
Supervisor Pat Hohl Clerk Mike Dolan Treasurer Jason Negri Trustees Bill Hahn, Patricia Hughes, Chuck Menzies, Cindy Michniewicz

BOARD OF TRUSTEES REGULAR MEETING

Tuesday, November 01, 2022 at 2:30 PM
Hamburg Township Hall Board Room

AGENDA

CALL TO ORDER

PLEDGE TO THE FLAG

ROLL CALL OF THE BOARD

CALL TO THE PUBLIC

CONSENT AGENDA

1. Board of Trustees Regular Meeting Minutes October 18, 2022 7:00 pm
2. Parks & Rec - Regular Meeting Minutes - September 27, 2022
3. Parks & Rec - Park Coordinator's Report - October 2022
4. Parks & Rec - Senior Center Report - October 2022
5. Parks & Rec - Hay Creek Bridge Renovation Project - Budget Report
6. Parks & Rec - Park Master Plan Timeline
7. Invoice for Pickleball Court concrete - Gerardi Brothers Concrete
8. AP bills list November 01, 2022

APPROVAL OF THE AGENDA

UNFINISHED BUSINESS

CURRENT BUSINESS

9. Financial Audit FY 2021-2022
10. Updates to Personnel Policy & Procedures Employee Handbook
11. Purchase of BS&A Payroll & Timesheets Programs
12. Senior Center Part Time Hiring.
13. Upgrade Accounting/Benefit Specialist Position
14. Finance Control Book Sept. 2022
15. Consumers Credit Union – approval sought

CALL TO THE PUBLIC

BOARD COMMENTS

ADJOURNMENT



10405 Merrill Road
P.O. Box 157
Hamburg, MI 48139
(810) 231-1000
www.hamburg.mi.us

Supervisor Pat Hohl Clerk Mike Dolan Treasurer Jason Negri Trustees Bill Hahn, Patricia Hughes, Chuck Menzies, Cindy Michniewicz

BOARD OF TRUSTEES REGULAR MEETING

Tuesday, October 18, 2022 at 7:00 PM
Hamburg Township Hall Board Room

MINUTES

CALL TO ORDER

Hohl called the meeting to order at 7:00 pm.

PLEDGE TO THE FLAG

ROLL CALL OF THE BOARD

PRESENT

Pat Hohl
Mike Dolan
Bill Hahn
Chuck Menzies
Cindy Michniewicz
Patricia Hughes

ABSENT

Jason Negri

CALL TO THE PUBLIC

A call was made with no response.

CONSENT AGENDA

Motion to approve as presented.

Motion made by Menzies, Seconded by Hahn.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

1. DPW Monthly Report - September 2022
2. Approved Special MUC Minutes - September 07, 2022
3. Public Safety Monthly Report September, 2022
4. Board of Trustees Regular Meeting Minutes October 04, 2022
5. AP BILLS LIST 10-18-22
6. Correspondence - Parks & Rec - Hamburg Fun Fest - Email from Resident.101122

APPROVAL OF THE AGENDA

Motion to approve as presented with the addition of #15 ZBA Refund.

Motion made by Hughes, Seconded by Michniewicz.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

UNFINISHED BUSINESS

7. Tax Levy Resolution 2022

Motion to approve the resolution for the 2022 Tax Levy in the packet with an updated, corrected and final dollar amount.

Motion made by Dolan, Seconded by Hughes.

Roll Call Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

CURRENT BUSINESS

8. MMTA PRIME Award Presentation - Tricia Wiggle-Bazzy

MMTA awarded Tricia Wiggle-Bazzy with their PRIME award.

9. Camera Systems for Fire Stations

Motion to authorize the procurement of the camera system through Data Net as outlined in Chief Duffany's memo dated October 13, 2022 at a cost not to exceed \$57,270.23.

Motion made by Hohl, Seconded by Menzies.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

10. Purchase of Fire Turnout Gear

Motion to approve the purchase of turnout gear as outlined in Chief Duffany's memo dated October 13, 2022 from Municipal Emergency Services of Sanford, Michigan for a cost of \$28,080.00.

Motion made by Hohl, Seconded by Hughes.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

11. Aquatic Weed Harvesting SAD - Mechanical Cut & Removal Contract for 2023 and 2024

Motion to authorize the Supervisor and Clerk to sign the contract presented in the packet.

Motion made by Hahn, Seconded by Menzies.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

12. Hamburg Twp. Aquatic Weed Harvesting SAD - Aquatic Herbicide Treatments for 2023 and 2024

Motion to authorize Supervisor Hohl and Clerk Dolan to sign the contract dated October 07, 2022 for years 2023/2024 and that the accompanying cost sheet and bid sheets give various costs for application of various chemicals used or that could be contemplated to be used in the Aquatic Weed Control SAD.

Motion made by Hohl, Seconded by Hahn.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

13. Parks & Rec - Park Use App - PCS Cross Country Invitational - November 01, 2022

Motion to approve the event waiving the fees and acceptance of the Public Safety recommendation of a medium hazard event.

Motion made by Hohl, Seconded by Menzies.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

14. S.A.D. Exemption from Sewer Tap Fee Increase Request

Motion to approve the reduction in the tap fee from \$7,500 to \$2,500 specifically and only for those instances where the tap fee is being issued in a district that has an approved special assessment district.

Motion made by Hohl, Seconded by Michniewicz.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

15. ZBA Refund

Motion to direct accounting to issue a refund in the amount of \$500 to Geoffrey Galliher at 3631 Higgins Dr., this is a reimbursement for a ZBA application from June 28, 2022, that application fee was paid and subsequent to that a review of other requests reveal that the request was not necessary and the item was removed from the agenda and the \$500 ZBA fee needs to be refunded.

Motion made by Hohl, Seconded by Dolan

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

CALL TO THE PUBLIC

A call was made with no response.

BOARD COMMENTS

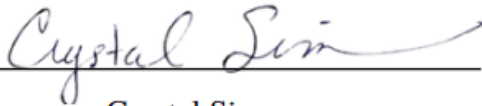
ADJOURNMENT

Motion to adjourn at 7:35 pm.

Motion made by Menzies, Seconded by Michniewicz.

Voting Yea: Hohl, Dolan, Hahn, Menzies, Michniewicz, Hughes

Respectfully submitted,



Crystal Simmons
Recording Secretary



Mike Dolan
Township Clerk

DRAFT



Hamburg Township Parks & Recreation

Hamburg Township Offices
10405 Merrill Rd., P.O. Box 157
Hamburg, MI 48139
(810)222-1124
www.hamburg.mi.us

Item 2.

Hamburg Township
Parks & Recreation Committee
Regular Meeting
Hamburg Township Hall
Monday, September 27, 2022
4:00 p.m.

1. Call to Order

Dolan called the meeting to order at 4:00 p.m.

2. Pledge to the Flag

3. Roll Call of the Parks & Recreation Committee

Board Members Present: Michniewicz, Dolan, Auxier, Muck, McCabe

Board Members Absent: None

Also Present: Deby Henneman, Township Coordinator, Duane Hoepfner, Building & Grounds, Member of Spicer Group – Jennifer Stewart

4. Call to the Public

A call was made with no response.

5. Approval of the Agenda

Motion by Muck, supported by Dolan, to approve the agenda with the addition of PCS use of the Cross Country facilities.

VOICE VOTE: Ayes: 5 Absent: 0

MOTION CARRIED

6. Approval of the Minutes

Motion by Auxier, supported by Michniewicz, to approve the minutes from the August 29, 2022 Regular Meeting as presented.

VOICE VOTE: Ayes: 5 Absent: 0

MOTION CARRIED

7. Correspondence

Hamburg Historical Museum newsletter was received and filed.

Copies of draft Parks Master Plan, Goals and Objectives & Action Item List, were distributed for use during discussion.

8. Current Business

A. Master Plan Renewal

1. Master Plan Draft Update – Jennifer Stewart, Spicer Group

Stewart stated the draft of the Goals and Objectives need to be reviewed/edited which she would like to do at the meeting today. The draft Action Items can be reviewed by the Committee and priorities/changes can be given to her within the next couple of weeks in preparation for the final version. She stated that the goals didn't change much overall, the redundancies were removed and the goals reorganized. The final draft will have the Action Items broken into Short, Mid, and Long Term goals, with a list of Ongoing items such as Maintenance, or larger projects that are done in a phased approach.

Dolan suggested that the ADA items be removed and put on a separate list.

2. Timeline Review & Next Steps – Jennifer Stewart, Spicer Group

Review of Final Draft – Parks Meeting – 10/25/22

Motion for Public Review – Township Board – 11/15/22

Public Review Period – 11/15/22 – 12/15/22

Recommendation of Adoption – Parks Meeting (Special) - 12/20/22

Public Hearing and Adoption – Township Board – 1/3/23

Master Plan Renewal Deadline: 2/1/23

9. Old Business

A. Parks & Recreation Master Plan/Pending Grants/Supervisor Report

1. Iron Belle Trail/Lakelands Trail

- a. Hay Creek Bridge Project – No update
- b. Trail Maintenance Project – Complete – Awaiting Funds
- c. Huron River free-span Bridge Project – No update

2. 5-year Master Plan Renewal – Update – Final Draft will be distributed for 10/25/22 meeting

3. West Park Trust Fund Grant – Preliminary Score Review

Stewart reviewed the preliminary score and stated going by the last few years, 330 is pretty good. She reviewed a few areas where her team feels some extra points could be awarded primarily: Park visibility (wayfinding signage), Sustainable Design Narrative edits, Renovation (year of construction confirmation), Quality of overall park design (reconfigure path to Halls Creek Access aka switchback), Universal Access Design Review (letters of support).

Staff to work with planner to finalize and upload Supplemental application by deadline of 9/30/22.

- a. Supervisor Hohl to obtain letter from Huron River Watershed Council
- b. Henneman to obtain letter for Accessibility Design Review (Senior Center assist)
- c. Spicer to obtain letter from ARC of Livingston for Accessibility Design Review

B. Township Park Use Policy/Fee/Procedures

1. Park Use Policy updates – Updates pending.

2. Community Center Policy & Fee change – Updates pending.

3. Administrative Fee Schedule – Updates pending.

C. Administrative Services

1. Park Coordinator's Report – September 2022 – Report received and filed

2. Senior Center Report – September 2022 – Report received and filed
3. Scholarship Request – None
4. Park Use Requests – Discussion of recent use of facilities by PCS Cross Country

Muck stated he had discussions with residents who were charged a \$10 parking fee for this event and wasn't happy. She wondered why the schools were charging fees for fields they were getting to use for free, in a public park.

Hardesty, President of H.E.R.O., addressed the committee. She stated there was a question raised, however, she was made aware that it is a common practice for them to charge for these types of events to cover the cost of the trackers. She was at the event, and did note that there were no extra portable toilets, that dogs were all over the place, and that there were about 12 schools participating in the event.

Dolan stated he received a complaint as well. The portable toilets the Township provides were unsuitable for public use after the event.

Doncea stated some of their signs are missing from the areas where Cross Country run through the Flyer's field.

Motion by Muck, supported by Michniewicz, to direct staff to draft a letter to Pinckney Schools regarding their recent event, and the concerns the Committee discussed at today's meeting including: Public Safety concerns with ground and traffic control (including crossing of Merrill Rd.), the collecting of fees without inclusion of the practice on the application for use, lack of adequate number of sanitary facilities, allowance of pets during a large event which is prohibited under the Park Use Policy, and allowance of food/vendor presence without proper approval and/or paperwork on file. Staff is further directed to report back to the Committee with any response.

VOICE VOTE: Ayes: 5 Absent: 0

MOTION CARRIED

D. Special Projects

1. East Park Playground Renovation Project – No updates. Staff will advise PCS Cross Country of the planned location.
2. Baseball Dugout Renovation Project – Painting is being completed, weather permitting.
3. Pickleball – Ground has been prepared for Court #3.
4. RC Car/Truck Track proposal – Discussion

Dolan stated some excavation has happened back by the RC field, and seeding is now needed.

Doncea stated if they are done with grading, something will definitely need to be done to prevent erosion.

Dolan stated whole area was being prepped for sledding.

Doncea stated poles were put out to prevent vandalism. He suggested meeting for a site walk and plotting out location for the future RC Auto/Truck track on a map.

Site Walk was scheduled for 10/5/22 at 5:00 p.m. at the Flyer's field.

E. Sponsorships/Volunteerism

1. Amenities and Beautification Committee – No updates

2. Commemorative Bench & Tree Program – Pads poured and trees installed at Village Trailhead

F. Signage and Community Awareness

1. Wayfinding Signage – No update
2. Winans/Hamburg Historical Marker – Hamburg Cemetery – New Marker Coming Soon

G. Risk Management (Insurance/ADA)

1. ADA Compliance in Parklands - No update
2. Pedestrian Crossings along Lakelands Trail – No update

10. Call to the Public

A call was made with no response.

11. Committee Comments

No comments.

12. Adjourn Meeting

Motion by Auxier, supported by Dolan, to adjourn the meeting.

VOICE VOTE: Ayes: 5 Absent: 0

MOTION CARRIED

Meeting adjourned at 5:45 p.m.

Respectfully submitted,



Debra Henneman
Township Coordinator
Parks, ADA, Grants, Ordinances

Next meeting: Tuesday, October 25, 2022 – 3:00 p.m.



October 17, 2022

To: Parks & Recreation Committee

From: Deby Henneman, Township Coordinator

Re: Parks & Recreation Report

A final draft version of the Master Plan will be presented to the Parks Committee at the October meeting, in order for it to be recommended to the Township Board for their November 15, 2022 meeting to be approved for distribution and public review. Comments and suggested edits on this draft are due back to me no later than November 1, 2022 in order to be included in the final draft copy for the Board packet. Once approved, the public review period will be scheduled for 30 days and copies of the draft plan will be available on the website, as well as at Township Hall, the Senior Community Center, and Library. Once the review period is complete in December, a final draft will be recommended by the Parks & Recreation Committee at a special meeting (tentatively December 20, 2022 – 3:00 p.m.), and presented to the Township Board at a Public Hearing January 3, 2023, for adoption. Deadline to MDNR is 2/1/23.

Benches will be installed at the Village Trailhead respite and plaque proofs have been requested. We anticipate the project to be completed by early spring. There have been 2 benches installed in memory of Jim Neilson and Annette Koeble at the Merrill Trailhead. A dedication ceremony for both benches is scheduled for November 1, 2022 at 1:30 p.m. before the Township Board meeting.

I hope to revisit the PayPal topic with Accounting/Treasury by the end of this year. It was firmly placed on the back burner with all of the other projects needing my attention this summer. I believe having a digital QR code, along with a way to invoice park/senior center users, would be a huge time saver to staff and make things easier on the end user.

We will be updating some wayfinding signage in the parks that is deteriorating, and installing directional signage in the driveways. Updated pricing is being obtained from our vendor, and we hope to have the new signs up by spring 2023.

The shade structure at Pickleball has been completed and the information kiosk should be going up shortly. There will also be an information kiosk installed outside of Township Hall for the required postings.

Facebook Links:

Parks & Recreation: <https://www.facebook.com/HamburgParksAndRecreation>

Lakelands Trail: <https://www.facebook.com/LakelandsTrailHamburgMI>

Winkelhaus Park: <https://www.facebook.com/WinkelhausPark>

Senior Center: <https://www.facebook.com/hamburgseniorcenter>



October 19, 2022

To: Parks and Recreation Committee
From: Julie Eddings, Senior Program Director
Re: Senior Center Director's Report

September Statistics:

- Monthly Attendance: 2347
- Daily Average: 112
- Transportation Daily Average: 15
- Number of New Members: 27

Upcoming Closures:

- Tuesday, November 8, 2022-Elections Day
- Friday, November 18, 2022-Holiday Bazaar Set Up
- Thursday and Friday, November 24-25, 2022-Thanksgiving Holiday

Upcoming Programming:

- Veterans Lunch on November 4
- Village Travelers Iceland informational meeting on November 10
- King Tut Immersion on November 14
- Book Club on November 17
- Holiday Bazaar on November 19
- Lunch Bunch on November 30

Other Information:

- The Senior Center reached 1000 members in September.
- The Annual Bazaar Fundraiser will be held on Saturday, November 19 from 9 am to 2 pm.

Final Costs for Hay Creek Bridge Renovation Project – 2020-2022

Mike Levine Lakelands Trail (Bridge west of Chambers Rd.)

