

Michigan Township Focus

SEPTEMBER 2026

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

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Election integrity matters in Michigan

As Michigan wrapped up our August primary, the conversation about election integrity began to swirl again, as it has over the last several elections. From 2016 to 2024 and the midterms in between, it doesn't matter what party you belong to—people have questioned the results of our elections in America. We have come a long way since the 2000 election where the issue of “hanging chads” was the buzzword in a presidential election that ended up being decided by the U.S. Supreme Court. Even so, there are those who claim elections are rigged against their candidate perhaps either to sow chaos or because they believe it to be true.

Recently, a civic engagement group called Pillars of the Community was established with the goal of bolstering public faith in the election system and its officials, including township clerks. This bipartisan organization is led by two attorneys who were counsel to Presidents George W. Bush and Barack Obama, respectively. They have been meeting with stakeholders in the swing states where national elections have been the closest in recent years.

In April, Pillars of the Community held a meeting in Lansing and invited a large cross-section of nearly 20 different government relations organizations to have frank discussions on the integrity of elections in Michigan. I was invited to participate on behalf of MTA, representing local government organizations. Other groups like the Michigan Chamber of Commerce, Automobile Dealers Association of Michigan, union groups and members of the media were also invited to participate in the half-day meeting, which included presentations by the Deputy Secretary of State Aghogho Adevbie, Republican Kent County Clerk Lisa Posthumus-Lyons, and Democrat City of Lansing Clerk Chris Swope.

This meeting was a great opportunity to ask questions of the bipartisan group of elections officials—who very clearly described all the layers of protection for the election process and how difficult it would be to alter any ballots in our current process. It was inspiring to see leaders of several strong statewide nonprofit associations come together with a desire to learn about the protections that are in place in Michigan. Perhaps more importantly, these stakeholders were able to ask election officials tough questions about perceived weaknesses in the elections process. There were many questions from both right- and left-leaning leaders of organizations about the process. Republicans and Democrats have many differences of opinion on many issues, but it was very clear that the elected officials charged with election administration, of both parties, were all on the same page about the security of our election system.

A few months later, I was asked by Pillars of the Community to attend the City of Lansing's public accuracy test of the election equipment for the Aug. 4 primary. The public, as well as Capital-area media, were also encouraged to attend to witness testing of election equipment, including precinct tabulators, early voting tabulators and a voter assist terminal. Attendees asked many questions as elections staff conducted the tests. It was made very clear that these machines are not equipped with WiFi or Bluetooth technology, so they cannot be hacked from outside. These public accuracy tests are held in every township throughout the state, many of whom also invite residents and others with questions to attend and view election processes first hand. While I've never questioned the integrity of Michigan's elections, these tests and the openness of the elections officials gave me great comfort that our system is on solid ground.

While it is clear to me that our elections system is secure, it is not perfect. Many of us have heard of voter registration issues, among others. However, it is important to note that in any circumstance where there are potential electoral problems, there always remain the remedies including recounts and our court system. Township clerks and election workers, like all township officials and personnel, are our neighbors and are among the most trusted individuals in our communities. They are accountable to the residents whom they serve. It makes me proud to know MTA represents these very hardworking officials who embody the principle of personal integrity, which leads to electoral dignity as well!

It makes me proud to know MTA represents [the] very hardworking officials who embody the principle of personal integrity, which leads to electoral dignity as well!

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president's round table

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leadership circle

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black-rock.tech

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(734) 662-2200
cwaplan.com
[See ad on page 22.](#)

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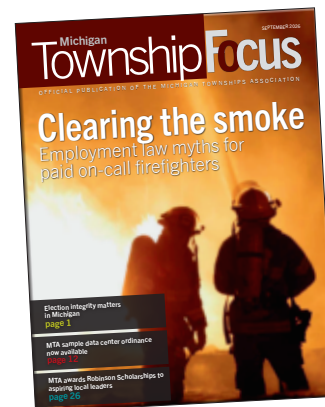
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mission statement

The Michigan Townships Association advances local democracy by fostering township leadership and public policy essential for a strong and vibrant Michigan.



featured articles

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Clearing the smoke: Debunking employment law myths about paid on-call firefighters

Townships of all sizes rely upon paid on-call firefighters to provide the invaluable public service of fire suppression to their residents. This service also brings with it many firmly held myths about the employment relationship and responsibility of these townships. We'll present—and debunk—these employment law myths.

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Inspiring tomorrow's local leaders: MTA awards Robinson Scholarships

A graduate student focused on climate resilience and rural economic development, and a clerk with aspirations to strengthen her own township and local governments are the recipients of MTA's 2026 Robert R. Robinson Memorial Scholarship. The annual award aims to support individuals looking to start—or further—their career serving local governments.



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ON THE MAP

Updated broadband map shows high-speed internet options in your township

Have you or your residents been asking the question “Where’s my internet?” The updated Michigan Broadband Map (MBM) can help. Developed by the Michigan High-Speed Internet Office (MIHI), the MBM shares available high-speed internet options in your community, in residents’ homes and for businesses. Coverage details can be viewed by county, census block, school district and political district.

This free resource, which can be accessed at michiganbroadbandmap.com, was created to support community leaders, residents, businesses and community anchor institutions, and serve as a hub for information on broadband accessibility across the state. The map has been updated to reflect the most up-to-date broadband developments. The map also provides users with a dashboard tracking the plans and status of broadband construction projects for providers that have received funding from the federal Broadband Equity, Access and Deployment (BEAD) grant program.

MIHI has also launched “MI BEAD Breakdown,” a video series designed to help Michigan local leaders, residents, businesses and others understand the scope of broadband expansion in the state. Listeners can expect to learn more about what the BEAD program is, why internet matters in the 21st century, what to expect during construction and how to take full advantage of new high-speed internet service once it becomes available. Township officials can get timely, trusted information to help you and your residents stay informed, supported and ready to get connected.

Visit MIHI’s webpage page at michigan.gov/leo (under “Bureaus and Agencies”) for more information. Questions? Email LEO-MIHighSpeedInternet@Michigan.gov.

EDUCATING YOUTH

Township officials! You can head back to school this fall, too

Students across the state are returning to the classroom for a new academic year. Back-to-school time provides an important opportunity for township officials to reach out to your area schools to offer to share information, insights and experiences about the value of township government—and the role it plays in residents’ lives every day. And MTA can help! We have tools to take into the classroom, for all grade levels, at michigantownships.org (click on “Tools for Teachers” under the “About Townships” tab). You can also find a quick three-minute “10 Facts about Michigan Townships” video that you can show in the classroom.

Most civics or government classes or lessons do not go in depth about township government—if it is discussed at all. By talking with students in your area schools, you can help spread the message of what townships are—and how they positively impact students, parents and businesses. September is the perfect time to call or email your local school superintendent, principals or government teacher to let them know you are available as a resource in the school year ahead. Offer to come to the classroom to make a presentation about township government or ask if any other leaders in your township would be willing to do so. Even if you or your township have been invited to make a presentation in years past, it’s always a good idea to remind a teacher that you are available to talk with students each year.

By putting a “face” on local government, you are helping give students an accessible opportunity to talk with you about your roles and responsibilities as a township official and the day-to-day operations of the form of government that represents more than 52% of Michigan’s residents. You may even help to inspire students to get more involved in their local community—volunteering, taking part in programs, registering to vote (and remember, 16- and 17-year-olds can serve as election inspectors!), or even running for elected office in the future.

While in the classroom, discuss topics that students can relate to. Hold a mock election, talk about fire and police protection, library services, and even local roads. As a township leader, *you* truly are the expert on township government. So share that expertise and go back to school this fall—and throughout the year as well. Your efforts can have an impact on the life of a student and the future of your community.



SEMIQUINCENTENNIAL CELEBRATIONS

Township hosts America250 festivities

Celebrations of America's 250th birthday continued in townships throughout the summer and into the fall. In **Canton Charter Township** (Wayne Co.), festivities began in June, with more scheduled events yet to come!



The township hosted a poster contest, divided into three age groups, asking residents to draw Canton in the present and future. Entries were displayed during the township's annual Liberty Festival, which drew more than 56,000 attendees over three days. Attendees voted for their pick for the winning posters, and were also able to stop by an America250 booth and sign the bottom of a copy of the Declaration of Independence (more than 500 residents signed!). During the festival, area students also helped educate residents on how to keep their community clean with recycling, composting and what goes into the landfill.



The poster contest winners were announced to a crowd of 10,000 residents at "Canton Ignites the Night," an America250 celebration boasting fireworks, food and music, held on July 9 in the township's Heritage Park. One winning poster entry was sent to our nation's capital to be showcased by the U.S. Conference of Mayors, which spearheaded the national poster contest. The township municipal building was lit up with red, white and blue lights, and adorned in American flags. The event kicked off with a reading of the Declaration of Independence, by U.S. Rep. Debbie Dingell, state Rep. Ranjeev Puri, as well as Supervisor **Anne Marie Graham-Hudak**, Clerk **Michael Siegrist** and Trustees **Kate Borninski**, **Tania Ganguly** and **Ammara Ansari**.

The Canton Public Library has also hosted community events, historical lectures and thematic book displays celebrating America's 250th, with events continuing into the fall.



MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour!

Don't miss our next episode held
Wednesday, September 16 from noon to 1 p.m.

Poll Position: Practical Primer for Election Season

Can township board members serve as election inspectors? How should precinct election inspector appointments be balanced by party affiliation? Get answers to these and other timely election questions at our next live webinar. We'll review the rules surrounding campaigning during absent voter ballot processing, early voting and Election Day—including the differences between township-owned and private property. We'll also examine how the new term December 1 start date impacts election administration and township operations, and offer helpful clarification and practical guidance.

Can't watch live? Register anyway. We'll record it so you can watch whenever it's convenient.

Register online at bit.ly/NYKmta for just \$25* per session!

Townships with an MTA Online subscription at the Premium level have **FREE** access to **EVERY** session for their entire township team!

To see a listing of past episodes available on demand, visit learn.michigantownships.org/nyk.

*MTA-member township rate

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New MTA fact sheet explores check registers when approving township payments

A new MTA fact sheet—available to our members for free to download—explores “Approving Township Payments: The Check Registers.” Also explored further in “Hello, MTA ... ?” on page 10, the fact sheet takes a deep dive into the requirement for the township board to see a check register for all payments—both payables and payroll—before voting to approve their payment. Also included is a sample check disbursement approval report and sample post-audit policy language. To further help boards stay on top of their fiduciary responsibilities, MTA also has a “Financial Reports” fact sheet exploring reports boards should receive, along with examples and samples. Download these, and other MTA fact sheets, from the “Resource Toolkits” page in our “Answer Center” (under the “Member” tab; login is required) on michigantownships.org.

