

JEFFERSON TOWNSHIP
24725 Jefferson Center Street
Cassopolis, MI 49031

Board of Trustees Annual Budget & Truth in Taxation

Hearing Minutes

June 12, 2025

Call to Order: Supervisor Hass called the meeting to order at 5:30 p.m.

Roll Call: Brunner-present, Bundle-present, Gillam-present, Hass-present, Mendenhall-present.

Additional attendees: None

Correspondence: None

Truth in Taxation – Opened at 5:32 pm.

Review of millage rates to be assessed for 2025 winter taxes as follows:

.7750 mills for allocated operating

.2188 mills for extra voted operating (expires December 2029)

.9939 mills for voted roads millage (expires December 2026)

1.75 mills (real property only) for emergency services special assessment (no expiration)

Up to .75 mills for extra voted emergency services (ambulance)

Public Comment on Truth in Taxation: None

Truth in Taxation – closed at 5:40 pm

Budget Hearing – opened at 5:40.

1. Presentation of FY 2024-2025 end of year Profit/Loss Reports
2. Review & discussion of proposed FY 2025-2026 Budget. Board approved .5 mills be assessed for the voted emergency service millage for Winter 2025 taxes.
3. Adoption of FY 2025-2026 Budget as presented:

2025-2026 BUDGET
Resolution 2025-7

Supervisor Hass presented the following **General Appropriations Act:**

A resolution to establish a general appropriations act for Jefferson Township; to define the powers and duties of Jefferson 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 ordinance.

The Board of Trustees of Jefferson Township resolves:

Section 1: TITLE

This resolution shall be known as the Jefferson 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 as required, and a public hearing on the proposed budget was held on June 12, 2025.

Section 5: ESTIMATED REVENUES

Estimated township general fund revenues for fiscal year 2025-2026 include an allocated operating millage of .7750 mill, extra voted operating millage of .2188 (to expire December 31, 2029), roads millage of .9939 (to expire December 31, 2026), emergency services special assessment of 1.75, and an extra voted emergency services millage of up to .75 mills (to expire December 31, 2030).

See Appendix A – ESTIMATED REVENUES

Section 6: MILLAGE LEVY

The Jefferson Township board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll an amount equal to .7750 mills, an additional voted (May 2023) operating millage of .2188 mills, a voted (November 2024) roads millage of .9939 mills, an emergency services special assessment (no expiration) of 1.75 mills, and a voted (May 2025) emergency service (ambulance) millage of up to .75 mills.

Section 7: ESTIMATED EXPENDITURES

Estimated township general fund expenditures for fiscal year 2025-2026 for the various township activities are as follows: See Appendix B – ESTIMATED EXPENDITURES

Section 8: ADOPTION OF BUDGET BY REFERENCE

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

Section 9: ADOPTION OF BUDGET BY COST CENTER

Township officials responsible for the expenditures authorized in the budget may expend 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 transfer of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

Section 10: 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 town order for expenditures that exceed appropriations.

Section 11: DELETED

Section 12: 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 operations, including, but not limited to:

- A: A summary statement of the actual financial condition of the general fund at the end of the previous quarter. Y.T.D. summary statement showing receipts and expenditures – actual versus budget.
- B: A summary statement showing the receipts and expenditures and encumbrances for the previous quarter and for the current fiscal year to the end of the previous quarter. Y.T.D. summary statement showing receipts and expenditures – actual versus budget.

Section 13: LIMIT ON OBLIGATIONS AND PAYMENTS

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

Section 14: BUDGET MONITORING

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual 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 15: VIOLATIONS

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 P.A. 621 (1978) and the Jefferson Township personnel manual.

Section 16: BOARD ADOPTION

Moved by Bundle, seconded by Mendenhall to adopt the foregoing:

Resolution 2025-7, 2025-2026 General Appropriations Act: Revenue and General Fund Budget as attached.

Upon a roll call vote, the following voted:

Mendenhall – Yes, Brunner – Yes, Gillam – Yes, Bundle – Yes, Hass - Yes

Supervisor Hass declared the motion carried and the resolution duly adopted on the 12th day of June 2025.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its June 12, 2025 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

