



Sandstone Charter Township

7940 County Farm Road
Parma, MI 49269
(517) 784-4712

Sandstone Charter Township General Appropriations Act

Fiscal Year April 1, 2025 - March 31, 2026

Resolution No. 2025 - 8

A resolution to establish a General Appropriations Act for Sandstone Charter Township; to define the powers and duties of the Sandstone Charter 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 Sandstone Charter Township ordains:

Section 1: Title

This resolution shall be known as the Sandstone Charter 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 MCL 42.26, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on March 7, 2025 and a public hearing on the proposed budget was held on March 24, 2025.

Section 5: Estimated Revenues

Estimated Township General Fund revenues for fiscal year ending in 2026, including an authorized millage of 0.7909 mills and various miscellaneous revenues, total \$652,426.01.

Estimated Township Cemetery Fund revenues for fiscal year ending in 2026 total \$300.00.

Estimated Township Police Fund revenues for fiscal year ending in 2026, including a voter authorized millage of .5000 mills, various miscellaneous revenues and transfers, total \$131,400.00.

Estimated Township Fire Fund revenues for fiscal year ending in 2026, including a voter authorized 1.2468 mills and various miscellaneous revenues, total \$263,000.00.

Estimated Township Public Improvement Fund revenues for the fiscal year ending in 2026, including interest and transfer, total \$13,000.00.

Section 6: Millage Levy

The Sandstone Charter 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 .7909 mills as authorized under state law for Charter Township operations, .5000 mills approved by the electorate for operation, maintenance, and purchase of equipment for the Police Fund, and 1.2468 mills approved by the electorate for operation, maintenance and equipment for the Fire Fund.

Section 7: Estimated Expenditures

Estimated Sandstone Charter Township general fund expenditures for fiscal year 2025 are \$647,530.00. The various township department expenditures are listed in the attached Preliminary Budget Report dated March 19, 2025, as follows:

Acct #	Activity	Est. Exp.
101	Township Board	\$ 67,200
171	Supervisor	41,150
215	Clerk	80,800
247	Board of Review	3,850
253	Treasurer	77,800
257	Assessor	51,600
262	Elections	28,100
266	Building & Grounds	50,650
336	Fire Dept. (Fire Board)	3,240
371	Building Inspection	17,600
372	Electrical Inspection	7,000
373	Plumbing & Mechanical	6,000
445	Drains – Public Benefit	450
446	Roads, Streets, Bridges	160,000
448	Street Lighting	2,900
567	Cemetery	4,500
701	Planning	9,050
702	Zoning	5,040
790	Library	1,100
901	Capital Outlay (Equip)	7,500
966	Transfers	<u>22,000</u>
	TOTAL EXPENDITURES	<u>\$647,530</u>

Estimated Sandstone Charter Township expenditures for Fire Fund are \$260,000.00 for fiscal year 2025-26.

Estimated Sandstone Charter Township expenditures for Police Fund are \$126,488.00 for fiscal year 2025-26.

Estimated Sandstone Charter Township expenditures for Public Improvement are \$13,000.00 for fiscal year 2025-26.

Section 8: Adoption of Budget by Reference

The General Fund, Police Fund, Fire Fund, Public Improvement Fund, and Cemetery Fund budgets of Sandstone Charter Township are 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 Sandstone Charter Township adopts the 2025-26 fiscal year General Fund, Police Fund, Fire Fund, Public Improvement Fund, and Cemetery 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 appropriations. 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 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 line items without prior board approval, if the amount to be transferred does not exceed \$5,000, or 80% 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. Under no circumstances may the total general fund budget be changed without prior board approval.

Section 12: Preauthorization of Advance Payments for Certain Claims

All claims shall be approved by Sandstone Charter Township board prior to payment except the following:

- Payroll (including election workers' compensation) and related payroll taxes and employee benefits
- Utility, phone and insurance bills
- Invoices with penalties or discounts that would be incurred if payment is not received prior to the board meeting where claims will be approved, including credit card payments.

These claims shall be post-audited at the next board meeting.

Section 13: 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 summary statement of the actual financial condition of the general fund, Police Fund, Fire Fund, Public Improvement Fund, and Cemetery Fund of the previous quarter.
- a summary statement showing the receipts and expenditures and encumbrances for the previous quarter and for the current fiscal year to the end of the previous quarter
- a detailed list of:
 - 1) 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.
 - 2) for each line item: 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 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 account 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 Sandstone Charter 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 Sandstone Charter Township personnel manual.

Section 17: Board Adoption

Motion made by Jeff Hale, seconded by Cheryl Marks to adopt the foregoing resolution. Upon roll call vote, the following voted yes: Betty Sue VanWinkle, Cheryl Marks, Nicole Cantrell, Jeff Hale, Steven Noble, Kimberly Britten, Gary Britten.

The following voted no: None

The following was/were absent: None

_____/S/_____
Gary W. Britten, Supervisor

Date March 24, 2025

_____/S/_____
Kimberly M. Britten, Clerk

Date March 24, 2025