

APPROVED

March 18, 2023

CALL TO ORDER: Supervisor Julian called the special meeting of the Kasson Township Board to order at 10:31 am.

ROLL CALL: Members Present: Greg Julian – Supervisor, Julia Carter – Treasurer, Dana Boomer – Clerk, Roger Noonan – Trustee, Tad Carter - Trustee

Member(s) Absent: None

Staff Present: None

AGENDA - The public notice will be used as the agenda for the meeting.

PUBLIC HEARING –

Julian opened the public hearing for the budget at 10:32 am. He asked for public comments regarding the budget. There was no public comment.

Julian closed the public hearing at 10:33 am.

DISCUSSION

Full copies of both resolutions attached.

Truth in Taxation Resolution – 08-2023- Boomer summarized the Truth in Taxation Resolution.

Motion by J. Carter to approve Resolution 08-2023, second by Noonan. Roll call vote: Noonan (yes), T. Carter (yes), J. Carter (yes), Boomer (yes), Julian (yes).

2023-2024 Budget Resolution – 09-2023 - Boomer summarized the 2023-2024 Budget Resolution.

Motion by Noonan to approve Resolution 09-2023, second by Boomer. Roll call vote: Noonan (yes), T. Carter (yes), J. Carter (yes), Boomer (yes), Julian (yes).

There was no other business before the board.

BOARD COMMENT: None

PUBLIC COMMENT: None

Motion by T. Carter to adjourn, second by J. Carter/**PASSED 5-0.** Meeting adjourned at 10:35 AM.

Submitted by:

Dana Boomer, Clerk

TOWNSHIP OF KASSON

COUNTY OF LEELANAU

**RESOLUTION #08-2023
(TRUTH-IN-TAXATION RESOLUTION)**

WHEREAS, the Kasson Township Board at a special meeting held on March 18, 2023, moved by member J. Carter and supported by member, Noonan, did authorize a total levy of .6325 mills within the Township for operating purposes for Fiscal Year 2022-2023, with an additional voter approved levy of 2.5 mills for fire and emergency services, and

WHEREAS, the Township Board has complete authority to establish that a maximum total of .6325 mills be levied for operating purposes in 2023-2024 from within its authorized millage rate and, with an additional voter approved levy of 2.5 mills for fire and emergency services, and

WHEREAS, the Township Board has complete authority to levy a 1% for the purpose of property tax administration fees, and

WHEREAS, the Township Board may now authorize the maximum total levy of .6325 mills for operating purposes for 2023-2024, levy a 1% property tax administration fee, and levy an additional voter approved 2.5 mills for fire and emergency services.

NOW, THEREFORE, BE IT RESOLVED THAT, for 2023-2024 the total millage rate of 3.1325 mills (Township Operational Millage of .6325 mills and Fire and Emergency Service Millage of 2.5 mills) and 1% Property Tax Administration Fee shall be levied upon property located within the Township.

Upon roll call vote, the following votes were cast:

Aye: R. Noonan, T. Carter, J. Carter, Julian, Boomer

Nay: None

Absent: None

The Supervisor declared the motion carried and the resolution duly adopted on March 08, 2023.

**ADOPTION OF 2023-2024 BUDGET RESOLUTION
#09-2023.**

**Kasson Township
General Appropriations Act (Budget) Resolution**

A resolution to establish a general appropriations act for Kasson Township; to define the powers and duties of the Kasson 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 Kasson Township resolves:

Section 1: Title

This resolution shall be known as the Kasson 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 and the Treasurer shall be the Fiscal Officers and shall perform the duties of the Fiscal Officers 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 2/23/2023, 3/2/23, and 3/9/23 and a public hearing

Section 5: Estimated Revenues

Estimated township General Fund revenues, for fiscal year 2023-2024, as provided by the allocated millage of 1.0 mills (permanently reduced by MCL 211.34d "Headlee" to equal .6325 mills) is estimated to bring in \$80,600. This millage along with various other revenues, revenue sharing, and general fund transfers shall total \$534,870 in revenue.

Estimated township Fire & Emergency Services Fund revenues, for fiscal year 2023-2024, as provided by the voter allocated millage of 2.5 mills is estimated to bring in \$342,500. This millage along with various other revenues, revenue sharing, and general fund transfers shall total \$342,500 in revenue.

Section 6: Millage Levy

As set forth by the Tax Allocation Board (or as authorized under state law and approved by the electorate), the Kasson Township Board shall cause to be levied and collected the general property tax and Fire and Emergency Services voter approved millage on all real and personal property within the township, and a 1% Property Tax Administration Fee upon the current tax roll as follows:

The total millage rate of 3.1325 mills (Township Operational Millage of .6325 mills and proposed Fire and Emergency Service Millage of 2.5 mills) and a 1% Property Tax

Administration Fee shall be levied upon property located within the Township.

Section 7: Estimated Expenditures

Estimated township general fund expenditures and transfers out for fiscal year 2023-2024 for the various township activities (cost centers) shall total \$354,832.50 and are as follows:

Apr 2023-Mar 2024

GENERAL FUND Expense

Expense

Total 101-101 Township Board	256,065
Total 101-171 Supervisor	16,045
Total 101-215 Clerk	24,230
Total 101-247 Board of Review	2,050

Total 101-253 Treasurer	25,635
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Total 101-257 Assessor	27,615
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Total 101-262 Elections	5,800
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Total 101-265 Township Hall	89,100
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Total 101-276 Cemetery	12,700
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Total 101-721 Planning Commission	18,680
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Total 101-722 Zoning	46,850
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Total 101-751 Parks and Recreation	10,100
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<u>Total General Fund Expenses and Transfers Out</u>	<u>534,870</u>
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Additionally:

Estimated township fire and emergency services fund expenditures for fiscal year 2022-2023 shall total \$342,500.

Proposed Budget provided at Annual Meeting.

Section 8: Adoption of Budget by Reference

The general fund budget and fire and emergency services fund budget of Kasson 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 Kasson Township adopts the 2023-2024 fiscal year general fund budget and fire and emergency services 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 Officers 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, if the amount to be transferred does not exceed (\$1,000) or (5 %) 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 budget be changed without prior board approval.

Section 12: Periodic Fiscal Reports

The Fiscal Officers 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 and emergency services fund at the end of the previous quarter or month;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous month or quarter and for the current fiscal year to the end of the previous quarter;
- 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. ii. for each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter 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 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 Noonan, seconded by Boomer to adopt the foregoing resolution. Upon roll call vote, the following votes were cast:

Aye: R. Noonan, T. Carter, J. Carter, Julian, Boomer

Nay: None

Absent: None

The Supervisor declared the motion carried and the resolution duly adopted on March 18, 2023.