

Adopting the Budget

Introduction

Section 15 of the Uniform Budgeting and Accounting Act (MCL 141.435) requires cities and villages to adopt a balanced budget prior to the beginning of each fiscal year. Municipalities sometimes find it necessary to adjust the millage rate to assure total estimated expenditures do not exceed total estimated revenues. The following chart outlines the steps required in the budget procedure and suggests some target dates for each step.

A suggested schedule for the budgeting process	
(assumes a July 1 fiscal year beginning date)*	
On or about	Step in the budget process
March 1	Chief administrative officer or fiscal officer asks department heads to compile budget requests for the coming fiscal year
April 1	Department heads submit budget requests for the coming fiscal year
May 1	Chief administrative officer presents the proposed budget to the legislative body
June 1	Council review completed; revisions made; union negotiations completed, etc.
June 7	If necessary, council adopts a resolution on the proposed additional millage rate for the coming fiscal year
June 24	Publish notice of public hearing on proposed budget (6 days prior to hearing), including time, place, and where a copy of the budget is available for public inspection. The notice shall also include the following statement printed in 11-point boldfaced type MCL 141.412): “The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.”
June 30	Public hearing on budget; budget adopted

* If yours is different, adjust the schedule accordingly

ATTENTION (Your City/Village) RESIDENTS

NOTICE

PUBLIC HEARING

A public hearing has been scheduled for _____ (Date) at the regular council meeting at _____ (Time) at the _____ (Location of meeting), for the purpose of discussing adoption of the 2024-2025 budget. A copy of the budget is available for public inspection in the clerk's office at _____ (Village/City Hall address).

THE PROPERTY TAX MILLAGE RATE PROPOSED TO BE LEVIED TO SUPPORT THE PROPOSED BUDGET WILL BE A SUBJECT OF THIS HEARING.

Public comments, either oral or written, are welcome at the public hearing. Handicapped persons needing assistance or aid should contact the _____ (City/Village) offices during regular working hours forty-eight hours prior to the meeting.

_____(NAME OF CLERK)

_____(TITLE) .

Note:

MCL 141.412 requires the notice to include the following statement in 11-point boldface type: "The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing."

MCL 141.436(2) requires that the general appropriations act shall set forth the total number of mills to be levied and the purposes for the millage.