

SEVILLE TOWNSHIP

8143 W. Madison Road, P.O. Box 222, Elwell, MI 48832

www.SevilleTownship.com

2024-2025 GENERAL APPROPRIATIONS ACT

A resolution to establish a general appropriations act for Seville Township; to define the powers and duties of the Seville 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 Seville Township Board RESOLVES:

Section 1: Title. This resolution shall be known as the Seville Township General Appropriations Act.

Section 2: Chief Administrative Officer. The Supervisor (or other designated official) 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 Treasurer (or other designated official) 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 21, 2024**, and a public hearing on the proposed budget was held on **March 27, 2024**.

Section 5: Millage Levy. The Seville 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 0.8079 mills as set forth by the Tax Allocation Board (or as authorized under state law and approved by the electorate). The Seville 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 1.9922 mills for fire and rescue millage as set forth by the Tax Allocation Board (or as authorized under state law and approved by the electorate).

Section 6: Estimated Revenues and Expenditures. Estimated township revenues and expenditures for fiscal year 2024-2025 for the various township activities are as follows:

FIRE MILLAGE

REVENUE	PROPOSED BUDGET
Millage: Fire Responder	\$ 115,000
Millage: Delinquent	\$ -
Interest Earnings	\$ 450
TOTAL REVENUES	\$ 115,450
EXPENDITURES	
Public Safety	\$ 20,000
Fire Protection	\$ 70,000
TOTAL EXPENDITURES	\$ 90,000
EXCESS/(DEFICIT)	\$ 25,450

SEVILLE TOWNSHIP

2024-2025 General Appropriations Act Cont'd

GENERAL FUND

REVENUE	PROPOSED BUDGET
Property Taxes: Current	\$ 42,000
Property Taxes: Delinquent	\$ -
Taxes: Other	\$ 200
Licenses and Permits	\$ 3,000
Metro Fund Payment	\$ 5,500
Cable Franchise Fee	\$ 3,500
State Revenue Sharing	\$ 210,000
Administrative Fee	\$ 22,000
Cemetery Sales	\$ 500
Interest Earnings	\$ 3,000
Miscellaneous	\$ -
Library Payroll Services	\$ 600
SOM Med Marihuana Pmt	\$ 800
Refunds/Rebates	\$ -
FOIA	\$ -
TOTAL REVENUES	\$ 291,100

Township Marihuana License Fees \$ 15,000

EXPENDITURES	
Supervisor	\$ 16,010
Assessor	\$ 21,200
Clerk	\$ 23,680
Treasurer	\$ 27,860
Trustees	\$ 8,100
Zoning	\$ 12,060
Board of Review	\$ 1,700
Election	\$ 11,850
Cemetery	\$ 8,860
Public Works	\$ 72,000
Building & Grounds	\$ 41,320
Other Property	\$ 11,600
Other Functions	\$ 29,100
Township Wage Expense	\$ 2,000
TOTAL EXPENDITURES	\$ 287,340

EXCESS/(DEFICIT) \$ 3,760

Section 7: Adoption of Budget by Reference. The general fund budget of Seville Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 8: 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 9: 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.

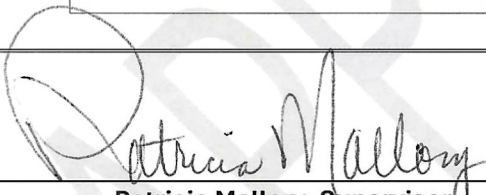

Section 10: Budget Monitoring. Whenever it appears to the Fiscal Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Fiscal 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 11: 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 P.A. 621 (1978).

Section 12: Board Adoption.

Action requested: Motion to adopt the foregoing resolution.

Motion	Mallory		
Support	Miller		
	VOTE	AYES	NAYS
		5	0

 <hr/> Patricia Mallory, Supervisor	03/27/2024 <hr/> Date
 <hr/> Ann Moomey, Clerk	03/27/2024 <hr/> Date

Seville Township

8143 W Madison Road

Elwell, MI 48832

www.sevilletownship.com

BUDGET

Fiscal Year: April 1, 2024 – March 31, 2025

BUDGET TIMELINE

DRAFTED:

02/19/2024 – Board Work Session

PUBLIC HEARING:

03/27/2024

BOARD REVIEW/APPROVAL:

03/27/2024

BOARD COMMENTS

FIRE MILLAGE FUND

- No significant changes are anticipated in either the Revenues or Expenditures of this fund.

