

Resolution 2024-02

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, 2024 and a public hearing on the proposed budget was held on March 11, 2024.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2024/25 including various miscellaneous revenues shall total **\$ 595,338.00**.

Section 6: Millage Levy

The Eaton Township Board may 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 .8318 mills as set forth by the Board.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2024/25 for the various township activities are as follows:

APPROPRIATIONS

Dept 101-TOWNSHIP BOARD	20,072
Dept 102-MICHIGAN TOWNSHIPS ASSOCIATION	3,300
Dept 171-SUPERVISOR	14,571
Dept 257-ASSESSOR	37,110
Dept 215-CLERK	43,383
Dept 223-AUDIT	6,200/6,500
Dept 247-BOARD OF REVIEW	1,750/3,000
Dept 253-TREASURER	49,683
Dept 261-APPOINTED REPRESENTATIVE	3,100
Dept 262-ELECTIONS	15,100
Dept 265-TOWN HALL BUILDING	28,350
Dept 266-CONSULTANTS	3,000
Dept 567-CEMETERY	12,700
DEPT 267-CENTER EATON CHURCH	10,950
Dept 336-EMERGENCY SERVICES	335,700

Dept 445-DRAIN	200,000
Dept 446-ROADS	0
Dept 771-COMMUNITY AGREEMENTS	13,000
Dept 751- PARKS/RECREATION	0
Dept 851-INSURANCE AND BONDS	7,000
Dept 965-TAX REFUNDS	0
Dept 901-CAPITAL OUTLAY	16,000
TOTAL APPROPRIATIONS	823,269

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 Trustee Bankhead seconded by Trustee Droscha to adopt the foregoing ordinance (*resolution*). Upon roll call vote, the following voted aye: 5 the following voted nay: 0. The Supervisor declared the motion carried and the resolution duly adopted on the 11th day of March 2024.

Corie Morris, Clerk