

**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
- 
- 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

GL NUMBER	DESCRIPTION	2023-24	2022-23	2022-23	2021-22
		REQUESTED BUDGET	PROJECTED ACTIVITY	AMENDED BUDGET	ACTIVITY
Dept 000 - ACCRUED PAYROLL					
101-000-402.000	TAX LEVY	87,000	87,000	87,000	74,715
101-000-410.000	PERSONAL PROPERTY TAX				11,169
101-000-411.000	DELO. REAL TAX		776		5,074
101-000-412.000	DELO. PERSONAL TAX		4,847		1,103
101-000-425.000	425 AGREEMENT REVENUE	11,157	11,533	11,533	11,190
101-000-432.000	STATE OWNED LAND TAX	200	235	200	8,969
101-000-434.000	TRAILER PARK FEE	720	720	720	1,020
101-000-445.000	PENALTIES AND INTEREST ON TAXES				4,483
101-000-445.002	PENALTY & INTERES PERSONAL PROPERTY TAX				912
101-000-447.000	ADMINISTR. FEE- TAXLEVY	20,000	20,000	20,000	18,285
101-000-477.000	CABLE FRANCHISE	6,000	6,000	6,000	6,363
101-000-479.000	JUNKYARD FEE	50	50	50	25
101-000-490.000	ZONING PERMIT	3,000	2,505	1,500	5,360
101-000-573.000	PERSONAL PROPERTY TAX REIMBURSEMENT	7,737	7,737	7,737	7,700
101-000-574.000	STATE REVENUE SHARING	243,485	210,847	205,246	237,740
101-000-575.000	STATE METRO ANNUAL MAINTANCE		4,000		
101-000-628.000	GRAVEOPEN/CLOSE FEE	2,000	2,400	2,000	2,750
101-000-629.000	LAND DIV. APPLICATION FEE	910	1,755	195	1,895
101-000-642.000	CEMETERY LOT SALES	1,500	2,550	500	2,700
101-000-647.000	SALE ZBOOK & COPIES			30	
101-000-656.000	DEMOLISH OF BUILDING	250	115	250	627
101-000-665.000	INTEREST - CHECKING	150	381	150	262
101-000-665.001	INTEREST - SAVING	300	152	300	2,130
101-000-665.005	INTEREST - MERCANTILE CD	5,500		5,500	776
101-000-665.009	BUILDING INTEREST	150		150	17
101-000-665.013	CD.MERCANTILE-ROADS	2,500		2,500	
101-000-665.014	CD FROM SAV. ACCT.			100	
101-000-665.017	NEW ACCT. FROM GEN CKING INTERSST				5
101-000-669.703	TRANSFER FROM TAX		28,215		
101-000-672.000	MISC. REVENUE	50	361	50	-4,517
101-000-677.000	REIMBURSE SCHOOL ELEC		5,084		
101-000-687.000	REIMBURSE & REFUNDS		181		
101-000-689.000	CASH OVER & SHORT				-5,932
101-000-699.003	TRANSFER FROM ESCROW FD				578
101-000-699.101	TRANSFER FROM GENERAL FUND		-1,109	429,631	-17,156
101-000-699.230	TRANSFER FROM ROAD FUND				5
NET OF REVENUES/APPROPRIATIONS - 000 - ACCRUED PAYROLL		392,659	392,335	785,342	378,248
Dept 101 - TOWNSHIP BOARD - John Feuerstein and Joseph Borek		8,600	7,200	7,200	3,697
101-101-702.000					

101-101-707.000	SCHOOL	400	298	397	3,570
101-101-710.000	CONVENTION	3,000		3,000	
101-101-712.000	MEALS	300		300	
101-101-716.000	PENSION	650	5,709	6,500	5,662
101-101-716.002	PENSION PARTICIPATION FEE	200	198	200	150
101-101-860.000	MILEAGE	500	152	500	
101-101-950.000	IONIA CO. ASS'N DUES			100	
101-101-967.000	GRANT PROJECT	1,500			
		-13,650	-13,557	-19,697	-13,079

