

2024-01 Fiscal Year 2024-2025 Middlebury Township Budget

Middlebury Township General Appropriations Act

A resolution to establish General Appropriations Act for Middlebury Township; to define the powers and duties of the Middlebury 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 Middlebury Township resolves:

Section 1: Title

This resolution shall be known as the Middlebury 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 on March 10th and a public hearing on the proposed budget was held on March 12,2024 at 6:45 pm.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2024-2025, including an allocated millage of .998 mills; voter-authorized millage of road fund of 2.0 mills and emergency fund of 2.45 mills; and various miscellaneous revenues shall total \$ 621,560.00.

Section 6: Millage Levy

The Middlebury 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 .998 mills as set forth by the Tax Allocation Board (*or as authorized under state law and approved by the electorate*).

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2024-2025 for the various township activities (*cost centers*) are as follows:

04/06/2024		BUDGET REPORT FOR MIDDLEBURY TOWNSHIP			
Calculations as of 03/31/2024					
		2024-25			
		REQUESTED			
GL NUMBER	DESCRIPTION	BUDGET			

ESTIMATED REVENUES					
Dept 000					
101-000-001.001	CARRYOVER INCOME	150,000.00			
101-000-339.000	UNEARNED REVENUE -ARPA	90,000.00			
101-000-403.000	1 MILL TWP TAX	50,000.00			
101-000-423.000	OTHER PROPERTY TAX / DELINQUENT TAXES	70.00			
101-000-445.000	INTEREST & PENALTIES ON TAXES	100.00			
101-000-447.000	1% ADMIN FEE	15,000.00			
101-000-528.000	ARPA FEDERAL GRANT	30,000.00			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	3,000.00			
101-000-574.000	STATE REVENUE SHARING	160,000.00			
101-000-608.000	METRO ACT FEE	3,000.00			
101-000-609.000	CABLE TV FRANCHISE FEES	7,000.00			
101-000-618.000	COLLECTION FEES	300.00			
101-000-641.000	SET FEE	2,200.00			
101-000-642.000	CEMETERY LOTS	500.00			
101-000-642.001	OPENING AND CLOSING FEES	2,000.00			
101-000-642.002	FOUNDATION FEES	1,500.00			
101-000-650.000	RENT	0.00			
101-000-664.000	INTEREST & DIVIDENDS EARNED / RENT	500.00			
101-000-665.000	INTEREST INCOME ON CD'S	20.00			
101-000-677.000	REIMBURSEMENTS	0.00			

101-000-694.000	DOG LICENSES	0.00			
101-000-956.001	OVERAGES	10.00			
Totals for dept 000 -		515,200.00			
TOTAL ESTIMATED REVENUES		515,200.00			
APPROPRIATIONS					
Dept 101 - TOWNSHIP BOARD					
101-101-702.000	TOWNSHIP BOARD-SALARIES	5,500.00			
101-101-702.002	OFFICE ADMINSTRATOR-SALARIES	15,000.00			
101-101-727.000	SUPPLIES	300.00			
101-101-727.002	COPIER EXPENSE	10,000.00			
101-101-730.000	TOWNSHIP BOARD POSTAGE	100.00			
101-101-816.000	TOWNSHIP BOARD-DUES	1,200.00			
101-101-860.000	TOWNSHIP MILEAGE	300.00			
101-101-900.000	TOWNSHIP BOARD-PRINTING & PUBLISHING	500.00			
101-101-940.000	TOWNSHIP RENT	150.00			
101-101-956.000	TOWNSHIP MISC./ EDUCATION	5,000.00			
101-101-956.003	BANKING FEES/FRAUD	0.00			
Totals for dept 101 - TOWNSHIP BOARD		38,050.00			
Dept 171 - SUPERVISOR					

101-171-702.000	SUPERVISOR SALARY	20,000.00				
101-171-727.000	SUPPLIES	200.00				
101-171-860.000	SUPERVISOR MILEAGE	1,000.00				
101-171-956.000	SUPERVISOR MISC.	500.00				
Totals for dept 171 - SUPERVISOR		21,700.00				
Dept 215 - CLERK						
101-215-702.000	CLERK-SALARY	20,000.00				
101-215-727.000	SUPPLIES	3,500.00				
101-215-730.000	CLERK-POSTAGE	500.00				
101-215-860.000	CLERK-MILEAGE	700.00				
101-215-956.000	CLERK-MISC.	500.00				
Totals for dept 215 - CLERK		25,200.00				
Dept 223 - AUDITOR						
101-223-801.000	AUDITOR-CONTRACTED SERVICE	12,000.00				
Totals for dept 223 - AUDITOR		12,000.00				
Dept 228 - TECHNOLOGY						
101-228-956.000	TECHNOLOGY-MISC.	1,000.00				
Totals for dept 228 - TECHNOLOGY		1,000.00				
Dept 247 - BOARD OF REVIEW						
101-247-702.000	BOARD OF REVIEW-SALARY	3,500.00				