Calling all townships! We need your help reaching new officials in your township

Following the November midterm election, help MTA ensure that any newly elected officials in your township are able to access their MTA-member benefits—including resources to help them get up to speed on their new roles and responsibilities—by sharing their contact details with us as quickly as possible.



Just after the Nov. 3 election, MTA will send to each township a hard copy paper roster of all officials and personnel in their township listed in MTA’s database. The roster will be sent to the clerk—who can make updates via MTA’s website for each individual in the township (instructions will be included in the roster mailing). The township treasurer is also able to make these changes online. The form can also be returned (via mail, fax or email) to us, with updates. We are asking to receive changes no later than Monday, Nov. 23.

Updates to the township profile can be made any time changes occur; visit michigantownships.org/update for instructions. Thank you for your assistance! Your help allows us to serve your township—and its leaders.

mta events | september

9	<i>Emerging Issues in Emergency Services</i> workshop: Frankenmuth
16	MTA <i>Now You Know</i> lunchtime webinar: Poll Position: Practical Primer for Election Season
22	MTA <i>Regional Meeting</i> , Bay City
23	MTA <i>Regional Meeting</i> , Jackson
29-30	<i>Up North Summit</i> , Harris

profile



Advertorial

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As the managing agent of the EMC Municipal Insurance Program for the state of Michigan, the Hartleb Agency works exclusively with EMC and their agent network to assure townships exceptional service, a solid coverage document and experienced agents—all at a premium that fits today’s needs. Valuing personalized service, the team at the Hartleb Agency prides itself on educating municipalities on understanding their risks and coverage needed in the ever-changing municipal environment.

Call Jonathan Koets, Geoff Lansky, David Bellingar, Rob Koets, Ken Garnaat or Ken Lind at (269) 385-5911 to learn more about the Hartleb Agency’s products and services. Visit the agency’s website at hartlebagency.com. Securities offered through Parkland Securities, LLC.

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WHITES ROAD &
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SEPTEMBER

4 Deadline for townships to establish, move or abolish a polling place for Nov. 3 election. Beginning of period during which township board or board of county election commissioners may not establish, move or abolish a polling place, early voting site or central polling place, unless damaged, destroyed or rendered inaccessible or unusable. (MCL 168.662)

Clerk must inform applicable county clerk that an absent voter (AV) counting board has been authorized by local board of election commissioners. (MCL 168.764d)

Location of each early voting site for Nov. 3 election must be finalized. (MCL 168.720i)

14 Summer taxes due. (MCL 211.107) Township treasurer, or their designee, must be in his or her office to receive tax payments. (MCL 211.44a(5))

15 Last day for qualified taxpayers to file intent for 2026 summer tax deferral. (MCL 211.51(7))

Deadline to amend a previously certified 2026 essential services assessment statement. (MCL 211.2057(4))

Interest of 1% per month will accrue if the payment is late for the State Education Tax and county taxes that are part of the summer tax collection. (MCLs 211.905b(9) and 211.44a(6))

19 Beginning of period during which the clerk must make reasonable effort to verify or reject AV ballot application or AV ballot return envelope for Nov. 3 election by the end of the business day after the

application or envelope is received. (MCL 168.766b)

County clerk must provide each municipal clerk or early voting site coordinator with programming for electronic voting equipment to be used at early voting site for Nov. 3 election. (MCL 168.720j)

Deadline for clerks to electronically transmit or mail (as requested) an AV ballot for Nov. 3 election to each absent uniformed services or overseas voter who applied for an AV ballot 45 days or more before the election. (MCL 168.759a; Mich. Const., Art. 2, Sec. 4)

Deadline for county clerks to deliver AV ballots for Nov. 3 election to local clerks. (MCL 168.714)

Notice of polling place or early voting site must be provided for sites newly established or changed by 60 days before Election Day. (MCL 168.662)

24 AV ballots for Nov. 3 election must be available for issuance to voters. (Mich. Const., Art. 2, Sec. 4)

Beginning of period that secure drop boxes must be accessible 24 hours each day (until 8 p.m. on Election Day). (Mich. Const., Art. 2, Sec. 4)

29 Beginning of period of required daily collection of election materials from AV drop boxes on each day clerk's office is open. (MCL 168.761d)

30 Township clerk delivers to supervisor and county clerk a certified copy of all statements, certificates and records of vote directing monies to be raised by taxation of property. (MCL 211.36(1))

On or before Sept. 30.
Financial officer of each

township computes tax rates in accordance with MCLs 211.34d and 211.34 and township board certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC Form L-4029. (MCL 211.36)

OCTOBER

5 Deadline for notice of early voting site to be provided when temporary changes are needed to early voting site. (If starting early voting before required date, deadline is 21 days before start of early voting.) (MCL 168.662)

Optional early voting may begin. (MCL 168.720e)

Deadline for notice of days and hours for voter registration at clerk's office to be published in the newspaper. If considered advisable by township clerk, notice may also be posted in at least two conspicuous places in each precinct. Notice must include offices and proposals that will be on the ballot. (MCL 168.498)

Deadline for clerk to post and enter into the Qualified Voter File the hours the clerk's office will be open on the Saturday or Sunday (or both) immediately before Nov. 3 election, and any additional hours if applicable, to issue and receive AV ballots. (MCL 168.761b)

6 Clerks intending to process or tabulate AV ballots before Election Day must submit written notice to the Secretary of State. (MCL 168.765a)

13 Deadline for precinct inspectors for Nov. 3 election to be appointed by local election commission. (MCL 168.674)

Deadline for notice of Election Day polling place to be provided when temporary changes

needed to such polling place. (MCL 168.662)

Assessor reports the status of real and personal Industrial Facility Tax property to the State Tax Commission (STC). (MCL 207.567(2))

15 Governmental units report to STC on the status of each exemption granted under the Commercial Redevelopment Act (MCL 207.666), Commercial Rehabilitation Act (MCL 207.854), and Obsolete Property Rehabilitation Act (MCL 125.2794).

The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. (MCL 207.783(2))

16 Deadline to post notice on township website (if available) and in clerk's office of the location, dates, hours and number of election inspectors for AV counting place if processing and tabulating AV ballots before Election Day. (MCL 168.765a)

19 Deadline for public logic and accuracy test of early voting equipment to be conducted by applicable election commission. (If starting early voting before required date, deadline shifts back to five days before start of early voting.) Notice of accuracy test must be published at least 48 hours before test. (MCL 168.720j; R 168.778; 168.798)

Deadline to register by mail or online and be eligible to vote for Nov. 3 election. (MCL 168.497)

By 20 *Not later than Oct. 20.*

Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. (MCL 123.1357(8)(a) and (c))

In-person registration with local clerk with proof of residency allowed between this date and Nov. 3 election. (MCL 168.497)

23 Write-in candidates' declaration of intent form for Nov. 3 election due to respective filing official by 4 p.m. (MCL 168.737a)

Until 5 p.m. Deadline for electors to submit a written request to spoil their AV ballot and receive a new AV ballot by mail. (MCL 168.765b(1))

Until 5 p.m. Deadline for electors who have returned their AV ballot to submit a written request in person to spoil their

AV ballot and receive a new AV ballot in the clerk's office. (MCL 168.765b(3))

Deadline for clerks processing and tabulating AV ballots before Election Day to post revised notice of location, dates, hours or number of election inspectors if needed. (MCL 168.765a)

24 First day of mandatory early voting. (Mich. Const., Art. 2, Sec. 4)

Deadline for county clerks to deliver remainder of ballots and election supplies for Nov. 3 election to local clerks. (MCL 168.714)

26 Townships with a population of at least 5,000 with an established AV counting board, which have provided timely notice that they will preprocess and tabulate AV ballots, may begin processing and tabulating AV ballots. (MCL 168.765a)

27 Deadline to publish notice of Nov. 3 election. One notice required. (MCL 168.653a)

29 Deadline for public accuracy test of Election Day equipment to be conducted by local election commission. Notice of accuracy test must be published at least 48 hours before test. (MCL 168.798; R 168.778)

Beginning of period when clerk must verify or reject AV ballot application or AV ballot return envelope by the end of the calendar day the application or envelope is received. (MCL 168.766b)

30 Clerk must post on website (if applicable) the location where precinct canvass of early votes for the municipality will take place and time precinct canvass will begin. (Canvass cannot begin before 8 p.m. on Election Day.) (MCL 168.720j)

Township that establishes Election Day vote center for Nov. 3 election must post notice of establishment and location of vote center on website (if applicable) and in clerk's office. (MCL 168.523b)

Until 4 p.m. Deadline for an applicant to cure a signature deficiency on the application to receive an AV ballot by first-class mail. (MCL 168.761)

Until 5 p.m. Deadline for clerks to send AV ballot via first-class mail. (MCL 168.761)

Until 5 p.m. Deadline for electors who have lost their AV ballot or not yet received their ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot by mail. (MCL 168.765b(5))

31 *By 2 p.m.* Deadline for military or overseas voter to submit an AV ballot application. (MCL 168.759a(10))



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MTA said our township board needs to vote to approve payments before they are paid and that the board members must be provided with a ‘check register’ before we vote to approve. We do see a check register for our accounts payable (bills), but we do not see a check register for our payroll. Is that okay?

No. A township board must vote to approve every single payment leaving the township (with the sole exception of the current-year tax collection disbursements by the treasurer) **BEFORE** they are paid, or after payment per a board-adopted post-audit policy.

And all township board members must receive a “check register” report for **all payments**—both **payables** AND **payroll**—before voting to approve their payment. AND during the winter and summer tax collection periods, the board should **ALSO** see a check register for the **current-year tax collection disbursement payments** (although the board does not vote to approve those).

MTA has noted that some townships, cities and villages may not be approving a payroll check register. Instead, they appear to be approving a total amount of net payroll for a pay period.



Where does it say that we need to see a check register?

The laws do not specifically state that a board must see a check register—but the information that a township board member needs to review is information that is included in a check register (which is a standard type of financial record, not limited to townships or local government). And it is not available in other common reports, like a total payroll amount per period.

MCL 41.75 states: “In addition to other business matters that may be acted upon at a regular meeting of the township board, the township board **shall approve claims against the township and authorize payment of allowed claims.** Accounts approved by the township board shall be filed and preserved by the township clerk. The payments authorized shall be paid by the treasurer, on the order of the township board, signed by the township clerk.”

