

LELAND TOWNSHIP GENERAL APPROPRIATIONS ACT 2021-2022

A RESOLUTION TO ESTABLISH A GENERAL APPROPRIATIONS ACT FOR LELAND TOWNSHIP:

TO DEFINE THE POWERS AND DUTIES OF THE LELAND 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 ORDINANCE.

The Board of Trustees of Leland Township resolves:

SECTION 1: TITLE

This resolution shall be known as the Leland 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; MCLA 141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on March 11, 2021 and a public hearing on the proposed budget was held on March 27, 2021.

SECTION 5: ESTIMATED REVENUES

Estimated township general fund revenues for fiscal year 2021-2022 shall total \$876,689 (\$414,950) from an allocated and voted millage of 0.8251 and \$461,739.00 (from various miscellaneous revenues).

Estimated township fire operating fund revenues for fiscal year 2021-2022 shall total \$990,341

Estimated township fire equipment and training fund revenues for fiscal year 2021-2022 shall total \$267,836.

Estimated township harbor operating fund revenues for fiscal year 2021-2022 shall total \$740,990.

Estimated township harbor, dredge, & improvement fund revenues for fiscal year 2021-2022 shall total \$0.

Estimated township sewer operating revenues for fiscal year 2021-2022 shall total \$204,200

Estimated township sewer improvement fund revenues for fiscal year 2021-2022 shall total \$182,000.

Estimated township Metro Authority Fund revenues for fiscal year 2021-2022 shall total \$7,100

SECTION 6: MILLAGE LEVY

The Leland 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 0.8251 mills or the maximum allowed by the final millage rollbacks as authorized under state law and approved by the electorate.

SECTION 7: ESTIMATED EXPENDITURES

Estimated township general fund expenditures for fiscal year 2021-2022 for the various Township cost centers are as follows:

| | |
|--------------------------|------------------|
| Township Trustees | \$ 15,165 |
| Elections | \$ 12,984 |
| Assessor | \$ 48,154 |
| Clerk | \$ 70,435 |
| Deputy Clerk | \$ 10,785 |
| Board, Office, Insurance | \$ 85,380 |
| Board of Review | \$ 1,517 |
| Treasurer | \$ 64,145 |
| Deputy Treasurer | \$ 646 |
| Cemeteries | \$ 23,287 |
| Public Works | \$ 150,000 |
| Street Lighting | \$ 16,000 |
| Supervisor | \$ 33,535 |
| Administrative Asst. | \$ 3,230 |
| Parks and Recreation | \$ 150,400 |
| Planning Commission | \$ 45,376 |
| Zoning Board of Appeals | \$ 2,477 |
| Township Office Rent | <u>\$ 15,600</u> |

Total Expenditures \$ 749,116

Estimated township fire fund expenditures for fiscal year 2021-2022 shall total \$977,055.

Estimated township fire department equipment and training fund expenditures for fiscal year 2021-2022 shall total \$241,825.

Estimated harbor fund expenditures for fiscal year 2021-2022 shall total \$660,920.

Estimated harbor dredge, maintenance, & improvement fund expenditures for the fiscal year 2021-2022 shall total \$53,350.

Estimated township sewer operating fund expenditures for the fiscal year 2021-2022 shall total \$229,100.

Estimated township sewer improvement fund expenditures for fiscal year 2021-2022 shall total \$210,00.

Estimated township Metro Authority Fund Expenditures for the fiscal year 2021-2022 shall total \$0.00.

SECTION 8: ADOPTION OF BUDGETS BY COST CENTER

The board of trustees of Leland Township adopts the 2021-2022 fiscal year general fund, fire operating fund, fire department equipment and training fund, harbor operating fund, harbor dredge, maintenance, & improvement fund, sewer operating fund, sewer improvement fund, and metro authority fund budgets 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.

SECTION 9: 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 10: 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 \$500.00 or 5% of the appropriation item from which the transfer is 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 fund budget be changed without prior board approval.

SECTION 11: 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:

1. A summary statement of the actual financial condition of the various funds at the end of the previous quarter (month);
2. A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (month) and for the current fiscal year to the end of the previous quarter (month);
3. A detailed list of:
 - expected revenues by major sources as established in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period for the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimated resulting from collection experience to date.
 - For each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter (month) and for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revision in the estimate of expenditures.

SECTION 12: LIMIT ON OBLIGATIONS AND PAYMENTS

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

SECTION 13: 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 14: VIOLATIONS OF THIS ACT

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible officer(s) or employees to disciplinary action as outlined in Public Act 621 of 1978 and the Leland Township Employee Policy Manual.

SECTION 15: BOARD ADOPTION

Motion was made by _____ and seconded by _____, to adopt the foregoing resolution. Upon roll call vote, the following voted:

Aye:

Nay:

Absent:

The supervisor declared the motion carried and the resolution duly adopted on the 27th day of March, 2021.

Lisa Brookfield, Leland Township Clerk