

**DEXTER TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
2024 GENERAL APPROPRIATIONS ACT
Resolution # 23-662**

March 21, 2023

Resolution adopted at a meeting of the Board of Trustees of the Dexter Township, Washtenaw County, Michigan, held at the Township Hall, 6880 Dexter-Pinckney, Dexter Michigan, on March 21, 2023.

For purposes of compliance with Section 16 of the Uniform Budgeting and Accounting Act, being Act 2 of 1968, MCL § 141.421 *et seq.*, the Board of Trustees of the Township desires to pass a general appropriations act reflecting formal budget approval for the 2024 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 HEREBY RESOLVED:

The Township Board finds, approves and determines all of the following:

1. Title. This resolution shall be known as the Dexter Township 2024 General Appropriations Act.
2. Chief Administrative Officer. The 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 Hearing on the Budget. Pursuant to MCL § 42.26, notice of a public hearing on the proposed budget was published in the Sun Times News on March 7th, and held on March 21, 2023.
5. Estimated Revenues. Estimated township general fund and other fund revenues for the fiscal year are as follows:

Fund #		Estimated Revenue
101	General Fund	1,577,350
206	Fire Fund	1,160.895
207	Police Fund	685,552
245	Open Space Land Initiative Fund	224,922

6. Millage Levy. The Township Board shall cause to be levied and collected the property tax on all real and personal property within the Township upon the current tax roll an allocated general operating millage of **0.7733** mills, plus voter authorized millage of **2.3619** for fire services, and voter authorized millage of **01.3948** for police services and voter authorized **0.50** for a total levy equal to **5.03** as set forth by the Board (or as authorized under state law and approved by the electorate and subject to any state required rollbacks or adjustments). Estimated tax revenue for the authorized **5.0300** mills subject to state rollbacks and adjustments is **\$2480,272.**

7. Estimated Operating Expenditures. Estimated Township operating expenditures for the various township funds are as follows:

Fund #	Fund Name	Estimated Expenditures
101	General Fund	1,069,545
206	Fire Fund	1,160,895
207	Police Fund	685,500
245	Open Space Land Initiative Fund	80,000
	TOTAL OPERATING EXPENDITURES	2,995,940

8. Estimated Transfers. Estimated transfers between funds are as follows:

Fund #	Fund Name	Transfer In (Out)
101	Fund Balance	(267,195)
206	Fire Fund Balance	(206,935)

9. Estimated Capital Expenditures. Estimated Township capital expenditures are funded by a combination of current estimated revenues and a planned use of fund balance thereby reducing or eliminating external financing costs.

Fund #	Fund Name	Estimated Expenditures
101	General Fund	775,000
206	Fire Fund	0
207	Police Fund	0
245	Open Space Land Initiative Fund	144,922
285	American Rescue Plan Act	645,788
	TOTAL EXPENDITURES	1,151,825

10. Total Estimated Operating and Capital Expenditures and Transfers. For the fiscal year end \$4,621,895 in total appropriations.

11. Adoption of Budget by Reference. The general fund budget of the Township as presented at the public hearing 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 at the public hearing is also adopted by reference.

12. 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.

13. Authorization to Purchase. Items specifically noted in the budget detail as approved by the Board do not require further authorization by the Board prior to purchase, providing such purchase is within the approved amount and does not cause the cost center (department) budget to be exceeded, except as otherwise provided for in this resolution. Such expenditures shall only be approved by the department head responsible for the cost center, or the Township Executive Committee, and, if approved by the department head, shall be reported to the Township Executive Committee upon expenditure. The Executive Committee by unanimous vote shall have the authority to approve expenditures not specifically noted in the budget detail for items necessary to the orderly function of the Dexter Township office and for the various departments, provided individual expenditures don't exceed \$5,000.00 and further provided individual expenditures don't cause the cost center to which they are charged to exceed the budget approved by the Board, except as provided for elsewhere in this act, or unless deviation from this procedure is approved in advance by the Board. (Examples include, but are not limited to: Information Technology repairs or replacement and non-emergency repairs to the facility.)

14. Emergency Expenditures. The Chief Administrative Officer may approve the expenditure of funds for emergency purposes should the health or safety of Township personnel, residents or Township buildings. All such expenditures shall be reported to the Board within 7 days of obligating the expense.

15. Payment of Bills. Pursuant to MCL 41.75 all claims (bills) against the township shall be approved by the Township Board prior to being paid, except as otherwise stated in this act. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, service charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in this appropriations act. The Township Board shall receive a list of claims (bills) paid prior to approval for approval at the next Board meeting.

16. Periodic Financial Reports. The Fiscal Officer shall transmit to the Township Board a report 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 (or month).

- (b) A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (or month) and for the current fiscal year to the end of the previous quarter (or month).
- (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 cost center, the amount appropriated; the amount charged to each appropriation in the previous quarter (or 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.

17. 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 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.

18. Authority to Reallocate Budget Amounts. The Chief Administrative Officer has the Authority to transfer budget amounts among the various cost centers as needed within a single fund.

19. 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 Public Act 621 of 1978 and the Township personnel manual.

Resolution offered by Board Member: Trustee Sikkenga

Resolution seconded by Board Member: Trustee Nolte

Roll call vote: Supervisor Ratkovich, Clerk Stamboulellis, Treasurer Metz

Trustees: Scott, Nolte, Sanders, Sikkenga

Yeas: Ratkovich, Stamboulellis, Metz, Scott, Nolte, Sanders, Sikkenga

Nays: None

Abstain: None

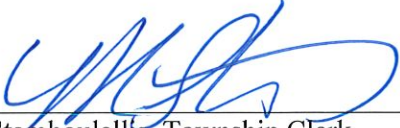
Absent: None

Tally Y = 7; N = 0; Abstain = 0; Absent = 0

The Supervisor declared the resolution adopted.

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Dexter Township Board of Trustees, Dexter Township, Washtenaw County, Michigan, at a regular meeting held on March 21, 2023 at which a quorum was present, held in accordance with the requirements of the State of Michigan Open Meetings Act.

Dated: March 22, 2023


Michelle Stamboulellis, Township Clerk

CERTIFICATE

Resolution declared adopted.

STATE OF MICHIGAN)
) ss.
COUNTY OF WASHTENAW)