Note that the term “claims against the township” does appear to be a legal term of art referring specifically to bills or **payables**, not payroll. MTA and Michigan Department of Treasury materials have referenced MCL 41.75 specifically regarding payables or “bills.”

But there is another section of the law, MCL 41.96, that also requires the same sort of approval for **payroll**. MCL 41.96 states: “For services not otherwise provided for by law, rendered to townships by township officers in the duties of their respective offices, the township board **shall audit and allow such compensation as they shall deem reasonable.**” The term “audit and allow” means review and approve.



What is a check register supposed to include?

Every board member should review a check register with at least the following information for each payment in the current bills or payroll before voting to approve:

- **Check number (including voided payments)**
The term “check number” applies here to both “paper” and “digital” payments, including direct deposit. Every township payment will have a number.
- **Payee(s)**
- **Amount**
- **Purpose**
- **Nine-digit Treasury Chart of Accounts Number** (or portion of it) that identifies where it is in the budget



What should I look for, as a board member, when I am reviewing the payables and payroll check registers?

You should look for:

- Unexpected changes in pay for one or more individuals at the township
- Unexpected payments in payroll or payables to an individual or company/contractor
- Multiple voided payments per period
- Payments for an unlikely or illegal purpose (i.e., a township credit card bill for shaving cream and roses purchased at the local gas station ... an actual example!). Note: A board member should be able to see the supporting documentation for a specific purchase or payment before the board votes, right up to the point of approving it.
- Mistakes in calculation
- Mistakes in identifying the correct Chart of Accounts number (or part of it used to identify which budget department/activity center or line item it is for)
- Payments from an incorrect budget department/activity center or line item
- Payments for items, projects or payroll that are not already in the budget or not yet added in by amendment during the budget year



We have a person already doing ‘expenditure authorization.’ Isn’t that enough?

No. Even if that individual is a board member (or less than a quorum of the board) giving the approval to the clerk’s office to **prepare** the payroll or payables, that is not the board voting in a meeting to **approve paying** the specific payments.

It is an important step to have someone other than the clerk or clerk’s department (or payables or payroll processor) look at the documentation for each payment to ensure that it is in the budget and lawful (see the shaving cream and roses example in the previous question). But this separate expenditure authorization is not the same thing as what the law requires the board to **ALSO** do.

A township board member can also ask to see specific documentation before voting to approve the payments in a meeting, so the expenditure documentation should regularly be available to the board members in advance of the meeting or during the meeting before voting.



We have a board policy that payments can be paid before the board sees them. Is that okay?

Maybe. MCLs 41.75 and 41.96 do not state that payments can be made **BEFORE** the board reviews and approves them. But Treasury has allowed and MTA recognizes that:

- **IF** a township board votes in a meeting to adopt a written “post-audit” policy to identify specific payables or payroll payments that may be paid before the board reviews and votes to approve them, **AND**
- The policy **limits** advance payments to **only** those for **utility bills or payroll** in which the township itself would be penalized if they are late—as in hall utilities being shut off if paid late or federal/state late fees on payroll (which can “snowball” very quickly), **THEN**
- The board may have **those specific types of payments listed in the policy** sent out before the board approves them, **BUT** the board still must vote to approve them. The “horse is out of the barn,” but a township board does have authority to cancel or recall an incorrect or improper payment.

A “post-audit” policy cannot simply include all payments of any type. It must be specific and, even more importantly, the board must still review the payroll and payables check registers to ensure that its policy is being followed.



Is the township board supposed to see a check register for the tax collection disbursements, too?

Yes, there should also be a “check register” for the **current-year tax collection disbursements account** (CYTCDA), which is the account that the township

treasurer must maintain for the current tax year (July to March). All taxes collected for the July or December tax bill **MUST** be deposited directly into the CYTCDA, during the tax season. The treasurer then disburses (sends out) the tax revenues collected for a period according to a schedule in the General Property Tax Act to the tax-levying entities, including to the township itself.

Unlike any other type of payment leaving the township, the CYTCDA disbursements **DO** go out with **ONLY** the treasurer or deputy treasurer’s signature, and do **NOT** wait for board approval, because the payments are required to be made according to the statutory schedule.

BUT because this means that there are fewer “eyes on” the CYTCDA disbursements, a **township board must still see and review the CYTCDA check registers**.

In this case, important things to ask about are:

- Multiple voided payments
- Any payments in and out of the CYTCDA outside of the tax year (they may be proper, but it’s good to ask), or
- Payments made from the CYTCDA to something or someone other than the tax-levying entities.

Note that tax collections cannot be moved out of the CYTCDA, except to disburse as required by law.



Why is this all so important?

These and other internal controls are required by the statutes and rules, including the state Department of Treasury *Accounting Procedures Manual*. Further, they are required because they are an important line of defense against misuse of public money. Yes, you are looking for innocent mistakes or errors, but this really is a major part of the fiduciary responsibility of **every** township board member to limit misuse of public funds.

The township’s auditor should be asking the township board members and staff as part of the audit process whether they are reviewing payments—because it is something that they can note in the audit. Here is a real-life example of such a “finding” in a township’s audit:

“APPROVAL OF PAYROLL DISBURSEMENTS

“We noted that the Township Board has not historically received a detailed listing of payroll disbursements for approval prior to payment. The Township Board has been approving a total of net payroll for direct deposit.

“We recommend that the Township Board review payroll disbursements for accuracy of pay rates applied rather than simply approving a total of net payroll for direct deposit.”

Getting in the habit of reviewing all payments—and ensuring that everyone at the township who handles money knows that the township board is “minding the store”—can make everyone’s job easier, both in understanding the township’s budget expenditures and day-to-day costs, and, perhaps most importantly, in developing and maintaining credibility with the residents and taxpayers.

Hello, MTA ... ? provides general information on typical questions asked by township officials. Readers are encouraged to contact an attorney when specific legal guidance is needed. Member township officials and personnel may contact MTA Member Information Services with questions or requests from 8 a.m. to 5 p.m., weekdays, at (517) 321-6467 (press 1) or fax (517) 321-8908.

MTA data center zoning ordinance available



Many townships have adopted moratorium ordinances while evaluating community considerations related to the potential siting of data centers. As data centers can present a new planning challenge for local governments, local officials are asking important questions: Where do data centers fit? What

issues should townships consider? What should your zoning ordinance address?

To assist our members in navigating this process and considering the unique needs of their communities, MTA worked with our legal counsel to develop a **sample data center zoning ordinance**. The sample ordinance was shared with all elected officials, managers and planning commission members with an email address in our database via an eblast in August, and it is also available on MTA's "Data Centers" webpage on michigantownships.org (access via the "Answer Center" under the "Member" tab; member login is required).

When adopting a data center ordinance, townships must consider a number of key issues, including zoning, infrastructure, environmental impact and community protection. Key considerations may include:

- **Zoning:** Where data centers should be permitted, appropriate setbacks and buffers, and compatibility with surrounding land uses.
- **Infrastructure:** Impacts on local roads and utilities, including construction traffic and infrastructure capacity.
- **Environmental impacts:** Water and energy use, noise and light impacts, air emissions, and fuel storage associated with emergency backup generators.
- **Community protection and public safety:** Emergency response and public safety needs, construction impacts, and other measures to protect nearby residents and property.
- **Financial security and decommissioning:** Financial guarantees, escrow accounts or bonds, and a decommissioning plan.
- **Development agreements:** What site-specific commitments and responsibilities should be considered.
- **Economic considerations:** Potential impacts on property taxes, as well as job creation and other economic benefits.

Provisions contained in the sample ordinance may not adequately address the unique characteristics of your township, or they may impose regulations that are either too restrictive or insufficient for your area.

Additional resources

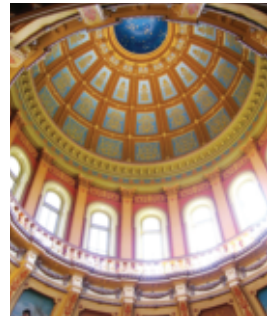
- Along with the new MTA sample zoning ordinance, additional resources are available on MTA's "Data Centers" webpage, including a **sample escrow ordinance** and **sample escrow agreement**. These samples are for your township to review and use in making policy decisions for your community and are not intended to be legal advice. Townships should consult with their legal counsel before adopting any ordinances or MTA samples.
- Watch a recording of our free **MTA Q&A webinar**, *Data Center Zoning Ordinance: The Next Step*, where MTA Legal Counsel Robert Thall walks through the sample ordinance and provides practical insights into key considerations surrounding data center development. Individuals from MTA-member townships may request free access to the recorded version via our Online Learning Center (learn.michigantownships.org) or the "Data Centers" webpage. After your request is approved, you will be sent login instructions via email (please allow 2-3 business days for processing).
- MTA also has **sample data center moratorium ordinances** available for township review. Consideration and adoption of moratoriums should only be addressed in consultation with your township attorney. The samples include:
 - A **general police-power moratorium ordinance** that can be used while a community considers its options.
 - A **zoning moratorium ordinance** that includes an amendment to the zoning ordinance that can be used in the future to implement zoning moratoriums.

MTA will continue to provide further information and updates as needed.

Seeking member review and input for MTA's 2027 legislative issues

MTA-member township officials can review and provide input on the MTA legislative policy platform. The legislative policy objectives—reviewed, updated and approved annually—guide the Association's government relations efforts and reflect emerging issues and goals. MTA members are encouraged to review the current 2026-2027 Policy Platform (look under the "Advocacy" tab on michigantownships.org) and share any proposed additions and revisions by Monday, Nov. 23.

Member-proposed policy changes will be reviewed by MTA policy committees and will be presented at the 2027 MTA Annual Meeting in conjunction with our 2027 Annual Educational Conference in April. Contact legislation@michigantownships.org with questions, comments or suggestions.



Legislative lowdown

A look at critical bills MTA is following as they move through the legislative process. Watch for updates in MTA's weekly enewsletter, *Township Insights*.

