

**VILLAGE OF PINCKNEY
LIVINGSTON COUNTY, MICHIGAN
FISCAL YEAR 2026 / 2027 GENERAL APPROPRIATIONS ACT**

June 8th, 2026

Resolution adopted at a meeting of the Village Council of the Village of Pinckney, Livingston County, Michigan, on June 8th, 2026.

PRESENT:

ABSENT:

Motion by; _____ seconded by;

For purposes of compliance with Section 16 of the Uniform Budgeting and Accounting Act, being Act 2 of 1968, MCL § 141.421 et seq., the Council of the Village desires to pass a general appropriations act reflecting formal budget approval for the 2026 / 2027 fiscal year to establish a general appropriations act for the Village, to define the powers and duties of the Village 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.

NOW, THEREFORE, BE IT HEREBY RESOLVED:

The Village Council finds, approves, and determines all the following:

1. **Title**. This resolution shall be known as the Village of Pinckney Fiscal Year 2027 General Appropriations Act.
2. **Chief Administrative Officer**. The Village President shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer under this Act.
3. **Fiscal Officer**. The Village President shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.
4. **Public Hearing on the Budget**. Pursuant to MCL § 42.26, notice of a public hearing on the proposed budget was published in the Livingston Daily Press, and held on June 8th, 2026.

5. **Estimated Revenues, Operating, and Capital Expenditures.** Estimated Village General Fund Revenues as well as Estimated Expenditures for the various Village activities (departments) for Fiscal Year 2026 / 2027 are as follows:

2026 / 2027 General Fund			
<u>Category</u>	<u>Recurring</u>	<u>2026 non-Recurring</u>	<u>Total</u>
<u>General Fund Revenues</u>	1,328,529		1,328,529
<u>General Fund Expenditures</u>			
VILLAGE COUNCIL	15,826		15,826
VILLAGE PRESIDENT	6,524		6,524
VILLAGE CLERK	90,881		90,881
AUDITORS	8,500		8,500
ADMIN MGR	46,829		46,829
TREASURER, FINANCE, ACCOUNTING	87,413		87,413
ELECTIONS	5,000		5,000
BUILDINGS & GROUNDS	18,542		18,542
LEGAL FEES	50,000		50,000
OFFICE OVERHEAD	88,100		88,100
POLICE DEPARTMENT	793,253		793,253
DEPT OF PUBLIC WORKS	254,729		254,729
STREETLIGHTS	8,769		8,769
PLANNING COMMISSION	128,000		128,030
ZONING ADMINISTRATOR	30,848		30,848
ECONOMIC DEVELOPMENT			
PARKS & RECREATION	10,586		10,586
CAPITAL OUTLAY			
Village Manager	32,295		32,295
PENSION LIABILITY			
TRANSFER			
Total General Fund Expenditures	1,676,125		1,676,125

6. **Estimated Other Fund Revenues, Operating, and Capital Expenditures.** Estimated Village Other Fund Revenues as well as Estimated Expenditures and utility depreciation for the Fiscal Year 2026 / 2027 are as follows:

REVENUES			
Fund # and Description	Recurring	2027 non-Recurring	Total
150 CEMETERY	31,750	0	31,750
202 MAJOR STREET	281,306	0	281,306
203 LOCAL STREET	94,308	0	94,308
204 GENERAL HIGHWAY	553,440	0	553,440
248 DOWNTOWN DEVELOPMENT AUTHORITY	152,384	0	152,384
464 ARPA FUND	0	0	0
590 SEWER	791,627	0	791,627
591 WATER	390,132	0	390,132
596 REFUSE COLLECTION	234,872	0	234,872
Total Other Fund Revenues	2,529,819		2,529,819

EXPENDITURES			
Fund # and Description	Recurring	2027 non-Recurring	Total
150 CEMETERY	19,551		19,551
202 MAJOR STREET	58,029	0	58,029
203 LOCAL STREET	82,180	0	82,180
204 GENERAL HIGHWAY	86,750	0	86,750
248 DOWNTOWN DEVELOPMENT AUTHORITY	593,641	0	593,641
464 ARPA FUND	0	0	0
590 SEWER	818,005	0	818,005
591 WATER	520,767	0	520,767
596 REFUSE COLLECTION	290,767	0	290,767
Total Other Fund Expenditures	2,469,690		2,469,690

7. **Millage Levy.** The Village Council shall cause to be levied and collected the property tax on all real and personal property within the Village upon the current tax roll an allocated general operating millage of **7.8413 mills**, plus voter authorized millage of **3.8885** for general highway purposes for a total levy equal to **11.7298** as set forth by the Village Council (or as authorized under state law and approved by the electorate and subject to any state required rollbacks or adjustments). Estimated tax revenue for the authorized **11.7298 mills** is **\$876,631.00**.

8. **Estimated Capital Expenditures.** Estimated Village capital expenditures are funded by a combination of current estimated revenues and a planned use of fund balance thereby reducing or eliminating external financing costs.

9. **Total Estimated Operating and Capital Expenditures and Transfers.** For the FY 2027, the estimate of Operating and Capital Expenditures and Transfers is **\$4,154,435.00** in total appropriations.

10. **Adoption of Budget by Reference.** The general fund budget of the Village as presented at the public hearing is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5, 6, 7, and 8 of this Act. The budget for all other Village funds as presented at the public hearing is also adopted by reference.

11. **Appropriation not a Mandate to Spend.** Appropriations will be deemed maximum authorizations to incur expenditures. The Chief Administrative Officer shall exercise supervision and control to ensure that expenditures are within appropriations and shall not issue any order for expenditures that exceed appropriations. The Chief Administrative Officer shall exercise the authority to make transfers among various line items within an activity.

12. **Periodic Financial Reports.** The Fiscal Officer shall transmit to the Village Council 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 (or month).
- (b) **A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (or month) and for the current fiscal year to the end of the previous quarter (or month).**
- (c) A detailed list of expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with 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.
- (d) A detailed list of, for each cost center, the amount appropriated; the amount charged to each appropriation in the previous quarter (or month) 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.

13. **Budget Monitoring.** Whenever it appears to the Chief Administrative Officer or the Village Council 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 Village Council recommendations to prevent expenditures from exceeding available revenues or budgeted appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, utilizing reserves or a combination of the same.**

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 Public Act 621 of 1978 and the Village personnel manual.

Jeff Buerman, President _____

Justin Bierman, President Pro -Temp _____

Stacy Conquest, Trustee _____

Jo Self, Trustee _____

Trisha Wagner, Trustee _____

Nick Kane, Trustee _____

Robert Coppersmith, Trustee _____

Resolution Declared:

Jeffrey A Buerman
Village President

STATE OF MICHIGAN)

) ss.

COUNTY OF LIVINGSTON)

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Village of Pinckney Village Council, Village of Pinckney, Livingston County, Michigan, at a regular meeting held on June 8th, 2026, at which a quorum was present, held in accordance with the requirements of the State of Michigan Open Meetings Act.

Dated: _____

Andrea McCall, Village Clerk