

Township of Southfield
Regular Board of Trustees Meeting
6:00 p.m., March 10, 2026

AGENDA

CALL TO ORDER / ROLL CALL

PUBLIC COMMENTS on items not on the published agenda – Mooney

APPROVE OR AMEND AGENDA

CONSENT AGENDA

1. Approval of the minutes from the January 15, 2026, Regular Board of Trustees Meeting.
2. Review and approve the monthly expenditures of January 2026.
3. Review and approve the monthly expenditures of February 2026.

BUSINESS AGENDA

1. Discussion and possible approval of resolution to accept the list of authorized institutions for ACH transactions - Chalifoux
2. Discussion and resolution to adopt Poverty Exemption Guidelines for Fiscal Year 2026-2027-Mooney
3. Public Hearing for the Fiscal Year 2026-2027 Budget - Mooney
4. Discussion and resolution to approve Fiscal Year 2026-2027 Budget and adoption of General/Special Appropriations Act for Fiscal Year 2026-2027 - Mooney
5. Discussion and possible approval of resolution to approve budget adjustments for the FY2025-2026 budget year - Giesbrecht
6. Discussion and possible resolution to approve MML Liability and Property Insurance Policy - Giesbrecht
7. Discussion and possible resolution to approve Principles of Governance as encouraged by the Michigan Townships Association - Giesbrecht

PUBLIC COMMENTS

BOARD REPORTS/COMMENTS

ADJOURNMENT

The Southfield Township Board will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting or public hearing upon 5 days' notice to the Southfield Township Board.

Individuals with disabilities requiring auxiliary aids or services should contact the Southfield Township Board by writing or calling Eileen Geisbrecht, Clerk, at 18550 W. 13 Mile Road, Beverly Hills, (248) 540-3420.

**MINUTES OF THE SOUTHFIELD TOWNSHIP BOARD OF TRUSTEES
REGULAR MEETING HELD ON January 15, 2026**

Supervisor Mooney called January 15, 2026, Regular Meeting of the Southfield Township Board of Trustees to order in the boardroom at Southfield Township Town Hall at 5:30 PM.

Present: Clerk Giesbrecht, Treasurer Chalifoux, Supervisor Mooney, Trustee Newitt, Trustee Clark
Trustee Fayz, Trustee Borowski

Others: Deputy Clerk Rekau, Rana Emmons PSLZ, LLP

Consent Agenda

26-01 Motion by Trustee Newitt, seconded by Treasurer Chalifoux, approved consent agenda:

1. Minutes from the December 2025 Board of Trustees Regular Meeting.
2. Monthly expenditures for December 2025 in the amount of \$85,464.19.

Nays: Fayz
Motion carried

New Business

Auditor, Rana Emmons of PSLZ, LLP was recognized and presented the FY 2024-2025 Audited Financial Report with the following points:

- a. Southfield Township received the highest level of audit possible, which is an unmodified opinion, no exceptions, disclaimers, or adverse items to report.
- b. The Township's largest source of revenue is property taxes.
- c. State shared revenue is minimal. The state has some new formulas but will offer no significant increase to the township.
- d. Interest income is up this year due to beneficial interest rates and sound investing.
- e. This year the reported election expense was approximately \$82,000 compared to \$58,000 last year. This amount varies based on the number of elections held in a FY.
- f. Major capital assets this year, included Town Hall improvements and election equipment.

Several questions directed to Ms. Emmons were asked about the budget and Supervisor Mooney replied that these would be addressed during the budget discussion.

26-02 Motion by Trustee Borowski, seconded by Trustee Newitt, approved to receive and file the FY 2024-2025 Audited Financial Report.

Ayes: Fayz, Borowski, Newitt, Clark, Chalifoux, Giesbrecht, Mooney
Nays: None
Motion carried

Preliminary budget discussion and overview. Questions were asked and answered. Final approval of the FY2026-2027 Budget will occur at the March 10, 2026, meeting. No action was taken.

26-03 Motion by Clerk Giesbrecht, seconded by Trustee Clark, approved to designate Franklin Library as the recipient of Penal Fine money collected by Oakland County Circuit Court and District Court to be used exclusively for library funding.

Ayes: Borowski, Newitt, Clark, Chalifoux, Giesbrecht, Mooney, Fayz
Nays: None
Motion carried

26-04 Motion by Trustee Newitt, seconded by Trustee Borowski, approved the funds received from the National Opioid Settlement Fund to purchase Narcan to be available to interested Township residents upon requested.

Ayes: Newitt, Clark, Chalifoux, Giesbrecht, Mooney, Fayz, Borowski

Nays: None

Motion carried

Public Comment

Rachael Hrydziuszko (Evergreen), commented on fund balance levels, the bid process, tax dollar planning, and additional information to be included on our website.

Betty Croft (Southfield Rd. business owner), referred to the audit information provided and size of the general fund. Suggested thoughtful spending and attention to general fund decisions for next year.

Karen Gilbert (Amherst), supported discussion on the millage rate, noting minimal personal savings if the millage was lowered. Stated reserve funds should be set at appropriate levels.

