

Eureka Charter Township
General Appropriations Act for 2018

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

Section 1: Title

Act.

Section 2: Chief Administrative Officer

The Supervisor (or other designated official) 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 (or other designated official) 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

For charter townships: Pursuant to MCLA 42.26, notice of a public hearing on the proposed budget was published in a newspaper of general circulation at least seven days prior to the public hearing. The public hearing on the proposed budget was held on October 9, 2017.

Section 5: Estimated Revenues

Estimated township general fund revenues for calendar year 2018, including an allocated millage of 0.8022; voter-authorized millage of 2.2374 mills; and other revenues shall total \$907,499.91.

Section 6: Millage Levy

The Eureka 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 3.0396 mills as set forth by the Eureka Township Board.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for calendar year 2018 for the various township activities are \$833,184.00.

Section 8: Adoption of Budget by Reference

The general fund budget of Eureka Charter Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 9: Adoption of Budget by Line Item within Fund Heading

The Board of Trustees of Eureka Charter Township adopts the 2018 calendar year general fund budget by fund heading. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each fund heading. No transfers of line item under fund heading appropriations shall be made without prior board approval by budget amendment.

Section 10: 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.

Section 11: 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 calendar year to the end of the previous quarter;
- c. a detailed list of:
 - a. Expected revenues by major source as estimated in the budget; actual receipts to date for the current calendar year compared with the actual receipts for the same period in the prior calendar year; the balance of estimated revenues to be collected in the then current calendar year; and any revisions in revenue estimates resulting from collection experience to date.
 - b. For each line item: the amount appropriated; the amount charged to each appropriation in the previous quarter for the current calendar year and as compared with the same period in the prior calendar year; the encumbered balance of appropriations; and any revisions in the estimate expenditures.

Section 12: Limit on Obligations and Payments

No obligations 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 13: 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 calendar year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 14: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official or employee to disciplinary action as outlined in P.A. 621(1978).

Section 15: Board Adoption

Motion made by Trustee Marty Posekany, seconded by Trustee Brad Kelley, to adopt the foregoing resolution. Roll call vote indicated aye: 6, nay: 0. Treasurer Cindy Hanson absent. Supervisor Rodney Roy declared the motion carried and the resolution duly adopted on December 11, 2017.

Linda J. Ruwersma, CMMC/CMC
Eureka Charter Township Clerk