

DEXTER TOWNSHIP

6880 DEXTER-PINCKNEY ROAD
DEXTER, MI 48130

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DIANE RATKOVICH
SUPERVISOR

MICHELLE
STAMBOULELLIS
CLERK

MARIS METZ
TREASURER

JEFF MCDOLE
LAURA SANDERS
KAREN SIKKENG
KAREN NOLTE
TRUSTEES

Board of Trustees – Meeting Agenda 19 October 2021 – 7:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Roll Call/Supervisor's Remarks / Conflict of Interest Check
4. 1st Call for Public Comment: *The Board may entertain public comments on agenda items as they come up for discussion.*)
5. Approval of the Agenda
6. Approval of the Minutes
 - a. September 21, 2021 Regular Meeting
7. Reports (Oral presentation)
 - a. Approval of Audit #F24765321 – Rana Emmons
8. Unfinished Business
 - a. Discussion of Jim Drolette's Position on the CACA Board
9. New Business
 - a. Local Connector Road Costs and Priorities – Sikkenga
 - b. FOIA – Freedom of Information Act – Nolte
 - c. Monthly Workshop Board Meeting – Nolte
 - d. Develop Process to Close Township Hall Due to Covid Outbreak – Ratkovich
 - e. Discussion Regarding the Sale of the House at 6990 Dexter Pinckney Road – Ratkovich
 - f. Discussion Regarding the Sale of the 25 Acres off Dexter Town Hall Road – Ratkovich
 - g. Discussion of Dexter Area Fire Department - Ratkovich
 1. Chief Smith Retirement in 2022
 2. Charging for Services
 3. International Fire Code
10. Authorization of Payments / Transfer of Funds
 - a. General, Fire, Police, Fire Sub-Station, Multi-Lakes Enterprise & Agency Fund Payments – Michelle Stamboulellis – *Second run to be distributed at Board meeting*
 - b. Transfer of Funds
11. 2nd Call for Public Comment
12. Other Issues, Comments and Concerns of Board Members & Staff
13. Future Agenda Items
14. Adjournment
15. The next regularly scheduled monthly meeting of the Dexter Township Board is:

Tuesday, November 16, 2021

Attachments – Township: *NOTE:* Listed items are attached to the packets for Board members and posted on the Township website. Others can obtain copies of the reports by making a request to Township staff.

1. *Supervisor's Report – (No Report)*
2. **Clerk's Report**
 - a. **Annual Local Unit Fiscal Report – Form 3965**
 - b. **The Protecting Local Government Retirement and Benefits Act – Form 5572**
 - c. **2021 Tax Rate Request – L-4029**
3. *Treasurer's Report – (No Report)*
4. **Trustees' Report**
5. *Assessor's Report – (No Report)*
6. **Director of Planning & Zoning Report / Zoning Board of Appeals Report**
7. **Planning Commission Report**
8. *Personnel Policy Committee Report – (No report)*
9. **Open Space and Land Preservation Report**
10. **Dexter Township Senior Center Report**

Attachments – Other: *Listed items are attached to the packets for Board members, and posted on the Township website. Others can obtain copies of the reports by making a request to Township staff, or to originating entity.*

11. **Chelsea Area Construction Agency (Draft Minutes)**
12. **Chelsea Area Fire Authority Report**
13. **Chelsea Area Planning/Dexter Area Regional Team Report**
14. **Chelsea District Library (Agenda & Minutes)**
15. **Dexter Area Fire Department**
16. **Dexter District Library (Minutes)**
17. **Huron River Watershed Council**
18. **Multi-Lakes Sewer Authority Report**
19. **Portage-Base Sewer Authority (Agenda)**
20. **Washtenaw Area Transportation Study (WATS) Report**
21. **Washtenaw Area Value Express (WAVE) Report (Draft Minutes and FY Budget)**
22. **Washtenaw Broadband Initiative (Agenda)**
23. **Washtenaw County Road Commission (Agenda & Report)**
24. **Washtenaw County Sheriff Traffic Counts**
25. **Western Washtenaw Recycling Authority (Minutes)**

The Dexter Township Board will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon seven days' notice to the Dexter Township Board.

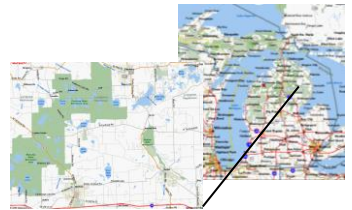
Individuals with disabilities requiring auxiliary aids or services should contact the Dexter Township Board by writing or calling the Office Manager at the address and phone number printed at the top of this agenda.

Diane Ratkovich
Supervisor
Michelle Stamboulellis
Clerk
Maris Metz
Treasurer

Jeff McDole
Kaen Nolte,
Laura Sanders,
Karen Sikkenga,
Trustees

DEXTER TOWNSHIP

6880 DEXTER-PINCKNEY RD.
DEXTER, MI 48130
(734) 426-3767



www.dextertownship.org

REGULAR MEETING OF THE DEXTER TOWNSHIP BOARD
TUESDAY, SEPTEMBER 21, 2021 7:00 PM

Location: 6880 Dexter Pinckney Road. Dexter Township, Michigan. 48130

CALL to ORDER: Clerk Stamboulellis called the meeting to order at 7:00 PM.

PLEDGE of ALLEGIANCE: Recited by all.

MOTION to APPOINT CLERK STAMBOULELLIS as CHAIR for TONIGHT

Motion by Metz, second by Sikkenga, to approve Michelle Stamboulellis, our Clerk, to be the moderator of this meeting today, in the absence of Diane Ratkovich, our supervisor.

All ayes. Motion carried.

ROLL CALL/SUPERVISOR'S REMARK/CONFLICT OF INTEREST:

Present – Sanders, Sikkenga, Nolte, Metz, and Stamboulellis.

Absent – Ratkovich.

Also present: David Rohr, Director of Planning and Zoning; Mark Roberts, Attorney Secrest Wardle; Colleen Coogan, Woodhill Consulting; and Janis Miller, Recording Secretary.

Conflict of Interest: No conflicts of interest by Board members.

1st CALL TO THE PUBLIC:

Opened 7:03 PM

Greg McKenzie, 1741 N. Dancer Road, Lima Township

As Treasurer of the Chelsea Area Construction Authority Board, he was asking the Dexter Township Board to retain Jim Drolett as the Dexter Township representative to the CACA Board. He noted that the bylaws do not state the representative has to be on the Township Board.

David Carroll, 9380 Hidden Lake Circle

He inquired about the Township using a single trash hauler. Treasurer Metz responded that a decision had not been made by the Dexter Township Board.

Closed: 7:12 pm

APPROVAL of the AGENDA:

Trustee Nolte would like to add an item 8.d) Broadband update, and also add the August 19th Special Meeting minutes for approval.

Motion by Nolte, second by Metz to approve the agenda as amended with two additions. All ayes. Motion carried.

APPROVAL of the MINUTES:

Motion by Nolte, second by Metz, to approve the Regular Township Board meeting minutes of August 17th as presented. All ayes. Motion carried

Motion by Nolte, second by Sander, to approve the Special Township Board meeting minutes of August 19th, with the amendment that the italicized wording at the top be stricken. All ayes. Motion carried.

Motion by Sikkenga, second by Metz, to approve the Special Township Board meeting minutes of September 8th as presented. All ayes. Motion carried.

REPORTS (oral presentations):

- a. Woodhill Group – Colleen Coogan

Colleen updated the Board on unrestricted general fund, computerized receipting, wages in regards to staff retention, and streamlining payroll.

- b. Road Commission Report/Local Roads and Trail Planning – Trustee Sikkenga
Karen Sikkenga discussed bringing the local township roads up to a better level by using crushed limestone. The Northwest Passage Steering Committee had its first meeting and will meet monthly in the future. Discussion was connecting Hudson Mills Hiking/Biking Trail with Stinchfield Road, which needs constructing.
- c. Update on Dexter Township Clean-up Day and Recycling – Clerk Stambourellis & Trustee Nolte
Clean-Up Day is scheduled for October 30th, 9am to 12 pm, in the Township parking lot. Items to be collected are scrap metal, electronics, paper shredding, Styrofoam, film plastic, car and house hold batteries, and old tires, as well as the usual green bin recyclables. Roadway clean-up will also be taking place on October 30th. Volunteers are needed.
- d. Broadband – Trustee Nolte
The Broadband Task Force in Washtenaw County, and Board of Commissioners, will invest 14.6 million dollars in Washtenaw County to insure 100% Broadband coverage in the county. This will be accomplished with the Rural Digital Opportunity Fund (RDOF) and Washtenaw County American Rescue Plan (ARP).

UNFINISHED BUSINESS

- a. Motion to approve the Investment Policy as approved by the Township Attorney – Treasurer Metz.
Motion by Sikkenga, second by Nolte, to approve the Investment Policy, as approved by the Township Attorney [Mark Roberts], and proposed by the Treasurer. All ayes.
Motion carried.

NEW BUSINESS:

- a. Resolution to contract with consultants Beckett & Raeder to conduct the review of the Township Master Plan – Trustee Sikkenga & Director of Planning and Zoning David Rohr
Motion by Nolte, second by Sanders, to approve Master Plan consultant contract with Beckett & Raeder, and to authorize the Supervisor to execute the contract on behalf of the Township Board.
Attorney Roberts said he had not reviewed the contract and asked that the motion include counsel review before signing the contract.
New motion:
Nolte, Resolution #21-627. Motion by Nolte to approve accepting Beckett & Raeder as the Master Plan consultants, and to authorize the Township Supervisor to sign the contract, once the contract has been reviewed by the Township Attorney. Motion second by Sikkenga. All ayes. Motion carried.
- b. Resolution to increase hourly rates for Township Staff and welcome new Deputy Clerk Christine Pines
Treasurer Metz recused herself from voting as her brother is Deputy Treasurer.
Motion by Sanders to increase the rates of the Township Staff to the rates that are shown on the document.

New motion:

Motion by Sanders, second by Sikkenga, to adopt Resolution #21-628, to increase salary rates for the following township employees: [Office Manager] Kim Jordan, [Deputy Treasurer] Matt Dedes, [Recording Secretary] Janis Miller, and [Ordinance Officer] Mike Zsenyuk. All ayes. Motion carried.

Motion by Nolte, second by Sanders, to authorize the hiring of Christina Pines as the Deputy Clerk for Dexter Township, at \$25.00 an hour. All ayes. Motion carried.

- c. Nomination and Appointment [for vacant Board of Trustee position] with the term September 21, 2021 to November 20, 2022.

Attorney Mark Roberts said all five candidates were interviewed in a public meeting so the process was to narrow the field down to two or three with nominations. Then a motion to appoint would be entered for each candidate until one is approved by the Board.

Nominations:

River Karaba: Motion by Nolte, second by Sikkenga, to nominate River Karaba as a candidate for Trustee. All Ayes. Motion carried.

Mark Teicher: Motion to nominate fails for lack of support.

Jim Dempsey, Jr.: Motion to nominate fails for lack of support.

Steve Feinman: Motion to nominate fails for lack of support.

Jeffrey McDole: Motion by Nolte, second by Metz, to nominate Jeff McDole as a candidate for Trustee. All ayes. Motion Carried.

Motion by Nolte, second by Metz, to appoint Jeffrey McDole as a Dexter Township Trustee with the term of service September 21, 2021 through November 22, 2021. All ayes. Motion carried. Jeffrey will be sworn in immediately after tonight's meeting.

- d. Motion to remove Jim Drolett from the Chelsea Area Construction Agency [Board] and as Township Fence Viewer.

Discussion: Comments by Greg McKenzie, of the Chelsea Area Construction Agency Board, regarding Drolett's removal at this time. Lack of Jim Drolett's presence to advocate for himself. Loss of historical knowledge by Jim on both the Township Board and Chelsea Area Construction Board. Attorney Roberts noted it would be prudent to keep him in the position until a replacement is appointed, as it is not required to remove him immediately. Incomplete reporting to the Board of what was happening at the Chelsea Area Construction Agency. Attorney Roberts said it should be in writing, to Jim Drolett, that he provides a report [other than CACA minutes] each month to the Dexter Township Board.

Motion by Sikkenga, second by Nolte, to table this [decision] until next month [October 19th Dexter Township Board meeting]. All ayes. Motion carried.

AUTHORIZATION of PAYMENTS – Treasurer Metz

Motion by Metz to authorize payment in the amounts of: \$60,518.01, from the General Fund, includes payroll; \$13,789.68, Fire Fund; \$40,764.99, Police Fund; and \$4,043.50 General Agency Fund. Grand total of \$119,116.08. Motion second by Sikkenga. All ayes. Motion carried.

2nd CALL TO THE PUBLIC: Open 8:38pm No Public comments. Closed 8:38pm

OTHER ISSUES, COMMENTS and CONCERNS of BOARD MEMBERS & STAFF:

Sikkenga: The Conflict-of-Interest Policy was approved with some minor wording changes. What is the procedure for getting all the signatures? Colleen said she would get with the Supervisor.

Nolte: Where is the Township at with the Marihuana issue?

Attorney Roberts: The Planning Commission will look at it next week and will submit its recommendation to the Board. There is the option of extending the moratorium.

FUTURE AGENDA ITEMS

- 1) A look at what the Planning Commission recommends for a Marihuana Ordinance.
- 2) Appointing a representative to the Chelsea Area Construction Agency Board.

ADJOURNMENT

Motion by Nolte, second by Metz, to adjourn the meeting. All ayes. Motion carried.

The meeting was **adjourned** at 8:41 PM.

Respectfully Submitted,

Michelle Stamboulellis, Clerk
Dexter Township

I, THE UNDERSIGNED, MICHELLE STAMBOULELLIS, THE DULY QUALIFIED CLERK FOR THE TOWNSHIP OF DEXTER, WASHTENAW COUNTY, MICHIGAN, DO HEREBY CERTIFY THAT THE FORGOING IS A TRUE AND COMPLETE COPY OF CERTAIN PROCEEDINGS TAKEN BY THE DEXTER TOWNSHIP BOARD OF TRUSTEES AT A REGULAR BOARD MEETING HELD ON THE 21TH DAY OF SEPTEMBER 2021 AND THAT THE FORGOING MINUTES ARE THE DRAFT MINUTES FOR THE MEETING HELD ON THE 21TH DAY OF SEPTEMBER, 2021.

MICHELLE STAMBOULELLIS, CLERK, DEXTER TOWNSHIP

**DEXTER TOWNSHIP
Washtenaw County, Michigan**

AUDITED FINANCIAL REPORT

**For the Fiscal Year Ended
March 31, 2021**

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DEXTER TOWNSHIP
For the Year Ended March 31, 2021

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FINANCIAL SECTION

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PSLZ PLLC
Certified Public Accountants

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Alice Li, C.P.A.

Independent Auditor's Report

September 24, 2021

To the Board of Trustees
Dexter Township
Dexter, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dexter Township, Michigan, as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Township's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dexter Township, Michigan, as of March 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the retirement system schedule of funding progress, and the major fund budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dexter Township's basic financial statements. The accompanying other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully,

A handwritten signature in black ink, appearing to read "PSLZ PLLC", is written above the printed name.

PSLZ PLLC
Certified Public Accountants

Management's Discussion and Analysis

As management of Dexter Township, we offer readers of Dexter Township's financial statements this narrative overview and analysis of the financial activities of Dexter Township for the fiscal year ended March 31, 2021.

Financial Highlights

- The assets of Dexter Township exceeded its liabilities at the close of the most recent fiscal year by \$11,306,461 (*net position*). Of this amount, \$3,934,533 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, Dexter Township's governmental funds reported combined ending fund balances of \$6,986,190 an increase of \$759,818 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,861,328.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Dexter Township's basic financial statements. Dexter Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Dexter Township's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Dexter Township's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Dexter Township is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of Dexter Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Dexter Township include general government, public safety, public works and other activities. The Township has no business-type activities.

The government-wide financial statements can be found on pages 9 and 10 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Dexter Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Dexter Township can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Dexter Township maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Police, Fire, and Multi Lake Funds, which are all considered to be major funds.

Dexter Township adopts an annual appropriated budget for its general fund and special revenue funds. A budgetary comparison statement has been provided for the general fund and the major special revenue funds to demonstrate compliance with the annual appropriated budget.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Dexter Township's own programs.

The basic fiduciary fund financial statements can be found on page 14 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-31 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Dexter Township, assets exceeded liabilities by \$11,306,461 at the close of the most recent fiscal year.

	2021	2020
Current and Other Assets	\$ 7,009,482	\$ 6,255,820
Capital Assets	4,247,066	4,674,083
Total Assets	11,256,548	10,929,903
Deferred Outflows	50,049	24,213
Long-term Liabilities	-	-
Other Liabilities	136	6,196
Total Liabilities	136	6,196
Net Position:		
Net Investment in		
Capital Assets	4,247,066	4,674,083
Restricted	3,124,862	2,784,606
Unrestricted	3,934,533	3,489,231
Total Net Position	\$ 11,306,461	\$ 10,947,920

A portion of Dexter Township's net position (38 percent) reflects its investment in capital assets (e.g., land, buildings, infrastructure, and equipment), less any related debt used to acquire those assets that is still outstanding. Dexter Township used these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Dexter Township's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Some of Dexter Township's net position (28 percent) represents resources that are subject to external restrictions on how they may be used. The remaining portion - *unrestricted net position* (\$3,934,533) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Dexter Township is able to report positive balances in all three categories of net position.

The government's net position increased by \$358,541 during the current fiscal year as shown in the table below:

	2021	2020
Program Revenues:		
Charges for Services	\$ 76,161	\$ 173,774
Operating Grants	12,809	11,907
Capital Grants	-	131,183
General Revenues:		
Property Taxes	2,143,966	2,067,423
State Shared Revenues	534,828	534,043
Franchise Fees	56,314	56,986
Unrestricted Investment Earnings	28,741	80,569
Total Revenues	<u>2,852,819</u>	<u>3,055,885</u>
Program Expenses		
General Government	575,535	554,104
Public Safety	1,489,813	1,480,910
Planning and Zoning	59,738	75,531
Public Works	350,227	319,104
Recreation and Culture	18,050	18,050
Interest on Long-Term Debt	915	32,953
Total Expenses	<u>2,494,278</u>	<u>2,480,652</u>
Change in Net Position	<u>\$ 358,541</u>	<u>\$ 575,233</u>

Governmental activities. Governmental activities increased Dexter Township's net position by \$358,541. Property tax revenues increased 4% over the prior year, and state shared revenue increased .1%. The Township revenues reflect a significant decrease in interest income due to current economic conditions. Also, in the prior year, the Township received \$131,183 of tap fee revenue and \$84,521 of debt service charge revenues that were collected and distributed to the Township by the Multi Lake Sewer Authority. The Sewer Authority did not distribute any funds to Dexter Township in fiscal year 2021.

Public Works expenses reflect an increase of \$30,227 in road improvement projects through the Washtenaw County Road Commission. Interest expense in the prior year was the remaining balance paid on the Multi Lake Special Assessment Refunding Bonds.

Financial Analysis of the Government's Funds

As noted earlier, Dexter Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Dexter Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Dexter Township's financing requirements. In particular, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Dexter Township's governmental funds reported combined ending fund balances of \$6,986,190, an increase of \$759,818 in comparison with the prior year. \$1,486,766 of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted or committed.

The general fund is the chief operating fund of Dexter Township. At the end of the current fiscal year, the unrestricted fund balance of the general fund was \$3,861,328.

General Fund Budgetary Highlights

Differences between the original expenditure budget and the final amended budget amounted to a \$247,071 decrease. The budget amendments include a \$25,224 decrease in building and grounds, a \$41,527 decrease in pension contributions, a \$27,439 decrease in planning department expenditures, a \$29,590 decrease in ordinance administration, a \$57,402 decrease in fire sub-station, and a \$20,730 increase in road contracted services.

Capital Asset and Debt Administration

Capital assets. Dexter Township's investment in capital assets for its governmental activities as of March 31, 2021, amounts to \$4,247,066 (net of accumulated depreciation). This investment in capital assets includes land, buildings, sewer improvements, and equipment.

Additional information on Dexter Township's capital assets can be found in note III.B. on page 24 of this report.

Long-term debt. In the prior fiscal year, Dexter Township paid off the remaining principal balance of \$680,000 of its total long-term debt. The outstanding debt was for Special Assessment Bonds issued by Washtenaw County and backed by Dexter Township's limited tax pledge. The Township did not issue any additional debt in fiscal year 2021.

Economic Factors and Next Year's Budgets and Rates

The Township is projecting a slight increase in property tax revenues due to projected taxable value increases for the next fiscal year. The fiscal year 2021/2022 budget includes approximately \$300,000 in Township capital improvement projects and the Township Board is planning a strategic planning meeting to discuss future plans for the Township. The Township has adopted a balanced budget for fiscal year 2021/2022.

Requests for Information

This financial report is designed to provide a general overview of Dexter Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Dexter Township Supervisor.

