

**TOWNSHIP BOARD OF OTISCO TOWNSHIP**

**Ionia County, Michigan**

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member \_\_\_\_\_ moved and was supported by \_\_\_\_\_ to adopt the following resolution.

RESOLUTION NO. 2025-0\_\_

WAGES OF BOARD OFFICIALS

SUPERVISOR

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, wages need to be reviewed and established, and

Whereas, the Township of Otisco presented the wages on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the salary of the Township Supervisor shall be as follows:

Supervisor	\$19,000 per fiscal year (equal to the prior year)
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Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

\_\_\_\_\_  
Vicki Byrne, Township Clerk

**TOWNSHIP BOARD OF OTISCO TOWNSHIP**  
**Ionia County, Michigan**

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member\_\_\_\_\_, Trustee moved and was supported by \_\_\_\_\_ to adopt the following resolution.

RESOLUTION NO. 2025-0\_\_\_\_  
WAGES OF BOARD OFFICIALS  
CLERK

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, wages need to be reviewed and established, and

Whereas, the Township of Otisco presented the wages on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the salary of the Township Clerk shall be as follows:

Clerk	\$20,100 per fiscal year (equal to the prior year)
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Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

\_\_\_\_\_  
Vicki Byrne, Township Clerk

**TOWNSHIP BOARD OF OTISCO TOWNSHIP**

**Ionia County, Michigan**

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member \_\_\_\_\_, Clerk moved and was supported by \_\_\_\_\_, Clerk to adopt the following resolution.

RESOLUTION NO. 2025-0\_\_

WAGES OF BOARD OFFICIALS

TREASURER

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, wages need to be reviewed and established, and

Whereas, the Township of Otisco presented the wages on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the salary of the Township Treasurer shall be as follows:

Treasurer	\$20,100 per fiscal year (equal to the prior year)
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Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

\_\_\_\_\_  
Vicki Byrne, Township Clerk

**TOWNSHIP BOARD OF OTISCO TOWNSHIP**

**Ionia County, Michigan**

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member \_\_\_\_\_ moved and was supported by \_\_\_\_\_ to adopt the following resolution.

RESOLUTION NO. 2025-0\_\_

WAGES OF BOARD OFFICIALS

TRUSTEES

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, wages need to be reviewed and established, and

Whereas, the Township of Otisco presented the wages on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the salary of the Township Trustees shall be as follows:

Trustees	\$4,300 per fiscal year per trustee (equal to the prior year)
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Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

\_\_\_\_\_  
Vicki Byrne, Township Clerk

## TOWNSHIP BOARD OF OTISCO TOWNSHIP

### Ionia County, Michigan

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member \_\_\_\_\_ moved and was supported by \_\_\_\_\_ to adopt the following resolution.

#### RESOLUTION NO. 2025-0\_\_

#### WAGES

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, wages need to be reviewed and established and

Whereas, the Township of Otisco presented the wages on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the wages shall be as follows:

Deputy Supervisor	\$18 hourly (same as \$18 hourly prior year) – cap of \$12,000 per fiscal year (same as \$12,000 prior year)
Deputy Clerk	\$18 hourly (same as \$18 hourly prior year) – cap of \$12,000 per fiscal year (same as \$12,000 prior year)
Deputy Treasurer	\$18 hourly (same as \$18 hourly prior year) – cap of \$12,000 per fiscal year (same as \$12,000 prior year)
Assessor	\$23,400 per fiscal year (same as \$23,400 prior year)
Deputy Assessor	\$20 per parcel – cap of \$5,000 per fiscal year
Zoning Administrator	\$17,360 per fiscal year (same as \$17,360 prior year)
Cemetery Records	\$1,500 per fiscal year (down from \$4,000 prior year)
Janitorial Staff	\$20 hourly (same as \$20 hourly prior year) – cap of \$6,000 (same as \$6,000 prior year)
Maintenance Staff	\$18 hourly – cap of \$12,000
Scanning Staff	\$16 hourly – cap of \$5,000

PLANNING COMMISSION:	Members	\$85 per meeting (same as \$85 prior year)
	Alternates	\$85 per meeting (same as \$85 prior year)
	Chairman	\$95 per meeting (same as \$95 prior year)
	Secretary	\$110 per meeting (same as \$110 prior year)

ZONING BOARD OF APPEALS:	Members	\$85 per meeting (same as \$85 prior year)
	Alternates	\$85 per meeting (same as \$85 prior year)
	Chairman	\$95 per meeting (same as \$95 prior year)
	Secretary	\$110 per meeting (same as \$110 prior year)