Damon Hrydziuszko (Evergreen), questioned the need for a large fund balance, stating the township has alternatives in a financial crisis, including borrowing money, declaring bankruptcy, and submitting to Michigan's Emergency Manager Law. Felt the concerns presented for the need of a fund balance were overstated.

Board Comments

Trustee Fayz, suggested identifying a reasonable reserve and exploring options such as refunding money, lowering the millage rate, or finding a project that benefits the people of constituent villages.

Trustee Newitt, supported current financial management and investment of funds. Stated he sees no significant issues. Questioned some false information being circulated.

Trustee Clark, thanked attendees for participating in the meeting.

Treasurer Chalifoux, as a General Law Township the township is bound by Dillon's Rule which limits spending to the statutory requirements of running elections, collecting taxes, and assessing property. The township operates out of one general fund. Like prior administrations it is the goal to invest tax money wisely and save money whenever possible. The township has operated without raising the millage rate over the last 15 years or adding an additional 1% administration fee allowed by Michigan law.

Clerk Giesbrecht, budget and audit information are available on the website using the search button. Contact the clerk's office for any additional information not currently on the website. The clerk has a statutory responsibility to conduct elections and provide the public records under FOIA. The township is responsible with its required tasks and is financially conservative. Commented it was nice to see all in attendance.

Supervisor Mooney, thanked the clerk and treasurer for preparing budget and the graphs. The township provides information as it becomes available and as needed. Over many years the township has been saving money to do a much-needed renovation without raising the millage rate. This resulted in a temporary higher-than-normal fund balance. The fund balance has been declining and will continue to decline due to increasing costs. Does not believe in filing bankruptcy or borrowing money and believes the board would not approve taking that approach.

Being no further business for discussion, Supervisor Mooney adjourned meeting at 7:15 PM.

Janet Mooney
Supervisor

Eileen Giesbrecht
Clerk

Respectfully submitted by: Tina M Rekau, Deputy Clerk

01/31/2026

CHECK REGISTER FOR SOUTHFIELD TOWNSHIP
CHECK DATE FROM 01/01/2026 - 01/31/2026

GENERAL FUND CHECKING

Check Date	Bank	Check	Vendor Name	Amount
Check Type: EFT Transfer				
01/02/2026	GEN		PAYROLL-DIRECT DEPOSIT & TAXES	11,025.65
01/07/2026	GEN	275(E)	ADP, INC - INV	293.36
01/16/2026	GEN		PAYROLL-DIRECT DEPOSIT & TAXES	10,987.65
01/23/2026	GEN	276(E)	ADP, INC - INV	146.68
01/30/2026	GEN		PAYROLL-DIRECT DEPOSIT & TAXES	11,591.42
			Total EFT Transfer:	34,044.76
Check Type: Paper Check				
01/02/2026	GEN	61351	ANYTIME ANIMAL CONTROL	7,075.00
01/02/2026	GEN	61352	DRS SERVICES	75.00
01/02/2026	GEN	61353	GUARDIAN	164.58
01/02/2026	GEN	61354	VC3, INC.	98.70
01/02/2026	GEN	61355	BLUE CROSS BLUE SHIELD OF MICHIGAN	VOID
01/02/2026	GEN	61356	C&G NEWSPAPERS	179.00
01/07/2026	GEN	61357	OAKLAND CO CLERKS ASSOCIATION	70.00
01/07/2026	GEN	61358	SUNSET MAINTENANCE	280.00
01/07/2026	GEN	61359	VERIZON BUSINESS	243.17
01/12/2026	GEN	61360	CHASE CARD SERVICES	143.24
01/12/2026	GEN	61361	DTE ENERGY	210.37
01/12/2026	GEN	61362	F.N.B.O.	1,061.22
01/12/2026	GEN	61363	INTL INSTITUTE OF MUNICIPAL CLERKS	VOID
01/12/2026	GEN	61364	OAKLAND CO TREASURERS-CASH ACCTG	1,117.74
01/12/2026	GEN	61365	PSLZ, LLP	10,650.00
01/12/2026	GEN	61366	VC3, INC.	98.70
01/12/2026	GEN	61367	WOW BUSINESS	115.98
01/12/2026	GEN	61368	INTL INSTITUTE OF MUNICIPAL CLERKS	330.00
01/22/2026	GEN	61369	CONSUMERS ENERGY	148.46
01/22/2026	GEN	61370	GUARDIAN	164.58
01/22/2026	GEN	61371	QUADIENT, INC.	111.00
01/22/2026	GEN	61372	SECRET WARDLE	473.00
01/22/2026	GEN	61373	VILLAGE OF BEVERLY HILLS	918.75
01/28/2026	GEN	61374	OAKLAND CO TREASURERS-CASH ACCTG	53,164.07
01/28/2026	GEN	61375	ROYAL OAK PDQ LLC	295.00
01/28/2026	GEN	61376	ALERUS RETIREMENT SOLUTIONS	VOID
01/28/2026	GEN	61377	ALERUS RETIREMENT SOLUTIONS	6,982.00
01/28/2026	GEN	61378	ALERUS RETIREMENT SOLUTIONS	2,491.67
Total Paper Check:				86,661.23
Total EFT Transfer:				34,044.76
Total Expenditures				120,705.99

(3 Checks Voided)

Southfield Township

Janet Mooney, *Supervisor*
Eileen Harryvan, *Clerk*
Kim Chalifoux, *Treasurer*

Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

To: Southfield Township Board of Trustees
From: Janet Mooney, Township Supervisor
Date: February 23, 2026
Re: Consent Agenda #3 – February 2026 Expenditures

Consent Agenda Item #3, February 2026 Expenditures will be available by March 6, 2026. It will be sent to you via email and posted on the website.