BASIC FINANCIAL STATEMENTS

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DEXTER TOWNSHIP
Statement of Net Position
March 31, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 6,871,082
Receivables (Net of Allowance for Uncollectibles):	115,244
Net Pension Asset	23,156
Capital Assets (Net of Accumulated Depreciation)	4,247,066
Total Assets	<u>11,256,548</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>	
Deferred Amount related to Pensions	<u>50,049</u>
<u>LIABILITIES</u>	
Accrued Liabilities	<u>136</u>
<u>Net Position</u>	
Net Investment in Capital Assets	4,247,066
Restricted for:	
Debt Service	538,256
Public Safety	2,586,606
Unrestricted	3,934,533
Total Net Position	<u><u>\$ 11,306,461</u></u>

DEXTER TOWNSHIP
Statement of Activities
For the Year Ended March 31, 2021

Functions/Programs	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
<u>Governmental Activities</u>					
Primary Government:					
Governmental Activities:					
General Government	\$ 575,535	\$ 59,026	\$ 315	\$ -	\$ (516,194)
Public Safety	1,489,813	-	1,535	-	(1,488,278)
Planning and Zoning	59,738	17,135	-	-	(42,603)
Public Works	350,227	-	10,959	-	(339,268)
Recreation and Cultural	18,050	-	-	-	(18,050)
Interest on Long-Term Debt	915	-	-	-	(915)
Total Governmental Activities	<u>\$ 2,494,278</u>	<u>\$ 76,161</u>	<u>\$ 12,809</u>	<u>\$ -</u>	<u>(2,405,308)</u>
General Revenues:					
Property Taxes					2,143,966
State Shared Revenue					534,828
Franchise Fees					56,314
Unrestricted Investment Earnings					28,741
Total General Revenues					<u>2,763,849</u>
Change in Net Position					358,541
Net Position – Beginning					<u>10,947,920</u>
Net Position – Ending					<u>\$ 11,306,461</u>

DEXTER TOWNSHIP
Balance Sheet
Governmental Funds
March 31, 2021

	<u>General</u>	<u>Police Fund</u>	<u>Fire Fund</u>	<u>Multi Lake Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 3,831,487	\$ 1,095,790	\$ 1,405,661	\$ 538,144	\$ 6,871,082
Receivables (net of Allowance for Uncollectibles)	<u>29,977</u>	<u>31,610</u>	<u>53,545</u>	<u>112</u>	<u>115,244</u>
Total Assets	<u>\$ 3,861,464</u>	<u>\$ 1,127,400</u>	<u>\$ 1,459,206</u>	<u>\$ 538,256</u>	<u>\$ 6,986,326</u>

LIABILITIES AND FUND BALANCES

Liabilities:					
Accrued and Other Liabilities	\$ <u>136</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>136</u>
Fund Balances:					
Restricted:					
Debt Service	-	-	-	538,256	538,256
Public Safety	-	1,127,400	1,459,206	-	2,586,606
Unrestricted:					
Unassigned	<u>3,861,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,861,328</u>
Total Fund Balances	<u>3,861,328</u>	<u>1,127,400</u>	<u>1,459,206</u>	<u>538,256</u>	<u>6,986,190</u>
Total Liabilities and Fund Balances	<u>\$ 3,861,464</u>	<u>\$ 1,127,400</u>	<u>\$ 1,459,206</u>	<u>\$ 538,256</u>	

Amounts reported for governmental activities in the statement of Net Position
are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,247,066
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds:	
Net Pension Liability	23,156
Net Deferred Outflows Related to Pensions	<u>50,049</u>

Net Position of Governmental Activities	<u>\$ 11,306,461</u>
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DEXTER TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended March 31, 2021

	<u>General</u>	<u>Police Fund</u>	<u>Fire Fund</u>	<u>Multi Lake Fund</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>					
Property Taxes	\$ 336,719	\$ 606,212	\$ 1,026,524	\$ -	\$ 1,969,455
Property Tax Administrative Fee	174,511	-	-	-	174,511
Licenses and Permits	17,148	-	-	-	17,148
Intergovernmental:					
Federal, State and Local	545,787	-	-	-	545,787
Charges for Services	28,398	-	-	-	28,398
Fines and Forfeitures	3,477	-	-	-	3,477
Interest	15,740	3,619	6,413	2,969	28,741
Other	83,767	570	965	-	85,302
Total Revenues	<u>1,205,547</u>	<u>610,401</u>	<u>1,033,902</u>	<u>2,969</u>	<u>2,852,819</u>
<u>Expenditures</u>					
Current:					
General Government	551,141	-	-	-	551,141
Public Safety	89,624	467,292	838,809	-	1,395,725
Planning and Zoning	59,738	-	-	-	59,738
Public Works	67,432	-	-	-	67,432
Cultural/Recreation	18,050	-	-	-	18,050
Debt Service:					
Interest and Other Charges	-	-	-	915	915
Total Expenditures	<u>785,985</u>	<u>467,292</u>	<u>838,809</u>	<u>915</u>	<u>2,093,001</u>
Excess (Deficiency) of Revenues Over Expenditures	419,562	143,109	195,093	2,054	759,818
Fund Balances – Beginning	<u>3,441,766</u>	<u>984,291</u>	<u>1,264,113</u>	<u>536,202</u>	<u>6,226,372</u>
Fund Balances – Ending	<u>\$ 3,861,328</u>	<u>\$ 1,127,400</u>	<u>\$ 1,459,206</u>	<u>\$ 538,256</u>	<u>\$ 6,986,190</u>

DEXTER TOWNSHIP
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended March 31, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 759,818
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period:

Depreciation Expense	(427,017)
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The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on Net Position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Decrease in Net Pension Liability (net of deferred inflows/outflows)	25,740
	<u>25,740</u>

Change in Net Position in governmental activities	\$ <u><u>358,541</u></u>
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DEXTER TOWNSHIP
Statement of Net Position
Fiduciary Funds
March 31, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 73,824
LIABILITIES	
Due to Other Gpvernmental Units	3,635
Deposits and Escrows	70,189
Total Liabilities	<u>73,824</u>
NET POSITION	\$ <u><u>-</u></u>

DEXTER TOWNSHIP
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended March 31, 2021

	<u>Custodial Funds</u>
Additions:	
Deposits and Escrows Collected	\$ 122,051
Taxes Collected for Other Governments	15,103,324
Total Additions	<u>15,225,375</u>
Deductions:	
Deposits and Escrows Refunded	141,555
Payments of Taxes to Other Governments	15,083,820
Total Deductions	<u>15,225,375</u>
Change in Net Position	-
Net Position - Beginning of year	<u>-</u>
Net Position - End of year	\$ <u><u>-</u></u>

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Dexter Township operates under a Board of Trustees form of government and provides the following services as permitted by law: public safety (police and fire), cultural and recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of Dexter Township conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Scope of Reporting Entity

In accordance with the provisions of the Governmental Accounting Standards Board's Statement, the financial statements of Dexter Township should contain all the Township funds and authorities for which the Township is financially accountable and the nature and significance of their relationship with the Township are such that exclusion would cause the Township's financial statements to be misleading or incomplete. Financial accountability exists if the Township appoints a voting majority of an organization's governing board, is either able to impose its will on another organization or there is a potential for the organization to provide specific financial benefits to, or impose specific burdens on the Township, or if an organization is fiscally dependent on the Township.

The following organization is not part of Dexter Township and is excluded from the accompanying financial statements for the reasons stated:

Joint Ventures

The Multi Lake Water & Sewer Authority is a joint venture formed by Dexter Township and Lyndon Townships, incorporated on October 4, 1994, under Public Act 233 of 1955, as amended. The purpose of the Authority is to acquire, operate, maintain and administer the sewage disposal systems and water supply systems constructed under the Authority's jurisdiction. Unadilla and Putnam Townships were added as voting members through their participation in later phases of the Authority's operations. Dexter Township appoints only 4 of the 8 voting members of the board.

Complete financial statements of the Multi Lake Water and Sewer Authority component unit may be obtained at the Multi Lake Water and Sewer Authority administrative offices, 12088 North Territorial Road, Dexter, Michigan 48130.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

A. Scope of Reporting Entity – Continued

Joint Ventures-Continued

Portage and Base Lake Water & Sewer Authority

- * Dexter Township does not appoint a voting majority
- * Budgets are approved by the Authority Board

The Portage and Base Lake Water & Sewer Authority was organized in 1988 under Public Act 233 of 1955 as a joint venture between Dexter Township, Hamburg Township, Putnam Township and Webster Township. The Authority was established to provide water and sewer services to the Portage and Base Lake residents. The Authority board is appointed by the legislative bodies of the aforementioned communities.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

Governmental Funds

The Township reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Police Fund is a special revenue fund used to account for the voter approved property taxes used to support police protection and related services.

The Fire Fund is a special revenue fund used to account for the voter approved property taxes used to support fire protection and related services.

The Multi Lake Fund is a special revenue fund used to account for capital improvements and debt retirement through user charges and special assessment districts.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

Fiduciary Funds

Fiduciary Funds account for assets held by the government in a trustee capacity by the Township or as an agent on behalf of others. Fiduciary funds include the custodial fund types.

Restricted Resources

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as needed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the Township to invest in obligations of the U.S. Treasury, commercial paper of certain investment grades, and deposits of Michigan commercial banks.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. non-current portion of interfund loans).

All receivables are shown net of allowances for uncollectible accounts. The allowance for uncollectible accounts is \$-0- at March 31, 2021.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-30
Equipment	4-10
Infrastructure	30

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

4. Accumulated Unpaid Vacation and Sick Pay

The Dexter Township employee benefit package does not allow the accumulation of vacation or sick pay.

5. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the Statement of Net Position.

6. Fund Equity

In accordance with generally accepted accounting principles (G.A.S.B. 54) the Township has classified its equity in the governmental funds as follows:

- Non-Spendable – Amounts classified as “Non-Spendable” include balances in prepaid insurance and long term accounts receivable. These balances are deemed to be “Non Spendable” as they cannot generally be liquidated to spend in the following year.
- Restricted – The equity in the special assessment debt service fund and the Multi Lake Fund can only be used for debt retirement on the 2010 refunding bonds. Revenues in the Police and Fire Funds are restricted to these activities.
- Committed Fund Balances – are those formal allocations requiring a resolution or other actions of the Township Board. Expenditures are first applied to “Committed Fund Balance” allocations.
- Assigned Fund Balances are developed by elected officials and are generally reviewed and approved by the Township Board. Expenditures are first applied to “assigned” then to “unassigned” balances.

The Township has no minimum fund balance policies or stabilization funds.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY– Continued

A. Budgetary Information

The Township is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (Uniform Budgeting Act). The following is a summary of the requirements of this act:

- a. Budgets must be adopted for the General and Special Revenue Funds.
- b. Budgets must be balanced.
- c. Budgets must be amended as necessary.
- d. Public hearings must be held prior to adoption.
- e. Expenditures cannot exceed budget appropriations.
- f. Expenditures must be authorized by a budget appropriation prior to being incurred.

The Township follows these procedures in establishing the budgetary data reflected in these financial statements:

1. In accordance with State law, prior to March 31, the Supervisor submits to the Township Board a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and means of financing them for the upcoming year. Detail line item budgets are included for administrative control. The level of control for the detail budgets is at the departmental basis.
2. Public hearings are conducted to obtain taxpayer comment.
3. Prior to March 31, the budget is legally enacted through passage of a budget resolution (general appropriation act).
4. Formal budgetary integration is employed as a management control device for the General and Special Revenue Funds. Budgets for these funds are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. Budget appropriations lapse at year end.
6. The Township does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds.
7. Budgeted amounts are reported as originally adopted and as amended by the Township Board.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

B. Compliance with P.A. 621 of 1978

1. Deficit Fund Balance

None of the funds have a deficit fund balance as of March 31, 2021.

2. Excess of Expenditures over Appropriations in Budgetary Funds:

The budgets for the General and Special Revenue Funds are adopted at the activity level. The Township did not incur expenditures in excess of appropriations in fiscal year 2021.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Under State law, the Township is permitted to invest in deposits with Michigan commercial banks, savings and loans and credit unions, obligations of the U.S. Treasury, and corporate bonds and commercial paper with certain investment grades.

The following information as required by the Governmental Accounting Standards Board Statement Number 40 is presented regarding the Township's deposits and investments:

Custodial Credit Risk. In the event of a bank failure, the Township's deposits may not be recovered. Neither State law nor the Township's investment policy requires consideration of custodial credit risk. As of March 31, 2021, the Township's book balance of its deposits was \$6,944,906. The bank balance was \$6,044,047 which was exposed to custodial credit risk, as follows:

	<u>Bank Balance</u>
Insured by F.D.I.C.	\$ 1,500,000
Uninsured and Uncollateralized	<u>4,544,047</u>
Total	<u>\$ 6,044,047</u>

A reconciliation of cash to the accompanying financial statements follows:

Statement of Net Position:	
Cash and Cash Equivalents	\$ 6,871,082
Fiduciary Fund:	
Cash	<u>73,824</u>
Total	<u>\$ 6,944,906</u>

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Township's investment policy does not further limit its investment choices.

Interest Rate Risk. The Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Township's deposits and investments consisted of savings, checking, money market, and certificates of deposit.

Credit Risk. State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township's investment policy does not further limit its investment choices. As of year end, all deposits and investments consist of demand accounts, pooled investments, certificates of deposit, all of which are not rated.

Concentration of Credit Risk. The Township's investment policy places no limit on the amount the Township may invest in any one issuer. The Township does not have more than 5% of its total investments in a single issuer.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets

Capital asset activity for the year ended March 31, 2021 was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, not depreciated:				
Land	\$ 40,197	\$ -	\$ -	\$ 40,197
Capital Assets, being depreciated:				
Building and Improvements	3,508,632	-	-	3,508,632
Machinery and Equipment	520,948	-	-	520,948
Infrastructure	8,760,864	-	-	8,760,864
	<u>12,790,444</u>	<u>-</u>	<u>-</u>	<u>12,790,444</u>
Less: Accumulated Depreciation:				
Building and Improvements	(806,251)	(113,224)	-	(919,475)
Machinery and Equipment	(267,208)	(21,764)	-	(288,972)
Infrastructure	(7,083,099)	(292,029)	-	(7,375,128)
	<u>(8,156,558)</u>	<u>(427,017)</u>	<u>-</u>	<u>(8,583,575)</u>
Governmental Activities Capital Assets, net	\$ <u>4,674,083</u>	\$ <u>(427,017)</u>	\$ <u>-</u>	\$ <u>4,247,066</u>
	4674083			

Depreciated expense was charged to functions of the Township as follows:

General Government	\$ 50,134
Public Safety	94,088
Public Works	<u>282,795</u>
	\$ <u>427,017</u>

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

C. Property Taxes

Property tax assessments are determined (tax day) as of each December 31, and are levied on December 1 of the following year. The Township bills and collects its own property taxes and also taxes for the County and various school districts which are accounted for in the Tax Collection Agency Fund. Township property tax revenues are recognized when levied to the extent that they are measurable and available. The maximum authorized operating levies for the Township's 2020 tax roll are detailed below:

<u>Purpose</u>	<u>Authorization</u>	<u>Authorized Rate (Pre Rollback)</u>	<u>Per \$1,000 State Equalized Value</u>	
			<u>Authorized Rate (Post Rollback)</u>	<u>Rate Levied</u>
Operating	State Law	1.1600	.7786	.7786
Fire	Voter Approved	2.4000	2.3781	2.3781
Police Services	Voter Approved	1.4586	1.4044	1.4044
Total				<u>4.5611</u>

D. Risk Management

Dexter Township is a member of the Michigan Township Participating Plan for its property and casualty insurance coverage and maintains commercial insurance coverage for workers compensation. The Township believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this coverage in any of the past three fiscal years.

E. Commitments

In 2015, the Township entered into an agreement with the Washtenaw County Road Commission to accomplish certain local road improvements in the Township, including Carriage Hills. The total project costs were expected to be \$602,000. The Township made a contribution of \$60,000 toward the project (made in January of 2015) and the remaining balance is to be paid through a special assessment roll of the benefitting residents. Additionally, the Township pledged its full faith and credit (subject to constitutional limits) in the event that the special assessment collections are not sufficient to meet the annual principal and interest payments on the County bonds issued to finance the project. The final installment on the County bond debt is December 1, 2023.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan

1. Plan Description

The Township contributes to the Michigan Municipal Employees' Retirement System (MMERS), which is an agent multiple employer retirement system that covers full time employees of the Township. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member Retirement Board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

The system provides the following provisions: normal retirement, deferred retirement, service retirement allowance, disability retirement allowance, nonduty-connected death and postretirement adjustments to plan members and their beneficiaries. The service requirement is computed using credited service at the time of termination of membership multiplied by a certain percentage based on the benefit program in effect as of the date of termination of membership times the final average compensation (FAC). The most recent period for which actuarial data was available was for the actuarial valuation as of December 31, 2020.

2. Benefits Provided

The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries, as established by Public Act 427 of 1984, as amended. The Plan covers all full-time employees at the Township including union and non-union employees. Benefits are calculated as 2.0 percent of the employee's three-year final average compensation. Normal retirement age is 60. Deferred retirement benefits vest after 8 years of credited service but are not paid until the date retirement would have occurred if the member had remained an employee.

Benefit terms, within the guidelines established by MERS, are generally established and amended by authority of the Township Board.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan - Continued

3. Employees Covered by Benefit Terms

At the December 31, 2020 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	12
Inactive plan members entitled to but not yet receiving benefits	11
Active Plan Members	<u>3</u>
Total Employees covered by MERS	<u>26</u>

4. Contributions

The State of Michigan Constitution, Article 9, Section 24, requires that financial benefits arising on account of employee services rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution.

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. In addition, employees are required to contribute 9.2% of pay. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

The Township is required to contribute at an actuarially determined rate; the current rate was a flat rate since the plan is closed to members. During the fiscal year ended March 31, 2021, the Township's contributions totaling \$23,160 made in accordance with contribution requirements determined by an actuarial valuation of the plan as of December 31, 2019.

5. Net Pension Liability

The net pension liability reported at March 31, 2021 was determined using a measure of the total pension liability and the plan net position as of December 31, 2020. The December 31, 2020 total pension liability was determined by an actuarial valuation performed as of that date.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan - Continued

5. Net Pension Liability – Continued

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)
Balance at December 31, 2019	\$ 1,046,457	\$ 1,069,709	\$ (23,252)
Service Cost	11,990	-	11,990
Interest	77,637	-	77,637
Contributions-Employer	-	21,921	(21,921)
Contributions-Employee	-	20,465	(20,465)
Net Investment Income	-	138,091	(138,091)
Differences between Expected and Actual Experience	46,927	-	46,927
Changes in Assumptions	41,855	-	41,855
Benefit Payments, including refunds	(61,836)	(61,836)	-
Administrative Expenses	-	(2,164)	2,164
Net Changes	116,573	116,477	96
Balance at December 31, 2020	\$ 1,163,030	\$ 1,186,186	\$ (23,156)

6. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended March 31, 2021, the Township reported deferred outflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 44,259
Employer contributions to the plan subsequent to the measurement date	5,790
Total	\$ 50,049

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan - Continued

6. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – continued

Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Years Ending March 31	Amount
2022	\$ 9,660
2023	2,510
2024	20,567
2025	11,522

7. Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.35%

Mortality rates were based on the RP=2014 Healthy Annuitant Mortality Tables of a 50 percent male and 50 percent female blend with rates multiplied by 105%. For disabled retirees, the 50% Male and 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study from 2009-2013.

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan - Continued

8. Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

9. Projected Cash Flows

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2020, the measurement date, for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	60%	3.15%
Global Fixed Income	20%	0.25%
Private Investments	20%	1.45%

DEXTER TOWNSHIP
Notes to Financial Statements
March 31, 2021

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Employee Retirement Plan - Defined Benefit Plan - Continued

10. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Township, calculated using the discount rate of 7.60 percent, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
Net Pension Liability	\$ <u>75,586</u>	\$ <u>(23,156)</u>	\$ <u>(107,658)</u>

11. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension and pension expense, information about the plan's fiduciary net position and addition to/deduction from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

J. Upcoming Accounting Pronouncement

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*, which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement is based on the principle that leases are financings of the right to use an underlying asset. The Township is currently evaluating the impact of this standard on its financial statements. The Statement was effective beginning with the Township's fiscal year ending March 31, 2021, but was extended to March 31, 2022, with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

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REQUIRED SUPPLEMENTARY INFORMATION

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DEXTER TOWNSHIP
Required Supplemental Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

	2021	2020	2019	2018	2017	2016
Total Pension Liability:						
Service Cost	\$ 11,990	\$ 25,068	\$ 22,935	\$ 28,275	\$ 28,458	\$ 22,850
Interest	77,637	77,036	72,020	68,575	65,517	57,922
Difference between Expected and Actual Experience	46,927	(2,378)	22,266	3,272	(5,415)	10,160
Assumption Changes	41,855	24,264	-	-	-	43,143
Benefit payments, including refunds	(61,836)	(55,909)	(55,249)	(53,531)	(46,972)	(40,514)
Other changes	-	-	-	-	-	1,810
Net Change in Total Pension Liability	116,573	68,081	61,972	46,591	41,588	95,371
Total Pension Liability, Beginning of year	1,046,457	978,376	916,404	869,813	828,225	732,854
Total Pension Liability, End of year	\$ 1,163,030	\$ 1,046,457	\$ 978,376	\$ 916,404	\$ 869,813	\$ 828,225
Plan Fiduciary Net Position:						
Contributions - Employer	\$ 21,921	\$ 269,606	\$ 43,397	\$ 23,611	\$ 9,686	\$ 8,632
Contributions - Employee	20,465	20,427	25,115	23,344	22,669	21,825
Net Investment Income	138,091	112,507	(30,333)	88,622	69,230	(9,531)
Administrative Expenses	(2,164)	(1,893)	(1,483)	(1,402)	(1,366)	(1,387)
Benefit payments, including refunds	(61,836)	(55,909)	(55,249)	(53,531)	(46,972)	(40,514)
Net Change in Plan Fiduciary Net Position	116,477	344,738	(18,553)	80,644	53,247	(20,975)
Plan Fiduciary Net Position, Beg. of year	1,069,709	724,971	743,524	662,880	609,633	630,608
Plan Fiduciary Net Position, End of year	\$ 1,186,186	\$ 1,069,709	\$ 724,971	\$ 743,524	\$ 662,880	\$ 609,633
Township's Net Pension Liability(Asset) - Ending	\$ (23,156)	\$ (23,252)	\$ 253,405	\$ 172,880	\$ 206,933	\$ 218,592
Plan Fiduciary Net Position as a Percent of Total Pension Liability	102.0%	102.2%	74.1%	81.1%	76.2%	73.6%
Covered Employee Payroll	\$ 105,269	\$ 222,036	\$ 211,771	\$ 260,598	\$ 263,011	\$ 215,562
Township's Net Pension Liability as a Percent of Covered Employee Payroll	-22.0%	-10.5%	119.7%	66.3%	78.7%	101.4%

DEXTER TOWNSHIP
Required Supplemental Information
Schedule of Township Pension Contributions
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 23,160	\$ 15,826	\$ 14,219	\$ 13,563	\$ 10,286	\$ 7,896	\$ 9,622	\$ 6,471	\$ 6,369	\$ 6,760
Contributions in relation to the actuarially determined contribution	<u>23,160</u>	<u>215,826</u>	<u>69,219</u>	<u>42,563</u>	<u>21,286</u>	<u>7,896</u>	<u>9,622</u>	<u>6,471</u>	<u>6,369</u>	<u>6,760</u>
Contribution-Additional (Deficiency)	\$ <u>-</u>	\$ <u>200,000</u>	\$ <u>55,000</u>	\$ <u>29,000</u>	\$ <u>11,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered Employee Payroll	\$ 105,269	\$ 222,036	\$ 211,771	\$ 260,598	\$ 263,011	\$ 215,562	\$ 206,537	\$ 203,988	\$ 195,619	\$ 228,426
Contributions as a Percentage of Covered Employee Payroll	22.0%	97.2%	32.7%	16.3%	8.1%	3.7%	4.7%	3.2%	3.3%	3.0%

Actuarial valuation information relative to the determination of contributions:

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 15 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry-age normal

Amortization Method Level percentage of pay, closed

Remaining Amortization Period 18 years

Asset Valuation Method 5 year smoothed market

Inflation 2.50%

Salary Increases 3.0% including inflation

Investment Rate of Return 7.35%

Retirement Age Experience based tables of rates that are specific to the type of eligibility condition

Mortality 50% Male - 50% Female blend of the RP=2014 Healthy Annuitant Mortality Tables.

