

ANNUAL BUDGET MEETING
July 10, 2023

2023-2024 BUDGET
Resolution 2023-09

Supervisor Hass presented the following **General Appropriations Act**

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

Section 1: TITLE

This resolution shall be known as the Jefferson 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 as required, and a public hearing on the proposed budget was held on July 10th, 2023.

Section 5: ESTIMATED REVENUES

Estimated township general fund revenues for fiscal year 2023-2024 including an allocated millage of .7798 mill, extra voted millage of .2202 (to expire December 31, 2029); and various miscellaneous revenues shall total as follows: See Appendix A – ESTIMATED REVENUES

Section 6: MILLAGE LEVY

The Jefferson 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 .7798 mils and an additional voted (May 2023) operating millage of .2202 mils.

Section 7: ESTIMATED EXPENDITURES

Estimated township general fund expenditures for fiscal year (2023-2024) for the various township activities are as follows: See Appendix B – ESTIMATED EXPENDITURES

Section 8: ADOPTION OF BUDGET BY REFERENCE

The general fund budget of Jefferson 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

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 transfer 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: DELETED

Section 12: 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. Y.T.D. summary statement showing receipts and expenditures – actual versus budget.
- 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. Y.T.D. summary statement showing receipts and expenditures – actual versus budget.

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 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

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 P.A. 621 (1978) and the Jefferson Township personnel manual.

Section 16: BOARD ADOPTION

Motion made by Hass, seconded by Brunner to adopt the foregoing:

Resolution 2023-09, 2023-2024 General Appropriations Act: Revenue and General Fund Budget as attached.

Upon a roll call vote, the following voted:

	Yea:	Nay:	Absent:
Hass	X		
Brunner	X		
Mendenhall	X		
Gillam	X		
Bundle	X		

Supervisor Hass declared the motion carried and the resolution duly adopted on the 10^h day of July, 2023.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its July 10, 2023 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

ANNUAL BUDGET MEETING
July 10, 2023

Salary & Position Schedule
Resolution 2023-10

See Appendix C – SALARY & POSITION SCHEDULE

Motion made by Hass, seconded by Brunner to adopt the foregoing:

Resolution 2023-10, 2023-2024 Salary & Position Schedule:

Upon a roll call vote, the following voted:

	Yea:	Nay:	Absent:
Hass	X		
Brunner	X		
Mendenhall	X		
Gillam	X		
Bundle	X		

Supervisor Hass declared the motion carried and the resolution duly adopted on the 10th day of July, 2023.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its July 10, 2023 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

ANNUAL BUDGET MEETING
July 10, 2023

Resolution for Emergency Services Special Assessment
Resolution 2023-11

WHEREAS, the Michigan Public Health Code, being MCL 333020948, authorizes municipalities to provide fire protection and emergency ambulance services to their citizens, and to defray the cost thereof by special assessment of 1.75 mils; and

WHEREAS, the Township has determined that fire protection and emergency ambulance services are to be provided to Jefferson Township for the public health, safety, and welfare of the Township citizens, and

WHEREAS, the Township has provided that the special assessment of 1.75 mils will be levied against all real property in the Township to defray the cost of providing fire protection and ambulance services.

NOW THEREFORE BE IT RESOLVED that the Township of Jefferson hereby levies 1.75 mils against the taxable value of all real property situated within the Township not otherwise exempt from taxation under Michigan General Property Tax Act, as a special assessment for emergency services pursuant to MCL 333.20948.

BE IT FURTHER RESOLVED that the Township Treasurer is hereby directed to cause the special assessment of 1.75 mils to be collected as part of the December 2023 real property tax bills.

Motion made by Hass, seconded by Brunner to adopt the foregoing:

Resolution 2022-11, 2022-2023 Emergency Services Assessment:

Upon a roll call vote, the following voted:

	Yea:	Nay:	Absent:
Hass	X		
Brunner	X		
Mendenhall	X		
Gillam	X		
Bundle	X		

Supervisor Hass declared the motion carried and the resolution duly adopted on the 10th day of July 2023.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its July 10, 2023 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.