NET OF REVENUES/APPROPRIATIONS - 101 - TOWNSHIP BOARD

Dept 171 - SUPERVISOR - Desmond Pike					
101-171-702.000	SALARY & WAGES	19,000	16,035	16,000	16,000
101-171-703.000	DEPUTY SALARY & WAGES	12,000		6,000	
101-171-707.000	SCHOOL	1,000	97	1,000	
101-171-710.000	CONVENTION	3,000		3,000	
101-171-712.000	MEALS	300		300	
101-171-740.000	EQUIPMENT & SUPPLIES	1,000		1,000	
101-171-750.000	SOFTWARE	400		400	
101-171-860.000	MILEAGE	450		450	
		-37,150	-16,132	-28,150	-16,000

NET OF REVENUES/APPROPRIATIONS - 171 - SUPERVISOR

Dept 215 - CLERK - Lynda Sower					
101-215-702.000	SALARY & WAGES	20,100	16,900	16,900	16,777
101-215-703.000	SALARY & WAGES - DEPUTY	12,000	6,000	6,000	3,283
101-215-707.000	SCHOOL	800		800	755
101-215-710.000	CONVENTION	3,000	796	3,000	776
101-215-712.000	MEALS	300	45	300	8
101-215-740.000	EQUIPMENT & SUPPLIES	1,000	1,677	1,000	773
101-215-750.000	SOFTWARE	500		500	175
101-215-860.000	MILEAGE	500	187	500	174
		-38,200	-25,605	-29,000	-22,721

NET OF REVENUES/APPROPRIATIONS - 215 - CLERK

Dept 223 - PROFESSIONAL SERVICES - Lynda Sower					
101-223-801.000	AUDIT	25,000	11,521	5,000	7,025
101-223-803.000	LEGAL COUNSEL	25,000	15,518	10,000	7,175
101-223-805.000	LEGAL PROJECTS	200		200	
101-223-810.000	CONSULTING ENGINEER	10,000		200	
101-223-812.000	CONSULTING PLANNER	5,000	2,666	5,000	3,750
		-65,200	-29,705	-20,400	-17,950

NET OF REVENUES/APPROPRIATIONS - 223 - PROFESSIONAL SERVICES

Dept 233 - GENERAL SERVICE ADMIN - Lynda Sower					
101-233-730.000	OFFICE POSTAGE	3,000	2,188	3,000	2,391
101-233-731.000	TAX RELATED POSTAGE	2,600	1,830	2,600	2,401
101-233-732.000	NEWSLETTER POSTAGE	750	709	1,500	576
101-233-740.000	EQUIPMENT & SUPPLIES	10,000	5,634	4,000	12,758
101-233-880.000	COMMUNITY CLEAN UP	6,000	5,382	6,000	4,475
101-233-880.002	RECYCLING	7,000	5,953	7,000	6,600

101-233-881.000	WEB SITE	10,000	500	162
101-233-900.000	PRINTING	1,000	1,000	24
101-233-901.000	PUBLISHING	4,000	3,390	4,161
101-233-910.000	INSURANCE	12,000	11,000	10,255
101-233-921.000	INTERNET & PHONE	3,500	3,328	2,799
101-233-933.000	SOFTWARE-COMPUTER REPAIR	6,000	4,583	10,986
101-233-958.000	DUES & SUBSCRIPTIONS	2,500	2,319	1,760
101-233-967.000	COPY MACHINE & PAPER	1,000	741	693
		-69,350	-53,400	-60,041

NET OF REVENUES/APPROPRIATIONS - 233 - GENERAL SERVICE ADMIN

Dept 247 - BOARD OF REVIEW - Desmond Pike				
101-247-702.000	SALARY & WAGES	3,800	2,300	1,770
101-247-707.000	SCHOOL	750	750	
101-247-712.000	MEALS	500	500	108
101-247-860.000	MILEAGE	400	400	
		-5,450	-2,300	-1,878

