# 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 I: 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  $12_7$  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:

•	Fund 101	General Fund	\$1,390,800*
			*\$700,000 from SLFRF and GFB
•	Fund 204	Municipal Road Fund	\$570,000
•	Fund 206	Fire Fund	\$120,000
•	Fund 207	Police Fund	\$44,000
•	Fund 209	Cemetery Fund	\$0
•	Fund 401	Assest	\$700,000

## Section 7: 2024-2025 Fiscal Year Budget Summary

The 2024-2025 Fiscal Year Budget of Otisco Township estimated revenues, appropriations and fund balance is summarized as follows (see attached table for line-item budget and multi-year comparison):

•	Estimated Revenues — All Funds	\$ 2,213,111
•	Appropriations — All Funds	\$ 2,124,800
•	Net of Revenues/Appropriations	\$88,311
	Beginning Balance — All Funds	\$2,086,472
	Ending Balance — All Funds	\$ 2,174,783**

<sup>\*\*</sup>plus SLFRF funds — GFB transfers to Fund 401

# Section 8: Adoption of Budget by Reference

The 2024-2025 Fiscal Year Budget of Otisco Township is hereby adopted by reference, with estimated revenues and appropriations as indicated in Sections 5 and 6 of this act.

## Section 9: Adoption of Budget by Cost Center

The Board of Trustees of Otisco Township adopts the 2024-2025 fiscal year budget by cost center. Those persons responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center. Additionally, those persons may ask for transfers among the various line items contained in the cost center appropriation as allowed for in Section 11. 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 township order for expenditures that exceed appropriations. Any expenditures (excluding monthly bills paid by the Fiscal Officer and reported to the Board at the next monthly meeting) exceeding \$1000.00 require prior board approval. See attached table showing fiscal responsibility by department.

## **Section 11: Transfer Authority**

The Chief Administrative Officer shall have the authority to make transfers among the various

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 duty adopted on the 12th day of March 2024.

Lynda K. Sower, Otisco Township Clerk

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ESTIMATED REVENUES - ALL FUNDS

BUDGET REPORT

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1,020,144 722,429 760,232 2,213,111

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#### Calculations as of 03/31/2024

DEPARTMENT	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2024-25 REQUESTED BUDGET
Fund: 101 6	SENERAL 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
215 223	CLERK PROFESSIONAL SERVICES	26,163 39,348	28,364 37,328	38,200 65,200	38,200 65,200
233	GENERAL SERVICE ADMIN	45,862	57,320 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
263 265	ELECTIONS - SCHOOLS BUILDING AND GROUNDS	449 27,467	175 26,707	2,300 58,200	2,300 62,700
272	ACCRUED PAYROLL	16,467	6,502	23,000	23,000
336	FIRE PROTECTION	20, 10,	3,000	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
651 701	AMBULANCE	13,428 5,755	14,301 3,770	16,000 10,150	16,000 10,150
701	PLANNING COMMISSION 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 RE	VENUES - FUND 101	665,427	447,702	392,659	1,092,659
	ons - Fund 101	315,296	352,405	622,300	690,800
NET OF REVEN	UES/APPROPRIATIONS - FUND 101	350,131	95,297	(229,641)	401,859
	NNING FUND BALANCE	1,081,103	1,431,234	1,431,234	1,526,531 1,928,390
	NG FUND BALANCE NUNICIPAL ROAD FUND	1,431,234	1,526,531	1,201,593	1,920,090
000 Fund: 204 M	ACCRUED PAYROLL	(177, 330)	(196,940)	(181,684)	(181,684)
450	ROADS	128,211	234,489	456,000	570,000
ESTIMATED RE	VENUES - FUND 204	177,330	196,940	181,684	181,684
	ONS - FUND 204	128,211	234,489	456,000	570,000
NET OF REVEN	UES/APPROPRIATIONS - FUND 204	49,119	(37,549)	(274,316)	(388,316)
RECT	NNING FUND BALANCE	617,035	666,154	666,154	628,605
	ING FUND BALANCE	666,154	628,605	391,838	240,289
Fund: 206 F					
000	ACCRUED PAYROLL	18,453	18,787	(24,099)	(70,748)
ESTIMATED RE	VENUES - FUND 206	90,587	85,930	140,748	190,748
	NS - FUND 206	109,040	104,717	116,649	120,000
NET OF REVEN	ues/appropriations - fund 206	(18,453)	(18,787)	24,099	70,748
BEGT	NNING FUND BALANCE	79,491	61,038	61,038	42,251
	NG FUND BALANCE	61,038	42,251	85,137	112,999
Fund: 207 F					
000	ACCRUED PAYROLL	(44,531)	44,332	(1,141)	(4,020)
ESTIMATED RE	VENUES - FUND 207	86,800	(8,143)	45,141	48,020
APPROPRIATIO	NS - FUND 207	42,269	36,189	44,000	44,000
NET OF REVEN	ues/appropriations - fund 207	44,531	(44,332)	1,141	4,020
PECT	NNING FUND BALANCE	46,256	90,788	90,788	46,456
	NG FUND BALANCE	90,787	46,456	91,929	50,476
	EMETERY FUND	30,101	,		,
000	ACCRUED PAYROLL	257	525		
200					
	VENUES - FUND 209	0.57	505		
	NS - FUND 209	257	525		
NET OF REVEN	UES/APPROPRIATIONS - FUND 209	(257)	(525)		
BEGI	NNING FUND BALANCE	(1,852)	(2,109)	(2,109)	(2,634)
ENDI	NG FUND BALANCE	(2,109)	(2,634)	(2,109)	(2,634)
Fund: 401 A					
000	ACCRUED PAYROLL	***************************************			~~~
	VENUES - FUND 401				700,000
	NS - FUND 401				700,000
MET OF REVEN	UES/APPROPRIATIONS - FUND 401				
	NNING FUND BALANCE				
ENDI	NG FUND BALANCE				

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BUDGET REPORT

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DEPARTMENT DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2024-25 REQUESTED 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

Calculations as of 03/31/2024