

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, 2026, and a public hearing on the proposed budget was held on March 5, 2026.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2026/27 including various miscellaneous revenues shall total **\$579,424**.

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 .00 mills as set forth by the Board.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2026/27 for the various township activities are as follows:

APPROPRIATIONS

Dept 101-TRUSTEES	\$8,915
Dept 102-MICHIGAN TOWNSHIPS ASSOCIATION	\$3,600
Dept 171-SUPERVISOR	\$16,750
Dept 215-CLERK	\$52,509
Dept 223-AUDIT	\$8,550
Dept 247-BOARD OF REVIEW	\$2,400
Dept 253-TREASURER	\$54,709
Dept 257-ASSESSOR	\$41,854
Dept 261-APPOINTED REPRESENTATIVE	\$3,625
Dept 262-ELECTIONS	\$10,900
Dept 265-TOWN HALL BUILDING	\$57,975
Dept 266-CONSULTANTS	\$3,000
DEPT 267-CENTER EATON COMMUNITY CENTER	\$9,650
Dept 336-EMERGENCY SERVICES	\$316,727
Dept 445-DRAIN	\$35,000
Dept 567-CEMETERY	\$21,250
Dept 701- PLANNING & ZONING	\$38,600
Dept 751- PARKS/RECREATION	\$600
Dept 771-COMMUNITY AGREEMENTS	\$13,000
Dept 851-INSURANCE AND BONDS	\$12,300
Dept 901-CAPITAL OUTLAY	\$10,000
TOTAL APPROPRIATIONS	\$721,914

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*).

Roll Call Vote:

Treasurer Dolman: _____; Trustee Harvey: _____; Trustee Droscha: _____;
Supervisor Roberts: _____; and Clerk Royston: _____.

YEAS: _____
NAYS: _____
ABSENT: _____

RESOLUTION DECLARED ADOPTED.

David Roberts, Supervisor
Eaton Township

STATE OF MICHIGAN)
) ss.
COUNTY OF EATON)

CLERK’S CERTIFICATE

I, the undersigned, the duly qualified and acting Clerk of Eaton Township, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Eaton Township Board at a meeting held on March 5, 2026, and that the meeting was conducted and public notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required under the Open Meetings Act.

Krista Royston, Clerk
Eaton Township