DEXTER TOWNSHIP
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the Year Ended March 31, 2021

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:				
General Property Taxes	\$ 295,638	\$ 305,578	\$ 336,719	\$ 31,141
Property Tax Administrative Fee	152,000	153,924	174,511	20,587
Intergovernmental – State	537,075	545,787	545,787	-
Licenses and Permits	21,000	16,238	17,148	910
Penal Fines	7,000	3,477	3,477	-
Interest	18,000	15,448	15,740	292
Charges for Services	35,200	26,545	28,398	1,853
Miscellaneous	65,400	76,332	83,767	7,435
Total Revenues	<u>1,131,313</u>	<u>1,143,329</u>	<u>1,205,547</u>	<u>62,218</u>
Expenditures:				
General Government	708,337	562,770	551,141	11,629
Planning/Zoning	89,177	61,738	59,738	2,000
Public Safety	177,335	89,778	89,624	154
Highways and Streets	38,840	59,570	59,570	-
Drains-at-Large	3,000	2,159	2,159	-
Sanitation	7,200	5,703	5,703	-
Cultural/Recreation	22,950	18,050	18,050	-
Total Expenditures	<u>1,046,839</u>	<u>799,768</u>	<u>785,985</u>	<u>13,783</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>84,474</u>	\$ <u>343,561</u>	419,562	\$ <u>76,001</u>
Fund Balance – April 1			<u>3,441,766</u>	
Fund Balance – March 31			<u>\$ 3,861,328</u>	

DEXTER TOWNSHIP
Police Special Revenue Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended March 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Property Taxes	\$ 525,258	\$ 543,037	\$ 606,212	\$ 63,175
Interest Income	1,000	3,508	3,619	111
Miscellaneous	-	570	570	-
Total Revenues	<u>526,258</u>	<u>547,115</u>	<u>610,401</u>	<u>63,286</u>
Expenditures:				
Public Safety	<u>504,874</u>	<u>472,151</u>	<u>467,292</u>	<u>4,859</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>21,384</u>	\$ <u>74,964</u>	143,109	\$ <u>68,145</u>
Fund Balance – April 1			<u>984,291</u>	
Fund Balance – March 31			<u>\$ 1,127,400</u>	

DEXTER TOWNSHIP
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended March 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Property Taxes	\$ 895,461	\$ 919,547	\$ 1,026,524	\$ 106,977
Interest Income	1,000	6,224	6,413	189
Miscellaneous	-	965	965	-
Total Revenues	<u>896,461</u>	<u>926,736</u>	<u>1,033,902</u>	<u>107,166</u>
Expenditures:				
Public Safety	<u>834,567</u>	<u>838,810</u>	<u>838,809</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>61,894</u>	\$ <u>87,926</u>	195,093	\$ <u>107,167</u>
Fund Balance – April 1			<u>1,264,113</u>	
Fund Balance – March 31			<u>\$ 1,459,206</u>	

DEXTER TOWNSHIP
Multi Lake Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended March 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Interest Income	\$ 2,000	\$ 2,898	\$ 2,969	\$ 71
Total Revenues	<u>2,000</u>	<u>2,898</u>	<u>2,969</u>	<u>71</u>
Expenditures	<u>-</u>	<u>915</u>	<u>915</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>2,000</u>	\$ <u>1,983</u>	2,054	\$ <u>71</u>
Fund Balance – April 1			<u>536,202</u>	
Fund Balance – March 31			\$ <u><u>538,256</u></u>	

OTHER SUPPLEMENTARY INFORMATION

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DEXTER TOWNSHIP
General Fund
Statement of Expenditures by Department
Budget and Actual
For the Year Ended March 31, 2021

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
General Government:				
Township Board	\$ 27,270	\$ 25,501	\$ 25,501	\$ -
Supervisor	38,242	37,346	37,346	-
Elections	44,200	38,794	38,794	-
Assessing	78,800	71,173	71,173	-
Clerk	76,542	62,385	62,385	-
Board of Review	4,280	3,473	3,473	-
Treasurer	84,117	76,425	76,098	327
Building and Grounds	77,410	52,186	48,608	3,578
Cemetery	6,300	1,182	1,182	-
Information Technology	29,480	18,169	18,169	-
General Government	<u>241,696</u>	<u>176,136</u>	<u>168,412</u>	<u>7,724</u>
Total General Government	<u>708,337</u>	<u>562,770</u>	<u>551,141</u>	<u>11,629</u>
Planning:				
Planning Commission	64,847	41,055	39,055	2,000
Zoning Board of Appeals	<u>24,330</u>	<u>20,683</u>	<u>20,683</u>	<u>-</u>
Total Planning	<u>89,177</u>	<u>61,738</u>	<u>59,738</u>	<u>2,000</u>
Public Safety:				
Ordinance	98,285	68,695	68,541	154
Emergency Preparedness	9,550	8,985	8,985	-
Fire Sub-Station Property	<u>69,500</u>	<u>12,098</u>	<u>12,098</u>	<u>-</u>
Total Public Safety	<u>177,335</u>	<u>89,778</u>	<u>89,624</u>	<u>154</u>
Drains-at-Large	3,000	2,159	2,159	-
Highways and Streets	38,840	59,570	59,570	-
Solid Waste	7,200	5,703	5,703	-
Community Service Support	<u>22,950</u>	<u>18,050</u>	<u>18,050</u>	<u>-</u>
Total Expenditures	<u>\$ 1,046,839</u>	<u>\$ 799,768</u>	<u>\$ 785,985</u>	<u>\$ 13,783</u>

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Priorities and costs for local gravel connector road repair

Recommended by:

Karen Sikkenga

Explanation of Agenda Item:

Quick reporting out on data collection and analysis of prioritization criteria and costs for local gravel connector road repair.

Fiscal or Resource Considerations:

Yes X No

Does this agenda item require the expenditure of funds?

Yes No X

If yes, are funds budgeted?

Yes No

Are staff or other resources required?

Yes No X

Is a budget amendment required?

Yes No X

Attachments:**Staff Comments:****Motion/Action/Recommendation:**

None – this is background for future discussions about funding allocations

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Dexter Township Gravel Collector Road Improvements

Preliminary Analysis as of October 8, 2021

Prioritization by Daily Use, Recency of Repair, and Safety

		Recent Repair	# of Crashes	Priority				
Road Name	Daily Trfc	Year	2016-2021	Traffic	Repair	Safety	Overall	Rank
McKinley	330	2007	7	6	5	2	4	1
Huron River Dr	1,085	2020	23	1	16	1	6	2
Riker	271	2006	2	9	4	7	7	3
Fleming E of Carriage	480	2012	2	4	10	7	7	4
Fleming W of Carriage	514	2002	-	3	3	16	7	5
Fleming E of McGuiness	217	n/a	1	10	1	13	8	6
Stinchfield Woods (west)	80	n/a	2	16	1	7	8	7
Toma	168	2013	6	12	10	3	8	8
Waterloo Rd (east)	476	2020	4	5	16	4	8	9
Wylie	670	2021	2	2	18	7	9	10
Colby	111	2010	2	15	6	7	9	11
Madden	157	2014	4	13	12	4	10	12
Stinchfield Woods (east)	285	2019	2	8	14	7	10	13
Brand	177	2010	1	11	6	13	10	14
N Lake	288	2019	1	7	14	13	11	15
Waterloo Rd (west)		2016	3	18	13	6	12	16
Donner	113	2012	-	14	9	16	13	17
Quigley	68	2010	-	17	6	16	13	18

Likely and Worst-Case Road Repair Costs

Based on WCRC Cost Ranges by Mile

Road Name	Length	Limestone per Mile		Drainage per Mile	
		\$ 75,000	\$ 85,000	\$ 60,000	\$ 100,000
McKinley	2.26	169,500	192,100	135,600	226,000
Huron River Dr	1.99	149,250	169,150	119,400	199,000
Riker	2.6	195,000	221,000	156,000	260,000
Fleming E of Carriage	0.675	50,625	57,375	40,500	67,500
Fleming W of Carriage	0.68	50,625	57,375	40,500	67,500
Fleming E of McGuiness	0.28	21,000	23,800	16,800	28,000
Stinchfield Woods (west)	1.61	120,750	136,850	96,600	161,000
Toma	2.2	165,000	187,000	132,000	220,000
Waterloo Rd (east)	0.74	55,500	62,900	44,400	74,000
Wylie	1.31	98,250	111,350	78,600	131,000
Colby	1.62	121,500	137,700	97,200	162,000
Madden	1.39	104,250	118,150	83,400	139,000
Stinchfield Woods (east)	0.74	55,500	62,900	44,400	74,000
Brand	0.55	41,250	46,750	33,000	55,000
N Lake	1.45	108,750	123,250	87,000	145,000
Waterloo Rd (west)	1.49	111,750	126,650	89,400	149,000
Donner	0.8	60,000	68,000	48,000	80,000
Quigley	1.66	124,500	141,100	99,600	166,000
Total - Cost	24.04	\$ 1,803,000	\$ 2,043,400	\$ 1,442,400	\$ 2,404,000

Combined Cost – Drainage and Surfacing

	Likely	Worst
Total Road Repair & Drainage	3,245,400	4,447,400
Culvert	250,000	250,000
Total Roads & Culvert	\$ 3,495,400	\$ 4,697,400
Annual for 10 years	\$ 349,540	\$ 469,740

Example Funding Scenarios

<u>Need</u>	<u>Likely</u>	<u>Worst Case</u>
Avg annual 10-yr cost for local road repair	349,540	469,740
Road Commission match	35,250	35,250
Net req'd annual funding	\$ 314,290	\$ 434,490
<u>Preferred Scenario - All General Fund</u>		
General Fund Contribution from Operating Revenue*	116,869	116,869
General Fund Contribution from Fund Balances	197,421	317,621
Total General Fund Annual Contribution	\$ 314,290	\$ 434,490
Millage/SAD Contribution	-	-
10-Year Allocation from Fund Balances	\$ 1,974,210	\$ 3,176,210
<u>Alternative Scenario - General Fund Plus New Taxes</u>		
General Fund Contribution from Operating Revenue*	116,869	116,869
General Fund Contribution from Fund Balances	60,000	83,131
Total General Fund Annual Contribution	176,869	200,000
Millage/SAD Contribution	\$ 137,421	\$ 234,490
10-Year Allocation from Fund Balances	\$ 600,000	\$ 831,310
<u>Example Yield from Millage or SAD</u>		
		<u>Yield</u>
Millage	0.50	\$ 214,338
Township-wide SAD	\$60/parcel	\$ 101,388
* Based on past five years average annual contribution		

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

FOIA – Freedom of Information Act

Recommended by:

Karen Nolte

Explanation of Agenda Item:

Discussion on FOIA –

- a. Do and should we have a policy in place?**
- b. Discussion on Charging for FOIA Requests**
- c. Outline a Policy**

Fiscal or Resource Considerations:

Yes _____ No X

Does this agenda item require the expenditure of funds?

Yes _____ No X

If yes, are funds budgeted?

Yes _____ No X

Are staff or other resources required?

Yes X No _____

Is a budget amendment required?

Yes _____ No X

Attachments:

See attachments: Information taken from MTA

- a. FOIA General Information**
- b. Example of How to Charge for FOIA Requests**
- c. FOIA Policy Example**

Staff Comments:

Motion/Action/Recommendation:

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FOIA Procedures and Guidelines

Preamble: Statement of Principles

It is the policy of _____ Township that all persons, except those incarcerated, consistent with the Michigan Freedom of Information Act (FOIA), are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. The people shall be informed so that they fully participate in the democratic process.

The Township's policy with respect to FOIA requests is to comply with State law in all respects and to respond to FOIA requests in a consistent, fair, and even-handed manner regardless of who makes such a request.

The Township acknowledges that it has a legal obligation to disclose all nonexempt public records in its possession pursuant to a FOIA request. The Township acknowledges that sometimes it is necessary to invoke the exemptions identified under FOIA in order to ensure the effective operation of government and to protect the privacy of individuals.

_____ Township will protect the public's interest in disclosure, while balancing the requirement to withhold or redact portions of certain records. The Township's policy is to disclose public records consistent with and in compliance with State law.

The Township Board has established the following written procedures and guidelines to implement the FOIA and will create a written public summary of the specific procedures and guidelines relevant to the general public regarding how to submit written requests to the public body and explaining how to understand a public body's written responses, deposit requirements, fee calculations, and avenues for challenge and appeal. The written public summary will be written in a manner so as to be easily understood by the general public.

Section 1: General Policies

The Township Board, acting pursuant to the authority at MCL 15.236, designates the _____ (*give position title*) as the FOIA Coordinator. He or she is authorized to designate other Township staff to act on his or her behalf to accept and process written requests for the Township's public records and approve denials.

If a request for a public record is received by fax or email, the request is deemed to have been received on the following business day. If a request is sent by email and delivered to a Township spam or junk-mail folder, the request is not deemed received until one day after the FOIA Coordinator first becomes aware of the request. The FOIA Coordinator shall note in the FOIA log both the date the request was delivered to the spam or junk-mail folder and the date the FOIA Coordinator became aware of the request.

The FOIA Coordinator shall review Township spam and junk-mail folders on a regular basis, which shall be no less than once a month. The FOIA Coordinator shall work with Township Information Technology staff to develop administrative rules for handling spam and junk-mail so as to protect Township systems from computer attacks which may be imbedded in an electronic FOIA request.

The FOIA Coordinator may, in his or her discretion, implement administrative rules, consistent with State law and these Procedures and Guidelines to administer the acceptance and processing of FOIA requests.

The Township is not obligated to create a new public record or make a compilation or summary of information which does not already exist. Neither the FOIA Coordinator nor other Township staff are obligated to provide answers to questions contained in requests for public records or regarding the content of the records themselves.

The FOIA Coordinator shall keep a copy of all written requests for public records received by the Township on file for a period of at least one year.

The Township will make this Procedures and Guidelines document and the Written Public Summary publicly available without charge. If it does not, the Township cannot require deposits or charge fees otherwise permitted under the FOIA until it is in compliance.

A copy of this Procedures and Guidelines document and the Township's Written Public Summary must be publicly available by providing free copies both in the Township's response to a written request and upon request by visitors at the Township's office.

Include the following if the township directly or indirectly administers or maintains an official internet presence: This Procedures and Guidelines document and the Township's Written Public Summary will be maintained on the Township's website at: _____, so a link to those documents will be provided in lieu of providing paper copies of those documents.

Section 2: Requesting a Public Record

No specific form to submit a request for a public record is required. However the FOIA Coordinator may make available a FOIA Request Form for use by the public.

Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the Township may be submitted on the Township's FOIA Request Form, in any other form of writing (letter, fax, email, etc.), or by verbal request.

Verbal requests for records may be documented by the Township on the Township's FOIA Request Form.

If a person makes a verbal, non-written request for information believed to be available on the Township's website, where practicable and to the best ability of the employee receiving the request, shall be informed of the pertinent website address.

A request must sufficiently describe a public record so as to enable Township personnel to identify and find the requested public record.

Written requests for public records may be submitted in person or by mail to any Township office. Requests may also be submitted electronically by fax and email. Upon their receipt, requests for public records shall be promptly forwarded to the FOIA Coordinator for processing.

A person may request that public records be provided on non-paper physical media, emailed or other otherwise provided to him or her in digital form in lieu of paper copies. The Township will comply with the request only if it possesses the necessary technological capability to provide records in the requested non-paper physical media format.

A person may subscribe to future issues of public records that are created, issued or disseminated by _____ Township on a regular basis. A subscription is valid for up to 6 months and may be renewed by the subscriber.

A person serving a sentence of imprisonment in a local, state or federal correctional facility is not entitled to submit a request for a public record. The FOIA Coordinator will deny all such requests.

Section 3: Processing a Request

Unless otherwise agreed to in writing by the person making the request, the Township will issue a response within 5 business days of receipt of a FOIA request. If a request is received by fax, email or other electronic transmission, the request is deemed to have been received on the following business day.

The Township will respond to a request in one of the following ways:

- Grant the request.
- Issue a written notice denying the request.
- Grant the request in part and issue a written notice denying in part the request.
- Issue a notice indicating that due to the nature of the request the Township needs an additional 10 business days to respond for a total of no more than 15 business days. Only one such extension is permitted.
- Issue a written notice indicating that the public record requested is available at no charge on the Township's website.

When a request is granted:

If the request is granted, or granted in part, the FOIA Coordinator will require that payment be made in full for the allowable fees associated with responding to the request before the public record is made available.

The FOIA Coordinator shall provide a detailed itemization of the allowable costs incurred to process the request to the person making the request.

A copy of these Procedures and Guidelines and the Written Public Summary will be provided to the requestor free of charge with the response to a written request for public records*, provided however, that because these Procedures and Guidelines, and the Written Public Summary are maintained on the Township's website at: _____, a link to the Procedures and Guidelines and the Written Public Summary will be provided in lieu of providing paper copies of those documents. (**If the township does not maintain the Procedures and Guidelines and the Written Public Summary on a township website, then end the sentence above at the asterisk*.*)

If the cost of processing a FOIA request is \$50 or less, the requester will be notified of the amount due and where the documents can be obtained.

If the cost of processing a FOIA request is expected to exceed \$50 based on a good-faith calculation, or if the requestor has not paid in full for a previously granted request, the Township will require a good-faith deposit pursuant to Section 4 of this policy before processing the request.

In making the request for a good-faith deposit the FOIA Coordinator shall provide the requestor with a detailed itemization of the allowable costs estimated to be incurred by the Township to process the request and also provide a best efforts estimate of a time frame it will take the Township to provide the records to the requestor. The best efforts estimate shall be nonbinding on the Township, but will be made in good faith and will strive to be reasonably accurate, given the nature of the request in the particular instance, so as to provide the requested records in a manner based on the public policy expressed by Section 1 of the FOIA.

When a request is denied or denied in part:

If the request is denied or denied in part, the FOIA Coordinator will issue a Notice of Denial which shall provide in the applicable circumstance:

- An explanation as to why a requested public record is exempt from disclosure; or
- A certificate that the requested record does not exist under the name or description provided by the requestor, or another name reasonably known by the Township; or
- An explanation or description of the public record or information within a public record that is separated or deleted from the public record; and
- An explanation of the person's right to submit an appeal of the denial to either the office of the Township Supervisor (or "clerk," or "manager" etc.) or seek judicial review in the _____ County Circuit Court;
- An explanation of the right to receive attorneys' fees, costs, and disbursements as well actual or compensatory damages, and punitive damages of \$1,000, should they prevail in Circuit Court.
- The Notice of Denial shall be signed by the FOIA Coordinator.

If a request does not sufficiently describe a public record, the FOIA Coordinator may, in lieu of issuing a Notice of Denial indicating that the request is deficient, seek clarification or amendment of the request by the person making the request. Any clarification or amendment will be considered a new request subject to the timelines described in this Section.

Requests to inspect public records:

The Township shall provide reasonable facilities and opportunities for persons to examine and inspect public records during normal business hours. The FOIA Coordinator is authorized to promulgate rules regulating the manner in which records may be viewed so as to protect Township records from loss, alteration, mutilation or destruction and to prevent excessive interference with normal Township operations.

Requests for certified copies:

The FOIA Coordinator shall, upon written request, furnish a certified copy of a public record at no additional cost to the person requesting the public record.

Section 4: Fee Deposits

If the fee estimate is expected to exceed \$50.00 based on a good-faith calculation, the requestor will be asked to provide a deposit not exceeding one-half of the total estimated fee.

If a request for public records is from a person who has not paid the Township in full for copies of public records made in fulfillment of a previously granted written request, the FOIA Coordinator will require a deposit of 100% of the estimated processing fee before beginning to search for a public record for any subsequent written request by that person when all of the following conditions exist:

- The final fee for the prior written request is not more than 105% of the estimated fee;
- The public records made available contained the information sought in the prior written request and remain in the Township's possession;
- The public records were made available to the individual, subject to payment, within the time frame estimated by the Township to provide the records;
- Ninety (90) days have passed since the FOIA Coordinator notified the individual in writing that the public records were available for pickup or mailing;
- The individual is unable to show proof of prior payment to the Township; and
- The FOIA Coordinator has calculated a detailed itemization that is the basis for the current written request's increased estimated fee deposit.

The FOIA Coordinator will not require an increased estimated fee deposit if any of the following apply:

- The person making the request is able to show proof of prior payment in full to the Township;
- The Township is subsequently paid in full for the applicable prior written request; or
- Three hundred sixty five (365) days have passed since the person made the request for which full payment was not remitted to the Township.

Section 5: Calculation of Fees

A fee may be charged for the labor cost of copying/duplication.

A fee will **not** be charged for the labor cost of search, examination, review and the deletion and separation of exempt from nonexempt information **unless** failure to charge a fee would result in unreasonably high costs to the Township because of the nature of the request in the particular instance, and the Township specifically identifies the nature of the unreasonably high costs.

Costs for the search, examination review, and deletion and separation of exempt from non-exempt information are “unreasonably high” when they are excessive and beyond the normal or usual amount for those services (Attorney General Opinion 7083 of 2001) compared to the costs of the township’s usual FOIA requests, not compared to the township’s operating budget. (*Bloch v. Davison Community Schools*, Michigan Court of Appeals, Unpublished, April 26, 2011)

The following factors shall be used to determine an unreasonably high cost to the Township:

- Volume of the public record requested
- Amount of time spent to search for, examine, review and separate exempt from non-exempt information in the record requested.
- Whether the public records are from more than one Township department or whether various Township offices are necessary to respond to the request.
- The available staffing to respond to the request.
- Any other similar factors identified by the FOIA Coordinator in responding to the particular request.

The Michigan FOIA statute permits the Township to charge for the following costs associated with processing a request:

- Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.
- Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the Township.
- Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the Township.
- The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the township’s website if you ask for the township to make copies.
- The cost of computer discs, computer tapes or other digital or similar media when the requester asks for records in non-paper physical media. This may include the cost for copies of records already on the township’s website if you ask for the township to make copies.
- The cost to mail or send a public record to a requestor.

