

The Township of Spalding This document is approved
Office of the Clerk – Connie Wells
Powers, Michigan 49874

SPALDING TOWNSHIP GENERAL APPROPRIATIONS ACT

March 18, 2026

An ordinance to establish a General Appropriations Act for Spalding Township: to define the powers and duties of the Spalding Township Officers in relation to the administration of the budget and to provide remedies for refusal or neglect to comply with the requirements of the ordinance.

The Board of Trustees of Spalding Township resolves:

SECTION 1: TITLE

This resolution shall be known as the Spalding 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: MCLA 141.413, notice of a public hearing on the proposed budget was posted March 15th, 2026 and a public hearing on the proposed budget was held on March 19th, 2026.

SECTION 5: ESTIMATED REVENUES

Estimated township general fund revenue for fiscal year 2026-2027 including an allocated millage of 23.5528 homestead and 41.5528 mills non-homestead, and various miscellaneous revenues shall total \$396,280.00

SECTION 6: MILLAGE LEVY

The Spalding 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 26.9318 homestead and 44.9318 mills non-homestead as set forth by the Tax Allocation Board, or allocated operating 1.3473 and voted fire .9938 – 3/19/2025 Township Hall -.9909 tentative

taxable of \$74,762,523 SEV (tentative state equalized value) \$ 129,897,788.00 personal and real estate property 3/19/2026.

SECTION 7: ESTIMATED EXPENDITURES

Estimated township general fund expenditures for fiscal year 2026-2027 for various township activities are as follows: \$361,280.00.

SECTION 8: ADOPTION OF BUDGET BY LINE ITEM

The Board of Trustees of Spalding Township adopts the 2026-2027 fiscal year general fund budget by line item. Township Official's responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each line item. No transfers of line-item appropriations shall be made without prior 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: TRANSFER AUTHORITY

The Chief Fiscal Officer shall have the authority to make transfers among the various line items without prior board approval, if the amount to be transferred does not exceed \$1000.00. The Board shall be notified at its next meeting of any such transfers made, and reverses 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 11: ALLOTMENT OF APPROPRIATIONS

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

SECTION 12: PERIODIC FISCAL REPORTS

The Fiscal Officer shall transmit to the Board at the end of each of the first three quarters, and at the yearly meeting, a report of financial operation, 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 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:
 - 1. For each cost center...the amount appropriated; the amount charged to each

appropriation in the previous quarter and 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.

2. The Second Fiscal Officer shall make 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 the budget, actual receipts for the same period in the then current fiscal year, and any revisions in the revenue estimates resulting from collection experience to date.

SECTION 13: LIMIT ON OBLIGATIONS AND PAYMENTS

No obligation shall be incurred against, and no payment shall be made from an 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 14: 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 funds 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, increase revenues, or both.

SECTION 15: VIOLATIONS OF THIS ACT

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

SECTION 16: BOARD ADOPTION

Motion made by Jim Moraska

Seconded by: Connie Wells to adopt the foregoing ordinance (resolution)

Upon roll call vote, the following voted aye:

Chris Leboeuf (excused absence), Kevin LaBonte, yes, Jim Moraska, yes, Connie Wells, yes, Jerry Barinicki, yes Motion carried.

The following voted nay:

None

The Supervisor declared the motion carried and the resolution duly adopted on the 18th of March 2026.

Connie Wells,

Township Clerk