

Homestead Township

2023/2024 General Appropriations Act

Resolution 2023-0306-002

A resolution to establish a general appropriations act for Homestead Township; to define the powers and duties of the Homestead 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 Homestead Township ordains (resolves):

Section 1: Title

This resolution shall be known as the Homestead 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

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on ____2/22/23_____, and a public hearing on the proposed budget was held on March 6, 2023.

Section 5: Estimated Revenues

Estimated township revenues for fiscal year 2023/2024, including any allocated millage and various miscellaneous revenues are listed by activity as follows:

Cost Center	Revenue
Property Taxes	\$ 115,374
Licenses & Permits	\$ 1,600
State Shared Revenue	\$ 217,516
Cemetery Income	\$ 4,500
Interest Income	\$ 300
Rents & Royalties	\$ 2,000
Total Expected Revenue	\$ 341,290
Total Expected Revenue + Beginning Fund Balance	\$784,580
Fire Operation Income	\$ 104,864
Fire Operating Income + Beginning Balance	\$ 296,246
Fire Equipment Income	\$ 52,417
Fire Equipment + Beginning Balance	\$ 119,185
Public Works Income from Metro Authority	\$ 9,500
Public Works Income + Beginning Balance	\$ 135,815
Park & Rec Income (including transfer from GF)	\$ 273,045
Park & Rec Income + Beginning Balance	\$ 311,768

Section 6: Millage Levy

The Homestead 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 .8937 mills for general operations, .9776 mills for Fire Operations, and .4888 mills for Fire Equipment as set forth by the Tax Allocation Board.

Section 7: Estimated Expenditures

Estimated township expenditures for fiscal year 2023/2024 for the various township activities are as follows:

Cost Center	Expenditures
Township Board Expenses	\$ 55,600
Supervisor Expenses	\$ 24,100
Election Expenses	\$ 7,000
Assessor Expenses	\$ 29,900
Clerk Expenses	\$ 24,850
Board of Review Expenses	\$ 2,550
Treasurer Expenses	\$ 29,100
Building/Grounds Expenses	\$ 137,700
Cemetery Expenses	\$ 28,900
Transfers Out	\$ 125,345
Planning & Zoning Expenses	\$ 58,600
Other Expenses	\$ 18,500
Total General Fund Expenses	\$ 542,145
Fire Operation Expenses	\$ 120,750
Fire Equipment Expenses	\$ 57,165
Public Works/Road Expenses	\$ 79,699
Park & Rec Expenses	\$ 269,247

Section 8: Adoption of Budget by Reference

The general fund budget of Homestead Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 9: Adoption of Budget by Cost Center

The Board of Trustees of Homestead Township adopts the 2023/2024 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 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 town 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 (*or line items*) without prior board approval, if the amount to be transferred does not exceed (\$1,000) or (10%) of the appropriation item from which the transfer is to be made, whichever is less. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general fund budget be changed without prior board approval.

Section 12: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each month 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 month;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous month and for the current fiscal year to the end of the previous month;
- c. a detailed list of:
 - i. expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
 - ii. for each cost center: the amount appropriated; the amount charged to each appropriation in the previous month for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

Section 14: 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 15: 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 16: Violations of This Act

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

Section 17: Board Adoption

Motion made by Cooley, seconded by Mallon to adopt the foregoing ordinance (*resolution*). Upon roll call vote,

the following voted aye: 4.

The following voted nay: 0.

The Supervisor declared the motion carried and the resolution duly adopted on the 6th day of March, 2023.

Township Clerk