Jennifer Brunner

Jennifer Brunner, Jefferson Township Clerk

ANNUAL BUDGET MEETING
July 10, 2023

Roads Millage, Voted
Resolution 2023-12

WHEREAS, the Township has determined that ongoing road maintenance shall be provided for Jefferson Township through the repair and upkeep of secondary roadways within the township for township residents and to defray the cost thereof by collecting a 1.0 mil voted millage, an

WHEREAS, The Jefferson 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 1.0 mil (voted May 2023) to expire December 31, 2024

Motion made by Hass, seconded by Brunner to adopt the foregoing:

Resolution 2022-12, 2022-2023 Roads Millage, Voted:

Upon a roll call vote, the following voted:

	Yea:	Nay:	Absent:
Hass	X		
Brunner	X		
Mendenhall	X		
Gillam	X		
Bundle	X		

Supervisor Hass declared the motion carried and the resolution duly adopted on the 10th day of July 2023.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its July 10, 2023 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

Appendix A

Jefferson Township General Fund Revenue

Revenue Source:	2022-2023 Adopted	2022-2023 Actual	2023-2024 Proposed	2023-2024 Adopted
Property Taxes	\$106,171.56	\$106,171.56	\$99,750.14	\$99,750.14
Administrative Fees	\$41,242.80	\$46,731.67	\$47,113.40	\$47,113.40
License & Permits	\$24,000.00	\$40,431.00	\$4,000.00	\$4,000.00
Land Splits/Combinations	\$0.00	\$2,125.00	\$1,000.00	\$1,000.00
State Revenue Sharing	\$220,000.00	\$284,597.00	\$283,138.00	\$283,138.00
LCSA/Metro Act Revenue	\$5,800.00	\$8,026.23	\$8,000.00	\$8,000.00
Comcast	\$3,000.00	\$2,173.28	\$2,000.00	\$2,000.00
Interest on GF Savings Accts.	\$30.00	\$8,938.62	\$6,000.00	\$6,000.00
Hall/Seasonal Rentals	\$4,800.00	\$3,815.00	\$1,500.00	\$1,500.00
Miscellaneous	\$250.00	\$1,214.82	\$150.00	\$150.00
ARPA Funds	\$133,923.50	\$134,459.49	\$0.00	\$0.00
Total:	\$539,217.86	\$638,683.67	\$452,651.54	\$452,651.54
Emergency Services	\$185,037.28	\$185,037.28	\$192,006.91	\$192,006.91
Roads	\$136,156.27	\$136,156.27	\$140,627.93	\$140,627.93
Grand Total:	\$860,411.41	\$959,877.22	\$785,286.38	\$785,286.38

Appendix B

Jefferson Township Annual Budget Expenditures

Account:	22-23 Amended	22-23 Actual	23-24 Proposed	23-24 Adopted
Payroll/Taxes	\$142,870.00	\$133,198.02	\$144,016.00	\$145,016.00
Township Payroll Tax Liability	\$12,080.00	\$9,976.55	\$12,000.00	\$12,000.00
Payroll Service Fees	\$2,400.00	\$1,845.75	\$2,600.00	\$2,600.00
Board of Review (excludes payroll)	\$1,000.00	\$150.63	\$1,000.00	\$1,000.00
ZBA (excludes payroll)	\$200.00	\$0.00	\$200.00	\$200.00
CBA (includes payroll)	\$0.00	\$500.00	\$500.00	\$500.00
Capitol Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Supervisor Expenses	\$2,000.00	\$0.00	\$250.00	\$250.00
Treasurer Expenses	\$13,000.00	\$3,540.70	\$5,000.00	\$5,000.00
Clerk Expenses	\$2,000.00	\$360.40	\$1,000.00	\$1,000.00
Election Expenses (excludes payroll)	\$7,000.00	\$7,608.67	\$20,000.00	\$20,000.00
Assessor Expenses	\$3,500.00	\$2,984.01	\$3,500.00	\$3,500.00
Township Board (excludes payroll)(includes mileage)	\$12,000.00	\$19,409.42	\$25,000.00	\$25,000.00
Mileage Reimbursement	\$3,000.00	\$511.09	\$0.00	\$0.00
Cemetery	\$5,500.00	\$5,042.50	\$5,500.00	\$5,500.00
Township Hall and Grounds	\$53,500.00	\$33,702.51	\$40,000.00	\$50,000.00
Sanitation (Township Clean Up Day)	\$10,000.00	\$6,808.00	\$10,000.00	\$10,000.00
Planning & Zoning	\$12,000.00	\$7,772.50	\$12,000.00	\$12,000.00
Code Enforcement	\$1,580.00	\$56.00	\$2,000.00	\$2,000.00
Code Enforcement-Money Market Savings (GF)	\$50,000.00	\$0.00	\$0.00	\$0.00
Township Drain Assessment	\$0.00	\$269.55	\$500.00	\$500.00
Roads-Tax Revenue	\$136,156.27	\$136,156.27	\$140,627.93	\$140,627.93
Roads-Township Allocation	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Roads- Money Market Acct	\$300,000.00	\$0.00	\$0.00	\$0.00
Emergency Services	\$185,037.28	\$164,931.62	\$192,006.91	\$192,006.91
ARPA Township Funds	\$185,972.99	\$185,972.99	\$0.00	\$0.00
Township Bldg Improvements	\$250,000.00	\$0.00	\$0.00	\$0.00
Total:	\$1,490,796.54	\$820,797.18	\$717,700.84	\$728,700.84