SBs 6 & 7: Employment practices—Provides employer requirements for payment of wages and fringe benefits, and provides penalties for violations. *MTA monitoring.*

SB 16: Farmland—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

SB 46: Water supply—Regulates mobile home park water delivery systems. *MTA supports.*

SB 80 & HB 4084: Transportation—Provides criteria and funding, including grants or loans to local road authorities, for noise abatement measures. *MTA supports.*

SB 82: Public records—Creates a new act to allow judges to request a public body not publicly post or release certain information concerning the judge or judge's family members. *MTA monitoring.*

SB 86: Social services boards—Allows elected officials to serve on a county social services board. *MTA neutral.*

SB 110: Property tax exemptions—Provides for a homestead property tax exemption for the surviving spouse of an emergency first responder killed in the line of duty. *MTA monitoring.*

SB 120: Elections—Modifies process for voting without identification for election purposes to include proof of identity and proof of state residency. *MTA monitoring.*

SB 129: Open Meetings Act—Provides for remote meeting participation of certain non-elected public body members with disabilities. *MTA neutral.*

SB 145: Employment—Prohibits an employer from seeking or asking certain information about a job applicant's compensation history and credit history. *MTA monitoring.*

SB 161: Workers' compensation—Extends the presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

SB 192: Property taxes—Provides for the freeze of taxable value for primary residences of certain senior citizens. *MTA opposes.*

SB 246 & HB 4393: Landfills—Increases fees and surcharges for the disposal of solid waste, hazardous waste and naturally occurring radioactive material (TENORM), and limits certain disposal wells and TENORM disposal. *MTA supports.*

SB 247 & HB 4389: Hazardous waste—Provides for injection well disposal fee. *MTA supports.*

SBs 248-256: Water utilities—Creates water rate affordability program and shutoff protections. *MTA opposes.*

SB 271: Open Meetings Act—Revises provisions of Open Meetings Act relating to virtual attendance and participation of members of public bodies at public meetings. *MTA monitoring.*

SB 278 & HBs 4539-4540: Housing—Modifies and expands the Housing and Community Development Fund to make financing available to middle-income households. *MTA supports.*

SBs 280-281: Recreation Passport—Makes state Recreation Passport fee mandatory for all vehicles, modifies park passes for Recreation Passport and provides 2% funding increase to local recreational facilities fund. *MTA monitoring.*

SB 285: Marriage—Modifies persons authorized to solemnize marriage to include township supervisors. *MTA supports.*

SB 288: Open Meetings Act—Modifies grounds for going into closed session when a public body consults with its attorney. *MTA supports.*

SB 292: Property taxes—Provides property tax exemption for principal residence of individuals 70 years of age and older. *MTA opposes.*

SB 319 & HB 5290: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

SBs 416-417: Bottle deposit law—Provides for a referendum to expand the bottle deposit law, earmarks funds and provides for the revenue distribution. *MTA monitoring.*

SB 427: Open Meetings Act—Modifies remedies for civil actions against a public

body, including court costs and attorney fees. *MTA opposes.*

SB 441: Stormwater utilities—Creates a new act that provides for municipal stormwater utilities. *MTA supports.*

SB 442: Property taxes—Modifies property tax exemption for certain nonprofit housing property. *MTA monitoring.*

SB 468: Elections—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

SBs 484-485: Property taxes—Amends existing authority for land bank funding to increase property tax exemption period from five to eight years and add all parcels foreclosed and sold at auction or claimed under the right of first refusal. *MTA opposes.*

SBs 597-598: Marijuana—Places limit on number of marijuana retailer and medical marijuana provisioning center licenses. *MTA monitoring.*

SB 621: Elections—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

SB 624: Liquor licenses—Requires local legislative body approval for a specially designated merchant license or specially designated distributor license. *MTA supports.*

SB 691: Elections—Moves statewide primary election to May, eliminates August election date and adds February election date. *MTA neutral.*

SBs 761-763: Data centers—Amends limits on water withdrawals and provides for energy and water usage report requirements for data centers. *MTA monitoring.*

SB 771: Environmental protection—Regulates onsite wastewater treatment systems and provides for assessment and regulations. *MTA monitoring.*

SB 792: Economic development—Modifies Obsolete Property Rehabilitation Act and extends sunset. *MTA monitoring.*

SB 793: Economic development—Modifies the industrial facility tax for plant rehabilitation. *MTA monitoring.*

SB 796: Appropriations—Provides funding for PFAS mitigation and water safety. *MTA monitoring.*

SB 817: Environmental contamination—Provides location guidelines for wastewater discharge. *MTA monitoring.*

SB 818: Environmental protection—Provides for guidelines on location of landfills. *MTA monitoring.*

SB 820: Elections—Allows consolidated precincts for certain local elections. *MTA supports.*

SB 829: Natural Resources Trust Fund—Provides funding for Natural Resources Trust Fund capital outlay projects. *MTA supports.*

SBs 898-899: Economic development—Modifies environmental brownfield redevelopment program. *MTA monitoring.*

SBs 934-939: Mobile homes—Modernizes and strengthens regulation of mobile home parks, revises licensing and enforcement, and provides for resident protections. *MTA neutral.*

SBs 950-951: Water—Provides for the Michigan Water Trust Fund and requires permit and license for water withdrawal for water bottling. *MTA monitoring.*

SB 960: Local government—Provides process to vacate certain deed restrictions. *MTA supports.*

SB 961 & HB 5969: Elections—Creates State Voting Rights Act. *MTA opposes.*

SB 962 & HB 5970: Elections—Creates Voting and Elections Database and Institute Act. *MTA supports.*

SB 963 & HB 5971: Elections—Creates Language Assistance for Elections Act. *MTA neutral.*

SB 964 & HB 5972: Elections—Provides for voter access and assistance provisions. *MTA monitoring.*

SB 971: Land sales—Regulates the purchase of residential homes by investors. *MTA monitoring.*

SB 983: Taxation—Allows local units to levy excise tax on rentals of accommodations if approved by electors. *MTA monitoring.*

SB 985: Land use—Prohibits a local unit from adopting or enforcing

a zoning ordinance that regulates land development for residential use. *MTA opposes.*

SB 988: Property tax—Increases the number of days from 30 to 35 days to appeal a claim for a poverty exemption to the Michigan Tax Tribunal. *MTA monitoring.*

SBs 1018-1019: Data centers—Provides for statewide moratorium on certain approvals for and the operation of any new data centers. *MTA monitoring.*

SBs 1046-1051: Data centers—Requires water and use permitting, energy contracts and ratepayer protection, labor standards for construction of data centers, prohibits nondisclosure agreements for public officials, requires community input processes and requires Michigan Public Service Commission to track energy use by data centers. *MTA monitoring.*

SB 1053: Neighborhood Enterprise Zones—Increases percentage, from 15% of a local government's total acreage to 20%, for the maximum acreage allowed of neighborhood enterprise zones (NEZ) containing only new or rehabilitated facilities and NEZs containing only homestead facilities. *MTA supports.*

SB 1136 & HB 6237: Public employer/medical benefits—Modifies public employer contribution to medical benefit plans. *MTA opposes.*

HB 4006: Land use—Prohibits exclusion of commercial wedding or similar events in agricultural zones. *MTA opposes.*

HB 4014: Property tax assessments—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA neutral.*

HBs 4027-4028: Land use—Eliminates zoning exemptions for large-scale renewable energy facilities and repeals PA 233 of 2023. *MTA supports.*

HBs 4049-4050: Chickens—Allows and requires Generally Accepted Agricultural and Management Practices be developed for rearing of egg-laying chickens in residential areas. *MTA monitoring.*

HBs 4079-4080: Special assessments—Reinstates and expands special assessment deferment program and modifies the income eligibility cap. *MTA supports.*

HB 4085: Land use—Preempts local zoning for mining cryptocurrency. *MTA opposes.*

HB 4118: Drains—Provides special assessments for levy against state Department of Natural Resources lands. *MTA supports.*

HB 4137: Speed limits—Modifies determination in accordance with traffic engineering practices. *MTA supports.*

HBs 4311-4312 & SBs 559, 561 and 912: Revenue Sharing Trust Fund—Establishes a "Revenue Sharing Trust Fund" and dedicates a portion of general sales tax revenue to the fund for the purpose of distributing to townships, cities, villages and counties. *MTA supports.*

HB 4328: Appropriations—Provides supplemental appropriations for emergency response funding. *MTA supports.*

HB 4342: Revenue sharing—Provides for withholding of revenue sharing payments to townships, cities and villages for enactment and enforcement of certain sanctuary policies. *MTA monitoring.*

HB 4397: Public records—Allows legislators, current or former governors, and current lieutenant governor, attorney general and secretary of state to request a public body not publicly post or release certain information concerning themselves or their family members. *MTA monitoring.*

HB 4411: Environmental protection cleanup—Provides cost recovery for removal of damaged vehicles and debris. *MTA supports.*

HB 4433: Labor—Protects adverse employment action for emergency responder when absence from work is due to response to an emergency. *MTA monitoring.*

HBs 4443-4444: Property tax exemption—Exempts disabled veterans from property tax and creates specific tax exemption based on percentage of disability, without local reimbursement. *MTA opposes.*

HB 4583: Property tax/elections—Limits all millage elections to November ballot. *MTA opposes.*

HB 4707: Elections—Prohibits ranked choice voting procedures. *MTA monitoring.*

HB 4731: Fireworks—Allows local ordinances regarding fireworks in certain circumstances. *MTA supports.*

HB 4757: Local government financing—Modifies financing requirements for investment of surplus funds of political subdivisions. *MTA monitoring.*

HB 4763: Public employees—Modifies definition of “public safety officer” in Public Safety Officers Benefit Act to include certain medical examiners and part-time firefighters. *MTA monitoring.*

HBs 4787-4788: Personal property taxes—Provides a personal property tax exemption for certain utility personal property and creates a specific tax on said personal property. *MTA opposes.*

HB 4799: Property taxes—Requires the postmark date to be determining date when property taxes are paid and other communications and notifications are provided by taxpayer. *MTA opposes.*

HB 4801: Property taxes—Exempts a qualified residential child day care from collection of property taxes. *MTA opposes.*

HB 4949: Shooting ranges—Expands liability exemptions for sport shooting ranges. *MTA opposes.*

HB 5057: Housing—Mandates director of the state Construction Code Commission to discuss and recommend modifications to construction code to allow for triplexes, quadplexes, five-plexes or six-plexes in certain residential structures. *MTA monitoring.*

HBs 5079-5080: Crimes—Increases penalties and provides sentencing guidelines for disarming a law enforcement officer of a firearm if accomplished by force or if law enforcement officer is injured. *MTA monitoring.*

HB 5103: Natural resources—Authorizes temporary erosion control structures without permit during high water levels. *MTA monitoring.*

HB 5123 & SB 719: Franchise fees—Modifies definition of video service. *MTA opposes.*

HB 5192: Local government—Prohibits local government use of funds to hire certain lobbyists. *MTA opposes.*

