

UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)
Act 2 of 1968

141.422a Definitions; A, B.

Sec. 2a. (1) "Administrative officer" means an individual employed or otherwise engaged by a local unit to supervise a budgetary center.

(2) "Allotment" means a portion of an appropriation which may be expended or encumbered during a certain period of time.

(3) "Appropriation" means an authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

(4) "Budget" means a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures. Budget does not include any of the following:

- (a) A fund for which the local unit acts as a trustee or agent.
- (b) An internal service fund.
- (c) An enterprise fund.
- (d) A capital project fund.
- (e) A debt service fund.

History: Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.