Janet Mooney, *Supervisor*
Eileen Giesbrecht, *Clerk*
Kim Chalifoux, *Treasurer*



Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

TO: Southfield Township Board of Trustees
FROM: Kim Chalifoux, Treasurer
DATE: March 10, 2026
RE: List of authorized institutions for ACH arrangements

Southfield Township has an approved policy for Automatic Clearing House (ACH) arrangements and electronic transactions of funds. That policy refers to receipt of invoices from the “authorized ACH list” that has been approved. Attached to this memo is the proposed list of 9 authorized institutions, which is being presented for Board approval.

Suggested Resolution:

Resolved by _____, seconded by _____, that pursuant to the Southfield Township policy for ACH Arrangements and Electronic Transaction of Funds, the following 9 institutions are designated as institutions with which the Southfield Township Treasurer may enter into ACH arrangements:

Flagstar Bank	ADP
U.S. Federal Government/IRS	Pay It LLC
Oakland County	MERS
Birmingham Schools	Empower
State of Michigan	

Roll Call:

Ayes:
Nays:
Absent:

Janet Mooney, *Supervisor*
Eileen Giesbrecht, *Clerk*
Kim Chalifoux, *Treasurer*



Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

TO: Southfield Township Board of Trustees
FROM: Janet Mooney, Township Supervisor
DATE: March 10, 2026
RE: Poverty Exemption Guidelines

The Township Poverty Guidelines provide the potential for the Board of Review to grant property tax reductions for persons within Southfield Township with assets less than two hundred fifty thousand dollars and whose income does not exceed the federal poverty income standards as of 12/31/2025 multiplied by 250% (x 2.5).

We typically have approximately 14 residents who qualify for the reduction. This year we will also include information regarding this exemption with the summer tax bill.

Applications are available at the Township Hall and are available on our website.

Janet Mooney, *Supervisor*
 Eileen Giesbrecht, *Clerk*
 Kim Chalifoux, *Treasurer*



Vincent Borowski, *Trustee*
 John Clark, *Trustee*
 Michael Fayz, *Trustee*
 Paul Newitt, *Trustee*

MEMO

NOW, THEREFORE BE IT RESOLVED by _____, supported by _____ that poverty or hardship exemption applicants must meet the Federal Poverty Income Guidelines issued by the OMB as of 12/31/2025, multiplied by a rate of 250% (x 2.5). Those proposed income standards are listed below.

<u>Size of family unit</u>	<u>Current poverty amount</u>	<u>250% poverty amount</u>
1	\$ 15,650	\$ 39,125
2	\$ 21,150	\$ 52,875
3	\$ 26,650	\$ 66,625
4	\$ 32,150	\$ 80,375
5	\$ 37,650	\$ 94,125
6	\$ 43,150	\$107,875
7	\$ 48,650	\$121,625
8	\$ 54,150	\$135,375
for each additional person, add	\$ 5,500	\$ 13,750

ROLL CALL:

Ayes:
 Nays:
 Absent:

SOUTHFIELD TOWNSHIP RESOLUTION ADOPTING

POVERTY EXEMPTION GUIDELINES & RESIDENT LETTERS OF PROTEST

WHEREAS, Public Act 390 of 1994, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as “Poverty Exemptions”, and

WHEREAS, Public Act 253 of 2020 made additional changes to the poverty exemption statute, being section 211.7u, starting with the 2021 tax year; and

WHEREAS, Southfield Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make application for property tax relief, and

NOW, THEREFORE, BE IT RESOLVED that in order to be eligible for poverty exemption under MCL 211.7u in the Township of Southfield, a person shall do all of the following on an annual basis:

- (1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- (2) File a claim with the Supervisor or Board of Review on the Michigan Department of Treasury Form 5737, Application and Affirmation for MCL 211.7u Poverty Exemption, provided by the local municipal office.
- (3) All persons living in the subject property must submit the most recent year’s copies of the following:
 - a. Federal and State of Michigan Income Tax Returns
 - b. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4
 - c. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year along with Form 4988-Poverty Exemption Affidavit.
- (4) Produce a valid driver’s license or other form of identification, if requested:
- (5) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.

BE IT FURTHER RESOLVED that the applicant’s total household income cannot exceed two and one-half times (2.5x) the most current federal poverty income standards from the prior tax year as defined and determined annually by the United States Office of Management and Budget, to be updated annually. The annual allowable income includes the income for all persons residing in the principal residence.

BE IT FURTHER RESOLVED that the total value of all assets belonging to the applicant and each member of the applicant’s household shall not exceed \$250,000. An applicant’s homestead and principal vehicle shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset.