HB 5225: Property taxes—Modifies eligibility level for a summer property tax deferment. *MTA monitoring.*

HB 5246: Property tax—Requires parcels used to cultivate marijuana to be classified as commercial real property under the General Property Tax Act. *MTA supports.*

HBs 5319-5332: Drones—Regulates or prohibits use of drones in certain areas, prohibits purchase or use of certain drones by the state and public agencies, requires cybersecurity and data protection for drones, creates database of restricted zones and flight paths for unmanned vehicles, and provides penalties for using unmanned vehicles in a restricted zone or flight path. *MTA monitoring.*

HB 5333: Landfills—Increases civil, administrative and criminal fines on the owners and operators of a landfill who violate state statute. *MTA monitoring.*

HBs 5396-5398: Sales and use taxes—Eliminates sales and use tax exemptions for data centers. *MTA monitoring.*

HB 5399: Public employees and officers—Prohibits local officials from signing nondisclosure agreements related to the construction of data centers. *MTA monitoring.*

HB 5450: Food trucks—Prohibits a county, city, village or township from adopting a rule, regulation, code or ordinance that imposes or collects a fee, tax or assessment for the operation of a mobile food establishment. *MTA opposes.*

HB 5451: Food trucks—Provides for annual fire inspections for food trucks. *MTA neutral.*

HB 5452: Criminal procedure—Modifies sunset on certain costs that may be imposed upon criminal conviction. *MTA supports.*

HB 5467: Elections—Provides deadline for putting replacement candidate on ballot to fill certain candidate vacancies due to death,

withdrawal or disqualification. *MTA monitoring.*

HB 5468: Elections—Amends information required on nominating petitions and qualifying petitions to no longer require a candidate’s street address. *MTA monitoring.*

HBs 5488-5489: Emergency medical services personnel—Allows licensure of medical first responders and emergency medical technicians at 17 years of age. *MTA monitoring.*

HBs 5529-5530: Land use—Prohibits local ordinances from requiring a minimum parcel or lot size greater than 1,500 square feet for single-family residence. *MTA opposes.*

HB 5531: Land use—Limits required studies and documents for site plan approval and establishes a 60-day decision clock after receipt of an application. *MTA opposes.*

HB 5536: Natural resources—Amends the definition of wetlands. *MTA monitoring.*

HBs 5572-5573: Property tax—Modifies exemption for real and personal property owned by a nonprofit corporation to include continuing care community. *MTA opposes.*

HBs 5574-5575: Crimes—Prohibits and provides penalties for intimidating or harassing an individual based on actual or perceived employment as a first responder. *MTA supports.*

HB 5581: Land use—Prohibits minimum area requirement greater than 500 square feet for a dwelling. *MTA opposes.*

HB 5582: Land use—Mandates parking requirements at no more than one space per dwelling unit for multi-family residential use of property and allows mobile homes in any residential zone. *MTA opposes.*

HB 5583: Land use—Mandates setback requirements at 15 feet or less from the front property line and five feet from the sides and rear for dwellings or outbuildings if the local unit of government is located in whole or part within a metropolitan statistical area (MSA) or is located adjacent to an MSA area. *MTA opposes.*

HB 5584: Land use—Creates a statewide definition of “duplex” and mandates duplexes are a permitted use in any district where single-family residences are allowed. *MTA opposes.*

HB 5585: Land use—Creates a statewide definition of “accessory dwelling unit” (ADU), mandates ADUs be permitted by right in residential zoning districts and not subject to a public hearing, and requires mobile homes be allowed in any residential zone. *MTA opposes.*

HBs 5594-5595: Data centers—Provides for moratorium on certain approvals for and operation of any new data centers. *MTA monitoring.*

HB 5647: Property tax—Allows for county equalization department staff to perform township assessments. *MTA monitoring.*

HBs 5660-5661: Housing—Creates the MI Home program and allows the

Michigan State Housing Development Authority administration and operation of the MI home program and funds under the act. *MTA supports.*

HBs 5696 & 5945: Property taxes—Excludes property used to cultivate marijuana from personal property tax exemption and revised definition of qualified agricultural property. *MTA supports.*

HB 5717: Elections—Allows township to contract with an accredited individual to perform election law duties in the absence of township clerk. *MTA supports.*

HB 5872: Property tax—Eliminates uncapping of taxable value for transfers of property. *MTA opposes.*

HB 5878: Property tax—Eliminates all personal property tax. *MTA opposes.*

HBs 5928-5929: Land sales—Prohibits use of residential property by certain businesses and modifies definition of a crime. *MTA monitoring.*

HBs 6026-6027: Short-term rentals—Establishes short-term rental registry and clarifies prohibition on ban on short-term rentals. *MTA monitoring,*

HB 6105: Inland lakes—Modifies payments for lake level assessments. *MTA supports.*

HB 6161: Charter townships—Amends conflict of interest policy for charter township officials. *MTA monitoring.*

HB 6221: Charter townships—Revises procedures to exempt certain charter townships from annexation. *MTA supports.*

HJR A: Property tax—Eliminates uncapping of taxable value for transfers of property. *MTA opposes.*



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Fraud protections for townships

Township officials wear many hats. Whether overseeing elections, public safety services, elections, parks or day-to-day administrative operations, township leaders are responsible for protecting one of their community's most valuable assets: public trust. An important part of maintaining that trust is safeguarding taxpayer dollars from fraud, theft and financial misconduct.

The role of the board

Township boards play an active role in financial oversight. Regular reviews at monthly board meetings of financial reports, expenditures, credit card statements, and budget-to-actual comparisons can help identify unusual activity before it becomes a larger problem. Oversight is not about questioning staff integrity; it is about ensuring transparency and accountability throughout the organization.

Every board member must understand financial reports and be able to discern early warning signs of issues or concerns. It is not good enough to rely on the expertise of others. Boards need to develop a level of financial expertise through independent study, through MTA education and resources, and discussions with the township's auditor and attorney. Each elected township official has a fiduciary responsibility to ensure that the township's assets—cash, investments and property—are protected from misuse, mismanagement and other undue risk. Working together, the township board safeguards and protects the public interest, and ensures proper policies, procedures and oversight are in place—and being followed.

Practical steps to take

While many people associate fraud with large corporations or major government agencies, townships certainly are not immune. In fact, smaller organizations can be particularly vulnerable because they often operate with limited staff and fewer layers of oversight. Fortunately, there are several practical steps township officials can take to reduce risk and strengthen financial accountability.

Internal controls. The first line of defense is establishing strong internal controls. Various accounting and recordkeeping procedures will assist the township in maintaining internal controls to reduce the risk that significant errors or irregularities will occur and go undetected. The Michigan Department of Treasury's *Accounting Procedures Manual* requires some internal controls and recommends others as best practices. For example, different persons prepare and sign checks, and the person reconciling bank statements should not be responsible for making deposits. Even simple checks and balances can significantly reduce opportunities for fraud.

Cybersecurity protections. Cybersecurity has become another critical concern for local governments. Fraudsters increasingly target municipalities through phishing emails, fraudulent vendor requests and ransomware attacks. A

single email can lead to compromised financial information or unauthorized payments. Township officials should work with their technology providers to implement multi-factor authentication, employee cybersecurity training, and regular system updates to help protect sensitive information.

Whistleblower policy. Another valuable tool is a clear whistleblower policy. Employees are often the first to notice irregularities, but they may be reluctant to report concerns without protections in place. Establishing confidential reporting procedures sends a strong message that the township values accountability and will address concerns professionally and fairly.

Training. As previously mentioned, training should not be overlooked. Elected officials and staff can all benefit from periodic education on fraud risks and emerging schemes. Criminals continually adapt their tactics, and ongoing training helps officials recognize warning signs before losses occur.

Audits. Independent audits should not be relied on wholly for fraud detection. They are important in verifying that internal controls are adequate, but external audits are designed to generate an opinion of the financial statements. According to the Association of Certified Fraud Examiners, it was estimated that only 4% of fraud is detected by an external auditor. Annual audits provide an objective review of financial practices and can identify opportunities to strengthen controls. Township leaders should view audits not merely as a compliance requirement, but as an important management tool.

Creating a culture of integrity

Ultimately, fraud prevention is about creating a culture of integrity. When township officials demonstrate transparency, follow established policies and hold themselves to high ethical standards, they set the tone for the entire organization. Residents expect their local government to manage resources responsibly, and effective fraud prevention helps ensure that public funds remain focused on serving the community.

Information provided in *Financial Forum* should not be considered legal advice, and readers are encouraged to contact their township auditor and/or attorney for advice specific to their situation.



Clearing the smoke

Debunking employment law myths about paid on-call firefighters

Townships of all sizes rely upon paid on-call firefighters to provide the invaluable public service of fire suppression to their residents either directly or through local fire or emergency services authorities. Paid on-call firefighters allow even small, rural townships to provide this service at a manageable cost and without much of the complexity that comes with having full-time emergency response staff.

The widespread and historical use of paid on-call service also brings with it many firmly held myths about the employment relationship and responsibility of these townships. And paid on-call firefighters' roles in townships do not fit neatly into state and federal employment laws and regulations. This article will present and debunk several persistent myths surrounding the employment of paid on-call firefighters.

MYTH #1: Most paid on-call firefighters are 'volunteers' and employment law does not apply

Townships often believe their paid on-call firefighters are essentially exempt from employment law because they are "volunteers." In fact, many departments have historically called them "volunteer firefighters" (and still do). The reality is that only an extremely small minority of Michigan fire departments can still properly classify their firefighters as "volunteers" under state and federal employment law. In other words, almost all paid on-call firefighters in Michigan are true employees, not volunteers, and state and federal employment law apply to these workers.

It is true that if someone is a "volunteer," as that word is used in the law, then employment law does not apply to them. A true volunteer is not entitled to minimum wage, overtime compensation, employee benefits, sick time or unemployment compensation, and, of course, they work with no expectation of a wage. Calling someone a volunteer, however, does not make it so. Exceedingly few departments truly handle their firefighters in the way that is required for the firefighters to be legally considered volunteers; most departments provide sufficient pay or other perks and benefits to be considered legal employees and continuing to treat the firefighters like volunteers is problematic.

Federal law allows someone to volunteer for a local unit of government only if "the individual receives no compensation **or is paid expenses, reasonable benefits or a nominal fee** to perform the services for which the individual volunteered." 29 USC 203(4)(A) (*emphasis added*) Virtually all departments pay some amount of compensation and very few rely only on "paid expenses," which raises the question of what constitutes a "nominal fee"?

