

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

**141.422d Definitions; D to S.**

Sec. 2d. (1) "Depository library" means a depository library designated under section 10 of the library of Michigan act, 1982 PA 540, MCL 397.20.

(2) "Legislative body" means any of the following:

(a) The council, commission, or other entity vested with the legislative power of a village.

(b) The council or other entity vested with the legislative power of a city.

(c) The board of education of a local school district.

(d) The board of education of an intermediate school district.

(e) The township board of a township.

(f) The county board of commissioners of a county.

(g) The board of county road commissioners of a county.

(h) The board of directors of a public school academy established under part 6a of the revised school code, 1976 PA 451, MCL 380.501 to 380.507.

(i) The official body to which is granted general governing powers over an authority or organization of government established by law that may expend funds of the authority or organization. As used in this act, legislative body does not include an intermunicipality committee established under 1957 PA 200, MCL 123.631 to 123.637.

(3) "Library of Michigan" means the library of Michigan created under section 3 of the library of Michigan act, 1982 PA 540, MCL 397.13.

(4) "Local unit" does not include an intermunicipality committee established under 1957 PA 200, MCL 123.631 to 123.637. Except as used in sections 14 to 20a, local unit means a village, city, or township or an authority or commission established by a county, village, city, or township resolution, motion, ordinance, or charter. As used in sections 14 to 20a, local unit means any of the following:

(a) A village.

(b) A city.

(c) A school district.

(d) An intermediate school district.

(e) A public school academy established under part 6a of the revised school code, 1976 PA 451, MCL 380.501 to 380.507.

(f) A township.

(g) A county.

(h) A county road commission.

(i) An authority or organization of government established by law that may expend funds of the authority or organization.

(5) "Revenue" means an addition to the assets of a fund that does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in internal service funds.

(6) "Surplus" means an excess of the assets of a fund over its liabilities and reserves.

**History:** Add. 1978, Act 621, Eff. Apr. 1, 1980;—Am. 1981, Act 78, Imd. Eff. June 30, 1981;—Am. 1996, Act 401, Eff. Dec. 18, 1996;—Am. 1999, Act 142, Imd. Eff. Oct. 22, 1999;—Am. 2000, Act 493, Imd. Eff. Jan. 11, 2001.