

Mastodon Township
Proposed General Appropriations Act for FY 2026-2027
Resolution 2026-0324.001

At a Budget Hearing meeting of the Township Board of Trustees of the Township of Mastodon, Iron County, Michigan held on the 24th day of March, 2026, at 9:00 o'clock in the morning;

PRESENT: Skinner, Watters, Smith, Bjork and Mallon

ABSENT: None

A resolution to establish a general appropriation for Mastodon Township; to define the powers and duties of the Mastodon 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 Mastodon Township resolves:

Section 1: Title

This resolution shall be known as the Mastodon Township General Appropriations Act for FY2026-2027.

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 in a newspaper of general circulation on March 11, 2026, and a public hearing on the proposed budget was held on March 24, 2026.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2026-2027, including allocated millage of 1.232 mills or less pursuant to the Headlee rollback; voter-authorized millage of 1.48920 mills or less pursuant to Headlee rollback, voter-authorized road millage of 1.48920 mills or less pursuant to Headlee rollback, and various miscellaneous revenues shall total \$699,604.00.

Cost Center	Account Numbers	Budget
Taxes – General	101-000-402-000 through 101-000-448-000	\$364,836.00
Licenses & Permits	101-000-450-000 through 101-000-460-000	\$119,500.00
Grant Revenue	101-000-560-000	\$0.00
InterGov't Revenue	101-000-573-000 through 101-000-578-000	\$ 40,000.00
Interests and Rents	101-000-665-000 through 101-000-667-000	\$ 1,500.00
Other Revenue	101-000-677-000	\$ 350.00
Total GF Revenue		\$526,186.00

Other Funds		
Road	204-000.000-402 through 204-000.000-677	\$156,318.00
Lake Mary SAD	101-000.000-455-000	\$ 13,500.00
Dunn Water	591-000.000-629 through 591-000.000-665	\$ 3600.00
Total Revenue	General and Other Funds	\$699,604.00

Section 6: Millage Levy

The Mastodon 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 2.5mills or less pursuant to Headlee rollback as set forth under state law.

Section 7: Estimated Expenditures

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

Cost Center	Account Numbers	Budget
General Gov't – Supervisor	101-171-702-000 through 101-171-955-000	\$27,775.00
Legislative – Trustee	101-173-702-000 through 101-173-951-000	\$14,956.00
General Gov't – Elections	101-191-702-000 through 101-191-970-000	\$21,800.00
General Gov't – Township Office	101-201-702-000 through 101-201-984-000	\$113,300.00
General Gov't – Assessor	101-209-702-000 through 101-209-955-000	\$27,275.00
General Gov't – Clerk	101-215-702-000 through 101-215-955-000	\$32,639.00
General Gov't – Deputy Clerk	101-215.001-702 through 101-215.001-955	\$5,600.00
General Gov't – Board of Review	101-247-702-000 through 101-247-955-000	\$3,100.00
General Gov't – Treasurer	101-253-702-000 through 101-253-955-000	\$29,875.00
General Gov't – Deputy Treasurer	101-253.001-702 through 101-253.001-719	\$1,090.00
General Gov't – Township Hall	101-265-702-000 through 101-265-984-000	\$97,020.00
General Gov't – Garage	101-266-719-000 through 101-266-984-000	\$23,500.00
General Gov't – Cemetery	101-276-801-000	\$3,884.00
General Gov't – Twp Garbage Prg	101-280-726-000 through 101-280-955-000	\$48,200.00
General Gov't – Twp Library Prog	101-285-801-000	\$1,000.00
General Gov't – Fire Department	101-336-702-000 through 101-336-984-000	\$150,100.00
General Gov't – Planning & Zoning	101-410-702-000 through 101-410-955-0009	\$39,895.00
General Gov't – Street Lighting	101-448-924-000	\$2,000.00
Park & Rec – Buck Lake Park	101-751.001-726 through 101-751.001-975	\$5,600.00
Park & Rec – Stager Lake Park	101-751.002-726 through 101-751.002-975	\$10,710.00
Recreation – 4 th of July	101-751.003-726 through 101-751.003-975	\$7,600.00
Park & Rec – Anderson Ball Park	101-751.005-726 through 101-751.005-975	\$3,930.00
Park & Rec – Triangle Park	101-751.006-921 through 101-751.006-975	\$2,100.00
Park & Rec – Partala Park	101-751.007-910 through 101-751.007-975	\$110.00
Gov't Facilities – Camp 5	101-752-910-000 through 101-752-975-000	\$2,937.00
Recreation & Culture	101-756-770.001 through 101-756.770.003	\$42,545.00
Health & Welfare – Employee Benefits	101-860-770.003	\$8,000.00
TOTAL GF EXPENDITURES		\$726,541.00

Estimated Expenditures in other Funds as follows:		
Road	204-446-801.000 through 204-446-933.000	\$14,500.00
Water – Dunn Mine Utility	591-537-800.000 through 591-537-931.000	\$1,700.00
TOTAL EXPENDITURES		\$742,741.00

Section 8: Adoption of Budget by Cost Center

The Board of Trustees of Mastodon 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 in for each cost center and may make transfers among the various line items contained in the cost center appropriation. Transfers of appropriations between cost centers may occur with prior board approval by budget amendment. No transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

Section 9: 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 expenditure that exceed appropriations. The Chief Financial Officer has the authority to approve expenditures up to \$10,000.00 in all cost centers that are within the appropriations of this budget. Department heads have the authority to approve expenditures up to \$3,000.00 that are within the appropriations of their respective departments.

Section 10: 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,

- 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.

Section 11: 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. The board shall approve the payment of all obligations of the township at the monthly board meetings.

Section 12: 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 13: Violations of this Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official or employee to disciplinary actions as outlined in P.A. 621 (1978) and the Mastodon Township Policies and Procedures manual.

Section 14: Board Adoption

Motion was made by Skinner, and seconded by Watters to adopt the foregoing resolution. Upon roll call vote, the following voted yes: Skinner, Mallon, Bjork, Smith, Watters. The following voted no: None. The supervisor declared the motion carried, and the resolution duly adopted on the 24th day of March, 2026.

Certification

I, the undersigned duly qualified Clerk of Mastodon Township, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Mastodon Township Board of Trustees at a budget hearing meeting held on March 24, 2026.

A handwritten signature in blue ink, appearing to read "Karen Mallon", is written over a yellow rectangular background. Below the signature is a horizontal line.

Karen Mallon, Township Clerk