

**RESOLUTION NO. 2024-09 Draft**  
**OTISCO TOWNSHIP, COUNTY OF IONIA, STATE OF MICHIGAN**  
**2024-2025 GENERAL APPROPRIATIONS ACT**

A resolution to establish a 2024-2025 General Appropriations Act for Otisco Township, and to define the powers and duties of Otisco Township officers in relation to the administration of the budget.

The Board of Trustees of Otisco Township ordains (resolves):

**Section 1: Title**

This resolution shall be known as the OTISCO TOWNSHIP, COUNTY OF IONIA, STATE OF MICHIGAN, 2024-2025 GENERAL APPROPRIATIONS ACT.

**Section 2: Chief Administration 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 Budget**

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published on the Otisco Township Website February 13, 2024, and a public hearing on the proposed budget was held on March 12, 2024.

**Section 5: Estimated Revenues**

The Otisco 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 0.8528 mills as set forth by the Board, 1.9770 mills for the Road Fund set forth by the voters, 0.9885 mills for the Fire Fund set forth by the voters, and 0.4942 mills for the Police Fund set forth by the voters. Estimated revenues for fiscal year 2024-2025, including millage and various miscellaneous revenues for the various township cost centers are as follows:

- Fund 101      General Fund                      \$1,092,659
- Fund 204      Municipal Road Fund                \$181,684
- Fund 206      Fire Fund                                \$190,748
- Fund 207      Police Fund                              \$48,020
- Fund 209      Cemetery Fund                         \$0
- Fund 401      Assest                                     \$700,000

**Section 6: Appropriations**

Appropriations for fiscal year 2024-2025 for the various township cost centers are as follows:



cost centers without prior Board approval, only if the amount to be transferred does not exceed \$2,500.00 or 50% of the appropriation line 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: Monthly Fiscal Reports**

The Fiscal Officer shall transmit to the Board at each of the regular scheduled monthly Board meetings, a detailed fiscal report showing revenues received, expenditures, encumbrances and balances of each cost center as of the last day of the previous month. In addition, the Chief Administrative Officer shall direct the Treasurer to transmit to the Board on a quarterly basis, a detailed report showing the current balances of all Otisco Township escrow, savings, checking and CD accounts.

**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 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 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: Board Adoption**

Motion made by adopt the foregoing ordinance (resolution).

Upon roll call vote, the following voted aye: .

The following voted nay:

The Supervisor declared the motion carried and the resolution duly adopted on the 12th day of March 2024.

