4.54 Electronic Payments**

Following township board approval or in compliance with the board policy for post-auditing payments, the clerk or deputy clerk shall initiate electronic payments and the Treasurer or deputy treasurer shall review and accomplish.

Electronic payments or ACH agreements are authorized if in compliance with the following policy provisions.

#### **4.55 Electronic Payment (ACH) Definitions**

“Automated clearing house” or “ACH” means a national and governmental organization that has authority to process electronic payments, including, but not limited to, the national automated clearing house association and the federal reserve system.

An “ACH arrangement” means the agreement between the originator of the ACH transaction and the receiver of an ACH transaction.

An “ACH transaction” means an electronic payment, debit or credit transfer processed through an automated clearinghouse.

An “ACH policy” means the procedures and internal controls as determined under this written policy developed and adopted by the township treasurer.

#### **4.56 Authority to Enter into ACH Arrangements and Electronic Transfers of Public Funds**

The township treasurer (check this with auditor) may enter into an ACH arrangement, after receiving Board approval.

**Commented [JV21]:** Treasurer seems appropriate

#### **4.57 Responsibility for ACH Agreements**

The treasurer (check this with auditor) or is responsible for the township’s ACH agreements, including payment approval, accounting, reporting and generally for overseeing compliance with the ACH policy.

**Commented [JV22]:** The Board is responsible for approval. The clerk typically is responsible for accounting and reporting. Treasurer is generally responsible for compliance. Consider clarifying these responsibilities.

The treasurer (check this with auditor) shall submit to the township board documentation detailing the goods or services purchased, the cost of the goods or services, the date of the payment, and the department levels serviced by each payment of public funds made by electronic transfer. This report may be contained in the township’s electronic general ledger software system or in a separate report to the township board.

**Commented [JV23]:** 4.58 below indicates that this is the Clerk’s responsibility

#### **4.58 Internal Accounting Controls to Monitor Use of ACH Transactions Made by Township**

The following system of internal accounting controls will be used to monitor the use of ACH transactions made by the Township:

The treasurer shall prepare a list of vendors authorized to be paid by ACH transaction and provide that list to the clerk.

**Commented [JV24]:** Consider having this list provided to the Board for approval

The clerk initiates the transaction upon receipt of an invoice included on the authorized ACH list approved by the appropriate township official. ACH invoices must be approved before payment. The clerk signs the ACH invoice, which then acts as the warrant.

The clerk presents the warrant or check, a list of bills for payment, and a separate list of the electronic payments for township board approval. The board approves all transactions prior to disbursement.

Following board approval, the treasurer signs the ACH warrant, initiates the electronic transaction with the vendor and makes the actual transfer of funds.

The treasurer shall retain all ACH transaction documents for audit purposes.

The clerk shall retain all invoices for audit purposes.

A township should use a separate imprest bank account for EFTs. A township may wish to consider using a separate bank account to accomplish ACH electronic transactions, effectively creating a “firewall” between the township’s funds and outsiders. Include in the ACH policy the list of specific types of payments pre-authorized for post-audit by the board.

- Recommend disbursement accounts

- Accounts payable (small dollar, limited individual transactions)
- Accounts payable (larger transactions)
- EFT account
- Payroll account
- Property tax

This policy supersedes ACH resolution of November 13, 2018.

#### **4.59 Credit Card Use Policy (Standardized form to be developed)**

The clerk is responsible for issuing, accounting for, monitoring, retrieving and generally overseeing compliance with the township's credit card policy.

Township credit cards may be used only by an officer or employee of the township for the purchase of goods or services for the official business of the township.

Township officers and employees who use a township credit card shall, as soon as possible, submit a copy of the vendor's credit card slip to the clerk. All credit card slips shall include this information: name of vendor, goods or services purchased, the date of the transaction, the amount and the business that required the transaction.

An official or employee who is issued a credit card is responsible for its protection and custody. If a credit card is lost or stolen, the clerk shall be notified immediately. The entity issuing the lost or stolen credit card shall be immediately notified to cancel the card.

An officer or employee issued a credit card shall return the credit card to clerk upon termination of his or her employment or service with the township.

The clerk shall maintain a list of all credit cards owned by the township, along with the name of the officer and employee who has been issued the credit card, the credit limit established, the date issued, and the date returned. **Each employee shall initial the list beside his or her name to indicate agreement that the credit card has been issued, and that the employee has received and read a copy of this policy.**

The clerk shall review each credit card statement as soon as possible to ensure that transactions comply with this policy. Any transactions that appear on the statements that are not documented with a credit card slip shall be immediately investigated. Transactions that do not appear to comply with this policy shall be reported to the township board.

The township board shall not approve a payment to the entity issuing the credit card until all transactions have been verified, including the approval of all transaction invoices if issued.

The balance, including interest due on an extension of credit under the credit card arrangement, shall be paid for within not more than 60 days of the initial statement date.

Officers and employees who use a township credit card in a manner contrary to this policy shall be subject to disciplinary action, including possible termination of employment, reimbursement to the township for unauthorized expenditures, legal action or criminal liability.

The use of credit card is limited to the following circumstances:

- purchase of capital outlays up to \$2500.00 for travel, meals and accommodations while on township business (*excluding expenses incurred in operating a privately owned automobile*)
- gas, oil, and other necessary expenses incurred in operating a township-owned vehicle

**Commented [JV25]:** Consider adding the general ledger line item to charge the expenditure

**Commented [JV26]:** May want to clarify capital outlay, it appears that the intent of this point is to cover travel

- purchases of up to \$5000.00 for goods and services used in the official business of the Township.

Officers and employees who use a township credit card in a manner contrary to this policy shall be subject to the following disciplinary actions, as deemed appropriate by the township board:

- verbal counseling
- written reprimand
- suspension
- termination
- reimbursement to the township for unauthorized expenditures.

### **Tax Account Disbursements**

#### **4.60 Tax Account Disbursements**

The township treasurer shall create a separate bank account in the name of the ~~treasurer~~ township and shall account for the tax fund separately from other township funds. ~~The treasurer shall provide the clerk with summaries of tax receipts and copies of all checks written from the tax account so the clerk can enter the information into the township's accounting system.~~

### **Expense Reimbursements**

#### **4.61 Expense Reimbursements**

The township shall reimburse all officials and employees for necessary expenses incurred in performing their duties. Authorization for any travel or business expense shall be obtained prior to incurring the cost.

#### **4.62 Expense Documentation and Requests**

Expenses requested for reimbursement shall be substantiated with actual detailed receipts or other documentation such as a mileage log. All requests for expense reimbursement shall be made ~~by memo or on the proper expense reimbursement form. Use~~ GSA Form 1164, Claim for Reimbursement for Expenditures on Official Business.

#### **4.63 Allowed Expenses**

All expenses requested for reimbursement shall be for amounts that a reasonable, prudent person would conclude benefits the township. Personal expenses that are unnecessary in conducting township business, such as entertainment and alcohol consumed, shall not be eligible for reimbursement. Commuting from residence to the township hall or the official or employee's official work location shall not be eligible for reimbursement. Board and commission members shall not receive mileage to attend board meetings that are a statutory duty of their office/position.

#### **4.64 Travel Reimbursement**

Travel shall be reimbursed at the IRS mileage rate when the employee uses his or her own vehicle to conduct township business. Commuting from residence to the township hall or the employee's official work station shall not be eligible for reimbursement. Township board and committee members shall not receive mileage to attend board meetings that are a statutory duty of their office.

Meals will only be paid if travel is greater than 50 miles from the township hall. Breakfast expenses will be paid only if travel commences before 6:30 a.m. and dinner will be paid only if travel extends beyond 7 p.m.

Reasonable meals and lodging expenses shall be reimbursed for the area and rates defined by the General Services Administration per diem rate schedule.

Any reimbursement in excess of these amounts shall be approved by the township board prior to incurring the expenses.

#### **Identity Theft Prevention**

##### **Social Security Number Privacy Policy**

###### **4.65 Social Security Number Privacy Policy**

It is the policy of the township to protect the confidentiality of Social Security numbers obtained in the ordinary course of township business from employees, vendors, contractors, customers or others. No person shall knowingly obtain, store, transfer, use, disclose or dispose of a Social Security number that the township obtains or possesses except in accordance with the Michigan Social Security Privacy Act (Public Act 454 of 2004) and this privacy policy.

Social Security numbers shall be collected only where required by federal and state law or as otherwise permitted by federal and state law for legitimate reasons consistent with this privacy policy.

Legitimate reasons for collecting a Social Security number include, but are not limited to:

- Applicants may be required to provide a Social Security number for purposes of a pre-employment background check.
- Copies of Social Security cards may be obtained for purposes of verifying employee eligibility for employment.
- Social Security numbers may be obtained from employees for tax reporting purposes, for new hire reporting or for purposes of enrollment in any township employee benefit plans.
- Social Security numbers may be obtained from creditors or vendors for tax reporting purposes.

###### **4.66 Public Display**

The township shall not place more than four sequential digits of a Social Security number on identification cards, badges, time cards, employee rosters, bulletin boards, permits, licenses, or any other materials or documents designed for public display.

Documents, materials or computer screens that display all or more than four sequential digits of a Social Security number shall be kept out of public view at all times.

###### **4.67 Account Numbers**

The township shall not use all or more than four sequential digits of a Social Security number as a primary account number for an individual.

###### **4.68 Computer Transmission**

The township shall not use or transmit all or more than four sequential digits of a Social Security number on the Internet or on a computer system or network unless the connection is secure or the transmission is encrypted.

###### **4.69 Mailed Documents**

Township documents containing all or more than four sequential digits of a Social Security number shall be sent only in cases where state or federal law, rule, regulation, or court order or rule authorizes, permits or requires that a Social Security number appear in the document. Documents containing all or more than four sequential digits of a Social Security number that are sent through the mail shall not reveal the number through the envelope window or otherwise be visible from outside the envelope or package.

#### **4.70 Freedom of Information Act**

Where all or more than four sequential digits of a Social Security number are contained within a document subject to release under the Freedom of Information Act, the Social Security number shall be redacted (blacked out) or otherwise rendered unreadable before the document or copy of a document is disclosed.

#### **4.71 Storage**

All documents containing Social Security numbers shall be stored in a physically secure manner. Social Security numbers shall not be stored on computers or other electronic devices that are not secured against unauthorized access.

#### **4.72 Access to Social Security Numbers**

Only personnel who have legitimate business reasons to know shall have access to records containing Social Security numbers. The department heads having access to records containing Social Security numbers shall determine which other personnel within their departments have a legitimate reason in the township's ordinary course of business to have access to such Social Security numbers. Personnel using records containing Social Security numbers must take appropriate steps to secure such records when not in immediate use.

#### **4.73 Disposal**

Documents containing Social Security numbers shall be retained in accordance with the requirements of state and federal laws. At such time as documents containing Social Security numbers may be disposed of, such disposal shall be accomplished in a manner that protects the confidentiality of the Social Security numbers, such as shredding.

#### **4.74 Unauthorized Use or Disclosure of Social Security Numbers**

The township shall take reasonable measures to enforce this privacy policy, and to correct and prevent the reoccurrence of any known violations. Any employee who knowingly obtains, uses or discloses Social Security numbers for unlawful purposes or contrary to the requirements of this privacy policy shall be subject to discipline up to and including discharge. Additionally, certain violations of Public Act 454 of 2004, the Michigan Social Security Privacy Act, carry criminal and/or civil sanctions. The township will cooperate with appropriate law enforcement or administrative agencies in the apprehension and prosecution of any person who knowingly obtains, uses or discloses Social Security numbers through the township for unlawful purposes.

#### **Red Flags Rule Policy**

#### **4.75 Purpose**

To establish an Identity Theft Prevention Program designed to detect, prevent and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for continued administration of the program in compliance with the Federal Trade Commission's Red Flags Rule (Part 681 of Title 16 of the Code of Federal Regulations) implementing Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003.

#### **4.76 Definitions**

“Identifying information” means any name or number that may be used, alone or in conjunction with any other information, to identify a specific person, including: name, address, telephone number, Social Security number, date of birth, government-issued driver’s license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, computer’s Internet Protocol address, or routing code.

“Identify theft” means fraud committed or attempted using the identifying information of another person without authority.

A “covered account” means:

- An account that a financial institution or creditor offers or maintains, primarily for personal, family, or household purposes that involves or is designed to permit multiple payments or transactions. Covered accounts include credit card accounts, mortgage loans, automobile loans, margin accounts, cell phone accounts, utility accounts, checking accounts and savings accounts; and
- Any other account that the financial institution or creditor offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the financial institution or creditor from identity theft, including financial, operational, compliance, reputation or litigation risks.

A “red flag” means a pattern, practice or specific activity that indicates the possible existence of identity theft.

#### **4.77 Identification of Red Flags**

The township identifies the following red flags, in each of the listed categories:

##### **Suspicious Documents**

- Identification document or card that appears to be forged, altered or inauthentic
- Identification document or card on which a person’s photograph or physical description is not consistent with the person presenting the document
- Other document with information that is not consistent with existing customer information (such as if a person’s signature on a check appears forged)
- Application for service that appears to have been altered or forged
- Suspicious Personal Identifying Information
- Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates)
- Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report)
- Identifying information presented that is the same as information shown on other applications that were found to be fraudulent
- Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address)
- Social Security number presented that is the same as one given by another customer
- An address or phone number presented that is the same as that of another person
- A person fails to provide complete personal identifying information on an application when reminded to do so (however, by law Social Security numbers must not be required)
- A person’s identifying information is not consistent with the information that is on file for the customer

- Suspicious Account Activity or Unusual Use of Account
- Change of address for an account followed by a request to change the account holder's name
- Payments stop on an otherwise consistently up-to-date account
- Account used in a way that is not consistent with prior use (example: very high activity)
- Mail sent to the account holder is repeatedly returned as undeliverable
- Notice to the township that a customer is not receiving mail sent by the township
- Notice to the township that an account has unauthorized activity
- Breach in the township's computer system security
- Unauthorized access to or use of customer account information

#### **Alerts from Others**

Notice to the township from a customer, identity theft victim, law enforcement or other person that it has opened or is maintaining a fraudulent account for a person engaged in identity theft

#### **4.78 Detecting Red Flags**

**New Accounts:** In order to detect any of the Red Flags identified above associated with the opening of a new account, township personnel shall take the following steps to obtain and verify the identity of the person opening the account:

- Require certain identifying information, such as name, date of birth, residential or business address, principal place of business for an entity, driver's license or other identification
- Verify the customer's identity (for instance, review a driver's license or other identification card)
- Review documentation showing the existence of a business entity
- Independently contact the customer
- **Existing Accounts:** In order to detect any of the Red Flags identified above for an existing account, township personnel shall take the following steps to monitor transactions with an account:
  - Verify the identification of customers if they request information (in person, via telephone, via facsimile, via e-mail)
  - Verify the validity of requests to change billing addresses
  - Verify changes in banking information given for billing and payment purposes

#### **4.79 Preventing and Mitigating Identity Theft**

In the event township personnel detect any identified Red Flags, such personnel shall take one or more of the following steps to prevent and mitigate identity theft, depending on the degree of risk posed by the Red Flag:

- Continue to monitor an account for evidence of identity theft
- Contact the customer
- Change any passwords or other security devices that permit access to accounts
- Not open a new account
- Close an existing account
- Reopen an account with a new number
- Notify the township manager for determination of the appropriate step(s) to take
- Notify law enforcement
- Determine that no response is warranted under the particular circumstances

#### **4.80 Protect Customer Identifying Information**

In order to further prevent the likelihood of identity theft occurring with respect to township accounts, the township shall take the following steps with respect to its internal operating procedures to protect customer identifying information:

- Ensure that its website is secure or provide clear notice that the website is not secure
- Ensure complete and secure destruction of paper documents and computer files containing customer information
- Ensure that office computers are password protected and that computer screens lock after a set period of time
- Keep offices clear of papers containing customer information
- Request only the last four digits of Social Security numbers (if any)
- Ensure computer virus protection is up to date
- Require and keep only the kinds of customer information that are necessary for utility purposes

#### **4.81 Program Updates**

This program shall be periodically reviewed and updated to reflect changes in risks to customers and the soundness of the township from identity theft. The (supervisor, superintendent, clerk, manager, other) shall consider the township's experiences with identity theft situation, changes in identity theft methods, changes in identity theft detection and prevention methods, changes in types of accounts the township maintains and changes in the township's business arrangements with other entities. After considering these factors, the (supervisor, superintendent, clerk, manager, other) shall determine whether changes to the program, including the listing of Red Flags, are warranted. If warranted, the (supervisor, superintendent, clerk, manager, other) shall present the township board with his/her recommended changes and the board shall make a determination of whether to accept, modify or reject those changes to the program.

#### **4.82 Program Administration**

Responsibility for developing, implementing and updating this program lies with an identity theft committee for the township. The committee is headed by the (supervisor, superintendent, clerk, manager, other), with the (identify positions) comprising the remainder of the committee membership. The (supervisor, superintendent, clerk, manager, other) will be responsible for the program administration, for ensuring appropriate training of township staff on the program, for reviewing any staff reports regarding the detection of Red Flags and the steps for preventing and mitigating identity theft, determining which steps of prevention and mitigation should be taken in particular circumstances, and considering periodic changes to the program.

#### **4.83 Staff Training and Reports**

Township personnel responsible for implementing the program shall be trained either by or under the direction of the (supervisor, superintendent, clerk, manager, other) in the detection of Red Flags, and the responsive steps to be taken when a Red Flag is detected. Township personnel shall provide reports to the program administrator on incidents of identity theft, the township's compliance with the program and the effectiveness of the program.

#### **4.84 Specific Program Elements and Confidentiality**

For the effectiveness of identity theft prevention programs, the Red Flags Rule envision a degree of confidentiality regarding the township's specific practices relating to identity theft detection, prevention and mitigation. Therefore, under this program, knowledge of such specific practices are to be limited to the identity theft committee and those employees who

need to know them for purposes of preventing identity theft. Because this program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the program's general Red Flag detection, implementation and prevention practices are listed in this document.

#### **Expenditure Approval and Post-Audit Policy (approved 12/20/2021)**

##### **4.85 Expenditure Approval & Post Audit Policy**

The board is required at each regular meeting to audit all claims against the township presented for payment and authorize the payment of all allowed claims. Payments authorized by the township board shall be paid by the treasurer on an order signed by the township clerk. Accounts approved shall be filed and preserved by the township clerk. (MCL 41.75)

Each board member should have the opportunity to review or audit the documentation for any payment prior to voting to approve it. Board members must look for proper authorization for the expenditure, including board votes to authorize the actual expenditure (not simply inclusion of the item in the budget), original bills or purchase orders with purchase officer approval, receipts or logs for reimbursement, receipts for credit card statement items, correct Chart of Accounts numbers, and payee information.

Every payment of any kind (including payroll) leaving the township—with the sole exception of the current-year tax collection disbursement account—must be voted on by the board before being disbursed unless an exception is granted under this policy.

All claims shall be approved by the township board prior to payment, except the following:

1) Payroll (election workers, sexton wages, etc.)

2) Utility bills (phone, electric, fuel, etc.)

3) Invoices with penalties or discounts that would be incurred if payment is not received prior to the board meeting where claims will be approved (identify specifically)

These claims shall be post-audited at the next board meeting following their issuance and the township board must still vote to approve all those payments at the next meeting. No transfers of appropriations for line items related to personnel or capital outlays may be made without prior Board approval by budget amendment.