Labor costs will be calculated based on the following requirements:

- All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.
- Labor costs will be charged at the hourly wage of the lowest-paid Township employee capable of doing the work in the specific fee category, regardless of who actually performs work.
- Labor costs will also include a charge to cover or partially cover the cost of fringe benefits.
- The Township may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.
- Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.
- Contracted labor costs will be charged at the hourly rate of \$48.90 (6 times the state minimum hourly wage).

The cost to provide records on non-paper physical media when so requested will be based on the following requirements:

- Computer disks, computer tapes or other digital or similar media will be at the actual and most reasonably economical cost for the non-paper media.
- This cost will only be assessed if the Township has the technological capability necessary to provide the public record in the requested non-paper physical media format.
- The Township will procure any non-paper media and will not accept media from the requestor in order to ensure integrity of the Township's technology infrastructure.

The cost to provide paper copies of records will be based on the following requirements:

- Paper copies of public records made on standard letter (8 ½ x 11) or legal (8 ½ x 14) sized paper will not exceed \$.10 per sheet of paper. Copies for non-standard sized sheets of paper will reflect the actual cost of reproduction.
- The Township will provide records using double-sided printing, if it is cost-saving and available.

The cost to mail records to a requestor will be based on the following requirements:

- The actual cost to mail public records using a reasonably economical and justified means.
- The Township may charge for the least expensive form of postal delivery confirmation.
- No cost will be made for expedited shipping or insurance unless specified by the requestor.

If the FOIA Coordinator does not respond to a written request in a timely manner, the Township must:

- Reduce the labor costs by 5% for each day the Township exceeds the time permitted under FOIA up to a 50% maximum reduction, if **any** of the following applies:
 - The Township's late response was willful and intentional,
 - The written request conveyed a request for information within the first 250 words of the body of a letter facsimile, email or email attachment, or
 - The written request included the words, characters, or abbreviations for "freedom of information," "information," "FOIA," "copy" or a recognizable misspelling of such, or legal code reference to MCL 15. 231, et seq. or 1976 Public Act 442 on the front of an envelope or in the subject line of an email, letter or facsimile cover page.
- Fully note the charge reduction in the Detailed Itemization of Costs Form.

Section 6: Waiver of Fees

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The township board may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

Section 7: Discounted Fees

Indigence

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request if the person requesting a public record submits an affidavit stating that they are:

- Indigent and receiving specific public assistance, or
- If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

An individual is not eligible to receive the waiver if:

- The requestor has previously received discounted copies of public records from the Township twice during the calendar year; or
- The requestor requests information in connection with other persons who are offering or providing payment to make the request.

An affidavit is sworn statement. The FOIA Coordinator may make a Fee Waiver Affidavit Form available for use by the public.

Nonprofit organization advocating for developmentally disabled or mentally ill individuals

The FOIA Coordinator will discount the first \$20.00 of the processing fee for a request from:

- A nonprofit organization formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, or their successors, if the request meets all of the following requirements:
 - Is made directly on behalf of the organization or its clients.
 - Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.
 - Is accompanied by documentation of its designation by the state, if requested by the public body.

Section 8: Appeal of a Denial of a Public Record

When a requestor believes that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, he or she may appeal to the Township Board by filing an appeal of the denial with the office of the Township Supervisor (*or "clerk" or "FOIA Coordinator," etc.*).

The appeal must be in writing, specifically state the word "appeal" and identify the reason or reasons the requestor is seeking a reversal of the denial. The Township FOIA Appeal Form (To Appeal a Denial of Records), may be used.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal.

Within 10 business days of receiving the appeal the Township Board will respond in writing by:

- Reversing the disclosure denial;
- Upholding the disclosure denial; or
- Reverse the disclosure denial in part and uphold the disclosure denial in part; or
- Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the Township Board shall respond to the written appeal. The Township Board shall not issue more than 1 notice of extension for a particular written appeal.

If the Township Board fails to respond to a written appeal, or if the Township Board upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action in Circuit Court.

Whether or not a requestor submitted an appeal of a denial to the Township Board, he or she may file a civil action in _____ County Circuit Court within 180 days after the Township's final determination to deny the request.

If a court that determines a public record is not exempt from disclosure, it shall order the Township to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Failure to comply with an order of the court may be punished as contempt of court.

If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in such an action, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or Township prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements.

If the court determines that the Township has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the Township to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

Section 9: Appeal of an Excessive FOIA Processing Fee

"Fee" means the total fee or any component of the total fee calculated under section 4 of the FOIA, including any deposit.

If a requestor believes that the fee charged by the Township to process a FOIA request exceeds the amount permitted by state law or under this policy, he or she must first appeal to the Township Board by submitting a written appeal for a fee reduction to the office of the Township Supervisor (*or "clerk" or "FOIA Coordinator," etc.*).

The appeal must be in writing, specifically state the word "appeal" and identify how the required fee exceeds the amount permitted. The Township FOIA Appeal Form (To Appeal an Excess Fee) may be used.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal.

Within 10 business days after receiving the appeal, the Township Board will respond in writing by:

- Waiving the fee;
- Reducing the fee and issuing a written determination indicating the specific basis that supports the remaining fee;
- Upholding the fee and issuing a written determination indicating the specific basis that supports the required fee; or
- Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the Township Board will respond to the written appeal. The Township Board shall not issue more than 1 notice of extension for a particular written appeal.

Where the Township Board reduces or upholds the fee, the determination must include a certification from the Township Board that the statements in the determination are accurate and that the reduced fee amount complies with its publicly available procedures and guidelines and Section 4 of the FOIA.

Within 45 days after receiving notice of the Township Board's determination of an appeal, the requesting person may commence a civil action in _____ County Circuit Court for a fee reduction.

If a civil action is commenced against the Township for an excess fee, the Township is not obligated to complete the processing of the written request for the public record at issue until the court resolves the fee dispute.

An action shall not be filed in circuit court unless *one* of the following applies:

- The Township does not provide for appeals of fees,
- The Township Board failed to respond to a written appeal as required, or
- The Township Board issued a determination to a written appeal.

If a court determines that the Township required a fee that exceeds the amount permitted under its publicly available procedures and guidelines or Section 4 of the FOIA, the court shall reduce the fee to a permissible amount. Failure to comply with an order of the court may be punished as contempt of court.

If the requesting person prevails in court by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages.

If the court determines that the Township has arbitrarily and capriciously violated the FOIA by charging an excessive fee, the court shall order the Township to pay a civil fine of \$500.00, which shall be deposited in the general fund of the state treasury. The court may also award, in addition to any actual or compensatory damages, punitive damages in the amount of \$500.00 to the person seeking the fee reduction. The fine and any damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

Section 10: Conflict with Prior FOIA Policies and Procedures; Effective Date

To the extent that these Procedures and Guidelines conflict with previous FOIA policies promulgated by Township Board or the Township Administration these Procedures and Guidelines are controlling. To the extent that any administrative rule promulgated by the FOIA Coordinator subsequent to the adoption of this resolution is found to be in conflict with any previous policy promulgated by the Township Board or the Township Administration, the administrative rule promulgated by the FOIA Coordinator is controlling.

To the extent that any provision of these Procedures and Guidelines or any administrative rule promulgated by the FOIA Coordinator pertaining to the release of public records is found to be in conflict with any State statute, the applicable statute shall control. The FOIA Coordinator is authorized to modify this policy and all previous policies adopted by the Township Board or the Township Administration, and to adopt such administrative rules as he or she may deem necessary, to facilitate the legal review and processing of requests for public records made pursuant to Michigan's FOIA statute, provided that such modifications and rules are consistent with State law. The FOIA Coordinator shall inform the Township Board of any change these Policies and Guidelines.

These FOIA Policies and Guidelines become effective July 1, 2015.

Section 11: Appendix of _____ Township FOIA Forms

- Request for Public Records Form
- Notice to Extend Response Time Form
- Notice of Denial Form
- Detailed Cost Itemization Form
- Appeal of Denial of Records Form
- Appeal of Excess Fee Form

Michelle

From: Alli Fick <alli@thefga.org>
Sent: Wednesday, October 06, 2021 9:20 PM
To: Michelle
Subject: Re: Dexter Township - FOIA Request - Center for Tech and Civic Life COVID 19 Grant

Thank you!
-Alli

From: Michelle <clerk@dextertownship.org>
Date: Wednesday, October 6, 2021 at 2:19 PM
To: Alli Fick <alli@thefga.org>
Subject: Dexter Township - FOIA Request - Center for Tech and Civic Life COVID 19 Grant

CAUTION: -External Sender-

Good afternoon Alli Fick

This notice is in response to your FOIA Request, received by the Dexter Township Clerk on Wednesday September 29, 2021 2:45pm, requesting Documents / Notes information under the Freedom of Information Act (FOIA) MCL 15.231 et seq.

According to the Freedom of Information Act, PA 442 of 1976, a public body must respond to requests for public records within five (5) business days of the date the request is received.

Dexter Township did not apply for the Center for Tech and civic Life COVID 19 Response Grant. We do not have any of the information you are requesting.

I believe the information provided fulfills your FOIA request.

Please advise you are in receipt of this email.

Regards,

Michelle.

Michelle Stamboulellis
Dexter Township Clerk
6880 Dexter Pinckney Road
Dexter, Michigan. 48130
734.426.3767.
clerk@dextertownship.org

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Township: Keep original and provide copies of both sides of each sheet, along with Public Summary, to requestor at no charge.

_____ Township, _____ County

Detailed Cost Itemization

Phone: _____

Freedom of Information Act Request Detailed Cost Itemization

Date: _____ Prepared for Request No.: _____ Date Request Received: _____

The following costs are being charged in compliance with Section 4 of the Michigan Freedom of Information Act, MCL 15.234, according to the township's FOIA Policies and Guidelines.

1. Labor Cost for Copying / Duplication

This is the cost of labor directly associated with duplication of publication, including making paper copies, making digital copies, or transferring digital public records to be given to the requestor on non-paper physical media or through the Internet or other electronic means as stipulated by the requestor.

This shall not be more than the hourly wage of the township's lowest-paid employee capable of necessary duplication or publication in this particular instance, regardless of whether that person is available or who actually performs the labor.

These costs will be estimated and charged in _____-minute time increments as set by the township board (for example: 15-minutes or more); all partial time increments must be rounded down. If the number of minutes is less than one increment, there is no charge.

Hourly Wage Charged: \$ _____

Charge per increment: \$ _____

OR

Hourly Wage with Fringe Benefit Cost: \$ _____

OR

Multiply the hourly wage by the percentage multiplier: _____% (up to 50% of the hourly wage) and add to the hourly wage for a total per hour rate.

Charge per increment: \$ _____

☐ Overtime rate charged as stipulated by Requestor (overtime is not used to calculate the fringe benefit cost)

To figure the number of increments, take the number of minutes: _____, divide by _____-minute increments, and round down. Enter below:

Number of increments

1. Labor Cost

x _____ = \$ _____

2. Labor Cost to Locate:

This is the cost of labor directly associated with the necessary searching for, locating, and examining public records in conjunction with receiving and fulfilling a granted written request. This fee is being charged because failure to do so will result in unreasonably high costs to the township that are excessive and beyond the normal or usual amount for those services compared to the township's usual FOIA requests, because of the nature of the request in this particular instance, specifically: _____

The township will not charge more than the hourly wage of its lowest-paid employee capable of searching for, locating, and examining the public records in this particular instance, regardless of whether that person is available or who actually performs the labor.

These costs will be estimated and charged in _____-minute time increments (must be 15-minutes or more); all partial time increments must be rounded down. If the number of minutes is less than 15, there is no charge.

Hourly Wage Charged: \$ _____

Charge per increment: \$ _____

OR

Hourly Wage with Fringe Benefit Cost: \$ _____

OR

Multiply the hourly wage by the percentage multiplier: _____% (up to 50% of the hourly wage) and add to the hourly wage for a total per hour rate.

Charge per increment: \$ _____

☐ Overtime rate charged as stipulated by Requestor (overtime is not used to calculate the fringe benefit cost)

To figure the number of increments, take the number of minutes: _____, divide by _____-minute increments, and round down. Enter below:

Number of increments

2. Labor Cost

x _____ = \$ _____

3a. Employee Labor Cost for Separating Exempt from Non-Exempt (Redacting):

(Fill this out if using a township employee. If contracted, use No. 3b instead).

The township will not charge for labor directly associated with redaction if it knows or has reason to know that it previously redacted the record in question and still has the redacted version in its possession.

This fee is being charged because failure to do so will result in unreasonably high costs to the township that are excessive and beyond the normal or usual amount for those services compared to the township's usual FOIA requests, because of the nature of the request in this particular instance, specifically: _____

This is the cost of labor of a **township employee**, including necessary review, directly associated with separating and deleting exempt from nonexempt information. This shall not be more than the hourly wage of the **township's lowest-paid employee** capable of separating and deleting exempt from nonexempt information in this particular instance, regardless of whether that person is available or who actually performs the labor.

These costs will be estimated and charged in _____-minute time increments (*must be 15-minutes or more*); all partial time increments must be rounded down. *If the number of minutes is less than 15, there is no charge.*

Hourly Wage Charged: \$ _____

Charge per increment: \$ _____

OR

Hourly Wage with Fringe Benefit Cost: \$ _____

OR

Multiply the hourly wage by the percentage multiplier: _____%
(up to 50% of the hourly wage) and add to the hourly wage for a total per hour rate.

Charge per increment: \$ _____

☐ Overtime rate charged as stipulated by Requestor (*overtime is not used to calculate the fringe benefit cost*)

To figure the number of increments, take the number of minutes:

_____, divide by _____-minute increments, and round down.
Enter below:

Number of increments

x _____ =

3a.
Labor Cost

\$ _____

3b. Contracted Labor Cost for Separating Exempt from Non-Exempt (Redacting):

(Fill this out if using a contractor, such as the attorney. If using in-house employee, use No. 3a instead.)

The township will not charge for labor directly associated with redaction if it knows or has reason to know that it previously redacted the record in question and still has the redacted version in its possession.

This fee is being charged because failure to do so will result in unreasonably high costs to the township that are excessive and beyond the normal or usual amount for those services compared to the township's usual FOIA requests, because of the nature of the request in this particular instance, specifically: _____

As this township does not employ a person capable of separating exempt from non-exempt information in this particular instance, as determined by the FOIA Coordinator, this is the cost of labor of a **contractor** (i.e.: outside attorney), including necessary review, directly associated with separating and deleting exempt information from nonexempt information. This shall not exceed an amount equal to 6 times the state minimum hourly wage rate of _____ (currently \$9.25).

Name of contracted person or firm: _____

These costs will be estimated and charged in _____-minute time increments (*must be 15-minutes or more*); all partial time increments must be rounded down. *If the number of minutes is less than 15, there is no charge.*

Hourly Cost Charged: \$ _____

Charge per increment: \$ _____

To figure the number of increments, take the number of minutes:

_____, divide by _____-minute increments, and round down to: _____ increments.
Enter below:

Number of increments

x _____ =

3b.
Labor Cost

\$ _____

4. Copying / Duplication Cost:

Copying costs may be charged if a copy of a public record is requested, or for the necessary copying of a record for inspection (for example, to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection).

No more than the actual cost of a sheet of paper, up to maximum 10 cents per sheet for:

- Letter (8 1/2 x 11-inch, single and double-sided): _____ cents per sheet
- Legal (8 1/2 x 14-inch, single and double-sided): _____ cents per sheet

No more than the actual cost of a sheet of paper for other paper sizes:

- Other paper sizes (single and double-sided): _____ cents / dollars per sheet

Actual and most reasonably economical cost of non-paper physical digital media:

- Circle applicable: Disc / Tape / Drive / Other Digital Medium Cost per Item: _____

The cost of paper copies **must** be calculated as a total cost per sheet of paper. The fee **cannot exceed** 10 cents per sheet of paper for copies of public records made on 8-1/2- by 11-inch paper or 8-1/2- by 14-inch paper. A township **must** utilize the most economical means available for making copies of public records, including using double-sided printing, if cost saving and available.

Number of
Sheets:

x _____ = \$ _____
x _____ = \$ _____

Costs:

x _____ = \$ _____

No. of Items:

x _____ = \$ _____

4. Total
Copy Cost

\$ _____

5. Mailing Cost:

The township will charge the actual cost of mailing, if any, for sending records in a reasonably economical and justifiable manner. Delivery confirmation is not required.

- The township **may** charge for the least expensive form of postal delivery confirmation.
- The township **cannot** charge more for expedited shipping or insurance unless specifically requested by the requestor.*

Actual Cost of Envelope or Packaging: \$ _____

Actual Cost of Postage: \$ _____ per stamp
\$ _____ per pound
\$ _____ per package

Actual Cost (least expensive) Postal Delivery Confirmation: \$ _____

*Expedited Shipping or Insurance as Requested: \$ _____

Number of
Envelopes or
Packages:

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

Costs:

5. Total
Mailing Cost

\$ _____

☐ * Requestor has requested expedited shipping or insurance

6a. Copying/Duplicating Cost for Records Already on Township's Website:

If the public body has included the website address for a record in its written response to the requestor, and the requestor thereafter stipulates that the public record be provided to him or her in a paper format or non-paper physical digital media, the township will provide the public records in the specified format and may charge copying costs to provide those copies.

No more than the actual cost of a sheet of paper, up to maximum 10 cents per sheet for:

- Letter (8 1/2 x 11-inch, single and double-sided): _____ cents per sheet
- Legal (8 1/2 x 14-inch, single and double-sided): _____ cents per sheet

No more than the actual cost of a sheet of paper for other paper sizes:

- Other paper sizes (single and double-sided): _____ cents / dollars per sheet

Actual and most reasonably economical cost of non-paper physical digital media:

- Circle applicable: Disc / Tape / Drive / Other Digital Medium Cost per Item: _____

☐ Requestor has stipulated that some / all of the requested records that are already available on the township's website be provided in a paper or non-paper physical digital medium.

Number of
Sheets:

x _____ = \$ _____
x _____ = \$ _____

Costs:

x _____ = \$ _____

No. of Items:

x _____ = \$ _____

6a. Web
Copying Cost

\$ _____

6b. Labor Cost for Copying/Duplicating Records Already on Township's Website:

This shall not be more than the hourly wage of the township's lowest-paid employee capable of necessary duplication or publication in this particular instance, regardless of whether that person is available or who actually performs the labor. These costs will be estimated and charged in _____-minute time increments (i.e.: 15-minutes or more); all partial time increments must be rounded down. If the number of minutes is less than 15, there is no charge.

Hourly Wage Charged: \$ _____

Charge per increment: \$ _____

OR

Hourly Wage with Fringe Benefit Cost: \$ _____

OR

Multiply the hourly wage by the percentage multiplier: _____%
and add to the hourly wage for a total per hour rate.

Charge per increment: \$ _____

The township may use a fringe benefit multiplier greater than the 50% limitation, not to exceed the actual costs of providing the information in the specified format.

☐ Overtime rate charged as stipulated by Requestor

To figure the number of increments, take the number of minutes: _____, divide by _____-minute increments, and round down.
Enter below:

Number of
increments

x _____ = \$ _____

6b. Web
Labor Cost

6c. Mailing Cost for Records Already on Township's Website:

Actual Cost of Envelope or Packaging: \$ _____

Actual Cost of Postage: \$ _____ per stamp / per pound / per package

Actual Cost (least expensive) Postal Delivery Confirmation: \$ _____

*Expedited Shipping or Insurance as Requested: \$ _____

☐ * Requestor has requested expedited shipping or insurance

Number:

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

x _____ = \$ _____

6c. Web
Mailing Cost

\$ _____

Subtotal Fees Before Waivers, Discounts or Deposits:**Estimated Time Frame to Provide Records:**

____ (days or date)

The time frame estimate is nonbinding upon the township, but the township is providing the estimate in good faith. Providing an estimated time frame does not relieve the township from any of the other requirements of this act.

- ☐ Cost estimate
☐ Bill

1. Labor Cost for Copying: \$ _____
2. Labor Cost to Locate: \$ _____
3a. Labor Cost to Redact: \$ _____
3b. Contract Labor Cost to Redact: \$ _____
4. Copying/Duplication Cost: \$ _____
5. Mailing Cost: \$ _____
6a. Copying/Duplication of Records on Website: \$ _____
6b. Labor Cost for Copying Records on Website: \$ _____
6c. Mailing Costs for Records on Website: \$ _____

Subtotal Fees:\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____**Waiver: Public Interest**

A search for a public record may be conducted or copies of public records may be furnished without charge or at a reduced charge if the township determines that a waiver or reduction of the fee is in the public interest because searching for or furnishing copies of the public record can be considered as primarily benefiting the general public.

- ☐ All fees are waived **OR** ☐ All fees are reduced by: _____ %

**Subtotal Fees
After Waiver:**

\$ _____

Discount: Indigence

A public record search **must** be made and a copy of a public record **must** be furnished **without charge for the first \$20.00 of the fee** for each request by an individual who is entitled to information under this act and who:

- 1) Submits an affidavit stating that the individual is indigent and receiving specific public assistance, **OR**
2) If not receiving public assistance, stating facts showing inability to pay the cost because of indigence.

If a requestor is ineligible for the discount, the public body shall inform the requestor specifically of the reason for ineligibility in the public body's written response. An individual is ineligible for this fee reduction if **ANY** of the following apply:

- (i) The individual has previously received discounted copies of public records from the same public body twice during that calendar year, **OR**
(ii) The individual requests the information in conjunction with outside parties who are offering or providing payment or other remuneration to the individual to make the request. A public body may require a statement by the requestor in the affidavit that the request is not being made in conjunction with outside parties in exchange for payment or other remuneration.

- ☐ Eligible for Indigence Discount

**Subtotal Fees
After Discount
(subtract \$20):**

\$ _____

Discount: Nonprofit Organization

A public record search **must** be made and a copy of a public record **must** be furnished **without charge for the first \$20.00 of the fee** for each request by a nonprofit organization formally designated by the state to carry out activities under subtitle C of the federal Developmental Disabilities Assistance and Bill of Rights Act of 2000 and the federal Protection and Advocacy for Individuals with Mental Illness Act, if the request meets **ALL** of the following requirements:

- (i) Is made directly on behalf of the organization or its clients.
(ii) Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the Michigan Mental Health Code, 1974 PA 258, MCL 330.1931.
(iii) Is accompanied by documentation of its designation by the state, if requested by the township.