Appendix A					
Jefferson Township General Fund Revenue					
Revenue Source:	2024 Adopted	FY 2024-25 Actual	2025-26 Proposed	2025-26 Adopted	
Tax Revenue	\$146,465.94	\$159,083.21	\$162,000.00	\$162,000.00	
Administrative Fees	\$40,000.00	\$50,439.44	\$45,000.00	\$45,000.00	
License & Permits	\$60,000.00	\$40,105.00	\$40,000.00	\$40,000.00	
Land Splits/Combinations	\$1,200.00	\$1,050.00	\$1,200.00	\$1,200.00	
State Revenue Sharing	\$280,000.00	\$279,999.00	\$280,000.00	\$280,000.00	
LCSA/Metro Act Revenue	\$5,000.00	\$9,574.30	\$8,000.00	\$8,000.00	
Comcast	\$2,500.00	\$1,778.55	\$1,750.00	\$1,750.00	
Interest on GF Savings Accts.	\$18,000.00	\$18,065.43	\$18,000.00	\$18,000.00	
Hall/Seasonal Rentals	\$1,500.00	\$1,345.00	\$1,400.00	\$1,400.00	
Miscellaneous	\$500.00	\$5,000.54	\$1,000.00	\$1,000.00	
Total:	\$555,165.94	\$566,440.47	\$558,350.00	\$558,350.00	

Appendix B						
Jefferson Township Annual Budget Expenditures						
Account:	2024-25 Adopted	2024-25 Final Amended	FY End Totals	2025-26 Proposed	2025-26 Adopted	
Gross Payroll	\$153,180.18	\$155,065.24	\$147,355.34	<i>\$173,180.24</i>	\$173,180.24	
Township Payroll Tax Liability	\$14,000.00	\$13,999.94	\$11,272.58	<i>\$15,000.00</i>	\$15,000.00	
Payroll Service Fees	\$2,700.00	\$2,700.00	\$2,637.35	<i>\$2,800.00</i>	\$2,800.00	
Board of Review	\$500.00	\$500.00	\$145.00	<i>\$500.00</i>	\$500.00	
ZBA	\$1,000.00	\$1,000.00	\$245.00	<i>\$1,000.00</i>	\$1,000.00	
CBA	\$500.00	\$500.00	\$0.00	<i>\$500.00</i>	\$500.00	
Capitol Expenses	\$0.00	\$0.00	\$0.00	<i>\$0.00</i>	\$0.00	
Supervisor Expenses	\$250.00	\$250.00	\$0.00	<i>\$100.00</i>	\$100.00	
Treasurer Expenses	\$10,000.00	\$12,000.00	\$10,817.83	<i>\$14,000.00</i>	\$14,000.00	
Clerk Expenses	\$500.00	\$500.00	\$81.21	<i>\$4,000.00</i>	\$4,000.00	
Election Expenses	\$10,000.00	\$8,115.00	\$5,053.33	<i>\$5,000.00</i>	\$5,000.00	
Assessor Expenses	\$4,500.00	\$4,500.00	\$3,592.39	<i>\$7,000.00</i>	\$7,000.00	
Township Board	\$20,000.00	\$18,000.00	\$15,705.76	<i>\$20,000.00</i>	\$20,000.00	
Cemetery	\$5,500.00	\$5,500.00	\$828.75	<i>\$1,200.00</i>	\$1,200.00	
Township Hall and Grounds	\$50,000.00	\$41,735.20	\$29,223.92	<i>\$60,000.00</i>	\$60,000.00	
Township Clean Up Day	\$10,000.00	\$10,000.00	\$3,950.00	<i>\$7,000.00</i>	\$7,000.00	
Planning & Zoning	\$5,000.00	\$5,000.00	\$181.90	<i>\$2,000.00</i>	\$2,000.00	
Roads-GF contribution	\$100,000.00	\$100,000.00	\$100,000.00	<i>\$100,000.00</i>	\$100,000.00	
Emergency Svcs-GF contribution	\$50,000.00	\$58,264.80	\$58,264.80	<i>\$0.00</i>	\$0.00	
Zoning Admin Fee	\$1,200.00	\$600.00	\$600.00	<i>\$0.00</i>	\$0.00	
Inspector Fees	\$42,500.00	\$42,500.00	\$26,756.30	<i>\$25,000.00</i>	\$25,000.00	
ARPA Township Funds	\$539.04	\$539.04	539.04	<i>\$0.00</i>	\$0.00	
Code Enforcement	\$50,000.00	\$50,000.00	\$0.00	<i>\$100,000.00</i>	\$100,000.00	
Roads- Money Market Acct	\$300,000.00	\$300,000.00	\$0.00	<i>\$300,000.00</i>	\$300,000.00	
Township Bldg Improvements	\$250,000.00	\$250,000.00	\$0.00	<i>\$200,000.00</i>	\$200,000.00	
Total:	\$1,081,869.22	\$1,081,269.22	\$417,250.50	<i>\$1,038,280.24</i>	\$1,038,280.24	

Salary & Position Schedule
Resolution 2025-6

See Appendix C – SALARY & POSITION SCHEDULE

Moved by Brunner, seconded by Bundle to adopt the foregoing:

Resolution 2025-6, 2025-2026 Salary & Position Schedule:

Upon a roll call vote, the following vote:

Bundle – Yes, Hass - Yes, Brunner – Yes, Mendenhall - Yes, Gillam - Yes

Supervisor Hass declared the motion carried and the resolution duly adopted on the 12th day of June 2025.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its June 12, 2025 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