The Township Supervisor may authorize emergency expenditures not to exceed \$20,000.00 when deemed essential due to the imminent threat to the health, safety and welfare of the township and must notify all Board members within 24 hours of the expenditure and must be post-audited at the next regular meeting.

*NOTE: Monies not budgeted for cannot be spent as mandated in Public Act 621 of 1978.*

#### **Bids and Quotes - Purchasing Policy (approved June 7, 2022)**

##### **4.86 Definitions.**

As used in this policy:

- "Board" means Board of Trustees or Parks and Recreation Board, and any other Elected/Appointed Board with a Government (local or otherwise) approved budget.
- "Department" means the established departments within a Board.
- "Department Head" mean the administrative officials of the established departments.

**This policy does not apply to expenditures made within the Tuscarora Township Library that has an adopted policy or the Tuscarora Township Police Department,**

**which is subject to the provisions contained within the Tuscarora Township Department Policy and Procedures Manual.**

**4.87 Purpose**

The purpose of this purchasing policy is to provide services, supplies and other materials, including capital outlay items, which offer Township personnel the most effective and efficient means of performing or maintaining Township operations. Except as provided otherwise, this policy shall apply to every expenditure of public funds by Department Heads and Elected Officials within Tuscarora Township, regardless of the source of funds. When the procurement involves the expenditure of federal or state assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal or state laws and regulations. Adherence to this policy will facilitate budgetary control of Township funds in Township departments and budgetary oversight of Elected Officials, achieve closer oversight of and uniformity in the purchasing process, and standardize the bidding process.

**4.88 Routine Purchases**

1. Under the provisions of this policy, the Township Supervisor and Clerk are designated as the Purchasing Agents. In the Clerk's or Supervisor's absence, the Treasurer is authorized to act as the Purchasing Agent.
2. Every reasonable attempt must be made to ensure that purchases are being made in a manner that ensures that the Township is receiving the best value for the money being expended.
3. Department Heads are authorized to spend up to \$5,000.00 without prior approval of the Supervisor or Clerk, provided that the funds are available pursuant to the approved Department budget. No transfers of appropriations for line items related to personnel or capital outlays may be made without prior Board approval by budget amendment.
4. Purchase orders will be numbered and will be prepared in advance of any purchase greater than \$ 5,000.00.
  - a. Department Heads will prepare purchase orders for the Supervisor's or Clerk's approval and signature. This purchase order will facilitate payment of invoices.
  - b. Department Heads may have subordinates make purchases. The employee making the purchase will sign the vendor's sales slip, and the Clerk will verify authorization prior to preparing payment by reviewing the purchase order. If the purchase is less than \$500, the Department Head will also sign the vendor's sales slip as authorization.
5. All purchases of goods or services in an amount higher than \$5,000.00, and all contracts for recurring services, must abide by the bid policy as set forth below.

Exempt acquisitions/purchases, regardless of the cost, include all credit card payments, lease payments (paid based on an executed agreement), payroll checks (including all fringes and taxes), postage, insurance premiums and utility billings (electric, gas, internet, and telephone) and any other payments currently deemed "prepaid"; (see separate Post Audit Policy). Also exempted are reimbursements for out-of-pocket expenses, mileage, and miscellaneous purchases while on Township business, whether by cash or credit card.

**4.89 Bids for Goods and Services**

It is the Board's intent to purchase the best product or service at the best price. Therefore, the following procedures shall apply to the purchase of those goods and services:

- **Up to \$5,000** - Order from any supplier in the normal course of business.

- **\$5,000.01 to \$25,000** - Written quotes may be obtained from three vendors. Internet quotes are acceptable. All written documentation should be submitted at the time the purchase order is requested.
- **\$25,000.01 and above** - Sealed bidding process applies; see Sealed Bidding Process section below.

Price quotes should include the complete cost, including shipping. If the goods or service is only available from a single source the additional quotes can be waived by writing "Sole Vendor" on the purchase order or voucher. This exception must be documented and provided to the Board prior to ordering the product or performance of the service, at which time the additional quotes may be waived. A single source supplier ("Sole Vendor") is defined as the only practical supplier available due to limitations of geographic location, timeliness of shipping, uniqueness of product (specialized equipment), or ability of supplier to serve the best interest of the Township.

#### **4.90 Sealed Bid Process**

Requests for sealed bids with appropriate bid specifications shall be solicited by advertising in a suitable medium for a minimum of one week. For products or services available from a limited number of sources, direct contact with potential bidders may be made by soliciting sealed bids and providing appropriate bid specifications as necessary. Internet quotes (price and terms) may be researched for the purpose of a benchmark. If the price and terms of the formal bids exceed the Internet quote, the Board can accept the Internet quote and reject all bids.

Exceptions to the sealed bidding process are as follows:

Emergency repairs, intergovernmental contracts and reauthorization of contracts that have been previously approved.

Third party competitive bids for materials, supplies and equipment through programs such as the State of Michigan Department of Management and Budget or similar programs. However, at the discretion of the Department Head, Elected Official, other bids may be solicited.

Individual items less than \$25,000 that are grouped together to total more than \$25,000, including capital improvement projects and vehicle or boat purchases which require installation of equipment, will be treated as follows:

The total package shall be advertised and treated as one item and bid as provided above.

When purchasing items which require significant research such as application software, specialized technology, and items requiring on-going service, price alone may not be the determining factor. Meeting with vendors to review product development may limit the number of vendors and thereby restrict the bidding process. Whenever possible, three products/price quotes should be obtained.

Bids received in this category must be opened by at least two individuals, Initialed and logged. As schedules permit, these two individuals should include the interested Department Head or Elected Official. This documentation shall be retained for one year. The Board shall award all bids on items over \$25,000 at a meeting of the Board unless the authority for a specific bid is delegated to a committee or individual.

#### **4.91 Local Supplier Preferences, Lowest and Best Bids**

The Board hereby reserves the right to reject any or all bids, or to waive any formality or irregularity in the bid, and to accept the bid that serves the best interests of the Township.

The Board reserves the right to determine what serves its best interest through examination of a variety of factors, including but not limited to:

- The ability, capacity, and skill of the bidder to fulfill the requirements of the bid, including product knowledge and distance from the Township.
- The ability and capacity of the bidder to fulfill the requirements of the bid in the time specified the character, integrity, reputation, and experience of the bidder.
- The quality of service the bidder has previously provided to the Township.
- The previous and existing compliance by the bidder to all laws and ordinances which relate to the requirements of the bld.
- The resources (financial and other) available to the bidder, that will be required in the fulfillment of the bid.
- The ability of the bidder to guarantee, maintain and service the Township after the requirements of the bid is fulfilled, including ready representation of staff. The number and scope of conditions attached to the bid.

Suppliers and vendors whose primary place of business resides within the Township of Tuscarora may be selected over a business residing primarily outside the Township when the above factors are substantially equal and the price bid by the local vendor/supplier is no more than 5% (five percent) over the lowest bidder from outside the Township. It shall be deemed unethical and in violation of this policy to disclose prices or quotes from any vendor prior to the decision to make a purchase to give preference or favored treatment to any vendor or supplier.

For purchases of goods and services under \$5,000, township officials, department heads and employees will first check to see if the goods or services required are available from any source located in Tuscarora Township. ~~If so, the purchase shall be made with a Tuscarora Township vendor.~~ Preference will be given to local vendors if cost effective.

For grants, applications and/or study services under \$25,000.00 which does not include goods or construction, Tuscarora Township may use the Northeast Michigan Council of Governments as a sole source.

Employees or Township officials involved in any purchase shall reveal to the Board any potential conflict, such as investment or employment with a vendor or firm, or a family relationship with a vendor or firm.

#### **4.92 ~~Invoices~~ Bills**

All bills submitted for payment must be signed or initialed by the appropriate Department Head, Elected Official, or authorized designee.

#### **4.93 Accountability**

No purchase or aggregate cost of a contract shall be divided for the purpose of circumventing the dollar thresholds contained in this policy.

Any purchase on behalf of the Township that is not in compliance with the policies and procedures stated herein shall be immediately discontinued. Intentional disregard or violations of this policy may result in restrictions imposed on a Department Head's purchasing authority or may result in an appropriate amendment to the budget of the Department or Elected Official.

#### **Federal Awards Policy (enacted June 7, 2022)**

#### **4.94 Tuscarora Township Federal Awards Policy**

##### **SECTION 1: DEFINITION AND PURPOSE**

For the purposes of this policy, a grant is defined as an award of financial assistance in the form of money or property from a funding source such as the federal government, state government, other local governments, non-profit agencies, private businesses, and citizens that the Board of Trustees of the Township of Tuscarora has the authority to accept or reject.

The purpose of the grant procedures outlined in this document is:

To ensure proper oversight of all funds appropriated to the Township.

To minimize the Township's risk of non-compliance with grant requirements.

To ensure proper administration and accounting of all grants.

Assurance of internal compliance controls that meet the Office of Management and Budget's 2 CFR 200 (the "Uniform Guidance") standards for federal grant funding administration. These rules and procedures, however, are not intended to replace or limit federal or state laws or regulations, or the terms of specific grant agreements.

In the event that conflicting guidance on the administration of Federal awards is available, the Township has deemed guidance from the Office of management and Budget (OMB) to be most authoritative, followed by the guidance from the grantor agency and finally the state and local agencies.

For the purposes of this policy, it's important that definitions of grant management staff be defined as well. Both the Grants Policy, as well as the compliance supplement specifically refers to three categories of employees within a department. Terms listed below are specific to grant award activity, defined in OMB CFR 200.

Program Coordinator refers to federal grant award management staff. This employee or Board member is responsible for coordinating and executing any grant related activities as documented in the federal grant contract.

Prior to Board acceptance, all federal grant awards will require the names of staff persons responsible for the award's management and administration. To achieve this criterion, smaller departments may coordinate assistance from the Township Clerk, and Township Treasurer.

## **SECTION 2: SCOPE**

This policy is applicable to any Township program, department, Elected Official, or division that uses the Township's central accounting system and is part of the same internal control structures as the Township primary government ("Departments").

This policy covers program activities including the preparation and submission of grant applications to agencies outside the Township government for funds, materials, or equipment to be received and administered by the Township or by an agency for which the Township acts as fiscal agent. The goals and objectives of the Township Departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant policies and regulations conflict with regulations and policies of the Township, the federal and state regulations will prevail unless less restrictive than Township policies-where Township policy prevails.

No grant award will be accepted that would incur management reporting costs greater than the grant amount. Such costs include, but are not limited to, indirect costs, overhead and any other items needed to administer the grant. Any unapproved submittal by any Township program, department, Elected Official, or division in violation of these grant procedures shall not bind the Township.

## **SECTION 3: CENTRAL RESPONSIBILITY**

For Federal Grant Awards, the Township Board is responsible to ensure compliance with the Federal Office of Budget and Management (OMB) general requirements and any other state and/or federal requirements specified in the grant conditions.

#### **SECTION 4: GRANT APPLICATION PROCEDURES**

The Township Board Member desiring to submit a grant application soliciting funds will prepare the request as outlined by the grantor's requirements. A grant application will be reviewed by the Board to make an assessment of all financial aspects of the application to ensure funds availability. The Board member applying for the grant is responsible for developing projections of all initial and ongoing direct and indirect costs associated with the grant program including but not limited to: staff wages and fringes, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software and hardware, telephone charges and/or allocations of indirect costs

**Commented [JV27]:** Should this be expanded to include department heads too?

Upon completing its financial assessment, the Board Member shall prepare and submit a letter of *Intent to Apply* to the Board. Any parties interested in applying for grant awards must follow the outlined approval process below:

**Commented [JV28]:** Or department head?

Grants over \$25,000, federal grants, or any grant requiring cash or in-kind matching funds must be pre-approved by the Township Board of Trustee's.

**Commented [JV29]:** Or department head?

A Department seeking grants over \$25,000, federal grants or any grant requiring cash or in-kind matching funds must submit a motion to the appropriate committee and the Board of Trustees requesting approval to submit the grant application.

All grant award acceptances must have approval from the appropriate Board committee and the Township Board of Trustees, under the provisions of this policy. This action will involve preparation of a Board of Trustees agenda item for consideration at the next meeting of the appropriate committee and a subsequent Township Board meeting.

If a grant application is denied by the grantor, a copy of the denial letter must be sent to the Clerk for retention of records. Grants requiring a local match must go through the Township Board. If the Township government intends to give a local match, monies must either (a) be recognized in the budget to pay the match, or (b) be granted through a budget amendment.

#### **SECTION 5: GRANT ACCEPTANCE PROCEDURES**

The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) will be forwarded to the Township Supervisor, who will review the grant award for reporting requirements, special conditions, and deadlines related to administering the grant.

Upon Supervisor approval, Departments shall prepare Board agenda materials for the Board of Trustees' approval for acceptance and signature of grant contracts. Upon obtaining a copy of the Board action approving a grant, the Clerk's Office will assign a chart of general ledger accounts to the grant and the applicable Department will be notified of the GL accounts. For reimbursable grants, all reimbursement requests should be copied and forwarded to the Treasurer's Office, noting the applicable account code for the receipting of the funds. The initiating Department will notify the Treasurer's Office of such anticipated receipts of revenue for those reimbursements made to the Township.

Departments should notify the Clerk and Treasurer:

- There is a subsequent alteration in the funding configuration

- There is a subsequent alteration in the Township's financial obligation
- Grant award funds may be carried forward into the next fiscal year; official notification and budget amendment to carry forward dollars would be required.
- There is any notification that the grant will be terminated.
- Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant award period.

## **SECTION 6: GRANT MONITORING AND REPORTING**

### **Grant Monitoring**

Departments are responsible for continual monitoring of the financial status of grant awards.

Departments must prepare, review, and submit any periodic financial status reports and notify the Clerks' Office promptly of any discrepancies noted and/or any additional reports needed. If any "off system" accounting records are maintained, it is the responsibility of the Program Coordinator to ensure that the programs internal records agree to the Township's accounting records.

If grant funds have not been fully expended by fiscal year end, it is the responsibility of the Program Coordinator to notify the Clerk's Office that budget funds need to be carried forward to the new fiscal year, and to confirm the amount of such carry-forwards. Carry-forwards of grant award funds will be made at the maximum allowable amount based on the grant award agreement and/or OMB 2 CFR 200 compliance supplement guidance.

### **Grant Reporting**

The requesting Department generally manages the program activities of a grant award and is therefore responsible for providing financial status reports and other reports to grantor agency and/or pass-through entity. Departments handling grant reporting are responsible for timely compliance with all reporting requirements.

## **SECTION 7: FINANCIAL MANAGEMENT SYSTEMS:**

### **General Accounting and Financial Management**

It is the policy of the Township of Tuscarora (the "Township") to comply with all statutory, regulatory, and contractual requirements in the conduct of and accounting for its financial operations. The official books of record for the Township will be maintained subject to the following provisions:

**Policies and Procedures** - The following policies and procedures will also be applied to the extent that they do not conflict with or contradict the Board policies listed above:

The Township will account for its operations in accordance with the Generally Accepted Accounting Principles (GAAP) applicable to local units of government.

The Township will comply with the provisions of 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance").

The Township will comply with all contractual requirements detailed in its duly executed grant agreements with awarding agencies.

The Board will contract annually with an independent CPA firm for the purposes of conducting the Township's external financial audit. To the extent that the Township has

expended federal awards in excess of \$750,000, the Township will have a single audit performed in accordance with 2 CFR 200.

The Township Clerk's Office shall maintain official policies adopted by the Board.

The Township shall be responsible for the maintenance of all accounting and financial records (including journals, timesheets, bank statements, audit reports, and similar documents). Such records shall be retained as required by contractual or regulatory requirements as described in the section of this manual titled "Records Retention".

#### **Purchasing and Procurement**

It is the policy of the Township of Tuscarora (the "Township") to ensure that all disbursements of Township funds are properly reviewed and authorized, and consistent with sound financial management principles. To meet these objectives, all disbursements of Township funds shall be subject to the following provisions:

**Board Policies** - The following policies have been separately reviewed and approved by the Board, and are incorporated here by reference:

**General Appropriations Act (GAA)** - Annually updated and approved with operating budget.

**Additional Policies and Procedures** - The following policies and procedures will also be applied to the extent that they do not conflict with or contradict the Board policies listed above:

Purchases made with federal funds will be made using one of the five allowable methods specified by the Uniform Guidance. Where such regulations differ from the Township, the more restrictive of the requirements shall apply.

*Micro-purchases* — Purchases of services and supplies with an aggregate cost of \$5,000 or less (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). Bids or quotations are not required, though the Township will attempt to make the purchase in the most economical fashion possible.

*Small purchases* — Purchases of services or supplies with an aggregate cost of \$150,000 or less. Quotations must be obtained from an adequate number of qualified sources.

*Sealed bids* — Vendors are invited to bid based on detailed specifications.

*Competitive proposals* — Vendors are invited to submit a proposal with detailed specifications. Unlike the sealed bid method, competitive proposals typically involve technical or professional services where the qualifications, experience, reputation, and other factors are considered in awarding the contract.

*Non-competitive proposals* — These purchases must be for an emergency, pre-approved by the grantor agency, or because the item is only available from a single source. This type of procurement should occur infrequently and be clearly documented. Invoices will be received by the Township. The employee responsible for the purchase will submit with the proper account number which will then be reviewed by the Department Head. Once approved by the Department Head, the department representative will submit through the accounts payable department in the Township clerk's office for payment processing. At this time, the expenditure is considered for allowability under grant agreements (see "Allowable Costs/Cost Principles" in the single audit section of this policy).

Appropriate general ledger expense accounts will be noted on the approved invoices by the Department Head.

## Travel Policy

When an employee incurs work-related expenses including travel to be reimbursed by the Township, the following requirements apply:

The employee expense report will be submitted to the Department Head for approval. Once approved by the Department Head the expense report will be then submitted to the Township Clerk's Office along with all supporting receipts for processing of payment.

Receipts will be attached to the expense report for all expenses (excluding mileage and meals). If a receipt is not available, a Receipt Exception letter may be prepared and signed by the employee and the employee's supervisor.

An employee will not be reimbursed for any expense that is disallowed by Federal cost principles.

Mileage will be reimbursed by the Township at the current IRS rate per mile.

An employee making a disbursement using personal funds on behalf of the Township may be subject to State sales tax, while payments made by the Township directly are exempt from such tax due to its status as a local unit of government. As such, an employee will only incur a work-related expense with personal funds to the extent that it is not practical or reasonable for the purchase to be made directly by the Township. This type of procurement should occur infrequently and be clearly documented.

**Additional Policies and Procedures** - The following policies and procedures will also be applied to the extent that they do not conflict with or contradict the Board policies listed above:

1. Cash and check collections at the Township departments:
  - a. Cash and checks collected by the Township must generate receipts for all amounts received.

Treasurer's Office then compares the deposit slip to the accounting software report and posts the transaction to the appropriate accounts.

Electronic Funds Transfers / Credit Cards are processed, reconciled, and reviewed by the Treasurer's Office.

Wire transfers and ACH/EFT payments received for Federal and State grant funds will be recorded by the Township Treasurer's Office or through general journal entries by the Township Treasurer's Office.

## Payroll and Timekeeping

The following provisions apply to the payment of employees and recording of time and effort (as required) in accordance with Federal Cost Principles.