GL 208-800-000-975-300 (or 208-800-000-674-000)

IMEG – Engineering & Design Services/Prime Professional (Cost not to exceed \$14,000):

7/30/21 – Engineering Services - \$4,700.00

10/7/21 – Engineering Services - \$7,000.00

11/15/21 – Engineering Services - \$2,413.30

Total Engineering: \$14,113.30

LJ Construction – Bridge Contractor (\$159,300.00 original approved estimate):

5/10/22 Change Order 1 Approved – in amount of \$25,065 (revised total cost \$184,365.00)

6/22/22 – Bridge Materials - \$78,908.52

9/7/22 – Construction Labor & Final - \$106,331.48

Total Contractor: \$185,240.00

Misc Expenses:

4/4/22 – Cookson – Sign Vinyl for Construction - \$60.00

3/10/22 – Smart Sign – Signs for Detour - \$226.84

3/24/22 – Sign blanks for Construction - \$106.29

4/6/22 – Rotary Multiforms DNR Plaque - \$219.50

6/27/22 – American Awards Wilson Plaque - \$315.00

Total Misc: \$927.63

Project Grand Total: \$200,280.93

Support for the Restoration of the Hay Creek Bridge on the Lakelands Trail

Community Foundation Grant – GG-20208728

Amount \$50,000 – Payment Received: 4/25/22

MDNR Development Grant - TF20-0145

Amount \$50,000 - Payment Received: 10/14/22 (\$45,000 of \$50,000)

Images:





Please join us for our
**RIBBON
CUTTING**



for the
Hay Creek Bridge Renovation Project



Funded by:

*Michigan Department of Natural Resources
Ralph C. Wilson, Jr. Foundation
Hamburg Township*



9th September, 2022 | 2:30pm
Hay Creek Bridge west of Chambers Rd.

RSVP to Clerk@hamburg.mi.us









Thank you Michigan Department of Natural Resources
and
Ralph C. Wilson Jr. Foundation for supporting this amazing project!

We love our new bridge!

Hamburg Township Parks & Recreation

Hamburg Township Staff

Friends of the Lakelands Trail

PLHH Chamber of Commerce

Hamburg Local Businesses & Residents

HAMBURG TOWNSHIP RECREATION PLAN UPDATE SCHEDULE

		June '22	July '22	Aug. '22	Sept. '22	Oct. '22	Nov. '22	Dec. '22	Jan. '23	Feb. '23
TASK 01	-Meeting #1 - Parks Committee - June 21, 2022 Review Process, Schedule, and Survey Draft -Launch Survey - July 8, 2022 -Conduct Parks and Natural Features Inventories									
TASK 02	-Begin Draft of Plan -Survey Open 1-1/2 Months -Meeting #2- Parks Committee - Aug. 23, 2022 Review Survey Results, Public Input, Vision Discussion									
TASK 03	-Continue to work on Draft of Plan with Township Staff -Meeting #3- Parks Committee - Sept. 27, 2022 Review Goals, Objectives ,and Action Plan									
TASK 04	-Completion of Draft Parks & Recreation Master Plan -Meeting #4- Parks Committee - Oct. 25, 2022 Review draft to recommend to Township Board									
TASK 05	-Township Board Reviews & Approves Draft Plan for 30-day Public Review - Nov. 15, 2022									
TASK 06	-Public Hearing and Adoption of Plan by Township Board Jan. 3, 2023									
TASK 07	Submit Final Plan - Feb. 1, 2023									

Plan Development → Adoption →

INVOICE

Item 7.

Bill To

Mike Dolan
Hamburg Township Senior Center
Pinckney, Michigan 48169
(734) 891-7398

Gerardi BROTHERS Concrete L.L.C

Whitmore Lake, Michigan 48189
Phone: (734) 904-0198
Email: gerardieric@yahoo.com
Web: gerardi brothers concrete@ facebook

Payment terms Due upon receipt
Invoice # 3
Date 10/28/2022

Description	Total
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Pickle ball court	\$15,360.00
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Prep and pour pickle ball court
Reinforce concrete with 1.5 bags of regular fiber per yrd 1.5 bags of high strength fiber per yard
Dowell into existing slab
Pour concrete 5 inches thick
Sawcut control joints no larger than 8x8
Broom finish

Subtotal	\$15,360.00
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Total	\$15,360.00
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Mike Dolan

4/2022 08:14 AM
: KarenJ
Hamburg

INVOICE GL DISTRIBUTION REPORT FOR HAMBURG TOWNSHIP OFFICES
INVOICE ENTRY DATES 10/17/2022 - 10/19/2022
JOURNALIZED

GL Number

GL Desc

PAID - CHECK TYPE: PAPER CHECK
Vendor Invoice Description

Amount Check #

Fund 101 General Fund
Dept 101.000 Township Board
101-101.000-900.000
LEGAL NOTICES/ADVERTISING

MICHIGAN.COM ADS - 9/1-9/30/2022 160.00 32497

Dept 262.000 Elections
101-262.000-900.000
LEGAL NOTICES/ADVERTISING

Total For Dept 101.000 Township Board 160.00
MICHIGAN.COM ADS - 9/1-9/30/2022 70.00 32497

Dept 265.000 Township Buildings
101-265.000-801.000
101-265.000-921.000
CONTRACTUAL SERVICES
NATURAL GAS/HEAT

ASSURED PEST CONTROL PEST CONTROL - TWP - OCTOBER 60.00 32467
CONSUMERS ENERGY 1000 1237 5166 - TWP - 9/10-10/12/22 167.90 32482

Dept 275.000 OTHER EXPENSES
101-275.000-752.000
101-275.000-752.000
SUPPLIES & SMALL EQUIPMENT
SUPPLIES & SMALL EQUIPMENT

APPLIED IMAGING CONTRACT - 10/12-11/11/2022 474.72 32466
STAPLES CREDIT PLAN FILE FOLDERS, FILE JACKETS & WRITE ON 53.56 32541

Total For Dept 275.000 OTHER EXPENSES 528.28
Total For Fund 101 General Fund 986.18

Fund 206 Fire Fund
Dept 000.000
206-000.000-918.000
206-000.000-920.000
206-000.000-920.000
206-000.000-930.003
206-000.000-930.003
WATER USAGE
ELECTRIC
ELECTRIC
MAINTENANCE FIRE HALL
MAINTENANCE FIRE HALL

LIVINGSTON COMMUNITY WAT 7/1-9/30/2022 395.25 32515
CONSUMERS ENERGY 1000 3979 7285 - F.D.#12 - 9/8-10/7/2 234.54 32482
CONSUMERS ENERGY 1000 1698 7719 - F.D.#11 - 9/13-10/11/ 243.14 32482
ASSURED PEST CONTROL PEST CONTROL - F.D.#11 - OCTOBER 67.00 32467
ASSURED PEST CONTROL PEST CONTROL - F.D.#12 - OCTOBER 72.00 32467

Total For Dept 000.000 1,011.93
Total For Fund 206 Fire Fund 1,011.93

Fund 207 Police Fund
Dept 000.000
207-000.000-752.000
207-000.000-752.000
207-000.000-752.000
207-000.000-752.000
207-000.000-752.000
207-000.000-853.000
207-000.000-916.000
207-000.000-921.000
207-000.000-930.002
207-000.000-933.000
207-000.000-967.000
SUPPLIES & SMALL EQUIPMENT
SUPPLIES & SMALL EQUIPMENT
SUPPLIES & SMALL EQUIPMENT
SUPPLIES & SMALL EQUIPMENT
SUPPLIES & SMALL EQUIPMENT
PHONE/COMM/INTERNET
TRAINING
NATURAL GAS/HEAT
MAINTENANCE POLICE BUILDING
SOFTWARE MAINTENANCE
SPECIAL PROJECTS

STAPLES CREDIT PLAN MASK 35.97 32541
STAPLES CREDIT PLAN FIRST AID SUPPLIES 163.99 32541
STAPLES CREDIT PLAN COMPRESS BANDAGES 2.86 32541
STAPLES CREDIT PLAN ADVIL IBUPROFEN 25.09 32541
STAPLES CREDIT PLAN COUGH/SORE THROAT 10.99 32541
CHARTER COMMUNICATIONS 8245 12 483 0092074 - P.D. - 10/1-10/ 138.06 32476
CHASE CARD SERVICES 9/8-10/7/2022 (169.50) 32477
CONSUMERS ENERGY 1000 1237 5224 - P.D. - 9/10-10/12/22 137.53 32482
ASSURED PEST CONTROL PEST CONTROL - P.D. - OCTOBER 45.00 32467
LIVINGSTON COUNTY I.T. D 4TH QUARTER OSSI 2022 OCT, NOV & DEC 900.00 32517
CHASE CARD SERVICES 9/8-10/7/2022 720.00 32477

Total For Dept 000.000 2,009.99
Total For Fund 207 Police Fund 2,009.99

Fund 208 SENIORS, PARKS, LT TRAIL
Dept 820.000 SENIOR CENTER
208-820.000-921.000
NATURAL GAS/HEAT

CONSUMERS ENERGY 1000 1237 5075 - SEN CEN - 9/10-10/12 67.46 32482

Total For Dept 820.000 SENIOR CENTER 67.46
Total For Fund 208 SENIORS, PARKS, LT TRAIL 67.46

24/2022 08:14 AM
K: Karen J
Hamburg

INVOICE GL DISTRIBUTION REPORT FOR HAMBURG TOWNSHIP OFFICES
INVOICE ENTRY DATES 10/17/2022 - 10/19/2022
JOURNALIZED

GL Number

GL Desc

PAID - CHECK TYPE: PAPER CHECK
Vendor Invoice Description

Amount Check #

Fund 590 SEWER FUND			
Dept 527.000 SEWER OPERATING			
590-527.000-768.000	UNIFORMS/ACCESSORIES	TRACTOR SUPPLY CREDIT PL	290.91 32545
590-527.000-900.000	LEGAL NOTICES/ADVERTISING	MICHIGAN.COM	70.00 32497
590-527.000-921.000	NATURAL GAS/HEAT	ADS - 9/1-9/30/2022	21.18 32482
590-527.000-921.000	NATURAL GAS/HEAT	1000 6018 7471 - WINANS PUMP STN - 9/	17.71 32482
590-527.000-921.000	NATURAL GAS/HEAT	1030 3773 9556 - REGENCY - 9/9-10/11/	24.85 32482
590-527.000-921.000	NATURAL GAS/HEAT	1000 1266 6192 - ENTERPRISE POLE BARN	20.10 32482
590-527.000-921.000	NATURAL GAS/HEAT	1000 0019 5535 - RUSTIC DR - 9/9-10/1	
Total For Dept 527.000 SEWER OPERATING			444.75
Dept 537.000			
590-537.000-921.000	NATURAL GAS/HEAT	CONSUMERS ENERGY	16.60 32482
Total For Dept 537.000			16.60
Total For Fund 590 SEWER FUND			461.35

4/2022 08:14 AM
: Karen J
Hamburg

INVOICE GL DISTRIBUTION REPORT FOR HAMBURG TOWNSHIP OFFICES
INVOICE ENTRY DATES 10/17/2022 - 10/19/2022
JOURNALIZED

Page: 3/3

GL Number

GL Desc

PAID - CHECK TYPE: PAPER CHECK
Vendor Invoice Description

Amount Check #

Fund Totals:

Fund 101 General Fund	986.18
Fund 206 Fire Fund	1,011.93
Fund 207 Police Fund	2,009.99
Fund 208 SENIORS, PARK	67.46
Fund 590 SEWER FUND	461.35

Total For All Funds:	4,536.91
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Item 8.
7/2022 01:57 PM
KarenJ
Hambury

INVOICE GL DISTRIBUTION REPORT FOR HAMBURG TOWNSHIP OFFICES
EXP CHECK RUN DATES 11/01/2022 - 11/01/2022

Page: 1/5

GL Number

GL Desc

OPEN - CHECK TYPE: PAPER CHECK
Vendor Invoice Description

Amount Check #

Fund 101 General Fund				
Dept 000.000				
101-000.000-222.101	DUE TO COUNTY TAXES	LIVINGSTON COUNTY TREASU	DELINQUENT PERSONAL PROPERTY 7/1/2022	15.03
101-000.000-222.201	DUE TO COUNTY AMBULANCE	LIVINGSTON COUNTY TREASU	DELINQUENT PERSONAL PROPERTY 7/1/2022	3.44
101-000.000-222.203	DUE TO COUNTY PARKS	LIVINGSTON COUNTY TREASU	DELINQUENT PERSONAL PROPERTY 7/1/2022	2.49
101-000.000-222.205	DUE TO COUNTY VETS RELIEF	LIVINGSTON COUNTY TREASU	DELINQUENT PERSONAL PROPERTY 7/1/2022	1.31
101-000.000-222.500	DUE TO COUNTY SET	LIVINGSTON COUNTY TREASU	DELINQUENT PERSONAL PROPERTY 7/1/2022	27.37
101-000.000-231.200	DUE TO CHARITY CHARITABLE DEDUC	DART TEAM	OCTOBER 2022 CONTRIBUTIONS	190.00
101-000.000-231.400	DUE TO COLONIAL LIFE	COLONIAL LIFE	BCN:E4362067 10/12 & 27/22	363.68
101-000.000-231.410	DUE TO AFLAC (BIWEEKLY)	AFLAC - AMERICAN FAMILY	BN423 OCTOBER	525.22
101-000.000-231.420	VOL. LIFE INSURANCE	AMERICAN UNITED LIFE INS	G 00617291-0002-000 11/1-11/30/22	680.36
101-000.000-234.101	DUE TO LISD TAX	LIVINGSTON COUNTY EDUCAT	DELINQUENT PERSONAL PROPERTY 7/1/22 -	38.88
101-000.000-279.961	KROGER EXPENDSION	IMEG CORP.	HAMB TWP KROGER EXPANSION PRELIM - 8/	272.00
101-000.000-279.967	CARPET DEPOT	IMEG CORP.	7878 M-36 CARPET DEPOT SITE PLAN REVI	476.00
101-000.000-415.000	CHARGE BACKS/MT/BOARD OF REVIE	LIVINGSTON COUNTY TREASU	BOR	161.38
Total For Dept 000.000				2,757.36
Dept 215.000 CLERK'S OFFICE				
101-215.000-861.000	MILEAGE	MARY C. KUZNER	REIMBURSEMENT - 7/11-10/17/22	138.70
Total For Dept 215.000 CLERK'S OFFICE				138.70
Dept 228.000 TECHNICAL/UTILITIES SERVICES				
101-228.000-861.000	MILEAGE	MICHAEL DELANCEY	REIMBURSEMENT - MILEAGE (MMRMA WORKSH	68.50
Total For Dept 228.000 TECHNICAL/UTILITIES SERVICES				68.50
Dept 229.000 COMPUTER/CABLE				
101-229.000-933.000	SOFTWARE MAINTENANCE	CDW GOVERNMENT, INC.	20 GOV MS MPSA M 365 APPSG P/U	1,031.54
101-229.000-980.000	OFFICE EQUIP & FURNITURE	DELL MARKETING L.P.	4 - OPTIPLEX 5090 SFF XCTO	3,744.90
101-229.000-980.000	OFFICE EQUIP & FURNITURE	DELL MARKETING L.P.	CREIT - TAX FROM INVOICE 10597822500	(211.98)
Total For Dept 229.000 COMPUTER/CABLE				4,564.46
Dept 253.000 Treasurer				
101-253.000-851.000	POSTAGE	KCI	WINTER 2022 TAX BILLS	4,502.68
101-253.000-861.000	MILEAGE	MARCY MILLER	REIMBURSEMENT - MILEAGE (TRAINING & BA	75.63
Total For Dept 253.000 Treasurer				4,578.31
Dept 257.000 Assessing				
101-257.000-801.000	CONTRACTUAL SERVICES	WCA ASSESSING LLC	NOVEMBER 2022	27,255.75
Total For Dept 257.000 Assessing				27,255.75
Dept 262.000 Elections				
101-262.000-752.001	SUPPLIES FOR ELECTIONS	MARY C. KUZNER	REIMBURSEMENT - 7/11-10/17/22	99.95
101-262.000-955.000	SUNDRY	MARY C. KUZNER	REIMBURSEMENT - 7/11-10/17/22	100.00
Total For Dept 262.000 Elections				199.95
Dept 265.000 Township Buildings				
101-265.000-752.000	SUPPLIES & SMALL EQUIPMENT	ACCSS DISPLAY GROUP, IN	OUTDOOR DISPLAY CASE	1,533.16
101-265.000-758.000	DIESEL FUEL	CORRIGAN OIL CO.	DYED ULTRA LOW SULFUR #2	519.77
101-265.000-768.000	UNIFORMS/ACCESSORIES	CINTAS CORPORATION # 31	UNIFORMS 10/13/22	30.74
101-265.000-768.000	UNIFORMS/ACCESSORIES	CINTAS CORPORATION # 31	UNIFORMS 10/20/22	30.74
101-265.000-930.000	MAINTENANCE/ACCESORIES	SITONE LANDSCAPE SUPPLY	DRIVEWAY STAKES & ECO-GREEN ICE MELT	175.87
101-265.000-930.008	MAINTENANCE TWP HALL	SITONE LANDSCAPE SUPPLY	DRIVEWAY STAKES & ECO-GREEN ICE MELT	108.05
101-265.000-930.020	MAINTENANCE LIBRARY	GREEN PASTURES	LAWN FERTILIZATION & WEED CONTROL	290.00
101-265.000-931.000	EQUIPMENT MAINT/REPAIR	SITONE LANDSCAPE SUPPLY	BLADE GUIDES & 2 QUARTS OF HYDRAULIC	176.82
Total For Dept 265.000 Township Buildings				2,865.15

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INVOICE GL DISTRIBUTION REPORT FOR HAMBURG TOWNSHIP OFFICES
EXP CHECK RUN DATES 11/01/2022 - 11/01/2022

