

# **BROOKS TOWNSHIP**

Newaygo, Michigan

RESOLUTION 2026-405

March 17, 2026

## **BROOKS TOWNSHIP GENERAL APPROPRIATIONS ACT**

A RESOLUTION TO ESTABLISH A GENERAL APPROPRIATIONS ACT FOR BROOKS TOWNSHIP: TO DEFINE THE POWERS AND DUTIES OF THE BROOKS 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 ORDINANCE.

The board of trustees of Brooks Township resolves:

### SECTION 1: TITLE

This resolution shall be known as the Brooks Township General Appropriations Act.

### SECTION 2: CHIEF ADMINISTRATIVE OFFICER

The supervisor, clerk and treasurer shall be the chief administrative officers 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 published in a newspaper of general circulation on March 4, 2026 and a public hearing on the proposed budget was held on March 17, 2026.

### SECTION 5: ESTIMATED REVENUES

Estimated township general fund revenues for fiscal year 2026-27, including an allocated millage of 1 mill; voter-authorized millage of 0 mills; and various miscellaneous revenues shall total \$ 743,565.

### SECTION 6: MILLAGE LEVY

The Brooks 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 1 mill as set forth by the Tax Allocation Board.

**SECTION 7: ESTIMATED EXPENDITURES**

Estimated township general fund expenditures for fiscal year 2026-27 for the various township activities or cost centers are as follows:

**101 General Fund**

Revenues	\$720,565
FB Reserves	\$450,612
Expenditures	
101 101 Township Board	\$186,610
101 171 Township Supervisor	\$ 35,111
101 191 Elections	\$ 39,350
101 209 Assessor	\$ 40,435
101 215 Township Clerk	\$ 62,589
101 247 Board of Review	\$ 5,050
101 253 Township Treasurer	\$ 65,358
101 265 Township Hall	\$ 43,700
101 410 Planning Commission	\$ 27,020
101 411 Zoning Administrator	\$ 72,590
101 413 Zoning Board of Appeals	\$ 7,100
101 446 Roads	\$360,000
101 751 Coolbaugh Rec. & Parks	\$ 5,000
101 850 Infrastructure & Projects	\$121,187
101 901 Capitol Expenditures	<u>\$100,000</u>
Total	\$1,171,100

**SECTION 8: ADOPTION OF BUDGET BY REFERENCE**

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

**SECTION 9: ADOPTION OF BUDGET BY COST CENTER**

The board of trustees of Brooks Township adopts the 2026-27 fiscal year general fund budget by cost center. Township officials responsible for the expenditures authorized in the budget may expend the 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 appropriations. 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. The fiscal officer has authority to issue appropriations not to exceed \$5000, without prior board approval when deemed necessary. The board shall be notified at its next meeting of any such expenditures.

### SECTION 11: TRANSFER AUTHORITY

The chief administrative officer and financial 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 \$200,000 or 100 % of the appropriation item from which the transfer is to be made, whichever is less. 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: 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) A detailed list of:
  1. 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.
  2. for each cost center: the amount appropriated; the amount charged to each appropriation in the previous month 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.

### SECTION 13: 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 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 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 15: 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 employees to disciplinary action as outlined in Public Act 621 of 1978.

SECTION 16: BOARD ADOPTION

Motion made by \_\_\_\_\_, Seconded by \_\_\_\_\_, to adopt the foregoing resolution.

Upon vote, the following voted;

“Aye” -

“Nay”

Abstain:

Absent:

The clerk declared the motion carried and the resolution duly adopted on the 17<sup>th</sup> day of March 2026.

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Jennifer J. Badgero  
Brooks Township Clerk

**CERTIFICATION**

STATE OF MICHIGAN)  
COUNTY OF NEWAYGO) ss

I, Jennifer J. Badgero, do certify that I am the Clerk of the Township of Brooks, and the foregoing is a full, true and correct copy of a resolution duly adopted by the Township of Brooks at a regular meeting thereof held on the 17th day of March, 2026, as appears of record in the minutes of the meetings of the Township of Brooks in my possession.

(s) IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Township of Brooks on this 17th day of March, 2026.

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Jennifer J. Badgero, Clerk of Brooks Township