**Additional Policies and Procedures** - The following policies and procedures will also be applied to the extent that they do not conflict with or contradict the Board policies listed above:

All employees shall submit a timesheet for each pay period, with the following information:

The total number of hours worked each day

The use of any holiday, personal, vacation, sick, or other approved time off with pay

The total number of hours to be paid

The dated signature of the employee and the Department Head

**Commented [JV30]:** Including specific identification of hours worked on a federally-funded project (consider adding)

Submitted to the Township Clerks Office for payment processing

All time sheets must be reviewed by the Township Clerk's Office. Timesheets for manual timekeeping will be tracked through the Clerk's Office which allows hours by employee to be aggregated at the end of the pay period. The timesheet is reviewed and signed by the Department Head. The timesheet is then provided to the Clerk's Office for processing.

Pay rates are established at the time of hire. The Township Clerk's Office keeps them up to date.

Payroll Registers are reviewed by the Township Treasurer's Office prior to disbursement.

#### **Annual Audit**

Every Michigan government must have a financial statement audit completed each year by a certified public accounting firm.

**Additional Policies and Procedures** - The following policies and procedures will also be applied to the extent that they do not conflict with or contradict the Board policies listed above:

The Township will have a financial statement audit completed annually

An adequate written agreement (the "engagement letter") will be signed by the Township and its independent auditors. It will contain information on: period to be audited, support to be provided, reporting requirements, fees, time requirements, contractual information, and a statement that the engagement is intended to meet governmental oversight agencies' requirements (2 CFR 200, GAAS and GAS). A copy of the engagement letter will be provided each year to the Board.

**Commented [JV31]:** Consider adding ", when applicable."

The Township Clerk and Township Treasurer shall be responsible for overseeing the process of preparing for the annual audit. To minimize errors in this process, all audit schedules and work papers should be reviewed by an individual other than the preparer.

To the extent that expenditures of federal awards equal or exceed \$750,000, the Township will also have a single audit completed in accordance 2 CFR 200. Refer to the section of this manual titled "Yearend Closing and Reporting" for information on the schedule of expenditures of federal awards.

The audit will be submitted electronically to the Michigan Department of Treasury on or before the statutory deadline. The electronic submission will be performed by the Township's independent auditors.

If a single audit is conducted, the data collection form and reporting package will be submitted electronically to the Federal Audit Clearinghouse as a joint effort between the Township and its independent auditors.

### **SECTION 8: OFFICE OF MANAGEMENT AND BUDGET (OMB) COMPLIANCE SUPPLEMENT**

#### **OMB Compliance Supplement General Information**

Source of Information - Each year the Federal government (Office of Management and Budget) issues a comprehensive document on the compliance requirements each grant recipient is obligated to follow in general terms, along with program-specific guidance on various grant awards. Each of the compliance requirements are considered individually in this manual.

The following pages document the policies and procedures of the Township related to compliance with such procedures, as applicable. In each year that the Township is subject to a single audit, applicable compliance requirements are expected to be tested in detail by the Township's independent auditors.

Objectives - The objectives of most compliance requirements are generic in nature. While the criteria for each program may vary, the main objective of the compliance requirement is relatively consistent across all programs. As such, the policies and procedures of the Township have been based on the generic sense of the compliance requirement. For selected compliance requirements, this manual addresses the specific regulations applicable to individual grants. This is not intended to imply that a program is not subject to such policies if it is not specifically mentioned here. It is the intention of the Township that all Federal awards are subject to the following policies and procedures.

Controls over Compliance - In addition to creating policies and procedures over compliance with provisions of Federal awards, the County has implemented internal controls over such compliance, generally in the form over administrative oversight and/or independent review and approval. In order to document these control activities, all independent reviews are signed/initialed and dated.

**Commented [JV32]:** Replace County with Township

Documentation - The County will maintain adequate documentation to support both the compliance with applicable requirements as well as internal controls over such compliance. This documentation will be provided to the County's independent auditors and/or pass-through grantor agencies, as requested, during the single audit and program audits.

Source of Governing Requirements - The requirements for activities allowed or unallowed are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

#### OMB Compliance Supplement Activities Allowed/Unallowed and Allowable Costs/Cost Principles

The requirements for allowable costs/cost principles are contained in 2 CFR 200, subpart E, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for the development and submission of indirect (facilities and administration (F&A)) cost rate proposals and cost allocation plans (CAPs) are contained in 2 CFR part 200 Appendix X.

In order to ensure compliance with these requirements, Township of Tuscarora has implemented the following policies and procedures:

All grant expenditures will be in compliance with the Uniform Guidance. State law, Township policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures that considered reasonable and necessary for the administration of the program.

Grant expenditures will be approved by Department Head initially through the purchase order process, if used, and again when the bill or invoice is received. This will be evidenced by signature or initials and date on the invoice. Accounts payable disbursements will not be processed for payment by the Township Clerk's Office until necessary approval has been obtained.

Payroll costs will be documented in accordance with the Uniform Guidance as described in the section of this manual titled "Payroll and Timekeeping".

The Township will be permitted to charge indirect costs to federal grants at either (1) the federally negotiated indirect cost rate (if one exists) or (2) the de minimis rate of 10 percent. The selected rate will be applied to Modified Total Direct Costs (MTDC).

#### **Approval**

The policies included in this manual were approved as official policy of Tuscarora Township. All township officials and personnel are bound by these policies, and any deviation from established policy is prohibited. This policy supersedes all previous policies, implied or written.

#### **TAB 4A Project Requests/Form**



#### **Project Requests/Form**

The Parks Commission, department heads and elected officials shall submit any suggested projects to be included in the capital improvement plan to the responsible party, who shall develop a capital improvement plan that includes the following information on each project:

1. Priority of need within the requesting department
2. Justification for priority ranking
3. Estimated year project to commence
4. Estimated year project should be completed
5. Total estimated acquisition or construction cost
6. Proposed method of financing acquisition or construction
7. Annual debt service requirements of the project
8. Estimated annual operating expenses after completion
9. Method of financing operating expenses

## Budget Narrative Template

Provide a brief budget narrative for your department or cost center. This should not exceed one page.

1. Department or Cost Center.
2. Describe revenues, other resources and expenditures including prior year actual, current year budget and/or estimated current year actual, and proposed budget.
3. Summarize any major changes in priorities or service levels from the current year and the factors leading to those changes.
4. Identify the priorities and key issues for the new budget period.
5. Identify and summarize major financial factors and trends affecting the budget, such as economic factors; long-range outlook; significant changes in revenue collections, tax rates or other changes; current and future debt obligations; and significant use of or increase in fund balance or retained earnings.

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### PRIMER: Zero-based budgeting

Chapter 4 of the township policy and administrative manual describes the budget process.

Zero-based budgeting (ZBB) is a budgeting technique in which all expenses must be justified for a new period or year starting from zero, versus starting with the previous budget and adjusting it as needed. This budgeting method analyzes an organization's needs and costs by starting from a "zero base" (meaning no funding allocation) at the beginning of every period. The intended outcome is a more efficient use of resources by determining if services can be provided at a lower cost.

It should address two standard questions:

1. Are the current activities efficient and effective?
2. Should current activities be eliminated or reduced to fund higher-priority new programs or reduce the current budget?

Department heads may present alternative levels of funding (raise user fees, rates, rentals, or identify new sources of revenue); and link them to alternative results.

A minimum level is the grassroots funding level necessary to keep a program alive. Therefore, the minimal level is the program or funding level below which it is not feasible to continue a program... because no constructive contribution can be made toward fulfilling its objective.

Traditionally, a ZBB analysis focused on three types of performance measures. These should be measures of: Effectiveness, Efficiency and Workload for each decision unit

### Process

Therefore, during the budget process, every budget line starts at zero. You may, however use historical spending to estimate future costs. Department heads should be able to demonstrate a build from zero for each line item in any budget meeting, presentation or workshop.

**trustee1@tuscaroratwp.com**

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**From:** trustee1@tuscaroratwp.com  
**Sent:** Wednesday, December 21, 2022 11:55 AM  
**To:** 'Mike Ridley'; clerk@tuscaroratwp.com; treasurer@tuscaroratwp.com; treasurer@tuscaroratwp.com; trustee2@tuscaroratwp.com  
**Cc:** 'Robert Huth'  
**Subject:** RE: Draft employee handbook -- LEGAL REVIEW  
**Attachments:** Draft hiring policy and employee handbook (final).docx; Draft employee handbook RF Revisions QUESTIONS.docx

Hi folks

For future reference, here is the updated version plus the one that was marked up.

Merry Christmas!

Regards

Bob

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**From:** Robert Huth <rhuth@kirkhuthlaw.com>  
**Sent:** Wednesday, December 21, 2022 8:02 AM  
**To:** Mike Ridley <supervisor@tuscaroratwp.com>; clerk@tuscaroratwp.com; treasurer@tuscaroratwp.com; Robert Bob Kramer <trustee1@tuscaroratwp.com>; Janet Vance <trustee2@tuscaroratwp.com>  
**Subject:** RE: Draft employee handbook -- LEGAL REVIEW

Board,

I have two more comments with respect to the employee handbook. Please refer to my December 1, 2022 for the bulk of the proposed edits.

Consider adding a bullet point to Section 5.17 as follows:

-Cannabis use is prohibited in the workplace. Further, being under the influence of Cannabis while in the workplace is prohibited.

I was not sure Section 5.22 was necessary but its o.k. to leave in.

My comments are complete on this assignment.

Merry Christmas!

Rob

## Rob Huth



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\*\*\*Note my new email and website addresses\*\*\*

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**From:** Robert Huth  
**Sent:** Thursday, December 1, 2022 1:01 PM  
**To:** Mike Ridley <[supervisor@tuscaroratwp.com](mailto:supervisor@tuscaroratwp.com)>; [clerk@tuscaroratwp.com](mailto:clerk@tuscaroratwp.com); [treasurer@tuscaroratwp.com](mailto:treasurer@tuscaroratwp.com); Robert Bob Kramer <[trustee1@tuscaroratwp.com](mailto:trustee1@tuscaroratwp.com)>; Janet Vance <[trustee2@tuscaroratwp.com](mailto:trustee2@tuscaroratwp.com)>  
**Subject:** Draft employee handbook -- LEGAL REVIEW

Dear Board Members:

I hope you had a nice Thanksgiving holiday. Enclosed are our comments regarding the Employee Handbook Draft.

Rob

---

## Rob Huth



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\*\*\*Note my new email and website addresses\*\*\*

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**From:** [trustee1@tuscaroratwp.com](mailto:trustee1@tuscaroratwp.com) <[trustee1@tuscaroratwp.com](mailto:trustee1@tuscaroratwp.com)>

**Sent:** Monday, November 21, 2022 12:29 PM

**To:** 'Mike Ridley' <[supervisor@tuscaroratwp.com](mailto:supervisor@tuscaroratwp.com)>

**Cc:** Township Clerk <[clerk@tuscaroratwp.com](mailto:clerk@tuscaroratwp.com)>; Robert Huth <[rhuth@kirkhuthlaw.com](mailto:rhuth@kirkhuthlaw.com)>; Robert Huth <[rhuth@kirkhuthlaw.com](mailto:rhuth@kirkhuthlaw.com)>

**Subject:** Draft employee handbook -- LEGAL REVIEW

**Importance:** High

Supervisor

In accordance with our Special Meeting of November 19, 2022, an updated employee handbook is submitted for you to forward to the township attorney for legal review. To help this along I remind that

- Paragraphs 5.2 through 5.18 and 5.22 through 5.32 is from the original done in 2009.
- Paragraphs 5.20 and 5.21 are new paragraphs as recommended by the township insurance carrier, Par Plan.
- Paragraph 5.33 is a Grievance procedure that previously was not in the handbook.

I would like to have this review completed by November 30<sup>th</sup> or December 2<sup>nd</sup> so it can be discussed at the December 1st or 3rd special meeting township of excellence workshop.

Bob Kramer  
Trustee

# **Tuscarora Township**

## **5.0 Personnel Administration**

### **5.1 General Employee Hiring Policy**

#### **Section 1: Purpose and Intent**

The purpose and intent of this policy is to provide procedures to be utilized in the selection of general Township employees.

#### **Section 2: Definitions**

The following words, terms, and phrases shall have the meanings indicated:

- a. Selecting Official. The Selecting Official(s) will be designated by the Township Board, and it will be determined by the Board whether to permit the Selecting Official(s) to have full hiring authority for each employment position to be considered, OR to require the Selecting Official(s) to present qualified applicant recommendations to the Township Board as a whole. The Selecting Official(s) may be the Township supervisor, the direct supervisor of the department requesting the employee, or an officer or employee of the Township, and may be assisted by other Township Board members or Township employees.
- b. The Township's Board shall remain responsible for all employment conditions within the Township, including, but not limited to: hiring and firing of employees, job transfers, working conditions, employee complaints and other responsibilities.
- c. Full-time position. A regular full-time employee is one who works a minimum of 35 hours per week.  
Part-time position. A regular part time employee is one who works less than 35 hours per week.
- d. Temporary or Seasonal position. A temporary or seasonal employee is one who works full or part time but six months or less in a calendar year.
- e. "At-Will" Employer. Unless otherwise determined by labor agreement or employment contract with the Township, Tuscarora Township is an "At-Will" employer. The employment relationship is for an indefinite period of time and can be terminated at any time, with or without cause and with or without notice. No employee, Supervisor or any other person except the Township Board, in writing signed by the Board, has the authority to enter into any employment agreement on behalf of the Township for any specified period of time, pursuant to any particular conditions, or make any agreements.

#### **Section 3: Notices and Applications**

- a. Prior to establishing an eligibility list for any position, the Selecting Officials(s) shall provide public notice that the Township is accepting applications for employment and what the minimum requirements of the position and for making an application are. The public notice may be published in the same newspapers used by the Township for legal publications and in any other newspapers, trade magazines, and websites (including the Township's official website) deemed appropriate by the Selecting Officer(s) for the position.

- b. The minimum requirements for any position shall be established by the job description, consistent with Township Board approved policies and employee manuals, applicable laws, and generally accepted public sector employment standards.

#### **Section 4: Interviews, Hiring Decisions, and Notifications**

- a. The Selecting Official(s) shall present up all qualified applicants to the Township Board for consideration, interviews, and approval, except when the Selecting Officials(s) had prior full authority to hire for that particular position. All applicants deemed to be "qualified" will be subject to a background check prior to approval by the Township Board or Selecting Official(s). Any applicant that will have access to township funds or monies will also be subject to a credit/financial check.
- b. All interviewed applicants will be notified by the Selecting Official(s) that they have or have not been selected for employment, and if selected, the requirements for accepting and beginning employment.

#### **Section 5: General**

- a. Amendments to this policy must be presented to the Board of Trustees and may be adopted, as modified, at a successive meeting.
- b. The current hiring policies shall be posted on the Township's website.

#### **Section 6: Equal Employment Opportunity**

The Township is an equal opportunity employer. It does not discriminate against applicants on the basis of race, sex religion disability, national origin or another protected status under state and federal law.

## **Personnel policy – Employee Handbook**

### **5.2 Terms of Employment**

Tuscarora Township is an "at-will" employer. An "at-will" means that the employment relationship is for an indefinite period of time and can be terminated at any time, with or without cause and with or without notice. The provisions contained in this Handbook supersede any and all contrary representations that have been made by either Tuscarora Township or yourself. No employee, supervisor or any other person except the Township Board, in writing signed by the Board, has the authority to enter into any employment agreement on behalf of the Township for any specified period of time, pursuant to any particular conditions, or to make any agreement contrary to the terms expressed in the Handbook.

### **5.3 Applicability**

This handbook is applicable to all Township employees.

### **5.4 Open Door Policy**

It is Tuscarora Township's desire to provide good working conditions and to maintain a harmonious working relationship among employees, as well as between employees and management. In order to correct any work-related problems, Tuscarora Township must be fully informed about them. Therefore, Tuscarora Township has an "open door" problem solving policy. Employees are encouraged to discuss concerns or suggestions with their supervisor. Employees who believe that their supervisor has not or cannot adequately address the situation are encouraged to discuss the problem with the Township Supervisor or the Board. This procedure should in no way foreclose the direct discussions the Township has always had on an informal basis.

Tuscarora Township's employment practices are based on job qualifications without regard to race, color, national origin, religion, age, sex, marital status, height, weight, disability, or any other classifications protected by applicable law. Employees who believe this policy has been violated must speak with their supervisor. Employees, who believe their supervisor has not or cannot adequately address the problem, must speak with the Township Supervisor or Board. Disabled employees who feel accommodation is needed to perform their job must notify their supervisor in writing of the need for reasonable accommodation within 182 calendar days after the date the employee knew or reasonably should have known that an accommodation was needed. The Township will make reasonable accommodations that do not pose an undue hardship.

### **5.5 Training Period**

Your first ninety days of employment with Tuscarora Township are considered to be a period of training and adjustment. You will receive additional training during this time, and you should not be hesitant about asking questions to help you better understand your job, policies, procedures, and the goals of the organization. You may become eligible for benefits as described in this Handbook following the satisfactory completion of the training period.

### **5.6 Employment Status**

- Regular Full Time: A regular full-time employee is one who works a minimum of 35 hours per week.
- Regular Part-Time: A regular part time employee is one who works a maximum 35 hours per week
- Temporary or Seasonal: A temporary or seasonal employee is one who works full time or part time but six months or less in a calendar year.

If the terms of a policy, procedure or benefit vary according to the classification that an employee holds, the terms that apply to employees in that classification will be specifically described. The Township's Board shall remain responsible for all employment conditions within the Township including, but not limited to: hiring and firing of employees, job transfers, working conditions, employee complaints and other responsibilities.

### **5.7 Work Schedule**

The workday begins each day at midnight. The workweek begins each Sunday morning at midnight. The Township will pay overtime for all hours worked over forty in a workweek at time-and-one-half the regular rate of pay. Lunch periods will be scheduled by your supervisor and are generally for a one-hour period of time, but must be at least thirty (30) minutes. Lunch periods must be taken away from your workstation and will be unpaid.

### **5.8 Timekeeping**

Tuscarora Township tracks hours worked by the use of a time clock. All nonexempt employees are required to punch a time card showing their starting time, lunch period and other unpaid breaks, and quitting time for each workday. Nonexempt employees are eligible to receive time and one-half for overtime.

You must punch in every day when you begin to work or when you return from unpaid breaks. You must punch out every day when you begin an unpaid break

or quit work for the day. You will be paid according to the time punched on your time card. If you forget to punch in or out or believe there are mistakes on your time card, you should notify your supervisor immediately.

Handwritten time entries on your time card will not be counted unless initialed by your supervisor.

You are responsible for punching your own time card. Punching the time card of another employee or having another employee punch your time card is prohibited and is grounds for dismissal.

### **5.9 Overtime Policy**

You may be asked to work longer than your scheduled shift. Your supervisor will give you as much advance notice as possible when extra work is required. You should not begin working before your normal starting time, work through your lunch period or continue working after your normal quitting time without first getting your supervisor's approval. Hourly and salaried non-exempt employees will receive overtime pay (1 1/2 times your regular pay): For all hours worked in excess of forty hours per workweek. Only hours actually worked are counted in determining if you are entitled to overtime pay. Exempt employees will not receive overtime pay when working more than forty hours in a workweek.

### **5.10 Unpaid Personal Leave of Absence**

Any employee may request a personal leave of absence, for a period not to exceed (3) months. Extensions of unpaid leave may be considered on a per request basis. Accumulated paid sick leave, personal leave day and/or vacation days must be utilized prior to the granting of an unpaid leave of absence.

Employees are required to submit written requests for unpaid leaves of absence as far in advance as possible. Such written requests shall state the reason for the leave and its anticipated length. All requests must be approved by the Township Board who shall specify the beginning and ending dates of the leave. If granted, the leave will be unpaid, and benefits will not continue to accumulate during the absence.

## **5.11 Personal/Sick Leave/Vacation Days**

Regular fulltime and regular part-time employees are eligible for paid leave according to the following schedule:

For every 25 worked hours you will receive one hour paid leave, up to 6,000 hours worked.

After 6000 worked hours you will receive one hour paid leave for every 17 hours worked

Paid leave can be accumulated from one year to the next, but shall not exceed 240 hours, or 30 days paid leave.

If you are required to take time off due to illness or injury for three days or more, the Township may require you to present a certificate from a licensed physician verifying the need for the time off. If you are absent for more than five days, the Township may require you to present a certificate from a licensed physician allowing you to return to work.

You must call your supervisor on each day that you are absent and prior to the time that your shift is scheduled to begin. You must personally call in sick unless it is physically impossible for you to do so.

Time may be taken as weekly periods, individual days or in one hour increments as long as the periods chosen meet with your supervisor's approval. All employees should submit a vacation request to their supervisor at least two weeks prior to the date they with their vacation to begin.

Your supervisor reserves the discretion to grant or deny vacation requests according to workload and business considerations. In the event of conflicts, vacation will be granted on the basis of "first come, first serve."

Employees who have terminated employment with Tuscarora Township will receive compensation for all accrued but unused vacation pay, provided they provide the Township with two weeks' notice of their resignation. Compensation will be at the employee's present wage or salary at the time of termination.

## **5.12 Jury Duty Leave**

A regular, full-time employee who is called on serve and does serve on jury duty shall be paid the difference between the employee's regular wage and jury duty pay received from the court, excluding mileage and travel fees. The employee should provide the payroll clerk with verification of any pay received from the court. An employee who works the day shift and is excused from jury duty by noon is expected to return to work at the Township; although an employee's combined hours of work and jury duty should not exceed eight hours for that day.

## **5.13 Holidays**

Tuscarora Township observes the paid holidays listed below. You will be permitted to take these days off and will be paid for eight (8) hours at your regular straight time pay. Holidays will not be counted as hours worked for overtime computation purposes. When a holiday falls on a Saturday, it will generally be observed on the preceding Friday. When a holiday falls on a Sunday, it will generally be observed on the following Monday. The Township reserves the discretion, however, to close on another day or grant alternate time off.

An employee must work the day before and/or the day after the holiday in order to be paid for the holiday, unless that day falls on a Saturday or Sunday or regularly scheduled non-workday. In lieu of working, an employee can schedule a vacation day and still receive holiday pay.

Seasonal Employees will be paid for holidays that occur during their normal work schedule. Seasonal Employees are not paid for holidays that occur during a "lay off" period.

The following days are recognized as holidays:

January 1

Memorial Day

July 4

Labor Day

Thanksgiving Day and the day after (Friday)

Christmas Day

Employees who have terminated employment with Tuscarora Township will receive compensation for all accrued but unused vacation pay, provided they provide the Township with two weeks' notice of their resignation. Compensation will be at the employee's present wage or salary at the time of termination.

#### **5.14 Paydays**

You will be paid on Thursdays on a bi-weekly basis for the previous two-week period that begins with the normal workweek schedule (Sunday through Friday) Paychecks are electronically deposited into your bank account on a bi-weekly basis. If a payday falls on a weekend or holiday, paychecks will be deposited on the last workday before the weekend or holiday.

#### **5.15 Substance Abuse Policy**

Tuscarora Township demands a drug-free, safe and secure work environment for our employees. To ensure a safe and efficient workplace, Tuscarora Township will strictly enforce the following rules:

- No employee shall possess, distribute, use or be impaired by alcohol or unlawful controlled substances on Township property, while on Township business, or during working hours, including rest and meal periods.
- No employee shall possess, distribute, use, be impaired by, or have in his bodily system, unlawful controlled substances on Township property, while on Township business, or during working hours, including rest and meal periods.
- No employee shall be impaired by lawfully prescribed controlled substances while on Township property, on Township business, or during working hours, including rest and meal periods.
- Any employee who violates any of these rules may be disciplined up to and including discharge.
- "Unlawful controlled substances" are those substances that are illegal to sell or possess; "legal prohibited drugs" are any prescription or non-prescription drugs that may impair working ability. An employee who is taking a legal prohibited drug must notify his or her supervisor if its use is expected to adversely affect the employee's performance of the essential functions of the employee's job.
- Cannabis use is prohibited in the workplace. Further, being under the influence of Cannabis while in the workplace is prohibited.

Employees have a duty to know if the legal prescription or non-prescription drugs they are taking may impair working ability.

#### **5.16 Policy Prohibiting Harassment and Discrimination**

Tuscarora Township strives to maintain a pleasant working environment for all of our employees free from intimidation, humiliation, and insult. Harassment on the basis of any

lawfully protected characteristic, which includes race, color, religion, gender, sex, pregnancy, national origin, age, disability, height, weight and marital status, will not be tolerated. To that end, the Township's policy is to take prompt corrective action to stop unwelcomed behavior before it rises to a level of a violation of state or federal law.

Harassment is defined as verbal or physical conduct or communication when:

- Submission to the conduct or communication is made either an explicit or implicit term or condition of employment;
- Submission to or rejection of the conduct or communication by an individual is used as a basis for an employment decision affecting that individual; or the conduct or communication has the purpose or effect of unreasonably interfering with an individual's employment or creating an intimidating, hostile or offensive work environment.

Examples of prohibited sexual harassment include, but are not limited to: unwelcome sexual advances; requests for sexual favors and other verbal abuse of sexual nature; graphic verbal commentary about an individual's body, sexual prowess or sexual deficiency; sexually degrading, lewd, or vulgar words to describe an individual; leering; pinching or touching a private area of the body; displaying sexual suggestive objects, pictures, posters or cartoons. Examples of prohibited harassment based on characteristics other than sex include, but are not limited to, insults based on a protected characteristic, verbal, written, graphic or physical conduct or communication degrading or hostile to a person based on a protected characteristic.

Individuals who believe that he or she has been subjected to conduct by another individual in violation of this policy shall report the incident to the Township Supervisor. The Township Supervisor or his or her designee shall immediately investigate the complaint. The Township strictly prohibits retaliation against an individual who has registered a complaint under this policy.

### **5.17 Reporting a Violation**

If an employee believes that a violation of this policy has occurred, the employee has an obligation to report the alleged violation immediately, preferably within 48 hours, to their Department Manager or to the Township Supervisor. While there is no requirement that the incident be reported in writing, a written report that details the nature of the harassment, dates, times and other persons present when the harassment occurred will enable the Township to take effective, timely and constructive action. An investigation of all complaints will begin promptly.

### **5.18 Investigation**

After notification of the complaint, an investigation will be initiated to gather relevant facts about the complaint. An investigation may include interviews of possible witnesses including the person claiming the harassment occurred, and the person or persons claimed to be involved in or witnesses to the harassment.

The Township will conduct all investigations as confidentially and objectively as possible, to the extent consistent with thorough investigation and appropriate corrective action.

### **5.19 Resolution**

After the investigation has been completed, a determination will be made regarding the appropriate resolution of the matter. The determination will be reported to the employee who was allegedly subjected to harassment. If the investigation establishes that harassment or other inappropriate behavior has occurred, immediate and appropriate corrective action, up to

and including termination of employment, will be taken to stop the harassment and prevent its recurrence. Misconduct, including unprofessional or harassing conduct or behavior, will be dealt with appropriately. Responsive action would be at the Township's discretion and could include but would not be limited to the following: counseling, warning, demotion, suspension, reprimand, and decrease in pay, reassignment, transfer, or termination of employment.

### **5.20 No Retaliation**

The Township will not tolerate retaliation against any employee or other person who in good faith reports a violation or perceived violation of this policy, or retaliation against any employee or other person who participates in any investigation as a witness or otherwise. Retaliation is a serious violation of this policy and is subject to the investigation and corrective measures described in this policy. Any acts of retaliation must be promptly reported to your immediate Supervisor or to the Township Supervisor.

### **5.21 Political Activity**

No Township employee shall participate in activities that advocate for or against any political campaign, referendum, or recall while on duty.

No Township employee shall display political posters, bumper stickers or other political items on Township vehicles or Township property at any time, or while representing the Township.

### **5.22 Employee Social Media Use Policy**

#### **PURPOSE**

To prohibit the inappropriate use of electronic communication systems, media imaging systems, networks, devices, and equipment and dissemination of inappropriate information, images, recordings, photographs or other materials by township personnel. This includes the use of social media. Social media is broadly defined as internet-based communications technology that provides immediacy, interactivity and the sharing of information across multiple platforms.

The township allows the use of social media, where appropriate, to further the goals and missions of the township. However, the township has an overriding interest and expectation in deciding what is "spoken" on behalf of the township through social media. This policy establishes guidelines for the use of social media by township Employees.

#### **APPLICABILITY**

This policy applies to all township Employees and approved volunteers, consultants, service providers and contractors performing business on behalf of township ("Employees").

#### **POLICY**

It is the policy of the township that all individuals identified in the above paragraph abide by the policy set forth herein when using township information systems, which are defined as: computers and the services of both internal and external databases and information exchange networks, the internet, email, voice mail, mobile data terminals, facsimile machines, mobile telephones, lap top computers and social media ("Information Systems").

Communications sent by email may be subject to disclosure under the Freedom of Information Act or in litigation. No Employee shall have any expectation of privacy with regard to any information transmitted or stored on the township's Information Systems.

## PROCEDURE

Transmission of electronic messages and information on communications media provided for Employees of the township shall be treated with the same degree of propriety, professionalism and confidentiality as official written correspondence or public records.

The township encourages authorized and trained personnel with access to township Information Systems to utilize these devices whenever necessary. However, all Information Systems are the property of the township and use of any of these Information Systems is a privilege that is subject to revocation. Information Systems are intended for use in conducting official township business with limited exceptions noted in this policy

Employees are advised that they do not maintain any right to privacy or ownership in Information Systems equipment of its contents or to include or install personally owned software.

The township's administration reserves the right to access any of the records within the Information Systems at any time and to retain or dispose of those records as it deems necessary and appropriate, and may require employees to provide passwords to files that have been encrypted or password protected.

The township reserves the right to access, for quality control purposes and/or for violations of this policy, date, electronic and voice transmissions of Employees conducting business in the township.

Personal and/or private use of township Information Systems to access social media sites is prohibited.

Accessing or transmitting materials from township Information Systems that involve the use of obscene language, images, jokes, sexually explicit materials, or messages that disparage or threaten the township, any person, group, or classification of individuals is prohibited regardless of whether the recipient has consented to or requested such materials. Nothing herein is intended to interfere with an employee's right to protected activity under the Public Employment Relations Act or with an employee's right to freedom of expression under the Michigan and United States Constitutions.

## PERSONAL POSTING GUIDELINES FOR PERSONNEL

Any such postings must be made on personal equipment and on personal time. If the personal posting relates to the Township in any way, it must include the following disclaimer: "This posting represents my own views and does not represent the Township's position or opinion in any way." Posting may not include any confidential information or any personal information about any Personnel.

The Township's conduct rules, including those that prohibit discrimination, harassment, and threats of violence, apply to social media activity. Personnel must be respectful to others involved with the Township. For example, prohibited activity includes statements, photographs, videos, or audios that could be viewed as malicious, obscene, threatening, or

intimidating, or that could be viewed as disparaging Personnel or other individuals involved with the Township, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion, or other status protected by law or Township policy. Nothing herein is intended to interfere with an employee's right to protected activity under the Public Employment Relations Act or with an employee's right to freedom of expression under the Michigan and United States Constitutions.

## DISCIPLINE

Any violation of this policy may result in disciplinary action up to and including termination.

### **5.23 Carrying & Securing Concealed Pistol**

#### PURPOSE

1) To prohibit non-law enforcement employees from carrying a concealed pistol while representing Tuscarora Township.

#### DEFINITION

1) The definition of a concealed pistol is any pistol that is required to be licensed under the current CPL law.

#### PROCEDURE

1) Employees licensed under the CPL law shall NOT carry a pistol while representing Tuscarora Township in any capacity to include meetings, trainings, or while occupying any Tuscarora Township property or sponsored event.

2) If any employee is responding from their place of residence, the employee shall secure their pistol prior to representing Tuscarora Township in any capacity to include meetings, trainings, or while occupying any Tuscarora Township property or sponsored event. If responding from a location other than their residence, the employee shall secure the pistol in their vehicle prior to representing Tuscarora Township.

### **5.24 Disciplinary Actions Procedures**

These rules governing personal conduct are intended to promote the orderly and efficient operation of Tuscarora Township as well as protect the rights of all our employees. The following conduct is prohibited and will not be tolerated by Tuscarora Township. This list is for illustration purposes only. Other types of conduct that may jeopardize the personal safety, security or welfare of Tuscarora Township or its employees may also be prohibited. This list is not intended to modify your at-will employment relationship.

- Consuming, possessing, reporting to work under the influence of, or working under the influence of "controlled substances" or alcoholic beverages or other narcotics.
- Theft, deliberate or careless damage of any property of Tuscarora Township or the property of any employee.
- Deliberate destruction of any property of Tuscarora Township or the property of any employee.
- Unauthorized use of property, equipment or facilities of Tuscarora Township.

- Unauthorized use of telephones or computers for personal use during working hours or use or possession of another employee's personal equipment or possessions without employee's consent; removal of any property or records from the premises of Tuscarora Township without permission of management personnel.
- Insubordination or refusal to obey or willful failure to carry out verbal or written instructions of supervisory personnel.
- Provoking a fight or fighting during working hours at any time on the property of Tuscarora Township
- Carrying firearms or any other dangerous weapons at any time on township property, even if carried pursuant to a concealed weapons permit.
- Engaging in conduct detrimental to the Township's reputation.
- Falsifying or omitting pertinent information from records or revealing confidential information to unauthorized persons.
- Dress or appearance inappropriate to the business of Tuscarora Township
- Unlawful harassment or unprofessional behavior.
- Attendance problems or failure to observe working schedule including lunch and rest periods.
- Abuse of paid time off.
- Failure to provide a physician's certificate when requested to do so.
- Refusal or failure to follow township policies.
- Providing preferential treatment to vendors or failure to follow township purchasing policy.

## **5.25 Disciplinary Actions**

Disciplinary action may include one or more of the following:

- Verbal Warning. Verbal warnings should be documented and placed in the employee's personnel file.
- Written Warning. Employees should receive a copy of any written warning. One copy of the warning should be placed in the employee's personnel file.
- Probation. Probation is a period during which an employee will be expected to achieve certain goals or meet certain performance expectations.
- Demotion. Demotion is the placement of an employee into a lower-level position, usually with a lower level of pay.
- Suspension. Suspension is time away from work with or without pay at the Board's discretion, for a specified duration, not to exceed five working days.

## **5.26 Termination of Employment**

Employment with the Township is "at will". Both the employee and the Township are free to terminate employment relationships for any reasons, with or without advance notice.

Whenever an employee leaves the Township, your supervisor must be noticed at the earliest possible moment.

The Township seeks to ensure that all employees who are terminated are treated fairly and consistently. Termination is defined as any action that concludes the employee/employer relationship.

## **5.27 Employee-initiated Termination**

Employees who desire to leave the Township are expected to give at least fourteen calendar days' notice in writing. An employee shall be paid earned salary to the date on which employment terminates.

Employees who do not report to work or call in to their manager for three consecutive days, or who do not return at the end of an authorized leave of absence, shall be deemed to have voluntarily resigned without notice.

### **5.28 Resignation Procedures**

- Employee submits a written resignation for the personnel file
- The employee must return all keys
- The employee must return this Handbook

### **5.29 Township-initiated Termination**

There are three reasons for which the Township may terminate an employee. These reasons include but are not limited to:

- **Separation for Business Reasons (other than for cause):** The Township will try to give as much advance notice as is possible to employees separated for business reasons other than Case. Such reasons might include, but are not limited to, reorganization, budgetary cut back, lack of work, suspension of business or merger or sale of a business unit.
- **Separation for Performance:** Employees who have not met performance standards will be given two weeks advance notice of termination. The employee's manager has the discretion to authorize two weeks pay in lieu of notice.
- **Separation for Cause:** Employees separated for cause shall be terminated without advance notice. Separation for cause is justified if, for example, employment is terminated for theft, embezzlement, or common law fraud committed against the Township; conviction of a felony involving moral turpitude; material breach by employee of any obligation the employee may have with respect to confidential information, or material breach by the employee of any other obligation to the Township. All employees whose employment has been terminated shall be paid for all time worked up to and including the date of termination. This includes all accrued vacation, if applicable, as of the last day of employment.

### **5.30 Employee Grievance Procedure**

It is the policy of the Township to afford all employees a means of obtaining further consideration of a problem that remains unresolved at the supervisory level and to establish procedures that provide for timely resolution of unresolved problems. However, this grievance procedure shall not apply to appeals taken by employees following disciplinary action..

A “grievance” shall mean a complaint by an employee with respect to the Township’s interpretation or application of the provisions of this Manual and other job-related actions.

**STEP ONE:** An employee wishing to discuss a problem must approach the employee’s Department Head or the Township Supervisor within five working days following the action initiating the complaint and attempt to settle the difference on an informal basis. It is the employee’s responsibility to assure that the employee’s Department Head or the Township Supervisor is aware of the nature and seriousness of the problem. Every reasonable effort should be made to satisfactorily settle the complaint in this manner.

**STEP TWO:** If the problem is not satisfactorily resolved through the oral procedure, the employee may reduce the problem to writing with all the facts outlined and present it to the immediate Department Head or the Township Supervisor within five working days after the oral discussion. The Department Head or the Township Supervisor will have five working days in which to give the employee a written response.

**STEP THREE:** If the problem is not resolved to the employee's satisfaction, the employee may ask for a hearing with the Personnel Committee. In the event there is no current Personnel Committee, the Township Supervisor, Township Clerk, and Township Treasurer will serve as the committee. The Personnel Committee will review the employee's written grievance and the written response from the Department Head or the Township Supervisor. When meeting with the Personnel Committee, the employee shall describe the problem and give the reasons for not accepting the response in Step Two. The employee shall describe in writing the remedy the employee is seeking. Employee shall have all rights under the Open Meetings Act and state law.

The Personnel Committee will then meet with the Department Head or the Township Supervisor. If there is no agreement among the employee, the Township Manager, and the Personnel Committee on a solution to the grievance, the Personnel Committee will refer the matter to the Township Board for the decision. The Township Board will consider the problem at the next regular Township Board meeting. The Township Board's decision will be the final and official ruling of the Township.

If an employee fails to timely initiate and advance a complaint within this procedure, the employee waives any objection concerning the matter.

The Township, its elected officials, its employees, and its Township Board shall not take punitive action against an employee for utilizing the grievance procedure outlined above.

### **5.31 Limitations Period**

As a condition of employment, employees agree not to commence any action, claim, or suit relating to their employment with Tuscarora Township more than 182 calendar days after the date the employee knew or should have known that a claim existed or later than the applicable limitations period established by statute, whichever is less.

### **5.32 Amendments**

Tuscarora Township reserves the right and the discretion to amend, delete, or change benefits, compensation and policies in the sole discretion of the Township except that the at-will employment status may be amended only as explained in the "Terms of Employment" policy. For this reason, the Handbook is in loose-leaf format. Update your Handbook, as necessary, by placing new sheets in the Handbook and removing superseded or deleted sheets. Changes are effective as of the date of their occurrence. Only the Tuscarora Township Board, in writing signed by the Board, has the authority to enter into any agreement contrary to the terms of this Handbook.

### **Acknowledgment**

I acknowledge that I have received this Handbook. I understand that I am responsible for reading and understanding it. I agree to be bound by the policies and procedures described in this handbook and in consideration for my employment, I agree to follow them.

---

DATE

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Signature

### **5.33 Approval**

The policies included in this manual were approved as official policy of Tuscarora Township. All township officials and personnel are bound by these policies, and any deviation from established policy is prohibited. This policy supersedes all previous policies, implied or written.

**trustee1@tuscaroratwp.com**

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**From:** Robert Huth <rhuth@kirkhuthlaw.com>  
**Sent:** Friday, December 30, 2022 8:43 AM  
**To:** Robert Kramer; Janet Vance; Michael Ridley; Bobbi Balazovic; Dawn Webb  
**Subject:** Fwd: TT Policy Book for legal review Ch 6 - 7 - 8 (corrected)  
**Attachments:** SLTSocialMediaPolicy.pdf; TT Policy Book for legal review Ch 6 - 7 - 8 12-4-2022.docx

Good Morning Board:

I've had an opportunity to review the policies included herein. Generally, this language has been included by many communities. I have a few comments for you to consider:

6.3. "They" should be "he or she."  
6.4. Insert "in the possession" ahead "of employee."  
6.5. Delete the specific penalty amounts and instead state "Subject to penalties, provided by, among others the State of Michigan."

Change "they" to "he or she" in the Section "When a Request is Denied or Denied in Part."

Delete the last three paragraphs of Section 8. I'm concerned the Twp will have it tossed at it if there is ever litigation.

No suggestions on other proposed policy.

Happy New Year!

Rob Huth  
Sent from my iPhone

Begin forwarded message:

**From:** trustee1@tuscaroratwp.com  
**Date:** December 27, 2022 at 5:33:43 PM EST  
**To:** Robert Huth <rhuth@kirkhuthlaw.com>  
**Cc:** Mike Ridley <supervisor@tuscaroratwp.com>  
**Subject: FW: TT Policy Book for legal review Ch 6 - 7 - 8 (corrected)**

Rob

Mike and I were discussing a special meeting and workshop for January. Can u give us an idea when this review might be completed?

Regards

Bob

# **Tuscarora Township**

## **6.0 Records Management**

### **General**

#### **6.1 Applicability**

This records management policy shall apply to all officials, appointees, employees, agents, independent contractors and volunteers of the township. Each individual who creates, sends or receives official records is responsible for retaining those records in accordance with this policy.

#### **6.2 Records Management Responsibilities**

The Clerk shall be responsible for coordinating all records management procedures and activities for township offices, departments or services. Duties include the:

- Distribution of approved general record retention schedules
- Development, review and approval of township-specific record retention schedules
- Distribution of policies, guidelines and standards published by the State of Michigan, the township and other parties
- Arranging off-site storage facilities for inactive records
- Arranging microfilm and digital imaging services
- Arranging the destruction of confidential records with a vendor
- Coordinating all litigation holds to prevent the destruction of records that are relevant to a Freedom of Information Act request, investigation or litigation
- Incoming Mail - The Administrative Assistant and the Office Assistant shall receive all incoming mail (written or electronic), and shall open and date-stamp the letter or cover letter of all correspondence. All correspondence (written or electronic) requiring Board action or any other action required by the Township or its elected officials, shall be presented to the Clerk or Administrative Assistant, and must be scanned, filed and stored. Such correspondence must be provided in Board packets at the next regular meeting. Any correspondence that requires no Board action shall be sorted and distributed immediately to the various township offices. Mail addressed to the township board shall be forwarded to the clerk, who shall provide a copy to each board member.

Correspondence addressed to the board, but requiring action typically handled by a particular official (such as a Freedom of Information Act request or subpoena), shall be immediately forwarded to that official by the Clerk or Administrative Assistant, as well.

#### **6.3 Responsibility to Enforce**

The Clerk shall ensure that township officials, appointees and employees are aware of and implement the township's record management policies. They shall ensure that the township has the most updated record retention schedules that cover all records, regardless of form or format that are created and used by the township.

The Clerk shall ensure that the digital files and e-mail, and other records, of former officials, appointees, employees, volunteers and consultants are retained in accordance with approved record retention schedules.

#### **6.4 Separation from Township**

Township officials, appointees, employees, volunteers and consultants/contractors shall not take public records with them when they terminate office, employment or contract with the township, and they shall not destroy records that have not yet fulfilled their approved retention period. The Clerk is responsible for ensuring that the records, including e-mail and other digital records, of employees who are separating from the township are retained in accordance with the State of Michigan's record retention policies.

#### **6.5 Failure to Adhere to This Records Management Policy**

Failure to adhere to the township's records management policies may result in applicable discipline, up to and including discharge from employment, termination of the contractor status, or termination of the volunteer relationship. Further, the removal, mutilation or destruction of public records may result in civil and criminal liability, up to and including a penalty of not more than two years in state prison or a fine of not more than \$1,000.

#### **6.6 Records Are Maintained and Stored to Ensure Township Compliance with Law**

Township officials, appointees, employees, volunteers and consultants/contractors shall create, develop, organize, maintain, retain and store all township records to accommodate public inspection, FOIA compliance, record retention requirements, and minimize the township's exposure to litigation and risk.

The Clerk shall develop procedures to accommodate access by the FOIA coordinator for the purpose of public inspection of records, FOIA requests, and discovery or other litigation-related requests, when:

- Specific records are required by law or township policy to have limited access
- Specific records contain information exempt from disclosure
- Township records are kept or used in home offices

#### **6.7 Record Retention Schedules**

All township records shall be retained in accordance with the approved record State of Michigan records retention schedule for each department.

#### **6.8 Litigation, Investigations and Freedom of Information Act Requests**

The FOIA coordinator shall keep a copy of all written requests for public records on file for no less than one year.

No records that are the subject of litigation, a pending investigation request or a pending FOIA request shall be destroyed until the legal action or activity has ended, even if the records are otherwise scheduled for destruction pursuant to a relevant record retention schedule.

Any individual with knowledge of pending litigation, a pending investigation or a FOIA request shall immediately inform the FOIA coordinator. In consultation with the township attorney, the FOIA coordinator shall direct all relevant individuals to immediately cease disposal of all records relevant to the pending litigation, pending investigation or FOIA request. If the relevant records are in electronic form (including

e-mail), the FOIA coordinator shall notify information technology personnel or specialists for retrieval procedures.

If questions arise as to what records are relevant to a pending litigation, pending investigation, or FOIA request, the FOIA coordinator shall direct the immediate cessation of the disposal of *all* records. The moratorium on the disposal of all records relevant to the pending litigation, pending investigation or FOIA request shall remain in effect for the duration of the litigation or investigation, or until the FOIA request has been fully processed.

## **FOIA**

### **6.9 FOIA Procedures and Guidelines**

#### **Preamble: Statement of Principles**

It is the policy of Tuscarora Township that all persons, except those incarcerated, consistent with the Michigan Freedom of Information Act (FOIA), are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. The people shall be informed so that they fully participate in the democratic process.

The Township's policy with respect to FOIA requests is to comply with State law in all respects and to respond to FOIA requests in a consistent, fair, and even-handed manner regardless of who makes such a request.

The Township acknowledges that it has a legal obligation to disclose all nonexempt public records in its possession pursuant to a FOIA request. The Township acknowledges that sometimes it is necessary to invoke the exemptions identified under FOIA in order to ensure the effective operation of government and to protect the privacy of individuals.

Tuscarora Township will protect the public's interest in disclosure, while balancing the requirement to withhold or redact portions of certain records. The Township's policy is to disclose public records consistent with and in compliance with State law.

The Township Board has established the following written procedures and guidelines to implement the FOIA and will create a written public summary of the specific procedures and guidelines relevant to the general public regarding how to submit written requests to the public body and explaining how to understand a public body's written responses, deposit requirements, fee calculations, and avenues for challenge and appeal. The written public summary will be written in a manner so as to be easily understood by the general public.

#### **Section 1: General Policies**

The Township Board, acting pursuant to the authority at MCL 15.236, designates the Supervisor as the FOIA Coordinator. He or she is authorized to designate other Township staff to act on his or her behalf to accept and process written requests for the Township's public records and approve denials.

If a request for a public record is received by fax or email, the request is deemed to have been received on the following business day. If a request is sent by email and delivered to a Township spam or junk-mail folder, the request is not deemed received until one day after the FOIA Coordinator first becomes aware of the request. The FOIA Coordinator shall note in the FOIA log both the date the request was delivered to the spam or junk-mail folder and the date the FOIA Coordinator became aware of the request.

The FOIA Coordinator shall review Township spam and junk-mail folders on a regular basis. The FOIA Coordinator shall work with Township Information Technology staff to develop administrative rules for handling spam and junk-mail so as to protect Township systems from computer attacks which may be imbedded in an electronic FOIA request.

The FOIA Coordinator may, in his or her discretion, implement administrative rules, consistent with State law and these Procedures and Guidelines to administer the acceptance and processing of FOIA requests.

The Township is not obligated to create a new public record or make a compilation or summary of information which does not already exist. Neither the FOIA Coordinator nor

other Township staff is obligated to provide answers to questions contained in requests for public records or regarding the content of the records themselves.

The FOIA Coordinator shall keep a copy of all written requests for public records received by the Township on file for a period of at least one year.

The Township will make this Procedures and Guidelines document and the Written Public Summary publicly available without charge. If it does not, the Township cannot require deposits or charge fees otherwise permitted under the FOIA until it is in compliance.

A copy of this Procedures and Guidelines document and the Township's Written Public Summary must be publicly available by providing free copies both in the Township's response to a written request and upon request by visitors at the Township's office.

This Procedures and Guidelines document and the Township's Written Public Summary will be maintained on the Township's website at: [www.tuscaroratwp.com](http://www.tuscaroratwp.com).

## **Section 2: Requesting a Public Record**

No specific form to submit a request for a public record is required. However, the FOIA Coordinator may make available a FOIA Request Form for use by the public.

Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the Township may be submitted on the Township's FOIA Request Form, in any other form of writing (letter, fax, email, etc.).

A written request must sufficiently describe a public record so as to enable Township personnel to identify and find the requested public record.

A request from a person, other than an individual who qualifies as indigent under MCL 15.234(2)(a), must include the requesting person's complete name, address, and contact information, and, if the request is made by a person other than an individual, the complete name, address, and contact information of the person's agent who is an individual. An address must be written in compliance with United States Postal Service addressing standards:

JANE SMITH (*or ABC MOVERS*)

1500 E MAIN AVE STE 201

SPRINGFIELD VA 22162-1010

Contact information must include a valid telephone number or electronic mail address.

Written requests for public records may be submitted in person or by mail to any Township office. Requests may also be submitted electronically by fax and email. Upon their receipt, requests for public records shall be promptly forwarded to the FOIA Coordinator for processing.

A person making a request may stipulate that the public body's response be electronically mailed (email), delivered by facsimile (fax), or delivered by first-class mail, and the township will comply unless the township lacks the technological capability to provide an electronically mailed or facsimile response.

A person may request that public records be provided on non-paper physical media, emailed or otherwise provided to him or her in digital form in lieu of paper copies. The Township will comply with the request only if it possesses the necessary technological capability to provide records in the requested non-paper physical media format.

A person may subscribe to future issues of public records that are created, issued or disseminated by Tuscarora Township on a regular basis. A subscription is valid for up to 6 months and may be renewed by the subscriber.

A person serving a sentence of imprisonment in a local, state or federal correctional facility is not entitled to submit a request for a public record. The FOIA Coordinator will deny all such requests.

### **Section 3: Processing a Request**

Unless otherwise agreed to in writing by the person making the request, the Township will issue a response within 5 business days of receipt of a FOIA request. If a request is received by fax, email or other electronic transmission, the request is deemed to have been received on the following business day.

The Township will respond to a request in one of the following ways:

- Grant the request.
- Issue a written notice denying the request.
- Grant the request in part and issue a written notice denying in part the request.
- Issue a notice indicating that due to the nature of the request the Township needs an additional 10 business days to respond for a total of no more than 15 business days. Only one such extension is permitted.
- Issue a written notice indicating that the public record requested is available at no charge on the Township's website.

#### ***When a request is granted:***

If the request is granted, or granted in part, the FOIA Coordinator will require that payment be made in full for the allowable fees associated with responding to the request before the public record is made available.

The FOIA Coordinator shall provide a detailed itemization of the allowable costs incurred to process the request to the person making the request.

A copy of these Procedures and Guidelines and the Written Public Summary will be provided to the requestor free of charge with the response to a written request for public records, provided however, that because these Procedures and Guidelines, and the Written Public Summary are maintained on the Township's website at: [www.tuscaroratwp.com](http://www.tuscaroratwp.com), a link to the Procedures and Guidelines and the Written Public Summary will be provided in lieu of providing paper copies of those documents.

If the cost of processing a FOIA request is \$50 or less, the requester will be notified of the amount due and where the documents can be obtained.

If the cost of processing a FOIA request is expected to exceed \$50 based on a good-faith calculation, or if the requestor has not paid in full for a previously granted request, the Township will require a good-faith deposit pursuant to Section 4 of this policy before processing the request.

In making the request for a good-faith deposit the FOIA Coordinator shall provide the requestor with a detailed itemization of the allowable costs estimated to be incurred by the Township to process the request and also provide a best effort estimate of a time frame it will take the Township to provide the records to the requestor. The best-efforts estimate shall be nonbinding on the Township, but will be made in good faith and will strive to be reasonably accurate, given the nature of the request in the particular instance, so as to provide the requested records in a manner based on the public policy expressed by Section 1 of the FOIA.

***When a request is denied or denied in part:***

If the request is denied or denied in part, the FOIA Coordinator will issue a Notice of Denial which shall provide in the applicable circumstance:

An explanation as to why a requested public record is exempt from disclosure; or

A certificate that the requested record does not exist under the name or description provided by the requestor, or another name reasonably known by the Township; or

An explanation or description of the public record or information within a public record that is separated or deleted from the public record; and

An explanation of the person's right to submit an appeal of the denial to either the office of the Township Supervisor or Clerk, or to seek judicial review in the Cheboygan County Circuit Court;

An explanation of the right to receive attorneys' fees, costs, and disbursements as well actual or compensatory damages, and punitive damages of \$1,000, should they prevail in Circuit Court.

The Notice of Denial shall be signed by the FOIA Coordinator.

If a request does not sufficiently describe a public record, the FOIA Coordinator may, in lieu of issuing a Notice of Denial indicating that the request is deficient, seek clarification or amendment of the request by the person making the request. Any clarification or amendment will be considered a new request subject to the timelines described in this Section.

***Requests to inspect public records:***

The Township shall provide reasonable facilities and opportunities for persons to examine and inspect public records during normal business hours. The FOIA Coordinator is authorized to promulgate rules regulating the manner in which records may be viewed so as to protect Township records from loss, alteration, mutilation or destruction and to prevent excessive interference with normal Township operations.

Upon receiving a written or verbal request to inspect township records, the township shall furnish the requesting person with a reasonable opportunity and reasonable facilities for inspection and examination of its public records.

A person shall be allowed to inspect public records during usual business hours, not less than four hours per day. The public does not have unlimited access to township offices or facilities, and a person may be required to inspect records at a specified counter or table, and in view of township personnel.

Township officials, appointees, staff or consultants/contractors assisting with inspection of public records shall inform any person inspecting records that only pencils, and no pens or ink, may be used to take notes.

In coordination with the official responsible for the records, the FOIA coordinator shall determine on a case-by-case basis when the township will provide copies of original records, to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection.

The FOIA coordinator is responsible for identifying if records or information requested by the public is stored in digital files or e-mail, even if the public does not specifically request a digital file or e-mail.

A person cannot remove books, records or files from the place the township has provided for the inspection.

No documents shall be removed from the office of the custodian of those documents without permission of that custodian, except by court order, subpoena or for audit purposes. The official shall be given a receipt listing the records being removed. Documents may be removed from the office of the custodian of those documents with permission of that custodian to accommodate public inspection of those documents.

In coordination with the official responsible for the records, the FOIA coordinator will determine on a case-by-case basis when the township will provide copies of original records, to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection. A fee will be charged for copies made to enable public inspection of records, according to the township's FOIA policy.

***Requests for certified copies:***

The FOIA Coordinator shall, upon written request, furnish a certified copy of a public record at no additional cost to the person requesting the public record.

**Section 4: Fee Deposits**

If the fee estimate is expected to exceed \$50.00 based on a good-faith calculation, the requestor will be asked to provide a deposit not exceeding one-half of the total estimated fee.

If a request for public records is from a person who has not paid the Township in full for copies of public records made in fulfillment of a previously granted written request, the FOIA Coordinator will require a deposit of 100% of the estimated processing fee before beginning to search for a public record for any subsequent written request by that person when all of the following conditions exist:

The final fee for the prior written request is not more than 105% of the estimated fee;

The public records made available contained the information sought in the prior written request and remain in the Township's possession;

The public records were made available to the individual, subject to payment, within the time frame estimated by the Township to provide the records;

Ninety (90) days have passed since the FOIA Coordinator notified the individual in writing that the public records were available for pickup or mailing;

The individual is unable to show proof of prior payment to the Township; and

The FOIA Coordinator has calculated a detailed itemization that is the basis for the current written request's increased estimated fee deposit.

The FOIA Coordinator will not require an increased estimated fee deposit if any of the following apply:

The person making the request is able to show proof of prior payment in full to the Township;

The Township is subsequently paid in full for the applicable prior written request; or

Three hundred sixty-five (365) days have passed since the person made the request for which full payment was not remitted to the Township.

If a deposit is not received by the Township within 48 days from the date that the notice of deposit requirement is sent, and if the requesting person has not filed an appeal of the deposit amount, the request shall be considered abandoned by the requesting person and the Township is no longer required to fulfill the request. Notice of a deposit requirement must include notice of the date by which the deposit must be received, which date is 48 days after the date the notice is sent.

## **Section 5: Calculation of Fees**

A fee may be charged for the labor cost of copying/duplication.

A fee will **not** be charged for the labor cost of search, examination, review and the deletion and separation of exempt from nonexempt information **unless** failure to charge a fee would result in unreasonably high costs to the Township because of the nature of the request in the particular instance, and the Township specifically identifies the nature of the unreasonably high costs.

Costs for the search, examination review, and deletion and separation of exempt from non-exempt information are “unreasonably high” when they are excessive and beyond the normal or usual amount for those services (Attorney General Opinion 7083 of 2001) compared to the costs of the township’s usual FOIA requests, not compared to the township’s operating budget. (*Bloch v. Davison Community Schools*, Michigan Court of Appeals, Unpublished, April 26, 2011)

The following factors shall be used to determine an unreasonably high cost to the Township:

Volume of the public record requested

Amount of time spent to search for, examine, review and separate exempt from non-exempt information in the record requested.

Whether the public records are from more than one Township department or whether various Township offices are necessary to respond to the request.

The available staffing to respond to the request.

Any other similar factors identified by the FOIA Coordinator in responding to the particular request.

The Michigan FOIA statute permits the Township to charge for the following costs associated with processing a request:

Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.

Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the Township.

Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the Township.

The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the township’s website if the requester asks for the township to make copies.

The actual and most reasonably economical cost of non-paper physical media when the requester asks for records in any form of non-paper physical media. This may include the cost

for copies of records already on the township's website if the requester asks for the township to make copies.

The cost to mail or send a public record to a requestor.

Labor costs will be calculated based on the following requirements:

All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.

Labor costs will be charged at the hourly wage of the lowest-paid Township employee capable of doing the work in the specific fee category, regardless of who actually performs work.

Labor costs will also include a charge to cover or partially cover the cost of fringe benefits.

The Township may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.

Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.

Contracted labor costs will be charged at the hourly rate of 6 times the state minimum hourly wage.

The cost to provide records on non-paper physical media when so requested will be based on the following requirements:

Any form of non-paper physical media (for example, USB drives, computer disks, computer tapes or other digital or similar media) will be at the actual and most reasonably economical cost for the non-paper media.

This cost will only be assessed if the Township has the technological capability necessary to provide the public record in the requested non-paper physical media format.

The Township will procure any non-paper media and will not accept media from the requestor in order to ensure integrity of the Township's technology infrastructure.

The cost to provide paper copies of records will be based on the following requirements:

Paper copies of public records made on standard letter (8 1/2 x 11) or legal (8 1/2 x 14) sized paper will not exceed \$.10 per sheet of paper. Copies for non-standard sized sheets of paper will reflect the actual cost of reproduction.

The Township will provide records using double-sided printing, if it is cost-saving and available.

The cost to mail records to a requestor will be based on the following requirements:

The actual cost to mail public records using a reasonably economical and justified means.

The Township may charge for the least expensive form of postal delivery confirmation.

No cost will be made for expedited shipping or insurance unless specified by the requestor.

If the FOIA Coordinator does not respond to a written request in a timely manner, the Township must:

Reduce the labor costs by 5% for each day the Township exceeds the time permitted under FOIA up to a 50% maximum reduction, if *any* of the following applies:

The Township's late response was willful and intentional,

The written request conveyed a request for information within the first 250 words of the body of a letter facsimile, email or email attachment, or

The written request included the words, characters, or abbreviations for "freedom of information," "information," "FOIA," "copy" or a recognizable misspelling of such, or legal code reference to MCL 15. 231, et seq. or 1976 Public Act 442 on the front of an envelope or in the subject line of an email, letter or facsimile cover page.

## **Section 6: Waiver of Fees**

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The township board may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

## **Section 7: Discounted Fees**

### ***Indigence***

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request if the person requesting a public record submits an affidavit stating that they are:

Indigent and receiving specific public assistance, or

If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

An individual is not eligible to receive the waiver if:

The requestor has previously received discounted copies of public records from the Township twice during the calendar year; or

The requestor requests information in connection with other persons who are offering or providing payment to make the request.

An affidavit is sworn statement. The FOIA Coordinator may make a Fee Waiver Affidavit Form available for use by the public.

### ***Nonprofit organization advocating for developmentally disabled or mentally ill individuals***

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request from:

A nonprofit organization formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, or their successors, if the request meets all of the following requirements:

Is made directly on behalf of the organization or its clients.

Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.

Is accompanied by documentation of its designation by the state, if requested by the public body.

## **Section 8: Appeal of a Denial of a Public Record**

When a requestor believes that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, he or she may appeal to the Township Board by filing an appeal of the denial with the office of the FOIA Coordinator.

The appeal must be in writing, specifically state the word "appeal" and identify the reason or reasons the requestor is seeking a reversal of the denial. The Township FOIA Appeal Form (To Appeal a Denial of Records), may be used.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal.

Within 10 business days of receiving the appeal the Township Board will respond in writing by:

Reversing the disclosure denial;

Upholding the disclosure denial; or

Reverse the disclosure denial in part and uphold the disclosure denial in part; or

Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the Township Board shall respond to the written appeal. The Township Board shall not issue more than 1 notice of extension for a particular written appeal.

If the Township Board fails to respond to a written appeal, or if the Township Board upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action in Circuit Court.

Whether or not a requestor submitted an appeal of a denial to the Township Board, he or she may file a civil action in Cheboygan County Circuit Court within 180 days after the Township's final determination to deny the request.

If a court that determines a public record is not exempt from disclosure, it shall order the Township to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Failure to comply with an order of the court may be punished as contempt of court.

If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in such an action, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or Township prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements.

If the court determines that the Township has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the Township to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

## **Section 9: Appeal of an Excessive FOIA Processing Fee**

"Fee" means the total fee or any component of the total fee calculated under section 4 of the FOIA, including any deposit.

If a requestor believes that the fee charged by the Township to process a FOIA request exceeds the amount permitted by state law or under this policy, he or she must first appeal to

the Township Board by submitting a written appeal for a fee reduction to the office of the FOIA Coordinator.

The appeal must be in writing, specifically state the word "appeal" and identify how the required fee exceeds the amount permitted.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal.

Within 10 business days after receiving the appeal, the Township Board will respond in writing by:

Waiving the fee;

Reducing the fee and issuing a written determination indicating the specific basis that supports the remaining fee;

Upholding the fee and issuing a written determination indicating the specific basis that supports the required fee; or

Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the Township Board will respond to the written appeal. The Township Board shall not issue more than 1 notice of extension for a particular written appeal.

Where the Township Board reduces or upholds the fee, the determination must include a certification from the Township Board that the statements in the determination are accurate and that the reduced fee amount complies with its publicly available procedures and guidelines and Section 4 of the FOIA.

Within 45 days after receiving notice of the Township Board's determination of an appeal, the requesting person may commence a civil action in Cheboygan County Circuit Court for a fee reduction.

If a civil action is commenced against the Township for an excess fee, the Township is not obligated to complete the processing of the written request for the public record at issue until the court resolves the fee dispute.

An action shall not be filed in circuit court unless **one** of the following applies:

The Township does not provide for appeals of fees,

The Township Board failed to respond to a written appeal as required, or

The Township Board issued a determination to a written appeal.

If a court determines that the Township required a fee that exceeds the amount permitted under its publicly available procedures and guidelines or Section 4 of the FOIA, the court shall reduce the fee to a permissible amount. Failure to comply with an order of the court may be punished as contempt of court.

If the requesting person prevails in court by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages.

If the court determines that the Township has arbitrarily and capriciously violated the FOIA by charging an excessive fee, the court shall order the Township to pay a civil fine of \$500.00, which shall be deposited in the general fund of the state treasury. The court may also award, in addition to any actual or compensatory damages, punitive damages in the

amount of \$500.00 to the person seeking the fee reduction. The fine and any damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

#### **Section 10: Conflict with Prior FOIA Policies and Procedures; Effective Date**

To the extent that these Procedures and Guidelines conflict with previous FOIA policies promulgated by Township Board or the Township Administration these Procedures and Guidelines are controlling. To the extent that any administrative rule promulgated by the FOIA Coordinator subsequent to the adoption of this resolution is found to be in conflict with any previous policy promulgated by the Township Board or the Township Administration, the administrative rule promulgated by the FOIA Coordinator is controlling.

To the extent that any provision of these Procedures and Guidelines or any administrative rule promulgated by the FOIA Coordinator pertaining to the release of public records is found to be in conflict with any State statute, the applicable statute shall control. The FOIA Coordinator is authorized to modify this policy and all previous policies adopted by the Township Board or the Township Administration, and to adopt such administrative rules as he or she may deem necessary, to facilitate the legal review and processing of requests for public records made pursuant to Michigan's FOIA statute, provided that such modifications and rules are consistent with State law. The FOIA Coordinator shall inform the Township Board of any change these Policies and Guidelines.

These FOIA Policies and Guidelines become effective upon publication.

## **Public Summary of FOIA Procedures and Guidelines**

### **6.10 Summary**

**It is the public policy of this state that all persons (except those persons incarcerated in state or local correctional facilities) are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and public employees. The people shall be informed so that they may fully participate in the democratic process.**

Consistent with the Michigan Freedom of Information Act (FOIA), Public Act 442 of 1976, the following is the Written Public Summary of the Township's FOIA Procedures and Guidelines relevant to the general public.

This is only a summary of the Township's FOIA Procedures and Guidelines. For more details and information, copies of the Township's FOIA Procedures and Guidelines are available at no charge at any Township office and on the Township's website: [www.tuscaroratwp.com](http://www.tuscaroratwp.com).

### **1. How do I submit a FOIA request to the Township?**

A request must sufficiently describe a public record so as to enable the Township to find it.

A request from a person, other than an individual who qualifies as indigent under MCL 15.234(2)(a), must include the requesting person's complete name, address, and contact information, and, if the request is made by a person other than an individual, the complete name, address, and contact information of the person's agent who is an individual. An address must be written in compliance with United States Postal Service addressing standards:

**JANE SMITH (or ABC MOVERS)**

**1500 E MAIN AVE STE 201**

**SPRINGFIELD VA 22162-1010**

Contact information must include a valid telephone number or electronic mail address.

Please include the words "FOIA" or "FOIA Request" in the request to assist the Township in providing a prompt response.

Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the Township may be submitted on the Township's FOIA Request Form, in any other form of writing (letter, fax, email, etc.).

No specific form to submit a written request is required. However a FOIA Request Form and other FOIA-related forms are available for your use and convenience on the Township's website at [www.tuscaroratwp.com](http://www.tuscaroratwp.com), and at the Township Hall"

Written requests may be delivered to the Township Hall in person or by mail: Tuscarora Township, P.O. Box 220, Indian River, MI 49749

Requests may be emailed to: [supervisor@tuscaroratwp.com](mailto:supervisor@tuscaroratwp.com). To ensure a prompt response, email requests should contain the term "FOIA" or "FOIA Request" in the subject line.

### **2. What kind of response can I expect to my request?**

Within 5 business days after receiving a FOIA request the Township will issue a response. If a request is received by fax or email, the request is deemed to have been received on the following business day. The Township will respond to your request in one of the following ways:

Grant the request,

Issue a written notice denying the request,

Grant the request in part and issue a written notice denying in part the request,

Issue a notice indicating that due to the nature of the request the Township needs an additional 10 business days to respond, or

Issue a written notice indicating that the public record requested is available at no charge on the Township's website

If the request is granted, or granted in part, the Township will ask that payment be made for the allowable fees associated with responding to the request before the public record is made available.

If the cost of processing the request is expected to exceed \$50, or if you have not paid for a previously granted request, the Township will require a deposit before processing the request.

### **3. What are the Township's deposit requirements?**

If the Township has made a good faith calculation that the total fee for processing the request will exceed \$50.00, the Township will require that you provide a deposit in the amount of 50% of the total estimated fee. When the Township requests the deposit, it will provide you a non-binding best efforts estimate of how long it will take to process the request after you have paid your deposit.

If the Township receives a request from a person who has not paid the Township for copies of public records made in fulfillment of a previously granted written request, the Township will require a deposit of 100% of the estimated processing fee before it begins to search for the public record for any subsequent written request when all of the following conditions exist:

The final fee for the prior written request is not more than 105% of the estimated fee;

The public records made available contained the information sought in the prior written request and remain in the Township's possession;

The public records were made available to the individual, subject to payment, within the best effort time frame estimated by the Township to provide the records;

Ninety (90) days have passed since the Township notified the individual in writing that the public records were available for pickup or mailing;

The individual is unable to show proof of prior payment to the Township; and

The Township has calculated an estimated detailed itemization that is the basis for the current written request's increased fee deposit.

The Township will not require the 100% estimated fee deposit if any of the following apply:

The person making the request is able to show proof of prior payment in full to the Township;

The Township is subsequently paid in full for all applicable prior written requests; or

Three hundred sixty five (365) days have passed since the person made the request for which full payment was not remitted to the Township

If a deposit is not received by the Township within 48 days from the date that the notice of deposit requirement is sent, and if the requesting person has not filed an appeal of the deposit amount, the request shall be considered abandoned by the requesting person and the Township is no longer required to fulfill the request. Notice of a deposit requirement must

include notice of the date by which the deposit must be received, which date is 48 days after the date the notice is sent.

#### **4. How does the Township calculate FOIA processing fees?**

The Michigan FOIA statute permits the Township to charge for the following costs associated with processing a request:

Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.

Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the Township.

Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the Township.

The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the township's website if you ask for the township to make copies.

The cost of computer discs, computer tapes or other digital or similar media when the requester asks for records in non-paper physical media. This may include the cost for copies of records already on the township's website if you ask for the township to make copies.

The cost to mail or send a public record to a requestor.

#### **Labor Costs**

All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.

Labor costs will be charged at the hourly wage of the lowest-paid Township employee capable of doing the work in the specific fee category, regardless of who actually performs work.

Labor costs will also include a charge to cover or partially cover the cost of fringe benefits. Township may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.

Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.

Contracted labor costs will be charged at the hourly rate of 6 times the state minimum hourly wage.

A labor cost will not be charged for the search, examination, review and the deletion and separation of exempt from nonexempt information unless failure to charge a fee would result in unreasonably high costs to the Township. Costs are unreasonably high when they are excessive and beyond the normal or usual amount for those services compared to the Township's usual FOIA requests, because of the nature of the request in the particular instance. The Township must specifically identify the nature of the unreasonably high costs in writing.

#### **Copying and Duplication**

A person making a request may stipulate that the public body's response be electronically mailed (email), delivered by facsimile (fax), or delivered by first-class mail, and the township will comply unless the township lacks the technological capability to provide an electronically mailed or facsimile response.

A person may request that public records be provided on non-paper physical media, emailed or otherwise provided to him or her in digital form in lieu of paper copies. The Township will comply with the request only if it possesses the necessary technological capability to provide records in the requested non-paper physical media format.

The Township must use the most economical method for making copies of public records, including using double-sided printing, if cost-saving and available.

#### ***Non-paper Copies on Physical Media***

The cost for records provided on non-paper physical media, such as computer discs, computer tapes or other digital or similar media will be at the actual and most reasonably economical cost for the non-paper media.

This cost will be charged only if the Township has the technological capability necessary to provide the public record in the requested non-paper physical media format.

#### ***Paper Copies***

Paper copies of public records made on standard letter (8 1/2 x 11) or legal (8 1/2 x 14) sized paper will not exceed \$.10 per sheet of paper.

Copies for non-standard sized sheets will paper will reflect the actual cost of reproduction.

#### ***Mailing Costs***

The cost to mail public records will use a reasonably economical and justified means.

The Township may charge for the least expensive form of postal delivery confirmation.

No cost will be made for expedited shipping or insurance unless you request it.

#### ***Waiver of Fees***

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The township board may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

#### **5. How do I qualify for an indigence discount on the fee?**

The Township will discount the first \$20.00 of fees for a request if you submit an affidavit stating that you are:

Indigent and receiving specific public assistance; or

If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

You are **not** eligible to receive the \$20.00 discount if you:

Have previously received discounted copies of public records from the Township twice during the calendar year; or

Are requesting information on behalf of other persons who are offering or providing payment to you to make the request.

An affidavit is sworn statement. For your convenience, the Township has provided an Affidavit of Indigence for the waiver of FOIA fees on the back of the Township FOIA Request Form, which is available on the Township's website: [www.tuscaroratwp.com](http://www.tuscaroratwp.com).

## **6. May a nonprofit organization receive a discount on the fee?**

A nonprofit organization advocating for developmentally disabled or mentally ill individuals that is formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, may receive a \$20.00 discount if the request meets all of the following requirements in the Act:

Is made directly on behalf of the organization or its clients.

Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.

Is accompanied by documentation of its designation by the state, if requested by the public body.

## **7. How may I challenge the denial of a public record or an excessive fee?**

### **Appeal of a Denial of a Public Record**

If you believe that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, you may appeal to the Township Board by filing a written appeal of the denial with the office of the Township Supervisor (or "clerk" or "FOIA Coordinator," etc.).

The appeal must be in writing, specifically state the word "appeal," and identify the reason or reasons you are seeking a reversal of the denial.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal. Within 10 business days of receiving the appeal the Township Board will respond in writing by:

Reversing the disclosure denial;

Upholding the disclosure denial; or

Reverse the disclosure denial in part and uphold the disclosure denial in part.

Whether or not you submitted an appeal of a denial to the Township Board, you may file a civil action in Cheboygan County Circuit Court within 180 days after the Township's final determination to deny your request. If you prevail in the civil action the court will award you reasonable attorneys' fees, costs and disbursements. If the court determines that the Township acted arbitrarily and capriciously in refusing to disclose or provide a public record, the court shall award you damages in the amount of \$1,000.

### **Appeal of an Excess FOIA Processing Fee**

If you believe that the fee charged by the Township to process your FOIA request exceeds the amount permitted by state law, you must first appeal to the Township Board by filing a written appeal for a fee reduction to the office of the FOIA Coordinator.

The appeal must specifically state the word "appeal" and identify how the required fee exceeds the amount permitted.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal. Within 10 business days after receiving the appeal, the Township Board will respond in writing by:

Waiving the fee;

Reducing the fee and issue a written determination indicating the specific basis that supports the remaining fee;

Upholding the fee and issue a written determination indicating the specific basis that supports the required fee; or

Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the Township Board will respond to the written appeal.

Within 45 days after receiving notice of the Township Board's determination of the processing fee appeal, you may commence a civil action in Cheboygan County Circuit Court for a fee reduction. If you prevail in the civil action by receiving a reduction of 50% or more of the total fee, the court may award all or appropriate amount of reasonable attorneys' fees, costs and disbursements. If the court determines that the Township acted arbitrarily and capriciously by charging an excessive fee, court may also award you punitive damages in the amount of \$500.

### **Approval**

The policies included in this manual were approved as official policy of Tuscarora Township. All township officials and personnel are bound by these policies, and any deviation from established policy is prohibited. This policy supersedes all previous policies, implied or written.

## **Tuscarora Township**

### **7.0 Public Information**

#### **Public Contacts**

##### **7.1 Courtesy and Customer Service**

The primary goal of the township is to serve the public. All officials and employees will respond to requests for township information from members of the public with courtesy and efficiency.

All officials and employees shall communicate with the public in such a way as to portray the image of the township government as friendly, courteous and efficient.

All visitors to the township hall shall be greeted in a friendly, helpful manner. Under the day-to-day supervision of the Clerk, the receptionist shall assist the public by directing them to the appropriate official, employee or department.

Phone calls to the township shall be answered, "Tuscarora Township, how may I direct your call?" or "Tuscarora Township, how may I help you?"

Township officials and employees shall make every effort to see visitors who need their assistance. When workload or other commitments do not allow for an immediate meeting, the visitor will be asked to make an appointment at a mutually convenient time.

Board members and other key officials shall post office hours or contact information to arrange appointments.

#### **Web and Social Media Policy**

##### **7.2 Purpose:**

The Township may consider using social media platforms to reach a broader audience, and therefore the Township adopts this policy.

It is the Township's intent to utilize the township web site and social media platforms to enhance communication, collaboration, and information exchange with the public in support of the goals and objectives of the Township. As such, the Township has an overriding interest and expectation in deciding what is "spoken" on its behalf on social media sites.

This policy is intended to establish guidelines for the Township's use of social media platforms to promote the effective, efficient, and orderly use of social media platforms to promote accurate and reliable communication with the public.

This policy applies to all Township employees, contractors, and officials (collectively referred to as "Personnel" in this policy). This policy also governs comments by the general public on Township-maintained web and social media sites.

For purposes of this policy, social media includes all websites and applications that enable users to create and share content or to participate in social networking. Examples include blogs, wikis, Facebook, Twitter, YouTube, podcasts, videos, photos, and online posts to newspaper articles, as approved by the Township Manager.

##### **7.3 General Provisions:**

The establishment of Township-maintained social media sites is subject to the approval of the Board of Trustees.

Administrative access to Township social media accounts will be limited to the Township Supervisor, Clerk, Webmaster and any other designated Personnel.

Township social media sites shall clearly state that they are maintained by the Township and shall contain a link to this policy.

The Board of Trustees reserves the right to terminate any Township social media site at any time without notice.

Township social media sites shall be managed consistent with the Open Meetings Act, 1976 PA 267, as amended, and Personnel are prohibited from any activity that would violate it.

Township social media sites will comply with usage rules and regulations required by the site provider, including privacy policies, and shall adhere to all applicable federal, state, and local laws, regulations, and policies.

Township-maintained social media sites are subject to the Freedom of Information Act (“FOIA”), 1976 PA 442, as amended. Any content maintained on a Township social media site that is related to Township business, including a list of subscribers, posted communication, and communication submitted for posting may be considered a public record and subject to public disclosure.

Nothing in this policy shall be interpreted or applied to limit or interfere with Personnel’s right to engage in lawful activities protected by state or federal law, or from disclosing non-confidential and non-proprietary information pursuant to their lawful right to do so.

The Township prohibits the taking of any retaliation action against Personnel for reporting a possible deviation from this policy or from cooperating in any investigation related to it. Personnel who retaliate against another for such conduct will be subject to disciplinary action, up to and including termination.

#### **7.4 Guidelines for Posts**

The goal of the Township-maintained web and social media sites is to serve as an online information source focused on Township issues, projects, news, and events. These sites are not intended to create a public forum.

The content of Township social media postings shall pertain to Township-related or sponsored/supported news, issues, programs, meetings, services, and events. Content can include, but is not limited to, information, photographs, videos, and hyperlinks. Wherever possible, links to more information will direct users back to the Township’s official website. Content posted to official Township social media sites shall not be a substitute for any public notice requirements mandated by federal, state, or local law.

Postings may not contain any personal information except for the names of Personnel whose job duties include being available for contact by the public. Postings may not contain any confidential Township information including, but not limited to, pending Township litigation, personnel matters, or anything that would be exempt from disclosure under FOIA.

Personnel authorized to post items on any of the Township-maintained social media sites shall do so for authorized Township business only. While posting on behalf of the Township, Personnel may not express personal views or concerns through such postings. All postings on any Township-maintained social media site shall reflect only official goals, objectives, policies, and views of the Township. Personnel who are authorized to post on the Township’s behalf must ensure that the communication is honest, factual, and accurate and that it is consistent with the Township’s values and professional standards.

The Township reserves the right to monitor, prohibit, restrict, block, suspend, terminate, delete, or discontinue Personnel’s access to any social media sites on any Township-owned equipment or Township accounts at any time, without notice and for any or no reason and in

its sole discretion. Personnel do not have any right to or expectation of privacy with respect to their use of social media on Township-owned equipment.

### **7.5 Personal Posting Guidelines for Personnel:**

Any such postings must be made on personal equipment and on personal time. If the personal posting relates to the Township in any way, it must include the following disclaimer: "This posting represents my own views and does not represent the Township 's position or opinion in any way." Posting may not include any confidential information or any personal information about any Personnel.

The Township's conduct rules, including those that prohibit discrimination, harassment, and threats of violence, apply to social media activity. Personnel must be respectful to others involved with the Township. For example, prohibited activity includes statements, photographs, videos, or audios that could be viewed as malicious, obscene, threatening, or intimidating, or that could be viewed as disparaging Personnel or other individuals involved with the Township, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion, or other status protected by law or Township policy.

### **7.6 User Postings Guidelines**

The following terms of use shall apply to any users of Township maintained social media sites, and the Township shall display these terms where appropriate.

The Township welcomes comments and questions from the public on its social media sites. The site is intended to serve as a mechanism for communication between the Township and members of the public. Users are notified that any posted content may be a public record subject to public disclosure under the Freedom of Information Act. Users are also expected to comply with the following rules and understandings:

Communications made through social media sites shall in no way be deemed to constitute legal notice to the Township or any of its officers, employees, agents, or representatives, with respect to any existing or potential claim or cause of action against the Township or any of its agencies, officers, employees agents, or representatives, where notice to the Township is required by any federal, state, or local law, rule, or regulation.

The Township shall have full permission or rights to any content posted by the Township, including photographs and videos.

Comments posted to any of the Township-maintained social media sites will be monitored, and the Township reserves the right to remove certain forms of published content, including the following:

Activity that would be excluded from the Constitutional protections of the First Amendment, including activity that would be considered defamatory, obscene, indecent, hate speech or fighting words;

Activity that the author does not have the necessary rights, licenses, and consents to post;

Activity that constitutes spam, incoherent or excessive links or codes, unauthorized advertising, or solicitation;

Activity that contains sensitive or personally identifiable information or otherwise invades another individual's privacy; and

Activity that violates or encourages the violation of any applicable state or federal law or regulation.

Comments that are removed from a Township social media site shall be documented and recorded. The comment and context, as well as who removed the comment and the reason for removal, shall also be recorded and retained in accordance with any applicable Freedom of Information Act requirements.

A comment posted by a member of the public on a Township social media site is the opinion of the commentator or poster only, and the posting of a comment does not imply endorsement of, or agreement by, the Township, nor do such comments necessarily reflect the opinions or policies of the Township. The Township does not guarantee the authenticity, accuracy, appropriateness, or security of external links, websites, or linked content.

### **Approval**

The policies included in this manual were approved as official policy of Tuscarora Township. All township officials and personnel are bound by these policies, and any deviation from established policy is prohibited. This policy supersedes all previous policies, implied or written.

## **Tuscarora Township**

### **8.0 Township Property**

#### **Property Management**

##### **8.1 Identifying Township Assets**

Assets that have a value of at least \$250.00 (excluding furniture) shall be identified and inventoried, and safeguarded to prevent loss. All furniture and office equipment, regardless of value will be inventoried.

**Real Property.** must follow the same break-down described below for identifying, inventorying, and disposal.

Real property not identified in the master plan for development must be sold.

When real property is sold, it must be sold at fair market value in accordance with Michigan law. The value must be established by the township assessor, an independent appraiser or a Michigan licensed real estate broker or agent. When excess property is identified and value established, it must be sold either by a Michigan licensed real estate broker or by sealed bid where the minimum bid is the established value.

If a private party approaches the township with an unsolicited offer to purchase property, the value must be established as described above. Before accepting such an offer, the township must first offer the property to the general public through publication of two notices in a general circulation newspaper and posting on the township web page.

##### **8.2 Inventory of Assets**

The Administrative Assistant or designee shall maintain an inventory of the township's assets, and shall add or remove assets from the inventory at the time of acquisition or disposal. Department heads shall inventory all assets assigned to their department, at least annually and at the time of acquisition, and shall submit the inventory to the Clerk.

The inventory of assets shall include the following information on each asset:

- Description of asset
- Responsible department
- Location
- Acquisition cost (if gift, estimated fair value at time of donation)
- Permanent identification number

##### **8.3 Inventory Tagging**

All assets shall be tagged with a label that includes the permanent identification number.

##### **8.4 Lost or Damaged Township Property or Equipment**

Any lost or damaged equipment shall be reported immediately to the Administrative Assistant.

##### **8.5 Disposal of Fixed Assets**

Department heads shall make note on the annual inventory, or shall notify the Administrative Assistant sooner if desired, of any equipment that would be appropriate for disposal. The clerk shall prepare a list of all such equipment

recommended for disposal and shall submit the recommended disposal of fixed assets list to the Township Board for approval.

The township shall not make a gift or donation of township property with any remaining value.

Township officials and employees are not eligible to purchase township fixed assets by negotiated sale without the approval of the board. An elected official shall refrain from voting on any negotiated sale involving the elected official.

#### **Disposal of Equipment Policy (As adopted August 14, 2012)**

1. After formal approval of the Board and under the supervision of the Supervisor, unwanted equipment owned by the Township will be clean and disposed of through the following sealed bid process.
2. Notice will be given listing all items to be disposed of and the deadline by which to submit a sealed bid for any or all of the items. Tuscarora Township has the right to reject any or all bids.
3. The bidder submitted the highest bid will be sold the item or items in question. When two or more bidders submit the same bid, then Tuscarora residents will be given preference over non-Tuscarora residents. After that there will be a blind drawing to determine the successful bidder.
4. All items must be paid for in cash or certified check when they are picked up by the successful bidder within seven (7) days of receiving notification unless other arrangements have been made with the Township Supervisor. All items are sold "as is" and shall not be returned to the Township.
5. Any equipment not sold through this sealed bid process may be put up for sale on a "first come" basis with the same terms and conditions stated in paragraph 4, or disposed of at the Board's discretion.

### **Township Facilities**

#### **8.6 Township Board Authority for Township Facilities**

Township facilities are public property, but they are not open to public use unless the township board has so directed. The township board shall determine which township facilities will be open to public access and use, and the degree of public access and use. The Supervisor shall establish procedures for opening, closing and the security of township facilities.

#### **8.7 Hours of Business**

The township office shall be open to the public at a time specified on the township web site.

#### **8.8 Smoking/Vaping**

Smoking and Vaping indoors is prohibited at all township buildings and facilities. An individual shall not smoke or vape at a meeting of a township body, or in any enclosed, indoor area owned or operated by the township, including township facilities not open to the public or available only to township staff. There is no exception for private functions held at township facilities.

Township staff shall inform individuals smoking or vaping in violation of this act that they are in violation of state law and subject to penalties.

Persons wishing to smoke or vape on township property shall do so outside. Cigarette butts and packaging shall not be left on the grounds.

### **8.9 Safety**

All township facilities will be maintained for compliance with OSHA and liability insurance standards as they apply to fire hazards, flammable materials and other safety hazards as established by board policy and procedures.

No boxes, files and other items shall be stored in hallways, stairs and landings. Flammable liquids and power equipment shall not be stored in the township hall.

In the event of a fire, all employees will immediately exit the building. All employees shall gather at the parking lot for a head count.

### **Use of Township Property by Township Personnel**

#### **8.10 Personal Use of Township Property**

The personal use of the township premises, equipment, machines, tools, supplies, postage or personal use of township labor, shall be prohibited.

#### **8.11 Personal Mail**

Personal mail and parcels may be sent from the township office by township personnel. The sender must reimburse the township for all costs.

The township is a business address, and all mail and deliveries received at township facilities are subject to township policies regarding how mail and deliveries will be received and whether mail or deliveries will be opened by the township.

The township is a public entity, and mail and deliveries received at township facilities may be subject to public disclosure if they constitute public records. Township officials, appointees, employees, volunteers and consultants/contractors have no expectation of privacy regarding personal mail or deliveries at township facilities.

#### **8.12 Office Supplies**

Township office supplies shall not be used for non-township purposes.

#### **8.13 Vehicles**

Employees may be directed by a department head to take a township vehicle to their residence due to the nature of their work, such as responding to emergency calls.

Department heads may also authorize a township vehicle to be driven to and from work because of the lack of a secure place to store the vehicle during hours the office is closed. The use of a township vehicle is not an employee fringe benefit, and personal use is prohibited. Employees may use the vehicle for personal errands, such as making a stop on the way to and from work, so long as no additional mileage or other cost is incurred to the township.

#### **8.14 Bulletin Boards**

The township board shall establish policies and procedures governing the use of a township bulletin board for public notices, township business, citizen requests and other notices as approved by the Clerk. Employees who wish to post notices on township bulletin boards must have the prior approval of the Clerk.

#### **8.15 Township Facility Phone Use**

Township Phones are for official business. Employees are permitted to make brief personal phone calls.

## **Computer and E-mail Use**

### **8.16 Computer Use**

The township's computer systems (including all hardware and software) are the exclusive property of the township and are provided for creating and transmitting township business-related information. The township treats all computer files, including e-mail sent or received, as business information belonging to the township. In that regard, the township has the capability and reserves the right, with or without notice, to access, monitor, review, copy or delete any computer files, including e-mail sent or received, and all website communications and/or transactions. All computer users have the responsibility to use these resources in a professional, ethical and lawful manner.

### **8.17 E-mail Use**

Some employees may have access to the township's e-mail system for township-related purposes. When transmitting messages via e-mail, employees should consider that e-mail messages can be read by persons other than the addressee and that the message may be later disclosed to outside parties or a court in connection with litigation. The public may have a right to request a copy of e-mail sent or received via the township e-mail system. Because of these concerns, employees shall maintain the highest standards of courtesy and professionalism when transmitting e-mail.

### **8.18 Internet**

Some employees may have access to the township's Internet connection for township-related purposes. Any incidental use of the Internet for personal use must be conducted with the highest levels of professionalism.

The public may have a right to request a record of the sites an employee has visited. The township has the capability to review website access. Employees should not have any expectation of privacy regarding the websites accessed through the computer system. Computer systems may "leave tracks" at websites visited.

### **8.19 Online Forums**

The township recognizes that participation in some forums might be important to the performance of an employee's job. For instance, an employee might find the answer to a technical problem by consulting members of a news group devoted to the technical area. However, any messages or information sent on township-provided facilities to one or more individuals via an electronic network—for example, Internet mailing lists, bulletin boards and online services—are statements identifiable and attributable to the township. The public may have a right to request a record of messages or information sent on township-provided facilities.

### **8.20 Personal Use**

Limited, occasional or incidental use of township computer systems for sending or receiving e-mail for personal, non-business purposes is understandable and acceptable, but such personal use shall be kept to a minimum and shall not interfere with work responsibilities or work time.

Employees should not expect personal files or e-mail to be protected from review by other employees. As a result, employees should not use the township computer system to create or transmit any information they wish to keep private.

### **8.21 Township Access to Employee Communications**

Generally, electronic information created and/or communicated by an employee using e-mail, word processing, utility programs, spreadsheets, voicemail, telephones, Internet and bulletin board system access, and similar electronic media is not reviewed by the township. However, the following conditions should be noted:

Electronic communications generated by township resources are potentially subject to Freedom of Information Act requests.

The township reserves the right to gather logs for most electronic activities or monitor employee communications directly, e.g., telephone numbers dialed, websites accessed, call length, and time at which calls are made, for the following purposes:

1. Cost analysis
2. Resource allocation
3. Optimum technical management of information resources
4. Detecting patterns of use that indicate employees are violating township policies or engaging in illegal activity

The township reserves the right, at its discretion, to review any employee's electronic files and messages to the extent necessary to ensure electronic media and services are being used in compliance with the law, this policy and other township policies.

Employees should not assume electronic communications are completely private. Accordingly, if they have sensitive information to transmit, they should use other means.

## **8.22 Software**

The unauthorized use of township software is prohibited. Employees shall not make or use unauthorized copies of software programs. Employees shall not install or run outside software on township computers unless approved by the Clerk. All outside software or documents must be virus-scanned before being installed or run on township equipment.

## **8.23 Procedure for Reporting Abuse of Computer Privileges/Violation of Policy**

A township official, employee or volunteer who is harassed or discriminated against through the use of the township computer system must immediately report this to the Supervisor or Clerk.

## **Prohibited Uses of Township Property**

### **8.24 Prohibited Uses of Township Property**

An official or employee shall not use township facilities, property or equipment including, but not limited to, township mail, township websites, bulletin boards, and offices, cellular or other phones, computers, e-mail, wired or wireless networks or the Internet, for the following prohibited uses:

- Visiting pornographic sites, or acquiring, possessing or transmitting pornographic, obscene or sexually harassing material
- Knowingly creating, transmitting, retrieving, circulating, publishing or storing any communication that is:
  - o Discriminatory, harassing or offensive. Offensive messages include any messages that contain sexual implications, racial slurs, gender-specific derogatory or demeaning comments, or other comments that offensively

address race, age, sexual orientation, religious or political beliefs, national origin, height, weight, marital status or disability. Any unprofessional or harassing comments, regardless of whether they are covered by legally protected classifications, are prohibited.

- o Derogatory to any individual or group
- o Obscene, sexually explicit or pornographic
- o Defamatory or threatening
- o In violation of any license governing the use of software
- o Engaged in for any purpose that is illegal or contrary to the township's policy or public interests
- Violating copyright
- Unlawfully soliciting or promoting commercial ventures, religious or political causes, or outside organizations
- Transmitting information to individuals who are not authorized to receive it
- Engaging in dialogue about confidential, proprietary or non-public information involving the township or any employee, citizen or vendor
- Except in cases in which the township board has granted explicit authorization, employees are prohibited from engaging in, or attempting to engage in:
  - o Monitoring or intercepting the files or electronic communications of other employees or third parties
  - o Hacking or obtaining access to systems or accounts they are not authorized to use
  - o Using other people's log-ins or passwords
  - o Breaching, testing or monitoring computer or network security measures
- Sending e-mail or other electronic communications that attempt to hide the identity of the sender or represent the sender as someone else
- Using electronic media and services in a manner that is likely to cause network congestion or significantly hamper the ability of other people to access and use the system.

## **Approval**

The policies included in this manual were approved as official policy of Tuscarora Township. All township officials and personnel are bound by these policies, and any deviation from established policy is prohibited. This policy supersedes all previous policies, implied or written.



Premium Audits | Loss Control | Inspections | Risk Services

3528 Precision Dr, STE 200, Fort Collins, CO 80528P: 800.223.2310

Date: 07/26/2021

AFIRM# 4953944

TUSCARORA TOWNSHIP OF CHEBOYGAN COUNTY ATTN:  
PO BOX 220  
INDIAN RIVER, MI 49749

#### Premium Audit Notification

AFIRM has been contracted by Accident Fund to complete an audit for your Workers' Compensation, General Liability, Garage Liability, and/or Auto Liability policy (8010184).

Your professional insurance agent, MUNICIPAL UNDERWRITERS OF MICHIGAN INC. 800-241-8398, is available to answer questions regarding your coverage for this audit.

The information gathered for the audit will be used by your provider to finalize your exposure for this policy. If the above policy period is a full year, you may round the audit period to the nearest month-end to simplify the process.

I will be in your area on **08/19/2021** between **10:30 AM-01:00 PM** and would greatly appreciate a few moments of your time to complete the report on this day.

Please contact me by e-mail or telephone as soon as possible or at least 5 (five) days prior to the suggested appointment date to confirm this date, set a time range for this date, to reschedule if this date is not possible or if your business records are NOT at this location.

The following records will be required to complete this audit for the period of 07/01/2020 - 07/01/2021:

- The audit period is 7/1/20 – 6/30/21
- A profit & loss statement to verify use or non-use of contract labor and/or subcontractors.
- Payroll records by individual for the audit period with job duties (if clerical please list individual duties i.e. IT, A/R., A/P), gross wages, and gross overtime paid to each employee. (Please black out all Soc. Sec #'s).
- A copy of one pay stub of any (1) employee who received overtime during the policy period.
- Subcontractor Payment Records showing dates and amounts paid and total paid to each subcontractor.
- Subcontractor Certificates of Insurance: for the subs used (valid during the audit period).
- 941s & MI UIA 1028s for 3rd , 4th Qtrs 2020 and 1st and 2nd Qtr 2021

- If you send information prior to or after we meet through email or online upload of information please remove all Soc. Sec #'s from all payroll records and tax filings prior to sending reports.
- Excel format records are preferred if possible thank you.