NET OF REVENUES/APPROPRIATIONS - 247 - BOARD OF REVIEW

Dept 253 - TREASURER - Paula Byrne				
101-253-702.000	SALARY & WAGES	20,100	16,900	16,777
101-253-703.000	SALARY & WAGES-DEPUTY	12,000	6,300	6,174
101-253-707.000	SCHOOL	2,500	500	2,500
101-253-710.000	CONVENTION	3,000	3,000	
101-253-712.000	MEALS	300	300	
101-253-740.000	EQUIPMENT & SUPPLIES	1,000	1,249	
101-253-750.000	SOFTWARE	5,000	2,000	424
101-253-860.000	MILEAGE	800	116	800
		-44,700	-25,065	-23,488

NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER

Dept 257 - ASSESSOR - 2 of 3 Desmond Pike, Paula Byrne, Lynda Sower				
101-257-702.000	SALARY & WAGES	23,400	21,624	22,050
101-257-740.000	EQUIPMENT & SUPPLIES	1,000	421	622
101-257-750.000	SOFTWARE	1,000	878	410
101-257-860.000	MILEAGE	500	500	166
101-257-958.000	DUES & SUBSCRIPTIONS	150	150	
		-26,050	-22,923	-23,174

NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSOR

Dept 262 - ELECTIONS - GOVERNMENTAL - Lynda Sower				
101-262-702.000	SALARY & WAGES	20,000	11,163	8,000
101-262-712.000	MEALS	500	366	500
101-262-740.000	EQUIPMENT & SUPPLIES	3,000	2,844	76
101-262-860.000	MILEAGE	200	200	
		-23,700	-14,373	-11,200

NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS - GOVERNMENTAL

Dept 263 - ELECTIONS - SCHOOLS - Lynda Sower				
101-263-702.000	SALARY & WAGES	1,000	1,000	
101-263-712.000	MEALS	200	203	100
101-263-740.000	EQUIPMENT & SUPPLIES	1,000	390	1,000
				155

101-263-860.000	MILEAGE	100	100	
NET OF REVENUES/APPROPRIATIONS - 263 - ELECTIONS - SCHOOLS		-2,300	-2,200	-155
Dept 265 - BUILDING AND GROUNDS - Lynda Sower, Joseph Borek, Desmond Pike				
101-265-740.000	EQUIPMENT & SUPPLIES	10,000	6,181	20,000 2,050
101-265-810.000	MAINTENANCE	25,000	3,716	25,000 4,878
101-265-920.000	UTILITIES	5,200	3,093	5,200 3,002
101-265-922.000	LAWN CARE	14,000	12,500	12,500 12,150
101-265-923.000	SNOW REMOVAL	2,000	2,000	2,000 724
101-265-924.000	HALL CLEANING	2,000	1,167	2,000 1,190
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND GROUNDS		-58,200	-28,657	-66,700 -23,994
Dept 272 - ACCRUED PAYROLL - Lynda Sower				
101-272-955.000	MISCELLANEOUS EXPENDITURE	23,000	18,928	14,000 22,434
NET OF REVENUES/APPROPRIATIONS - 272 - ACCRUED PAYROLL		-23,000	-18,928	-14,000 -22,434
Dept 336 - FIRE PROTECTION - Lynda Sower				
101-336-995.206	TRANSFER TO FIRE FUND	50,000		
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE PROTECTION		-50,000		
Dept 445 - DRAINS - Lynda Sower				
101-445-930.000	DRAINS	2,500	1,800	1,800 1,276
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINS		-2,500	-1,800	-1,800 -1,276
Dept 448 - STREET LIGHTING - Lynda Sower				
101-448-920.000	STREET LIGHTS	2,800	664	2,800 614
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTING		-2,800	-664	-2,800 -614
Dept 450 - ROADS - Lynda Sower				
101-450-802.000	ROADS OTHER MOWING SIDE OF ROADS	5,000	3,802	5,000 3,161
NET OF REVENUES/APPROPRIATIONS - 450 - ROADS		-5,000	-3,802	-5,000 -3,161
Dept 567 - CEMETERY - Lynda Sower				
101-567-702.000	SALARY & WAGES CEMETERY	5,000	3,422	4,000 3,073
101-567-702.002	CEMETERY COMM.IMPROVEMENTS	5,000	1,145	5,000
101-567-702.003	MAINTANACE CEMETERY	50,000	7,997	10,000
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		-60,000	-12,564	-19,000 -3,073
Dept 651 - AMBULANCE - Lynda Sower				
101-651-836.000	LIFE EMS	16,000	13,429	12,608 12,445
NET OF REVENUES/APPROPRIATIONS - 651 - AMBULANCE		-16,000	-13,429	-12,608 -12,445
Dept 701 - PLANNING COMMISSION - Joseph Borek				
101-701-702.000	SALARY & WAGES	8,000	4,920	7,200 4,140
101-701-707.000	SCHOOL	1,000		1,000
101-701-712.000	MEALS	500		500
101-701-740.000	EQUIPMENT & SUPPLIES	150		150