BOARD OF REVIEW:	Members	\$110 per meeting (same as \$110 prior year)
	Alternates	\$110 per meeting (same as \$110 prior year)

ELECTION WORKERS:	Chairman	\$18 hourly (same as \$18 prior year)
	Workers	\$16 hourly (same as \$16 prior year)

Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

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Vicki Byrne, Township Clerk

**TOWNSHIP BOARD OF OTISCO TOWNSHIP**

**Ionia County, Michigan**

At a regular meeting of the Otisco Township Board held at the Otisco Township Hall, 9663 Button Road., Belding, MI, on March 11, 2025 at 7:00 p.m.

Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

Absent:

Board Member Joseph Borek, Trustee moved and was supported by Paula Byrne, Treasurer to adopt the following resolution.

**RESOLUTION NO. 2025-0\_\_**

**FEES**

Whereas, the Township of Otisco is required to establish a financial budget for the fiscal year, and

Whereas, fees need to be reviewed and established and

Whereas, the Township of Otisco presented the fees on the 11<sup>th</sup> day of March, 2025 at 7:00 pm.

NOW, THEREFORE, BE IT HEREBY RESOLVED: that as of April 1, 2025 the fees shall be as follows which are the same amounts as 2024 except IRS Mileage which was \$0.67 and is now \$0.70 and changes shown in Opening/Closing of Grave:

## Cemetery

One grave space: Residents or past residents \$150

(May purchase a maximum of two ahead of need)

One grave space: Non-Residents \$450

(May purchase a maximum of two at time of need ONLY)

## Opening/Closing of Grave

	Summer	Winter
Adult	\$500 (was \$450)	\$600 (was \$550)
Baby Vault	\$250 (was \$200)	\$350(was \$300)
Infant	\$225 (was \$175)	\$325 (was \$275)
Cremation Box	\$200	\$200
Cremation Vault	\$200	\$200

Monument footing (Sexton only) \$0.20 per square inch/top surface)

## Miscellaneous:

Mileage reimbursement      \$0.70 per mile



Otisco Township Fee Schedule

Item	Fee	Escrow
COPIER COPIES	\$0.10 per page	***
FAX – REGULAR	\$1.00 per page	***
F.O.I.A REQUEST	\$0.10 per sheet	Plus hourly rate
LAND DIVISION APPLICATION – PER PARCEL	\$65.00	***
HOME BASED BUSINESS – LEVEL I	\$25.00	***
HOME BASED BUSINESS – SPECIAL USE PERMIT – LEVEL II	\$260.00	***
HOUSE/STRUCTURE MOVE	\$100.00	\$1,000.00
MASTER PLAN BOOK	\$0.10 per page	***
PRIVATE ROADS OR STREETS	\$200.00	\$1,000.00
PUD'S & SITE CONDOMINIUMS	\$750.00	\$2,000.00
REZONING	\$250.00	***
SALVAGE YARD LICENSE	\$25.00	***
SIGN PERMIT	\$65.00	***
SITE PLAN REVIEW	\$300.00	\$1,000.00
SPECIAL LAND USE PERMIT	\$260.00	\$1,000.00
SPECIAL LAND USE PERMIT / ZBA / MAP AMEND With special meeting	\$790.00	\$1,000.00
VOTER REGISTRATION LIST	\$35.00	***
ZONING BOARD OF APPEALS HEARING	\$250.00	***
ZONING COMPLIANCE APPLICATION	\$25.00	***
ZONING DEMOLITION PERMIT	\$50.00	***
ZONING MAP	\$15.00	***
ZONING ORDINANCE BOOK	\$0.10 per page	***
ZONING ORDINANCE TEXT OR MAP AMENDMENT APPLICATION	\$260.00	***
ZONING ORDINANCE TEXT OR MAP AMENDMENT APPLICATION WITH SPECIAL MEETING	\$700.00	***
ZONING OUTDOOR GATHERING PERMIT APPLICATION	\$50.00	\$500.00

REVISED FEBRUARY 2024

Yeas -

Nays -

**RESOLUTION DECLARED ADOPTED:**

\_\_\_\_\_  
Vicki Byrne, Township Clerk

**RESOLUTION NO. 2025-\_\_**  
**OTISCO TOWNSHIP, COUNTY OF IONIA, STATE OF MICHIGAN**  
**2025-2026 GENERAL APPROPRIATIONS ACT**

A resolution to establish a 2025-2026 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, 2025-2026 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 11, 2024, and a public hearing on the proposed budget was held on March 11, 2025.