- ☐ Eligible for Nonprofit Discount

**Subtotal Fees
After Discount
(subtract \$20):**

\$ _____

<p>Deposit: Good Faith</p> <p>The township may require a good-faith deposit in either its initial response or a subsequent response before providing the public records to the requestor if the entire fee estimate or charge authorized under this section exceeds \$50.00, based on a good-faith calculation of the total fee. The deposit cannot exceed 1/2 of the total estimated fee.</p> <p style="text-align: right;">Percent of Deposit: _____%</p> <p>Date by Which Deposit Must be Received: _____ (48 days after this notice was sent)</p>	<p>Date Paid: _____</p>	<p>Deposit Amount Required: \$ _____</p>
<p>Deposit: Increased Deposit Due to Previous FOIA Fees Not Paid In Full</p> <p>After a township has granted and fulfilled a written request from an individual under this act, if the township has not been paid in full the total amount of fees for the copies of public records that the township made available to the individual as a result of that written request, the township may require an increased estimated fee deposit of up to 100% of the estimated fee before it begins a full public record search for any subsequent written request from that individual if ALL of the following apply:</p> <ul style="list-style-type: none"> (a) The final fee for the prior written request was not more than 105% of the estimated fee. (b) The public records made available contained the information being sought in the prior written request and are still in the township's possession. (c) The public records were made available to the individual, subject to payment, within the best effort estimated time frame given for the previous request. (d) Ninety (90) days have passed since the township notified the individual in writing that the public records were available for pickup or mailing. (e) The individual is unable to show proof of prior payment to the township. (f) The township calculates a detailed itemization, as required under MCL 15.234, that is the basis for the current written request's increased estimated fee deposit. <p>A township can no longer require an increased estimated fee deposit from an individual if ANY of the following apply:</p> <ul style="list-style-type: none"> (a) The individual is able to show proof of prior payment in full to the township, OR (b) The township is subsequently paid in full for the applicable prior written request, OR (c) Three hundred sixty-five (365) days have passed since the individual made the written request for which full payment was not remitted to the township. <p>Date by Which Deposit Must be Received: _____ (48 days after this notice is sent)</p>	<p>Date Paid: _____</p>	<p>Percent Deposit Required: _____%</p> <p>Deposit Required: \$ _____</p>
<p>Late Response Labor Costs Reduction</p> <p>If the township does not respond to a written request in a timely manner as required under MCL 15.235(2), the township must do the following:</p> <ul style="list-style-type: none"> (a) Reduce the charges for labor costs otherwise permitted by 5% for each day the township exceeds the time permitted for a response to the request, with a maximum 50% reduction, if EITHER of the following applies: <ul style="list-style-type: none"> (i) The late response was willful and intentional, OR (ii) The written request included language that conveyed a request for information within the first 250 words of the body of a letter, facsimile, electronic mail, or electronic mail attachment, or specifically included the words, characters, or abbreviations for "freedom of information," "information," "FOIA," "copy", or a recognizable misspelling of such, or appropriate legal code reference for this act, on the front of an envelope, or in the subject line of an electronic mail, letter, or facsimile cover page. 	<p>Number of Days Over Required Response Time: _____</p> <p>Multiply by 5%</p> <p>= Total Percent Reduction: _____</p>	<p>Total Labor Costs \$ _____</p> <p>Minus Reduction \$ _____</p> <p>= Reduced Total Labor Costs \$ _____</p>
<p>The Public Summary of the township's FOIA Procedures and Guidelines is available free of charge from: Website: _____ Email: _____ Phone: _____ Address: _____</p> <p style="text-align: center;">Request Will Be Processed, But Balance Must Be Paid Before Copies May Be Picked Up, Delivered or Mailed</p>	<p>Date Paid: _____</p>	<p>Total Balance Due: \$ _____</p>

(Form created by Michigan Townships Association, revised March 2019)

_____ Township

Public Summary of FOIA Procedures and Guidelines

**It is the public policy of this state that all persons
(except those persons incarcerated in state or local correctional facilities)
are entitled to full and complete information regarding the affairs of government and
the official acts of those who represent them as public officials and public employees.**

The people shall be informed so that they may fully participate in the democratic process.

Consistent with the Michigan Freedom of Information Act (FOIA), Public Act 442 of 1976, the following is the Written Public Summary of the Township's FOIA Procedures and Guidelines relevant to the general public.

This is only a summary of the Township's FOIA Procedures and Guidelines. For more details and information, copies of the Township's FOIA Procedures and Guidelines are available at no charge at any Township office and on the Township's website: www._____.

1. How do I submit a FOIA request to the Township?

- A request must sufficiently describe a public record so as to enable the Township to find it.
- A request from a person, other than an individual who qualifies as indigent under MCL 15.234(2)(a), must include the requesting person's complete name, address, and contact information, and, if the request is made by a person other than an individual, the complete name, address, and contact information of the person's agent who is an individual. An address must be written in compliance with United States Postal Service addressing standards:

• JANE SMITH (*or ABC MOVERS*)
1500 E MAIN AVE STE 201
SPRINGFIELD VA 22162-1010

- Contact information must include a valid telephone number or electronic mail address.
- Please include the words "FOIA" or "FOIA Request" in the request to assist the Township in providing a prompt response.
- Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by the Township may be submitted on the Township's FOIA Request Form, in any other form of writing (letter, fax, email, etc.), or by verbal request.
 - Any verbal request will be documented by the Township on the Township's FOIA Request Form.
 - No specific form to submit a written request is required. However a FOIA Request Form and other FOIA-related forms are available for your use and convenience on the Township's website at www._____, and at _____ (*Provide one or more locations: "the Township Hall" or "any township facility" or another location*).

- Written requests may be delivered to the Township Hall in person or by mail:

- Requests may be faxed to: (_____) _____. To ensure a prompt response, faxed requests should contain the term "FOIA" or "FOIA Request" on the first/cover page.
- Requests may be emailed to: _____. To ensure a prompt response, email requests should contain the term "FOIA" or "FOIA Request" in the subject line.

2. What kind of response can I expect to my request?

- Within 5 business days after receiving a FOIA request the Township will issue a response. If a request is received by fax or email, the request is deemed to have been received on the following business day. The Township will respond to your request in one of the following ways:
 -
 - Grant the request,
 - Issue a written notice denying the request,
 - Grant the request in part and issue a written notice denying in part the request,
 - Issue a notice indicating that due to the nature of the request the Township needs an additional 10 business days to respond, or
 - Issue a written notice indicating that the public record requested is available at no charge on the Township's website
- If the request is granted, or granted in part, the Township will ask that payment be made for the allowable fees associated with responding to the request before the public record is made available.
- If the cost of processing the request is expected to exceed \$50, or if you have not paid for a previously granted request, the Township will require a deposit before processing the request.

3. What are the Township's deposit requirements?

- If the Township has made a good faith calculation that the total fee for processing the request will exceed \$50.00, the Township will require that you provide a deposit in the amount of 50% of the total estimated fee. When the Township requests the deposit, it will provide you a non-binding best efforts estimate of how long it will take to process the request after you have paid your deposit.
- If the Township receives a request from a person who has not paid the Township for copies of public records made in fulfillment of a previously granted written request, the Township will require a deposit of 100% of the estimated processing fee before it begins to search for the public record for any subsequent written request when all of the following conditions exist:
 - The final fee for the prior written request is not more than 105% of the estimated fee;
 - The public records made available contained the information sought in the prior written request and remain in the Township's possession;
 - The public records were made available to the individual, subject to payment, within the best effort time frame estimated by the Township to provide the records;
 - Ninety (90) days have passed since the Township notified the individual in writing that the public records were available for pickup or mailing;
 - The individual is unable to show proof of prior payment to the Township; and

- The Township has calculated an estimated detailed itemization that is the basis for the current written request's increased fee deposit.
- The Township will not require the 100% estimated fee deposit if any of the following apply:
 - The person making the request is able to show proof of prior payment in full to the Township;
 - The Township is subsequently paid in full for all applicable prior written requests; or
 - Three hundred sixty five (365) days have passed since the person made the request for which full payment was not remitted to the Township.
- If a deposit is not received by the Township within 48 days from the date that the notice of deposit requirement is sent, and if the requesting person has not filed an appeal of the deposit amount, the request shall be considered abandoned by the requesting person and the Township is no longer required to fulfill the request. Notice of a deposit requirement must include notice of the date by which the deposit must be received, which date is 48 days after the date the notice is sent.

4. How does the Township calculate FOIA processing fees?

The Michigan FOIA statute permits the Township to charge for the following costs associated with processing a request:

- Labor costs associated with copying or duplication, which includes making paper copies, making digital copies, or transferring digital public records to non-paper physical media or through the Internet.
- Labor costs associated with searching for, locating and examining a requested public record, when failure to charge a fee will result in unreasonably high costs to the Township.
- Labor costs associated with a review of a record to separate and delete information exempt from disclosure, when failure to charge a fee will result in unreasonably high costs to the Township.
- The cost of copying or duplication, not including labor, of paper copies of public records. This may include the cost for copies of records already on the township's website if you ask for the township to make copies.
- The cost of computer discs, computer tapes or other digital or similar media when the requester asks for records in non-paper physical media. This may include the cost for copies of records already on the township's website if you ask for the township to make copies.
- The cost to mail or send a public record to a requestor.

Labor Costs

- All labor costs will be estimated and charged in 15-minute increments, with all partial time increments rounded down. If the time involved is less than 15 minutes, there will be no charge.
- Labor costs will be charged at the hourly wage of the lowest-paid Township employee capable of doing the work in the specific fee category, regardless of who actually performs work.

- Labor costs will also include a charge to cover or partially cover the cost of fringe benefits. Township may add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits, but in no case may it exceed the actual cost of fringe benefits.
- Overtime wages will not be included in labor costs unless agreed to by the requestor; overtime costs will not be used to calculate the fringe benefit cost.
- Contracted labor costs will be charged at the hourly rate of \$48.90 (6 times the state minimum hourly wage)

A labor cost will not be charged for the search, examination, review and the deletion and separation of exempt from nonexempt information unless failure to charge a fee would result in unreasonably high costs to the Township. Costs are unreasonably high when they are excessive and beyond the normal or usual amount for those services compared to the Township's usual FOIA requests, because of the nature of the request in the particular instance. The Township must specifically identify the nature of the unreasonably high costs in writing.

Copying and Duplication

The Township must use the most economical method for making copies of public records, including using double-sided printing, if cost-saving and available.

Non-paper Copies on Physical Media

- The cost for records provided on non-paper physical media, such as computer discs, computer tapes or other digital or similar media will be at the actual and most reasonably economical cost for the non-paper media.
- This cost will be charged only if the Township has the technological capability necessary to provide the public record in the requested non-paper physical media format.

Paper Copies

- Paper copies of public records made on standard letter (8 ½ x 11) or legal (8 ½ x 14) sized paper will not exceed \$.10 per sheet of paper.
- Copies for non-standard sized sheets will paper will reflect the actual cost of reproduction.

Mailing Costs

- The cost to mail public records will use a reasonably economical and justified means.
- The Township may charge for the least expensive form of postal delivery confirmation.
- No cost will be made for expedited shipping or insurance unless you request it.

Waiver of Fees

The cost of the search for and copying of a public record may be waived or reduced if in the sole judgment of the FOIA Coordinator a waiver or reduced fee is in the public interest because it can be considered as primarily benefitting the general public. The township board may identify specific records or types of records it deems should be made available for no charge or at a reduced cost.

5. How do I qualify for an indigence discount on the fee?

The Township will discount the first \$20.00 of fees for a request if you submit an affidavit stating that you are:

- Indigent and receiving specific public assistance; or
- If not receiving public assistance, stating facts demonstrating an inability to pay because of indigence.

You are **not** eligible to receive the \$20.00 discount if you:

- Have previously received discounted copies of public records from the Township twice during the calendar year; or
- Are requesting information on behalf of other persons who are offering or providing payment to you to make the request.

An affidavit is sworn statement. For your convenience, the Township has provided an Affidavit of Indigence for the waiver of FOIA fees on the back of the Township FOIA Request Form, which is available on the Township's website: www._____.

6. May a nonprofit organization receive a discount on the fee?

A nonprofit organization advocating for developmentally disabled or mentally ill individuals that is formally designated by the state to carry out activities under subtitle C of the federal developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, may receive a \$20.00 discount if the request meets all of the following requirements in the Act:

- Is made directly on behalf of the organization or its clients.
- Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.
- Is accompanied by documentation of its designation by the state, if requested by the public body.

7. How may I challenge the denial of a public record or an excessive fee?

Appeal of a Denial of a Public Record

If you believe that all or a portion of a public record has not been disclosed or has been improperly exempted from disclosure, you may appeal to the Township Board by filing a written appeal of the denial with the office of the Township Supervisor (*or "clerk" or "FOIA Coordinator," etc.*).

The appeal must be in writing, specifically state the word "appeal," and identify the reason or reasons you are seeking a reversal of the denial. You may use the Township FOIA Appeal Form (To Appeal a Denial of Records), which is available on the Township's website: www._____.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal. Within 10 business days of receiving the appeal the Township Board will respond in writing by:

- Reversing the disclosure denial;
- Upholding the disclosure denial; or

- Reverse the disclosure denial in part and uphold the disclosure denial in part.

Whether or not you submitted an appeal of a denial to the Township Board, you may file a civil action in _____ County Circuit Court within 180 days after the Township's final determination to deny your request. If you prevail in the civil action the court will award you reasonable attorneys' fees, costs and disbursements. If the court determines that the Township acted arbitrarily and capriciously in refusing to disclose or provide a public record, the court shall award you damages in the amount of \$1,000.

Appeal of an Excess FOIA Processing Fee

If you believe that the fee charged by the Township to process your FOIA request exceeds the amount permitted by state law, you must first appeal to the Township Board by filing a written appeal for a fee reduction to the office of the Township Supervisor (*or "clerk" or "FOIA Coordinator," etc.*).

The appeal must specifically state the word "appeal" and identify how the required fee exceeds the amount permitted. You may use the Township FOIA Appeal Form (To Appeal an Excess Fee), which is available at the Township Hall and on the Township's website: www._____.

The Township Board is not considered to have received a written appeal until the first regularly scheduled Township Board meeting following submission of the written appeal. Within 10 business days after receiving the appeal, the Township Board will respond in writing by:

- Waiving the fee;
- Reducing the fee and issue a written determination indicating the specific basis that supports the remaining fee;
- Upholding the fee and issue a written determination indicating the specific basis that supports the required fee; or
- Issuing a notice detailing the reason or reasons for extending for not more than 10 business days the period during which the Township Board will respond to the written appeal.

Within 45 days after receiving notice of the Township Board's determination of the processing fee appeal, you may commence a civil action in _____ County Circuit Court for a fee reduction. If you prevail in the civil action by receiving a reduction of 50% or more of the total fee, the court may award all or appropriate amount of reasonable attorneys' fees, costs and disbursements. If the court determines that the Township acted arbitrarily and capriciously by charging an excessive fee, court may also award you punitive damages in the amount of \$500.



DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Monthly Board of Trustee Workshop Meetings

Recommended by:

Karen Nolte

Explanation of Agenda Item:

Have a meeting in between our board meetings (standard day of month) where we can have full discussions on topics facing the township and office. Working to improve our communication and full understanding of topics facing the board.

Fiscal or Resource Considerations:

Yes x No

Does this agenda item require the expenditure of funds?

Yes x No

If yes, are funds budgeted?

Yes No x

Are staff or other resources required?

Yes No x

Is a budget amendment required?

Yes No x

Attachments:

We would incur additional funds for the recording secretary – no real other budget expenditures would be necessary.

Staff Comments:

Motion/Action/Recommendation:

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Develop plan to close Township Hall to the Public Due to a COVID Outbreak

Recommended by:

Diane Ratkovich

Explanation of Agenda Item:

Discussion to develop a plan to close Township Hall to the public due to a COVID outbreak

Fiscal or Resource Considerations:	Yes _____	No _____	X _____
Does this agenda item require the expenditure of funds?	Yes _____	No _____	X _____
If yes, are funds budgeted?	Yes _____	No _____	_____
Are staff or other resources required?	Yes _____	No _____	X _____
Is a budget amendment required?	Yes _____	No _____	X _____

Attachments:

None

Staff Comments:

Motion/Action/Recommendation:

Develop and implement plan to close Township Hall to the public during a COVID outbreak.

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Sale of the House Located at 6990 Dexter Pinckney Road

Recommended by:

Diane Ratkovich

Explanation of Agenda Item:

Discussion regarding the sale of the house located at 6990 Dexter Pinckney Road with funds from the sale to go towards land preservation.

Fiscal or Resource Considerations:	Yes	<u> X </u>	No	<u> </u>
Does this agenda item require the expenditure of funds?	Yes	<u> </u>	No	<u> X </u>
If yes, are funds budgeted?	Yes	<u> </u>	No	<u> </u>
Is a budget amendment required?	Yes	<u> </u>	No	<u> X </u>

Attachments:

None

Staff Comments:

Motion/Action/Recommendation:

Discussion

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Discussion Regarding the Sale of 25 Acres off of Dexter Town Hall Road

Recommended by:

Diane Ratkovich

Explanation of Agenda Item:

Discussion regarding the sale of 25 acres off Dexter Town Hall Road to a community member with development rights. Funds from the sale to be used for land preservation.

Fiscal or Resource Considerations:

Yes _____ No _____

Does this agenda item require the expenditure of funds?

Yes _____ No _____

If yes, are funds budgeted?

Yes _____ No _____

Is a budget amendment required?

Yes _____ No _____

Attachments:

Agenda summary and attachments from June 18, 2019 Township Board meeting in which the purchase of this property was discussed and approved.

Staff Comments:

Motion/Action/Recommendation:

Discussion

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees 18 June 2019

Agenda Item Title:

Property Availability through Tax Sale

Submitted by:

H. Rider

Explanation of Agenda Item:

Two Dexter Township properties are going up for Tax Sale in July. The State of Michigan has first right of refusal, followed by Dexter Township.

Fiscal or Resource Considerations: YES ☒ NO ☐

Does this agenda item require the expenditure of funds? YES ☒ NO ☐

If YES, are funds budgeted? YES ☐ NO ☒

Are staff or other resources required? YES ☒ NO ☐

Is a budget amendment required? YES ☒ NO ☐

Attachments:

- Letter from the Washtenaw County Treasurer
- List of Properties in Dexter Township, and minimum bid (the price the Township would pay)
- Aerial view of vacant property at 9836 Betty Place
- Aerial view of vacant property in Section 22

Staff Comments:**Properties available:**

Vacant parcel at 9836 Betty Place – Minimum bid \$5,953

Vacant parcel in Section 22 (25+ acers) – Minimum bid \$7,544

Info:

Betty Place property is vacant at the corner of Betty Place and Willis Drive. I don't have any history of that property.

The 25+ acers in Section 22 is land-locked. It is bordered on the north by the ITC corridor, on the west by AG land, on the south by two properties on Margaret Etta (one vacant, one occupied), and on the east by two parcels on McGuinness (both occupied). This was originally part of the Hartman Estate, then sold in 2005. In 2009 it went up for tax sale, was eventually purchased by China Social Innovation Foundation in 2013 for \$13,000, but is again up for tax sale.

Procedure:

If Dexter Township wishes to purchase either or both properties, the price is the minimum bid.

However, if the Township purchases the properties, then later sells them, all "profits" are returned to the County Treasurer "to replenish the tax foreclosure fund".

Recommendation:

It is my recommendation that we do not exercise our option to purchase either property at this time.

Motion/Action/Recommendation:

Option 1 – Motion to purchase (property ID) _____ for an amount not to exceed \$_____, to authorize the Township Clerk to issue a warrant in an amount not to exceed \$_____, to authorize the Township Treasurer to execute the warrant, and to authorize the Township Supervisor and Clerk to execute the necessary purchase documents.

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OFFICE OF COUNTY TREASURER

200 N. MAIN STREET, SUITE 200 PO BOX 8645
 ANN ARBOR, MI 48107-8645 PHONE: (734) 222-6600 FAX: (734) 222-6632
 Taxes@Washtenaw.org Washtenaw.org/Treasurer

CATHERINE McCLARY, CPFO, CPFIM
 TREASURER

June 2019

Dear City, Township, or Village Clerk:

This letter serves as your notice of the parcels that I foreclosed upon in Circuit Court in my capacity as the Foreclosing Governmental Unit under the authority of the General Property Tax Act. These foreclosures were made for delinquent real property taxes.

A public auction of these properties is scheduled. Minimum bids have been established and include all delinquent taxes, fees, penalties, and interest plus any costs related to holding the auction. Attached is a list of parcels that have been foreclosed on and may be acquired by your municipality for public use before the public auction for the indicated minimum bid.

The General Property Tax Act establishes a procedure for the State and for local municipalities to purchase foreclosed property prior to public auction. **The purchase must be for a governmental use and to carry out a public purpose exempt from taxation.** The law establishes the following order of preference:

- a) The State of Michigan has first right of refusal and *must pay the higher of the minimum bid or the market value of the property.* The State has until the first day Tuesday in July to exercise its right.
- b) The City, Village, or Township (in that order) in which the property is located can purchase the property if the State declines and *must pay the minimum bid, prior to the auction beginning on the third Tuesday in July.*
- c) The County may purchase the property if the City, Village, or Township declines and *must pay the minimum bid.*

If the City, Village, Township, or County purchases a property under this process and later sells the property for more than the purchase price, plus the cost of any improvements, the excess proceeds are due back to the Treasurer to replenish the tax foreclosure fund.

Please let me know as soon as possible if you have any questions about the process for acquiring this parcel or any general questions about foreclosures or charge-backs.

Sincerely,

Catherine McClary

cc: City, Township, or Village Treasurer

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<http://www.auction.com/washtenaw>



List of Tax Foreclosed Properties
Auctions will start on 7/19, 8/23, 10/4/2019

Washtenaw County, Michigan

Please note: The Treasurer has the right to withdraw any property on this list prior to the auction. Please contact the office for up to date information.

All bidding is done online. Please read the terms and conditions before bidding, found on washtenaw.org/auction.

All attempts were made for accuracy and proof-reading. Please report any errors you may find to taxes@washtenaw.org

Catherine McClary, CPFO, CPFIM
Washtenaw County Treasurer

Phone: 734-222-6600
Fax: 734-222-6632
Email: taxes@washtenaw.org

Parcel Identification Number	Address and Municipality	Auction Date	2019 Assessed Value x 2**	Minimum Bid***	Legal Description
D -04-02-153-002	9836 Betty Place Township of Dexter	7/19/2019	\$ 38,800	\$ 5,953	OLD SID D-04-19-002-000 DE 47-33A LOTS 33&34 PORTAGE HEIGHTS
D -04-22-400-004	Vacant Township of Dexter	7/19/2019	\$ 74,400	\$ 7,544	*OLD SID - D 04-022-011-00 DE 22-9A W 3/4 OF NW 1/4 OF SE 1/4, EXC THE N 200.05 FT THEREOF SEC. 22 T1S R4E 25.66 AC.

** Per Michigan Constitution, assessed value shall not exceed 50% of true cash value (Article 9, Section 3).

*** Includes all delinquent taxes, interest, penalties, fees, costs, expenses and 2019 Summer Taxes.

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Harley B. Rider
Supervisor
Debra A. Ceo
Clerk
Libby Brushaber
Treasurer
Michael Compton,
James Drolett,
William Gajewski,
Mark Mesko,
Trustees

DEXTER TOWNSHIP

6880 DEXTER-PINCKNEY RD.

DEXTER, MI 48130

(734) 426-3767

www.dextertownship.org



REGULAR MEETING OF THE DEXTER TOWNSHIP BOARD

TUESDAY, JUNE 18, 2019 7:00 PM

Location: Dexter Township Hall, 6880 Dexter-Pinckney Rd., Dexter, MI

Meeting called to order by Supervisor Rider at 7:00 PM.

ROLL CALL: Present – Supervisor Rider, Clerk Ceo, Treasurer Brushaber, Trustees Compton and Drolett.

Absent: Trustees Gajewski and Mesko with notice.

SUPERVISOR'S REMARK: New computers are going into the front office tomorrow Wednesday June 19th. Citizen on Forest Court would like the road rebuilt. Road Commission projects the cost is around \$93,000. This would need to be discussed in next year's projects.

1ST CALL TO THE PUBLIC: None

APPROVAL of the AGENDA: Motion by Brushaber to approve the agenda with addition under Reports of WWRA report. Motion seconded by Compton. **Motion carried (5-0).**

APPROVAL of the MINUTES: Motion by Drolett to approve the minutes from the May 21, 2019 Regular Board Meeting with a minor correction. Motion seconded by Compton. **Motion carried (5-0).**

CONSENT AGENDA: None

COMMITTEE REPORTS:

Broadband Research Committee: Trustee Compton updated the Board on the Broadband Committee initiatives, including Washtenaw County Broadband Committee sending out surveys to our residents.

Township Hall Building Maintenance/Remodel Update: Supervisor Rider updated the Board on the Building Maintenance/Remodel indicating A.R. Brouwer has not received quotes from their sub-contractors on the sidewalk/ramp to the lower level and no date has been set for the final walk-thru of the remodel project. Stein Electric has been contacted for a quote to replace the fluorescent lighting with LED and the issue with the outside lighting program.

Western Washtenaw Recycle Authority: Trustee Compton, Chair of WWRA, discussed the WWRA report and possible purchase of a new garbage truck with an arm to lift garbage cans.

Old Business: None

NEW BUSINESS:

- A. Road Commission Resolution:** Motion by Brushaber to approve Resolution 19-553, a resolution opposing action to dissolve, or even to consider the dissolution of, the County Board of Road Commissioners. Motion seconded by Drolett. Roll call vote. **Motion carried (5-0 with 2 absent with notice).**

MAC

- B. Huron River Watershed Council Resignation:** Motion by Drolett to accept Kate Mehuron's resignation from the position as Dexter Township representative to the Huron River Watershed Council, and to thank her for her service. Motion seconded by Compton. **Motion carried (5-0).**
- C. MTA Planning & Zoning Retreat:** Motion by Ceo to approve the MTA Township Planning and Zoning Team Retreat for up to three PC members, along with expenses in accordance with the Township Expense Policy, understanding that the Department 400 budget may have to be amended prior to the end of the fiscal year. Motion seconded by Compton. **Motion carried (5-0).**
- D. Property Available for Township Purchase:** Motion by Compton to purchase D-04-22-400-004 for an amount not to exceed \$7,544, provided a) the property is closed to the public and b) a deed restriction or conservation easement is placed on the property in perpetuity. Motion seconded by Ceo. Motion amended by Brushaber to remove contingencies a and b that close the property to the public and place a deed restriction or conservation easement on the property. Amendment to motion seconded by Ceo. **Amendment to motion carried (4-1 Drolett).** Original motion as amended to purchase D-04-22-400-004 in the amount not to exceed \$7,544 **carried (4-1 Drolett).**

Motion by Ceo to decline to exercise our option to purchase, D-04-02-153-002, said property and to send notification to adjacent property owners informing them of the pending tax sale. Motion seconded by Compton. **Motion carried (5-0).**

AUTHORIZATION of PAYMENTS/TRANSFER of FUNDS:

A. Motion by Compton to pay bills in the amount of \$53,557.36 from the General Fund, \$65,282.12 from the Fire Fund, \$42,531.50 from the Police Fund, \$69,416.38 from the Agency Fund, and gross payroll in the amount of \$29,123.95. Motion seconded by Brushaber. **Motion carried (5-0).**

B. Transfer of Funds: None

2ND CALL TO THE PUBLIC: Tim Zaleski, resident of Dexter Township, wanted to know if the Washtenaw County Broadband survey data would be available to the Dexter Township's Broadband Committee.

Other Issues, Comments and Concerns of Board Members & Staff:

Steve Burch: Chair of the Planning Commission updated the Board reference the review of the Master Plan.

Trustee Compton and Supervisor Rider commented on the Second Street road project.

Meeting adjourned at 8:43 p.m.



FUTURE AGENDA ITEMS:

- A. Huron River Watershed Council Appointment
- B. Single Trash Hauler Ordinance
- C. Ordinance #37 (PDR) Revisions
- D. Zoning Ordinance Revisions.
- E. Audit

Respectfully Submitted,



Debra A. Ceo, Clerk

Dexter Township

I, THE UNDERSIGNED, DEBRA A. CEO, THE DULY QUALIFIED CLERK FOR THE TOWNSHIP OF DEXTER, WASHTENAW COUNTY, MICHIGAN, DO HEREBY CERTIFY THAT THE FORGOING IS A TRUE AND COMPLETE COPY OF CERTAIN PROCEEDINGS TAKEN BY THE DEXTER TOWNSHIP BOARD OF TRUSTEES AT A REGULAR BOARD MEETING HELD ON THE 18TH DAY OF JUNE 2019 AND THAT THE FORGOING MINUTES HAVE BEEN APPROVED BY A MAJORITY VOTE OF THE BOARD AT A SCHEDULED MEETING HELD ON THE 16TH DAY OF JULY 2019.


DEBRA A. CEO, CLERK, DEXTER TOWNSHIP

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DEXTER TOWNSHIP

AGENDA ITEM SUMMARY

MEETING OF: Township Board of Trustees Meeting – 19 October 2021

Agenda Item Title:

Discussion regarding Dexter Area Fire Department

Recommended by:

Diane Ratkovich

Explanation of Agenda Item:

Discussion of the following issues pertaining to the DAFD:

1. Chief Smith retirement in 2022 and the search for his replacement
2. Charging for Services
3. Develop a committee to decide whether to adopt the International Fire Code

Fiscal or Resource Considerations:	Yes	_____	No	_____	X
Does this agenda item require the expenditure of funds?	Yes	_____	No	_____	X
If yes, are funds budgeted?	Yes	_____	No	_____	
Is a budget amendment required?	Yes	_____	No	_____	X

Attachments:

Staff Comments:

Motion/Action/Recommendation:

Discussion of Items #1, #2 and #3

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Dexter Area Fire Department

8140 MAIN STREET • DEXTER, MICHIGAN • 48130-1044
TELEPHONE: (734) 426-4500

FIRE CHIEF
ROBERT L. SMITH

October 11, 2021

TO: Jim Seta and the DAFD Fire Board
FROM: Robert L. Smith, Fire Chief
RE: Retirement Plans

Jim,

As you know, I have kicked around the idea of retiring from the Fire Service for some time. While being associated with the Fire Service and being a Fire Chief is the greatest career in the world, nothing lasts forever. I have been proud to serve this community for the past 5 years and wish it could go on forever. But obviously that is not possible for anyone.

With that said, I will be retiring from this position effective July 1, 2022. I believe this will give the DAFD Fire Board ample time to find a qualified successor. To ensure a smooth transition, I would entertain that the board consider 1 of the following 2 options.

First, hire a new Fire Chief prior to July 1st and provide at least a 30-day co-working arrangement.

Second, Article VI of the Administrative Manual allows for the DAFD Fire Board to appoint a Manager for the Department. If needed I could entertain a short-term part-time appointment to assist the new Chief during a transition. This option would be slightly less costly than a job shadow approach depending on an agreement that we would need to come too.

I also would like to assure you and the DAFD Fire Board that I will continue to carry out my duties 100% to the best of my abilities while I am under contract.

Thank you so much for the opportunity and support that you and the Fire Board have given me.

Robert L. Smith, EFO, CFO
Fire Chief, Dexter Area Fire Department

CC:
DAFD Fire Board

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Short Title

This article shall be known and may be cited as “The [insert municipality] Emergency Response Cost Recovery Ordinance.”

Purpose

In order to protect the *[insert Municipality]* from incurring extraordinary expenses resulting from the utilization of Dexter Area Fire Department resources to respond to an incident including, but not limited to, fire emergencies, hazardous materials, emergency rescue incidents, and routine administrative expenses, the *[insert Municipality]* authorizes the imposition of charges to recover the reasonable and actual costs incurred by the Dexter Area Fire Department in responding to, mitigation of, and administration cost for such incidents.

Responsible parties

Persons responsible for charges shall include:

- (1) Persons who caused the condition.
- (2) Property owners or occupants of property upon which the conditions exist.
- (3) Owners or lessees of instrumentalities involved in the condition, such as vehicle owners, utility or gas companies.
- (4) Parties benefited by services such as parties aided in vehicular extrications, rescues, etc.
- (5) Insurers or guarantors for persons responsible or benefited.

Delegation of the Area Fire Department

The board of the Dexter Area Fire Department, created under Public Act No. 7 of 1967 (MCLA 124.501 et seq.) and the articles of incorporation of said authority to which this municipality is a constituent or associated member, is hereby granted the right to establish, determine, revise, increase or decrease uniform rates, fees, and charges for fire protection and suppression and medical services for separate classes of users, based upon the type of incident, structure, vehicle, cause, service provided, environmental response, or other reasonable distinctions and bases involved. The Dexter Area Fire Department shall bill and collect on behalf of the municipality, the fees, charges, and rates so established from the persons and properties benefited. The Dexter Area Fire Department is authorized to deliver or cause to be delivered statements and billings to persons and owners liable for the charges and fees. Delivery may be done by regular mail to the last known address of the persons or owners liable and a statement shall be conclusively presumed delivered as of the date it is deposited into the United States mail, addressed to such persons and owners. The Dexter Area Fire Department is authorized to divide the statement among the persons or owners in equal pro rata shares or some other fashion, or to submit a statement as a single joint, several and undivided liability to all persons and owners involved, in the discretion of the authority.

Charges imposed upon responsible parties.

The [insert municipality] hereby authorizes the collection of charges for specific fire services. The fire services covered, and the actual amount of the charges shall be established by resolution of the Dexter Area Fire Board from time to time. These charges shall be due and payable to the Dexter Area Fire Department for the services as stated within this ordinance. The resolution may contain various categories of charges for services such as, but not limited to: fire inspection services, false alarms, grass fires, rubbish fires, automobile fires, house fires, fire in commercial establishments, fire in an industrial or manufacturing establishment, hotel and motel fires, aircraft fires, truck fires, forestry fires, emergency rescue services, standby fire services for special events, and other services as may be specifically enumerated in the resolution.

Billing procedures and other remedies.

All of the foregoing charges shall be due and payable from the date of delivery of the statement for the services rendered and in default of payment shall be collectible through proceedings in the district court or any other court of competent jurisdiction on a complaint filed by the authority as a matured debt. In addition thereto, the Dexter Area Fire Department is authorized to seek and collect the actual attorney fees and cost of collection. All statements are due 60 days from delivery. After 60 days, unpaid statements shall bear interest at 12 percent per annum until paid.

Exceptions.

No charges shall be made against the [insert municipality] in connection with any responses or investigations. If incidents requiring charges occur on property owned, maintained or used by the [insert municipality], charges may be made against persons who may be determined responsible for the incident, excepting [insert municipality] officers, employees, or volunteers.

Severability

If any section, subsection, sentence, clause, phrase, or portion of this article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate provision and such holding shall not affect the validity of the remaining portions.

Accounts receivable disbursement

Upon receipt of payment of invoices by responsible party, the Dexter Area Fire Department shall place all funds in a capital improvement savings account. The Dexter Area Fire Department shall not use these funds to reduce its normal operating expenses collected from the respective municipalities that are partners to the Interlocal Agreement. The Dexter Area Fire Department

shall use these restricted receivable funds for non-budgeted items as authorized by its executive board.

Appeals

Any person may appeal any statement of charges by filing a written appeal. The appeal shall be filed and received at the Dexter Area Fire Department offices within 20 days after delivery of a statement. The Dexter Area Fire Department shall notify the person or representative making the appeal of a time, place, and date of hearing on appeal. The person making the appeal may appear in person or through a representative. The appeal shall be determined by the Dexter Area Fire Board or its appointed representative. The Dexter Area Fire Board is authorized to waive or reduce a statement of charges:

1. Where there is unnecessary hardship or undue economic burden on the persons or owners liable for the charges.
2. Where the rendition of services was made in error at the request of a person or persons other than those liable for the charges, and there was no benefit given or received by the services.
3. Where there are other extenuating circumstances beyond the control of the persons liable and there was no benefit given or received by the services.

Creation and authority of fire charge review board.

The Dexter Area Fire Board is authorized to create and appoint a three-member fire charge review board. The board will meet as necessary to conduct business under its authority. The board shall have power to establish hardship applications and review such applications to make a determination if a hardship does exist.

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Annual Local Unit Fiscal Report

Issued under the authority of PA 71 of 1919, PA 2 of 1968 and PA 140 of 1971. Filing is mandatory.

Local Unit Basic Information					
County:	WASHTENAW	Type:	Township	Local Unit Name:	Dexter Township
Municode:	81-1-040	FY Ending:	2021	Year End Month:	3
Form ID: 93047			Instructions		FAQs

STATEMENT OF OPERATIONS

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	REVENUE
		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units		TAX REVENUE
Tax Reverted Property	424							U99	
Payment in-Lieu-of Taxes (PILOT)	432							C30	
Swamp Land Taxes, Forest Reserve	429, 430							C30	
Commercial Facilities Tax (Act 255 of 1978)	433							T01	
Trailer Taxes (Act 243 of 1959)	434							T99	
Transient Guest Lodging Tax (Act 263 of 1974)	435							T19	
Industrial Facilities Tax (Act 198 of 1974)	437							T01	
Income Tax	438							T40	
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above	\$459,502.00	\$511,230.00	\$1,632,736.00				T01	\$2,143,966.00
TOTAL TAX REVENUE		\$459,502.00	\$511,230.00	\$1,632,736.00					\$2,143,966.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
SPECIAL ASSESSMENTS									
Special Assessments	450-474								
TOTAL SPECIAL ASSESSMENTS									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LICENSES AND PERMITS									
Business Licenses and Permits	476-489							T99	
Non-Business Licenses and Permits	490-500	\$16,238.00	\$17,148.00					T99	\$17,148.00
TOTAL LICENSES AND PERMITS		\$16,238.00	\$17,148.00					\$17,148.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FEDERAL GRANTS									
General Government	502							B89	
Public Safety	505							B89	
Sanitation	513							B89	
Health and/or Hospitals	516							B42	
Welfare	519							B79	
Culture and Recreation	523							B89	
Housing & Community Development	522							B50	
All Other Federal Aid Grants	501-538 Except Above							B89	
TOTAL FEDERAL GRANTS									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
STATE GRANTS									
State Revenue Sharing	574	\$534,828.00	\$534,828.00					C89	\$534,828.00
Public Safety	543-545, 547, 570							C89	
Streets and Highways (Act 51)	546							C46	
Streets and Highways (Non-Act 51)	546							C46	
Sanitation	552							C89	

Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$10,959.00	\$10,959.00					C89	\$10,959.00
TOTAL STATE GRANTS		\$545,787.00	\$545,787.00					\$545,787.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CONTRIBUTIONS FROM LOCAL UNITS									
General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above							D89	
TOTAL CONTRIBUTIONS FROM LOCAL UNITS									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CHARGES FOR SERVICES									
All Other Services Rendered Charges	626-637	\$26,545.00	\$28,398.00		\$0.00	\$0.00		A89	\$28,398.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60	\$0.00

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All Other Sales, Use, & Admission Fees	638-651, 653, 654				\$0.00	\$0.00		A89	\$0.00
All Other Fees	600-654 Except Above				\$0.00	\$0.00		A89	\$0.00
TOTAL CHARGES FOR SERVICES		\$26,545.00	\$28,398.00		\$0.00	\$0.00		\$28,398.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FINES AND FORFEITS									
All Fines, Penalties & Forfeits	655-663	\$3,477.00	\$3,477.00					U99	\$3,477.00
TOTAL FINES AND FORFEITS		\$3,477.00	\$3,477.00					\$3,477.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
INTEREST AND RENTS									
Interest & Dividends	665-666	\$15,448.00	\$15,740.00	\$13,001.00					\$28,741.00
Rents & Royalties	667-668								
Other	664-670 Except Above								
TOTAL INTEREST AND RENTS		\$15,448.00	\$15,740.00	\$13,001.00				\$28,741.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER REVENUE									
Reimbursements	676	\$19,572.00	\$17,800.00						\$17,800.00
Sale of Capital Assets	673							U11	
Public and Private Contributions	674	\$315.00	\$315.00	\$1,535.00				U99	\$1,850.00
Refunds & Rebates	687							U99	
Miscellaneous/Oth er Revenue	671-689 Except Above	\$56,445.00	\$65,652.00					U99	\$65,652.00
TOTAL OTHER REVENUE		\$76,332.00	\$83,767.00	\$1,535.00				\$85,302.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER FINANCING SOURCES									

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Proceeds from Bond/Note Issuance	696-698								
Transfers In	699								
TOTAL OTHER FINANCING SOURCES									
TOTAL REVENUE		\$1,143,329.00	\$1,205,547.00	\$1,647,272.00	\$0.00	\$0.00		\$2,852,819.00	

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$25,501.00	\$25,501.00					E29	\$25,501.00
Chief Executive	171-190	\$37,346.00	\$37,346.00					E29	\$37,346.00
Treasurer	253	\$76,425.00	\$76,098.00					E23	\$76,098.00
Clerk	215-218	\$62,385.00	\$62,385.00					E29	\$62,385.00
Assessing Equalization	243, 245, 247 and 257	\$74,646.00	\$74,646.00					E23	\$74,646.00
Finance and Tax Administration	191-260 Except Above							E23	
Elections	262	\$38,794.00	\$38,794.00					E89	\$38,794.00
Building and Grounds	265	\$52,186.00	\$48,608.00					E31	\$48,608.00
Attorney/Corporation Counsel	266	\$10,596.00	\$8,596.00						\$8,596.00
All Other General Government	100-279 Except Above	\$184,891.00	\$179,167.00					E89	\$179,167.00
TOTAL GENERAL GOVERNMENT		\$562,770.00	\$551,141.00						\$551,141.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
JUDICIAL									
Trial Court	281-282							E25	
Circuit Court	283-285							E25	
District/Municipal Court	286-288							E25	
Friend of the Court	289, 291							E25	
Friend of the Court- Cooperative Reimbursement Program	290							Page 119 of 160 E25	

Law Library	292-293							E25	
Probate Court	294							E25	
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298							E25	
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
PUBLIC SAFETY								

Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$0.00	\$0.00	\$467,292.00				E62	\$467,292.00
Fire	336-344	\$12,098.00	\$12,098.00	\$838,809.00				E24	\$850,907.00
Combined Public Safety Department	345							E89	
Emergency 911 Dispatch Activities	325							E89	
Corrections/Jail	351-370							E05	
Building Inspection & Regulation Activities	371-399	\$68,695.00	\$68,541.00					E66	\$68,541.00
All Other Public Safety Activities	300-439 Except Above	\$8,985.00	\$8,985.00					E89	\$8,985.00
TOTAL PUBLIC SAFETY		\$89,778.00	\$89,624.00	\$1,306,101.00					\$1,395,725.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
PUBLIC WORKS								

Public Works (Non-Act 51)	441, 442, 444-448	\$61,729.00	\$61,729.00					E44	\$61,729.00
Road Commission/Street Dept. (Act 51)	449-520							E44	
Sanitation/Landfill/Solid Waste	521-522, 526-528	\$5,703.00	\$5,703.00						\$5,703.00

Water and/or Sewer Systems	536-566				\$0.00			E80	\$0.00
Airports	595							E01	
Public Transportation	596							E94	
Other Public Works Enterprise-Activities	567-570, 597							E89	
All Other Public Works	440-599 Except Above								
TOTAL PUBLIC WORKS		\$67,432.00	\$67,432.00		\$0.00				\$67,432.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
HEALTH AND WELFARE								

Health Departments, Boards and Clinics	601, 605, 610, 611							E32	
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Alcoholism and Substance Abuse	631							E32	
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Hospital	635							E36	
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Medical Examiner	648							E62	
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Mental Health	649, 650							E32	
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Emergency Services (Ambulance)	651							E32	
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Child Care Activities/Human Services	662-663							E79	
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Human Services & Medical Care Facility	670-671							E79	
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Area Agency on Aging	672							E89	
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Veteran's Programs	681-683, 689							E89	
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Redevelopment & Public Housing	690, 692-699							E50	
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All Other Health & Welfare	600-699 Except Above	\$18,050.00	\$18,050.00					E32	\$18,050.00
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TOTAL HEALTH AND WELFARE		\$18,050.00	\$18,050.00						\$18,050.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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Community Planning and Zoning	701-703, 710, 712, 713	\$61,738.00	\$59,738.00					E29	\$59,738.00
Economic Development	728, 730-732							E89	
Register of Deeds	711								
All Other Community Development	700-749 Except Above								
TOTAL COMMUNITY/ECONOMIC DEVELOPMENT		\$61,738.00	\$59,738.00						\$59,738.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
RECREATION AND CULTURE									
Parks and Recreation	751-752, 756, 760, 764, 767, 770							E61	
Library	790-791							E52	
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805							E61	
All Other Recreation and Culture	750-849 Except Above								
TOTAL RECREATION AND CULTURE									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER									
Miscellaneous	955								
Capital Outlay	901-904								
Debt Service	906-929			\$915.00					\$915.00
Depreciation	968								
TOTAL OTHER				\$915.00					\$915.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER FINANCING USES									

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Transfers (Out)	995								
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES									
TOTAL EXPENDITURES		\$799,768.00	\$785,985.00	\$1,307,016.00	\$0.00				\$2,093,001.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
Net Change in Fund Balances/Fund Net Position		\$343,561.00	\$419,562.00	\$340,256.00	\$0.00	\$0.00			\$759,818.00
Fund Balance/Fund Net Position Beginning Balances		\$3,441,766.00	\$3,441,766.00	\$2,784,606.00	\$0.00	\$0.00	\$0.00		\$6,226,372.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$3,785,327.00	\$3,861,328.00	\$3,124,862.00	\$0.00	\$0.00	\$0.00		\$6,986,190.00

STATEMENT OF OPERATIONS--Additions to Capital Assets

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Description of Account	Capital Assets	
Legislative	G29	
Judicial	G25	
General Government	G89	
Police	G62	
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	
Electric Utilities	G92	
Airports	G01	Page 123 of 160

Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	
Parks & Recreation	G61	
Library	G52	
Other Recreation & Culture	G61	
Other Functions	G89	
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		

STATEMENT OF POSITION

**ASSETS,
DEFERRED
OUTFLOWS
OF
RESOURCES**

Cash & Cash Equivalents	001-016	\$3,831,487.00	\$3,039,595.00	\$0.00	\$0.00	\$0.00	W61	\$6,871,082.00
Investment in Securities	017						W61	
TOTAL CASH AND INVESTMENTS		\$3,831,487.00	\$3,039,595.00	\$0.00	\$0.00	\$0.00	\$6,871,082.00	

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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RECEIVABLES

Tax, Utility, & Assessment Receivables	019-070							
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Due from Other Governments & Units	071-081							
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Due from Other Funds	084							
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All Other Receivables	18-100 Except Above	\$29,977.00	\$85,267.00					\$115,244.00
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TOTAL RECEIVABLES		\$29,977.00	\$85,267.00				\$115,244.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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OTHER CURRENT ASSETS

Inventory	101-110						Page 124 of 160
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Prepays	123							
Assets Held for Sale	128							
All Other Current Assets	111-129 Except Above							
TOTAL OTHER CURRENT ASSETS								
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CAPITAL ASSETS (NET)								
Land & Improvements	130-135							
Buildings & Equipment	136-147							
Vehicles	148-149							
Water System	152-153							
Sewer System	154-155							
All Other Capital Assets	150-151, 156-179							
TOTAL CAPITAL ASSETS (NET)								
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER LONG TERM ASSETS								
Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		\$3,861,464.00	\$3,124,862.00	\$0.00	\$0.00	\$0.00	\$6,986,326.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199							
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$3,861,464.00	\$3,124,862.00	\$0.00	\$0.00	\$0.00	\$6,986,326.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

CURRENT LIABILITIES

Due to Other Funds	214							
Accrued Wages & Benefits	257-261							
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00		\$136.00
TOTAL CURRENT LIABILITIES		\$136.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136.00	

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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LONG-TERM LIABILITIES

Long-Term Debt	300-307							
Advances from Other Funds	314							
Other Advances	328-330, 333							
Unearned Revenues	339							
Net Pension Liability	334							
OPEB Obligation	335							
Accrued Benefits & Compensation	343							
All Other Long-Term Liabilities	300-359 Except Above							
TOTAL LONG-TERM LIABILITIES								
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369							

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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FUND BALANCE/NET POSITION

(Net) Investment in Capital Assets	391							
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Nonspendable	370-374							
Restricted	375-379, 392-398		\$3,124,862.00					\$3,124,862.00
Committed	380-384							
Assigned	385-389							
Unassigned/Unrestricted	390, 399	\$3,861,328.00	\$0.00	\$0.00	\$0.00	\$0.00		\$3,861,328.00
TOTAL FUND BALANCE/NET POSITION		\$3,861,328.00	\$3,124,862.00	\$0.00	\$0.00	\$0.00	\$6,986,190.00	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$3,861,464.00	\$3,124,862.00	\$0.00	\$0.00	\$0.00	\$6,986,326.00	
Governmental Capital Assets (Net)			\$4,247,066.00	Governmental Long-Term Debt				\$0.00

OTHER SUPPLEMENTARY INFORMATION

Description of Account		Total
Amounts Paid to Other Governments		
Corrections	M05	
Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	\$59,570.00
Transit Subsidies	M94	
Police	M62	\$463,410.00
Fire		\$838,781.00
Sewerage	M80	
Sanitation	M81	
All Other	M89	
Amounts Paid to State		
Corrections	L05	
Local Schools	L12	
Financial Administration	L23	

Health	L32	
Hospitals	L38	
Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

City Income Tax Detail		
Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics		
Number of Police Personnel		1
Number of Fire Personnel		1
Combined Public Safety Personnel		
All Other Personnel		28
Total Wage and Salary Costs		\$357,673.00
Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year. Show total amount on the line for total wage and salary costs.		

Investment Information		
Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

Other Information		
Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO		
<div> <div>Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.</div> <div>Page 128 of 160</div> </div>		

Issuer	Type of Derivative	Cost	Market Value
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DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO			
Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.			

Issuer	Type of Derivative	Cost	Market Value
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PENSION AND HEALTH BENEFIT PLANS

PENSION

Does your unit have an employee retirement system(s)?		Y	
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If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution	CHECKED	MERS

Your local unit has the following plan types: (check all that apply)			
CHECKED	Defined Benefit		Hybrid
	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)		-\$23,156.00	
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Please provide the following for all defined contributions plans:			
Employer Contributions Made		Member Contributions Made	

Please select the types of defined benefit plans of the primary government:					
CHECKED	General Employees		Police		Other
	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:			
Pension Expense	\$25,740.00	Actuarially Determined Contribution	\$23,160.00
Employer Contributions Made	\$21,921.00	Actuarial Value of Assets	\$1,186,186.00
Member Contributions Made	\$20,465.00	Funded Percentage	102%
Investment Rate of Return	7.35%		

Please provide the following for the police defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the other defined benefit plan:			
Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?	Y
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OTHER POSTEMPLOYMENT BENEFITS	
Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?	N

If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	
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Please provide the following:			
Annual Required Contribution			
Employer Contributions Made		Funded Percentage	

INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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LONG-TERM DEBT

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclude amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
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ALL OTHER PURPOSES								
General Obligation Bonds		\$0.00				\$0.00		\$0.00
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable								
All Other Debt								
TOTAL ALL OTHER PURPOSES	19U	\$0.00	29U		39U	\$0.00	44U	\$0.00
TOTAL LONG-TERM DEBT		\$0.00				\$0.00		\$0.00
Description	Beginning Balance		Additions (Include all refunding issues)		Reductions (Include all refunded debt)		Ending Balance	
SHORT-TERM (Interest-Bearing) DEBT								
Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.								
Tax Anticipation Note								
Revenue Anticipation Note								
All Other Short-Term Debt								
TOTAL SHORT-TERM DEBT	61V						64V	
Description	Amount							
INTEREST ON DEBT								
Amount of interest paid on long and short-term debt by purpose.								
Interest on Water Supply System Debt	I91							
Interest on Sewer System Debt	I89							
Interest on Electric Power System Debt	I92							
Interest on Transit System Debt	I94							
Interest on All Other Debt	I89	\$915.00						
Remarks:								

Please provide the following:

CERTIFIED

I affirm that
I am
authorized
to submit
this form on
behalf of
the local
unit of
government
.

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

I affirm that
the form
has been
reconciled
to the
correspondi
ng audit
report
where
applicable.

Enter Local Government Name	Dexter Township	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	811040	
Unit Type	Township	
Fiscal Year End Month	March	
Fiscal Year (four-digit year only, e.g. 2019)	2021	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Diane Ratkovich	
Title if not CAO		
CAO (or designee) Email Address	supervisor@dextertownship.org	
Contact Telephone Number	734-426-3767	
Pension System Name (not division) 1	MERS	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	MERS				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	1,186,186				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	1,163,030				
6	Funded ratio	Calculated	102.0%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	23,160				
8	Governmental Fund Revenues	Most Recent Audit Report	2,852,819				
9	All systems combined ADC/Governmental fund revenues	Calculated	0.8%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	3				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	11				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	12				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	13.59%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.35%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	7.91%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.35%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	18				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	1,145,331				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	1,220,357				
26	Funded ratio using uniform assumptions	Calculated	93.9%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	41,688				
28	All systems combined ADC/Governmental fund revenues	Calculated	1.5%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)

Local governments must post the current year report on their website or in a public place.

The local government must electronically submit the form to its governing body.

Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

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2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021
Washtenaw	441,895,751
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
Dexter Township	

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Operating	N/A	1.1600	0.7786	0.9932	0.7733	1.0000	0.7733	0.0000	0.7733	N/A
Voted	Fire	8/7/2018	2.4000	2.3781	0.9932	2.3619	1.0000	2.3619	0.0000	2.3619	2023
Voted	Police	8/7/2018	1.4586	1.4044	0.9932	1.3948	1.0000	1.3948	0.0000	1.3948	2023

Prepared by	Telephone Number	Title of Preparer	Date
Christopher Renius	(734) 426-3767	Assessor	

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.121(3).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		<i>Michelle Stamboulis</i>	9-29-21
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		<i>Diane Rotkovich</i>	9-29-21

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See SRC Bulletin 2 of 2021 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	



2021 CLERK'S STATEMENT OF MONEY TO BE RAISED BY TAX

MCL 211.36(1)

UNIT OF GOVERNMENT: Dexter Township

Taxable Value (As of 6/1/21): \$441,895,751

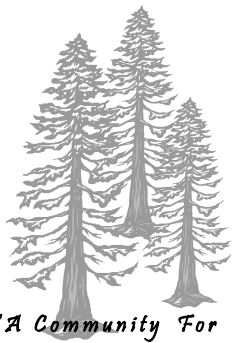
	TOTAL TAXABLE VALUE	SEPARATE OR ALLOCATED	MILLAGES			TOTAL TAX RATES
			EXTRA - VOTED			
			OPERATING	BLDG & SITE & DEBT	MISC.	
STATE ED TAX	\$441,895,751		6.0000			6.0000
WASHTENAW COUNTY	\$441,895,751		4.3780		2.4987	6.8767
TOWNSHIP/ CITY TAX	\$441,895,751		0.7733		3.7567	4.5300
SCHOOLS:						
Name: Chelsea						
School Dist. Code: 81040						
Total Homestead:	\$117,980,574			7.8570		7.8570
Total Non-Homestead:	\$23,428,384		18.0000	7.8570		25.8570
Total Commercial PP:	\$106,511		6.0000	7.8570		13.8570
Total Taxable:	\$141,408,958					
Name: Dexter						
School Dist. Code: 81050						
Total Homestead:	\$208,647,855			8.5000		8.5000
Total Non-Homestead:	\$67,315,141		18.0000	8.5000		26.5000
Total Commercial PP:	\$476,038		6.0000	8.5000		14.5000
Total Taxable:	\$275,962,996					
Name: Pinckney						
School Dist. Code: 47080						
Total Homestead:	\$16,460,582			7.5500		7.5500
Total Non-Homestead:	\$8,063,215		18.0000	7.5500		25.5500
Total Commercial PP:	\$161,824		6.0000	7.5500		13.5500
Total Taxable:	\$24,523,797					
Name: Neff						
Total Homestead:	\$148,996			2.2100		2.2100
Total Non-Homestead:	\$0					
Total Commercial PP:	\$0					
Total Taxable:	\$148,996					
COMMUNITY COLLEGES:						
Washtenaw			3.3759			3.3759
INTERMEDIATE SCHOOL						
DISTRICT:						
Livingston	\$24,523,797		3.2315			3.2315
Washtenaw	\$417,371,954		5.6417			5.6417
	\$441,895,751					
AUTHORITIES:						
Dexter District Library	\$275,962,996		1.0881	0.3800		1.4681
Chelsea District Library	\$165,932,755		1.9036	0.6000		2.5036
	441,895,751					
Huron Clinton Metro Auth	\$441,895,751		0.2089			0.2089
SPECIAL ASSESSMENTS:	DRAINS:	PUB. WORKS:	C.HILLS SAD	DEL. SEWER		
	\$119,700.67	\$165,195.45	\$2,908.92	\$54,915.91		

CERTIFICATION:

In Testimony Whereof, I have hereunto set my hand and seal this 29th day of September, 2021

Michelle Stamboulis

Clerk



DEXTER TOWNSHIP

PLANNING & ZONING

6880 DEXTER-PINCKNEY ROAD
DEXTER, MI 48130

TELEPHONE: 734-426-3767
DPZ@DEXTERTOWNSHIP.ORG
WWW.DEXTERTOWNSHIP.ORG

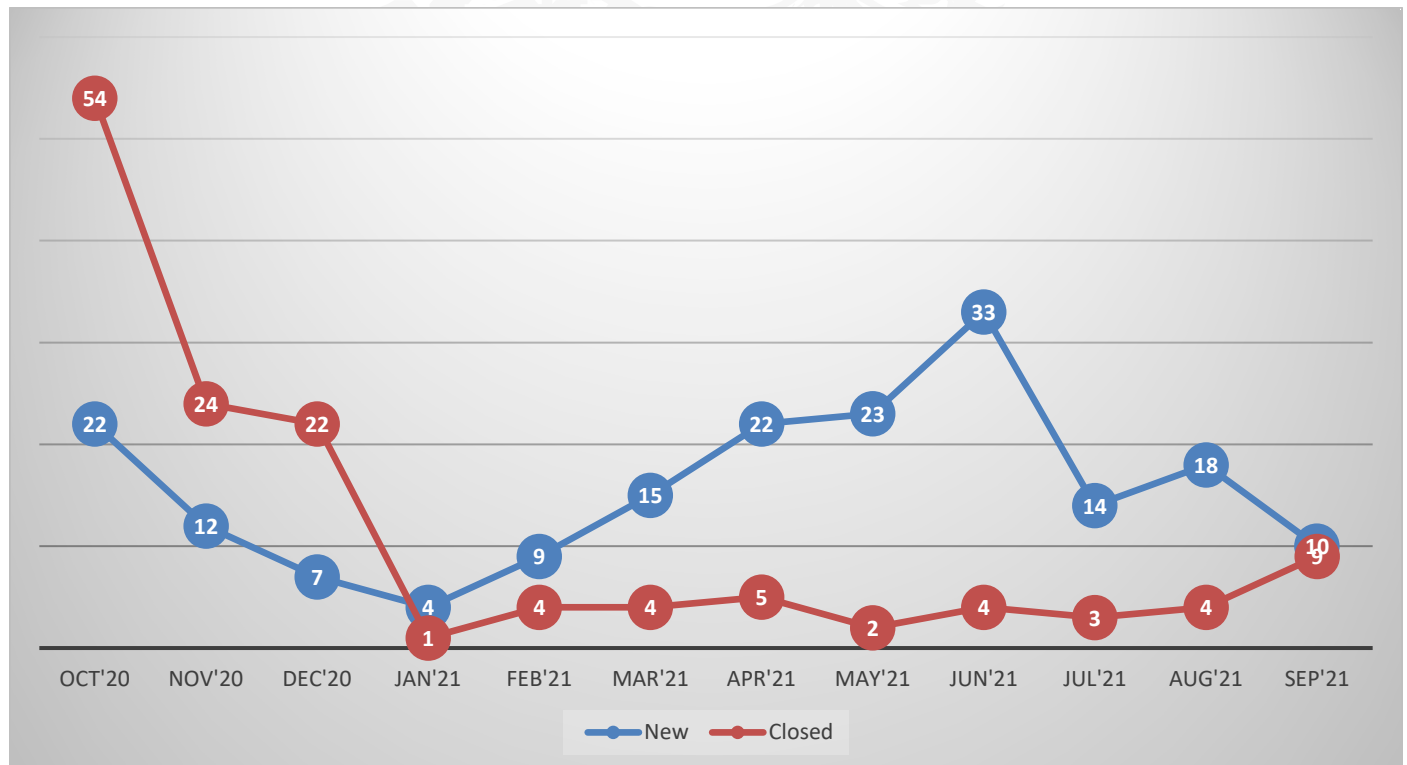
Planning & Zoning Report for September Activities - 2021

ZONING PERMITS

There were 18 new zoning permits issued this month (*September*)

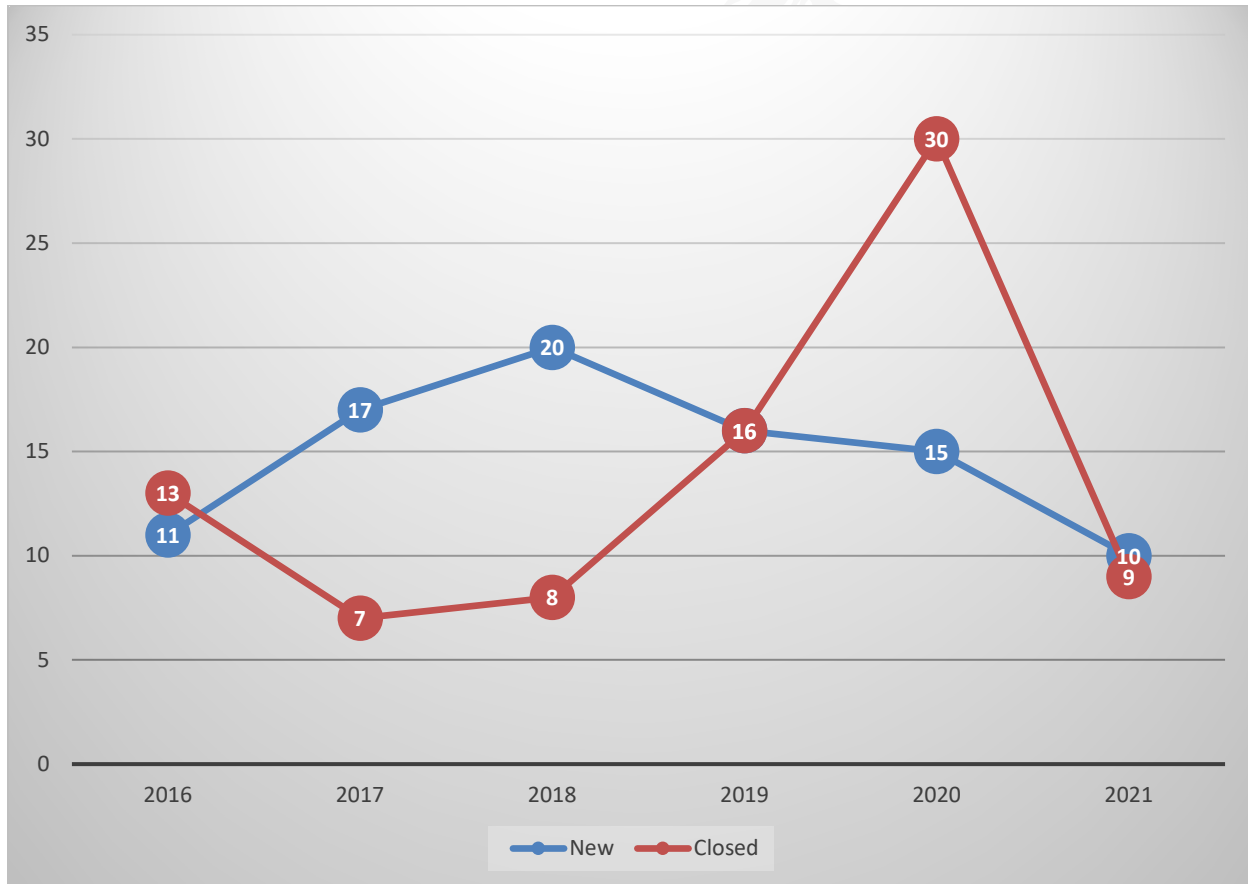
There were 4 zoning permits closed this month (*September*)

Zoning Permits Issued & Closed- 12-month period.



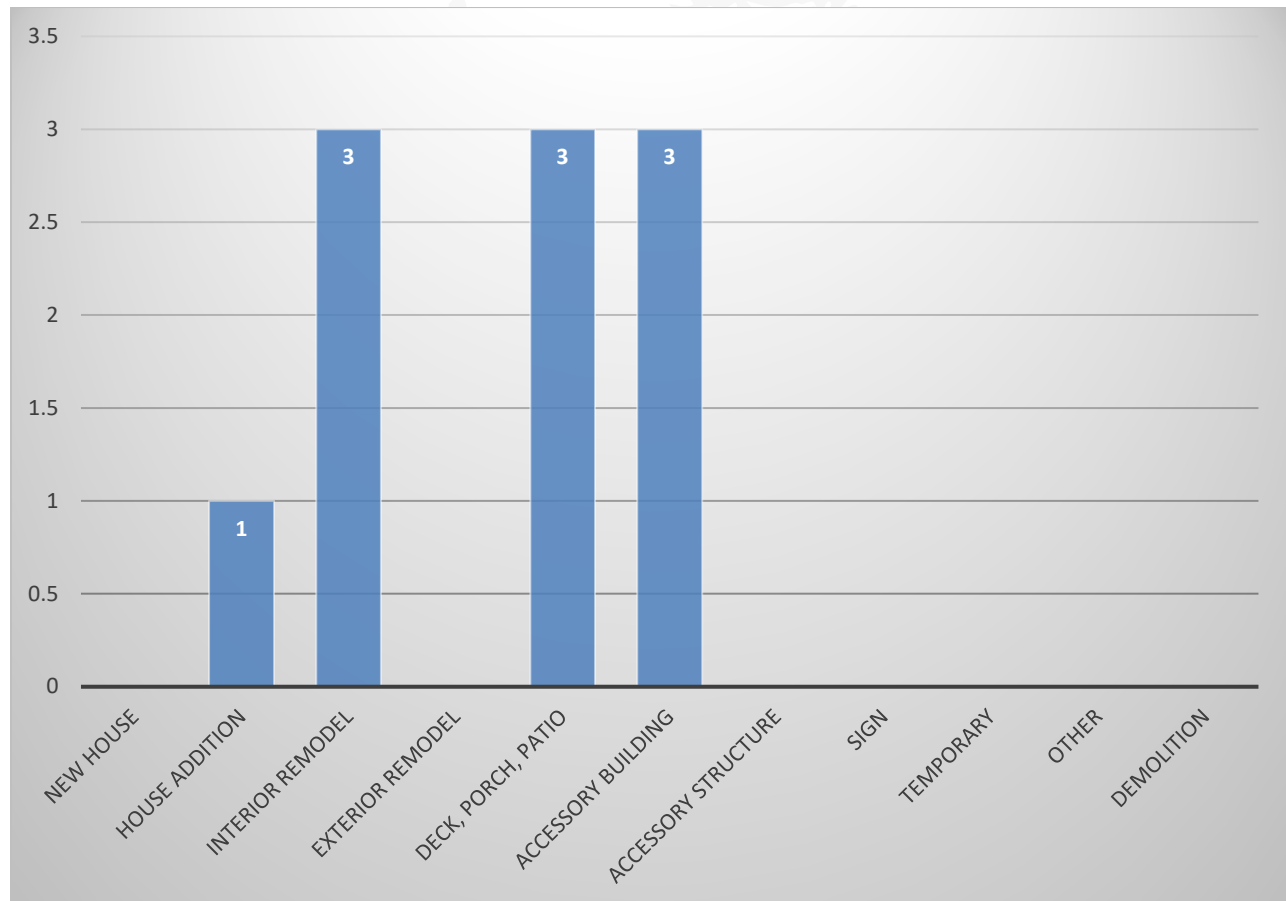


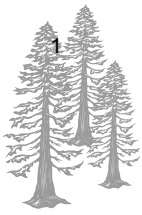
Zoning Permits Issued & Closed- Year-to-Year by Month. *(All numbers are for September.)*





Types of Zoning Permits Issued- *(All zoning permits are for September.)*





CODE ENFORCEMENT

There were 4 new complaint/violations this month (*September*)

There were 2 complaint/violation closed this month (*September*)

The number of new ordinance complaints/violations does not include the number of courtesy letters or letters of inquiry sent by the Ordinance Officer.

List of new Complaints/Violations- (*All new complaints/violations, September.*)

Violation Number	Violation #	Address	Description	Status
Zoning Violations	21-ZV-440	8750 Parkview	Driveway construction without permit.	Open
	21-ZV-441	8531 2 nd St.	Driveway constructed on neighbor's property.	Closed
	21-ZV-442	14392 Edgewater	Construction without permit	Closed
	21-ZV-443	5831 Sterling Trail	Using residence as a place of business	Open
Blight Violations				

PLANNING COMMISSION

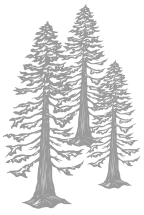
September Meeting:

September 14, Work Session – No Meeting

Petition	Project	Request/Description	Result

September 28, Regular Meeting – No meeting

Petition	Project	Request/Description	Result
Ordinance Amendment	Draft Medical Marihuana Caregivers Ordinance	Discussion	Set public hearing for Oct. 26 PC meeting



ZONING BOARD OF APPEALS

September 7, ZBA Meeting:

Petition	Project	Request/Description	Result
21-ZBA-896	House addition	Three variance requests	Granted

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From: [Marty Straub](#)
To: lgibson@dextertownship.org
Cc: Supervisor@dextertownship.org; ksikkenga@dextertownship.org; dpz@dextertownship.org
Subject: RE: Dexter Township Board of Trustees Meeting Packet
Date: Thursday, October 7, 2021 9:08:27 AM

In July, the Township Board established a six-month moratorium on Medical Marihuana Caregivers operations within Dexter Township and requested the Planning Commission to provide a formal recommendation on how the township should address the issue.

At its September 28 meeting, the Planning Commission discussed a draft amendment to the township zoning ordinance that would regulate Medical Marihuana Registered Primary Caregivers as home occupations. In the absence of such regulation, upon expiration of the township's moratorium, caregivers would be able to operate under state law with few considerations regarding the effect on neighboring properties.

After an introduction by the Township Attorney and discussion by the commissioners, the Planning Commission voted to hold a public hearing on the draft amendment at its October 26 regular meeting, after which the Planning Commission will consider recommending the amendment to the Township Board.

If recommended to the Township Board, the proposed amendment could have the first reading by the Board in November and the second reading and final action by the Board in December. If adopted by the Board, the amendment could be in place prior to the expiration of the moratorium set by the Board.

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Board of Trustees Update to Planning Commission

September 28, 2021

Submitted by Karen Sikkenga, Trustee

Appointment of New Trustee

The Board of Trustees welcomes Jeff McDole as a new member of the Board of Trustees. Trustee McDole fills an opening created by former Trustee Jim Drolett's resignation in August. Mr. McDole was one of five well-qualified candidates who participated in a public interview process this month. The Board of Trustees is grateful to all five applicants, each of whom would have enriched our board. Trustee McDole's appointment continues until the mid-term election, November 2022.

Trustee McDole, a 20-year resident of Dexter Township, has had a long career enhancing public safety through information technology, first at the University of Michigan's Department of Public Safety and most recently for the City of Ann Arbor's Police Department. As a survivor of the Dexter tornado, he has an interest in helping Dexter Township with disaster preparedness. As an applicant for the role of Trustee, Mr. McDole expressed his commitment to demonstrating that government – particularly local government – can enhance communities and improve people's day-to-day lives.

Master Plan Contract Approval

The Board of Trustees authorized the township to contract with Beckett & Raeder to conduct our master plan. The Master Plan Contractor Selection committee recommended Beckett & Raeder based on consideration of their proposed scope of work, qualifications, price, and schedule. Four qualified firms bid on the contract; the selection committee interviewed our top two choices: McKenna and B&R. Beckett & Raeder offered in-depth community outreach, a comprehensive zoning ordinance review following master plan approval, and a statistically valid survey. While their total price was higher than the other bidders, their hourly rate was comparable, meaning that their larger scope of work drove the overall higher price.

B&R is an award-winning, Washtenaw County landscape architecture firm with experience in township master planning all over the state. The B&R contract will begin immediately and continue for 15 months. We expect the Planning Commission to be fully engaged with the planning process.

Broadband Funding

Trustee Karen Nolte announced that Washtenaw County approved funding to provide broadband coverage for 100% of the County, funded in part with American Rescue (ARPA) funds and in part with Rural Digital Opportunity Funds (RDOF). Fifty percent of RDOF funds must be committed within three years, and RDOF projects must be completed within 5 years to obtain access to the awards, meaning that a significant portion of the work will be completed in five years or less. Dexter Township's financial contribution, if any, has not yet been determined. Our contribution would be funded from our ARPA allocation.

3-Year Strategic Budget

The Board of Trustees is undertaking a strategic budgeting process with the aim of approving a three-year budget. Multi-year budgeting is a financial best practice that will allow us to align our priorities with our resources for the remainder of our term. The process begins on October 9 with a strategic planning session at which the Board of Trustees will establish a mission, vision, and goals for the Township. The goals will be supported by specific tactics, including responsible persons and

a schedule. The strategic planning sessions, to be held October 9 and 10 at Portage Lake Yacht Club, will be open to the public.

The next step will be to establish a purpose for the Township's General Fund balances, which approach \$7M. A portion will be set aside for Rainy Day Funds and a Capital Improvement Fund. The CIP set-aside will be determined based on OHM estimates for maintaining our capital infrastructure for ten years. Remaining balances will be deployed in alignment with our strategic goals. The Supervisor is currently conducting budget meetings with staff and committee chairs. Examples of strategic purposes might include improvements to local roads, land preservation, non-motorized transportation, broadband/cellular connectivity, single hauler, improved recycling, and so on. Although these are only examples, members of the Board of Trustees have been investigating these topics, all of which are appropriate for township governments.

MONTHLY MEETING OF THE CHELSEA AREA CONSTRUCTION AGENCY BOARD
THURSDAY, SEPTEMBER 9th, 2021, 3:00 P.M.
LOCATION: 12172 JACKSON ROAD
DEXTER, MI 48130

BOARD MEMBERS PRESENT: Chair James Drolett (Dexter Township), John Hanifan (City of Chelsea), Greg McKenzie (Lima Township), Pam Byrnes (Lyndon Township), Amanda Nimke Ballard (Sylvan Township)

BOARD MEMBERS ABSENT: None.

STAFF PRESENT: Devin Morgan.

OTHERS PRESENT: None.

CALL TO ORDER: Chair Drolett called the meeting to order at 3:03 p.m.

CALL TO THE PUBLIC: None.

INTERVIEW MATTHEW FORSTER

INTERVIEW WILLIAM BALMES

APPOINT CACA BOARD SECRETARY: Motion by Hanifan, seconded by Byrnes, to appoint Amanda Nimke Ballard as CACA Board Secretary. All Ayes. Motion carried unanimously.

OTHER BUSINESS: Motion by Hanifan, seconded by Byrnes, to table September 9th, 2021, board meeting business until continuation meeting on Monday 13th, 2021. All Ayes. Motion carried unanimously.

CALL TO THE PUBLIC: None.

ADJOURNMENT: Motion by Byrnes, seconded by Hanifan, to adjourn the meeting at 4:35 p.m. All Ayes. Motion carried unanimously.

Respectfully Submitted,

Devin Morgan
Recording Secretary

Kathleen Kennedy
CACA Board Secretary

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CONTINUATION MEETING OF THE CHELSEA AREA CONSTRUCTION AGENCY BOARD
MONDAY, SEPTEMBER 13TH, 2021, 3:00 P.M.
LOCATION: 12172 JACKSON ROAD
DEXTER, MI 48130

BOARD MEMBERS PRESENT: Chair James Drolett (Dexter Township), Greg McKenzie (Lima Township), John Hanifan (City of Chelsea), Pam Byrnes (Lyndon Township), Kathy Kennedy (Sylvan Township)

BOARD MEMBERS ABSENT: None.

STAFF PRESENT: Devin Morgan.

OTHERS PRESENT: None.

CALL TO ORDER: Chair Drolett called the meeting to order at 3:07 p.m.

CALL TO THE PUBLIC: None.

APPROVAL OF AGENDA: Motion by Hanifan, seconded by Byrnes, to approve the September 13th, 2021 agenda as amended with the addition of: Accept Annual Audit Report. All Ayes. Motion carried unanimously.

APPROVAL OF JULY 8th, 2021 MEETING MINUTES: Motion by Hanifan, seconded by McKenzie, to approve July 8th, minutes. All Ayes. Motion carried unanimously.

APPROVAL OF BILLS: Motion by Byrnes, seconded by Hanifan, to approve the General Checking Account bills in amount of \$120,091.56, the Soil Erosion Control Checking Account bills in amount of \$10,107.00 and the Soil Erosion Sediment Control Bond Deposit Checking in the amount of \$2,000.00 from 7/9/2021 through 9/9/2021 as presented on 9/9/2021 summaries from MSK and Associates. All Ayes. Motion carried unanimously.

REPORT OF THE CHAIR: None

REPORT OF THE TREASURER: Discussion followed. Flagstar Certificate of Deposit will be renewed at 18 month term at best rate available.

DISCUSSION OF WAVE LEASE AND REMODEL: Discussion followed. Motion by McKenzie, seconded by Byrnes, to offer Rural Reach space to WAVE at \$150 per month without escalator. All Ayes. Motion carried unanimously.

ACCEPT ANNUAL AUDIT REPORT: Motion by Hanifan, seconded by Byrnes, to accept Annual Audit reports. All Ayes. Motion carried unanimously.

INTERVIEW HOWARD NELSON: Discussion followed.

CALL TO THE PUBLIC: None.

ADJOURNMENT: Motion by Kennedy, seconded by McKenzie, to adjourn the meeting at 4:15 p.m. All Ayes. Motion carried unanimously.

Respectfully Submitted,

Devin Morgan
Recording Secretary

Amanda Nimke Ballard
CACA Board Secretary

MONTHLY MEETING OF THE CHELSEA AREA CONSTRUCTION AGENCY BOARD
THURSDAY, September 23rd, 2021, 3:00 P.M.
LOCATION: 12172 JACKSON ROAD
DEXTER, MI 48130

BOARD MEMBERS PRESENT: Chair James Drolett (Dexter Township), Greg McKenzie (Lima Township), Pam Byrnes (Lyndon Township), Kathy Kennedy (Sylvan Township)

BOARD MEMBERS ABSENT: John Hanifan.

STAFF PRESENT: Devin Morgan.

OTHERS PRESENT: Earl Heller, Maris Metz.

CALL TO ORDER: Chair Drolett called the meeting to order at 3:07 p.m.

CALL TO THE PUBLIC: None.

APPROVAL OF AGENDA: Motion by Byrnes, seconded by Kennedy, to approve agenda as presented. All Ayes. Motion carried unanimously.

DISCUSSION OF BUILDING OFFICIAL POSITION: Discussion followed.

APPROVAL OF BS&A SOFTWARE UPGRADE: Motion by Byrnes, seconded by McKenzie, to approve BS&A Software Upgrade in the amount of \$10,325.00. All Ayes. Motion carried unanimously.

OTHER BUSINESS: None.

CALL TO THE PUBLIC: None.

ADJOURNMENT: Motion by Kennedy, seconded by Byrnes, to adjourn the meeting at 3:39 p.m. All Ayes. Motion carried unanimously.

Respectfully Submitted,

Devin Morgan
Recording Secretary

Amanda Nimke Ballard
CACA Board Secretary

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MONTHLY MEETING OF THE CHELSEA AREA CONSTRUCTION AGENCY BOARD
THURSDAY, September 30th , 2021, 3:00 P.M.
LOCATION: 12172 JACKSON ROAD
DEXTER, MI 48130

BOARD MEMBERS PRESENT: Chair James Drolett (Dexter Township), Greg McKenzie (Lima Township), John Hanifan (City of Chelsea), Pam Byrnes (Lyndon Township)

BOARD MEMBERS ABSENT: Kathy Kennedy.

STAFF PRESENT: Devin Morgan.

OTHERS PRESENT: None.

CALL TO ORDER: Chair Drolett called the meeting to order at 3:15 p.m.

CALL TO THE PUBLIC: None.

APPROVAL OF AGENDA: Motion by Hanifan, seconded by Byrnes, to approve agenda as presented. All Ayes. Motion carried unanimously.

DISCUSSION OF BUILDING OFFICIAL POSITION: Discussion followed.

SECOND INTERVIEW MATTHEW FORSTER: Discussion followed.

OTHER BUSINESS: None.

CALL TO THE PUBLIC: None.

ADJOURNMENT: Motion by Byrnes, seconded by Hanifan, to adjourn the meeting at 4:15 p.m. All Ayes. Motion carried unanimously.

Respectfully Submitted,

Devin Morgan
Recording Secretary

Amanda Nimke Ballard
CACB Board Secretary

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Huron River Watershed Council (HRWC)

October 2021 Report to Dexter Township

To the Dexter Township Board of Trustees:

Change Makers FREE Online Workshops

Use the power of your voice to influence the future of our water by becoming a Change Maker!

HRWC will host two FREE workshops for residents in the Upper and Lower Middle Huron River areas.

[Tuesday, November 9, 6-7:30pm](#) for residents from Lyndon, Dexter, Dexter Twp, Webster, Sylvan, Chelsea, Lima, Scio, Freedom and Sharon.

Questions? Contact Kris Olsson, kolsson@hrwc.org.

Revive your science and civics classroom knowledge as we cover the Huron River and its watershed, the impacts of development on clean water, how local governments can make policies to protect drinking water and preserve natural areas, and the *many ways YOU can influence the process*.

Your voice matters! Make clean water for drinking and recreation a priority in your community.

Source: HRWC Huron River October Update Email

Respectfully submitted, Suzanne Bade

Dexter Township Representative to HRWC

October 2021



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Western-Washtenaw Area Value Express (WAVE)

Board of Directors Meeting (Virtual)

9:30 a.m. Tuesday, August 24, 2021

Minutes

Present: President/Member at Large Jim Carson, Secretary/Member at Large Bill Holmberg, Executive Director Julia Roberts, Chelsea Representative Peter Feeney, Dexter Township Representative Maris Metz, Webster Township Representative Barbara Calleja, Scio Township Representative Kim Moore, Guest speaker Sharonda Simmons

Absent: City of Dexter Representative Paul Cousins, Lima Township Representative Greg McKenzie, St. Joseph Mercy Hospital Representative Reiley Curran, Sylvan Township Kathleen Kennedy

President Carson called the meeting to order at 9:34 am.

I. Approval of the consent agenda

Motion by Holmberg, second by Feeney to approve August 2021 Consent Agenda. All Ayes. Motion carried.

II. Executive Director's Report- Roberts

- a. Reviewed and discussed items distributed to Board members

III. Presidents Report- None

IV. Old Business - Discussion and Consideration Items

- a. Thrive and Shine Contract Continuation

Motion by Feeney, second by Calleja to continue our partnership through the next month to finish out this fiscal year at a rate of \$200 per hour for up to \$4,000, about 5 hours per week on average, in September 2021. All Ayes. Motion carried.

V. New Business – Discussion and Consideration Items

- a. ROAM Pilot Contract Renewal

Motion by Carson, second by Feeney to accept third-year pilot contract for Rural Older Adults in Motion (ROAM) funded by the Ann Arbor Area Community Foundation awarded to the Chelsea Senior Center (CSC) and passed through to WAVE for \$33,000 paid quarterly. All Ayes. Motion carried.

b. WAVE FY 2022 Annual Budget

Reviewed and discussed WAVE FY 2022 annual budget. Brief discussion ensued. Board will vote next meeting.

President Carson adjourned meeting at 10:36 a.m.

Respectively Submitted,

Bill Holmberg, Secretary

DRAFT

WAVE Budget FY 2022 (continued)

	FY 2021 COVID-19	FY 2022 Proposed	Percent Change
Expenses			
1200 Vehicle Fleet	\$ -	\$ 600,000	NA
5100 Wages and Fringes	\$ 1,048,785	\$ 1,202,800	15%
5100 Wages	\$ 919,743	\$ 976,800	6%
5110 Payroll Taxes	\$ 73,042	\$ 77,500	6%
5120 Workers' Comp Insurance	\$ 25,000	\$ 25,000	0%
5130 Employee Benefits	\$ 15,000	\$ 105,900	606%
5140 Retirement	\$ 16,000	\$ 17,600	10%
5200 Vehicle Maintenance	\$ 231,650	\$ 171,100	-26%
5200 Gas & Oil	\$ 85,000	\$ 60,600	-29%
5210 Bus Maintenance	\$ 125,000	\$ 95,300	-24%
5212 Bus Maintenance Tires	\$ 18,000	\$ 6,800	-62%
5220 Bus Supplies	\$ 3,500	\$ 3,400	-3%
5230 Bus Washing	\$ 150	\$ 5,000	3233%
5300 General Administrative	\$ 56,472	\$ 397,700	604%
5300 Telephone	\$ 11,000	\$ 12,200	11%
5310 Utilities	\$ 1,900	\$ 1,900	0%
5320 Office Supplies/maint/etc	\$ 9,000	\$ 11,000	22%
5322 Software Maintenance	\$ 3,500	\$ 9,000	157%
5323 MMC Pilot MUVE	\$ -	\$ 221,000	NA
5324 Software as a Service (SaaS)	\$ -	\$ 61,400	NA
5325 COVID-19 Research Quantum	\$ -	\$ 51,300	NA
5340 Miscellaneous Expense	\$ 3,000	\$ 3,000	0%
5350 Rent	\$ 28,072	\$ 26,900	-4%
5400 Contracted Services	\$ 65,200	\$ 149,300	129%
5400 Bus Insurance	\$ 43,000	\$ 59,000	37%
5410 Office Insurance	\$ 1,900	\$ 2,100	11%
5430 Audit	\$ 7,800	\$ 9,000	15%
5440 Fees, Services, and Legal (FSL)	\$ 12,500	\$ 19,200	54%
5450 Mobility Management	\$ -	\$ 60,000	NA
5500 Other Expenses	\$ 13,950	\$ 17,800	28%
5500 Travel	\$ 150	\$ 150	0%
5502 Mileage	\$ 300	\$ 250	-17%
5510 Education	\$ 4,000	\$ 5,500	38%
5520 Staff Recognition	\$ 2,000	\$ 3,900	95%
5530 Promotion	\$ 5,000	\$ 5,000	0%
5540 Recruitment	\$ 500	\$ 1,000	100%
5550 Drug Testing	\$ 2,000	\$ 2,000	0%
Total Expenses	\$ 1,416,057	\$ 2,538,700	79%

WAVE Budget FY 2022 - adopted 9/28/2021

	FY 2021 COVID-19	FY 2022 Adopted	Percent Change
Income			
4100 Fares and Contracts	\$ 248,150	\$ 250,500	1%
4110 Fares Chelsea	\$ 8,500	\$ 9,000	6%
4120 Fares Special Trips (Community Enrichment)	\$ 3,000	\$ 300	-90%
4130 Fares Community Connector (CC) West	\$ 5,000	\$ 2,900	-42%
4131 Fares Community Connector (CC) East	\$ 1,750	\$ 2,400	37%
4135 Fares JARC Weekends	\$ 1,500	\$ 1,400	-7%
4140 Fares Dexter	\$ 6,500	\$ 3,000	-54%
4150 Fares Lifeline Services	\$ 5,500	\$ 4,200	-24%
4170 Contract Chelsea Retirement Community (CRC)	\$ 85,400	\$ 85,400	0%
4180 Contract Chelsea Senior Center (CSC)	\$ 33,000	\$ 33,000	0%
4190 Contract St. Joseph Mercy Chelsea (SJMC)	\$ 98,000	\$ 108,900	11%
4200 Government Operating Funds	\$ 1,287,208	\$ 1,841,200	43%
4200 Municipal Support	\$ 150,000	\$ 171,100	14%
4210 Organizational Support	\$ 20,000	\$ -	-100%
4220 Pass Through State/Federal Grant (AAATA)	\$ 953,494	\$ 1,031,500	8%
4220.2 Pass Through Contract - Scio Millage	\$ 68,861	\$ 68,900	0%
4230 Specialized Services	\$ 13,352	\$ 13,300	0%
4240 Mobility Management	\$ -	\$ 60,000	NA
4245 Job Access Reverse Commute (JARC) State Grant	\$ 81,500	\$ 81,500	0%
4250 Michigan Mobility Challenge (MMC) State Grant	\$ -	\$ 221,000	NA
4260 Highway Improvement Program (HIP) Federal Grant	\$ -	\$ 81,200	NA
4270 Regional Transit Authority State/Federal Grant	\$ -	\$ 61,400	NA
4280 COVID-19 Research State/Federal Grant	\$ -	\$ 51,300	NA
4330 Government Capital Grants	\$ -	\$ 600,000	NA
4400 Other Income	\$ 4,150	\$ 5,600	35%
4400 Rural Transportation Assistance Program (Education)	\$ 4,000	\$ 5,500	38%
4420 Interest	\$ 150	\$ 100	-33%
Total Income	\$ 1,539,508	\$ 2,697,300	75%
Net Surplus / Financial Reserve	\$ 123,451	\$ 158,600	28%