

**BLACKMAN CHARTER TOWNSHIP  
RESOLUTION #43-2007-1203**

**GENERAL APPROPRIATIONS ACT  
FISCAL YEAR 2008**

A resolution to establish a general appropriations act for Blackman Charter Township; to define the powers and duties of the Blackman Charter Township officers in relation to the administration of the budgets; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Blackman Charter Township resolves:

**Section 1: Title**

This resolution shall be known as the Blackman Charter 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 42.26, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on November 21, 2007, and a public hearing on the proposed budgets was held on December 3, 2007.

**Section 5: Estimated Revenues**

Estimated township General fund revenues for fiscal year 2008, including a voter authorized millage of .8316 mills; and various miscellaneous revenues shall total \$2,194,441.

Estimated township Public Safety fund revenues for fiscal year 2008, including a voter-authorized millage of 1.8496 mills; and various miscellaneous revenues and transfers, shall total \$3,237,711.

Estimated township Drug Forfeiture fund revenues for fiscal year 2008, including transfers shall total \$98,000.

Estimated township Criminal Forfeiture fund revenues for fiscal year 2008 shall total \$5,000.

Estimated township Building Department fund revenues and transfers for fiscal year 2008 shall total \$260,000.

Estimated township Street Light fund revenues for fiscal year 2008 shall total \$105,000.

Estimated township Local Development Finance Authority – Debt Service fund revenues for fiscal year 2008 shall total \$189,850.

Estimated township Local Development Finance Authority – Administrative fund revenues for fiscal year 2008 shall total \$147,000.

Estimated township Local Development Finance Authority – Capital Projects fund revenues for fiscal year 2008 shall total \$1,500,000.

Estimated township Downtown Development Authority – Debt Service fund revenues for fiscal year 2008 shall total \$73,933.

Estimated township Downtown Development Authority – Administrative fund revenues for fiscal year 2008 shall total \$478,200.

Estimated township Downtown Development Authority – Capital Projects fund revenues and transfers for fiscal year 2008 shall total \$4,300,000.

Estimated township Park fund revenues and transfers for the fiscal year 2008 shall total \$22,200.

### **Section 6: Millage Levy**

The Blackman Charter 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 .8316 mills as authorized under state law for general township operations and 1.8496 mills approved by the electorate for operation, maintenance, and purchase of equipment for the Public Safety fund.

**Section 7: Estimated Expenditures**

Estimated township General fund expenditures for fiscal year 2008 for various township activities are as follows:

**EXPENDITURES:**

Committees	\$ 4,038
Township Board	36,800
Township Supervisor	281,029
Clerk Elections	36,500
Clerk Staff-General Office	100,994
Retiree Health Insurance	39,000
Board of Review	2,915
Treasurer - General Office	76,803
Cemetery	12,000
Township Hall and Grounds	93,900
Drain at Large	3,000
Highways, Streets & Bridges	65,000
Planning and Zoning	32,892
Zoning Admin/Enforcement Officer	73,634
Refuse Collection/Disposal	1,500
Technology Improvements	1,000
P.A. 425 Contractual Payments	4,120
Other Uses – Transfers	1,881,140
Tax Tribunal	<u>8,000</u>
	<u>\$2,754,265</u>

**TOTAL EXPENDITURES**

Estimated township Public Safety fund expenditures for fiscal year 2008 are \$3,240,364, including \$88,000 for debt services.

Estimated township Drug Forfeiture fund expenditures for fiscal year 2008 are \$115,599.

Estimated township Criminal Forfeiture fund expenditures for fiscal year 2008 are \$4,110.

Estimated township Building Department fund expenditures for fiscal year 2008 are \$214,104.

Estimated township Street Light fund expenditures for fiscal year 2008 are \$121,000.

Estimated township Local Development Finance Authority - Debt Service fund expenditures for fiscal year 2008 for debt service principal are \$155,000, for interest and fees are \$15,278.

Estimated township Local Development Finance Authority - Administrative fund expenditures for fiscal year 2008 are \$187,000.