There is some federal regulatory recognition of the uniqueness of volunteer fire departments:



“Individuals do not lose their volunteer status if they receive a nominal fee from a public agency. A nominal fee is not a substitute for compensation and must not be tied to productivity. However, this does not preclude the payment of a nominal amount on a ‘per call’ or similar basis to volunteer firefighters. The following factors will be among those examined in determining whether a given amount is nominal: The distance traveled and the time and effort expended by the volunteer; whether the volunteer has agreed to be available around-the-clock or only during certain specified time periods; and whether the volunteer provides services as needed or throughout the year. An individual who volunteers to provide periodic services on a year-round basis may receive a nominal monthly or annual stipend or fee without losing volunteer status.” 29 CFR 553.106(e)

So, the law allows someone to be paid per call or paid via stipend and retain volunteer status, but how much pay invalidates the volunteer status? That is where the rubber meets the road, and where the vast majority of Michigan fire departments fail the “volunteer” test.

The federal Department of Labor has suggested in Opinion Letters that a “nominal fee” is pay that is 20% or less than the compensation paid to full-time employees who do the same work in the geographic region. If someone is working for 20% or less of the compensation of an employee in the same field, they may be a volunteer. For example, if a township is nearby to a city with its own full-time fire department, and those full-time firefighters earn \$25 per hour, a nominal fee to maintain volunteer status would need to be \$5 per hour or less.

This is not a theoretical issue: it’s been faced here in Michigan. In the single major case that addressed paid on-call volunteer status, the federal Sixth Circuit Court of Appeals held that paid on-call firefighters in the City of Gibraltar were “employees,” not volunteers, because they earned \$15 per hour responding to calls and full-time departments in the area were paying \$14-\$17 per hour at that time. *Mendel v. City of Gibraltar*, 727 F.3d 565 (6th Cir. 2013) Largely for that reason, the court found that Gibraltar’s paid on-call roster were employees, entitled to all legal protections, wages, etc. of employees.

cover story



Exceedingly few departments truly handle their firefighters in the way that is required for the firefighters to be legally considered volunteers; most departments provide sufficient pay or other perks and benefits to be considered legal employees and continuing to treat the firefighters like volunteers is problematic.

It is rare for paid on-call personnel to be paid 20% or less per hour than full-time counterparts nearby. Therefore, it is rare that township paid on-call firefighters are volunteers.

MYTH #2: Per-run payment is always lawful

This myth stems from a similar misunderstanding. If someone is actually a volunteer, it is true that they are not entitled to minimum wage or other wage and hour protections. But we've established that very few paid on-call firefighters in Michigan are volunteers, so the wage and hour rules are back on the table. Because most paid on-call personnel are employees, townships that employ them must pay them properly under state and federal wage and hour law.

The primary issue here is minimum wage, which is a per-hour evaluation. Michigan's minimum wage is \$13.73 per hour in 2026, increasing to \$15 on Jan. 1, 2027. Where paid on-call departments run into challenges is over-reliance on per-run pay models. Simply paying a set amount per run, without any differentiation based on time spent on the run creates legal risk. For example, if your township pays \$25 per run with no additional pay available, that pay structure will be lawful for the first 1.5 hours (in 2026) but will dip below the \$15 per hour minimum wage if the run lasts much past 1 hour and 45 minutes. The problem will only get more pronounced as Michigan's minimum wage continues to climb.

Time Worked	Effective Hourly Rate (\$25 per run)
30 minutes	\$50/hour
1 hour	\$25/hour
1.5 hours	\$16.67/hour
2 hours	\$12.50/hour

Remember that the time worked includes not only the emergency response itself, but any pre- or post-run work at the station to prepare for the run or maintain equipment and the station after the run.

To reduce risk, townships could consider several options. Among them:

- Pay an hourly rate at or above minimum wage and update that rate as the minimum wage goes up.
 - **Pro:** Certainty about compliance
 - **Con:** Reduced incentive to show up for short runs
- Pay a set per-run fee and add additional hourly pay after a certain length of time to ensure total hourly rate never dips below minimum wage.
 - **Pro:** Incentivizes firefighters to show up for runs with a guaranteed rate and gives certainty about compliance
 - **Con:** Guaranteed rates can be costly if paying high rates for short runs and mixed-pay structures create extra administrative burden for fire department leadership

Regardless of your run pay, paid on-call firefighters must also be paid at least minimum wage for mandatory trainings and meetings as well. Those can be paid at a different rate than emergency calls, so long as the rate is at least minimum wage per hour.

MYTH #3: Quarterly, semi-annual or annual wage payment to paid on-call firefighters is legal

Due to the unpredictable nature of the work and inability to respond to all calls, paid on-call firefighters may have weeks and months where they earn very little, if any, wages. Often townships (and the firefighters themselves) want to pay firefighters less frequently to ensure that each paycheck is meaningful. That means quarterly, semi-annual or annual paychecks instead of more traditional weekly, bi-weekly or monthly pay.

Although that makes good intuitive sense, Michigan's Payment of Wages & Fringe Benefits Act actually requires wages to be paid at least monthly, even if the resulting paychecks are meager. (MCL 408.472) That is true even if the firefighters themselves would prefer to be paid less frequently since employees generally are not allowed to waive their rights under wage and hour law. In other words, failing to pay wages at least monthly is against Michigan law and could result in damages and penalties beyond simply needing to pay those wages. Potential penalties (even for a seemingly

minor violation) could include: immediate payment of overdue wages; penalties up to twice the amount of unpaid wages; 10% penalty on wages not paid after a complaint is made; attorney's fees and hearing costs awarded to the employee; and civil penalties up to \$1,000 per violation.

If you haven't done so recently, be sure to audit your payroll practices and ensure they're legally compliant.

MYTH #4 : Paid on-call firefighters are exempt from the Earned Sick Time Act

The Earned Sick Time Act (ESTA) went into effect Feb. 21, 2025. The ESTA does not specifically address how to handle paid on-call firefighters, and the state has not yet put forth detailed regulations that would further help townships understand ESTA obligations for paid on-call staff. Working with information within the ESTA as well as the state's FAQs about how to handle paid on-call staff, MTA has created an ESTA fact sheet that explores township obligations, including discussion on paid on-call firefighters. (Access the fact sheet with MTA's "Earned Sick Time Act" webpage on michigantownships.org, via the "Index of Topics" in the "Answer Center" under the "Member" tab; login is required.)

The ESTA generally applies to all employees of any employer (townships included). There is an exception where the ESTA does not apply to certain employees with flexible schedules, and townships often wonder if that exception could be used to exempt paid on-call staff from ESTA tracking and benefits altogether. ESTA carves out some employees where:

1. The employer has a policy stating that the employee can set their own schedule AND
2. "The policy prohibits the employer from taking adverse personnel action against the individual if the individual does not schedule a minimum number of working hours." MCL 408.962(f)(ii).

#1 above is generally not a problem. It would not be an issue to create a policy stating which employees are permitted to set their own schedules. However, most townships appropriately shy away from utilizing the exception when it comes to #2. What #2 means is essentially that the township would have a written policy that would prohibit the township from disciplining or terminating an employee who chooses not to work. In other words, it may be the case that you allow paid on-call fire staff to set their own hours (though don't forget about pre-scheduled trainings and meetings). However, even if paid on-call staff get tremendous scheduling flexibility, if you would remove them from the roster for failing to show up to runs, trainings or meetings for months at a time, then the exception is not necessarily a good option. All this to say, unless your township is willing to permit paid on-call staff to be absent indefinitely with no repercussions, then using the exception is a risk.

There is a catch, though. Although paid on-call employees likely should be considered eligible for ESTA and should accrue sick time, they can only use sick time for scheduled work. In other words, if the employee has an optional work

opportunity (such as an emergency run) they cannot use sick time for that unscheduled work time unless the employer specifically permits that (which is not required). For paid on-call firefighters that generally means that they can only use sick time for pre-scheduled meetings and trainings (and they are not excused from state-mandated training requirements even if they do). Paid on-call firefighters are eligible to accrue sick time, but they have a more difficult time using it than other employees.

MYTH #5: Paid on-call departments should have separate employment policies from the rest of the township

It is fairly common that paid on-call departments are seen as a totally distinct set of employees from any other township employees. To a large extent, that makes sense. Their schedule, job duties and pay structures are all dramatically different from what we would expect of most other township employees. That often means that fire departments have their own employment policies on things like discipline, workplace harassment and handling disability accommodations.

The danger here is that, legally, a township and its fire department are a single employer, and inconsistencies within an employer's policies can create liability risks. If some township employees are treated more harshly than others for the same conduct (perhaps because one is a paid on-call firefighter subject to different rules), it opens up the possibility that the more harshly treated employee will make a claim that the difference in treatment is because of some protected reason (e.g., age, race, sex, religion, retaliation, First Amendment activity, etc.).

Differing policies can also create confusion. If a paid on-call firefighter is technically subject to both department and township policies on the same subject, it might not be clear how to handle that employee if the policies are inconsistent. There may be policies where it is necessary to specifically call out and treat paid on-call employees differently, but that does not mean townships should produce two parallel sets of employment policies and create a murkier employment landscape.

None of this should suggest that fire departments may not have their own standard operating guidelines (SOGs) or standard operating procedures (SOPs). However, those SOGs/SOPs should focus on the operational elements of fire department work, not on the employment elements.

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MYTH #6: Workplace behavior expectations are different for paid on-call firefighters

The paid on-call work environment is certainly not like any 9-to-5 or “typical” job. It’s sporadic and usually the need to work only arises out of an emergency. For many successful and engaged paid on-call departments, the department feels more like a family or a social club than an ordinary workplace. That feeling of camaraderie is a tremendous benefit to the communities that experience it. However, that informality and familiarity can have legal consequences if staff and department leadership lose sight of the fact that employment law still applies, even in tight-knit paid on-call departments.

In particular, it is critical to keep in mind that workplace expectations around unlawful harassment and hostile work environment still apply, even to paid on-call fire departments. Remember that harassment is only “unlawful” if it relates to a protected characteristic of an employee (e.g., race, sex, sexual orientation, gender identity, religion, age, height, and weight, among others). To be unlawful, harassment based on those protected characteristics must be repeated and offensive and it must be serious enough to interfere with that employee’s ability to do the job. However, it can be surprisingly easy to go from seemingly harmless “locker room talk” to a claim of unlawful harassment and hostile work environment if jokes, insults and pranks go too far or go on for too long. It doesn’t matter if the alleged harasser meant it as a “joke.” It is also important to keep in mind that these rules can apply to off-duty conduct as well if that conduct impacts the work environment in any way. Just because employees are not on a run does not mean that their actions towards one another are not the township’s business; unwelcome off-duty conduct can absolutely create liability risks in certain circumstances.