Appendix C						
Jefferson Township Salary & Position Schedule						
Position	Pay Type	2024-25 Final Amended	FY 2024-25- Actual	2025-26 Proposed	2025-26 Adopted	
Supervisor	Salary	\$23,000.04	\$23,000.04	\$23,000.04		
Clerk	Salary	\$28,000.08	\$28,000.08	\$28,000.08		
Deputy Clerk	\$20 - 20 hrs/mo.	\$4,800.00	\$4,800.00	\$4,800.00		
Treasurer	Salary	\$26,000.04	\$26,000.04	\$26,000.04		
Deputy Treasurer	\$18 - 15 hrs/mo	\$3,240.00	\$3,240.00	\$3,240.00		
Assessor	Salary	\$24,000.00	\$24,000.00	\$24,000.00		
Assessor	Land splits/combos (8) \$125	\$1,000.00	\$1,000.00	\$1,000.00		
Trustee	Salary	\$6,500.04	\$6,500.04	\$6,500.04		
Trustee	Salary	\$6,500.04	\$6,500.04	\$6,500.04		
Code Enforcement Officer	Salary	\$5,400.00	\$5,400.00	\$5,400.00		
Administrative Assistant	\$22 - 25 hrs/mo	\$6,600.00	\$6,600.00	\$6,600.00		
Custodial	\$25 - 10 hrs/mo	\$3,000.00	\$3,000.00	\$3,000.00		
Election Workers	\$300-per election (includes mtg) (9)	\$7,285.00	\$7,285.00	\$5,400.00		
Election Workers (AVCB)	\$225-per election (4)	\$1,800.00	\$1,800.00	\$1,800.00		
Planning Commission-5 pd members	\$75 Per Mtg (7)	\$2,625.00	\$2,625.00	\$2,625.00		
PC Secretary	\$100 Per Mtg (7)	\$700.00	\$700.00	\$700.00		
Board of Review: Hearing-3 members	\$150 Per Hearing (2)	\$900.00	\$900.00	\$900.00		
Board of Review: Meeting-3 members	\$35 Per Meeting (3)	\$315.00	\$315.00	\$315.00		

Zoning Board of Appeals-4 pd members	\$75 Per Hearing (4)	\$1,200.00	\$1,200.00	\$1,200.00		
Construction Board of Appeals-4 members	\$125 Per Hearing (2)	\$1,000.00	\$1,000.00	\$1,000.00		
Building Inspector	85/15% split		\$0.00	\$20,000.00		
Zoning Administrator	Salary	\$1,200.00	\$1,200.00	\$1,200.00		
Total W2 Payroll		\$155,065.24	\$155,065.24	\$173,180.24		
Electrical, Plumbing/Mech Inspectors 1099:	85/15% split	\$51,000.00	\$25,000.00	\$25,000.00		
Total W2 & 1099 Payroll		\$206,065.24	\$180,065.24	\$198,180.24		

Resolution for Emergency Services Special Assessment & Extra Voted Emergency Service Millage
Resolution 2025- 8

WHEREAS, the Michigan Public Health Code, being MCL 333020948, authorizes municipalities to provide fire protection and emergency ambulance services to their citizens, and to defray the cost thereof by special assessment of 1.75 mills on real property only and an extra voted (May 2025) millage of up to .75 mills (to expire December 31, 2030); and

WHEREAS, the Township has determined that fire protection and emergency ambulance services are to be provided to Jefferson Township for the public health, safety, and welfare of the Township citizens, and

WHEREAS, the Township has provided that the special assessment of 1.75 mills and an extra voted (May 2025) millage of up to .75 mills (to expire December 31, 2030) will be levied against all real property in the Township to defray the cost of providing fire protection and ambulance services.

NOW THEREFORE BE IT RESOLVED that the Township of Jefferson hereby levies 1.75 mills against the taxable value of all real property situated within the Township not otherwise exempt from taxation under Michigan General Property Tax Act, as a special assessment for emergency services pursuant to MCL 333.20948 and an extra voted (May 2025) millage of up to .75 mills (to expire December 31, 2030) against the taxable value of all real and personal property situated within the township not otherwise exempt from taxation under Michigan General Property Tax Act.

BE IT FURTHER RESOLVED that the Township Treasurer is hereby directed to cause the special assessment of 1.75 mills to be collected as part of the December 2025 real property tax bills and an extra voted millage of .5 mills to be collected as part of the December 2025 real and personal property tax bills.