101-247-900.000	BOARD OF REVIEW-PUBLISHING	200.00				
101-247-956.000	BOARD OF REVIEW-MISC.	200.00				
Totals for dept 247 - BOARD OF REVIEW		3,900.00				
Dept 253 - TREASURER						
101-253-702.000	TREASURER-SALARY	20,000.00				
101-253-727.000	SUPPLIES	1,500.00				
101-253-730.000	TREASURER-POSTAGE	1,200.00				
101-253-810.000	TREASURER-TAXES	2,500.00				
101-253-860.000	TREASURER-MILEAGE	1,500.00				
101-253-956.000	TREASURER-MISC.	1,000.00				
Totals for dept 253 - TREASURER		27,700.00				
Dept 257 - ASSESSOR						
101-257-702.000	ASSESSOR-SALARY	25,000.00				
101-257-727.000	SUPPLIES	1,500.00				
101-257-730.000	ASSESSOR POSTAGE	550.00				
101-257-801.000	ASSESSOR CONTRACTED SERVICE	750.00				
101-257-860.000	ASSESSOR MILEAGE	100.00				
Totals for dept 257 - ASSESSOR		27,900.00				
Dept 262 - ELECTIONS						
101-262-702.000	ELECTIONS SALARY	10,000.00				

101-262-727.000	SUPPLIES	8,000.00			
101-262-730.000	ELECTIONS POSTAGE	2,000.00			
101-262-801.000	Election- Contracted Services	3,000.00			
101-262-860.000	ELECTIONS MILEAGE	300.00			
101-262-900.000	ELECTIONS PUBLISHING	500.00			
101-262-956.000	TOWNSHIP MISC./ EDUCATION	1,000.00			
Totals for dept 262 - ELECTIONS		24,800.00			
Dept 265 - BUILDING AND GROUNDS					
101-265-727.000	SUPPLIES	1,500.00			
101-265-801.000	CONTRACTED SERVICE	5,000.00			
101-265-920.000	BUILDING & GROUNDS-UTILITIES	6,500.00			
101-265-930.000	BUILDING & GROUNDS- REPAIRS/MAINTENANCE	20,000.00			
101-265-930.001	NEW LANDSCAPING	10,000.00			
101-265-956.000	BUILDING & GROUNDS-MISC.	20,000.00			
101-265-956.004	NEW BUILDING PERMITS	2,000.00			
Totals for dept 265 - BUILDING AND GROUNDS		65,000.00			
Dept 266 - ATTORNEY/COUNSEL					
101-266-727.000	SUPPLIES	0.00			
101-266-730.000	ATTORNEY-POSTAGE	50.00			
101-266-801.000	ATTORNEY-CONTRACTED SERVICE	10,000.00			

101-266-860.000	ATTORNEY-MILEAGE	50.00			
Totals for dept 266 - ATTORNEY/COUNSEL		10,100.00			
Dept 276 - CEMETERY					
101-276-702.000	CEMETERY-SALARY	5,000.00			
101-276-727.000	SUPPLIES	1,500.00			
101-276-801.000	AUDITOR-CONTRACTED SERVICE	15,000.00			
101-276-860.000	CEMETERY-MILEAGE	50.00			
101-276-930.000	CEMETERY-REPAIRS/MAINTENANCE	10,000.00			
101-276-956.000	CEMETERY-MISC.	1,000.00			
Totals for dept 276 - CEMETERY		32,550.00			
Dept 299 - UNALLOCATED					
101-299-969.000	UNALLOCATED	58,500.00			
Totals for dept 299 - UNALLOCATED		58,500.00			
Dept 336 - EMERGENCY SERVICE					
101-336-702.000	EMERGENCY SERVICES-SALARY	0.00			
101-336-801.000	EMERGENCY SERVICES-CONTRACTED SERVICE	33,000.00			
Totals for dept 336 - EMERGENCY SERVICE		33,000.00			
Dept 445 - DRAINS AT LARGE					
101-445-958.000	DRAINS AT LARGE	6,000.00			

