



Approved Minutes – Budget Hearing  
March 25, 2026

**Call to Order**

- The meeting began at 7 pm.

**Pledge of Allegiance**

**Roll Call**

- Roll Call was taken with Jess McClaughry, Rachel Mackson, Bronwyn Asplund, Gail Garrity, and Lorie Fliegel in attendance. There were 2 visitors in attendance.

**Agenda**

- Motion made by Gail Garrity, seconded by Jess McClaughry, to approve the agendas presented.  
✓ Motion approved by all Board members present.

**Public Comment**

- Questions about the budget were answered.

**New Business**

- 2026-27 Budget Proposal
  - Motion made by Jess McClaughry, seconded by Gail Garrity, to approve the 2026-27 Proposed Budget as presented.  
✓ Ayes: Jess McClaughry, Bronwyn Asplund, Gail Garrity, Rachel Mackson, and Lorie Fliegel.  
✓ Nays: NONE
- General Appropriations Act Proposal
  - Motion made by Rachel Mackson, seconded by Lorie Fliegel, to approve the 2026-27 Proposed General Appropriations Act Resolution as presented.  
✓ Ayes: Jess McClaughry, Bronwyn Asplund, Gail Garrity, Rachel Mackson, and Lorie Fliegel.  
✓ Nays: NONE

**Adjourn**

- The meeting was adjourned at 7:18 pm.

Rachel Mackson  
Greenwood Township Clerk



GL Number	Description	25-26 Original Budget	25-26 Activity	25-26 Amended Budget	26-27 Approved
<b>Fund: 101 GEN FUND</b>					
<b>Revenue</b>					
101-000-206.000	FIRE ASSESSMENT REVENUE	24,940	20,696	20,696	20,696
101-000-206.412	DELINQUENT FIRE ASSESSMENT	0	0	4,304	4,304
101-000-402.000	CURRENT PROPERTY TAXES	53,000	50,460	50,460	50,460
101-000-404.000	SUMMER TAX COLLECTION	3,105	3,125	3,125	3,125
101-000-412.000	DELINQUENT TAXES	3,820	22	4,872	4,872
101-000-423.000	SWAMPLAND TAX	1,491	1,532	1,532	1,532
101-000-445.000	PROPERTY TAX PENALTIES AND INTER	450	281	281	281
101-000-447.000	PROPERTY ADMINISTRATION FEE	15,078	13,452	13,457	13,457
101-000-447.412	DELINQUENT PROPTY ADMIN FEE	0	0	1,956	1,956
101-000-477.000	CABLE FRANCHISE FEE	9,912	8,943	8,943	8,943
101-000-480.000	LAND DIVISION FEES	100	290	290	300
101-000-574.000	STATE SHARED REVENUES	118,536	121,847	121,847	119,171
101-000-604.000	CEMETERY FEES	1,400	1,675	1,675	1,675
101-000-665.000	INTEREST REVENUE	6,993	6,511	6,511	6,511
101-000-667.000	HALL RENTAL	1,435	1,485	1,250	1,250
101-000-676.000	ELECTION REIMBURSEMENTS	100	7,765	7,765	7,765
101-000-680.000	FROM ARPA RESERVES	6,370	0	8,794	8,794
Total 000:		246,730	238,084	257,758	255,092
<b>Appropriations</b>					
101	TOWNSHIP BOARD	31,321	26,069	27,657	28,988
Total 101:		(31,321)	(26,069)	(27,657)	(28,988)
171					
171	SUPERVISOR	12,024	9,755	11,373	11,715
Total 171:		(12,024)	(9,755)	(11,373)	(11,715)
214					
214	CONTINGENCY	3,672	0	0	4,000
Total 214:		(3,672)	0	0	(4,000)
215					
215	CLERK	21,403	17,859	20,054	20,656
Total 215:		(21,403)	(17,859)	(20,054)	(20,656)
223					
223	ACCOUNTING/AUDIT	5,500	6,800	6,800	7,004
Total 223:		(5,500)	(6,800)	(6,800)	(7,004)
247					
247	BOARD OF REVIEW	5,129	683	2,376	2,447
Total 247:		(5,129)	(683)	(2,376)	(2,447)
253					
253	TREASURER	25,411	19,815	22,595	23,273
Total 253:		(25,411)	(19,815)	(22,595)	(23,273)
257					
257	ASSESSOR	17,236	14,805	17,236	17,753
Total 257:		(17,236)	(14,805)	(17,236)	(17,753)
262					
262	ELECTIONS	4,030	8,999	9,299	11,041
Total 262:		(4,030)	(8,999)	(9,299)	(11,041)
265					
265	TOWNSHIP HALL	17,875	23,494	24,382	17,557
Total 265:		(17,875)	(23,494)	(24,382)	(17,557)
266					
266	ATTORNEY	2,000	672	2,000	2,060
Total 266:		(2,000)	(672)	(2,000)	(2,060)