**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 2025-2026, including millage and various miscellaneous revenues for the various township cost centers are as follows:

• Fund 101	General Fund	\$1,098,167
• Fund 204	Municipal Road Fund	\$181,684
• Fund 206	Fire Fund	\$190,748
• Fund 207	Police Fund	\$48,020
• Fund 401	Assest	\$700,000

**Section 6: Appropriations**

Appropriations for fiscal year 2025-2026 for the various township cost centers are as follows:

• Fund 101	General Fund	\$617,700
• Fund 204	Municipal Road Fund	\$590,000
• Fund 206	Fire Fund	\$120,000
• Fund 207	Police Fund	\$44,000
• Fund 401	Asset	\$700,000

#### **Section 7: 2025-2026 Fiscal Year Budget Summary**

The 2025-2026 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	\$ 2,218,619
• Appropriations — All Funds	\$ 2,071,700
• Net of Revenues/Appropriations	\$ 146,919
Beginning Balance — All Funds	\$ 2,108,762
Ending Balance — All Funds	\$ 2,255,681

#### **Section 8: Adoption of Budget by Reference**

The 2025-2026 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 2025-2026 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. 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 recurring monthly bills paid by the Fiscal Officer and reported to the Board at the next monthly meeting, exceeding \$1000.00 require prior board approval.

#### **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 \_\_\_\_\_ and seconded by \_\_\_\_\_ to adopt the foregoing ordinance (resolution).

Upon roll call vote, the following voted aye: Present: Bruce Feuerstein, Supervisor; Vicki Byrne, Clerk; Paula Byrne, Treasurer, Joseph Borek, Trustee; Stephanie Wireman, Trustee

The following voted nay:

The Supervisor declared the motion carried and the resolution duly adopted on the 11th day of March 2025.

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Vicki Byrne, Otisco Township Clerk

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
101-000-402.000	TAX LEVY	85,737	67,771	87,000	87,000	90,000
101-000-410.000	PERSONAL PROPERTY TAX	7,446				
101-000-411.000	DELO. REAL TAX					
101-000-412.000	DELO. PERSONAL TAX					
101-000-425.000	425 AGREEMENT REVENUE	12,545	11,706	11,157	11,157	11,200
101-000-432.000	STATE OWNED LAND TAX	247	254	200	200	200
101-000-434.000	TRAILER PARK FEE	720	60	720	720	720
101-000-445.000	PENALTIES AND INTEREST ON TAXES					
101-000-445.002	PENALTY & INTERES PERSONAL, PROPER					
101-000-447.000	ADMINISTR. FEE - TAXLEVY					
101-000-447.001	ADMINISTR. FEE ON DELO.	25,323	26,705	20,000	20,000	26,000
101-000-447.002	PENALTY & INTEREST PERSONAL, PROPE					
101-000-448.000	SUMMER TAX STATE REIM					
101-000-477.000	CABLE FRANCHISE					
101-000-479.000	JUNKYARD FEE	5,473	4,116	6,000	6,000	6,000
101-000-490.000	ZONING PERMIT			50	50	50
101-000-567.000	CONSUMERS IND. SERVICES	1,685	5,160	3,000	3,000	3,000
101-000-571.000	STCOMBINED STATUTORYTX					
101-000-573.000	PERSONAL PROPERTY TAX REIMBURSEME	3,412	6,376	7,737	7,737	7,737
101-000-574.000	STATE REVENUE SHARING	246,988	206,324	243,485	243,485	245,000
101-000-575.000	STATE METRO ANNUAL MAINTNANCE					
101-000-628.000	GRAVE OPEN/CLOSE FEE	3,825	2,900	2,000	2,000	2,000
101-000-629.000	LAND DIV. APPLICATION FEE	650	455	910	910	910
101-000-642.000	CEMETERY LOT SALES					
101-000-647.000	SALE ZBOOK & COPIES	2,400	1,500	1,500	1,500	1,500
101-000-647.001	NFC					
101-000-655.000	FINES AND FOREFEITURES					
101-000-656.000	DEMOLISH OF BUILDING	5,180		250	250	250
101-000-665.000	INTEREST - CHECKING	2,176	2,061	150	150	1,000
101-000-665.001	INTEREST - SAVING	749	6,755	300	300	300
101-000-665.005	INTEREST - MERCANTILE CD	1,588	920	5,500	5,500	5,500
101-000-665.013	BUILDING INTEREST			150	150	200
101-000-665.014	CD, MERCANTILE-ROADS					
101-000-665.017	CD FROM SAV. ACCT.	26,444	2,710	2,500	2,500	2,000
101-000-665.015	INTEREST ON CD FIRST NAT'L					
101-000-665.018	NEW ACCT. FROM GEN CKING INTEREST	176				
101-000-669.703	BIKE RACE 2022 INT. (ESCROW)					
101-000-672.000	TRANSFER FROM TAX					
101-000-676.000	MISC. REVENUE	771	289	50	50	100
101-000-677.000	REIMBURSE EMSERVICE					
101-000-678.005	REIMBURSE SCHOOL ELEC	1,200				
101-000-687.000	BUILDING ACCT INDEP.BANK					
101-000-687.000	REIMBURSE & REFUNDS	3,281				
101-000-689.000	CASH OVER & SHORT					
101-000-689.001	TRANSFER FROM TAX COL INT					
101-000-689.002	PENSION TRANSFER					
101-000-689.003	TRANSFER FROM ESCROW FD					
101-000-689.101	TRANSFER FROM GENERAL FUND			700,000	700,000	700,000
101-000-699.209	TRANSFER FROM CEM FUND					
101-000-699.230	TRANSFER FROM ROAD FUND					
101-000-699.500	TRANSFER FROM FIRE FUND					
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE						
438,016		346,062	1,092,659	1,092,659	1,098,167	
Dept 101 - TOWNSHIP BOARD (TRUSTEES)						
101-101-702.000	SALARY & WAGES	8,667	6,182	8,600	8,600	8,600
101-101-707.000	SCHOOL		267	400	400	400

BUDGET REPORT  
Fund: 101 GENERAL FUND  
Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 101 - TOWNSHIP BOARD (TRUSTEES)						
101-101-710.000	CONVENTION			3,000	3,000	3,000
101-101-712.000	MEALS			300	300	300
101-101-716.000	PENSION	7,820	5,650	6,500	6,500	6,500
101-101-716.002	PENSION PARTICIPATION FEE	195	138	200	200	200
101-101-860.000	MILEAGE	116	254	500	500	500
NET OF REVENUES/APPROPRIATIONS - 101 - TOWNSHIP BOARD						
		(16,798)	(12,491)	(19,500)	(19,500)	(19,500)
Dept 171 - SUPERVISOR						
101-171-702.000	SALARY & WAGES		14,250	19,000	19,000	19,000
101-171-703.000	DEPUTY SALARY & WAGES	19,000	72	12,000	12,000	12,000
101-171-707.000	SCHOOL		210	1,000	1,000	1,000
101-171-710.000	CONVENTION			3,000	3,000	3,000
101-171-712.000	MEALS			300	300	300
101-171-740.000	EQUIPMENT & SUPPLIES			1,000	1,000	1,000
101-171-750.000	SOFTWARE			400	400	400
101-171-860.000	MILEAGE			450	450	450
NET OF REVENUES/APPROPRIATIONS - 171 - SUPERVISOR						
		(19,000)	(14,532)	(37,150)	(37,150)	(37,150)
Dept 215 - CLERK						
101-215-702.000	SALARY & WAGES	20,085	15,075	20,100	20,100	20,100
101-215-703.000	SALARY & WAGES - DEPUTY	7,316	6,283	12,000	12,000	12,000
101-215-707.000	SCHOOL	170	105	800	800	2,500
101-215-710.000	CONVENTION			3,000	3,000	3,000
101-215-712.000	MEALS			300	300	300
101-215-740.000	EQUIPMENT & SUPPLIES	573	527	1,000	1,000	1,000
101-215-750.000	SOFTWARE			500	500	500
101-215-860.000	MILEAGE	162	14	500	500	500
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK						
		(28,306)	(22,004)	(38,200)	(38,200)	(39,900)
Dept 223 - PROFESSIONAL SERVICES						
101-223-801.000	AUDIT	2,963	12,430	12,500	12,500	12,500
101-223-802.000	CPA MANER COSTSERISAN	13,224	13,730	12,500	12,500	12,500
101-223-803.000	LEGAL COUNSEL	15,763	2,527	25,000	25,000	25,000
101-223-805.000	LEGAL PROJECTS			200	200	200
101-223-810.000	MAINTENANCE			10,000	10,000	10,000
101-223-812.000	CONSULTING PLANNER	3,750	3,858	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 223 - PROFESSIONAL						
		(35,700)	(32,545)	(65,200)	(65,200)	(65,200)
Dept 233 - GENERAL SERVICE ADMIN						
101-233-730.000	OFFICE POSTAGE	2,039	2,068	3,000	3,000	3,000
101-233-731.000	TAX RELATED POSTAGE	2,557	1,911	3,500	3,500	3,500
101-233-732.000	NEWSLETTER POSTAGE	310		750	750	750
101-233-733.000	VOTER POSTAGE					
101-233-740.000	EQUIPMENT & SUPPLIES	5,818	4,565	10,000	10,000	10,000
101-233-880.000	COMMUNITY CLEAN UP	5,125	3,835	6,000	6,000	6,000
101-233-880.002	RECYCLING	1,100		7,000	7,000	7,000
101-233-881.000	WEBSITE & MNGD IT SERVICE	20,159	11,200	1,000	1,000	1,000
101-233-900.000	PRINTING	2,007	862	2,000	2,000	2,000
101-233-901.000	PUBLISHING	2,439	1,255	4,000	4,000	4,000
101-233-910.000	INSURANCE	10,992	9,355	12,000	12,000	12,000
101-233-921.000	INTERNET & PHONE	1,822	2,417	3,500	3,500	3,500
101-233-933.000	SOFTWARE-COMPUTER REPAIR	8,316	2,510	12,000	12,000	12,000
101-233-958.000	DUES & SUBSCRIPTIONS	2,235	3,950	2,500	2,500	2,500
101-233-967.000	COPY MACHINE & PAPER	(82)		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 233 - GENERAL SERVI						
		(64,837)	(43,928)	(68,250)	(68,250)	(79,250)

BUDGET REPORT  
Fund: 101 GENERAL FUND  
Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 247 - BOARD OF REVIEW						
101-247-702.000	SALARY & WAGES	2,920	1,540	3,800	3,800	3,800
101-247-707.000	SCHOOL			750	750	750
101-247-712.000	MEALS	103		500	500	500
101-247-860.000	MILEAGE			400	400	400
NET OF REVENUES/APPROPRIATIONS - 247 - BOARD OF REVI		(3,023)	(1,540)	(5,450)	(5,450)	(5,450)
Dept 253 - TREASURER						
101-253-702.000	SALARY & WAGES	20,101	15,075	20,100	20,100	20,100
101-253-703.000	SALARY & WAGES - DEPUTY	8,973	6,615	12,000	12,000	12,000
101-253-707.000	SCHOOL		210	2,500	2,500	2,500
101-253-710.000	CONVENTION			3,000	3,000	3,000
101-253-712.000	MEALS			300	300	300
101-253-740.000	EQUIPMENT & SUPPLIES	68	351	1,000	1,000	1,000
101-253-750.000	SOFTWARE	787	505	5,000	5,000	500
101-253-860.000	MILEAGE	105	37	800	800	500
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(30,034)	(22,793)	(44,700)	(44,700)	(39,900)
Dept 257 - ASSESSOR						
101-257-702.000	SALARY & WAGES	23,411	17,483	23,400	23,400	23,400
101-257-703.000	DEPUTY SALARY & WAGES	3,860	4,600	5,000	5,000	5,000
101-257-740.000	EQUIPMENT & SUPPLIES			1,000	1,000	1,000
101-257-750.000	SOFTWARE	760	760	1,000	1,000	1,000
101-257-860.000	MILEAGE	484	335	1,000	1,000	1,000
101-257-958.000	DUES & SUBSCRIPTIONS			150	150	150
NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSOR		(28,515)	(23,178)	(31,550)	(31,550)	(31,550)
Dept 262 - ELECTIONS - GOVERNMENTAL						
101-262-702.000	SALARY & WAGES	4,179	4,148	20,000	20,000	20,000
101-262-712.000	MEALS		464	500	500	500
101-262-740.000	EQUIPMENT & SUPPLIES	2,451	2,818	3,000	3,000	3,000
101-262-860.000	MILEAGE			200	200	200
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS - G		(6,630)	(7,490)	(23,700)	(23,700)	(23,700)
Dept 263 - ELECTIONS - SCHOOLS						
101-263-702.000	SALARY & WAGES			1,000	1,000	1,000
101-263-712.000	MEALS			200	200	200
101-263-740.000	EQUIPMENT & SUPPLIES	371		1,000	1,000	1,000
101-263-860.000	MILEAGE			100	100	100
NET OF REVENUES/APPROPRIATIONS - 263 - ELECTIONS - S		(371)		(2,300)	(2,300)	(2,300)
Dept 265 - BUILDING AND GROUNDS						
101-265-702.000	SALARY & WAGES MAINTENANCE	1,755	19,216	2,500	2,500	6,000
101-265-740.000	EQUIPMENT & SUPPLIES	3,488	6,349	10,000	10,000	10,000
101-265-810.000	MAINTENANCE	2,827	1,714	5,200	5,200	25,000
101-265-920.000	UTILITIES	4,030		1,000	1,000	5,200
101-265-921.000	MINUTE WRITER	320		1,000	1,000	
101-265-922.000	LAWN CARE	13,230	8,997	15,000	15,000	15,000
101-265-923.000	SNOW REMOVAL	1,220	350	2,000	2,000	2,000
101-265-924.000	JANITORIAL	1,070	940	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND		(27,940)	(37,566)	(62,700)	(62,700)	(65,200)
Dept 272 - ACCRUED PAYROLL						
101-272-955.000	MISCELLANEOUS EXPENDITURE	7,861	633	23,000	23,000	23,000
NET OF REVENUES/APPROPRIATIONS - 272 - ACCRUED PAYRO		(7,861)	(633)	(23,000)	(23,000)	(23,000)