Page: 2/5

GL Number

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Fund 101 General Fund
Dept 275.000 OTHER EXPENSES

101-275.000-718.500 HEALTH CARE REIMBURSEMENT
101-275.000-752.000 SUPPLIES & SMALL EQUIPMENT
101-275.000-752.000 SUPPLIES & SMALL EQUIPMENT
101-275.000-851.000 POSTAGE
101-275.000-954.000 AUDIT

BURNHAM & FLOWER INSURAN HRA 7/1/2022 -9/30/2022 352.50
PITNEY BOWES INC. RED INK CARTRIDGE 9/6/2022 -10/5/2022 356.97
TOSHIBA BUSINESS SOLUTIO ACCT # 35947498 32.24
RESERVE ACCOUNT ACCT # 35947498 5,000.00
PLANTE & MORAN, PLLC FINAL - FOR AUDIT YEAR ENDING 6/30/20 6,820.00
Total For Dept 275.000 OTHER EXPENSES 12,561.71

Dept 567.000 CEMETERY
101-567.000-931.000

EQUIPMENT MAINT/REPAIR

PATTEN MONUMENT COMPANY JET BLACK BASE 1,696.00
Total For Dept 567.000 CEMETERY 1,696.00

Dept 702.000 PLANNING AND ZONING
101-702.000-618.000 ZONING BOARD OF APPEALS APPLIC

GEOFFREY GALLIHER REFUND - VARIANCE APPLICATION FEE (36
Total For Dept 702.000 PLANNING AND ZONING 500.00

Total For Fund 101 General Fund 57,185.89

Fund 204 Road Fund
Dept 000.000
204-000.000-415.000
204-000.000-801.000

CHARGE BACKS/MTT/BOARD OF REVUE
CONTRACTUAL SERVICES

LIVINGSTON COUNTY TREASU BOR 26.15
PLANTE & MORAN, PLLC FINAL - FOR AUDIT YEAR ENDING 6/30/20 590.00
Total For Dept 000.000 616.15

Total For Fund 204 Road Fund 616.15

Fund 206 Fire Fund
Dept 000.000
206-000.000-415.000
206-000.000-752.000
206-000.000-754.000
206-000.000-768.000
206-000.000-768.000
206-000.000-801.000
206-000.000-843.100
206-000.000-916.000
206-000.000-916.000
206-000.000-920.100
206-000.000-920.100
206-000.000-930.020
206-000.000-930.020
206-000.000-932.000
206-000.000-933.000
206-000.000-980.000

CHARGE BACKS/MTT/BOARD OF REVUE
SUPPLIES & SMALL EQUIPMENT
MEDICAL AND SCENE SUPPLIES
UNIFORMS/ACCESSORIES
UNIFORMS/ACCESSORIES
CONTRACTUAL SERVICES
EMPLOYEE PHYSICALS/VACCINATION
TRAINING
TRAINING
SIREN ELECTRIC USAGE
SIREN ELECTRIC USAGE
MAINTENANCE - FERTILIZER
MAINTENANCE - FERTILIZER
VEHICLE MAINTENANCE
SOFTWARE MAINTENANCE
CAPITAL EQUIPMENT/CAPITAL IMP

LIVINGSTON COUNTY TREASU BOR 45.75
HOME DEPOT CREDIT SERVIC 4-TIER INDUSTRIAL SHELVES 1,524.00
BOUND TREE MEDICAL, LLC FD SCENE SUPPLIES 1,871.62
BERSFORD COMPANY NETBADGE SETUP (BADGE DESIGN) 455.00
HURON VALLEY GUNS, LLC LAWYER 190.98
PLANTE & MORAN, PLLC FINAL - FOR AUDIT YEAR ENDING 6/30/20 1,155.00
QUEST DIAGNOSTIC KNEPLEY - LAB TESTING 351.13
LIVINGSTON COUNTY EMS BLS HEALTHCARE PROVIDER E-CARDS (ZERN 70.00
WASHINGTON AREA MUTUAL AI TRAINING CLASS (ENHANCED HEAVY VEHICL 75.00
DTE ENERGY 9200 279 0885 3 - SIREN (2952 SHEHAN 34.10
DTE ENERGY 9200 279 0884 6 - SIREN (7201 WINANS 34.10
GREEN PASTURES F.D.#11 - LAWN FERTILIZATION & WEED C 85.00
GREEN PASTURES F.D.#12 - LAWN FERTILIZATION & WEED C 250.00
BOB MAXEY FORD OF HOWELL 2017 FORD F-350 595.50
CDW GOVERNMENT, INC. 20 GOV MS MP5A M 365 APPSG P/U 920.39
FLYMOOTON, LLC FM TH4 V2 DROP SYSTEM & FM GL60 SPOTL 2,272.50
Total For Dept 000.000 9,930.07

Total For Fund 206 Fire Fund 9,930.07

Fund 207 Police Fund
Dept 000.000
207-000.000-415.000
207-000.000-768.000
207-000.000-768.000
207-000.000-801.000

CHARGE BACKS/MTT/BOARD OF REVUE
UNIFORMS/ACCESSORIES
UNIFORMS/ACCESSORIES
CONTRACTUAL SERVICES

LIVINGSTON COUNTY TREASU BOR 66.05
BECK & BOYS CUSTOM APPAR SHORT & LONG SLEEVE POLOS 586.99
SYMBOL ARTS ART CHARGE 375.00
PLANTE & MORAN, PLLC FINAL - FOR AUDIT YEAR ENDING 6/30/20 1,155.00

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EXP CHECK RUN DATES 11/01/2022 - 11/01/2022

Page: 3/5

GL Number

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Fund 207 Police Fund

Dept 000.000	CODE ENFORCEMENT EXPENSES	BOB MAXEY FORD OF HOWELL	2012 FORD EXPEDITION - ZONING	626.30	
207-000.000-807.001	TRAINING	PUBLIC AGENCY TRAINING C	SEMINAR #18957 - RESPONDING TO VETERA	425.00	
207-000.000-916.000	TRAINING	STEPHEN LOCKE	REIMBURSEMENT - FOOD (TRAINING)	59.25	
207-000.000-916.000	MAINTENANCE POLICE BUILDING	SITEONE LANDSCAPE SUPPLY	DRIVEWAY STAKES & ECO-GREEN ICE MELT	108.05	
207-000.000-930.002	MAINTENANCE - FERTILIZER	GREEN PASTURES	LAWN FERTILIZATION & WEED CONTROL	145.00	
207-000.000-930.020	VEHICLE MAINTENANCE	BOB MAXEY FORD OF HOWELL	2021 FORD EXPLORER 7009	71.46	
207-000.000-932.000	VEHICLE MAINTENANCE	BOB MAXEY FORD OF HOWELL	2016 FORD EXPLORER - 7007	1,029.22	
207-000.000-932.000	VEHICLE MAINTENANCE	BOB MAXEY FORD OF HOWELL	2021 FORD EXPLORER - 7008	71.46	
207-000.000-932.000	VEHICLE MAINTENANCE	CAPITAL TIRE INC.	10 - 245/55R18 GOO EAGLE ENFORCER A/W	1,606.20	
207-000.000-932.000	VEHICLE MAINTENANCE	CAPITAL TIRE INC.	4 - 245/75R16 GOO WRANGLER WORKHORSE	443.68	
207-000.000-932.000	VEHICLE MAINTENANCE	CRUISERS, INC.	VEHICLE: 7007 (REPLACED LICENSE PLATE	229.00	
207-000.000-932.000	VEHICLE MAINTENANCE	CRUISERS, INC.	INSTALL WATCHGUARD VIDEO SYSTEM	2,295.00	
207-000.000-932.000	VEHICLE MAINTENANCE	CRUISERS, INC.	DEDUCTIBLE - 7007	250.00	
207-000.000-932.000	VEHICLE MAINTENANCE	DELL MARKETING L.P.	NOTEBOOK DOCKING STATION HANDLE MOUNT	62.43	
207-000.000-932.000	VEHICLE MAINTENANCE	PINCKNEY CHRYSLER DODGE	2019 DODGE CHARGER 7004	29.95	
207-000.000-932.000	VEHICLE MAINTENANCE	PINCKNEY CHRYSLER DODGE	2004 CHEVY TRUCK/SILVERADO	125.96	
207-000.000-932.000	VEHICLE MAINTENANCE	PINCKNEY CHRYSLER DODGE	2017 DODGE CHARGER - DEDUCTIBLE	250.00	
207-000.000-932.000	VEHICLE MAINTENANCE	PINCKNEY CHRYSLER DODGE	2019 DODGE CHARGER - 7005	541.99	
207-000.000-932.000	VEHICLE MAINTENANCE	W-4 SIGNS	VEHICLE GRADE MAGNETICS (BADGE SHAPE)	75.00	
207-000.000-932.000	VEHICLE MAINTENANCE	WONDERLAND MARINE WEST,	2017 YAMAHA FX CRUISER - OIL & FILTER	441.87	
207-000.000-932.000	VEHICLE MAINTENANCE	WONDERLAND MARINE WEST,	OIL & FILTER CHANGE AND WINTERIZE - 1	447.68	
207-000.000-932.000	SOFTWARE MAINTENANCE	CDW GOVERNMENT, INC.	20 GOV MS MP5A M 365 APPSG P/U	492.50	
207-000.000-933.000	SPECIAL PROJECTS	FLMOTION, LLC	FM TH4 V2 DROP SYSTEM & FM GL60 SPOTL	2,272.50	
207-000.000-967.000		Total For Dept 000.000		14,282.54	

Total For Fund 207 Police Fund

14,282.54

Fund 208 SENIORS, PARKS, LT TRAIL

Dept 000.000	BENCHES DONATION PROGRAM	STONE DEPOT LANDSCAPE SU	BLACK BOULDERS BY THE TON	91.77	
208-000.000-239.100	SENIOR CENTER TRIP DEPOSITS	BIANCO TOURS	FIREKEEPERS	1,040.00	
208-000.000-239.500		Total For Dept 000.000		1,131.77	

Dept 751.000 Recreation Board

208-751.000-674.000	CONTRIBUTIONS/DONATIONS/GRANTS	BRUCE DONOVAN CONSTRUCTI	6 POST HOLES & CONCRETE	1,700.00	
208-751.000-758.000	DIESEL FUEL	CORRIGAN OIL CO.	DYED ULTRA LOW SULFUR #2	519.78	
208-751.000-930.005	MAINTENANCE PARK BUILDINGS	JANSEN CONSTRUCTION SER	FIELD REPAIRS	750.00	
208-751.000-930.005	MAINTENANCE PARK BUILDINGS	JANSEN CONSTRUCTION SER	PAINTING - FIELD 2, 3 & 4 DUGOUT	1,308.53	
208-751.000-930.015	RESERVE FOR PARKS MAINTENANCE	A-TEAM POWER CLEAN LLC	FIELD PAINTING	390.00	
208-751.000-930.020	MAINTENANCE - FERTILIZER	GREEN PASTURES	LAWN FERTILIZATION & WEED CONTROL	2,490.00	
208-751.000-930.020	MAINTENANCE - FERTILIZER	GREEN PASTURES	WINKELHAUS PK - LAWN FERTILIZATION &	45.00	
208-751.000-967.962	SPECIAL PROJECTS - MISC IMPROVE	ACCESS DISPLAY GROUP, IN	OUTDOOR DISPLAY CASE	1,379.16	
208-751.000-967.962	SPECIAL PROJECTS - MISC IMPROVE	BOB MYERS EXCAVATING INC	SLED HILL	810.00	
208-751.000-967.962	SPECIAL PROJECTS - MISC IMPROVE	BOB MYERS EXCAVATING INC	SLEDDING HILL	2,080.00	
		Total For Dept 751.000 Recreation Board		11,472.47	

Dept 820.000 SENIOR CENTER

208-820.000-752.000	SUPPLIES & SMALL EQUIPMENT	CDW GOVERNMENT, INC.	20 GOV MS MP5A M 365 APPSG P/U	44.93	
208-820.000-801.000	CONTRACTUAL SERVICES	LIVINGSTON COUNTY TREASU	HAMB SENIOR CENTER SOCIAL SERVICES FO	2,031.00	
208-820.000-930.001	MAINTENANCE COMM CENTER	SECURITY LOCK SERVICE, I	SENIOR CENTER - REPAIRED LOCK CYLINDE	114.25	
208-820.000-930.001	MAINTENANCE COMM CENTER	SITEONE LANDSCAPE SUPPLY	DRIVEWAY STAKES & ECO-GREEN ICE MELT	108.05	
		Total For Dept 820.000 SENIOR CENTER		2,298.23	

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Fund 208 SENIORS, PARKS, LL TRAIL

Total For Fund 208 SENIORS, PARKS, LL TRAIL

14,902.47

Fund 590 SEWER FUND				
Dept 527.000 SEWER OPERATING				
590-527.000-751.100	GRINDER PUMP PARTS	DUBOIS-COOPER & ASSOCIAT	10 MOTOR ASM, 120/240V	7,180.00
590-527.000-751.100	GRINDER PUMP PARTS	DUBOIS-COOPER & ASSOCIAT	GRINDER PARTS	29,505.00
590-527.000-751.100	GRINDER PUMP PARTS	DUBOIS-COOPER & ASSOCIAT	GRINDER PARTS	26,836.00
590-527.000-768.000	UNIFORMS/ACCESSORIES	CINTAS CORPORATION # 31	UNIFORMS 10/13/22	137.46
590-527.000-768.000	UNIFORMS/ACCESSORIES	CINTAS CORPORATION # 31	UNIFORMS 10/20/22	102.88
590-527.000-768.000	UNIFORMS/ACCESSORIES	RED WING BUSINESS ADVANT	STEEL TOE OR COMPOSITE TOE WORKBOOTS	188.99
590-527.000-801.000	CONTRACTUAL SERVICES	PLANTE & MORAN, PLLC	FINAL - FOR AUDIT YEAR ENDING 6/30/20	3,420.00
590-527.000-851.000	POSTAGE	KCI	UB-HAMBURG & PORTAGE	2,174.71
590-527.000-930.011	ENTERPRISE POLE BARN (ORIGINAL)	HOME DEPOT CREDIT SERVIC	ELECTRIC WATER HEATER	439.00
590-527.000-930.011	ENTERPRISE POLE BARN (ORIGINAL)	LAKE SIDE SERVICE COMPANY	REPLACED BLOWER MOTOR	1,313.15
590-527.000-930.011	ENTERPRISE POLE BARN (ORIGINAL)	TRUSTED HEATING & COOLIN	SERVICE CHARGE - TO INSPECT UNIT TO	127.00
590-527.000-931.000	EQUIPMENT MAINT/REPAIR	STANDARD ELECTRIC COMPAN	GENERATOR	660.80
590-527.000-931.000	EQUIPMENT MAINT/REPAIR	CDW GOVERNMENT, INC.	20 GOV MS MP5A M 365 APPSG P/U	47.52
590-527.000-933.000	SOFTWARE MAINTENANCE	JOE VELLARDITA	8500 TRAILSIDE LN - CURB STOP/CHECK V	201.84
590-527.000-934.100	PUMP & MAIN REPAIR/MAINTENANCE	C & E CONSTRUCTION CO.,	GRINDER PUMP REPLACEMENT - 8909 CENT	325.00
590-527.000-934.200	GRINDER PUMP REPLACEMENT	C & E CONSTRUCTION CO.,	M-36 FORCE MAIN PROJECT	2,450.09
590-527.000-980.017	CAPITAL IMPROVEMENTS-SEWER LOOP			53,865.00
		Total For Dept 527.000 SEWER OPERATING		128,974.35

Dept 537.000				
590-537.000-752.000	SUPPLIES & SMALL EQUIPMENT	HACH COMPANY, AMERICAN S	CHEMICALS	818.26
590-537.000-752.000	SUPPLIES & SMALL EQUIPMENT	HACH COMPANY, AMERICAN S	1 PIPE TIF	74.13
590-537.000-930.007	BUILDING MAINTENANCE - WWTP	STANDARD ELECTRIC COMPAN	S6918 SATCO .95 WATT T3-1/4	42.30
		Total For Dept 537.000		934.69

Dept 538.000				
590-538.000-955.000	SUNDRY	LIVINGSTON COUNTY REGIST	ASSOC. BLDG CONTRACTORS - PP & ESMT	60.00
		Total For Dept 538.000		60.00

		Total For Fund 590 SEWER FUND		129,969.04

Fund 703 Winter Tax Collection Fund				
Dept 000.000				
703-000.000-223.000	DUE TO LIBRARY	LIVINGSTON COUNTY TREASU	BOR	20.68
		Total For Dept 000.000		20.68

		Total For Fund 703 Winter Tax Collection Fund		20.68

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Fund Totals:

Fund 101 General Fund	57,185.89
Fund 204 Road Fund	616.15
Fund 206 Fire Fund	9,930.07
Fund 207 Police Fund	14,282.54
Fund 208 SENIORS, PARK	14,902.47
Fund 590 SEWER FUND	129,969.04
Fund 703 Winter Tax Co	20.68

Total For All Funds: 226,906.84

October 17, 2022

To the Board of Trustees and Management
Township of Hamburg

We have audited the financial statements of the Township of Hamburg (the "Township") as of and for the year ended June 30, 2022 and have issued our report thereon dated October 17, 2022. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Legislative and Informational Items

Section I includes any deficiencies we observed in the Township's accounting principles or internal control that we believe are significant. Current auditing standards require us to formally communicate annually matters we note about the Township's accounting policies and internal control.