Property shall include, but is not limited to, cash, savings, stocks, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

BE IT FURTHER RESOLVED that meeting the income level guidelines does not guarantee 100% exemption. If a person meets all eligibility requirements in the statute, the Board of Review may grant a full exemption equal to 100% reduction in taxable value, or a partial exemption equal to 75%, 50% or 25% reduction in taxable value, or any other percentage reduction in taxable value approved by the State Tax Commission.

BE IT FURTHER RESOLVED that the application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review.

BE IT FURTHER RESOLVED that the applicant may be required to comply with any additional eligibility requirements as determined by the Township Board.

BE IT FURTHER RESOLVED that the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemptions. The same standards shall apply to each taxpayer within the Township claiming the poverty exemption for the assessment year. In reviewing the application and all supporting documentation, the Board of Review will consider income, assets and potential earning capacity. The Board may not deviate from the established policy and guidelines.

BE IT FURTHER RESOLVED that in order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, Southfield Township hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 253 of 2020 and MCL 211.30(8), this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

RESOLUTION DECLARED ADOPTED

I, Eileen Geisbrecht, duly authorized Clerk for the Township of Southfield do hereby certify that the foregoing is a true and correct copy of a motion adopted by the Township Board at a regular meeting duly called and held on March 10, 2026, in the Township of Southfield, Oakland County, Michigan.

Eileen Geisbrecht, Township Clerk

PG POLICY (2/95); (2/97); (2/01);
(12/05)(12/06); (11/07); (11/08); (11/09)
(12/10)(12/11)(12/12)(12/13)(1/15)
(12/15)(12/16)(12/17)(12/18)(1/20)(3/22)
(6/22)

YTD and Projected Ending Balance 2025-2026 FY

BUDGET

2025-2026 Budget	\$ 1,242,750
FYTD Expenditures 1/8/2026 (69%)	\$ (856,220)
Remaining Budget Expenses (31%)	<u>\$ 386,530</u>
Projected Expenses Q4 Jan/Feb/Mar	\$ (232,453)
If Under Budget/ BECOMES UNALLOCATED	<u>\$ 154,077</u>
UNALLOCATED FUNDS FROM ABOVE	\$ 584,361
Possible Unallocated Funds Year End	<u>\$ 738,438</u>
Percentage of the 2025 -2026 Budget	59%

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
ESTIMATED REVENUES			
Dept 000 - GENERAL GOVERNMENT			
101-000-401.000	CURRENT PROPERTY TAX	900,500	925,000
101-000-407.000	DELINQUENT PERSONAL PROPERTY TAX	10,000	10,000
101-000-445.000	TAX INTEREST & PENALTIES	7,700	7,700
101-000-445.101	PENALTIES	7,250	7,000
101-000-477.000	DOG LICENSE FEES	5,000	7,000
101-000-574.000	STATE REVENUE SHARING	7,200	7,200
101-000-574.200	STATE LIQUOR CONTROL	50	50
101-000-627.000	SCHOOL TAX COLLECTION FEE	36,000	29,000
101-000-665.000	BANK & CD INTEREST EARNED	35,000	50,000
101-000-671.000	MISC REVENUE - GENERAL FUND	5,500	5,000
101-000-699.000	GENERAL OPERATING RESERVE	228,550	396,425
Totals for dept 000 - GENERAL GOVERNMENT		1,242,750	1,444,375
TOTAL ESTIMATED REVENUES		1,242,750	1,444,375

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 100 - TOWNSHIP BOARD			
101-100-701.000	SALARY & WAGES	5,000	6,600
101-100-702.000	RECORDING SECRETARY		600
101-100-715.000	FICA/SOC SECURITY	500	50
101-100-803.000	DUES & MEMBERSHIPS	9,500	12,000
101-100-900.000	LEGAL NOTICES PUBLISHING	2,000	2,000
101-100-956.000	MISCELLANEOUS	200	200
101-100-957.000	EDUCATION	1,500	800
Totals for dept 100 - TOWNSHIP BOARD		18,700	22,250

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 171 - SUPERVISOR			
101-171-701.000	SALARY & WAGES	26,200	28,000
101-171-715.000	FICA/SOC SECURITY	2,500	2,525
101-171-717.000	EMPLOYEE LIFE INSURANCE	500	500
101-171-801.200	BOARD OF REVIEW	3,000	5,800
101-171-803.000	DUES & MEMBERSHIPS	300	400
101-171-860.000	MILEAGE REIMB	100	500
101-171-956.000	MISCELLANEOUS	100	100
101-171-957.000	EDUCATION	500	800
101-171-960.000	BOARD OF REVIEW MEALS	50	300
Totals for dept 171 - SUPERVISOR		33,250	38,925

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 191 - ELECTIONS			
101-191-701.000	SALARY & WAGES	20,000	60,000
101-191-701.100	OVERTIME - STAFF		6,000
101-191-715.000	FICA/SOC SECURITY	1,000	
101-191-726.000	SUPPLIES	5,500	9,000
101-191-726.100	COMPUTER SUPPLIES	1,000	1,000
101-191-726.500	ELECTION MATERIAL PRINTING	1,200	3,000
101-191-727.000	POSTAGE	3,000	12,000
101-191-801.500	COMPUTER/IT SUPPORT	5,000	9,000
101-191-804.000	JANITORIAL SVCS	500	500
101-191-900.000	LEGAL NOTICES PUBLISHING	600	700
101-191-930.000	REPAIRS & MAINTENANCE	1,000	2,000
101-191-955.000	MOVING ELECTION EQUIPMENT	1,000	3,000
101-191-956.000	MISCELLANEOUS	500	500
101-191-975.100	CAP EXPENDITURES - ELECTIONS	255,000	255,000
Totals for dept 191 - ELECTIONS		295,300	361,700

