

Resolution 2015-01

General Appropriations Act (Budget)

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

Section 1: Title

This resolution shall be known as the Eaton 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 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, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on February 21, 2015, and a public hearing on the proposed budget was held on March 5, 2015.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2015/16 including an allocated millage and various miscellaneous revenues shall total **\$ 498,800.00**.

Section 6: Millage Levy

The Eaton 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 .8507 mills as set forth by the Board.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2015/16 for the various township activities are as follows:

APPROPRIATIONS

Dept 101-TOWNSHIP BOARD	18,864
Dept 102-MICHIGAN TOWNSHIPS ASSOCIATION	5,000
Dept 171-SUPERVISOR	12,590
Dept 209-ASSESSOR	30,462
Dept 215-CLERK	36,031
Dept 223-AUDIT	3,000
Dept 247-BOARD OF REVIEW	2,700
Dept 253-TREASURER	40,642
Dept 261-APPOINTED REPRESENTATIVE	1,318
Dept 262-ELECTIONS	8,600
Dept 265-TOWN HALL BUILDING	33,129
Dept 266-CONSULTANTS	5,100
Dept 276-CEMETERY	11,150
DEPT 279-CENTER EATON CHURCH	12,800
Dept 336-EMERGENCY SERVICES	107,711
Dept 445-DRAIN	2,000
Dept 449-ROADS	75,000
Dept 721-PLANNING COMMISSION	1,460
Dept 747-COMMUNITY AGREEMENTS	11,300
Dept 751-PARKS/RECREATION	0
Dept 851-INSURANCE AND BONDS	5,700
Dept 899-TAX REFUNDS	500
Dept 901-CAPITAL OUTLAY	5,000
TOTAL APPROPRIATIONS	430,057

Section 8: Adoption of Budget by Reference

The general fund budget of Eaton Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 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 town order for expenditures that exceed appropriations. Any expenditures exceeding \$1000.00 requires prior board notification.

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, 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:
 - 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.
 - 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 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 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(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978.

Section 14: Board Adoption

Motion made by _____ seconded by _____ to adopt the foregoing ordinance (*resolution*). Upon roll call vote, the following voted aye: _____. The following voted nay: _____. The Supervisor declared the motion carried and the resolution duly adopted on the Fifth day of March, 2015.

Charamy Cleary, Clerk