GENERAL FUND

Revenues:

- **Property Taxes** were budgeted at a consistent level as the current year.
- **State Revenue Sharing** increases were based on information provided to the Township by the State.
- **Township Medical Marijuana Fees** were projected to be lower as it is not anticipated that any new medical facilities will apply; the fees budgeted represent renewals of existing, licensed facilities. *[Note: revenues received by the Township for Marijuana facilities are restricted, by statute, and are not proposed to be used to cover General Fund expenditures].*

Expenditures

- **Salaries and Wages.** Upon discussion at the public board meeting on 03/13/2024, the Board approved increases in the following positions: Supervisor, Treasurer, Deputy Clerk and Trustee positions. The Deputy Clerk line item was adjusted to reflect an increase in wages to offset the additional duties assumed by that position effective December 2023.
- **Assessor Professional Services/Contractor** amount increased slightly to reflect the proposed rate by the independent contractor. The \$900 increase amounts to approximately 5%.
- **Treasurer Office Software** [Treasurer] projects the purchase of BS&A Software. This software is utilized by over 2,100 local governments in Michigan; the cloud-based program will provide significant enhancements that will be beneficial to the Treasurer in the fulfillment of Township responsibilities.
- **Election** expenditures are projected to increase for this period as there will be two elections (August 2024 Primary and November 2024 General Election) during this budget cycle.
- **Gratiot County Road Commission** [Public Works] expenditures were reduced due to dissatisfaction with the quality of the County's gravel. The amount budgeted includes the standard fee charged to the Township plus anticipates 2 chloride treatments and chip/seal for Williams Road.

[NOTE: The Board held a public hearing on 03/13/2024 and then acted at its regular board meeting on 03/13/2024; immediately following the meeting, however, it was confirmed that the Gratiot County Herald did NOT run the public hearing notice, as previously requested and as required by the law. An updated PUBLIC HEARING notice was posted in the Gratiot County Herald on Thursday, 03/21/2024 providing proper notice that a public hearing would be held on 03/27/2024 at 9:15 a.m. with a SPECIAL board meeting immediately following at 9:30 a.m.]

The **Seville Township** budget is prepared in accordance with Public Act 2 of 1968 (PA 2), the Uniform Budget and Accounting Act, as amended. This Proposed Budget Package is available for public inspection (via the Township website); printed copies are available, upon request, for public inspection at the Township Hall. They will also be available at the public hearing and subsequent board meeting where the budget will receive final review and board action.

SEVILLE TOWNSHIP PROPOSED BUDGET - General Fund

FY: 04/01/2024 - 03/31/2025

	CY Amended Budget	Proposed Budget	Difference (\$/%)		NOTES
REVENUE					
Property Taxes: Current	\$ 40,000	\$ 42,000	\$ 2,000	5%	
Property Taxes: Delinquent	\$ -	\$ -	\$ -	0%	
Taxes: Other	\$ 100	\$ 200	\$ 100	100%	
Licenses and Permits	\$ 3,000	\$ 3,000	\$ -	0%	
Metro Fund Payment	\$ 4,000	\$ 5,500	\$ 1,500	38%	
Cable Franchise Fee	\$ 3,500	\$ 3,500	\$ -	0%	
State Revenue Sharing	\$ 190,000	\$ 210,000	\$ 20,000	11%	
Administrative Fee	\$ 20,000	\$ 22,000	\$ 2,000	10%	
Cemetery Sales	\$ 500	\$ 500	\$ -	0%	
Interest Earnings	\$ 500	\$ 3,000	\$ 2,500	500%	
Miscellaneous	\$ -	\$ -	\$ -	0%	
Library Payroll Services	\$ -	\$ 600	\$ 600	0%	
SOM Med Marihuana Pmt	\$ -	\$ 800	\$ 800	0%	
Refunds/Rebates	\$ -	\$ -	\$ -	0%	
FOIA	\$ -	\$ -	\$ -	0%	
TOTAL REVENUES	\$ 261,600	\$ 291,100	\$ 29,500	11%	

Township Marihuana License Fees \$ 36,000 \$ 15,000 \$ (21,000) -58%

EXPENDITURES

Supervisor

Supervisor	\$ 12,960	\$ 15,000	\$ 2,040	16%	16% increase to reflect increase
Deputy Supervisor	\$ -	\$ -	\$ -	0%	
Office Space	\$ 960	\$ 960	\$ -	0%	
Mileage	\$ 50	\$ 50	\$ -	0%	
Supervisor Misc	\$ -	\$ -	\$ -	0%	
Total Supervisor	\$ 13,970	\$ 16,010	\$ 2,040	15%	

Assessor

Prof and Contr Services	\$ 19,300	\$ 20,200	\$ 900	5%	
Assessor Postage	\$ -	\$ -	\$ -	0%	
Assessor Computer Services	\$ 900	\$ 1,000	\$ 100	11%	
Assessor	\$ 20,200	\$ 21,200	\$ 1,000	5%	

Clerk

Salaries & Wages	\$ 12,960	\$ 12,960	\$ -	0%	
Deputy Clerk	\$ 2,400	\$ 6,000	\$ 3,600	150%	Additional duties/responsibilities assumed 12/2023
Clerk Office Supplies	\$ 1,200	\$ 1,500	\$ 300	25%	
Postage	\$ 575	\$ 500	\$ (75)	-13%	
Mileage	\$ -	\$ -	\$ -	0%	
Clerk Office Space	\$ 960	\$ 960	\$ -	0%	
Deputy Clerk Office Space	\$ 100	\$ 960	\$ 860	860%	
Printing and publishing	\$ 500	\$ 300	\$ (200)	-40%	
Miscellaneous	\$ -	\$ -	\$ -	0%	
Equipment Purchase	\$ -	\$ 400	\$ 400	0%	
Equipment Repairs	\$ 100	\$ 100	\$ -	0%	
Clerk	\$ 18,795	\$ 23,680	\$ 4,885	26%	

Treasurer

Salaries & Wages	\$ 12,960	\$ 15,000	\$ 2,040	16%	16% increase to reflect audit work, etc.
Deputy Treasurer	\$ 1,000	\$ 1,000	\$ -	0%	

UPDATED: 03/13/2024

PUBLIC HEARING: 03/27/2024

BOARD APPROVED: 03/27/2024

SEVILLE TOWNSHIP PROPOSED BUDGET - General Fund

FY: 04/01/2024 - 03/31/2025

	CY Amended Budget	Proposed Budget	Difference (\$/%)		NOTES
Office Software	\$ 800	\$ 9,100	\$ 8,300	1038%	BS&A Cloud Software Purchase
Office Supplies	\$ 500	\$ 300	\$ (200)	-40%	
Postage	\$ 2,200	\$ 1,500	\$ (700)	-32%	
Office Space	\$ 960	\$ 960	\$ -	0%	
Miscellaneous	\$ -	\$ -	\$ -	0%	
Treasurer Equipment	\$ -	\$ -	\$ -	0%	
Treasurer	\$ 18,420	\$ 27,860	\$ 9,440	51%	
Trustees					
Salaries & Wages	\$ 6,360	\$ 7,300	\$ 940	15%	15% increase
Wages Per Diem	\$ 300	\$ -	\$ (300)	-100%	
Trustee Mileage	\$ 275	\$ 200	\$ (75)	-27%	
Trustee Home Office & Misc	\$ 600	\$ 600	\$ -	0%	
Trustees	\$ 7,535	\$ 8,100	\$ 565	7%	
Zoning					
Administrator Wage	\$ 6,540	\$ 7,500	\$ 960	15%	
Zoning Board Per Diem	\$ 450	\$ 450	\$ -	0%	
Planning Commission Wages	\$ 2,200	\$ 2,200	\$ -	0%	
Postage	\$ 100	\$ 100	\$ -	0%	
Mileage	\$ 250	\$ 300	\$ 50	20%	
Office Space	\$ 960	\$ 960	\$ -	0%	
Printing and Publishing	\$ 500	\$ 500	\$ -	0%	
Zoning Office Supplies	\$ 200	\$ 50	\$ (150)	-75%	
Zoning Miscellaneous	\$ -	\$ -	\$ -	0%	
Zoning	\$ 11,200	\$ 12,060	\$ 860	8%	
Board of Review					
Wages	\$ 1,500	\$ 1,500	\$ -	0%	
Mileage	\$ -	\$ -	\$ -	0%	
BOR Printing & Publishing	\$ 200	\$ 200	\$ -	0%	
Miscellaneous	\$ -	\$ -	\$ -	0%	
Board of Review	\$ 1,700	\$ 1,700	\$ -	0%	
Election					
Election Equipment	\$ 900	\$ 900	\$ -	0%	
Wages	\$ 3,000	\$ 6,500	\$ 3,500	117%	
Office Supplies	\$ 50	\$ 100	\$ 50	100%	
Printing and Publishing Misc	\$ 200	\$ 3,500	\$ 3,300	1650%	
Miscellaneous	\$ 100	\$ 100	\$ -	0%	
Election Postage	\$ 1,050	\$ 750	\$ (300)	-29%	
Election	\$ 5,300	\$ 11,850	\$ 6,550	124%	
Cemetery					
Cemetery Equipment Repairs	\$ 4,560	\$ 4,560	\$ -		
Cemetery Equipment	\$ -	\$ 300	\$ 300	0%	
Miscellaneous	\$ 4,000	\$ 4,000	\$ -	0%	
Cemetery	\$ 8,560	\$ 8,860	\$ 300	4%	
Public Works					
Drain at Large	\$ 15,000	\$ 15,000	\$ -	0%	
Drain at Large - Riverdale	\$ 1,000	\$ 500	\$ (500)	-50%	