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 209 - ASSESSOR			
101-209-727.000	POSTAGE	4,000	6,000
101-209-801.100	LEGAL FEES	4,000	8,000
101-209-801.502	REAL PROPERTY ASSESSING SVC	132,000	235,000
101-209-900.000	LEGAL NOTICES PUBLISHING	1,300	1,500
101-209-956.000	MISCELLANEOUS	500	500
Totals for dept 209 - ASSESSOR		141,800	251,000

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 215 - CLERK			
101-215-701.000	SALARY & WAGES	145,000	160,000
101-215-715.000	FICA/SOC SECURITY	12,000	13,000
101-215-716.000	EMPLOYEE HEALTH INSUR	26,000	34,000
101-215-716.100	HEALTH DEDUCTABLE	12,000	15,000
101-215-717.000	EMPLOYEE LIFE INSURANCE	1,000	1,000
101-215-718.000	EMPLOYEE RETIREMENT	15,000	15,500
101-215-801.000	AUDIT	5,500	6,500
101-215-803.000	DUES & MEMBERSHIPS	1,000	1,500
101-215-860.000	MILEAGE REIMB	1,000	1,500
101-215-956.000	MISCELLANEOUS	500	500
101-215-957.000	EDUCATION	4,000	6,500
Totals for dept 215 - CLERK		223,000	255,000

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 253 - TREASURER			
101-253-701.000	SALARY & WAGES	155,000	160,500
101-253-701.500	PART TIME CLERICAL	2,000	3,000
101-253-715.000	FICA/SOC SECURITY	13,000	12,850
101-253-716.000	EMPLOYEE HEALTH INSUR	45,000	47,000
101-253-716.100	HEALTH DEDUCTABLE	20,000	15,000
101-253-717.000	EMPLOYEE LIFE INSURANCE	1,000	1,000
101-253-718.000	EMPLOYEE RETIREMENT	15,500	16,050
101-253-727.000	POSTAGE	6,000	7,500
101-253-801.000	AUDIT	5,500	6,500
101-253-803.000	DUES & MEMBERSHIPS	600	600
101-253-860.000	MILEAGE REIMB	1,000	1,000
101-253-956.000	MISCELLANEOUS	500	500
101-253-957.000	EDUCATION	3,500	3,500
Totals for dept 253 - TREASURER		268,600	275,000

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 266 - BUILDING & GROUNDS			
101-266-804.000	JANITORIAL SVCS	3,500	3,500
101-266-920.000	UTILITIES - ELECTRIC	3,000	4,000
101-266-921.000	UTILITIES - WATER	3,000	4,000
101-266-922.000	UTILITIES - HEAT	800	1,500
101-266-924.000	TELEPHONE/INTERNET	3,200	3,500
101-266-930.000	REPAIRS & MAINTENANCE	10,000	10,000
101-266-935.100	GROUNDS MAINT AGREEMENTS	5,500	16,000
Totals for dept 266 - BUILDING & GROUNDS		29,000	42,500

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 267 - GENERAL GOVERNMENT			
101-267-721.000	BANK SVC CHARGES	2,500	3,000
101-267-726.000	SUPPLIES	6,000	8,000
101-267-727.000	POSTAGE	5,500	7,000
101-267-801.100	LEGAL FEES	7,500	10,000
101-267-801.500	COMPUTER/IT SUPPORT	24,000	32,000
101-267-815.000	PAYROLL SERVICES	3,500	4,000
101-267-935.000	EQUIP MAINT AGMT-COPIER/PH/POST M	2,000	2,000
101-267-954.000	INSURANCE	12,000	12,000
101-267-956.000	MISCELLANEOUS	2,000	2,000
101-267-970.100	ACTUARY/CODIFICATION EXPENSES	5,000	1,000
Totals for dept 267 - GENERAL GOVERNMENT		70,000	81,000

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 430 - ANIMAL CONTROL			
101-430-726.300	DOG TAGS & FORMS	1,000	2,000
101-430-801.505	ACO - CONTRACT SERVICES	82,000	89,000
101-430-956.000	MISCELLANEOUS	500	1,000
Totals for dept 430 - ANIMAL CONTROL		83,500	92,000

User: eharryvan

Fund: 101 GENERAL FUND

DB: Southfield Twp

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2026-27 BUDGET STUDY SESSION BUDGET
APPROPRIATIONS			
Dept 895 - OTHER APPROPRIATIONS			
101-895-970.000	EMPLOYEE RETIRMENT BENEFIT CON	4,600	5,000
101-895-975.000	CAPITAL EXPENDITURES	75,000	20,000
Totals for dept 895 - OTHER APPROPRIATIONS		79,600	25,000
TOTAL APPROPRIATIONS		1,242,750	1,444,375
NET OF REVENUES/APPROPRIATIONS - FUND 101			
BEGINNING FUND BALANCE		1,678,722	1,678,722
ENDING FUND BALANCE		1,678,722	1,678,722

Southfield Township

Janet Mooney, *Supervisor*
Eileen Harryvan, *Clerk*
Kim Chalifoux, *Treasurer*

Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

To: Southfield Township Board of Trustees
From: Janet Mooney, Township Supervisor
Date: February 23, 2026
Re: Budget Summary

The following is a reasonable estimate of finances for Southfield Township as of March 31, 2026.

