

**Resolution #9-2026**

**GENERAL APPROPRIATIONS ACT  
HOMER TOWNSHIP  
CALHOUN COUNTY, MICHIGAN**

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

**Section 1: Title**

This resolution shall be known as the Homer 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 named 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 posted in three public areas in Homer Township on March 1, 2026, and a public hearing on the proposed budget was held on March 23, 2026.

**Section 5: Estimated Revenues**

Estimated township general fund revenues for fiscal year 2026-2027, including an allocated millage of 0.9016 mills; and various miscellaneous revenues shall total \$491,709.49. A Special Assessment for Fire Protection at 1.0 mils will account for approximately \$44,463.00 of these revenues.

**Section 6: Millage Levy**

The Homer 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 0.9016 mills as authorized under state law and approved by the electorate.

**Section 7: Estimated Expenditures**

Estimated township general fund expenditures for fiscal year 2026-2027 for the various township activities (cost centers) are as follows:

Township Board	101-103-700	\$44,025
Township Supervisor	101-171-700	\$8,527
Elections	101-191-700	\$17,015
Audit	101-202-700	\$12,000

Assessor	101-209-700	\$27,495
Attorney	101-210-700	\$12,000
Clerk	101-215-700	\$20,056
Board of Review	101-247-700	\$2,215.00
Treasurer	101-253-700	\$25,493
Cemeteries	101-276-700	\$61,020
Fire Protection	101-336-700	\$47,579.5
Planning Commission	101-400-700	\$1,362
Zoning	101-410-700	\$4,175
Roads	101-444-700	\$30,000
CCDA 9-1-1	101-651-801	\$1,500
Insurance	101-865-700	\$19,500
Drain @ Large	101-895-700	\$4,900
Homer Lake	101-898-700	\$1,000.00
Library Special Assessment	101-896-700	\$128,915
Lake Special Assessment	101-899-700	\$5,786
Contingency	101-890-700	\$17,000

TOTAL EXPENDITURES: \$491,563.50

### **Section 8: Adoption of Budget by Reference**

The general fund of Homer 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 Homer Township adopts the 2026-2027 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 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: 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 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 12: 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 13: 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 14: 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 15: Board Adoption**

Motion made by Todd Landis, seconded by Ron Giacobassi, to adopt the foregoing resolution. Upon roll call vote, the following voted “Aye”: Amanda Koch, Anne Leach, Todd Landis, Ron Giacobassi, Todd Wildt

The following voted “Nay”:

The supervisor declared the motion carried and the resolution duly adopted on the twenty third day of March 2026.

Todd Wildt  
Township Supervisor

Amanda Koch  
Township Clerk