GL Number	Description	25-26 Original Budget	25-26 Activity	25-26 Amended Budget	26-27 Approved
<b>Fund: 101 GEN FUND</b>					
301					
301	SHERIFF	6,000	5,000	5,000	5,000
	Total 301:	(6,000)	(5,000)	(5,000)	(5,000)
336					
336	FIRE	54,843	53,843	53,843	57,278
	Total 336:	(54,843)	(53,843)	(53,843)	(57,278)
446					
446	ROADS AND ST LIGHTS	1,800	1,388	1,400	1,442
	Total 446:	(1,800)	(1,388)	(1,400)	(1,442)
450					
450	ROAD IMPROVEMENTS	9,370	4,155	4,155	3,500
	Total 450:	(9,370)	(4,155)	(4,155)	(3,500)
567					
567	CEMETERY	10,710	9,695	11,971	12,330
	Total 567:	(10,710)	(9,695)	(11,971)	(12,330)
601					
601	MAINTENANCE RESERVE	10,000	9,904	10,000	15,000
	Total 601:	(10,000)	(9,904)	(10,000)	(15,000)
906					
906	INSURANCE/BONDS	8,406	8,499	8,499	8,754
	Total 906:	(8,406)	(8,499)	(8,499)	(8,754)
<b>Fund 101 - GEN FUND:</b>					
TOTAL ESTIMATED REVENUES		246,730	238,084	257,758	255,092
TOTAL APPROPRIATIONS		246,730	221,435	238,640	249,798
NET OF REVENUES & APPROPRIATIONS:		0	16,649	19,118	5,294



GL Number	Description	25-26 Original Budget	25-26 Activity	25-26 Amended Budget	26-27 Approved
<b>Fund: 204 ROAD IMPROVEMENT FUND</b>					
000					
204-000-401.000	CURRENT PROPERTY TAXES	109,673	108,469	108,469	108,469
204-000-405.000	METRO & COMM STAB	5,534	5,412	5,412	5,412
204-000-412.000	DELINQUENT TAXES	9,323	0	11,892	11,892
204-000-573.000	LOCAL COMM STABILIZATION SHARE	0	310	310	310
204-000-665.000	INTEREST REVENUE	344	275	275	275
Total 000:		124,874	114,466	126,358	126,358
446					
446	ROADS AND ST LIGHTS	86,800	57,132	57,132	58,846
Total 446:		(86,800)	(57,132)	(57,132)	(58,846)
Fund 204 - ROAD IMPROVEMENT FUND:					
TOTAL ESTIMATED REVENUES		124,874	114,466	126,358	126,358
TOTAL APPROPRIATIONS		86,800	57,132	57,132	58,846
NET OF REVENUES & APPROPRIATIONS:		38,074	57,334	69,226	67,512



GL Number	Description	25-26 original Budget	25-26 Activity	25-26 Amended Budget	26-27 Approved
<b>Fund: 220 LILY LAKE IMPROVEMENT FUND</b>					
000					
220-000-412.001	DELINQUENT ASSESSMENTS	3,063	0	4,184	4,184
220-000-451.000	SPECIAL ASSESSMENT REVENUE	38,294	37,607	37,607	37,607
Total 000:		41,357	37,607	41,791	41,791
570					
570	LILY LAKE	31,700	28,901	29,901	30,798
Total 570:		(31,700)	(28,901)	(29,901)	(30,798)
<b>Fund 220 - LILY LAKE IMPROVEMENT FUND:</b>					
TOTAL ESTIMATED REVENUES		41,357	37,607	41,791	41,791
TOTAL APPROPRIATIONS		31,700	28,901	29,901	30,798
NET OF REVENUES & APPROPRIATIONS:		9,657	8,706	11,890	10,993



