

WASHINGTON TOWNSHIP

Gratiot County, Michigan

Resolution # 2025-012 Rev. 2026

A resolution to establish a general appropriations act for Washington Township; to define the powers and duties of the Washington 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. Fiscal year for Washington Township is defined as April 1st until March 31st of the following year.

The Board of Trustees of Washington Township ordains (resolves):

Section 1: Title

This resolution shall be known as the Washington 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 Supervisor 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 general law townships: Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing (referred to as the Final Budget Meeting) on the proposed budget was published on our Township Website (WashingtonTwpGratiot.Gov) at least six days prior to the public hearing, and a public hearing on the proposed budget was held on March 19, 2026.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2026-2027, including an allocated millage (if applicable) of 0 mills; voter-authorized millage (if applicable) of 0.9251 mills; and various miscellaneous revenues shall total \$ 396,825.

Section 6: Millage Levy

The Washington 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 0.925 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 2026-2027 for the various township activities (cost centers) are as follows: (account numbers, cost centers and totals on the attached Budget Worksheet).

Section 8: Adoption of Budget by Reference

The general fund budget of Washington 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 Cost Center (if desired)

The Board of Trustees of Washington Township adopts the 2026-2027 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 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: Transfer Authority (if desired)

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior board approval, if the amount to be transferred does not exceed (\$ 1,000) of the appropriation item from which the transfer is to be made. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general fund budget be changed without prior board approval.

Section 12: Allotment of Appropriations (if desired)

No later than the first day of the calendar year, each department, board or commission of Washington Township shall submit to the Chief Administrative Officer a statement of proposed allotments of appropriations based on expected periodic requirements. The Chief Administrative Officer shall review, modify or approve the proposed allotment plan for any cost center.

Section 13: 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 month;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous month and for the current fiscal year to the end of the previous month);
- c. 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 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 14: 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 15: 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