UPDATED: 03/13/2024

PUBLIC HEARING: 03/27/2024

BOARD APPROVED: 03/27/2024

SEVILLE TOWNSHIP PROPOSED BUDGET - General Fund

FY: 04/01/2024 - 03/31/2025

	CY Amended Budget	Proposed Budget	Difference (\$/%)		NOTES
Gratiot Co Road Commission	\$ 81,225	\$ 48,500	\$ (32,725)	-40%	\$4k Base Fee + 2x Chloride (\$18k) + \$8500 chip/seal for Williams
Street Lighting Elwell & Riverdale	\$ 5,200	\$ 5,000	\$ (200)	-4%	
Waste Refuse Collection	\$ 3,275	\$ 3,000	\$ (275)	-8%	
Drain Maintenance	\$ -	\$ -	\$ -	0%	
Public Works	\$ 105,700	\$ 72,000	\$ (33,700)	-32%	
Building & Grounds					
Mowing & Plowing	\$ 25,800	\$ 26,000	\$ 200	1%	
Phone Expense	\$ 1,200	\$ 720	\$ (480)	-40%	
Insurance & Liability	\$ 8,000	\$ 8,000	\$ -	0%	
Utilities	\$ 5,000	\$ 5,000	\$ -	0%	Hall + Rescue
Hall & Ground Repair	\$ 1,500	\$ 1,500	\$ -	0%	
Miscellaneous	\$ 100	\$ 100	\$ -	0%	
Building & Grounds	\$ 41,600	\$ 41,320	\$ (280)	-1%	
Other Property					
Building Repairs Elwell Park	\$ 800	\$ 800	\$ -	0%	
Repairs Ball Diamond	\$ 800	\$ 800	\$ -	0%	
Library Building	\$ 10,000	\$ 10,000	\$ -	0%	
Total Other Property	\$ 11,600	\$ 11,600	\$ -	0%	
Other Functions					
Accounting Fees	\$ 5,000	\$ 10,000	\$ 5,000	100%	
Audit Fees	\$ 2,500	\$ 5,000	\$ 2,500	100%	
Insurance & Bonds	\$ -	\$ -	\$ -	0%	
Attorney Fees	\$ 13,500	\$ 10,000	\$ (3,500)	-26%	
Memberships & Dues	\$ 3,100	\$ 3,100	\$ -	0%	
Education	\$ 1,000	\$ 1,000	\$ -	0%	
Other Functions	\$ 25,100	\$ 29,100	\$ 4,000	16%	
Township Wage Expense					
Township Wage Expense	\$ 1,850	\$ 2,000	\$ 150	8%	
Salaries & Wages	\$ 1,850	\$ 2,000	\$ 150	8%	
TOTAL EXPENDITURES	\$ 291,530	\$ 287,340	\$ (4,190)	-1%	
EXCESS/(DEFICIT)	\$ (29,930)	\$ 3,760	\$ 33,690	-113%	

UPDATED: 03/13/2024

PUBLIC HEARING: 03/27/2024

BOARD APPROVED: 03/27/2024