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 336 - FIRE PROTECTION						
101-336-970.000	FIRE CAPITAL OUTLAY			100,000	100,000	20,000
101-336-995.206	TRANSFER TO FIRE			(100,000)	(100,000)	(20,000)
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE PROTECTI						
Dept 445 - DRAINS						
101-445-930.000	DRAINS	2,993		5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINS		(2,993)		(5,000)	(5,000)	(5,000)
Dept 448 - STREET LIGHTING						
101-448-920.000	STREET LIGHTS	1,158	1,920	2,800	2,800	2,800
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTI		(1,158)	(1,920)	(2,800)	(2,800)	(2,800)
Dept 450 - ROADS						
101-450-802.000	ROADS OTHER MOWING SIDE OF ROADS	3,161	3,372	5,000	5,000	5,000
101-450-995.204	TRANSFER TO ROADS					
NET OF REVENUES/APPROPRIATIONS - 450 - ROADS		(3,161)	(3,372)	(5,000)	(5,000)	(5,000)
Dept 567 - CEMETERY						
101-567-678.005	BUILDING INDEP.BANK					
101-567-702.000	SALARY & WAGES CEMETERY	4,150	3,150	5,000	5,000	1,500
101-567-702.002	CEMETERY COMM.IMPROVEMENTS	150	(150)	5,000	5,000	
101-567-702.003	MAINTENANCE CEMETERY	29,549	(29,549)	50,000	50,000	
101-567-810.000	MAINTENANCE		29,199			50,000
101-567-813.000	GRAVE OPENING & CLOSING		2,568			3,000
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		(33,849)	(5,218)	(60,000)	(60,000)	(54,500)
Dept 651 - AMBULANCE						
101-651-836.000	LIFE EMS	14,301	11,123	16,000	16,000	18,000
NET OF REVENUES/APPROPRIATIONS - 651 - AMBULANCE		(14,301)	(11,123)	(16,000)	(16,000)	(18,000)
Dept 701 - PLANNING COMMISSION						
101-701-702.000	SALARY & WAGES	4,290	3,125	8,000	8,000	8,000
101-701-707.000	SCHOOL			1,000	1,000	1,000
101-701-712.000	MEALS			500	500	500
101-701-740.000	EQUIPMENT & SUPPLIES			150	150	150
101-701-860.000	MILEAGE			500	500	500
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING COMM		(4,290)	(3,125)	(10,150)	(10,150)	(10,150)
Dept 702 - ZONING						
101-702-702.000	SALARY & WAGES	17,295	12,907	17,360	17,360	17,360
101-702-707.000	SCHOOL	476		1,000	1,000	1,000
101-702-710.000	CONVENTION			500	500	500
101-702-712.000	MEALS	84		150	150	150
101-702-740.000	EQUIPMENT & SUPPLIES	102	56	2,000	2,000	2,000
101-702-860.000	MILEAGE	1,519	1,156	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 702 - ZONING		(19,476)	(14,119)	(23,010)	(23,010)	(23,010)
Dept 703 - ZONING BOARD OF APPEALS						
101-703-702.000	SALARY & WAGES	960		3,000	3,000	3,000
101-703-707.000	SCHOOL	300		750	750	750
101-703-712.000	MEALS			500	500	500
101-703-740.000	EQUIPMENT & SUPPLIES			100	100	100
101-703-860.000	MILEAGE			400	400	400
NET OF REVENUES/APPROPRIATIONS - 703 - ZONING BOARD		(1,260)		(4,750)	(4,750)	(4,750)



