**General Appropriations Act**

A resolution to establish a general appropriations act for Crystal Lake Township; to define the powers and duties of the Crystal Lake 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 Crystal Lake Township ordains:

**Section 1: Title**
This resolution shall be known as the Crystal Lake Township General Appropriations Act.

**Section 2: Chief Administrative Officer**
The Treasurer 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 and the Treasurer shall be the Fiscal Officers 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 ­­­­­­­Mar. 6, 2019, and a public hearing on the proposed budget was held on Mar. 12, 2019.

**Section 5: Estimated Revenues**
Estimated township general fund revenues for fiscal year 2019-2020, including an allocated millage of 1.2100 mills minus Headlee Millage Reduction Fraction; voter-authorized millage of 1.000 mills minus Headlee Millage Reduction Fraction for the road fund; a special assessment of 0.5000 for the fire fund and various miscellaneous revenues shall total $488,000.00 (estimate).

**Section 6: Millage Levy**
The Crystal Lake 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 \_\_\_\_\_\_\_\_ mills as set forth by the Tax Allocation Board (*or as authorized under state law and approved by the electorate*).

**Section 7: Estimated Expenditures**
Estimated township general fund expenditures for fiscal year 2019-2020 for the various township activities are as follows:

100-000-000 General Government Control $ 500.00

100-101-000 Township Board Control $ 15,881.00

100-171-000 Supervisor Control $ 26,690.00

100-191-000 Accounting Department $ 1,500.00

100-215-000 Clerk Control $ 31,966.00

100-223-000 Audit Services $ 6,000.00

100-228-000 Information Technology $ 8,000.00

100-247-000 Board of Review Control $ 1,670.00

100-253-000 Treasurer Control $ 31,945.00

100-257-000 Assessing Control $ 39,160.00

100-262-000 Election Control $ 9,300.00

100-265-000 Building & Grounds $ 21,900.00

1000-266-000 Attorney Counsel $ 8,200.00

100-300-000 Public Safety Control $ 2,690.00

100-440-000 Public Works Control $ 23,725.00

100-700-000 Community & Economic Development $ 25,930.00

100-000-00 TOTAL $255,057.00

Estimated township cemetery fund expenditures for fiscal year 2019-2020 for the various township activities are as follows:

567-700-000 Cemetery Expenditures $ 44,000.00

Estimated township fire fund expenditures for fiscal year 2019-2020 for the various township activities are as follows:

336-700-000 Fire Expenditures $ 85,000.00

Estimated township road fund expenditures for fiscal year 2019-2020 for the various township activities are as follows:

446-700-000 Road Expenditures $ 240,000.00

**Section 8: Adoption of Budget by Cost Center**
The Board of Trustees of Crystal Lake Township adopts the 2019-2020 fiscal year general fund budget by cost center. 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 cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

**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.

**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 (*month*);

b. a summary statement showing the receipts and expenditures and encumbrances for the previous quarter (*month*) and for the current fiscal year to the end of the previous quarter (*month*);

c. a detailed list of:

i. 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 (month) 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) and the Crystal Lake Township personnel manual.

**Section 14: Board Adoption**
Motion made by\_\_\_\_\_\_\_\_\_\_\_\_\_\_, seconded by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to adopt the foregoing resolution. Upon roll call vote, the following voted aye:\_\_\_\_\_\_\_. The following voted nay: \_\_\_\_\_ . The Supervisor, Amy Ferris, declared the motion carried and the resolution duly adopted on the 12th day of February, 2019.

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Sue Sullivan, Township Clerk