

VILLAGE OF ELBERTA

RESOLUTION #2026-A TO AMEND FISCAL YEAR 2026–2027 BUDGET RESOLUTION TO MEET ALL GENERAL APPROPRIATIONS ACT REQUIREMENTS

At a Regular Meeting of the Elberta Village Council, Benzie County, Michigan, held at the Community Building at 401 First Street on March 12, 2026, at 7:00 p.m., the following Resolution was offered:

WHEREAS, Village Council adopted the Fiscal Year 2026–2027 Budget by Resolution on February 19, 2026; and

WHEREAS, the Uniform Budgeting and Accounting Act (“UBAA”), Public Act 621 of 1978, as amended, requires that each General Appropriations Act include:

1. Millage rates and their purposes,
2. Estimated revenues by source,
3. Appropriations by activity/department, and
4. A clear statement that expenditures shall not exceed revenues; and

WHEREAS, the FY 2026–2027 Budget Resolution contained strong governance, internal controls, and administrative provisions but did not explicitly include all elements required by the UBAA; and

WHEREAS, the Village Council desires to amend the FY 2026–2027 Budget Resolution to ensure full statutory compliance while preserving all previously adopted appropriations and administrative provisions;

NOW, THEREFORE, BE IT RESOLVED that the FY 2026–2027 Budget Resolution adopted on February 19, 2026, is hereby amended as follows:

SECTION 1. ADDITION OF MILLAGE RATES AND PURPOSES

The following language is added to the Resolution:

“The Village Council hereby adopts the following millage rates for Fiscal Year 2026–2027:

- **General Operating (Charter) Millage: 6.5373 mills**
- **Streets (Charter) Millage: 2.6143 mills**
- **Sewer Debt (Voted) Millage: 4.1700 mills**

These millages shall not exceed the maximum allowable millage as calculated under the Headlee Amendment and Truth-in-Taxation requirements.”

SECTION 2. ADOPTION OF BUDGET DOCUMENT AND INCORPORATION BY REFERENCE

Insert the following new section:

“The Fiscal Year 2026–2027 Budget document, attached to this Resolution and incorporated herein by reference, is hereby adopted as the official line-item budget of the Village of Elberta. The attached budget includes:

- Estimated revenues by source for each fund,
- Appropriations by activity/department for each fund,

- Millage rates and their purposes, and
- All schedules required by the UBAA and the Michigan Uniform Chart of Accounts.”

SECTION 3. APPROPRIATIONS AND REVENUES AS ADOPTED IN THE ATTACHED BUDGET

Add the following:

“The total revenues and total appropriations for each fund, as shown in the attached FY 2026–2027 Budget, are hereby adopted as the legal appropriations for the fiscal year. All expenditures shall be limited to the amounts authorized in the attached budget unless amended by the Village Council.”

SECTION 4. EXPENDITURES SHALL NOT EXCEED REVENUES

Add the following explicit compliance clause:

“In accordance with Section 16 of the Uniform Budgeting and Accounting Act, expenditures for any fund shall not exceed the total estimated revenues of that fund, including available fund balance.”

SECTION 5. NO OTHER CHANGES

All other provisions of the FY 2026–2027 Budget Resolution, including administrative authority, purchasing limits, transfer authority, and internal controls, remain in full force and effect.

SECTION 6. EFFECTIVE DATE

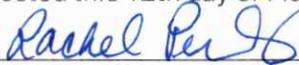
BE IT FURTHER RESOLVED, That this Resolution Amendment shall become effective immediately upon its adoption by the Village Council.

Motion by Trustee Wilkins, seconded by Trustee Fiebing, to adopt Resolution #2026-A amending the Fiscal Year 2026–2027 Budget Resolution to incorporate millage rates, estimated revenues by source, appropriations by activity/department, and an explicit statement that expenditures shall not exceed revenues, and to adopt the attached Fiscal Year 2026–2027 Budget document by reference as part of the General Appropriations Act.

Roll Call Vote: O’Dwyer – Absent Fiebing– AYE Holmes– AYE Wilkins – AYE Radionoff - AYE

Motion: Passed

Attested this 12th day of March 2026.



Rachel Perkins, Village Clerk

(Village Seal)