1. The forecast for the general fund balance at the close of fiscal year **2025-2026** will be approximately \$738,438.
2. The estimated revenue for fiscal year 2026-2027 is \$1,047,950.
3. The budget proposed for fiscal year 2026-2027 is \$1,444,375.
4. The estimated shortfall for budget year 2026-2027 will be approximately \$396,425.
5. This shortfall will be paid from the general fund balance.
6. The estimated general fund balance at the close of fiscal year **2026-2027** will be approximately \$342,013.
7. The fund balance at the end of fiscal year 2026-2027 will equal approximately 24.1% of the 2026-2027 budget.

TOWNSHIP OF SOUTHFIELD
GENERAL/SPECIAL REVENUE APPROPRIATIONS ACT
BUDGET YEAR 2026-2027
APRIL 1, 2026 – MARCH 31, 2027

A Resolution to establish a General/Special Revenue Appropriations Act for Southfield Township; to define the powers and duties of the Southfield 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 Southfield Township resolves:

Section 1: Title

This Resolution shall be known as the Southfield Township General/Special Revenue Appropriations Act.

Section 2: Chief Administrative Officer

The Supervisor shall be the Chief Administrative Officer and shall perform the duties enumerated in this Act.

Section 3: Fiscal Officer

The Clerk shall be the Fiscal Officer and shall perform the duties enumerated in this Act.

Section 4: Public Hearing 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 February 25, 2026, and a public hearing on the proposed budget was held on March 10, 2026.

Section 5: Estimated Revenues

Estimated Township General Fund revenues for Fiscal Year 2026-2027, including an allocated millage of 0.60 mills are as follows: General Fund balance total \$1,743,079. Special Revenues Fund balances for Fiscal Year 2026-2027 with various miscellaneous revenues total as follows: Internal Service (MESC) total \$64,153 (carryover).

Section 6: Millage Levy

The Southfield Township Board shall cause to be levied and collect the general property tax on all real and personal property within the Township upon the current tax roll an amount equal to 0.60 mills as set forth by the state law.

Section 7: Estimated Expenditures

Estimated Township General Fund expenditures for Fiscal Year 2026-2027 for the various Township activities (cost centers) are as follows:

<u>GENERAL FUND</u>		<u>SPECIAL REVENUES FUND</u>	
Township Board	\$22,250	<u>INTERNAL SERVICE FUND BALANCE:</u>	
Supervisor	\$38,925	MESC Reserve	\$64,153
Elections	\$361,700		
Assessor	\$251,000		
Clerk	\$254,200		
Treasurer	\$275,000		
Building/Grounds	\$42,500		
General Government	\$81,000		
Animal Control	\$92,000		
Other Appropriations	\$25,000		
TOTAL	\$1,434,375	TOTAL	\$64,153
TOTAL ALL FUNDS \$1,508,528			

Section 8: Adoption of Budget by Reference

The General Fund/Special Revenue Fund budgets of Southfield Township are hereby adopted by reference, with revenues and activity expenditures as indicated in Section 5 and 7 of this Act.

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 expenditures that exceed appropriations.

Section 10: Periodic Fiscal Reports:

The Fiscal Officer shall transmit to the Board, following the end of each month, 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 month;
- b. A summary statement showing the receipts and expenditures and encumbrances for the previous month and for the current fiscal year to the end of the previous month;
- c. A detailed list of:
 1. 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.
 2. For each department: the amount appropriated; the amount charged to each appropriation in the previous 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.

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

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 for 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(s) or employee(s) to disciplinary action as outlined in PA 621 of 1978 and the Southfield Township personnel manual.

Section 14: Pre-Authorization to spend Township Funds

The Township Supervisor, Township Clerk, and Township Treasurer are hereby authorized to make the following disbursements on behalf of the Township without further specific additional Board authority, provided that the disbursements are clearly within the approved budget appropriations and no disagreement exists with respect to the amount or recipient of such disbursements;

- a. The payment of bills that are subject to a penalty for late payment where such payment is necessary to take advantage of such discount or to avoid such penalty.
- b. The payment of routine Township expenses regularly incurred in the operation of the Township such as, but not limited to, utility expenses, insurance premiums, publication costs, operating supplies, necessary operating repairs, established salaries and wages of Township employees and officials.
- c. Distribution of escrow funds, trust or agency funds, intra-governmental service funds, enterprise funds or special assessment funds in accordance with the purposes for which such funds have been received and the statutory or local regulations governing the same.
- d. Purchases for the benefit of the Township costing less than \$10,000.00 provided the purchase was specifically approved by line item in the yearly budget.
- e. Purchases made incident to emergency situations.
- f. Purchases made through state or county cooperative purchasing for the benefit of the Township accomplished without the necessity of advertisement for bids providing they are covered as a line item in the approved budget purchasing.
- g. Otherwise, bids will be solicited for items where the cost is \$20,000 or more.