101-701-860.000	MILEAGE	500			
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING COMMISSION		-10,150	-4,920	-9,350	-4,140
Dept 702 - ZONING - 2 of 3 Desmond Pike, Paula Byrne, Lynda Sower					
101-702-702.000	SALARY & WAGES	17,360	16,000	18,340	15,945
101-702-707.000	SCHOOL	500	323	1,000	474
101-702-710.000	CONVENTION	500		1,500	
101-702-712.000	MEALS	150	122	150	23
101-702-740.000	EQUIPMENT & SUPPLIES	2,000	462	250	292
101-702-860.000	MILEAGE	1,250	1,138	1,250	722
NET OF REVENUES/APPROPRIATIONS - 702 - ZONING		-21,760	-18,045	-22,490	-17,456
Dept 703 - ZONING BOARD OF APPEALS - Desmond Pike, John Feuerstein					
101-703-702.000	SALARY & WAGES	3,000	1,016	4,500	1,780
101-703-707.000	SCHOOL	750		750	
101-703-712.000	MEALS	500		500	
101-703-740.000	EQUIPMENT & SUPPLIES	100		100	
101-703-860.000	MILEAGE	400		400	
NET OF REVENUES/APPROPRIATIONS - 703 - ZONING BOARD OF APPEALS		-4,750	-1,016	-6,250	-1,780
Dept 858 - PAYROLL EXPENSE - Lynda Sower					
101-858-720.000	SOCIAL SEC & MEDICARE	15,000	9,491	10,000	8,875
NET OF REVENUES/APPROPRIATIONS - 858 - PAYROLL EXPENSE		-15,000	-9,491	-10,000	-8,875
Dept 872 - MISCELLANEOUS - Lynda Sower					
101-872-964.000	REFUNDS	200	42	200	
101-872-995.002	TRAILER/PARK FEE TO COUNTY	700		700	700
NET OF REVENUES/APPROPRIATIONS - 872 - MISCELLANEOUS		-900	-42	-900	-700
Dept 890 - CONTINGENCY - Lynda Sower, Paula Byrne					
101-890-806.000	EMERGENCIES	26,490		214,815	
NET OF REVENUES/APPROPRIATIONS - 890 - CONTINGENCY		-26,490		-214,815	
ESTIMATED REVENUES - FUND 101		392,659	392,335	785,342	378,248
APPROPRIATIONS - FUND 101		622,300	310,668	610,584	278,584
NET OF REVENUES/APPROPRIATIONS - FUND 101		-229,641	81,667	174,758	99,664
BEGINNING FUND BALANCE		1,162,770	1,081,103	1,081,103	981,440
ENDING FUND BALANCE		933,129	1,162,770	1,255,861	1,081,104
Fund 204 - MUNICIPAL ROAD FUND					
Dept 000 - ACCRUED PAYROLL					
204-000-400.000	STATE ROAD RIGHT AWAYS		5,500		
204-000-402.000	TAX LEVY	181,504	166,129	168,760	166,129
204-000-409.000	SPECIAL DELQ.				8,764
204-000-573.000	LOCAL COMMUNITY STABILIZATION				28,317
204-000-665.000	INTEREST - CHECKING			180	180
204-000-665.001	INTEREST IND. BANK ROADS				751