Section II includes information that current auditing standards require independent auditors to communicate to those individuals charged with governance. We will report this information annually to the board of trustees of the Township of Hamburg.

Section III contains updated legislative and informational items that we believe will be interest to you.

We would like to take this opportunity to thank the Township's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the board of trustees and management of the Township of Hamburg and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC



Martin J. Olejnik, CPA

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the Township of Hamburg as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Township of Hamburg 's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Hamburg's internal control. Accordingly, we do not express an opinion on the effectiveness the Township of Hamburg's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Township's internal control to be a significant deficiency:

In performing audit procedures, adjustments were proposed to debt in order to state the accounting records in accordance with GAAP. If the adjustments had not been made, the financial statements would have been misstated. Management has corrected all such balances.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 15, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Township. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated August 3, 2022.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Township are described in Note 1 to the financial statements.

We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimate affecting the financial statements was the estimate for net pension liability. Management's estimate of the net pension liability is primarily based on data and assumptions from third-party actuarial valuations. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

Section II - Required Communications with Those Charged with Governance (Continued)

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The attached schedule summarizes uncorrected misstatements of the financial statements that were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. However, uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Township, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 17, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Section III - Legislative and Informational Items

COVID-19 Resource Center and ARPA

Throughout the COVID-19 pandemic, Plante & Moran, PLLC's COVID-19 task force of leaders across the firm has monitored, addressed, and provided insight related to the virus and the unique challenges our local governments have faced while continuing to provide essential services to their communities through our ARPA and COVID-19 resource center for governments at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. This will continue as our nation emerges from this crisis.

In March 2021, the president signed the American Rescue Plan Act (ARPA) into law, which included federal stimulus funding for state and local governments of all sizes. The largest of all funding streams, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), represents a \$350 billion top-line allocation for state and local governments. Funding was provided in two tranches beginning in May 2021, with the second tranche not being released until 12 months after the first payment. Effective April 1, 2022, the U.S. Department of the Treasury published the final rule for determining the types of programs and services that are eligible uses of the SLFRF funding. Overall information about the program, including a frequently asked questions document and an overview of the final rule, is available on the U.S. Department of the Treasury's website at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>.

The ARPA award terms provide that payments from the Fiscal Recovery Funds as a general matter will be subject to the provision of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), including the cost principles and restrictions on general provisions for selected items of cost. The Township will need to understand these reforms and may be required to evaluate, document, and monitor internal procedures around compliance, including maintaining certain required policies.

Plante & Moran, PLLC's COVID-19 resource center is being continuously updated for the latest guidance and strategy related to SLFRF and will help keep the Township running smoothly through our nation's recovery.

Want to receive relevant content directly to your email? Subscribe at <https://www.plantemoran.com/subscribe> where you can customize your subscription preferences based on your specific interests and industry selection.

Michigan's COVID-19 Updates and Related Grant Programs

The Michigan Department of Treasury has developed a webpage with numbered letters, memorandums, webinars, and resources regarding COVID-19 updates and related grant programs: https://www.michigan.gov/treasury/0,4679,7-121-1751_98769---,00.html.

Coronavirus State and Local Fiscal Recovery Funds Alternative Compliance Examination

In April 2022, the Office of Management and Budget amended its compliance rules to allow for a simplified single audit process for municipalities that would not be required to undergo a single audit if it were not for the expenditures of SLFRF. This alternative applies to fiscal year audits beginning after June 30, 2020. SLFRF recipients that expend \$750,000 or more during their fiscal years and meet the following two criteria have the option for their auditor to follow the alternative compliance examination engagement guidance:

1. The recipient's total SLFRF award received directly from the U.S. Department of the Treasury or received as a nonentitlement unit is \$10 million or less.
2. Other federal award funds expended by the recipient (excluding SLFRF award funds) are less than \$750,000 during their fiscal year.

Section III - Legislative and Informational Items (Continued)

We are happy to assist in evaluating the application of the changes and answer any questions about how the changes impact the Township.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Updated Uniform Chart of Accounts

A final release of the chart of accounts was issued in November 2020 and is available at this link: https://www.michigan.gov/documents/uniformchart_24524_7.pdf. The State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. This final version follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qsp=MITREAS_1.

Revenue Sharing

The fiscal year 2023 governor's budget recommendation includes \$1.5 billion for revenue sharing. Further details of the breakdown of this amount are available at https://www.michigan.gov/treasury/0,,7-121-1751_2197---,00.html.

In order to receive the City, Village, and Township Revenue Sharing (CVTRS) payments in FY 2023, qualified local units will once again need to comply with the same best practices as they did last year as follows:

- A citizen's guide to local finances with disclosure of unfunded liabilities
- Performance dashboard
- Debt service report
- Two-year budget projection

Rules Governing Management of Federal Programs

The Office of Management and Budget (OMB) issued significant reforms to the compliance requirements that must be followed by nonfederal entities receiving federal funding related to awards on or after December 26, 2014. While these revisions were not too recent, the revisions were the most significant change to occur to federal grants management in recent history. While many communities have historically been below the \$750,000 single audit threshold, recent legislation provides for an increase in federal spending and, therefore, may be subject to an audit requirement; the Township will need to understand these reforms and may be required to make changes to internal procedures, processes, and controls.

- **Cost Principles** - There were certain changes made to allowable costs and significant changes in the area of time and effort reporting and indirect costs.
- **Administrative Requirements** - Nonfederal entities receiving federal funding must adhere to revised rules related to administering federal awards. Most notably, the requirements may impact the Township's procurement systems, including maintaining written conflict of interest policies and disclosures.

Section III - Legislative and Informational Items (Continued)

The Township will need to ensure that consideration of the implementation of these regulations has occurred; if it has not, the Township needs to work quickly to put the requirements into practice. Plante & Moran, PLLC has many experts in this area and welcomes any questions or needs you may have.

Federal Procurement Threshold Changes

The Office of Management and Budget has issued significant reforms to the compliance requirements that must be followed by nonfederal entities. The Office of Management and Budget recently issued Memorandum M-18-18, which provides guidance on changes to micropurchases and simplified acquisition threshold requirements. The key changes are as follows:

- Threshold for micropurchases is increased to \$10,000.
- Threshold for simplified acquisitions (small purchase procedures limit) increased to \$250,000.

Key adoption considerations for micropurchase and simplified acquisition thresholds include the following:

- During the original adoption of the Uniform Guidance procurement standards, were specific amounts included within the Township's procurement policy, or were references to the Uniform Guidance sections or amounts as adjusted referenced? If specific amounts were referenced, the procurement policy will need to be updated to take advantage of the changes.
- If the Township's procurement policy was written to allow for changes in amounts, the procedures will need to be updated to conform.
- If this change is inconsistent with other procurement policies within the organization, the Township must decide how the policy will be enacted. Remember local ordinances in place may limit full utilization of changes.
- If the Township has chosen not to fully adopt the change and maintain a lower threshold, then the Township is not required to use these thresholds but cannot exceed them.

Administrative Charges

The services provided by employees that are traditionally charged to the General Fund, like treasury, finance, HR, etc., oftentimes significantly benefit other funds. As a result, it is a fairly common practice to allocate a portion of these costs via an administrative charge to other funds of the government. Administrative charges can take many forms, such as interfund allocations, chargebacks, and payment in lieu of taxes to other funds (such as a golf courses). While the practice of charging for administrative services provided to other funds may certainly be justified, there seems to be a heightened focus lately on the methodology and amount of charges. Given the fact that many cost allocation methodologies were implemented several years ago, it would be prudent to revisit your current methodology and the related inputs to ensure that any administrative charges are fully substantiated.

Legacy Costs

Legacy costs and the challenge of funding them continue to be topics of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to reflect the net pension and OPEB liabilities. For many governments, these net liabilities are significant. In addition, Public Act 202 of 2017 has brought further focus on the funding level of these plans.

Section III - Legislative and Informational Items (Continued)

The following are the funding levels per the funding valuations for the last three years for both pension and OPEB:

	Pension	OPEB
2022	85%	N/A
2021	79%	N/A
2020	70%	N/A

Maintaining or even improving the funded status of the plan is dependent upon a number of factors, including the government's contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels, and the ability to make future changes to the plan.

Other New Legislation

ARPA and SLFRF for Affordable Housing Production and Preservation

In July 2022, the U.S. Department of the Treasury announced new guidance to increase the ability of state, local, and tribal governments to use SLFRF funds to boost the supply of affordable housing in their communities. The new eligible uses for housing expenditures include projects that would be eligible for funding under an expanded list of federal housing programs and projects for the development, repair, or operation of affordable rental housing with certain income and affordability requirements. The SLFRF final rule FAQ document reflects this new guidance related to eligible housing expenditures: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>.

Upcoming Accounting Standards Requiring Preparation

We actively monitor new Governmental Accounting Standards Board (GASB) standards and due process documents and provide periodic updates to help you understand how the latest financial reporting developments will impact the Township. In addition to the summaries below and to stay up to date, Plante & Moran, PLLC issues a biannual GASB accounting standard update. The most recent spring 2022 update and a link to previous fall and spring updates are available [here](#).

GASB Statement No. 99 - Omnibus 2022

This new accounting pronouncement has various effective dates. This statement addresses accounting and financial reporting requirements for specific issues related to financial guarantees, derivative instruments, leases, public-public and public-private partnerships (PPPs), subscription-based information technology arrangements (SBITAs), the transition from the London Interbank Offered Rate (LIBOR), the Supplemental Nutrition Assistance Program (SNAP), nonmonetary transactions, pledges of future revenue, the focus of government-wide financial statements, and terminology.

GASB Statement No. 100 - Accounting Changes and Error Corrections

This new accounting pronouncement will be effective for fiscal years ending June 30, 2024 and after. This statement enhances the accounting and financial reporting requirements for accounting changes and error corrections.

Section III - Legislative and Informational Items (Continued)

GASB Statement No. 101 - Compensated Absences

This new accounting pronouncement will be effective for fiscal years ending December 31, 2024 and after. This statement updates the recognition and measurement guidance for compensated absences under a unified model, requiring that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. This statement also establishes guidance for measuring a liability for leave that has not been used and updates disclosure requirements for compensated absences.

Significant GASB Proposals Worth Watching

The GASB is working on three interrelated projects that result in a comprehensive look at financial reporting for state and local governments. Of these three efforts, two are likely to result in significant changes to governmental financial statements in the future.

The Financial Reporting Model exposure draft was issued in June 2020, and the final statement is expected to be released in late 2023. While this standard proposes changes to many aspects of the Township's financial statements, this proposed standard will most significantly impact the Township's governmental fund financial statements.

The Revenue and Expense Recognition project aims to develop a comprehensive accounting and financial reporting model for transactions that result in revenue and expenses. The GASB has issued a preliminary views document that proposes a new categorization framework that replaces the exchange/nonexchange transaction notion with a four-step categorization process for classifying a transaction. In addition to this new framework, the proposal also addresses recognition and measurement of revenue and expense transactions. The exposure draft for this project is expected sometime in 2025.

Plante & Moran, PLLC has spent significant time digesting these new proposed standards and recently testified to the GASB about our feedback. We strongly encourage the Township to monitor developments with these standards, as the potential impacts are quite broad.

Attachment

Client: **Township of Hamburg**
 Opinion Unit: **Business-type Activities/Sewer Fund**
 Y/E: **6/30/2022**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net Income Statement Impact
FACTUAL MISSTATEMENTS:											
A1	None noted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUDGMENTAL ADJUSTMENTS:											
B1	None noted	-	-	-	-	-	-	-	-	-	-
PROJECTED ADJUSTMENTS:											
C1	GASB 87, Leases Adjustment	-	373,000	-	-	-	373,000	-	-	-	-
	Total	\$ -	\$ 373,000	\$ -	\$ -	\$ -	\$ 373,000	\$ -	\$ -	\$ -	\$ -
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:											
D1	None noted										

Township of Hamburg

Livingston County, Michigan

**Financial Report
with Supplemental Information
June 30, 2022**

Township of Hamburg

Contents

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-6
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8-9
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	10-11
Reconciliation of the Balance Sheet to the Statement of Net Position	12
Statement of Revenue, Expenditures, and Changes in Fund Balances	13-14
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	15
Proprietary Fund:	
Statement of Net Position	16
Statement of Revenue, Expenses, and Changes in Net Position	17
Statement of Cash Flows	18
Fiduciary Fund:	
Statement of Fiduciary Net Position	19
Statement of Changes in Fiduciary Net Position	20
Notes to Financial Statements	21-39
Required Supplemental Information	40
Budgetary Comparison Schedule - General Fund	41
Budgetary Comparison Schedule - Major Special Revenue Funds	42-44
Schedule of Changes in the Net Pension Liability and Related Ratios	45
Schedule of Township Contributions	46
Notes to Required Supplemental Information	47-48
Other Supplemental Information	49
Nonmajor Governmental Funds:	
Combining Balance Sheet	50-51
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	52-53

Independent Auditor's Report

To the Board of Trustees
Township of Hamburg

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Hamburg (the "Township") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township as of June 30, 2022 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Library Fund, which represents 11.1 percent, 16.4 percent, and 8.3 percent of the assets, fund balances, and revenue, respectively, of the governmental funds. Those financial statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Library Fund, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Trustees
Township of Hamburg

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

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

Supplemental Information

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

Plante & Moreau, PLLC

October 17, 2022

Township of Hamburg

Management's Discussion and Analysis

As management of the Township of Hamburg (the "Township"), we offer readers this narrative overview and analysis of the financial activities for the year ended June 30, 2022. Please read it in conjunction with the Township's financial statements.

Financial Highlights

As discussed in further detail in this discussion and analysis, the following represents the most significant financial highlights for the year ended June 30, 2022:

- State-shared revenue, our largest revenue source other than property taxes, experienced an increase in fiscal year 2021-2022. The Township received over \$200,000 of additional state-shared revenue in 2022 compared to 2021. The Township remains proactive in monitoring spending to ensure that it adds to net position for funding during potential future declines in the economy.
- Since fiscal year 2009-2010, the Township has been able to earmark approximately \$700,000 for future maintenance, vehicle, equipment, and flood prevention expenditures.

Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year and how much is available for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide financial statements by providing information about the Township's most significant funds. The fiduciary fund statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

The Township as a Whole

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$58,670,166 at the close of the most recent fiscal year.

Township of Hamburg

Management's Discussion and Analysis (Continued)

The Township's Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 20,270,158	\$ 18,594,358	\$ 7,239,344	\$ 7,402,200	\$ 27,509,502	\$ 25,996,558
Capital assets	20,101,624	18,330,893	24,848,011	25,343,598	44,949,635	43,674,491
Total assets	40,371,782	36,925,251	32,087,355	32,745,798	72,459,137	69,671,049
Deferred Outflows of Resources	937,054	991,639	-	-	937,054	991,639
Liabilities						
Current liabilities	3,360,181	1,170,689	393,169	186,896	3,753,350	1,357,585
Noncurrent liabilities	6,496,664	7,185,629	3,918,518	4,656,599	10,415,182	11,842,228
Total liabilities	9,856,845	8,356,318	4,311,687	4,843,495	14,168,532	13,199,813
Deferred Inflows of Resources	557,493	365,352	-	-	557,493	365,352
Net Position						
Net investment in capital assets	15,574,662	13,376,278	20,954,407	20,730,328	36,529,069	34,106,606
Restricted	11,255,002	12,160,219	6,242,949	6,125,245	17,497,951	18,285,464
Unrestricted	4,064,834	3,658,723	578,312	1,046,730	4,643,146	4,705,453
Total net position	<u>\$ 30,894,498</u>	<u>\$ 29,195,220</u>	<u>\$ 27,775,668</u>	<u>\$ 27,902,303</u>	<u>\$ 58,670,166</u>	<u>\$ 57,097,523</u>

The Township's combined net position increased by approximately 3 percent from a year ago to \$58.7 million. The governmental activities net position is approximately \$30.9 million, up from \$29.2 million at June 30, 2021. The net position of the business-type activities (i.e., the Sewer Fund) is approximately \$27.8 million, a slight decrease from a year ago.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations, is approximately \$4.1 million for the governmental activities, which is an increase of 11.1 percent from June 30, 2021. Unrestricted net position for the business-type activities is approximately \$0.6 million, which is a decrease from the June 30, 2021 amount.