Section 15: Township Depositories

The surplus funds as defined in Michigan Public Act No. 367 of the Public Acts of 1982 require this Board to provide by Resolution for the deposit of all public monies, including tax monies coming into the hands of the Treasurer, in one or more banks and or credit unions, herein after called bank(s) or credit unions and to be designated in such Resolution. Therefore, the Treasurer is hereby directed to deposit all public monies, including tax monies now in or coming into her/his hands as Treasurer in her/his name as Treasurer, in the following bank(s) and funds as listed below:

General Fund

Comerica Bank:	Certificate(s) of Deposit
CIBC:	Certificate(s) of Deposit
Chase Bank:	Certificate(s) of Deposit
Flagstar Bank	Checking, Savings
Huntington Bank	Certificate(s) of Deposit
Independent Bank	Certificate(s) of Deposit
Superior Bank	Certificate(s) of Deposit

Tax Fund

Flagstar: Checking

MESC

Flagstar: Savings

Section 16: Authority to enter into Automated Clearing House (ACH) arrangements and electronic transfers of public funds.

The Township Treasurer may enter into an ACH arrangement as provided by Public Act 738 of 2002, effective December 30, 2002, as amended, MCL 124.301-124.305 (“Act”).

Southfield Township shall not be a party to an ACH arrangement unless the Southfield Township Board of Trustees has adopted a resolution to authorize electronic transactions and the Southfield Township Treasurer has presented a written ACH policy to the Township Board of Trustees.

An ACH arrangement under PA 738 of 2002 is not subject to the Revised Municipal Finance Act, Public Act 34-2001 (MCL 141.2101, et seq.), or to provisions of law concerning the issuance of debit by a local unit.

Responsibility for ACH agreements.

The Southfield Township Treasurer and Township Clerk are responsible for Southfield Township's ACH agreements, including payment approval, accounting, reporting, and generally for overseeing compliance with the ACH policy.

The Treasurer or Township Clerk shall submit to the Township Board of Trustees documentation detailing the goods or services, the date of the payment, and the department level serviced by each payment of public funds made by electronic transfer. This report may be contained in the Township's electronic general ledger software system or in a separate report to the Township Board of Trustees.

Internal accounting controls to monitor use of ACH transactions made by Southfield Township.

The following system of internal accounting controls will be used to monitor the use of ACH transactions made by Southfield Township:

- a. The Clerk initiates the transaction upon receipt of an invoice included on the authorized ACH list approved by the appropriate Township Official. ACH invoices will be handled as set forth in Southfield Township's Appropriations Act. The Clerk and Treasurer sign the ACH invoice, which then acts as the warrant.
- b. The Clerk presents the warrants and a list of bills for payment. The Board of Trustees approves all transactions. The Township Board of Trustees has established a policy identifying specific payments that have pre-approved authorization (monthly utility bills, payroll). See currently adopted Appropriations Act.
- c. The Treasurer shall retain all ACH transaction documents for audit purpose
- d. The Clerk shall retain all invoices for audit purposes.

Section 17: Investment Policy

1.0 POLICY

It is the policy of the Township of Southfield to invest public funds in a manner which will provide the highest return with maximum security, while meeting daily cash flow demands of the Township and conforming to all and local statutes governing the investment of public funds.

2.0 SCOPE

This investment policy applies to the investment activities of the Township of Southfield. These funds are accounted for in the Township Annual Audit Report and include the following funds:

- General Fund
- Intergovernmental Revenues
- Capital Project Funds
- Trust & Agency Funds Special
- Revenue Fund
- Any new fund created by the governing body, unless specifically exempted by the governing body

This investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds.

3.0 PRUDENCE

The standard of prudence to be applied by the Investment Officer shall be the “prudent person rule, which states: “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.” The prudent person rule shall be applied in the context of managing the overall portfolio.

Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviation from expectations are reported to the Township Supervisor in a timely manner, and appropriate action is taken to control adverse developments.

4.0 INVESTMENT OBJECTIVES

The following investment objectives will be applied in the management of the Township of Southfield funds:

- 4.1 Safety: Each investment transaction shall seek to ensure that capital losses are avoided.
- 4.2 Liquidity: The Township of Southfield investment portfolio will remain sufficiently liquid to meet all operating requirements.
- 4.3 Return on Investment: The Township of Southfield investment portfolio shall be designed to attain a reasonable market rate of return throughout budgetary and economic cycles while protecting and preserving capital.
- 4.4 Support of the Public Trust: All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall also avoid any transaction that might knowingly impair public confidence in the Township of Southfield’s ability to govern effectively.

5.0 DELEGATION OF AUTHORITY

The Township of Southfield Treasurer is designated as investment officer and is responsible for investment decisions and activities. The Treasurer shall develop and maintain written administrative procedures for the operation of the investment program consistent with the investment policy. No person may engage in investment transactions except as provided under the terms of this policy and the administrative procedures established by the Township of Southfield Treasurer.