Sincerely,

RANDY LIGHTFOOT  
800.523.8501x7802  
[randy.lightfoot@afirmsolutions.com](mailto:randy.lightfoot@afirmsolutions.com)  
Scheduled By: Randy Lightfoot



# CERTIFICATE OF LIABILITY INSURANCE

1/1/2024

DATE (MM/DD/YYYY)  
12/07/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	LOCKTON COMPANIES 3657 BRIARPARK DRIVE, SUITE 700 HOUSTON TX 77042 866-260-3538	CONTACT NAME: _____	
		PHONE (A/C, No. Ext): _____ FAX (A/C, No.): _____	
E-MAIL ADDRESS: _____		INSURER(S) AFFORDING COVERAGE	
INSURER A: Indemnity Insurance Co of North America		NAIC # 43575	
INSURER B: ACE American Insurance Company		22667	
INSURER C: ACE Fire Underwriters Insurance Company		20702	
INSURER D: ACE Property & Casualty Insurance Co		20699	
INSURER E: _____		_____	
INSURER F: _____		_____	

COVERAGES CERTIFICATE NUMBER: 3491037 REVISION NUMBER: XXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			HDO G72955924	01/01/2023	01/01/2024	EACH OCCURRENCE \$ 5,000,000 DAMAGE TO RENTED PREMISES (EA occurrence) \$ 5,000,000 MED EXP (Any one person) \$ XXXXXXXX PERSONAL & ADV INJURY \$ 5,000,000 GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMP/OP AGG \$ 6,000,000 OTHER: \$
	XCU INCLUDED						
	ISO FORM CG00010413						
	GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER: _____						
B	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY MCS-90		Y	MMT H25575398	01/01/2023	01/01/2024	COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX OTHER: \$ XXXXXXXX
D	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB CLAIMS-MADE		Y	XEUG27929242 008	01/01/2023	01/01/2024	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 OTHER: \$
	DED RETENTION \$						
A B C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	WLR C70311094 (AOS) WLR C70311057 (AZ, CA & MA) SCF C70311136 (WI)	01/01/2023 01/01/2023 01/01/2023	01/01/2024 01/01/2024 01/01/2024	X PER STATUTE OTHER E.L. EACH ACCIDENT \$ 3,000,000 E.L. DISEASE - EA EMPLOYEE \$ 3,000,000 E.L. DISEASE - POLICY LIMIT \$ 3,000,000
B	EXCESS AUTO LIABILITY		Y	XSA H25575350	01/01/2023	01/01/2024	COMBINED SINGLE LIMIT \$9,000,000 (EACH ACCIDENT)

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
BLANKET WAIVER OF SUBROGATION IS GRANTED IN FAVOR OF CERTIFICATE HOLDER ON ALL POLICIES WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT WHERE PERMISSIBLE BY LAW. CERTIFICATE HOLDER IS NAMED AS AN ADDITIONAL INSURED ON ALL POLICIES (EXCEPT FOR WORKERS' COMP/EL) WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT.

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

3491037  
TUSCARORA TOWNSHIP  
PO BOX 220  
INDIAN RIVER MI 49749

T13 P1

AUTHORIZED REPRESENTATIVE

## BUDGET TRANSFER/REVISION REQUEST FORM

## ELECTIONS

SOURCE OF FUNDING	
<input checked="" type="checkbox"/>	Existing budget appropriation
<input type="checkbox"/>	Grant, donation, fees
<input type="checkbox"/>	Other _____

TYPE OF TRANSFER	
<input type="checkbox"/>	Within a Cost Center
<input checked="" type="checkbox"/>	Between Cost Centers in <u>101 Fund</u>
<input type="checkbox"/>	Between Funds

REASON FOR REQUEST	
<input type="checkbox"/>	Balance Exp w/ Budget
<input type="checkbox"/>	Create Budget to Fund New Equipment

DESCRIPTION	FUND	ACTIVITY/ACCOUNT	AMOUNT	
			INCREASE	DECREASE
1 <i>ELECTION Inspector</i>	101	262-704 Balance	\$ 3500.	
2 <i>ELECTION Operating Supplies</i>	101	262-752 Balance	\$ 600.	
3 <i>ELECTION Printing/Postal</i>	101	262-900 Balance		250.
5 <i>Building Funds Wages</i>	101	265-702 Decrease Act		\$ 1500
7 <i>ELECTION Equip</i>	101	262-980 New Tabu Act	\$ 5400	
8 " "	101	262-980 Compact Flash Cards	\$ 150	
9 " "	101	262-980 Bill Book Computers(2)	2080	
10 <i>Assessor Profess, Dom</i>	101	257-801.00 Decrease Act	\$ 10,000	\$ 11,500

NOTES:	Please round to nearest hundreds Increases must equal decreases	
Division requesting change		
1	Budget Responsible Manager	Date
2	Requestor	Date
The above information has been reviewed, is complete and accurate, and the appropriations and/or unappropriated funds are adequate to support this request.		
Clerk Signature		Date
Township Board Action		
Approved	<input type="checkbox"/>	Meeting date _____
Not Approved	<input type="checkbox"/>	
Not Required	<input type="checkbox"/>	

NOTES:	Please round to nearest hundreds Increases must equal decreases	
Division requesting change		
1	Budget Responsible Manager	Date
2	Requestor	Date
The above information has been reviewed, is complete and accurate, and the appropriations and/or unappropriated funds are adequate to support this request.		

**Tuscarora Township, MI (Cheboygan County)**

Q00009186

 Prepared by:  
 Paul Holmes  
 paul.holmes@dominionvoting.com

Budgetary Quote

Product/Service	Description	Part Number	Qty	Unit Price	Extension
<b>In-Person Voting: Polling Location Hardware</b>					
ImageCast Precinct Tabulator - 320C - MI		181-000024	1	\$5,390.00	\$5,390.00
					<b>Sub-Total</b>
					<b>\$5,390.00</b>
<b>Accessories</b>					
ImageCast Precinct Ballot Box - Plastic		180-000014	1	\$0.00	\$0.00
ICP Plastic Ballot Box Adapter Kit		172-000013	1	\$0.00	\$0.00
					<b>Sub-Total</b>
					<b>\$0.00</b>
					<b>Purchase Sub-Total</b>
					<b>\$5,390.00</b>
					<b>Purchase Total</b>
					<b>\$5,390.00</b>

**Terms and Conditions**

This quote is pursuant to the terms and conditions of Contract number 071B7700117.  
 All pricing is subject to inventory availability at the time of quote acceptance and execution.

Annual fees are due after the initial contract term of five years (commencing in year 6).

**Signatures**

Customer Name (printed)	Title	Signature	Date (MM/DD/YYYY)

- call Karen - 2nd precinct 1/9  
 - eLearning - QVF help desk

/ Recommendations

**VISA® CommUNITY CARD APPLICATION**

• my SS# & SIGN  
• TREASORER SIGN  
• card holder SS# & BD

# GROW YOUR ORGANIZATION WITH PURCHASING POWER AND SPENDING TOOLS.

Give your non-profit (501c3/c4) or municipality the opportunity to get something more.

The Visa CommUNITY Card is the perfect way to manage finances for your organization. Take a look at what it offers...

- Consolidated statements
- Free management reporting
- Generous credit line
- Dedicated cardmember service
- Rewards program
- Pay in full

## Take Control of Your Organization's Finances.

The Visa CommUNITY Card is designed for non-profits (501c3/c4) and municipalities seeking an easier way to manage cash flow and expenses. Enhanced reporting helps document expenses, track purchases, reveal spending patterns, organize budgeting information and save time on accounting procedures.

### No Personal Guarantee Needed

Credit approval is based on your Organization, not your personal assets.

### Dedicated Servicing Group

To ensure all your needs are handled quickly and efficiently, Cardmember Service is your single point of contact to assist with account changes or additions, or to answer any questions you may have. Cardmember Service, based in the U.S., is available 24 hours a day, seven days a week.

### Consolidated Statements

Organization will receive central billing in one statement each month showing all charges at a single glance. Charges are grouped by cardmember.

**Rewards Program** \$99.00

Help reduce expenses with a rewards program. Earn one point per dollar spent on eligible net purchases<sup>1</sup>

and redeem for flights with no blackout dates, 1% cash back<sup>†</sup>, gift cards or merchandise with no earnings caps<sup>1</sup>. Rewards points from all CommUNITY cards are pooled to one central account.



CASH BACK  
unlimited 1%.



TRAVEL  
no black-  
out dates.



MERCHANDISE  
electronics,  
decor, gifts  
and more.



GIFT CARDS  
leading  
restaurants,  
retailers  
and more.

### Free Online Reporting

Our free, comprehensive online management reporting tool can track spending on a monthly, quarterly, annual or YTD basis. You can view your spending by category. Your reports can be customized and your data displays in a clean, easy-to-read format that can be downloaded to a PDF.

## Apply Today!

We may change fees and other Account terms in the future based on your experience with Elan Financial Services and its affiliates as provided under the Cardmember Agreement and applicable law.

<sup>1</sup> See Rewards Program Rules on page 6.

<sup>†</sup> See footnote after Rewards Program Rules on page 6.

## BUDGET TRANSFER/REVISION REQUEST FORM

DDA & PARKS BUDGET Adj / GT Transactions  
Show Blocked

SOURCE OF FUNDING		TYPE OF TRANSFER	
<input checked="" type="checkbox"/>	Existing budget appropriation	<input type="checkbox"/>	Within a Cost Center
<input type="checkbox"/>	Grant, donation, fees	<input type="checkbox"/>	Between Cost Centers
<input type="checkbox"/>	Other _____	<input checked="" type="checkbox"/>	Between Funds

DESCRIPTION	FUND	ACTIVITY/ACCOUNT	AMOUNT	
			INCREASE	DECREASE
1 DDA Equipment	248-271-977	GT & AD	—	—
2 DDA Contingencies	248-271-941	BUDGET	—	7225
3 DDA Equipment	248-271-977	BUDGET	7225	—
4 PARKS Equipment	101-751-977	GT Transaction	—	7225
5 DDA Equipment	248-271-977	11	7225	—
6				
7				
8				
9				
10				

NOTES:		Please round to nearest hundreds	
		Increases must equal decreases	
Division requesting change			
1	Budget Responsible Manager	Date	
2	Requestor	Date	
The above information has been reviewed, is complete and accurate, and the appropriations and/or unappropriated funds are adequate to support this request.			
Clerk Signature		Township Board Action	
		Approved <input type="checkbox"/>	Meeting date _____
		Not Approved <input type="checkbox"/>	
		Not Required <input type="checkbox"/>	
* need to see the Sept DDA Minutiae that approve this move			

GL NUMBER	DESCRIPTION	AMENDED BUDGET	YTD BALANCE 01/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 01/31/2023		AVAILABLE BALANCE NORMAL (ABNORMAL)	# BDN USED
				INCREASE	DECREASE		
<b>Fund 101 - GENERAL FUND</b>							
Expenditures							
101-751-706.00	PARKS HOLIDAY	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-751-709.00	RECREATION DEPARTMENT F.I.C.A.	10,000.00	4,108.50	0.00	0.00	5,891.50	41.09
101-751-710.00	RECREATION DEPARTMENT M.E.S.C.	2,500.00	312.55	0.00	0.00	2,187.45	12.50
101-751-713.00	OVERTIME PAY	2,000.00	64.06	0.00	0.00	1,935.94	3.20
101-751-716.00	DEFINED CONTRIBUTION PENSION	2,000.00	484.00	0.00	0.00	1,516.00	24.20
101-751-719.00	HOSPITALIZATION PENSION	15,500.00	5,872.30	1,420.58	9,227.70	37.89	
101-751-752.00	RECREATION DEPT. SUPPLIES	16,500.00	3,501.87	0.00	0.00	12,998.13	21.22
101-751-754.00	RECREATION DEPT. FERTILIZER & SE	6,500.00	2,212.50	327.50	2,287.50	34.04	
101-751-801.00	RECREATION DEPT. CONTRACTED SERV	11,000.00	7,779.47	510.20	3,220.53	70.72	
101-751-809.00	FEES	200.00	0.00	0.00	200.00	0.00	
101-751-850.00	COMMUNICATIONS	500.00	0.00	0.00	300.78	39.84	
101-751-860.00	RECREATION DEPT. TRANSPORTATION	14,000.00	4,940.78	0.00	0.00	9,059.22	35.29
101-751-917.00	SEWER O/M	900.00	974.60	0.00	0.00	(744.60)	108.29
101-751-920.00	ELECTRIC	13,200.00	6,851.17	6,844.81	6,348.83	51.90	
101-751-923.00	PROPANE	6,000.00	0.00	0.00	6,000.00	0.00	
101-751-930.00	REPAIRS/MAINT. LAND & BLDG.	13,200.00	10,272.46	0.00	0.00	2,927.54	77.82
101-751-931.00	REPAIRS & MAINT. PARKS	17,600.00	15,014.43	0.00	0.00	2,585.57	85.31
101-751-935.00	RECREATION DEPT. INSURANCE	3,000.00	2,054.68	0.00	0.00	945.32	68.49
101-751-937.00	WORKMEN'S COMPENSATION INSURANCE	2,800.00	2,304.40	0.00	0.00	495.60	82.30
101-751-940.00	RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
101-751-974.00	LAND IMPROVEMENTS	0.00	5,880.00	0.00	0.00	(5,880.00)	100.00
101-751-974.01	MARINA LAND IMPROVEMENTS	20,000.00	25,130.00	0.00	0.00	(5,130.00)	125.65
101-751-975.00	BLDS BLDG ADDITIONS & IMPROVEMENTS	45,000.00	2,223.00	0.00	0.00	42,777.00	4.94
101-751-977.00	EQUIPMENT	10,000.00	45,738.04	0.00	0.00	2,261.96	77.38
101-751-981.00	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00
<i>Parks needs more Budget balance to balance inclusivity swings set Pentura 2 \$6930.</i>							
Total Dept 751 - PARKS AND RECREATION		355,400.00	162,551.13	3,532.93	192,848.87	45.74	
Dept 754 - VETERANS PIER							
101-754-752.00	OPERATING SUPPLIES	750.00	0.00	0.00	750.00	0.00	
101-754-754.00	VETERANS PIER BRICKS	500.00	251.00	0.00	249.00	50.20	
101-754-801.00	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	
Total Dept 754 - VETERANS PIER		1,250.00	251.00	0.00	999.00	20.08	
Dept 756 - BOAT LAUNCH							
101-756-702.00	BOAT LAUNCH SALARY	0.00	0.00	0.00	0.00	0.00	0.00
101-756-709.00	EMPLOYER SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
101-756-752.00	BOAT LAUNCH OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-756-801.00	BOAT LAUNCH CONTRACTED SERV.	0.00	0.00	0.00	0.00	0.00	0.00
101-756-920.00	ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00
101-756-930.00	BOAT LAUNCH MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
101-756-940.00	BOAT LAUNCH RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
101-756-964.00	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
101-756-995.00	INTERFUND TRANSFER OUT	103,782.74	103,782.74	0.00	0.00	0.00	100.00
Total Dept 756 - BOAT LAUNCH		0.00	0.00	0.00	0.00	0.00	0.00
Dept 999	EXPENSE CLOSING OFFSET	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 999		0.00	0.00	0.00	0.00	0.00	0.00

FY	Expenditure Description	ARPA Transactions			Comments
		Date Posted	GL number	Cost	
2021/22	ARPA Premium Pay Employer FICA ARPA Premium Pay -- Parks ARPA Premium Pay -Employer FICA Bath Room Fixtures replace Arpa Pay Elections Arpa Pay Elections FICA dumpster for River Steps repair Vehicles	12/20/2021 12/20/2021 12/21/2021 3/31/2022 4/30/2022 4/30/2022 6/30/2022 7/7/2022	282-301-702.01 282-301-709.00 282-751-702.01 282-751-709.00 282-265-930.00 282-262-704.01 282-262-709.01 282-265-930.00 282-301-981.00	\$ 18,500.00 \$ 1,415.25 \$ 6,000.00 \$ 459.00 \$ 5,601.00 \$ 700.00 \$ 53.59 \$ 715.00 \$ 33,992.00	Repairs Maint Land bldg Repairs Maint Land bldg Repairs Maint Land bldg Repairs Maint Land bldg Repairs Maint Land bldg
2022/23	Vehicle Decals Vehicle Decals Vehicle Equipment Fire Protection Equipment Sealcoting October statement - Cardmember contracted service - pwr doors	7/18/2022 8/17/2022 9/16/2022 8/23/2022 8/31/2022 10/14/2022 1/31/2023	282-301-931.00 282-301-931.00 282-301-931.00 282-336-977.00 282-265-930.00 282-265-930.00 282-265-930.00	\$ 942.00 \$ 942.00 \$ 21,124.00 \$ 6,500.00 \$ 4,128.00 \$ 593.00 \$ 6,075.20	Repair / Maint -- Equipment Repair / Maint -- Equipment Repair / Maint -- Equipment Equipment Repairs Maint Land bldg Repairs Maint Land bldg Repairs Maint Land bldg
				\$ 239,002.87	✓
				\$ 198,698.67	
	fund at beginning of fy 2022/23 Available				
	65k authorized for: > building facia > air handler > steps to river replace > changing table for bathroom > handicap doors > defib equipment				
	?? \$ 20,000.00 ?? ?? \$ 6,075.00 ??				
	Repairs Maint Land bldg				
	\$ 133,698.67				

Available minus \$65k

Admire Asst & Elect.

## Quote

**The Computer Source**

6301 M-68  
Indian River, MI 49749  
Ph: 231-420-1813  
Email: sales@thecomputersource.net

Date: 01/12/2023  
Quote No.: 10000  
Salesperson: Loveesh

**Bill To:**

Tuscorora Township  
Tuscorora Township

Qty	Item	Description	Unit Price	Total
1	Dell Latitude	Dell Latitude 3000 series, Intel Core i5 CPU, 16GB RAM, 512GB SSD, 15.6 inch Full HD LED display, Windows 10 Pro, 1 year warranty	\$1,199.00	\$1,199.00
1	USB Dock	USB Docking station with dual monitor capability	\$139.00	\$139.00
1	24 inch monitor	24 inch LED Full HD monitor, 1 yr mfr warranty	\$159.00	\$159.00
1	Office Pro	Microsoft Office professional, 1 PC license	\$439.00	\$439.00
2	Lenovo Thinkbook	Lenovo Thinkbook, AMD Ryzen 3 Pro CPU, 8GB RAM, 256GB SSD, 15.6 inch display, Windows 10 pro, 1 yr mfr warranty	\$999.00	\$1,998.00
1	Wireless KB/M	Wireless keyboard and mouse combo	\$40.00	\$40.00

Total \$3,974.00

~~-\$2000~~  
\$1974

Admire  
Asst

Please contact us for more information about payment options.

Thank you for your business.

**6.5 Failure to Adhere to This Records Management Policy**

Failure to adhere to the township's records management policies may result in applicable discipline, up to and including discharge from employment, termination of the contractor status, or termination of the volunteer relationship. Further, the removal, mutilation or destruction of public records may result in civil and criminal liability, up to and including a penalty of not more than two years in state prison or a fine of not more than \$1,000.