GL Number	Description	25-26 Original Budget	25-26 Activity	25-26 Amended Budget	26-27 Approved
<b>Fund: 226 RUBBISH COLLECTION FUND</b>					
000					
226-000-412.001	DELINQUENT ASSESSMENTS	23,533	0	25,164	25,164
226-000-451.000	SPECIAL ASSESSMENT REVENUE	134,755	132,254	132,254	132,254
226-000-665.000	INTEREST REVENUE	266	214	266	266
Total 000:		158,554	132,468	157,684	157,684
528					
528	RUBBISH	150,300	139,307	139,376	143,558
Total 528:		(150,300)	(139,307)	(139,376)	(143,558)
<b>Fund 226 - RUBBISH COLLECTION FUND:</b>					
TOTAL ESTIMATED REVENUES		158,554	132,468	157,684	157,684
TOTAL APPROPRIATIONS		150,300	139,307	139,376	143,558
NET OF REVENUES & APPROPRIATIONS:		8,254	(6,839)	18,308	14,126
<b>Report Totals:</b>					
TOTAL ESTIMATED REVENUES - ALL FUNDS		571,515	522,625	583,591	580,925
TOTAL APPROPRIATIONS - ALL FUNDS		515,530	446,775	465,049	483,000
NET OF REVENUES & APPROPRIATIONS:		55,985	75,850	118,542	97,925



Resolution: 3.25.26 Budget

## **Budget Appropriations Act 2026-27**

### **Greenwood Township**

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

The Board of Trustees of Greenwood Township resolves:

#### **Section 1: Title**

This resolution shall be known as the Greenwood Township General Appropriations Act.

#### **Section 2: Chief Administrative Officer**

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

#### **Section 3: Fiscal Officer**

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

#### **Section 4: Public Hearings on the Budget**

For general law townships: Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation, The Clare County Cleaver, on March 5, 2026, and a public hearing on the proposed budget was held on 3.25.26

#### **Section 5: Estimated Revenues**

Estimated township general fund revenues for fiscal year 2026-27, including a voter-authorized millage of 0.7304 mills for general funds, 1.7825 for road funds, and various miscellaneous revenues, shall total \$580,925.

#### **Section 6: Millage Levy**

The Greenwood Township Board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll, an amount equal to 0.7304 mills as authorized under state law and approved by the electorate, as well as 1.7825 mills in road millage.

#### **Section 7: Estimated Expenditures**

Estimated township general fund expenditures for fiscal year 2026-27 for the various township activities are as follows: \$483,000.

### **Section 8: Adoption of Budget by Cost Center**

The Board of Trustees of Greenwood Township adopts the 2026-27 fiscal year general fund budget by cost center. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

### **Section 9: Authorized salary, hourly, and per diem rates**

Included in the various cost centers are amounts for salary, hourly, and per diem rates for the officials and employees of the Township as follows:

- Supervisory: \$824 per month
- Clerk: \$1390 per month and \$1000 per special election
- Deputy Clerk: \$18 per hour
- Treasurer: \$1390 per month
- Deputy Treasurer: \$18 per hour
- Trustee: \$273 per month
- FOIA Coordinator & Office Assistant: \$18 per hour
- Maintenance: \$100 for full cleaning, \$60 for partial cleaning, and \$20 per hour
- Cemetery Sexton: \$18 per hour
- Election Workers: \$18 per hour
- Election Manager: \$20 per hour
- Election On Call: \$60 per day
- BOR: \$20 per hour with a minimum of 3 hours on any day worked

### **Section 10: Appropriation Not a Mandate to Spend**

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations and shall not issue any township order for expenditures that exceed appropriations.

### **Section 11: Transfer Authority**

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers without prior board approval. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general fund budget be changed without prior board approval.

### **Section 12: Periodic Fiscal Reports**

The fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations, including, but not limited to:

- a. a summary statement of the actual financial condition of the general fund at the end of the previous quarter;
- b. a YTD Budget to Actual;
- c. a YTD Comparison of Spending to the same period in the prior fiscal year.

### **Section 13: Limit on Obligations and Payments**

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

**Section 14: Budget Monitoring**

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

**Section 15: Violations of This Act**

Any obligation incurred, or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978).

**Section 16: Board Adoption**

Motion made by: ?????, seconded by ?????I to adopt the foregoing resolution.

Upon roll call vote, the following voted

Aye: Jess McClaughry, Rachel Mackson, Lorie Fliegel, and Bronwyn Asplund

Nay: NONE.

The Supervisor declared the motion carried and the resolution was duly adopted on the 25<sup>th</sup> day of March 2026.

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Rachel Mackson ~ Clerk

Date: 3.25.26