Money Market Allocations of \$50,000 for Code Enforcement, \$300,000 for Roads and \$250,000 for Township Hall improvements approved at June 2022 Budget Hearing available and unused to date

Appendix C

Jefferson Township Salary & Position Schedule

Position	Pay Type	2022-2023 Adopted	2023-24 Proposed	2023-24 Adopted
Supervisor	Salary	\$22,000.00	\$22,000.00	\$22,000.00
Clerk	Salary	\$25,000.00	\$25,000.00	\$26,000.00
Clerk -Elections	Per Election- \$1000	\$0.00	\$2,000.00	\$2,000.00
Deputy Clerk	\$18 - 15 hrs/mo	\$3,240.00	\$3,240.00	\$3,240.00
Treasurer	Salary	\$25,000.00	\$25,000.00	\$25,000.00
Deputy Treasurer	\$18 - 15 hrs/mo	\$3,240.00	\$3,240.00	\$3,240.00
Assessor	Salary	\$22,000.00	\$22,501.00	\$22,501.00
Trustee	Salary	\$6,500.00	\$6,500.00	\$6,500.00
Trustee	Salary	\$6,500.00	\$6,500.00	\$6,500.00
Zoning Administrator	Salary	\$1,200.00	\$1,200.00	\$1,200.00
Code Enforcement Officer	Salary	\$4,300.00	\$5,400.00	\$5,400.00
Administrative Assistant	\$22 - 30 hrs/mo	\$7,920.00	\$7,920.00	\$7,920.00
Custodial	\$18 - 15 hrs/mo	\$3,240.00	\$3,240.00	\$3,240.00
Election Workers	\$250- Election	\$6,500.00	\$4,500.00	\$4,500.00
Planning Commission	\$75 Per Mtg (9)	\$3,375.00	\$3,375.00	\$3,375.00
Planning Commission/Secretary	\$100 Per Mtg (9)	\$855.00	\$900.00	\$900.00
Board of Review: Hearing (3)	\$150 Per Hearing (3)	\$900.00	\$900.00	\$900.00
Board of Review: Meeting (4)	\$75 Per Meeting (4)	\$600.00	\$600.00	\$600.00
Total:		\$142,370.00	\$144,016.00	\$145,016.00
Building Inspector	Split	85/15% split	85/15% split	85/15% split
Electrical Inspector	Split	85/15% split	85/15% split	85/15% split
Plumbing/Mechanical Inspector	Split	85/15% split	85/15% split	85/15% split
Zoning Board of Appeals	\$60 Per Hearing	\$60 Per Hearing	\$60 Per Hearing	\$60 Per Hearing
Construction Board of Appeals	\$125 Per Hearing		\$125 Per Hearing	\$125 Per Hearing

****Assessor contract up March 31, 2024. Rec \$2000.00 salary increase effective April 2024**