Lynda K. Sower, Otisco Township Clerk

User: DESMOND

DB: Otisco

Calculations as of 03/31/2024

| DEPARTMENT                                | DESCRIPTION              | 2022-23<br>ACTIVITY | 2023-24<br>ACTIVITY<br>THRU 03/31/24 | 2023-24<br>AMENDED<br>BUDGET | 2024-25<br>REQUESTED<br>BUDGET |
|---|--------------------------|---------------------|--------------------------------------|------------------------------|--------------------------------|
| Fund: 101 GENERAL FUND                    |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          | 665,427             | 447,702                              | 392,659                      | 1,092,659                      |
| 101                                       | TOWNSHIP BOARD           | 13,210              | 15,472                               | 13,650                       | 19,500                         |
| 171                                       | SUPERVISOR               | 16,097              | 18,750                               | 37,150                       | 37,150                         |
| 215                                       | CLERK                    | 26,163              | 28,364                               | 38,200                       | 38,200                         |
| 223                                       | PROFESSIONAL SERVICES    | 39,348              | 37,328                               | 65,200                       | 65,200                         |
| 233                                       | GENERAL SERVICE ADMIN    | 45,862              | 60,506                               | 69,350                       | 68,250                         |
| 247                                       | BOARD OF REVIEW          | 1,800               | 1,930                                | 5,450                        | 5,450                          |
| 253                                       | TREASURER                | 25,995              | 29,699                               | 44,700                       | 44,700                         |
| 257                                       | ASSESSOR                 | 22,783              | 28,356                               | 26,050                       | 31,550                         |
| 262                                       | ELECTIONS - GOVERNMENTAL | 14,451              | 7,430                                | 23,700                       | 23,700                         |
| 263                                       | ELECTIONS - SCHOOLS      | 449                 | 175                                  | 2,300                        | 2,300                          |
| 265                                       | BUILDING AND GROUNDS     | 27,467              | 26,707                               | 58,200                       | 62,700                         |
| 272                                       | ACCRUED PAYROLL          | 16,467              | 6,502                                | 23,000                       | 23,000                         |
| 336                                       | FIRE PROTECTION          |                     |                                      | 50,000                       | 100,000                        |
| 445                                       | DRAINS                   | 1,613               | 2,993                                | 2,500                        | 5,000                          |
| 448                                       | STREET LIGHTING          | 594                 | 990                                  | 2,800                        | 2,800                          |
| 450                                       | ROADS                    | 3,161               | 3,161                                | 5,000                        | 5,000                          |
| 567                                       | CEMETERY                 | 11,690              | 33,849                               | 60,000                       | 60,000                         |
| 651                                       | AMBULANCE                | 13,428              | 14,301                               | 16,000                       | 16,000                         |
| 701                                       | PLANNING COMMISSION      | 5,755               | 3,770                                | 10,150                       | 10,150                         |
| 702                                       | ZONING                   | 18,064              | 19,415                               | 21,760                       | 23,010                         |
| 703                                       | ZONING BOARD OF APPEALS  | 1,440               | 1,260                                | 4,750                        | 4,750                          |
| 858                                       | PAYROLL EXPENSE          | 9,424               | 10,847                               | 15,000                       | 15,000                         |
| 872                                       | MISCELLANEOUS            | 35                  | 600                                  | 900                          | 900                            |
| 890                                       | CONTINGENCY              |                     |                                      | 26,490                       | 26,490                         |
| ESTIMATED REVENUES - FUND 101             |                          | 665,427             | 447,702                              | 392,659                      | 1,092,659                      |
| APPROPRIATIONS - FUND 101                 |                          | 315,296             | 352,405                              | 622,300                      | 690,800                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                          | 350,131             | 95,297                               | (229,641)                    | 401,859                        |
| BEGINNING FUND BALANCE                    |                          | 1,081,103           | 1,431,234                            | 1,431,234                    | 1,526,531                      |
| ENDING FUND BALANCE                       |                          | 1,431,234           | 1,526,531                            | 1,201,593                    | 1,928,390                      |
| Fund: 204 MUNICIPAL ROAD FUND             |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          | (177,330)           | (196,940)                            | (181,684)                    | (181,684)                      |
| 450                                       | ROADS                    | 128,211             | 234,489                              | 456,000                      | 570,000                        |
| ESTIMATED REVENUES - FUND 204             |                          | 177,330             | 196,940                              | 181,684                      | 181,684                        |
| APPROPRIATIONS - FUND 204                 |                          | 128,211             | 234,489                              | 456,000                      | 570,000                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 204 |                          | 49,119              | (37,549)                             | (274,316)                    | (388,316)                      |
| BEGINNING FUND BALANCE                    |                          | 617,035             | 666,154                              | 666,154                      | 628,605                        |
| ENDING FUND BALANCE                       |                          | 666,154             | 628,605                              | 391,838                      | 240,289                        |
| Fund: 206 FIRE FUND                       |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          | 18,453              | 18,787                               | (24,099)                     | (70,748)                       |
| ESTIMATED REVENUES - FUND 206             |                          | 90,587              | 85,930                               | 140,748                      | 190,748                        |
| APPROPRIATIONS - FUND 206                 |                          | 109,040             | 104,717                              | 116,649                      | 120,000                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 206 |                          | (18,453)            | (18,787)                             | 24,099                       | 70,748                         |
| BEGINNING FUND BALANCE                    |                          | 79,491              | 61,038                               | 61,038                       | 42,251                         |
| ENDING FUND BALANCE                       |                          | 61,038              | 42,251                               | 85,137                       | 112,999                        |
| Fund: 207 POLICE FUND                     |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          | (44,531)            | 44,332                               | (1,141)                      | (4,020)                        |
| ESTIMATED REVENUES - FUND 207             |                          | 86,800              | (8,143)                              | 45,141                       | 48,020                         |
| APPROPRIATIONS - FUND 207                 |                          | 42,269              | 36,189                               | 44,000                       | 44,000                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 207 |                          | 44,531              | (44,332)                             | 1,141                        | 4,020                          |
| BEGINNING FUND BALANCE                    |                          | 46,256              | 90,788                               | 90,788                       | 46,456                         |
| ENDING FUND BALANCE                       |                          | 90,787              | 46,456                               | 91,929                       | 50,476                         |
| Fund: 209 CEMETERY FUND                   |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          | 257                 |                                      |                              |                                |
| 200                                       |                          |                     | 525                                  |                              |                                |
| ESTIMATED REVENUES - FUND 209             |                          |                     |                                      |                              |                                |
| APPROPRIATIONS - FUND 209                 |                          | 257                 | 525                                  |                              |                                |
| NET OF REVENUES/APPROPRIATIONS - FUND 209 |                          | (257)               | (525)                                |                              |                                |
| BEGINNING FUND BALANCE                    |                          | (1,852)             | (2,109)                              | (2,109)                      | (2,634)                        |
| ENDING FUND BALANCE                       |                          | (2,109)             | (2,634)                              | (2,109)                      | (2,634)                        |
| Fund: 401 ASSET                           |                          |                     |                                      |                              |                                |
| 000                                       | ACCRUED PAYROLL          |                     |                                      |                              |                                |
| ESTIMATED REVENUES - FUND 401             |                          |                     |                                      |                              | 700,000                        |
| APPROPRIATIONS - FUND 401                 |                          |                     |                                      |                              | 700,000                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 401 |                          |                     |                                      |                              |                                |
| BEGINNING FUND BALANCE                    |                          |                     |                                      |                              |                                |
| ENDING FUND BALANCE                       |                          |                     |                                      |                              |                                |
| ESTIMATED REVENUES - ALL FUNDS            |                          | 1,020,144           | 722,429                              | 760,232                      | 2,213,111                      |

User: DESMOND

DB: Otisco

Calculations as of 03/31/2024

| DEPARTMENT | DESCRIPTION                                | 2022-23<br>ACTIVITY | 2023-24<br>ACTIVITY<br>THRU 03/31/24 | 2023-24<br>AMENDED<br>BUDGET | 2024-25<br>REQUESTED<br>BUDGET |
|------------|--|---------------------|--------------------------------------|------------------------------|--------------------------------|
|            | APPROPRIATIONS - ALL FUNDS                 | 595,073             | 728,325                              | 1,238,949                    | 2,124,800                      |
|            | NET OF REVENUES/APPROPRIATIONS - ALL FUNDS | 425,071             | (5,896)                              | (478,717)                    | 88,311                         |
|            | BEGINNING FUND BALANCE - ALL FUNDS         | 1,822,033           | 2,247,104                            | 2,247,104                    | 2,241,208                      |
|            | ENDING FUND BALANCE - ALL FUNDS            | 2,247,104           | 2,241,208                            | 1,768,387                    | 2,329,519                      |