Sandstone Charter Township

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

Sandstone Charter Township General Appropriations Act

Fiscal Year April 1, 2026 - March 31, 2027

Resolution No. 2026 - 12

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 13, 2026 and a public hearing on the proposed budget was held on March 20, 2026.

Section 5: Estimated Revenues

Estimated Township General Fund revenues for fiscal year ending in 2027, including an authorized millage of *0.7871* mills and various miscellaneous revenues, total $*592,996.01*.

Estimated Township Cemetery Fund revenues for fiscal year ending in 2027 total $*550.00*.

Estimated Township Police Fund revenues for fiscal year ending in 2027, including a voter authorized millage of *.4976* mills, various miscellaneous revenues and transfers, total $*125,200.00*.

Estimated Township Fire Fund revenues for fiscal year ending in 2027, including a voter authorized *1.2408* mills and various miscellaneous revenues, total $*278,000.00*.

Estimated Township Public Improvement Fund revenues for the fiscal year ending in 2027, including interest and transfer, total $*12,000.00*.

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 *0.7871* mills as authorized under state law for Charter Township operations, *.4976* mills approved by the electorate for operation, maintenance, and equipment for the Police Fund, and *1.2408* 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 2026 for the various township activities/cost centers are as follows:

Acct #	Activity	Est. Exp.
101	Township Board	*$72,860*
171	Supervisor	*50,400*
215	Clerk	*84,900*
247	Board of Review	*2,980*
253	Treasurer	*79,050*
257	Assessor	*56,300*
262	Elections	*41,300*
266	Building & Grounds	*43,550*
336	Fire Dept. (Fire Board)	*3,890*
371	Building Inspection	*17,250*
372	Electrical Inspection	*6,000*
373	Plumbing & Mechanical	*3,000*
445	Drains – Public Benefit	*450*

446	Roads, Streets, Bridges	*160,000*
448	Street Lighting	*2,900*
567	Cemetery	*5,000*
701	Planning & Zoning	*19,140*
790	Library	*1,300*
901	Capital Outlay (Equip)	*7,500*
966	Transfers (sheriff)	*16,000*
	ESTIMATED GENERAL FUND TOTAL EXPENDITURES	*$675,270*

Estimated Sandstone Charter Township expenditures for Fire Fund are $*225,000.00* for fiscal year 2026-27.

Estimated Sandstone Charter Township expenditures for Police Fund are $*123,950* for fiscal year 2026-27.

Estimated Sandstone Charter Township expenditures for Public Improvement are $*40,500.00* for fiscal year 2026-27.

Section 8: Adoption of Budgets 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 2026-27 fiscal year General Fund, Police Fund, Fire Fund, Public Improvement Fund, and Cemetery Fund budgets by cost center. Subject to the approval requirements set forth in Section 12, below, Township officials responsible for the expenditures authorized in the budget for each cost center 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: Expenditure of Appropriated Funds Is Not Mandatory

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 cost centers 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 Disbursements

In accordance with the Required Procedures set forth in Chapter 5 of the Accounting Procedures Manual for Local Units of Government in Michigan, issued by the Michigan Department of Treasury, all disbursements shall be approved by the Sandstone Charter Township Board of Trustees prior to disbursement, except the following:

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

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

Section 13: Periodic Fiscal Reports

The Township Treasurer shall provide a summary statement to the township board each month of the actual financial condition of the various funds, including balances in bank and investment accounts as of the end of the previous month.

The Fiscal Officer shall provide a budget report to the township board each month, including, but not limited to: a summary statement showing the revenues and expenditures - budgeted and actual - for the previous month; revenues and expenditures – budgeted and actual - for the current Fiscal Year through the end of the previous month; and revenues and expenses – budgeted and actual - for the same months during the previous Fiscal Year.

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 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, not subsequently ratified by the township board, 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 Policy Manual.

Section 17: Board Adoption

Motion made by Marks, seconded by Noble to adopt the foregoing resolution.

Upon roll call vote, the following voted yes: VanWinkle, Marks, Cantrell, Hale, Noble, K. Britten, G. Britten

The following voted no: None

The following was/were absent: None

The Supervisor declared the resolution adopted.

/S/ Date 3/20/2026

Gary W. Britten, Supervisor

/S/ Date 3/20/2026

Kimberly M. Britten, Clerk