

**SCIO TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
RESOLUTION #2025-11**

GENERAL APPROPRIATIONS ACT for FYE2026 (April 1, 2025 to March 31, 2026)

At a Regular Meeting of the Township Board of Scio Township, Washtenaw County, Michigan, held on the 11th day of March 2025 at 7:00 pm.

Members Present: Brant, Read, Knol, Reiser, Kerry, Yapple, Flintoft

Members Absent: None

The following preamble and resolution were offered by Flintoft and supported by Brant.

WHEREAS, for purposes of compliance with Section 16 of the Uniform Budgeting and Accounting Act, as amended, being Act 2 of 1968, MCL § 141.421 *et seq.*, the Board of Trustees of Scio Township desires to pass a general appropriations act reflecting formal budget approval for the FYE2026 fiscal year to establish a general appropriations act for the Township, to define the powers and duties of the Township officers in relation to the administration of the budget, and to provide remedies for refusal or neglect to comply with the requirements of this Resolution.

NOW, THEREFORE BE IT RESOLVED, that:

1. Title. This resolution shall be known as the Scio Township General Appropriations Act for FYE2026.
2. Chief Administrative Officer. The Township Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer under this Act.
3. Fiscal Officer. The Township Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.
4. Public Hearings on the Budget. Pursuant to MCL141.412 and MCL141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on January 9, 2025, and a public hearing on the proposed budget was held on February 25, 2025.
5. Compliance with Fund Balance Policy. Pursuant to the Township's Order of Resource Use and Fund Balance Policy, on March 3, 2025, the Board of Trustees approved a "Working Proposed" budget that draws the unrestricted fund balance of the General Fund below the required minimum of 100% of the following year operating expenditures. The Board of Trustees stated two reasons for approving such appropriations: 1) planned use of reserves for Township Hall HVAC Replacement,

and 2) one time legal defense expenses in *State of Michigan v Kerry* (Case #2024-24F3-0828-FY).

6. Instability of Federal Government. In recognition that the U.S. is in the midst of a Constitutional stress test, as the President unilaterally dismantles major federal agencies and stops federal payments that would otherwise be properly disbursed; on March 3, 2025, the Board of Trustees voted to assign \$603,200 of General Fund fund balance in case the budgeted revenue from the IRS through the Direct Pay Program is not received for the purpose of completing the Township Hall HVAC replacement.

7. Estimated Revenues. Estimated township general fund and other fund revenues for FYE2026 are as follows:

FUND NUMBER	FUND NAME	AMOUNT
101	General Fund	\$6,389,600
206	Fire	\$17,577,000
208	Parks & Pathways	\$1,455,800
230	Public Transit	\$680,100
232	Tree Mitigation	\$177,300
233	Open Space Land	\$1,296,170
244	Economic Development Corporation	\$0
284	Opioid Settlement	\$1,000
285	American Rescue Plan Act	\$321,000
403	East Delhi Bridge	\$4,999
445	Public Improvement Fund	\$35,100
446	Township Road Improvement Revolving	\$0
494	Downtown Development Authority	\$2,964,600
590	Sewer	\$5,138,900
591	Water	\$5,301,600
813	2016 Road SAD Projects	\$18,776
814	2017 Road SAD Projects	\$14,650
815	2019 Road SAD Projects	\$45,329
816	2020 Road SAD Projects	\$46,250
	Total Estimated Revenues	\$41,468,174

8. Millage Levy. The Scio Township Board of Trustees 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, plus voter authorized millages for open space preservation, public transit, fire services, and parks & pathways.