Township of Hamburg

Management's Discussion and Analysis (Continued)

The following table shows the changes in net position during 2022 and 2021:

The Township's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue						
Program revenue:						
Charges for services	\$ 806,128	\$ 790,607	\$ 2,438,208	\$ 2,366,473	\$ 3,244,336	\$ 3,157,080
Operating grants	149,167	548,390	-	-	149,167	548,390
Capital grants	278,901	3,936,686	474,570	342,226	753,471	4,278,912
General revenue:						
Property taxes	7,824,836	7,579,286	-	-	7,824,836	7,579,286
State-shared revenue and grants	2,346,498	2,146,365	-	-	2,346,498	2,146,365
Investment earnings	38,215	13,630	25,482	28,301	63,697	41,931
Other revenue:						
Cable franchise fees	341,152	336,477	-	-	341,152	336,477
Proceeds from sale of capital assets	44,770	16,062	-	-	44,770	16,062
Other miscellaneous income	36,024	36,804	-	-	36,024	36,804
Total revenue	11,865,691	15,404,307	2,938,260	2,737,000	14,803,951	18,141,307
Expenses						
General government	1,766,435	3,478,362	-	-	1,766,435	3,478,362
Public safety	5,849,609	5,259,043	-	-	5,849,609	5,259,043
Public works	2,024,664	452,366	-	-	2,024,664	452,366
Recreation and culture	415,719	428,864	-	-	415,719	428,864
Debt service	109,986	114,565	-	-	109,986	114,565
Sewer	-	-	3,064,895	2,758,882	3,064,895	2,758,882
Total expenses	10,166,413	9,733,200	3,064,895	2,758,882	13,231,308	12,492,082
Change in Net Position	1,699,278	5,671,107	(126,635)	(21,882)	1,572,643	5,649,225
Net Position - Beginning of year	29,195,220	23,524,113	27,902,303	27,924,185	57,097,523	51,448,298
Net Position - End of year	\$ 30,894,498	\$ 29,195,220	\$ 27,775,668	\$ 27,902,303	\$ 58,670,166	\$ 57,097,523

Governmental Activities

The Township's total governmental activities revenue totaled approximately \$11.9 million, with state-shared revenue and grants representing \$2.3 million, or nearly 20 percent. The State's possible future financial situation will continue to be monitored during the upcoming year.

Capital grant revenue decreased significantly in 2022 due to the special assessments levied in the prior fiscal year.

Expenses for the fiscal year were approximately \$10.2 million. The Township has closely monitored its spending in all areas. There was an increase in net position of approximately \$1.7 million from 2021 to 2022.

Business-type Activities

The Township's business-type activities consist of the Sewer Fund. We provide sewage treatment through a township-owned and operated sewage treatment plant, as well as through the use of a plant owned and operated by a neighboring community.

Township of Hamburg

Management's Discussion and Analysis (Continued)

The Township's Funds

Our analysis of the Township's major funds follows the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the Township as a whole. The township board creates funds to help manage money for specific purposes and to show accountability for certain activities, such as special property tax millages. The Township's major funds for 2021-2022 include the General Fund, the Police Special Revenue Fund, the Fire Special Revenue Fund, the 2020 Road Fund, the Water System Debt Service Fund, and the Road Fund.

The General Fund pays for most of the Township's governmental services. The most significant is police, which depended on the General Fund for \$250,000 for the year ended June 30, 2022. In August 2018, a new millage was passed by the voters for the Police Special Revenue Fund. This millage provides funding for the Police Special Revenue Fund, reducing future support from the General Fund. Both the police and fire services are supported by separate police and fire millages, which are recorded in the Police Special Revenue Fund and the Fire Special Revenue Fund.

General Fund Budgetary Highlights

Over the course of the year, the Township amended the budget to consider events during the year. However, no significant changes to the budget were made.

Capital Assets and Debt Administration

At the end of fiscal year 2022, the Township had approximately \$44.9 million invested in a broad range of capital assets, net of depreciation, including buildings, police and fire equipment, and sewer lines.

Economic Factors and Next Year's Budgets and Rates

The Township's budget for next year will need to be watched very closely once again, especially relating to the General Fund. Despite recent increases in revenue sharing, the pandemic remains a concern for the State; therefore, the economy will need to be monitored closely in order to determine if expenditures in the upcoming fiscal year need to be adjusted.

Requests for Further Information

This financial report is intended to provide a general overview of the Township's finances and demonstrate the Township's accountability for the money it receives. If you have questions about this report or need additional information, please contact the township clerk's office at (810) 231-1000.

Township of Hamburg

Statement of Net Position

June 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents (Note 2)	\$ 14,947,896	\$ 180,486	\$ 15,128,382
Receivables:			
Customers and other	102,762	628,728	731,490
Accrued interest receivable	12,948	15,782	28,730
Due from other governments	430,552	-	430,552
Special assessments receivable (Note 9)	3,076,933	229,421	3,306,354
Internal balances	(14,649)	14,649	-
Inventory	-	145,174	145,174
Prepaid expenses and other assets	185,582	-	185,582
Other current assets	-	11,576	11,576
Cash restricted for capital and debt (Note 9)	1,483,024	4,824,130	6,307,154
Land held for resale	45,110	-	45,110
Capital assets: (Note 4)			
Assets not subject to depreciation	1,470,108	1,662,217	3,132,325
Assets subject to depreciation	18,631,516	23,185,794	41,817,310
Restricted assets (Note 9)	-	1,189,398	1,189,398
Total assets	40,371,782	32,087,355	72,459,137
Deferred Outflows of Resources - Deferred outflows related to pensions (Note 8)	937,054	-	937,054
Liabilities			
Accounts payable	393,136	305,113	698,249
Due to other governmental units	20,321	-	20,321
Performance bonds payable	133,075	-	133,075
Accrued liabilities and other	520,774	88,056	608,830
Unearned revenue	2,292,875	-	2,292,875
Noncurrent liabilities:			
Due within one year:			
Compensated absences (Note 5)	339,071	12,457	351,528
Current portion of long-term debt (Note 5)	561,113	705,816	1,266,929
Due in more than one year:			
Compensated absences (Note 5)	378,776	12,457	391,233
Net pension liability (Note 8)	1,251,855	-	1,251,855
Long-term debt (Note 5)	3,965,849	3,187,788	7,153,637
Total liabilities	9,856,845	4,311,687	14,168,532
Deferred Inflows of Resources - Deferred inflows related to pensions (Note 8)	557,493	-	557,493
Net Position			
Net investment in capital assets	15,574,662	20,954,407	36,529,069
Restricted:			
Roads	5,024,350	-	5,024,350
Debt service	557,644	-	557,644
Capital projects and debt service	292,341	6,242,949	6,535,290
Police and fire operations	2,317,943	-	2,317,943
Parks and recreation	787,936	-	787,936
Cemetery expenditures	7,673	-	7,673
Library	2,267,115	-	2,267,115
Unrestricted	4,064,834	578,312	4,643,146
Total net position	\$ 30,894,498	\$ 27,775,668	\$ 58,670,166

Township of Hamburg

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 1,766,435	\$ 614,470	\$ 98,018	\$ -
Public safety	5,849,609	41,621	51,149	2,506
Public works	2,024,664	120,495	-	276,395
Recreation and culture	415,719	29,542	-	-
Interest on long-term debt	109,986	-	-	-
Total governmental activities	10,166,413	806,128	149,167	278,901
Business-type activities - Sewage disposal	3,064,895	2,438,208	-	474,570
Total primary government	\$ 13,231,308	\$ 3,244,336	\$ 149,167	\$ 753,471
General revenue:				
Property taxes				
State-shared revenue				
Investment income				
Cable franchise fees				
Gain on sale of capital assets				
Other income				
Total general revenue				
Changes in Net Position				
Net Position - Beginning of year				
Net Position - End of year				

Statement of Activities

Year Ended June 30, 2022

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,053,947)	\$ -	\$ (1,053,947)
(5,754,333)	-	(5,754,333)
(1,627,774)	-	(1,627,774)
(386,177)	-	(386,177)
(109,986)	-	(109,986)
(8,932,217)	-	(8,932,217)
-	(152,117)	(152,117)
(8,932,217)	(152,117)	(9,084,334)
7,824,836	-	7,824,836
2,346,498	-	2,346,498
38,215	25,482	63,697
341,152	-	341,152
44,770	-	44,770
36,024	-	36,024
10,631,495	25,482	10,656,977
1,699,278	(126,635)	1,572,643
29,195,220	27,902,303	57,097,523
\$ 30,894,498	\$ 27,775,668	\$ 58,670,166

Township of Hamburg

	General Fund	Police Special Revenue Fund	Fire Special Revenue Fund	Road Fund
Assets				
Cash and cash equivalents (Note 2)	\$ 7,466,932	\$ 813,485	\$ 1,624,252	\$ 1,302,455
Receivables:				
Special assessments receivable	150,426	-	-	-
Customers and other	88,306	14,456	-	-
Accrued interest receivable	7,287	913	1,520	1,220
Due from other governments	420,032	-	-	-
Due from other funds (Note 3)	-	-	-	-
Advances to other funds (Note 3)	459,648	-	-	-
Prepaid expenses and other assets	87,752	54,591	29,022	-
Cash restricted for capital and debt	-	-	-	-
Land held for resale	45,110	-	-	-
Total assets	\$ 8,725,493	\$ 883,445	\$ 1,654,794	\$ 1,303,675
Liabilities				
Accounts payable	\$ 113,310	\$ 90,634	\$ 26,013	\$ -
Due to other governmental units	-	632	-	-
Due to other funds (Note 3)	16,563	-	-	-
Advances from other funds	-	-	-	-
Performance bonds payable	133,075	-	-	-
Accrued liabilities and other	328,180	54,866	51,834	-
Unearned revenue	2,290,304	-	-	-
Total liabilities	2,881,432	146,132	77,847	-
Deferred Inflows of Resources - Unavailable revenue	150,426	-	-	-
Fund Balances				
Nonspendable:				
Assets held for resale	45,110	-	-	-
Prepays	87,752	54,591	29,022	-
Long-term receivable	459,648	-	-	-
Restricted:				
Roads	-	-	-	1,303,675
Police	-	682,722	-	-
Fire	-	-	1,547,925	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Parks and recreation	-	-	-	-
Future cemetery expenditures	-	-	-	-
Committed:				
Township building maintenance	77,253	-	-	-
Equipment	263,216	-	-	-
Vehicles	68,759	-	-	-
Flood prevention	22,300	-	-	-
Assigned - Library	-	-	-	-
Unassigned	4,669,597	-	-	-
Total fund balances	5,693,635	737,313	1,576,947	1,303,675
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,725,493	\$ 883,445	\$ 1,654,794	\$ 1,303,675

Governmental Funds Balance Sheet

June 30, 2022

Water System Debt Service Fund	2020 Road Fund	Nonmajor Governmental Funds	Total
\$ 161,875	\$ -	\$ 3,578,897	\$ 14,947,896
349,983	2,453,243	123,281	3,076,933
-	-	-	102,762
496	1,044	468	12,948
-	-	10,520	430,552
-	-	16,563	16,563
-	-	-	459,648
-	-	14,217	185,582
367,062	1,115,962	-	1,483,024
-	-	-	45,110
\$ 879,416	\$ 3,570,249	\$ 3,743,946	\$ 20,761,018
\$ -	\$ -	\$ 163,179	\$ 393,136
-	-	19,689	20,321
-	-	14,649	31,212
459,648	-	-	459,648
-	-	-	133,075
-	-	47,234	482,114
-	-	2,571	2,292,875
459,648	-	247,322	3,812,381
352,961	2,480,183	123,482	3,107,052
-	-	-	45,110
-	-	14,217	185,582
-	-	-	459,648
-	-	-	1,303,675
-	-	3,683	686,405
-	-	-	1,547,925
66,807	-	135,054	201,861
-	1,090,066	171,681	1,261,747
-	-	784,333	784,333
-	-	7,673	7,673
-	-	-	77,253
-	-	-	263,216
-	-	-	68,759
-	-	-	22,300
-	-	2,256,501	2,256,501
-	-	-	4,669,597
66,807	1,090,066	3,373,142	13,841,585
\$ 879,416	\$ 3,570,249	\$ 3,743,946	\$ 20,761,018

Township of Hamburg

Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2022

Fund Balances Reported in Governmental Funds	\$ 13,841,585
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	20,101,624
Special assessment and other receivables are expected to be collected over several years and are not available to pay for current year expenditures	3,107,052
Certain pension contributions and changes in pension plan net position are reported as deferred outflows of resources and deferred inflows of resources in the statement of net position but are reported as expenses in the governmental funds	379,561
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(4,526,962)
Accrued interest is not due and payable in the current period and is not reported in the funds	(38,660)
Employee compensated absences are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities	(717,847)
Net pension liability in governmental activities is not reported in the funds	(1,251,855)
Net Position of Governmental Activities	<u>\$ 30,894,498</u>

Township of Hamburg

	General Fund	Police Special Revenue Fund	Fire Special Revenue Fund	Road Fund
Revenue				
Property taxes	\$ 943,992	\$ 2,853,227	\$ 1,976,373	\$ 1,157,715
Special assessments	19,891	-	-	-
State-shared revenue and grants	2,367,409	45,454	8,201	6,176
Charges for services	607,892	25,021	-	-
Fines and forfeitures	-	11,998	-	-
Licenses and permits	341,152	-	-	-
Investment income	20,182	1,966	4,054	3,075
Other revenue	3,784	5,271	3,906	-
Total revenue	4,304,302	2,942,937	1,992,534	1,166,966
Expenditures				
Current services:				
General government	2,676,226	-	-	-
Public safety	227,740	3,380,636	1,913,635	-
Public works	32,909	-	-	-
Recreation and culture	40,234	-	-	-
Capital outlay	-	-	-	1,628,416
Debt service	20,919	-	-	-
Total expenditures	2,998,028	3,380,636	1,913,635	1,628,416
Excess of Revenue Over (Under) Expenditures	1,306,274	(437,699)	78,899	(461,450)
Other Financing Sources (Uses)				
Transfers in (Note 3)	-	250,000	-	-
Transfers out (Note 3)	(919,868)	-	-	-
Proceeds from sale of capital assets	-	40,523	4,247	-
Total other financing (uses) sources	(919,868)	290,523	4,247	-
Net Change in Fund Balances	386,406	(147,176)	83,146	(461,450)
Fund Balances - Beginning of year	5,307,229	884,489	1,493,801	1,765,125
Fund Balances - End of year	\$ 5,693,635	\$ 737,313	\$ 1,576,947	\$ 1,303,675

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2022

Water System Debt Service Fund	2020 Road Fund	Nonmajor Governmental Funds	Total
\$ -	\$ -	\$ 893,529	\$ 7,824,836
80,122	420,231	120,495	640,739
-	-	57,521	2,484,761
-	-	33,118	666,031
-	-	54,733	66,731
-	-	-	341,152
1,227	3,424	4,287	38,215
-	-	42,563	55,524
81,349	423,655	1,206,246	12,117,989
-	-	-	2,676,226
-	-	-	5,522,011
-	231,019	92,943	356,871
-	-	1,484,652	1,524,886
-	-	8,562	1,636,978
276,573	332,803	38,627	668,922
276,573	563,822	1,624,784	12,385,894
(195,224)	(140,167)	(418,538)	(267,905)
154,000	-	515,868	919,868
-	-	-	(919,868)
-	-	-	44,770
154,000	-	515,868	44,770
(41,224)	(140,167)	97,330	(223,135)
108,031	1,230,233	3,275,812	14,064,720
\$ 66,807	\$ 1,090,066	\$ 3,373,142	\$ 13,841,585

Township of Hamburg

Governmental Funds

Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2022

Net Change in Fund Balances Reported in Governmental Funds	\$ (223,135)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capital outlay	3,002,964
Depreciation expense	(1,232,233)
Special assessment revenue is recorded in the statement of activities when earned; it is not reported in the funds until collected or collectible within 60 days of year end	(295,679)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt)	553,812
Change in accrued interest payable and other	5,122
Increase in accumulated employee sick and vacation pay and other similar expenses reported in the statement of activities do not require the use of current resources and, therefore, are not reported in the fund statements until they come due for payment	(107,881)
Change in net pension liability and deferred inflows/outflows related to pension is recorded when incurred in the statement of activities	(3,692)
Change in Net Position of Governmental Activities	<u><u>\$ 1,699,278</u></u>

Township of Hamburg

Proprietary Fund Statement of Net Position

June 30, 2022

Sewer Fund

Assets

Current assets:

Cash and cash equivalents (Note 2)	\$ 180,486
Receivables	644,510
Due from other funds (Note 3)	14,649
Inventory	145,174
Other current assets	11,576

Total current assets	996,395
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Noncurrent assets:

Cash restricted for capital and debt (Note 9)	4,824,130
Assets restricted for capital and debt (Note 9)	229,421
Capital assets: (Note 4)	
Assets not subject to depreciation	1,662,217
Assets subject to depreciation	23,185,794
Restricted assets (Note 9)	1,189,398

Total noncurrent assets	31,090,960
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Total assets	32,087,355
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Liabilities

Current liabilities:

Accounts payable	305,113
Accrued liabilities and other	88,056
Compensated absences (Note 5)	12,457
Current portion of long-term debt (Note 5)	705,816

Total current liabilities	1,111,442
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Noncurrent liabilities:

Compensated absences (Note 5)	12,457
Long-term debt (Note 5)	3,187,788

Total noncurrent liabilities	3,200,245
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Total liabilities	4,311,687
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Net Position