The social aspect of some paid on-call departments also can create potential problems around sexual harassment. Unwanted sexual advances, flirtation and unwelcome physical touching (e.g., rubbing of shoulders or pressing up against others) can form the basis for liability as well. That is especially true if department officers are the ones engaged in this behavior.

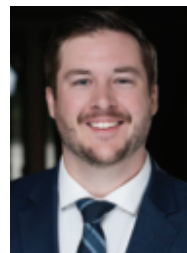
While a tight-knit and social atmosphere can be a great thing to drive engagement in a paid on-call department, don’t lose sight of the basics of professionalism and decency that protect the township from claims of harassment.

Protecting those who protect your community

The paid on-call fire model is a tried-and-true way to ensure excellent emergency response for townships that don’t have the call volume or budget to employ full-time firefighters. However, because of the unusual working arrangement for paid on-call firefighters, townships often find it difficult to find accurate information about how employment law applies

(or doesn’t apply) to these workers. In the absence of good information, myths persist about how to handle employment issues for paid on-call firefighters.

Understanding the truth behind some of these common myths can ensure legal compliance and give your paid on-call staff the legal protections they deserve when they risk their lives for your community. Be sure to regularly audit your township’s employment practices, especially for paid on-call firefighters. In that process, it’s always a good idea to engage with legal counsel who has particular expertise in township labor and employment law to ensure that your practices do not leave your township at risk.



Chad Karsten, Senior Associate Attorney,
Fahey Schultz Burzych Rhodes PLC

For more information, visit fsbirlaw.com or contact (517) 381-0100.

Learn more from Karsten and get your questions answered on this and other timely township emergency and fire protection topics at MTA’s

Emerging Issues in Emergency Services class, taking place on Sept. 9 at the Bavarian Inn Lodge in Frankenmuth. See page at right for more information or visit michigantownships.org to register online.



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upcoming MTA workshop

REGISTRATION INFORMATION

Emerging Issues in Emergency Services

MTA's annual full-day event bringing timely updates, practical insights and strategies for addressing today's challenges.

Preparing for tomorrow starts today. Providing emergency and fire protection services is complex—and constantly evolving. MTA can help you stay ahead of the issues shaping today's township fire departments. This event—held **Sept. 9** at the **Bavarian Inn Lodge** in **Frankenmuth**—brings the heat with updates from the state's leading experts.

Township board members, fire officials and anyone serving on your emergency services team will benefit from these important updates on this critical local service and are encouraged to attend. Because when the pressure's on, preparation makes all the difference—and it all starts here.

Discussion includes:

- An **Update from the Bureau of Fire Services**, led by State Fire Marshal Thomas Hughes Jr.
- **Insights from the Bureau of Emergency Preparedness, EMS and Systems of Care**, led by Division Director of EMS and Systems of Care Emily Berquist
- The fundamentals of **Peer Support and Helping Your Helpers**, led by Gregg Ginebaugh, former Fire Chief and Emergency Manager (Ret.)
- **How Risk Hides in Plain Sight in Operations**, led by former Fire Chief Patrick Nelson, Risk Control Representative for Michigan Township Participating Plan
- **Staffing the Station: Employment Law for Paid On-Call**, led by Attorneys Chad Karsten and Tom Forgione from Fahey Schultz Burzych Rhodes PLC

Whether you're making decisions at the board level, serving on the front lines or just passionate about public safety, this event is sure to spark ideas, fuel better decision-making, offer solutions, provide valuable connections, and help your township stay safe and responsive.



Event Details

When:

Wednesday, Sept. 9
9 a.m. to 5 p.m.

Registration check-in and continental breakfast begin at 8 a.m. Lunch served at noon.

Where:

Bavarian Inn Lodge, Frankenmuth

Approved for State Certified Fire Inspector
CE Credits (6.25)

Emerging Issues in EMS Registration Form — — —

Held Sept. 9 at the
Bavarian Inn Lodge in Frankenmuth

Township and County

Name and Title

Name and Title

Name and Title

Confirmations will be sent via email to individual registrants. To add or update an email, contact MTA (517) 321-6467, ext. 253 or email database@michigantownships.org.

**Save time, register online
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☐ **Registration Rate*:** \$175/person

_____ (# registered) x \$ _____ (rate*) = \$ _____

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☐ Charge to: (circle one) MasterCard VISA

Card #

CSV (3-digit code)

Expires

Print Card Holder's Name

Signature



Send your completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078;
fax to (517) 321-8908, email rebecca@michigantownships.org or register online at <https://bit.ly/twptraining>.
Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use ext. 234

MTA's Regional Meetings return this fall

As an MTA member, you belong to the largest community of local government officials in the state. MTA's **Regional Meetings** are a great opportunity to connect with that community and other municipal experts to discuss the latest issues impacting townships. This full-day event offers sessions thoughtfully designed to cut through complexity and bring clarity to what matters most—from navigating legal pitfalls to financial fundamentals and staying ahead of legislative changes.

Engaging, relevant and grounded in everyday township challenges, every session is built to help you ask better questions, spot risks sooner and make more informed decisions for your community. Whether you're strengthening your foundation or fine-tuning your approach, MTA's **Regional Meetings** are your one-stop event for sharper thinking, stronger oversight and smarter governance.

Legislative Lowdown: Gain insights into the new fiscal year's state budget and the latest laws impacting your township. Hear about the legislative priorities shaping the 103rd legislative session, what lies ahead for the remainder of the session, and how your involvement can help make a difference. *Led by MTA's Government Relations Team*

Financial Forum: A practical look at fiscal best practices, preparing for potential downturns and recognizing financial stress. Learn proactive strategies to maintain stability, respond to red flags and understand the steps to take if your township is already facing financial trouble. *Led by Michigan Department of Treasury's Local Audit & Finance Division*

Municipal Missteps: Sometimes the biggest lessons come from the biggest mistakes. Review legal landmines, unintended consequences and "wait ... can we do that?" moments that trip up townships. From well-intentioned decisions to costly oversights, we'll help you spot trouble early and avoid common pitfalls. *Led by Michael Bila, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC*

Back to Basics Boot Camp, Where There Are No Silly Questions: Special meeting notices, Freedom of Information Act deadlines, meeting procedures—some questions come up again and again. Join us as we tackle the most frequently asked township questions. You'll get practical answers, useful reminders and a chance to have your own questions addressed by MTA experts. *Led by MTA's Member Information Services Team*

Turning Your Audit into Insights: An audit presentation should be more than flipping through financial statements and nodding along. Get an insider's take on the audit process to learn what questions you should be asking and what details deserve a closer look. Unpack who should be talking to whom and when, and turn your audit into a powerful tool for oversight. *Led by Rehmann Public Sector financial experts*

Reviving Rural Infrastructure: Looking for affordable financing for your infrastructure project? Learn how townships can access low-interest loan financing to support infrastructure, public facilities and essential services. Current program focus is on core projects like water, sewer, housing, public safety, fire and rescue, telecommunications, libraries, and more. *Led by Dom Restuccia, State Director of Michigan, USDA Rural Development*

Regional Meeting Registration Form

Township and County

Name and Title

Name and Title

Name and Title

Name and Title

Payment options:

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☐ Charge to: MasterCard or VISA

Card # CSV 3-digit code Expires

Print Card Holder's Name

Signature

Which location will you attend?

- ☐ **Sept. 22:** Bay Valley Resort, Bay City
☐ **Sept. 23:** American 1 Event Center, Jackson
☐ **Oct. 7:** Crystal Center at Crystal Mountain Resort, Thompsonville
☐ **Oct. 8:** Holiday Inn Grand Haven-Muskegon by IHG, Spring Lake
☐ **Oct. 13:** Treetops Resort Conference Center, Gaylord

► **Early-bird Rate*:** *Expires three weeks prior to event*
\$125/person

► **Late Rate*:** *Applies three weeks prior to event*
\$175/person

of Persons

Registration Fee

Total

x

=

**Rates apply to MTA-member townships. All others, call for rates.*

Send your completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908, email rebecca@michigantownships.org or register online at <http://bit.ly/MTARregionals>

Regional Meetings become our UP North Summit

When MTA's *Regional Meetings* series reaches the U.P. Sept. 29-30, it expands into **two days** of education, networking and fun! The return of our popular **UP North Summit** offers ample time to connect and explore the issues, bringing more sessions and even more value. *Summit* registrants get the same education (and networking) featured at the downstate regional events described at left, PLUS the educational sessions described below AND evening activities.

Plot Twists in Planning & Zoning: Explore timely (and complex!) land use issues like renewable energy, data centers and short-term rentals, while gaining practical insight into defensible enforcement. *Led by Michael Bila, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC*

Taxing Matters: A Treasurer's Lightning Round: Packed with practical tax collection tips you can put to work right away. From deadlines and delinquent taxes to legal requirements, common pitfalls and everyday best practices, get insights you need to stay organized, informed and ahead of the game. *Led by Cindy Dodge, Owner, LOR Consulting*

Meetings, Minutes & More with Mike: Meetings don't have to be painful, minutes don't have to be mysterious and the Open Meetings Act doesn't have to keep you up at night. Expect practical guidance, real-world examples and—knowing Mike—probably a story or two along the way. *Led by Michael Selden, MTA's Member Information Services Director*

Firehouse Focus: Designed to spark ideas and fuel better decision-making—get an update from the state Bureau of Fire Services on the hottest issues facing township fire departments. *Led by State Fire Marshal Thomas Hughes Jr.*

The Future You Fund: Whether intentional or not, every decision tells a story. So what story is your township telling? Move beyond “the way we’ve always done it” by rethinking whether your resources are reflecting the image you want for your community's future. Get practical strategies for spending with purpose. *Led by Cindy Dodge, Owner, LOR Consulting*

Evening event: Game on! Keep your eyes on the prize as each activity brings you closer to victory and the chance to walk away a winner. Opportunities abound to earn tickets for our prize drawings. So, grab your lucky charm and join us for an evening of fun, laughter and competition.

2026 **UP North Summit** sponsors



UP North Summit Registration Form

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- ☐ Check enclosed (payable to MTA) ☐ Invoice my township (members only)
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Sept. 29-30

Island Resort Conference Center, Harris

Register today! Availability after Sept. 8 is not guaranteed.

Full-program rates: Include 10 hours of education, all meals, refreshment breaks and evening activity.