See Appendix D – ESTIMATED REVENUE AND EXPENDITURES (EMERGENCY SVCS)

Moved by Mendenhall, seconded by Bundle to adopt the foregoing:

Resolution 2025-8, 2025-2026 Emergency Services Assessment:

Upon a roll call vote, the following vote:

Gillam – Yes, Mendenhall - Yes, Hass - Yes, Brunner - Yes, Bundle – Yes

Supervisor Hass declared the motion carried and the resolution duly adopted on the 12th day of June 2025.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its June 12, 2025 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.

Jennifer Brunner

Jennifer Brunner, Jefferson Township Clerk

APPENDIX D					
Jefferson Township Emergency Services Budget					
Beginning Acct. Balance \$218,013.80					
Revenue Source:	2024-25 Final Approved	FY 2024-25 Actual	2025-26 Proposed	2025-26 Adopted	
Tax Revenue-Special Assessment	\$204,204.92	\$217,913.80	\$223,000.00	\$223,000.00	
Tax Revenue- Voted Millage (.75 mils)			\$122,812.26	\$122,812.26	
GF Contribution	\$58,264.80	\$58,264.80	\$0.00	\$0.00	
Total:	\$262,469.72	\$276,178.60	\$345,812.26	\$345,812.26	
Expenses:	2024-25 Proposed	2024-25 Approved	2025-26 Proposed	2025-26 Adopted	
Central Cass Ambulance	\$101,989.30	\$101,989.30	\$125,000.00	\$125,000.00	
Edwardsburg Fire	\$57,518.16	\$57,518.16	\$57,518.16	\$57,518.16	
Central Cass Inter-local Fire	\$78,500.29	\$78,500.29	\$78,084.71	\$78,084.71	
Administrative Costs	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Total:	\$243,007.75	\$243,007.75	\$265,602.87	\$265,602.87	

Roads Millage, Voted
Resolution 2025- 9

WHEREAS, the Township has determined that ongoing road maintenance shall be provided for Jefferson Township through the repair and upkeep of secondary roadways within the township for township residents and to defray the cost thereof by collecting .9939 mils (reduced from 1 mil-Headlee rollback) voted millage, and

WHEREAS, The Jefferson Township board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll an amount equal to .9939 mils (reduced from 1 mil-Headlee rollback) voted (November 2024) millage (set to expire December 31, 2026).

BE IT FURTHER RESOLVED that the Township Treasurer is hereby directed to cause the millage of .9939 mils to be collected as part of the December 2025 real property tax bills.

See Appendix E – ESTIMATED REVENUE AND EXPENDITURES (ROADS)

Moved by Brunner, seconded by Mendenhall to adopt the foregoing:

Resolution 2025- 9, 2025-2026 Roads Millage, Voted:

Upon a roll call vote, the following voted:

Hass - Yes, Bundle - Yes, Gillam - Yes, Mendenhall - Yes, Brunner - Yes

Supervisor Hass declared the motion carried and the resolution duly adopted on the 12th day of June 2025.

RESOLUTION DECLARED ADOPTED,

I, Jennifer Brunner, Jefferson Township Clerk, do hereby certify that I am the duly elected Clerk of Jefferson Township, Cass County, Michigan, and I further certify that the foregoing is a true and accurate copy of the Resolution adopted by the Jefferson Township Board at its June 12, 2025 meeting, and that the Notice of said meeting was given in accordance with the provisions of the Michigan Open Meetings Act.



Jennifer Brunner, Jefferson Township Clerk

APPENDIX E					
Jefferson Township Roads Budget					
Beginning Acct. Balance \$261,608.29					
Revenue Source:	2024-25 Approved	FY 2024-25 Actual	2025-26 Proposed	2025-26 Adopted	
Tax Revenue	\$146,476.36	\$156,468.33	<i>\$162,750.81</i>	\$162,750.81	
GF Annual Contribution	\$100,000.00	\$100,000.00	<i>\$100,000.00</i>	\$100,000.00	
GF Add'l 1 time approved Contribution			<i>\$300,000.00</i>	\$300,000.00	
Total:	\$246,476.36	\$256,468.33	<i>\$562,750.81</i>	\$562,750.81	
Expenses:	2024-25 Approved	FY 2024-25 Actual	2025-26 Proposed	2025-26 Adopted	
Cass Co Road Commission-Road Projects	\$283,444.37	\$237,069.48	<i>\$564,300.54</i>	\$564,300.54	
Cass Co Road Commission-Annual Roadside Trash Clean up	\$500.00	\$300.00	<i>\$500.00</i>	\$500.00	
Cass Co Road Commission- Dust Control	\$14,000.00	\$13,584.96	<i>\$14,500.00</i>	\$14,500.00	
Total:	\$297,944.37	\$250,954.44	<i>\$579,300.54</i>	\$579,300.54	

Public Comment: None

With no other business before the Board at 6:15 p.m. Moved by Brunner, seconded by Mendenhall to adjourn. Motion approved. Meeting adjourned.

Respectfully submitted,



Jennifer Brunner, Clerk