Net investment in capital assets	20,954,407
Restricted - Capital projects and debt service	6,242,949
Unrestricted	578,312

Total net position	\$ 27,775,668
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Township of Hamburg

Proprietary Fund Statement of Revenue, Expenses, and Changes in Net Position

Year Ended June 30, 2022

	Sewer Fund
Operating Revenue	
Sewage disposal charges	\$ 1,557,846
Debt service charges and other	871,015
Total operating revenue	2,428,861
Operating Expenses	
Cost of sewage treatment	1,954,929
Depreciation	975,713
Total operating expenses	2,930,642
Operating Loss	(501,781)
Nonoperating Revenue (Expense)	
Investment income	25,482
Interest expense	(134,253)
Amortization of bond discount	9,347
Total nonoperating expense	(99,424)
Loss - Before capital contributions	(601,205)
Capital Contributions - Tap fees	474,570
Change in Net Position	(126,635)
Net Position - Beginning of year	27,902,303
Net Position - End of year	\$ 27,775,668

Township of Hamburg

Proprietary Fund Statement of Cash Flows

Year Ended June 30, 2022

	Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers	\$ 2,427,881
Payments for interfund services and reimbursements	753
Payments to suppliers	(1,057,319)
Payments to employees	(791,619)
Net cash provided by operating activities	579,696
Cash Flows from Capital and Related Financing Activities	
Collection of tap fees and capital charges	474,570
Collection of principal and interest on customer assessments	195,856
Proceeds from sale of capital assets	53,979
Purchase of capital assets	(534,105)
Principal and interest paid on capital debt	(856,936)
Amortization of bond discount	9,347
Net cash used in capital and related financing activities	(657,289)
Cash Flows Provided by Investing Activities - Interest received on investments	9,299
Net Decrease in Cash and Cash Equivalents	(68,294)
Cash and Cash Equivalents - Beginning of year	6,262,308
Cash and Cash Equivalents - End of year	\$ 6,194,014
Statement of Net Position Classification of Cash and Cash Equivalents	
Cash and investments	\$ 180,486
Segregated bank deposits resulting from special assessments	4,824,130
Segregated bank deposits for future capital investments	1,189,398
Total cash and cash equivalents	\$ 6,194,014
Reconciliation of Operating Loss to Net Cash from Operating Activities	
Operating loss	\$ (501,781)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation	975,713
Changes in assets and liabilities:	
Receivables	(980)
Due to and from other funds	753
Inventories	(89,586)
Prepaid and other assets	4,702
Accrued and other liabilities	(19,347)
Accounts payable	210,222
Net cash provided by operating activities	\$ 579,696

Township of Hamburg

Fiduciary Fund Statement of Fiduciary Net Position

June 30, 2022

	Current Tax Collection
Assets	\$ 12
Liabilities - Accounts payable	12
Net Position	<u>\$ -</u>

Township of Hamburg

Fiduciary Fund Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2022

	Current Tax Collection
Additions - Property tax collections on behalf of others	\$ 26,950,197
Deductions - Property tax disbursement to others	26,950,197
Net Change in Fiduciary Net Position	-
Net Position - Beginning of year	-
Net Position - End of year	<u>\$ -</u>

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies used by the Township of Hamburg (the "Township"):

Reporting Entity

The Township of Hamburg is governed by an elected seven-member board. The accompanying financial statements present the Township.

Accounting and Reporting Principles

The Township follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenue are reported instead as general revenue.

For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the Township's sewer function and various other functions of the Township. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

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

Fund Accounting

The Township accounts for its various activities in several different funds in order to demonstrate accountability for how we have spent certain resources; separate funds allow us to show the particular expenditures for which specific revenue was used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, and a capital project fund. The Township reports the following funds as major governmental funds:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide general government services, other than those specifically assigned to another fund.

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

- The Police Special Revenue Fund and Fire Special Revenue Fund are for full-service departments whose main source of revenue comes from voter-approved millages on all real property. The funds provide safety, fire suppression, fire prevention, and emergency medical services in the Township.
- The Road Fund accounts for improvements to roads in the Township. Its main source of revenue comes from a voter-approved millage.
- The 2020 Road Fund accounts for improvements to various roads in the Township. Its main source of revenue comes from special assessments.
- The Water System Debt Service Fund accounts for debt service payments related to the water system. The main source of revenue is the collection of special assessments. The General Fund made advances to this fund to meet current obligations.

Proprietary Funds

Proprietary funds include enterprise funds, which provide goods or services to users in exchange for charges or fees. The Township reports the following fund as a major enterprise fund:

- The Sewer Fund accounts for the results of operations that provide sewer services to citizens and is financed primarily by a user charge for the provision of those services.

Fiduciary Funds

Additionally, the Township reports the Current Tax Collection Fund as a custodial fund. The custodial fund accounts for assets held by the Township in a trustee capacity.

Interfund Activity

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the Township considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue and interest associated with the current fiscal period. Conversely, special assessments and federal grant reimbursements will be collected after the period of availability; receivables have been recorded for these, along with a deferred inflow.

Proprietary funds and fiduciary funds, as applicable, use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Specific Balances and Transactions

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Receivables and Payables

In general, outstanding balances between funds are reported as due to/from other funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as advances to/from other funds. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

All trade and property tax receivables are shown as net of an allowance for uncollectible amounts.

Restricted Assets

Restricted assets in the 2020 Road Fund and the Sewer Fund consist of unspent bond proceeds and cash and cash equivalents restricted for debt payments and capital improvements.

Capital Assets

Capital assets, which include property, plant, equipment, intangibles, and infrastructure, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$2,500 and an estimated useful life in excess of one year for non-computer-related assets and \$500 for computer equipment. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

Infrastructure, intangibles, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

	Depreciable Life - Years
Buildings and building improvements	5-50
Machinery and tools	3-15
Vehicles, boats, and related equipment	3-7
Office furnishings and equipment	3-10
Library collection materials	10
Leasehold improvements	50
Business-type activities - Utility system	3-50

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method; bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances as other financing sources, as well as bond premiums and discounts. The General Fund and debt service funds are generally used to liquidate governmental long-term debt. The Sewer Fund is used to liquidate proprietary fund long-term debt.

Unearned Revenue

Unearned revenue represents money received that does not yet meet the criteria for revenue recognition. As of June 30, 2022, the General Fund balance of unearned revenue includes \$2,290,304 of American Rescue Plan Act cash received in advance of eligibility criteria being met. Unearned amounts are reported as liabilities.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that falls into this category, the deferred outflows of resources related to the defined benefit pension plan. The deferred outflows of resources related to the defined benefit pension plan are reported in the government-wide financial statements.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Township has two items that qualify for reporting in this category, deferred inflows of resources related to unavailable revenue and deferred inflows of resources related to pensions. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflows of resources related to the defined benefit pension plan are reported in the government-wide financial statements.

Net Position

Net position of the Township is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)**Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied. Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Township's board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Township's board has by resolution authorized the finance director to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Property Tax Revenue

The taxable valuation of the Township totaled \$1.171 billion. Property taxes are levied and become a lien on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed. The amounts are recognized in the financial statements as tax revenue net of delinquent tax revenue and administrative fees.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

The Township's approximate property tax levy for the year ended June 30, 2022 was as follows:

Purpose	Millage Rate	Revenue
Operating	0.8034 \$	944,000
Police	2.4317	2,853,000
Fire	1.6844	1,976,000
Library	0.7614	894,000
Roads	0.9867	1,158,000
Total		\$ 7,825,000

Pension

The Township offers a defined benefit pension plan to its employees. The Township records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences (Vacation and Sick Leave)

It is the Township's policy to permit employees to accumulate earned but unused sick and vacation time. Sick and vacation time is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. All other accrued compensated absences are reported in the government-wide financial statements. Generally, the funds that report each employee's compensation (the General, Police Special Revenue, Fire Special Revenue, Parks and Recreation, and Sewer funds primarily) are used to liquidate obligation.

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Sewer Fund is charges to customers for sales and services. The Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Earmarked Fund Balance

Fund balances in the Police Special Revenue, Fire Special Revenue, and Parks and Recreation funds are restricted by law as part of a special voted levy to be used only for those purposes. The Township's board has further earmarked resources within those funds to be used as follows:

Fund	Purpose	Amount
Police Special Revenue	Retiree leave time	\$ 20,742
Police Special Revenue	Building maintenance	25,000
Fire Special Revenue	Fire equipment	40,000
Parks and Recreation	Park maintenance	61,775
Parks and Recreation	Lakeland Trail maintenance	277,250
Parks and Recreation	Senior Center maintenance	70,000
Parks and Recreation	Parks and recreation equipment	220,000
Total		<u>\$ 714,767</u>

Upcoming Accounting Pronouncement

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The Township does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

Note 2 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Township has designated 11 banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in all of the above-mentioned investment vehicles.

The Township's cash and investments are subject to various types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits may not be returned to it. The Township does not have a deposit policy for custodial credit risk. At year end, the Township had bank deposits of \$17,873,767 (certificates of deposit and checking and savings accounts) that were uninsured or uncollateralized. The Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 2 - Deposits and Investments (Continued)

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Fair Value	Rating	Rating Organization
Michigan CLASS investment pool	\$ 7,025,110	AAA	S&P
Corporate bonds	250,018	AA+	S&P
Total	<u>\$ 7,275,128</u>		

Concentration of Credit Risk

The Township places no limit on the amount it may invest in any one issuer. There are no investments held by the Township with a 5 percent or more concentration in the current year.

Fair Value Measurements

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (NAV) (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Township's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Township has the following recurring fair value measurements as of June 30, 2022:

	Assets Measured at Fair Value on a Recurring Basis			
	Balance at June 30, 2022	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments measured at net asset value (NAV) - Michigan CLASS investment pool	\$ 7,025,110	\$ -	\$ -	\$ -
Corporate bonds	-	250,018	-	-

Investments in Entities that Calculate Net Asset Value per Share

The Township holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 2 - Deposits and Investments (Continued)

At June 30, 2022, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
Total investments measured at NAV - Michigan CLASS investment pool	\$ 7,025,110	\$ -	\$ -	\$ -

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated A1 or better), collateralized bank deposits, repurchase agreements (collateralized at 102 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

Note 3 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor governmental funds	General Fund	\$ 16,563
Sewer Fund	Nonmajor governmental funds	14,649
	Total	<u>\$ 31,212</u>

The Township has made the following long-term advances between funds:

Fund Borrowed From	Fund Loaned To	Amount
General Fund	Water System Debt Service Fund	\$ 459,648

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Interfund advances reported in the fund financial statements are related to the purchase of the water system assets and payment of the related debt. The advance is due from the Water System Debt Service Fund to the General Fund, with payment due once the system generates revenue from the user charge for the provision of water services.

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Police Special Revenue Fund	\$ 250,000
	Water System Debt Service Fund	154,000
	Nonmajor governmental funds	515,868
	Total	<u>\$ 919,868</u>

Transfers were for capital purchases and general operations.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 4 - Capital Assets

Capital asset activity of the Township's governmental and business-type activities was as follows:

Governmental Activities

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Capital assets not being depreciated - Land	\$ 1,470,108	\$ -	\$ -	\$ 1,470,108
Capital assets being depreciated:				
Intangible rights	6,977,754	1,877,837	-	8,855,591
Buildings and improvements	14,397,160	331,046	-	14,728,206
Machinery and equipment	2,194,814	153,220	(21,472)	2,326,562
Vehicles	2,662,746	207,233	(62,993)	2,806,986
Office furnishings	1,633,006	63,623	(43,104)	1,653,525
Library collection material	974,132	25,935	(36,010)	964,057
Land improvements	723,880	344,070	-	1,067,950
Subtotal	29,563,492	3,002,964	(163,579)	32,402,877
Accumulated depreciation:				
Intangible rights	391,635	178,536	-	570,171
Buildings and improvements	6,666,174	355,079	-	7,021,253
Machinery and equipment	1,431,424	213,042	(21,472)	1,622,994
Vehicles	1,483,991	361,278	(62,993)	1,782,276
Office furnishings	1,539,403	72,493	(43,104)	1,568,792
Library collection materials	958,050	27,822	(36,010)	949,862
Land improvements	232,030	23,983	-	256,013
Subtotal	12,702,707	1,232,233	(163,579)	13,771,361
Net capital assets being depreciated	16,860,785	1,770,731	-	18,631,516
Net governmental activities capital assets	\$ 18,330,893	\$ 1,770,731	\$ -	\$ 20,101,624

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 4 - Capital Assets (Continued)

Business-type Activities

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Capital assets not being depreciated:				
Land	\$ 1,303,361	\$ -	\$ -	\$ 1,303,361
Construction in progress - Sewer hookups	328,841	26,194	(46,466)	308,569
Construction in progress - Other	50,287	-	-	50,287
Subtotal	1,682,489	26,194	(46,466)	1,662,217
Capital assets being depreciated:				
Utility system	27,454,153	245,314	-	27,699,467
Buildings and improvements	8,058,860	8,073	-	8,066,933
Machinery and equipment	467,763	137,020	(37,899)	566,884
GPS system	5,579,464	117,504	-	5,696,968
Subtotal	41,560,240	507,911	(37,899)	42,030,252
Accumulated depreciation:				
Utility system	10,907,568	559,470	-	11,467,038
Buildings and improvements	2,650,465	161,030	-	2,811,495
Machinery and equipment	369,525	40,565	(30,386)	379,704
GPS system	3,971,573	214,648	-	4,186,221
Subtotal	17,899,131	975,713	(30,386)	18,844,458
Net capital assets being depreciated	23,661,109	(467,802)	(7,513)	23,185,794
Net business-type activities capital assets	<u>\$ 25,343,598</u>	<u>\$ (441,608)</u>	<u>\$ (53,979)</u>	<u>\$ 24,848,011</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 422,318
Public safety	662,321
Public works	39,377
Recreation and culture	108,217
Total governmental activities	<u>\$ 1,232,233</u>

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 5 - Long-term Debt

Long-term debt activity for the year ended June 30, 2022 can be summarized as follows:

Governmental Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Direct borrowings and direct placements - Installment purchase agreement - Mausoleum debt: Amount of issue - \$244,158 Maturing through 2022	-	-	\$ 20,940	\$ -	\$ (20,940)	\$ -	\$ -
Other debt -							
2012 Water system project refunding bond: Amount of issue - \$1,730,000 Maturing through 2031	2.00%- 3.50%	\$60,000- \$115,000	1,125,000	-	(105,000)	1,020,000	100,000
2008 Special assessment: Amount of issue - \$1,435,000 Maturing through 2028	3.00%- 4.20%	\$50,000- \$125,000	725,000	-	(100,000)	625,000	100,000
2010 Special assessment: Amount of issue - \$445,000 Portion related to governmental activities - \$431,240 Maturing through 2030	3.25%- 5.75%	\$19,382- \$24,225	188,955	-	(24,225)	164,730	24,225
2012 Special assessment: Amount of issue - \$2,595,000 Portion related to governmental activities - \$43,855 Maturing through 2023	2.00%- 4.00%	\$3,549	7,014	-	(3,465)	3,549	3,549
2020 Special assessment: Amount of issue - \$3,315,000 Portion related to governmental activities - \$3,280,822 Maturing through 2030	1.00%- 1.30%	\$272,170- \$341,450	3,008,652	-	(300,062)	2,708,590	333,339
Total other debt			5,054,621	-	(532,752)	4,521,869	561,113
Unamortized net bond premiums and discounts			5,213	-	(120)	5,093	-
Subtotal			5,080,774	-	(553,812)	4,526,962	561,113
Accumulated compensated absences			609,966	392,459	(284,578)	717,847	339,071
Total governmental activities long-term debt			\$ 5,690,740	\$ 392,459	\$ (838,390)	\$ 5,244,809	\$ 900,184

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 5 - Long-term Debt (Continued)

Business-type Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Other debt:							
2010 Special assessment:							
Amount of issue -							
\$445,000							
Portion related to							
business-type activities -							
\$13,760							
3.00%-							
Maturing through 2030	5.75%	\$618- \$775	\$ 6,045	\$ -	\$ (775)	\$ 5,270	\$ 775
2012 Sewer and Contract							
Refunding SAD bonds:							
Amount of issue -							
\$2,595,000							
Portion related to							
business-type activities -							
\$2,551,145							
2.00%-							
Maturing through 2023	4.00%	\$201,536	407,987	-	(206,451)	201,536	201,536
Revenue bonds -							
2007 Waste Water							
Treatment Plant:							
Amount of issue -							
\$4,590,000							
3.60%-							
Maturing through 2028	4.20%	\$210,000- \$300,000	1,695,000	-	(270,000)	1,425,000	265,000
2010 Limited Tax G.O.							
bonds:							
Amount of issue -							
\$3,265,000							
\$125,000-							
Maturing through 2030	2.50%	\$205,000	1,835,000	-	(165,000)	1,670,000	170,000
2020 Special assessment:							
Amount of issue -							
\$3,315,000							
Portion related to							
business-type activities -							
\$34,178							
1.00%-							
Maturing through 2030	1.30%	\$2,830- \$3,550	31,341	-	(3,093)	28,248	3,505
Unamortized bond premium			18,695	-	(9,347)	9,348	-
Total other debt			3,994,068	-	(654,666)	3,339,402	640,816
Direct placement debt -							
State Revolving Fund Bonds:							
2009 Limited Tax G.O. bonds:							
Amount of issue - \$1,235,202							
\$49,202-							
Maturing through 2030	2.50%	\$80,000	619,202	-	(65,000)	554,202	65,000
Subtotal			4,613,270	-	(719,666)	3,893,604	705,816
Accumulated compensated							
absences			43,329	2,850	(21,265)	24,914	12,457
Total business-type							
activities long-term							
debt			\$ 4,656,599	\$ 2,850	\$ (740,931)	\$ 3,918,518	\$ 718,273

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 5 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

	Governmental Activities		
	Other Debt		
Years Ending June 30	Principal	Interest	Total
2023	\$ 561,113	\$ 148,516	\$ 709,629
2024	560,720	62,411	623,131
2025	555,875	53,139	609,014
2026	550,875	44,197	595,072
2027	555,823	35,232	591,055
2028-2032	1,737,463	59,961	1,797,424
Total	<u>\$ 4,521,869</u>	<u>\$ 403,456</u>	<u>\$ 4,925,325</u>

	Business-type Activities				
	Direct Borrowings and Direct Placements		Other Debt		
Years Ending June 30	Principal	Interest	Principal	Interest	Total
2023	\$ 65,000	\$ 13,043	\$ 640,816	\$ 100,660	\$ 819,519
2024	70,000	11,355	459,280	78,840	619,475
2025	70,000	9,605	459,125	62,658	601,388
2026	70,000	7,855	484,125	45,973	607,953
2027	75,000	6,043	484,177	28,774	593,994
2028-2032	204,202	7,013	802,531	40,766	1,054,512
Total	<u>\$ 554,202</u>	<u>\$ 54,914</u>	<u>\$ 3,330,054</u>	<u>\$ 357,671</u>	<u>\$ 4,296,841</u>

Revenue Bond

The Township has pledged substantially all revenue of the Sewer Fund, net of operating expenses, to repay the above sewer revenue bonds. Proceeds from the bonds provided financing for the construction of the wastewater treatment plant. The bonds are payable solely from the net revenue of the sewer system. The remaining principal and interest to be paid on the bonds total \$1,577,112. During the current year, net revenue of the sewer system was \$607,714, compared to the annual debt requirements on the revenue bond of \$334,938. These debt requirements do not include amounts obligated for other business-type debt.