Estimated township Local Development Finance Authority - Capital Projects fund expenditures for fiscal year 2008 are \$1,500,000.

Estimated township Downtown Development - Debt Service fund expenditures for fiscal year 2008 are \$123,662, including debt service principal \$55,000 and for interest, transfers and other \$68,662.

Estimated township Downtown Development Finance Authority - Administrative fund expenditures and transfers for fiscal year 2008 are \$501,500.

Estimated township Downtown Development Authority - Capital Projects fund expenditures for fiscal year 2008 are \$4,424,375.

Estimated township Park fund expenditures for fiscal year 2008 are \$17,185.

#### **Section 8: Adoption of Budget by Reference**

The General fund, Public Safety fund, Drug Forfeiture fund, Criminal Forfeiture fund, Building Department fund, Street Light fund, Local Development Finance Authority – Debt Service fund, Local Development Finance Authority – Administrative fund, Local Development Authority – Capital Projects fund, Downtown Development Authority – Debt Service fund, Downtown Development Authority – Administrative fund and Downtown Development Authority – Capital Projects fund and Park fund budgets of Blackman Charter Township are 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 Activity**

The Board of Trustees of Blackman Charter Township adopts the 2008 fiscal year General fund, Public Safety fund, Drug Forfeiture fund, Criminal Forfeiture fund, Building Department fund, Street Light fund, Local Development Finance Authority – Debt Service fund, Local Development Finance Authority – Administrative fund, Local Development Authority – Capital Projects fund, Downtown Development Authority – Debt Service fund, Downtown Development Authority – Administrative fund and Downtown Development Authority – Capital Projects fund and Park fund budgets by activity. Subject to the township policy requiring township board authorization for certain expenditures, township officials responsible for the expenditures authorized in the budgets may expend township funds up to, but not to exceed, the total appropriation authorized for each activity. The Chief Administrative Officer may make transfers among the various line items contained in the activity 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. All expenditures authorized and all warrants issued shall include the general ledger account number(s). 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**

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers without prior board approval, if the amount to be transferred does not exceed \$1,000. 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 or the total of any other funds' budget, as listed above, be changed without prior board approval.

### **Section 12: Preauthorization of Advance Payments for Certain Claims**

All claims shall be approved by Blackman Charter Township board prior to payment, except for the following:

1. Payroll and related payroll taxes, transfers to payroll checking account and employee benefits.
2. Utility bills
3. Invoices with penalties or discounts that would be incurred if payment is not received prior to the board meeting where claims will be approved.

These claims shall be post-audited at the next board meeting.

## **Section 12: Preauthorization of Advance Payments for Certain Claims (Continued)**

The supervisor may authorize emergency expenditures when deemed essential to the imminent threat to the health, safety, and welfare of the township.

## **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, Public Safety fund, Drug Forfeiture fund, Criminal Forfeiture fund, Building Department fund, Street Light fund, Local Development Finance Authority – Debt Service fund, Local Development Finance Authority – Administrative fund, Local Development Authority – Capital Projects fund, Downtown Development Authority – Debt Service fund, Downtown Development Authority – Administrative fund and Downtown Development Authority – Capital Projects fund and Park 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 year to the end of the previous quarter.
- 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; 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 activity, the amount appropriated; the amount charged to each appropriation in the previous quarter for the current 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 revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

**Section 16: Violations of This Act**

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

At a regular meeting of the Township Board of the Charter Township of Blackman, County of Jackson, State of Michigan, held in the Township Hall in said Township on the third day of December, 2007, at 7:00 p.m., this Resolution was presented by Board Member Thomas. Support was offered by Board Member Barrett.

Upon a roll call vote, the following voted “**AYE**”: Thomas, Barrett, Snell, Brockie, Sercombe, DeBruler and Clingerman.

The following voted “**NAY**”: None

Absent: None

**The Supervisor Declared the Resolution adopted.**

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Raymond Snell, Supervisor

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J. Michael Thomas, Clerk