Totals for dept 445 - DRAINS AT LARGE		6,000.00				
Dept 448 - STREET LIGHTING						
101-448-920.000	STREET LIGHTS	3,500.00				
Totals for dept 448 - STREET LIGHTING		3,500.00				
Dept 596 - TRANSPORTATION						
101-596-801.002	SATA CONTRACTED SERVICES	0.00				
Totals for dept 596 - TRANSPORTATION		0.00				
Dept 693 - WEBPAGE						
101-693-930.000	WEBPAGE MAINTANCE	1,000.00				
101-693-956.000	WEBPAGE MISC.(WEBPAGE EDUCATION)	1,000.00				
Totals for dept 693 - WEBPAGE		2,000.00				
Dept 695 - COMMUNITY SERVICE						
101-695-801.000	COMMUNITY SERVICE	2,000.00				
Totals for dept 695 - COMMUNITY SERVICE		2,000.00				
Dept 751 - PARKS AND RECREATION DEPARTMENT						
101-751-801.000	RECREATION	1,500.00				
Totals for dept 751 - PARKS AND RECREATION DEPARTMENT		1,500.00				
Dept 790 - LIBRARY						

101-790-702.000	LIBRARY BROAD-SALARY	1,800.00				
Totals for dept 790 - LIBRARY		1,800.00				
Dept 851 - INSURANCE AND BOND						
101-851-910.000	INSURANCE & BONDS	15,000.00				
Totals for dept 851 - INSURANCE AND BOND		15,000.00				
Dept 862 - TAXES WITHHELD						
101-862-715.000	FICA	7,000.00				
101-862-715.002	STATE WITHHOLDING TAXES	5,000.00				
Totals for dept 862 - TAXES WITHHELD		12,000.00				
Dept 999 - CD INVESTMENT FOR FISCAL YEAR						
101-999-999.204	TRANSFER TO OTHER FUNDS (ROADS)	90,000.00				
Totals for dept 999 - CD INVESTMENT FOR FISCAL YEAR		90,000.00				
TOTAL APPROPRIATIONS		515,200.00				
NET OF REVENUES/APPROPRIATIONS - FUND 101		0.00				
BEGINNING FUND BALANCE		934,118.16				
FUND BALANCE ADJUSTMENTS		0.00				
ENDING FUND BALANCE		934,118.16				
Fund 150 - CEMETERY PERPETUAL CARE FUND						
ESTIMATED REVENUES						
Dept 000						

150-000-665.001	INTEREST INCOME	100.00			
Totals for dept 000 -		100.00			
TOTAL ESTIMATED REVENUES		100.00			
APPROPRIATIONS					
Dept 000					
150-000-999.101	TRANSFER TO OTHER FUNDS	100.00			
Totals for dept 000 -		100.00			
TOTAL APPROPRIATIONS		100.00			
NET OF REVENUES/APPROPRIATIONS - FUND 150		0.00			
BEGINNING FUND BALANCE		20,000.00			
FUND BALANCE ADJUSTMENTS		0.00			
ENDING FUND BALANCE		20,000.00			
Fund 204 - ROAD FUND					
ESTIMATED REVENUES					
Dept 000					
204-000-402.000	CURRENT PROPERTY TAXES	100,000.00			
204-000-402.001	GENERAL FUND APPROPRIATION	90,000.00			
204-000-665.001	INTEREST INCOME	0.00			
Totals for dept 000 -		190,000.00			
TOTAL ESTIMATED REVENUES		190,000.00			

Dept 337 - MILLAGE EMERGENCY SERVICE					
205-337-801.100	FIRE	163,000.00			
205-337-801.101	AMBULANCE	40,000.00			
Totals for dept 337 - MILLAGE EMERGENCY SERVICE		203,000.00			
TOTAL APPROPRIATIONS		203,000.00			
NET OF REVENUES/APPROPRIATIONS - FUND 205		0.00			
BEGINNING FUND BALANCE		93,507.69			
ENDING FUND BALANCE		93,507.69			
Fund 703 - CURRENT TAX COLLECTION FUND					
ESTIMATED REVENUES					
Dept 000					
703-000-664.000	INTEREST & Penalty	0.00			
703-000-694.000	DOG LICENSES	0.00			
703-000-956.001	OVERAGES	0.00			
Totals for dept 000 -		0.00			
TOTAL ESTIMATED REVENUES		0.00			
NET OF REVENUES/APPROPRIATIONS - FUND 703		0.00			
BEGINNING FUND BALANCE		701.90			
ENDING FUND BALANCE		701.90			

Section 8: Adoption of Budget by Reference

The general fund budget of Middlebury 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 Middlebury Township adopts the 2024-2025 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 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. a summary statement of the actual financial condition of the general fund at the end of the previous quarter;
- b. 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;
- 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 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 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 17: Board Adoption

Motion made by _____, seconded by _____ to adopt the foregoing resolution.

Upon roll call vote, the following voted aye:

The following voted nay:

Absent:

The Supervisor declared the motion carried and the resolution duly adopted on the 12th day of March, 2024.

Jamie Aldrich

Township Clerk