Defeased Debt

In prior years, the Township defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts' assets and liabilities for the defeased bonds are not included in the basic financial statements. At June 30, 2022, \$1,800,000 of bonds outstanding are considered defeased.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 6 - Defined Contribution Pension Plan

The Township provides pension benefits to all of its full-time employees, except police officers, through a defined contribution plan administered through the Michigan Municipal Employees' Retirement System. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. As established by the Township's board, the Township contributes 10 percent of employees' gross earnings. Employees fully vest after one year of service. In accordance with these requirements, the Township contributed approximately \$307,000 during the year.

Note 7 - Investment in Joint Ventures

The Township is a member of the Portage - Base Lakes Area Water and Sewer Authority (the "Authority"), which provides sewer services to the residents of Hamburg, Dexter, Putnam, and Webster townships. The residents of the participating communities provide annual funding for its operations via sewer billings. The Township is unaware of any circumstance that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements for the Authority can be obtained from the administrative offices at 10405 Merrill Road, Hamburg, MI 48139.

The Township is a member of the Livingston Community Water Authority (the "Water Authority"), which provides water services to the residents of Hamburg, Brighton, and Green Oak townships. As services are provided, the residents of participating communities provide annual funding for its operations via water billings. The Water Authority began providing service to township residents during the year ended June 30, 2010. The Township is unaware of any circumstances that would cause an additional financial benefit or burden to the participating governments in the near future.

Note 8 - Pension Plan

Plan Description

The Township of Hamburg participates in the Michigan Municipal Employees' Retirement System (MERS or MERS of Michigan), an agent multiple-employer defined benefit pension plan that covers employees of the Township hired prior to 1997. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for the system. That report may be obtained by writing to the system at 1134 Municipal Way, Lansing, MI 48917.

Funding Policy

The obligation to contribute to and maintain MERS for these employees was established by negotiation with the Township's competitive bargaining units and requires a contribution from the employees of 8 percent of wages. The Township is responsible for the remainder of the cost of the plan.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

Retirement benefits for police employees are calculated as 2.50 percent of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 50 with 25 years of service. The vesting period is 10 years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are always the larger of the benefit computed as a contingent survivor beneficiary or 85 percent of accrued retirement allowance benefit. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 8 - Pension Plan (Continued)

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date limited to increases in the Consumer Price Index.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the board of trustees, generally after negotiations of these terms with the affected unions. Police employees' benefit terms may be subject to binding arbitration in certain circumstances.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	<u>MERS of Michigan</u>
Date of member count	December 31, 2021
Inactive plan members or beneficiaries currently receiving benefits	7
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	16
Pending refunds	3
	<hr/>
Total employees covered by the plan	<u>32</u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended June 30, 2021, the Township's employer and employee contributions totaled \$531,989 and \$122,199, respectively.

Net Pension Liability

The June 30, 2022 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2021 measurement date. The December 31, 2021 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 8 - Pension Plan (Continued)

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2020	\$ 7,168,755	\$ 5,673,866	\$ 1,494,889
Changes for the year:			
Service cost	212,933	-	212,933
Interest	543,795	-	543,795
Differences between expected and actual experience	53,011	-	53,011
Changes in assumptions	393,101	-	393,101
Contributions - Employer	-	531,989	(531,989)
Contributions - Employee	-	122,199	(122,199)
Net investment income	-	801,126	(801,126)
Benefit payments, including refunds	(240,054)	(240,054)	-
Administrative expenses	-	(9,440)	9,440
Net changes	962,786	1,205,820	(243,034)
Balance at December 31, 2021	<u>\$ 8,131,541</u>	<u>\$ 6,879,686</u>	<u>\$ 1,251,855</u>

The plan's fiduciary net position represents 84.6 percent of the total pension liability.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Township recognized pension expense of \$308,953.

At June 30, 2022, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 184,086	\$ (53,668)
Changes in assumptions	600,307	-
Net difference between projected and actual earnings on pension plan investments	-	(503,825)
Employer contributions to the plan subsequent to the measurement date	152,661	-
Total	<u>\$ 937,054</u>	<u>\$ (557,493)</u>

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 8 - Pension Plan (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (note that employer contributions subsequent to the measurement date will reduce the net pension liability and, therefore, will not be included in future pension expense):

Years Ending June 30	Amount
2023	\$ 140,077
2024	(17,482)
2025	(2,407)
2026	32,359
2027	74,353
Total	<u>\$ 226,900</u>

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases of 3.00 percent (with merit increase totaling up to 6.7 percent), an investment rate of return (net of investment expenses and including inflation) of 7.25 percent, and the Pub-10 Mortality Tables with MP-2019 fully generational improvements. These assumptions were applied to all periods included in the measurement and are based on an experience study conducted for the period from January 1, 2013 through December 31, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that township contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

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

Investment Rate of Return

The long-term expected rate of return on pension plan investments was determined using a model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of the December 31, 2021 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	60.00 %	4.50 %
Global fixed income	20.00	2.00
Private investments	20.00	7.00

Township of Hamburg

Notes to Financial Statements

June 30, 2022

Note 8 - Pension Plan (Continued)

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

The following presents the net pension liability of the Township, calculated using the discount rate of 7.25 percent, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.25%)	Current Discount Rate (7.25%)	1 Percentage Point Increase (8.25%)
Net pension liability of the Township	\$ 2,550,137	\$ 1,251,855	\$ 200,741

Pension Plan Fiduciary Net Position

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

Assumption Changes

Assumption changes in 2022 (December 31, 2021 measurement date) are the result of a reduction in the investment rate of return assumption from 7.60 to 7.25 percent.

Note 9 - Assets Restricted for Capital and Debt

Restricted assets in the Sewer Fund as of June 30, 2022 consist of the following:

Bank deposits and investments - Special assessment collections	\$ 4,824,130
Bank deposits and investments - Bond reserves	1,189,398
Special assessment receivables	229,421
Total	<u>\$ 6,242,949</u>

These assets are restricted specifically for various capital improvements, as well as the payment of the related debt.

In addition to the assets that are restricted, the board has further earmarked unrestricted net position in the amount of \$59,428 for future vehicles and \$400,000 for grinder pumps.

Required Supplemental Information

Township of Hamburg

Required Supplemental Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 943,637	\$ 943,637	\$ 943,992	\$ 355
State-shared revenue and grants	2,003,000	3,143,573	2,367,409	(776,164)
Charges for services	600,830	609,355	607,892	(1,463)
Licenses and permits	350,000	350,000	341,152	(8,848)
Investment income	8,500	8,500	20,172	11,672
Other revenue	3,500	3,500	3,784	284
Total revenue	3,909,467	5,058,565	4,284,401	(774,164)
Expenditures				
Current services:				
General government:				
Legislative - Township board	149,072	152,072	147,895	4,177
Township supervisor	104,915	104,865	105,906	(1,041)
Accounting	280,711	280,711	273,937	6,774
Treasurer	242,096	242,296	244,476	(2,180)
Assessing	328,889	342,459	337,204	5,255
Board of review	3,135	3,135	2,262	873
Clerk	225,763	236,863	226,096	10,767
Buildings and grounds	505,848	518,948	436,938	82,010
Elections	207,274	217,274	166,992	50,282
Cemetery	38,500	64,600	90,038	(25,438)
Unallocated	461,753	493,463	391,919	101,544
Mapping	257,278	269,592	252,563	17,029
Public safety:				
Planning commission	17,963	12,463	8,285	4,178
Zoning administrator	360,227	336,977	219,455	117,522
Public works - Street lighting	17,500	17,500	14,956	2,544
Recreation and culture	23,956	38,157	40,234	(2,077)
Debt service	20,940	20,940	20,919	21
Total expenditures	3,245,820	3,352,315	2,980,075	372,240
Excess of Revenue Over Expenditures	663,647	1,706,250	1,304,326	(401,924)
Other Financing Uses - Transfers out	(919,868)	(919,868)	(919,868)	-
Net Change in Fund Balance	(256,221)	786,382	384,458	(401,924)
Fund Balance - Beginning of year	5,317,337	5,317,337	5,317,337	-
Fund Balance - End of year	<u>\$ 5,061,116</u>	<u>\$ 6,103,719</u>	<u>\$ 5,701,795</u>	<u>\$ (401,924)</u>

Township of Hamburg

Required Supplemental Information Budgetary Comparison Schedule - Major Special Revenue Funds Police Special Revenue Fund

Year Ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 2,848,696	\$ 2,848,696	\$ 2,853,227	\$ 4,531
State-shared revenue and grants	7,000	43,000	45,454	2,454
Charges for services	11,840	19,562	25,021	5,459
Fines and forfeitures	17,500	12,500	11,998	(502)
Investment income	3,500	3,500	1,966	(1,534)
Other revenue	7,850	8,950	5,271	(3,679)
Total revenue	2,896,386	2,936,208	2,942,937	6,729
Expenditures - Current services - Public safety	3,302,722	3,381,072	3,380,636	436
Excess of Expenditures Over Revenue	(406,336)	(444,864)	(437,699)	7,165
Other Financing Sources				
Transfers in	250,000	250,000	250,000	-
Proceeds from sale of capital assets	7,500	26,741	40,523	13,782
Total other financing sources	257,500	276,741	290,523	13,782
Net Change in Fund Balance	(148,836)	(168,123)	(147,176)	20,947
Fund Balance - Beginning of year	884,489	884,489	884,489	-
Fund Balance - End of year	<u><u>\$ 735,653</u></u>	<u><u>\$ 716,366</u></u>	<u><u>\$ 737,313</u></u>	<u><u>\$ 20,947</u></u>

Township of Hamburg

Required Supplemental Information Budgetary Comparison Schedule - Major Special Revenue Funds (Continued) Fire Special Revenue Fund

Year Ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 1,973,277	\$ 1,973,277	\$ 1,976,373	\$ 3,096
State-shared revenue and grants	5,000	7,500	8,201	701
Investment income	2,500	2,500	4,054	1,554
Other revenue	850	3,840	3,906	66
Total revenue	1,981,627	1,987,117	1,992,534	5,417
Expenditures - Current services - Public safety	2,196,362	2,260,149	1,913,635	346,514
Excess of Revenue (Under) Over Expenditures	(214,735)	(273,032)	78,899	351,931
Other Financing Sources - Proceeds from sale of capital assets	214,735	4,200	4,247	47
Net Change in Fund Balance	-	(268,832)	83,146	351,978
Fund Balance - Beginning of year	1,493,801	1,493,801	1,493,801	-
Fund Balance - End of year	<u>\$ 1,493,801</u>	<u>\$ 1,224,969</u>	<u>\$ 1,576,947</u>	<u>\$ 351,978</u>

Township of Hamburg

Required Supplemental Information Budgetary Comparison Schedule - Major Special Revenue Funds (Continued) Road Fund

Year Ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 1,146,742	\$ 1,146,742	\$ 1,157,715	\$ 10,973
State-shared revenue and grants	-	-	6,176	6,176
Investment income	750	750	3,075	2,325
Total revenue	1,147,492	1,147,492	1,166,966	19,474
Expenditures - Capital outlay	1,875,140	1,875,140	1,628,416	246,724
Net Change in Fund Balance	(727,648)	(727,648)	(461,450)	266,198
Fund Balance - Beginning of year	1,765,125	1,765,125	1,765,125	-
Fund Balance - End of year	<u><u>\$ 1,037,477</u></u>	<u><u>\$ 1,037,477</u></u>	<u><u>\$ 1,303,675</u></u>	<u><u>\$ 266,198</u></u>

Township of Hamburg

Required Supplemental Information Schedule of Changes in the Net Pension Liability and Related Ratios

**Last Eight Plan Fiscal Years Ended December 31
(Built Prospectively from 2014)**

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 212,933	\$ 186,860	\$ 179,586	\$ 163,286	\$ 144,978	\$ 144,998	\$ 136,560	\$ 140,114
Interest	543,795	495,968	469,873	428,782	377,453	355,282	341,639	321,016
Changes in benefit terms	-	-	-	(16,614)	-	-	-	-
Differences between expected and actual experience	53,011	(80,502)	32,648	170,095	374,735	31,024	(118,137)	-
Changes in assumptions	393,101	253,987	206,796	-	-	-	154,994	-
Benefit payments, including refunds	(240,054)	(240,054)	(240,055)	(240,054)	(289,381)	(218,914)	(219,763)	(198,979)
Net Change in Total Pension Liability	962,786	616,259	648,848	505,495	607,785	312,390	295,293	262,151
Total Pension Liability - Beginning of year	7,168,755	6,552,496	5,903,648	5,398,153	4,790,368	4,477,978	4,182,685	3,920,534
Total Pension Liability - End of year	\$ 8,131,541	\$ 7,168,755	\$ 6,552,496	\$ 5,903,648	\$ 5,398,153	\$ 4,790,368	\$ 4,477,978	\$ 4,182,685
Plan Fiduciary Net Position								
Contributions - Employer	\$ 531,989	\$ 501,992	\$ 466,754	\$ 429,314	\$ 160,286	\$ 152,997	\$ 122,766	\$ 97,254
Contributions - Employee	122,199	116,787	110,780	101,815	114,745	80,300	74,762	78,405
Net investment income (loss)	801,126	734,718	527,409	(155,149)	422,715	326,985	(43,814)	177,156
Administrative expenses	(9,440)	(9,712)	(9,148)	(7,273)	(6,692)	(6,448)	(6,398)	(8,025)
Benefit payments, including refunds	(240,054)	(240,054)	(240,055)	(240,054)	(289,381)	(218,914)	(219,763)	(198,979)
Net Change in Plan Fiduciary Net Position	1,205,820	1,103,731	855,740	128,653	401,673	334,920	(72,447)	145,811
Plan Fiduciary Net Position - Beginning of year	5,673,866	4,570,135	3,714,395	3,585,742	3,184,069	2,849,149	2,921,596	2,775,785
Plan Fiduciary Net Position - End of year	\$ 6,879,686	\$ 5,673,866	\$ 4,570,135	\$ 3,714,395	\$ 3,585,742	\$ 3,184,069	\$ 2,849,149	\$ 2,921,596
Township's Net Pension Liability - Ending	\$ 1,251,855	\$ 1,494,889	\$ 1,982,361	\$ 2,189,253	\$ 1,812,411	\$ 1,606,299	\$ 1,628,829	\$ 1,261,089
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.60 %	79.15 %	69.75 %	62.92 %	66.43 %	66.47 %	63.63 %	69.85 %
Covered Payroll	\$ 1,527,493	\$ 1,459,843	\$ 1,405,208	\$ 1,296,950	\$ 1,146,980	\$ 1,147,139	\$ 1,071,897	\$ 1,099,797
Township's Net Pension Liability as a Percentage of Covered Payroll	81.95 %	102.40 %	141.07 %	168.80 %	158.02 %	140.03 %	151.96 %	114.67 %

Township of Hamburg

Required Supplemental Information Schedule of Township Contributions

Last Ten Fiscal Years Years Ended June 30

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 305,261	\$ 258,147	\$ 241,878	\$ 190,098	\$ 168,549	\$ 157,281	\$ 156,435	\$ 96,347	\$ 80,681	\$ 109,992
Contributions in relation to the actuarially determined contribution	305,261	258,147	241,878	190,098	168,549	157,281	156,435	96,347	80,681	109,992
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 1,564,640	\$ 1,487,023	\$ 1,409,548	\$ 1,343,446	\$ 1,248,511	\$ 1,196,565	\$ 1,154,503	\$ 1,086,455	\$ 1,099,797	\$ 915,786
Contributions as a Percentage of Covered Payroll	19.51 %	17.36 %	17.16 %	14.15 %	13.50 %	13.14 %	13.55 %	8.87 %	7.34 %	12.01 %

Notes to Schedule of Township Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-year smoothed
Inflation	2.5 percent
Salary increase	3.00 percent - 14.00 percent
Investment rate of return	7.6 percent
Retirement age	60
Mortality	RP-2014 Mortality Table
Other information	None

Township of Hamburg

Notes to Required Supplemental Information

June 30, 2022

Budgetary Information

The annual budget is prepared by the township supervisor and adopted by the township board. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at June 30, 2022 has not been calculated. During the year, the budget was amended in a legally permissible manner.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds, except that operating transfers, debt proceeds, and sale of assets have been included in the revenue and expenditures categories, rather than as other financing sources (uses). All annual appropriations lapse at fiscal year end.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the fund level. Expenditures at this level in excess of amounts budgeted are a violation of Michigan law. Comparison of actual results of operations to the budgets of the General Fund, Police Special Revenue Fund, and Fire Special Revenue Fund, as adopted by the township board, is included in the required supplemental information of the basic financial statements. The additional detail in this statement is shown in greater detail than the budget that was adopted and is used to provide additional analysis for management use only. A comparison of actual results of operations to the budget for nonmajor special revenue funds, as adopted by the board, is available at the township hall for inspection.