☐ Late rate: \$250/person

Single-day rates: Include that day's sessions, meals and activities.

☐ Late rate: \$165/person

Total amount due: \$ _____

**Rates apply to MTA-member townships.
All others, call for rates.*

Need event registration assistance? Call (517) 321-6467, ext. 226.
For other event-related questions, use ext. 234





Inspiring tomorrow's local leaders

MTA awards annual Robinson Scholarships

A graduate student focused on climate resilience and rural economic development, and a clerk with aspirations to strengthen her township and local governments are the recipients of MTA's 2026 Robert R. Robinson Memorial Scholarship. The annual award aims to support individuals looking to start—or further—their career serving Michigan's communities.

The scholarship is available to all college students pursuing a career in public service as well as individuals, including high school students, seeking coursework or training to begin or continue service to their community. Meet our 2026 Robinson Scholarship recipients:

'Support communities as they look to the future'

Public service is nothing new to Alice Kinney. The native of southwest Michigan earned her bachelor's degree in Secondary Education from Western Michigan University, graduating magna cum laude with a focus on English and Spanish. Wanting to broaden her impact, she spent more than two years in the Peace Corps, serving in Nicaragua and

Ecuador as an English educator facilitator and English teacher trainer, coordinating and delivering training programs for English teachers working in underserved communities. Upon her return, she joined the U.S. Department of Education, where she spent five years working as a grants analyst and as an education program specialist, managing grants to support rural education achievement and assisting innovative efforts to improve employment, independence and community integration for individuals with disabilities.



Kinney

Kinney has seen first-hand the value and impact that service and support can offer communities. She is bringing those interests and that commitment to her studies as a graduate student at the University of Michigan (U-M) Gerald R. Ford School of Public Policy, where she is pursuing a master's of Public Policy, with a concentration in Public and Non-Profit Management.

As a graduate student policy consultant at the Ford School's Center for Local, State, and Urban Policy, she partnered with Wayne County local governments, downtown development authorities and other entities to assess both the social and economic impacts of power outages and work toward climate resiliency. Over the summer, she completed a 10-week policy internship as a Catalyst Leadership Circle Fellow with the U-M Graham Sustainability Institute.

"Communities must prepare for increasingly severe weather events and environmental challenges while maintaining public trust and economic stability," Kinney wrote in her scholarship essay, part of the application requirements. "Local governments are often the first institutions communities turn to in the wake of environmental distress and disaster. Across Michigan, powerful storms, flooding, extreme heat and prolonged power outages are becoming more frequent and disruptive. These events affect not only public infrastructure, but also local businesses, schools, emergency services and residents' daily lives."

Kinney is building toward a career in local government leadership focused on climate preparedness, rural economic development and community-centered governance. "I desire to support communities in Northern Michigan and the Upper Peninsula as they look to the future ahead while preserving their defining sense of place," she said. "Receiving the Robinson Scholarship from MTA will meaningfully support my continued preparation for a career dedicated to strengthening Michigan communities through thoughtful, locally driven public service."

'Strengthening local government'

Maple Valley Township (Montcalm Co.) Clerk **Andrea "Andi" Knapp** is continually seeking ways to learn and grow as a public leader. Knapp, who is a graduate of MTA's Township Governance Academy and Red Book Ready program, earned the Michigan Professional Municipal Clerk designation in March 2025 and will receive her Certified Municipal Clerk designation through the International Institute of Municipal Clerks this month. She is 2024 graduate of the inaugural class of the Michigan Municipal League's Women's Elected Leadership Intensive program, and is working toward becoming a Michigan certified assessing technician.

Now, with the support of MTA's Robinson Scholarship, Knapp is taking her passion for continuing education and development even further, and plans to enroll in the Saginaw



Knapp

Valley State University Michigan Certified Public Manager Program. The program includes coursework focused on public management, leadership, government operations, public service and applied local government administration.

"My goal is to continue strengthening local government through practical, consistent and transparent township operations," Knapp said. "I want to build systems that help township boards make informed decisions, preserve institutional knowledge, support succession planning and protect local decision-making. Completion of the [public manager program] will help me improve my leadership, public management skills and ability to serve not only Maple Valley Township residents, but also other township officials and communities through my regional leadership roles."

Knapp has been clerk since 2022, and previously served on the township planning commission. Appointed MTA District 16 director in 2025, she is president of the Montcalm County MTA Chapter and previously served as chapter vice president. In addition, she is a member of the Montcalm County Community Advancement Committee and is the township liaison to the Montcalm County Road Commission.

Continuity in township government, including succession planning, was the focus of Knapp's scholarship essay. "Local government works best when knowledge is shared, documented, and built upon," she wrote. "Good succession planning protects the taxpayers, supports elected officials, strengthens public trust, and keeps local government truly local. To me, leadership is not only doing the work well while you are in the role. It is also leaving the office, the board, and the community better prepared for whoever comes next."

Support Michigan's future leaders

Township officials and MTA county chapters can help ensure that MTA is able to continue supporting the educational pursuits of tomorrow's township leaders by making a donation to support the Robert R. Robinson Scholarship fund. Contributions are tax deductible. Checks payable to the Robert R. Robinson Memorial Scholarship Fund can be sent to MTA, PO Box 80078, Lansing, MI 48908-0078. Learn more on michigantownships.org (under the "About" tab) or call (517) 321-6467 with questions.

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townships in the spotlight



Kochville Township

Kochville Township (Saginaw Co.) is a little slice of Midwest perfection nestled in the heart of the Tri-Cities region. Half the size of a typical township, the township is a quiet community where people know their neighbors and support one another.



The community and bonds between people are woven into the fabric of this township's history, going all the way back to its earliest settlers. Back then, friends became family through the local churches, and the main business was farming. Originally settled in 1849 by German immigrant Frederick Charles Koch, it became a township in 1855.

Today, roughly 5,000 residents call this area home. While farming still takes place in Kochville, nearby development in the early '70s brought a healthy amount of commerce to the area, which has continued to grow. If you spend any length of time in Kochville, you'll quickly realize that it's a mix of three distinct areas: commerce, education and community.

Kochville Township has a bustling business district and thanks to early township leaders, a healthy downtown development authority to cultivate it. "Living in Kochville, we all like to joke that we're only 10 minutes from everything," said Deputy Clerk **Jamie Uptmor**. "Big box stores to emergency services, interstate highways to schools, we have it all right here. I love that I'm close to all that, but when I look out the back windows of my home, I can see deer, coyotes, turkeys and eagles in a natural setting."



"Kochville Township is a hidden gem in Saginaw County," said Deputy Supervisor **Joel Kiss**. "I say that because people can enjoy some of the area's best dining and retail shops and feel like part of the community. It is a great place to live and work, and it's getting better every day."

In the township's backyard is Saginaw Valley State University, which brings an estimated 7,500 students and faculty to the area with fresh ideas and perspectives. The university offers not only opportunities for higher learning and advancement, but it also brings life and energy to town.

But most certainly, it is the community—the people—who make Kochville Township a place people want to be.

"Kochville's residents are a great reflection of our broader region: hard-working, dedicated people who figure out how to get things done," said Manager **Steve King**.

Whether you're getting cookies at Heidi's Darn Good Cookies and seeing all she's collected to help those less fortunate or watching volunteers from Aldersgate Church hand out cookies and cocoa at a community Christmas event, Kochville is fortunate in so many ways. It's the fire department teaming up with the local VFW post to do a flag retirement ceremony. It's township leaders organizing and working a dumpster day to help folks get rid of unwanted items. It's neighbors helping neighbors. That's what local leaders say makes Kochville Township so special.

—Submitted by **Amy Belleman**,
Kochville Township Downtown
Development Authority Assistant





One subscription provides online learning for your entire township



MTA's Online Learning Center is home to a wide variety of recorded webinars designed with township officials in mind. From assessing to zoning, you're sure to find something for **every** member of your township team, at every stage in their public service career.

Our annual subscription packages allow you to unlock the savings in this extensive library. One subscription gives **everyone** on your township team access to all of the courses included in that package with no additional "per person" fees (**yes, we do mean everyone**—your elected and appointed officials, planning and zoning leaders, assessing team and staff all can watch MTA webinars of value to them).

MTA continually adds new sessions to keep packages relevant and enhance the value (see *what's new at right*). Three different levels allow you to choose which webinar package is the best fit your township:

- The **Essentials** level (\$750) includes 35 webinars that cover the basics—what we consider essential topics—designed for all board members and required knowledge for all townships.
- The **Plus** level (\$1,000) offers access to 59 webinars that take you beyond the essentials, digging into planning and zoning topics, cemeteries and more. Your entire board, planning commissioners and zoning administrators can watch together (or separately) at no additional cost.
- Upgrade to **Premium Pass** (\$1,900) and get access to more than 160 webinars! We even throw in FREE access to our live monthly webinar series, **Now You Know** (featuring a new topic every month) AND our Township Governance Academy courses.

For a full listing of what's included in each package and course descriptions, visit michigantownships.org/learning/mta-online/

This renewal cycle boasts 10 hours of new content to the **Essentials** package, 13 hours to the **Plus** level and 37 hours to **Premium Pass**. Here's what's new or coming soon:

Essentials:

- FOIA Me This—A Guide to Public Records Access
- From Confused to Compliant—Mastering OMA
- Promoting What Makes You Proud
- Situational Awareness: Recognizing Dangerous Behavior

Coming this fall:

- Completing Your State Reporting Requirements
- It's Not IF You'll be Hacked, It's When
- Where Audits End and Board Oversight Begins

Plus—all 7 titles above AND:

- Dig Up Your Township's Cemetery Ordinance
- P&Z: NIMBY is Not an Option, Now What?

Coming this fall:

- Drawing the Lines: Inside the Land Division Act
- Zoning Strategies for Affordable Housing

Premium—all 11 titles above AND:

- All In Favor: Running Effective Meetings
- Bonds, Municipal Bonds
- Cloud Control: Navigating Data Center Impacts
- Dollars & Sense
- Financial Fiduciary Finale
- Investments: Township Dollars at Work
- Money, Manuals & Monitoring
- Principles of Plain-Language Documents
- Reconciling: Behind the Numbers, Ahead of the Problems
- Three Manuals Walk into a Township Hall
- Using Policies to Turn Complaints to Constructive Input
- What Your Township Needs to Know about Franchises

Coming this fall:

- AI: Helpful or Headache?
- Building a Better Community Now
- FOIA in the Digital Age
- The Power of Partnership: Driving Local Growth



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