BUDGET REPORT  
Fund: 101 GENERAL FUND  
Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 858 - PAYROLL EXPENSE						
101-858-720.000	SOCIAL SEC & MEDICARE	11,132	9,199	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 858 - PAYROLL EXPEN		(11,132)	(9,199)	(15,000)	(15,000)	(15,000)
Dept 872 - MISCELLANEOUS						
101-872-699.002	PENSION TRANSFER					
101-872-964.000	REFUNDS		18,712	200	200	200
101-872-995.001	TRANSFER TO ESCROW FD					
101-872-995.002	TRAILERPARKFEE TO COUNTY	600		700	700	700
NET OF REVENUES/APPROPRIATIONS - 872 - MISCELLANEOUS		(600)	(18,712)	(900)	(900)	(900)
Dept 890 - CONTINGENCY						
101-890-806.000	EMERGENCIES			26,490	26,490	26,490
NET OF REVENUES/APPROPRIATIONS - 890 - CONTINGENCY				(26,490)	(26,490)	(26,490)
ESTIMATED REVENUES - FUND 101		438,016	346,062	1,092,659	1,092,659	1,098,167
APPROPRIATIONS - FUND 101		361,235	285,488	690,800	690,800	617,700
NET OF REVENUES/APPROPRIATIONS - FUND 101		76,781	60,574	401,859	401,859	480,467
BEGINNING FUND BALANCE		1,203,411	1,290,774	1,290,774	1,290,774	1,351,348
FUND BALANCE ADJUSTMENTS		10,583				
ENDING FUND BALANCE		1,290,775	1,351,348	1,692,633	1,692,633	1,831,815

BUDGET REPORT  
Fund: 204 MUNICIPAL ROAD FUND  
Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
204-000-400.000	STATE ROAD RIGHT AWAYS	7,229	4,864			
204-000-402.000	TAX LEVY		167,388			
204-000-409.000	SPECIAL DELQ.	198,375		181,504	181,504	181,504
204-000-546.000	TELECOM REVENUE SHARE					
204-000-573.000	LOCAL COMMUNITY STABILIZATION	25,170	7,909			
204-000-665.000	INTEREST - CHECKING	3,419	1,213	180	180	180
204-000-665.001	INTEREST IND. BANK ROADS	179	181			
204-000-699.101	TRANSFER FROM GENERAL FUND					
204-000-699.209	TRANSFER FROM CEM FUND					
204-000-699.230	TRANSFER FROM ROAD FUND	159,993				
204-000-995.101	TRANSFER TO GEN FUND					
204-000-995.204	TRANSFER TO ROADS					
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE						
		394,365	181,555	181,684	181,684	181,684
Dept 450 - ROADS						
204-450-805.000	MAINTENANCE	35,408	8,345	100,000	100,000	100,000
204-450-807.000	NEW PROJECTS		244,480			
204-450-808.000	BRINE	57,839	51,970	70,000	70,000	70,000
204-450-809.000	GRADALL - ROADS	17,278		20,000	20,000	20,000
204-450-809.001	GRAVEL	123,964	11,372	130,000	130,000	150,000
204-450-809.002	BRIDGES			100,000	100,000	100,000
204-450-809.003	LIMESTONE		64,750	150,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 450 - ROADS						
		(234,489)	(380,917)	(570,000)	(570,000)	(590,000)
ESTIMATED REVENUES - FUND 204						
APPROPRIATIONS - FUND 204		394,365	181,555	181,684	181,684	181,684
NET OF REVENUES/APPROPRIATIONS - FUND 204		234,489	380,917	570,000	570,000	590,000
		159,876	(199,362)	(388,316)	(388,316)	(408,316)
BEGINNING FUND BALANCE						
FUND BALANCE ADJUSTMENTS		666,154	836,714	836,714	836,714	637,352
ENDING FUND BALANCE		10,685	637,352	448,398	448,398	229,036
		836,715				

BUDGET REPORT  
 Fund: 206 FIRE FUND  
 Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
206-000-402.000	TAX LEVY	95,253	83,690	90,748	90,748	90,748
206-000-409.000	SPECIAL DELQ.					
206-000-573.000	LOCAL COMMUNITY STABILIZATION	4,066	4,066			
206-000-665.000	INTEREST - CHECKING	203	98			
206-000-669.703	TRANSFER FROM TAX					
206-000-699.101	TRANSFER FROM GEN FUND					
206-000-836.000	BEIDING CONTRACT	104,717	103,968	100,000	100,000	100,000
206-000-959.000	CAPITAL OUTLAY			120,000	120,000	120,000
206-000-995.101	TRANSFER TO GEN FUND					
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		(5,195)	(16,114)	70,748	70,748	70,748
ESTIMATED REVENUES - FUND 206						
APPROPRIATIONS - FUND 206		99,522	87,854	190,748	190,748	190,748
NET OF REVENUES/APPROPRIATIONS - FUND 206		104,717	103,968	120,000	120,000	120,000
		(5,195)	(16,114)	70,748	70,748	70,748
BEGINNING FUND BALANCE						
FUND BALANCE ADJUSTMENTS		61,038	72,474	72,474	72,474	56,360
ENDING FUND BALANCE		16,630	56,360	143,222	143,222	127,108
		72,473				

BUDGET REPORT  
Fund: 207 POLICE FUND  
Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
207-000-402.000	TAX LEVY	49,700	41,835	48,000		48,000
207-000-409.000	SPECIAL DELQ.					
207-000-573.000	LOCAL COMMUNITY STABILIZATION	2,033	2,033			
207-000-665.000	INTEREST - CHECKING	106	63	20	20	20
207-000-669.703	TRANSFER FROM TAX	5				
207-000-673.001	INTEREST INDEP. BANK SHERIFF	13	27			
207-000-699.101	TRANSFER FROM GENERAL FUND					
207-000-959.000	SHERIFF SUPPORT	43,467	40,678	44,000	44,000	44,000
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		8,390	3,280	4,020	4,020	4,020
ESTIMATED REVENUES - FUND 207						
APPROPRIATIONS - FUND 207		51,857	43,958	48,020	48,020	48,020
NET OF REVENUES/APPROPRIATIONS - FUND 207		43,467	40,678	44,000	44,000	44,000
		8,390	3,280	4,020	4,020	4,020
BEGINNING FUND BALANCE						
FUND BALANCE ADJUSTMENTS		48,779	63,332	63,332	63,332	66,612
ENDING FUND BALANCE		6,164	66,612	67,352	67,352	70,632
		63,333				

BUDGET REPORT  
 Fund: 209 CEMETERY FUND  
 Calculations as of 03/31/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
209-000-699.101	TRANSFER FROM GENERAL FUND					
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE					
Dept 200						
209-200-665.002	INTEREST- CD CEM	81	49			
209-200-813.000	GRAVE OPENING & CLOSING	980				
209-200-995.101	TRANSFER TO GENERAL FUND					
	NET OF REVENUES/APPROPRIATIONS - 200 -	(899)	49			
	ESTIMATED REVENUES - FUND 209	81	49			
	APPROPRIATIONS - FUND 209	980				
	NET OF REVENUES/APPROPRIATIONS - FUND 209	(899)	49			
	BEGINNING FUND BALANCE	(2,061)	(2,960)	(2,960)	(2,960)	(2,911)
	ENDING FUND BALANCE	(2,960)	(2,911)	(2,960)	(2,960)	(2,911)

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 03/31/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 REQUESTED BUDGET
Dept 000 - REVENUE						
401-000-699.101	TRANSFER FROM GEN FUND			700,000	700,000	700,000
401-000-970.000	CAPITAL OUTLAY			700,000	700,000	700,000
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE						
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ESTIMATED REVENUES - FUND 401						
APPROPRIATIONS - FUND 401				700,000	700,000	700,000
NET OF REVENUES/APPROPRIATIONS - FUND 401				700,000	700,000	700,000
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BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
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ESTIMATED REVENUES - ALL FUNDS						
APPROPRIATIONS - ALL FUNDS		983,841	659,478	2,213,111	2,213,111	2,218,619
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		744,888	811,051	2,124,800	2,124,800	2,071,700
		238,953	(151,573)	88,311	88,311	146,919
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BEGINNING FUND BALANCE - ALL FUNDS						
FUND BALANCE ADJUSTMENTS - ALL FUNDS		1,977,321	2,260,335	2,260,335	2,260,335	2,108,762
ENDING FUND BALANCE - ALL FUNDS		44,063				
		2,260,337	2,108,762	2,348,646	2,348,646	2,255,681