

**SCIO TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
RESOLUTION #2026-XX**

GENERAL APPROPRIATIONS ACT for FYE2027 (April 1, 2026 to March 31, 2027)

At a Regular Meeting of the Township Board of Scio Township, Washtenaw County, Michigan, held on the 24th day of March, 2026 at 6:00 pm.

Members Present:

Members Absent:

The following preamble and resolution were offered by _____ and supported by _____.

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 FYE2027 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 FYE2027.
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 February 18, 2026 and a public hearing on the proposed budget was held on March 10, 2026.
5. Compliance with Fund Balance Policy. Pursuant to the Township's Order of Resource Use and Fund Balance Policy, on March 24, 2025, the Board of Trustees approved a budget that complies with the Fund Balance Policy for all funds of the Township.
6. Uncertainty of Federal Revenue. In recognition that over the past year many U.S. federal agencies have stopped federal payments that would otherwise be properly disbursed, and though there has

been no explicit indication that the IRS might not fulfill its obligations through the Direct Pay Program; out of an abundance of caution; the Board of Trustees votes 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 reimbursing the Township for the recently completed Township Hall HVAC replacement.

7. Estimated Revenues. Estimated township general fund and other fund revenues for FYE2027 are as follows:

FUND NUMBER	FUND NAME	AMOUNT
101	General Fund	\$6,574,280
206	Fire	\$19,239,199
208	Parks & Pathways	\$1,802,448
230	Public Transit	\$733,782
232	Tree Mitigation	\$172,709
233	Open Space Land Preservation	\$1,623,930
244	Economic Development Corporation	\$344
284	Opioid Settlement	\$1,020
403	East Delhi Bridge SAD	\$5,526
445	Public Improvement Fund	\$38,840
446	Township Road Improvement Revolving	\$4,825
590	Sewer	\$5,621,035
591	Water	\$5,813,697
813	2016 Road SAD Projects	\$0
814	2017 Road SAD Projects	\$13,343
815	2019 Road SAD Projects	\$28,905
816	2020 Road SAD Projects	\$80,364
	Total Estimated Revenues	\$41,754,247

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 FYE2027 (April 1, 2026 to March 31, 2027) for the various township activities are as follows:

ACTIVITY NUMBER	ACTIVITY NAME	AMOUNT
101	Governing Body	\$792,903
171	Supervisor	\$73,649
172	Administrator	\$487,336
191	Accounting/Finance	\$376,889
215	Clerk	\$245,234
228	Technology	\$374,311
247	Board of Review	\$3,053
253	Treasurer	\$219,218
257	Assessor	\$345,141
261	Records Management	\$34,434
262	Elections	\$163,456
265	Buildings & Grounds	\$408,213
266	Attorney	\$194,000
270	Human Resources	\$195,561
301	Sheriff	\$1,704,740
315	Traffic Enforcement	\$16,000
443	Jackson Boulevard	\$43,000
444	Sidewalks	\$50,000
445	Drains	\$18,000
446	Roads	\$1,382,670
528	Recycling	\$8,000
567	Sacred Burial Sites	\$14,410
569	Watershed Council	\$21,000
701	Planning	\$559,075
702	Zoning	\$209,461
703	Code Enforcement	\$65,662
901	Capital Outlay	\$40,000
	Total Estimated 101 Expenditures	\$8,045,416

The expenditure budgets for all other funds are as follows:

FUND NUMBER	FUND NAME	AMOUNT
206	Fire	\$18,844,118
208	Parks & Pathways	\$3,978,068
230	Public Transit	\$864,981
232	Tree Mitigation	\$119,000
233	Open Space Land Preservation	\$3,445,162
244	Economic Development Corporation	\$0
284	Opioid Settlement	\$1,000
403	East Delhi Bridge	\$4,999
445	Public Improvement Fund	\$0
446	Township Road Improvement Revolving	\$0
590	Sewer	\$7,041,309
591	Water	\$5,624,583
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	\$39,923,220

10. Authorized Positions. The list of authorized positions, including the number of positions and maximum budgeted pay range is presented in the “Board approved” column of the attached *Authorized Positions for FYE27*, and is adopted by reference as Appendix A. The Board of Trustees may make changes to Authorized Positions throughout the year, but should do so only to address an emergent need or respond to unanticipated circumstances.

11. Adoption of Budget by Reference. The general fund budget of the Township as presented and amended at the meeting of March 24, 2026, is hereby adopted by reference as Appendix B, 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 24, 2026, is also adopted by reference as Appendix B.

12. Adoption of Budget by Activity/Function. The Board of Trustees of Scio Township adopts the FYE2027 (April 1, 2026 to March 31, 2027) General Fund budget by Activity/Function, as referenced in the State of Michigan Uniform Chart of Accounts. Township officials and staff responsible for the expenditures authorized in the budget may, in accordance with *Scio Township Purchasing Policy and Procedures* as adopted on November 12, 2019, 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 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.
 - c. A detailed list of, for each activity/function, 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.

For Board of Trustees Consideration on March 24, 2026

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED _____.

Jessica M. Flintoft, Clerk
Scio Township

DATED: