

RESOLUTION NO. 2023-08 (Draft)
OTISCO TOWNSHIP, COUNTY OF IONIA, STATE OF MICHIGAN
2023-2024 GENERAL APPROPRIATIONS ACT

A resolution to establish a 2023 - 2024 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, 2023-2024 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 March 2023, and a public hearing on the proposed budget was held on February 14, 2023 and March 14, 2023.

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 2022-2023, including millage and various miscellaneous revenues for the various township cost centers are as follows:

- Fund 101 General Fund \$392,659
- Fund 204 Municipal Road Fund \$181,684
- Fund 206 Fire Fund \$140,748
- Fund 207 Police Fund \$45,141
- Fund 209 Cemetery Fund \$0

Section 6: Appropriations

Appropriations for fiscal year 2022-2023 for the various township cost centers are as follows:

- Fund 101 General Fund \$692,659
- Fund 204 Municipal Road Fund \$456,000
- Fund 206 Fire Fund \$116,649
- Fund 207 Police Fund \$44,000
- Fund 209 Cemetery Fund \$0

Section 7: 2022-2023 Fiscal Year Budget Summary

The 2022-2023 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 \$ 760,232
 - Appropriations — All Funds \$1,238,949
 - Net of Revenues/Appropriations \$ -478,717
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- Beginning Balance — All Funds \$1,913,916
 - Ending Balance —All Funds \$1,435,199

Section 8: Adoption of Budget by Reference

The 2023—2024 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 2023-2024 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 _____, seconded 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 14th day of March 2023.

Lynda K. Sower, Otisco Township Clerk