9. Estimated Expenditures. Estimated Township General Fund expenditures for the FYE2026 (April 1, 2025 to March 31, 2026) for the various township activities are as follows:

ACTIVITY NUMBER	ACTIVITY NAME	AMOUNT
000		\$37,900
101	Governing Body	\$367,195
171	Supervisor	\$115,900
172	Administrator	\$154,833
191	Accounting/Finance	\$179,546
215	Clerk	\$235,854
228	Technology	\$171,928
247	Board of Review	\$3,600
253	Treasurer	\$240,678
257	Assessor	\$328,398
261	Records Management	\$92,800
262	Elections	\$31,040
265	Buildings & Grounds	\$1,629,802
266	Attorney	\$510,000
270	Human Resources	\$173,484
301	Sheriff	\$1,608,510
315	Traffic Enforcement	\$10,000
445	Drains	\$20,000
446	Roads	\$466,000
528	Recycling	\$11,400
567	Sacred Burial Sites	\$10,250
569	Watershed Council	\$20,000
701	Planning	\$493,376
702	Zoning	\$181,657
703	Code Enforcement	\$51,351
901	Capital Outlay	\$40,000
	Total Estimated 101 Expenditures	\$7,185,501

The expenditure budgets for all other funds are as follows:

FUND NUMBER	FUND NAME	AMOUNT
206	Fire	\$11,492,011
208	Parks & Pathways	\$1,510,527
230	Public Transit	\$802,798
232	Tree Mitigation	\$35,000
233	Open Space Land	\$2,753,526
244	Economic Development Corporation	\$0
284	Opioid Settlement	\$0
285	American Rescue Plan Act	\$321,000
403	East Delhi Bridge	\$4,999
445	Public Improvement Fund	\$740
446	Township Road Improvement Revolving	\$0
494	Downtown Development Authority	\$1,523,104
590	Sewer	\$5,523,864
591	Water	\$4,564,384
813	2016 Road SAD Projects	\$0
814	2017 Road SAD Projects	\$0
815	2019 Road SAD Projects	\$0
816	2020 Road SAD Projects	\$0
	Total Estimated non 101 Expenditures	\$35,706,955

10. Authorized Positions. The list of authorized positions, and number of positions as presented in the "Working Approved 2025-26" column, of the *Authorized Positions proposed for adoption on March 11, 2025* is adopted by reference. Changes to authorized positions require Board approval.
11. Adoption of Budget by Reference. The general fund budget of the Township as presented and amended at the meeting of March 11, 2025, is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this Act. The budget for all other Township funds as presented and amended on March 11, 2025, is also adopted by reference.
12. Adoption of Budget by Activity/Function. The Board of Trustees of Scio Township adopts the FYE2025 (April 1, 2025 to March 31, 2026) General Fund budget by Activity/Function, as referenced in the State of Michigan Uniform Chart of Accounts. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not exceed, the total appropriations authorized for each activity/function. For all other funds, the Board of Trustees adopts the expenditure budget by Fund in total.
13. 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 order for expenditures that exceed appropriations.

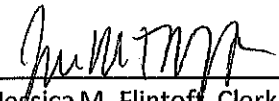
14. Periodic Financial Reports. The Fiscal Officer shall transmit to the Township Board at least quarterly reports of financial operations, including, but not limited to:
 - a. A summary statement of the actual financial condition of the general fund at the end of the previous quarter.
 - b. A summary statement of status of "Scio Future Funding Concerns" presented on 3/11/2025.
 - c. A detailed list of expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
 - d. A detailed list of, for each department, the amount appropriated; the amount charged to each appropriation in the previous month for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.
15. Limit on Obligations and Payments. No obligation shall be incurred against, and no payment shall be made in 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.
16. Budget Monitoring. Whenever it appears to the Chief Administrative Officer or the Township Board 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 or Fiscal Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or budgeted appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, utilizing reserves or a combination of the same.
17. Violations of this Act. Any obligation incurred or payment authorized in violation of this Resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in The Uniform Budgeting and Accounting Act and Township policies.

ROLL CALL VOTE:

AYES: Brant, Read, Knol, Reiser, Kerry, Yapple, Flintoft

NAYS: None
ABSENT: None
ABSTAIN: None

RESOLUTION DECLARED ADOPTED.



Jessica M. Flintoft, Clerk
Scio Township

DATED: March 11, 2025

CERTIFICATE

I, Jessica Flintoft, hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Scio Township, County of Washtenaw, State of Michigan, at a Regular Meeting held on March 11, 2025 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



Jessica M. Flintoft, Clerk
Scio Township

DATED: March 11, 2025