6.0 ETHICS AND CONFLICT OF INTEREST

The Township of Southfield Treasurer involved in the investment process shall refrain from personal and business activity that could conflict with proper execution of the investment program, or which could impair the Treasurer's ability to make impartial investment decisions.

7.0 QUALIFIED INSTITUTIONS

The Township of Southfield shall maintain a listing of financial institutions which are approved for investment purposes. Banks and credit unions shall provide their quarterly and annual financial statements to enable the Township of Southfield to determine their credit worthiness as a "Qualified Institution".

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with the following: audited financial statements, proof of National Association of Security Dealers Certification, proof of state registration, completed broker/dealer questionnaire, and certification of having read, understood, and agreed to the Township of Southfield's Investment Policy.

A current financial statement is required to be on file for each financial institution and broker/dealer through which the Township of Southfield invests. All qualified institutions will be approved by the Board of Trustees.

An annual review of the financial condition and registration of qualified financial annual bidders will be conducted by the Treasurer and submitted to the Board of Trustees.

8.0 INSTRUMENTS

In accordance with Michigan Public Act 20 of 1943, as amended, MCL 129.91, the surplus funds of the Township of Southfield may be invested as follows:

- a. Bonds, securities and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is eligible to be a depository of funds belonging to the state under a law or rule of this state or the United States. Authorized depositories shall be designated by the Township of Southfield Board of Trustees annually.
- c. Commercial paper rated at the time of purchase within the two highest classifications by not less than two standard rating services, and which matures not more than 270 days after the date of purchase.
- d. Investment pools organized under the surplus funds Investment Pool Act of 1982, PA #367, MCL 129.111 to 129.118.

8.1 INVESTMENTS NOT AUTHORIZED OR SUITABLE FOR DIRECT INVESTMENT

The Township of Southfield will not directly invest in:

- (1) Repurchase agreements
- (2) Banker's acceptances of United States Banks
- (3) Mutual funds

9.0 SAFE KEEPING & CUSTODY:

All securities purchased by the Township of Southfield, under this section, shall be properly designated as an asset of the Township of Southfield and held in safekeeping. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the Township Treasurer, as authorized herein, or by another authorized investment designee.

Securities will be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts.

10.0 INTERNAL CONTROLS

The Treasurer shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

11.0 PERFORMANCE STANDARDS

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles commensurate with the investment risk constraints and cash flow needs of the Township of Southfield.

12.0 REPORTS

The Township of Southfield Treasurer shall generate investment reports listing the investment institution, maturity date and rate of interest. A quarterly report to the Board of Trustees shall be provided, or more often if requested.

13.0 INVESTMENT POLICY ADOPTION

The Township of Southfield Investment Policy shall be adopted by Resolution by the Township of Southfield Board of Trustees. The policy will be reviewed annually by the Board of Trustees and any modifications made thereto must be approved by the Township of Southfield Board.

14.0 EFFECTIVE DATE AS AMENDED

This policy becomes effective on March 11, 2026, the day following adoption by the Township of Southfield Board of Trustees.

Section 18: Board Adoption

Motion by _____, second by _____, approved Fiscal Year 2026-2027 Budget and General/Special Appropriations Act for Fiscal Year 2026-2027.

ROLL CALL:

Ayes:
Nays:
Absent:

Janet Mooney, Supervisor

Eileen Giesbrecht, Clerk

Date

Date

Southfield Township

Janet Mooney, *Supervisor*
Eileen Harryvan, *Clerk*
Kim Chalifoux, *Treasurer*

Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

To: Southfield Township Board of Trustees
From: Janet Mooney, Township Supervisor
Date: February 23, 2026
Re: Budget Amendments

Agenda Item #5, Budget Adjustments will be available by March 6, 2026. It will be sent to you via email and posted on the website.

Southfield Township

Janet Mooney, *Supervisor*
Eileen Harryvan, *Clerk*
Kim Chalifoux, *Treasurer*

Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

To: Southfield Township Board of Trustees
From: Janet Mooney, Township Supervisor
Date: February 23, 2026
Re: MML Liability and Property Insurance Renewal

Agenda Item #6, MML Property and Liability Insurance Renewal will be available by March 6, 2026. It will be sent to you via email and posted on the website.

Janet Mooney, *Supervisor*
Eileen Giesbrecht, *Clerk*
Kim Chalifoux, *Treasurer*



Vincent Borowski, *Trustee*
John Clark, *Trustee*
Michael Fayz, *Trustee*
Paul Newitt, *Trustee*

MEMO

TO: Southfield Township Board of Trustees
FROM: Janet Mooney, Township Supervisor
DATE: March 10, 2026
RE: Principles of Governance

The Michigan Townships Association (MTA) is encouraging every township board to consider adopting the attached Principles of Governance, to serve as a code of conduct for the Township. It will serve to demonstrate a commitment to effectively solve problems and conduct township business in a manner consistent with our community's expectations and values.

If adopted by this Board, you will be asked to sign the certificate, after which the Principles of Governance will be framed and posted in the Township Hall.

Suggested Resolution:

Resolved by _____, supported by _____, that Southfield Township adopt the proposed Principles of Governance.

ROLL CALL:

Ayes:
Nays:
Absent: