

Case Township Resolution for Poverty Exemption 2024

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Case Township Board; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Case, Presque Isle County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of picture identification.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by Case Township providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines for 2025 Assessments

<u>Size of Family Unit</u>	<u>Federal Poverty Guidelines</u>
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
Each Add'l Person	\$5,380

State Tax Commission

For any partial exemption, applicants' must complete the following forms:

- 1. Form #5737- Application for Poverty Exemption***
- 2. Form #5739- Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty***
- 3. Form #4988 Poverty Exemption Affidavit***

These forms shall be filed with the State Tax Commission as required in Bulletin 3 of 2021

Case Township Guidelines for 2025 Assessments

At the discretion of the members of the Board of Review, Case Township residents may be awarded a 75% reduction provided the applicants' income is equal to or less than the 75% reduction column below; a 50% reduction provided the applicants' income is equal to or less than the 50% reduction column below or a 25% reduction provided the applicants' income is equal to or less than the 25% reduction column below.

Size of Family Unit	2025 Federal Poverty Guidelines	Case Township Base Guidelines	75 % reduction	50% reduction	25% reduction
1	\$15,060	\$15,813	\$19,766	\$23,720	\$27,673
2	\$20,440	\$21,462	\$26,828	\$32,193	\$37,559
3	\$25,820	\$27,111	\$33,889	\$40,667	\$47,444
4	\$31,200	\$32,760	\$40,950	\$49,140	\$57,330
5	\$36,580	\$38,409	\$48,011	\$57,614	\$67,216
6	\$41,960	\$44,058	\$55,073	\$66,087	\$77,102
7	\$47,340	\$49,707	\$62,134	\$74,561	\$86,987
8	\$52,720	\$55,356	\$69,195	\$83,034	\$96,873
Each Add'l	\$5,380	\$5,649	\$7,061	\$8,474	\$9,886

*The Case Township Base Guidelines are 5% above that of the Federal Poverty Guidelines.
The Sliding Scale is based on 25%, 50%, and 75% over the Case Township Base Guidelines to receive 75%, 50% or 25% reduction respectively.*

An individual meeting the poverty levels provided by the government could also have the following assets;

- ① Limit on Cash Balances: \$2,500 (check/savings). All bank statements must be submitted with application.
- ② 1 personal vehicle is exempt from overall asset value limit
- ③ Primary Residence is excluded, however, excess land over 5 acres will count toward overall asset limit.
- ④ Annual dividend income (taxable & non-taxable) must be less than \$1,000
- ⑤ Overall Asset Value Limit: \$25,000

However, a footprint of inclusive properties has been established. If the property is in excess of 5 acres, the exemption would only apply to the house with 5 acres and the outbuildings. Acreage over 5 acres, albeit on the same parcel, would not be eligible for exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor and Board of Review shall follow the above stated policy and Case Township guidelines in granting or denying an exemption.

The foregoing resolution was offered by Township Board Member Erin Leach and supported by Township Board Member Wendy Brooks at the December 09, 2024 Case Township Board meeting. A roll call vote was taken with the following result.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay
Danielle Chapman, Treasurer	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay

Lisa Pochmara, the Case Township Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk
December 09, 2024

Case Township
RESOLUTION

To support the effort to request funding from the Local Bridge Program to replace the bridge over Ocqueoc River at Spile Dam Road and the bridge over Ocqueoc River at Ocqueoc Falls Highway

#2024-04-08-24.1

In order to support the effort to request funding from the Local Bridge Program to replace the bridge over Ocqueoc River at Spile Dam Road and the bridge over Ocqueoc River at Ocqueoc Falls Highway .

The following resolution was offered by Chuck Lewis and supported by Erin Griffith.

WHEREAS, The Presque Isle County Board of Commissioners wishes to secure funding to replace the bridge over Ocqueoc River at Spile Dam Road located within sections 19, T.34N. – R.4E., Bismark Township, Presque Isle County, Michigan and the bridge over Ocqueoc River at Ocqueoc Falls Highway located within sections 27 & 22, T.35N. – R.3E., Ocqueoc Township, Presque Isle County, Michigan

NOW THEREFORE BE IT RESOLVED, that the Case Township Board hereby supports the effort to request funding from the Local Bridge Program to replace the above named bridges,

BE IT FURTHER RESOLVED, the Case Township Board concurs that this replacement is urgently needed.

A roll call vote was taken with the following results.

Chris Bednark, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Griffith, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Brian Gamrath, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Chris Bednark, Supervisor, declared the resolution adopted.

Erin Griffith, Case Township Clerk

Case Township
RESOLUTION

To modify the budget, increasing the Community Center Building Maintenance Expense Account (101-265-931) by \$10,000.00, and increasing the miscellaneous income account (101-000-675) by \$10,000.00, to accommodate the purchase of replacement gym doors

#2024-04-08-24.2

In order to accommodate the purchase of replacement gym doors, be it resolved that at the April 08, 2024 Case Township Board Meeting, a motion was made by Mrs. Brooks, to increase the Community Center Building Maintenance Expense Account (101-265-931) by \$10,000.00 and increase the miscellaneous income account (101-000-675) by \$10,000.00, to accommodate the purchase of replacement gym doors. Ms. Griffith seconded the motion and a roll call vote resulted in the following.

Chris Bednark, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Griffith, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Brian Gamrath, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Chris Bednark, Supervisor, declared the resolution adopted.

Erin Griffith, Case Township Clerk

Case Township
RESOLUTION

To modify the budget, increasing the Cemetery Equipment/Repair Expense Account (101-246-930) by \$3,761.00, and increasing the miscellaneous income account (101-000-675) by \$3,761.00, to accommodate the purchase of a replacement cemetery lawnmower

#2024-04-08-24.3

In order to accommodate the purchase of a replacement cemetery lawnmower, be it resolved that at the April 08, 2024 Case Township Board Meeting, a motion was made by Ms. Griffith, to increase the Cemetery Equipment/Repair Expense Account (101-246-930) by \$3,761.00 and increase the miscellaneous income account (101-000-675) by \$3,761.00, to accommodate the purchase of a replacement cemetery lawnmower. Mrs. Brooks seconded the motion and a roll call vote resulted in the following.

Chris Bednark, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Griffith, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Brian Gamrath, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Chris Bednark, Supervisor, declared the resolution adopted.

Erin Griffith, Case Township Clerk

Case Township General Appropriations Act
Fiscal Year July 1, 2024 through June 30, 2025
Resolution #2024-06-10-24.4

A resolution to establish a general appropriations act for Case Township; to define the powers and duties of the Case Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

Section 1: Title

This resolution shall be known as the Case Township General Appropriations Act.

Section 2: Chief Administrative Officer

The supervisor shall be the chief administrative officer and shall perform the duties of the chief administrative officer enumerated in this act.

Section 3: Fiscal Officer

The clerk shall be the fiscal officer and shall perform the duties of the fiscal officer enumerated in this act.

Section 4: Public Hearings on the Budget

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on May 23, 2024 and a public hearing on the proposed budget was held on June 10, 2024.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2024-2025, including a fixed millage of one (1) mill; Case Township board levied Emergency Services millage of 2.75mills; and various miscellaneous revenues shall total **\$291,737.23**.

Section 6: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2024-2025 for the various township cost centers are as follows:

Township Overhead	\$ 34,065.03
Supervisor	6,420.00
Treasurer	17,545.75
Clerk	15,367.96
Trustees	2,880.00
Professional Services	25,371.00
Cemetery	10,014.00
Community Center	50,614.38
Roads	2,000.00
Community	1,100.88

Elections	18,135.00
Board of Review	<u>1,730.00</u>
Township Operations	\$185,244.00

Emergency Services

Ambulance	18,936.68
Fire Department	104,963.41
First Responders	<u>16,551.71</u>
	\$140,451.80

TOTAL BUDGETED EXPENSES \$325,695.80

Section 7: Adoption of Budget by Reference

The general fund budget of Case Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 8: Adoption of Budget by Cost Center

The Board of Trustees of Case Township adopts the 2024-2025 fiscal year general fund budget by cost center. Case Township officials responsible for the expenditures authorized in the budget may expend Case Township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

Section 9: Appropriation Not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

Section 10: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operation, including, but not limited to a current Profit & Loss Statement and Balance Sheet.

Section 11: Limit on Obligations and Payments

No obligation shall be incurred against and no payment shall be made from any appropriation account unless there is sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 12: Budget Monitoring

Whenever it appears to the chief administrative officer or the township board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the chief

administrative officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 13: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978.

Section 14: Board Adoption

Motion made by Ms. Griffith, seconded by Mr. Lewis, to adopt the foregoing resolution. Upon roll call vote, the following vote resulted.

Chris Bednark, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Griffith, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Brian Gamrath, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

The supervisor declared the motion carried and the resolution duly adopted on the 10th day of June, 2024.

Erin Griffith
Case Township Clerk

Case Township
RESOLUTION
*To Adjust the Overhead (Twp), Cemetery, Community
and Elections accounts to meet expenditures
and move \$1,933.56 from Community Center (101-265-000)
to balance the FYE 6/30/2024 budget
#2024-07-08-24.5*

In order to balance the FYE 6-30-2024 budget, be it resolved that at the July, 08, 2024 Case Township Board Meeting, a motion was made by Mr. Lewis, to move \$1,933.56 from Community Center Miscellaneous (101-265-955) to the following accounts: \$1,087.10 to Overhead (Twp); \$663.95 to Cemetery (101-246-000); \$47.61 to Community (101-265-000) and \$131.68 to Elections (101-262-000) to balance budget as follows:

Department	Account	Amount
Community Center Misc.	101-265-955	-1,933.56
Insurance	101-101-735	+ 97.54
Playground Plan	101-101-971	+ 992.78
Burial	101-246-704	+ 663.95
Supplies/Meals	101-262-727	+ 131.68
Lawn Care	101-751-801	<u>+ 47.61</u>
	Net Effect:	0.00

Mr. Gamrath supported the motion and a roll call vote resulted in the following.

Chris Bednark, Supervisor	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Griffith, Clerk	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Brian Gamrath, Trustee	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee		Absent

Chris Bednark, Supervisor, declared the resolution passed.

Erin Griffith, Case Township Clerk

Case Township
RESOLUTION
*To Move the Budget Preparation From the Supervisor to the Clerk
In the Current and Future Budgets*
#2024-12-09-24.6

In order to avoid conflict of interest, be it resolved that at the December 09, 2024 Case Township Board Meeting, a motion was made by Erin Leach, to move the budget preparation from the supervisor to the clerk in the current and future budgets.

Danielle Chapman supported the motion and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Danielle Chapman, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk
December 09, 2024

Case Township Resolution for Poverty Exemption 2025

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Case Township Board; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Case, Presque Isle County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of picture identification.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by Case Township providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines for 2026 Assessments

<u>Size of Family Unit</u>	<u>Federal Poverty Guidelines</u>
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
Each Addt'l Person	\$5,500

State Tax Commission

For any partial exemption, applicants' must complete the following forms:

- 1. Form #5737- Application for Poverty Exemption***
- 2. Form #5739- Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty***
- 3. Form #4988 Poverty Exemption Affidavit***

These forms shall be filed with the State Tax Commission as required in Bulletin 3 of 2021

Case Township Guidelines for 2026 Assessments

At the discretion of the members of the Board of Review, Case Township residents may be awarded a 75% reduction provided the applicants' income is equal to or less than the 75% reduction column below; a 50% reduction provided the applicants' income is equal to or less than the 50% reduction column below or a 25% reduction provided the applicants' income is equal to or less than the 25% reduction column below.

Size of Family Unit	2026 Federal Poverty Guidelines	Case Township Base Guidelines	75 % reduction	50% reduction	25% reduction
1	\$15,650	\$16,432	\$19,562	\$23,475	\$27,387
2	\$21,150	\$22,207	\$26,437	\$31,725	\$37,012
3	\$26,650	\$27,982	\$33,312	\$39,975	\$46,637
4	\$32,150	\$33,757	\$40,187	\$48,225	\$56,262
5	\$37,650	\$39,532	\$47,062	\$56,475	\$65,887
6	\$43,150	\$45,307	\$53,937	\$64,725	\$75,512
7	\$48,650	\$51,082	\$60,812	\$72,975	\$85,137
8	\$54,150	\$56,857	\$67,687	\$81,225	\$94,762
Each Addtl	\$5,500	\$5,775	\$6,875	\$8,250	\$9,625

*The Case Township Base Guidelines are 5% above that of the Federal Poverty Guidelines.
The Sliding Scale is based on 25%, 50%, and 75% over the Case Township Base Guidelines to receive 75%, 50% or 25% reduction respectively.*

An individual meeting the poverty levels provided by the government could also have the following assets;

- ① Limit on Cash Balances: \$2,500 (check/savings). All bank statements must be submitted with application.
- ② 1 personal vehicle is exempt from overall asset value limit
- ③ Primary Residence is excluded, however, excess land over 5 acres will count toward overall asset limit.
- ④ Annual dividend income (taxable & non-taxable) must be less than \$1,000
- ⑤ Overall Asset Value Limit: \$25,000

However, a footprint of inclusive properties has been established. If the property is in excess of 5 acres, the exemption would only apply to the house with 5 acres and the outbuildings. Acreage over 5 acres, albeit on the same parcel, would not be eligible for exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor and Board of Review shall follow the above stated policy and Case Township guidelines in granting or denying an exemption.

The foregoing resolution was offered by Township Board Member _____ and supported by Township Board Member _____ at the December 08, 2025, Case Township Board meeting. A roll call vote was taken with the following result.

Lisa Pochmara, Supervisor	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Danielle Chapman, Treasurer	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input type="checkbox"/> Aye	<input type="checkbox"/> Nay

Lisa Pochmara, the Case Township Supervisor, declared the resolution _____.

Erin Leach, Case Township Clerk
December 08, 2025

Case Township
Resolution to Authorize Use of Automated Clearing House (ACH)
Arrangements and Electronic Transactions of Funds

#2025-02-10-25.1

WHEREAS, Electronic payments of public funds are required for some federally mandated transactions of public funds, and electronic payments have become a commonly accepted practice by banks and other financial institutions, and

WHEREAS, Public Act 738 of 2002, effective December 30, 2002, authorizes townships to make electronic transactions involving public funds by electronic payment, debit, or credit transfer processed through an automated clearing house, and

WHEREAS, PA 738 authorizes a township treasurer to enter into an ACH arrangement for a national and governmental organization that has authority to process electronic payments (ACH), including, but not limited to, the national automated clearing house association and the federal reserve system, and

WHEREAS, The Case Township Board deems that it is in the best interest of the township to make certain township financial transactions by electronic payments as described in PA 738.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Case Township Board authorizes the Township to utilize electronic transactions in compliance with the written procedures and internal controls developed and adopted by the treasurer as the Township's ACH policy and presented to the Township Board on March 10, 2025.

Mrs. Leach motioned to authorize the use of ACH transactions and implement an ACH policy. Mrs. Brooks seconded and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Danielle Chapman, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk
March 10, 2025

Case Township General Appropriations Act
Fiscal Year July 1, 2025 through June 30, 2026
Resolution #2025-06-09-25.2

A resolution to establish a general appropriations act for Case Township; to define the powers and duties of the Case Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

Section 1: Title

This resolution shall be known as the Case Township General Appropriations Act.

Section 2: Chief Administrative Officer

The supervisor shall be the chief administrative officer and shall perform the duties of the chief administrative officer enumerated in this act.

Section 3: Fiscal Officer

The clerk shall be the fiscal officer and shall perform the duties of the fiscal officer enumerated in this act.

Section 4: Public Hearings on the Budget

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on May 22, 2025 and a public hearing on the proposed budget was held on June 09, 2025.

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2025-2026, including a fixed millage of one (1) mill; Case Township board levied Emergency Services millage of 2.75mills; and various miscellaneous revenues shall total **\$371,797.61**.

Section 6: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2025-2026 for the various township cost centers are as follows:

Township Overhead	\$ 47,163.55
Supervisor	6,840.00
Treasurer	19,054.67
Clerk	15,679.96
Trustees	2,880.00
Professional Services	21,476.00
Cemetery	12,658.31
Community Center	53,214.38
Roads	2,000.00
Community	1,515.88

Elections	14,315.98
Board of Review	<u>1,800.00</u>
Township Operations	<i>\$198,598.73</i>

Emergency Services

Ambulance	31,536.68
Fire Department	124,662.20
First Responders	<u>17,000.00</u>
	<i>\$173,198.88</i>

TOTAL BUDGETED EXPENSES **\$371,797.61**

Section 7: Adoption of Budget by Reference

The general fund budget of Case Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 8: Adoption of Budget by Cost Center

The Board of Trustees of Case Township adopts the 2025-2026 fiscal year general fund budget by cost center. Case Township officials responsible for the expenditures authorized in the budget may expend Case Township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

Section 9: Appropriation Not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

Section 10: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operation, including, but not limited to a current Profit & Loss Statement and Balance Sheet.

Section 11: Limit on Obligations and Payments

No obligation shall be incurred against and no payment shall be made from any appropriation account unless there is sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 12: Budget Monitoring

Whenever it appears to the chief administrative officer or the township board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the chief

administrative officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 13: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978.

Section 14: Board Adoption

Motion made by Mr. Lewis, seconded by Mr. Ellenberger, to adopt the foregoing resolution. Upon roll call vote, the following vote resulted.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	Absent	
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	Absent	
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

The supervisor declared the motion passed and the resolution duly adopted on the 9th day of June, 2025.

Erin Leach
Case Township Clerk

Case Township
RESOLUTION

To modify the budget, increasing the General Fund Reimbursement Income Account (101-000-676) by \$20,000.00, and increasing the Overhead Miscellaneous Expense Account (101-101-955) by \$20,000.00, to accommodate the loan made to the Fire Department

#2025-06-09-25.3

In order to accommodate the loan made to the fire department, be it resolved that at the June 09, 2025 Case Township Board Meeting, a motion was made by Mr. Ellenberger to increase the General Fund Reimbursement Income Account (101-000-676) by \$20,000.00 and increase the miscellaneous expense account (101-101-955) by \$20,000.00, to accommodate the loan made to the fire department. Mr. Lewis seconded the motion and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	Absent	
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	Absent	
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution adopted.

Erin Leach, Case Township Clerk

Case Township
RESOLUTION

**To modify the budget, increasing the Miscellaneous Income Account (205-336-675) by \$20,000.00, and increasing the Reimbursements Expense Account (205-336-956) by \$20,000.00, to accommodate the loan received by the Fire Department from the Township
#2025-06-09-25.4**

In order to accommodate the loan received by the fire department from the Township, be it resolved that at the June 09, 2025 Case Township Board Meeting, a motion was made by Mr. Ellenberger to increase the Miscellaneous Income Account (205-336-675) by \$20,000.00, and increase the Reimbursements Expense Account (205-336-956) by \$20,000.00, to accommodate the loan received by the Fire Department from the Township. Mr. Lewis seconded the motion and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	Absent	
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	Absent	
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution adopted.

Erin Leach, Case Township Clerk

Case Township
RESOLUTION

To Adjust the Overhead (Twp), Cemetery, Treasurer and Elections accounts to meet expenditures; move \$20.00 from Trustee (101-171-000.1), \$10.00 from Supervisor (101-171-703), \$2,354.53 from Clerk (101-215-000), \$285.40 from Board of Review (101-247-703), \$6,519.87 from Community Center (101-265-000), \$42.34 from Community (101-751-000) and Amend the Budget and add \$7,306.47 to the below accounts to balance the FYE 6/30/2025 budget
#2025-08-11-25.5

In order to balance the FYE 6-30-2025 budget, be it resolved that at the August 11, 2025 Case Township Board Meeting, a motion was made by Mr. Lewis, to move \$20.00 from Trustee (101-171-000.1), \$10.00 from Supervisor (101-171-703), \$2,354.53 from Clerk (101-215-000), \$285.40 from Board of Review (101-247-703), \$6,519.87 from Community Center (101-265-000), \$42.34 from Community (101-751-000) to Overhead (Twp 101-101-000), Cemetery (101-246-000), Elections (101-262-000) and Amend the Budget to add \$7,306.47 as follows:

Adjustments:

Department	Account	Amount
Community Center Misc.	101-265-955	- 6,519.87
Trustee	101-101-702	- 20.00
Deputy Supervisor	101-171-703	- 10.00
Deputy Clerk	101-215-703	- 2,354.53
Board of Review	101-247-728	- 285.40
Community	101-751-801	- 42.34
Twp Miscellaneous	101-101-955	+6,128.15
Election Computers	101-215-703	+2,354.53
Treasurer Supplies	101-253-727	+ 119.42
Treasurer Data Base	101-253-729	+ <u>630.04</u>
	Net Effect:	0.00

Amendments:

Department	Account	Amount
Cemetery Groundskeeper	101-246-703	+1,365.98
Cemetery Maintenance	101-246-931	+3,720.12
Treasurer Data Base	101-253-729	+ 193.96
Assessor	101-257-702	+ 201.88
Election Computers	101-262-728	<u>+1,824.53</u>
Total Amendments:		7,306.47

Mrs. Brooks supported the motion and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk

Case Township
RESOLUTION

*To move \$3,900.00 from Grant Fee (205-336-728) to Entity Fee (205-302-801) and
move \$49.54 from Grant Fee (205-336-728) to Medical Supplies (205-303-728)
to balance the FYE 6/30/2025 budget
#2025-08-11-25.6*

In order to balance the FYE 6-30-2025 budget, be it resolved that at the August 11, 2025 Case Township Board Meeting, a motion was made by Mrs. Leach, to move \$3,900.00 from Grant Fee (205-336-728) to Entity Fee (205-302-801) and move \$49.54 from Grant Fee (205-336-728) to Medical Supplies (205-303-728) to balance the FYE 6/30/2025 budget. Mr. Lewis supported the motion and a roll call vote resulted in the following.

Lisa Pochmara, Supervisor	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk

Case Township
RESOLUTION
To establish a receiving board for elections held in Case Township
#2025-11-10-25.7

WHEREAS, the township clerk is responsible for conducting elections in Case Township; and

WHEREAS, MCL 168.679(a) provides the Election Commission of a city, township or village shall, by resolution, provide that at an election at which the ballots are counted and certified at the precinct, 1 or more additional boards of election inspectors be appointed to serve as Receiving Boards; and

WHEREAS, the Case Township Receiving Board is responsible for the duties as outlined in Section 168.679(a) of the Michigan Election Law (Article 116 of 1954); and

WHEREAS, the Board of Election Commissioners shall appoint two or more election inspectors, with an equal number from each major political party to the Receiving Board prior to each election;

NOW THEREFORE, BE IT RESOLVED:

The Election Commission authorizes the establishment of a Receiving Board and the appointment of two or more election inspectors, with an equal number from each major political party, for all future elections beginning August 04,2026.

Mrs. Leach motioned to adopt the resolution authorizing the formation of a Receiving Board for elections held in Case Township. Mrs. Brooks seconded and a roll call vote was taken resulting in the following.

Lisa Pochmara, Supervisor	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Erin Leach, Clerk	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Chuck Lewis, Treasurer	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Wendy Brooks, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Luke Ellenberger, Trustee	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

Lisa Pochmara, Supervisor, declared the resolution passed.

Erin Leach, Case Township Clerk