A reconciliation of the budgetary comparison schedule to the fund-based statement of revenue, expenses, and changes in fund balance is as follows:

	Total Revenue	Total Expenditures	Fund Balance
General Fund - Amounts per operating statement	\$ 4,304,302	\$ 2,998,028	\$ 5,693,635
General Fund - Amounts related to the Capital Improvements Fund, which is consolidated in the General Fund	(7)	-	(11,597)
General Fund - Amounts related to the Hillside Lakes SAD, which is consolidated in the General Fund	(19,894)	(17,953)	19,757
Amounts per budget statement	<u>\$ 4,284,401</u>	<u>\$ 2,980,075</u>	<u>\$ 5,701,795</u>

The Township had the following expenditures over budgeted amounts due to timing of payments and expenses incurred near June 30, 2022:

	Budget	Actual	Variance
General Fund - Township supervisor	\$ 104,865	\$ 105,906	\$ (1,041)
General Fund - Treasurer	242,296	244,476	(2,180)
General Fund - Cemetery	64,600	90,038	(25,438)
General Fund - Recreation and culture	38,157	40,234	(2,077)

Township of Hamburg**Notes to Required Supplemental Information****June 30, 2022*****Pension Information*****Changes in Assumptions**

Assumption changes in 2022 (December 31, 2021 measurement date) are the result of a reduction in the investment rate of return assumption from 7.60 to 7.25 percent.

Assumption changes in 2021 (December 31, 2020 measurement date) are the result of changes to the demographic assumptions resulting from the experience study from 2013 to 2018. The most significant changes made were to the mortality rates and assumed rate of mortality improvement to a version of the Pub-10 Mortality Tables and fully generational mortality improvement projections with Scale MP-2019.

Assumption changes in 2020 (December 31, 2019 measurement date) are the result of a reduction in the investment rate of return assumption from 7.75 to 7.35 percent and a change in the assumed rate of wage inflation from 3.75 to 3.00 percent.

Assumption changes in 2016 (December 31, 2015 measurement date) are the result of the investment rate of return assumption reduced from 8.25 to 8.00 percent.

Other Supplemental Information

Township of Hamburg

	Special Revenue Funds			
	Parks and Recreation	Drug Law Enforcement	Cemetery Perpetual Care	Library
Assets				
Cash and cash equivalents	\$ 986,315	\$ 3,683	\$ 7,673	\$ 2,274,993
Receivables:				
Special assessments receivable	-	-	-	-
Accrued interest receivable	-	-	-	462
Due from other governments	-	-	-	10,520
Due from other funds	-	-	-	-
Prepaid expenses and other assets	3,603	-	-	10,614
Total assets	\$ 989,918	\$ 3,683	\$ 7,673	\$ 2,296,589
Liabilities				
Accounts payable	\$ 154,748	\$ -	\$ -	\$ 7,214
Due to other governmental units	-	-	-	19,689
Due to other funds	-	-	-	-
Accrued liabilities and other	47,234	-	-	-
Unearned revenue	-	-	-	2,571
Total liabilities	201,982	-	-	29,474
Deferred Inflows of Resources - Unavailable revenue	-	-	-	-
Fund Balances				
Nonspendable - Prepaids	3,603	-	-	10,614
Restricted:				
Police	-	3,683	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Parks and recreation	784,333	-	-	-
Future cemetery expenditures	-	-	7,673	-
Assigned	-	-	-	2,256,501
Total fund balances	787,936	3,683	7,673	2,267,115
Total liabilities, deferred inflows of resources, and fund balances	\$ 989,918	\$ 3,683	\$ 7,673	\$ 2,296,589

Other Supplemental Information
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2022

Debt Service Funds			Capital Project Fund	Total
Mumford Park Debt Service	Buhl Road Debt Service	Fire Station Debt Service	Maintenance SADs	
\$ 4,350	\$ 13,609	\$ 115,382	\$ 172,892	\$ 3,578,897
2,621	-	-	120,660	123,281
-	-	-	6	468
-	-	-	-	10,520
16,563	-	-	-	16,563
-	-	-	-	14,217
\$ 23,534	\$ 13,609	\$ 115,382	\$ 293,558	\$ 3,743,946
\$ -	\$ -	\$ -	\$ 1,217	\$ 163,179
-	-	-	-	19,689
14,649	-	-	-	14,649
-	-	-	-	47,234
-	-	-	-	2,571
14,649	-	-	1,217	247,322
2,822	-	-	120,660	123,482
-	-	-	-	14,217
-	-	-	-	3,683
6,063	13,609	115,382	-	135,054
-	-	-	171,681	171,681
-	-	-	-	784,333
-	-	-	-	7,673
-	-	-	-	2,256,501
6,063	13,609	115,382	171,681	3,373,142
\$ 23,534	\$ 13,609	\$ 115,382	\$ 293,558	\$ 3,743,946

Township of Hamburg

	Special Revenue Funds			
	Parks and Recreation	Drug Law Enforcement	Cemetery Perpetual Care	Library
Revenue				
Property taxes	\$ 2	\$ -	\$ -	\$ 893,526
Special assessments	-	-	-	-
State-shared revenue and grants	50,264	-	-	7,257
Charges for services	29,542	-	-	3,576
Fines and forfeitures	-	-	-	54,733
Investment income	873	11	9	2,840
Other revenue:				
Local donations	-	-	-	11,943
Other miscellaneous income	-	-	-	30,620
Total revenue	80,681	11	9	1,004,495
Expenditures				
Current services:				
Public works	-	-	-	-
Recreation and culture	634,990	-	-	849,662
Capital outlay	-	-	-	8,562
Debt service	-	-	-	-
Total expenditures	634,990	-	-	858,224
Excess of Revenue (Under) Over Expenditures	(554,309)	11	9	146,271
Other Financing Sources - Transfers in	515,868	-	-	-
Net Change in Fund Balances	(38,441)	11	9	146,271
Fund Balances - Beginning of year	826,377	3,672	7,664	2,120,844
Fund Balances - End of year	<u>\$ 787,936</u>	<u>\$ 3,683</u>	<u>\$ 7,673</u>	<u>\$ 2,267,115</u>

Other Supplemental Information

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2022

Debt Service Funds			Capital Project Fund	
Mumford Park Debt Service	Buhl Road Debt Service	Fire Station Debt Service	Maintenance SADs	Total
\$ -	\$ -	\$ 1	\$ -	\$ 893,529
2,998	-	-	117,497	120,495
-	-	-	-	57,521
-	-	-	-	33,118
-	-	-	-	54,733
3	151	173	227	4,287
-	-	-	-	11,943
-	-	-	-	30,620
3,001	151	174	117,724	1,206,246
-	-	-	92,943	92,943
-	-	-	-	1,484,652
-	-	-	-	8,562
3,763	-	-	34,864	38,627
3,763	-	-	127,807	1,624,784
(762)	151	174	(10,083)	(418,538)
-	-	-	-	515,868
(762)	151	174	(10,083)	97,330
6,825	13,458	115,208	181,764	3,275,812
\$ 6,063	\$ 13,609	\$ 115,382	\$ 171,681	\$ 3,373,142

TO: Board of Trustees
FROM: Thelma Kubitskey, Director of Accounting
DATE: November 1, 2022
SUBJECT: Updates to Personnel Policy and Procedures Employee Handbook

Please find attached updates to the Employee Handbook. The Employee Handbook is a working document. The Township continues to update and make changes to be consistent with current practices.

The sections attached are the definitions, 3.3 Recording of Hours, 3.4 Overtime, Compensatory, and Call Back Time, 3.6 Call in Pay, 3.7 On Call Pay, 4.2 Vacation, 4.3 Sick/Personal Time and 4.17 Longevity Pay. Once approved the changes will be effective November 1, 2022. Each employee will be notified that changes were made.

HAMBURG TOWNSHIP PERSONNEL POLICIES & PROCEDURES MANUAL

0.00 DEFINITIONS

The words and phrases below have the following meanings for the Hamburg Township Personnel Policies and Procedures Manual:

Applicant: A person who has filed an application or submitted a resume for employment with the Township.

Board: Refers to the Hamburg Township Board of Trustees.

Compensatory Time: Time off with pay, granted by the Township, in lieu of overtime compensation for time worked in excess of 40 hours in a work week.

Continuous Service: Uninterrupted service from the date an employee begins work for the Township, in accordance with the length of service policy.

Date of Employment: The date the employee begins work for the Township, in accordance with the length of service policy.

Deputies: Deputy Supervisor, Deputy Clerk and Deputy Treasurer who serve at the pleasure of the Township Supervisor, Clerk and Treasurer, respectively, through the provisions of Public Acts 22 and 23 of 1977 and who are entitled to employee benefits and fringes as outlined in this Manual and as so determined by the Township Board.

Dispute Resolution Procedure: A procedure by which employees can address work related questions, issues and concepts.

Essential Services Personnel: Employees identified within the Police and Fire Department.

Exempt Employee: Management, supervisory, professional and administrative employees who meet the specific salary and duties test(s) established by the Fair Labor Standards Act (FLSA) and state law and who are exempt from overtime pay requirements.

Full Time Employee: Those employees who are authorized to work a minimum of 40 or more hours per week and are not a temporary employee.

Immediate Supervisor: Those persons designated by the approved job description to oversee designated employees.

Intern Employee/Volunteer: Those persons scheduled to work on a specific project on a temporary basis as a paid employee or an unpaid volunteer.

Job Description: A written listing of a position's duties and responsibilities.

Non-Exempt Employee: Full time employees whose positions do not meet FLSA exemption tests and who are paid one-and-one-half times their regular hourly rate of pay (or granted compensatory time) for hours worked in excess of 40 in a workweek.

On-Call Hours: Is time worked in cases of emergency, or what may be determined to be imminent need, during non-scheduled hours of any workweek, as determined by a Department Head.

Orientation/Probationary Period: The first six (6) months of employment.

Overtime: Time in excess of forty (40) hours worked in a workweek.

~~Paid-On-Call-Part-Time Fire:~~ Fire Department variable hour personnel that are paid per hour per call.

Part-Time Employees: Those employees who are authorized to work less than 40 hours per week and are not a temporary employee.

~~Personnel Committee:~~ ~~The Committee appointed by the Township Board to administer the Personnel Policies as outlined within this document.~~

Position: Duties and responsibilities specified by a job description, which requires the full or part time employment of one person.

Probationary Period: The 1st 6 months of employment.

Promotion: The movement of an employee to a position of greater responsibility and duties.

~~PTO:~~ ~~Personal Time Off-Paid Time Off~~

Special Project Employee: An employee budgeted to work on a specific work project.

Temporary/Seasonal Employee: An employee who is scheduled to work for an agreed upon length of time.

Transfer: The movement of an employee to a position of similar or lesser responsibility and equivalent or less duties which has the same or a lower wage rate.

Volunteer: A person who offers to provide services of his own free will for no compensation.

3.3 Recording of Hours

Non-exempt employees are required to keep a record of hours worked using time sheets developed for this purpose.

All non-exempt employees are required to have completed time sheets, approved by their immediate Supervisor, to the payroll department by 10:00 a.m. on the Monday of the biweekly pay period.

All full-time employees are expected to work forty (40) hours a week or a twenty -four (24) hour shift. If an employee works less than a full shift, they ~~should~~ must use PTO (**Vacation, Personal/Sick, or Compensation**) time to make up the time missed on the timesheet.

If the employee does not have enough paid time off, the Department head and the Human Resource Director shall review and determine the reasons for the shortage. Once reviewed, based on that conclusion, disciplinary action may be enforced.

The Township will allow flex time contained within a single pay period as authorized by the Department Head.

Any problems concerning the amount of pay or payroll procedures should be directed to the Accounting department. If the matter is not resolved to the satisfaction of the employee, the employee may contact the Human Recourse Director.

Updated by Board of Trustees 12-7-21

3.4 Overtime, Compensatory and Call Back Time

A. Non-exempt Employees

All hours worked in excess of forty hours (40) in a week, or twenty four-hour (24) must be authorized in writing in advance by the employee's supervisor.

Non-exempt full-time employees who work in excess of forty hours (40) in a week or twenty-hour (24) shift will be compensated at one and one half their hourly rate. A twenty-four (24) hour shift (full-time) employee will receive three (3) hours per week in overtime to follow the Fair Labor Standard Act (FLSA). In lieu of overtime pay, an employee can request compensatory time off, at the rate of one and one-half hours for each hour of overtime worked. Compensatory time in lieu of overtime pay must be approved by the employee's Department Head. Compensatory leave time banks cannot exceed forty (40) hours for an eight (8) hour employee and fifty-three (53) hours for a twenty-four (24) hour employee. If an employee is at a conference, no overtime will be earned.

Overtime, whether to be paid or taken as compensatory time, shall be reported to the Payroll department on the employee's weekly time sheet not later than ~~5:00 p.m. on the Friday~~ **10:00 a.m. on the Monday** preceding a biweekly payroll.

Employees desiring to use accumulated compensatory time shall request the time off at least 3 working days in advance, unless there are extenuating circumstances. Use of compensatory time must be approved by an employee's Department Head. Employees will be able to use their compensatory time within a reasonable period after requesting it, as long as the requested time off does not unduly disrupt the operations of the employee's department.

a. Exempt Employees

Exempt employees will not be granted additional wages or compensatory time off for hours worked in excess of the standard workday or week.

Updated by Board of Trustees 4/22/2022

3.6 Call in Pay

Employees called into work other than their scheduled shift shall be paid at (1 ½) one- and one-half times their hourly rate of pay for a minimum of (2) two hours if total hours exceed 40 hours per week. Total hours include hours worked as well as personal, vacation, compensatory and holiday hours.

DPW employees that are called in to work other than a scheduled shift shall be paid at (1 ½) One and one-half times their hourly rate of pay for a minimum of (2) two hours if they respond to two or less calls, and a minimum of (3) three hours if they respond to three or more calls.

Employees called into work on a holiday, other than their shift, shall be paid at two (2) times their rate of pay for a minimum of two (2) hours.

Updated by Board of Trustees 4-5-22

3.7 On Call Pay

Department of Public Works and Building and Grounds employees that are scheduled on-call shall be compensated at a rate of \$30.00 per day. The DPW Foreman will receive \$40.00 per day when called. This allowance covers mileage expenses as well as the inconvenience of being on call.

Updated by Board of Trustees 4-5-22

4.2 Vacation

All full-time employees shall be granted vacation time according to the following schedule and provisions based on years of credited service as of their anniversary date each year:

Forty Hour Work Schedule:

- On one-year anniversary: 80 vacation hours (10 days)
- On two-year anniversary: 120 vacation hours (15 days)
- On three-year anniversary: 140 vacation hours (17.5 days)
- On eight-year anniversary: 160 vacation hours (20 days)
- On fifteen-year anniversary: 180 vacation hours (22.5 days)
- On twenty-year anniversary: 200 vacation hours (25 days)

Fifty-three (53) Hour Work Schedule:

- On one-year anniversary: 72 vacation hours
- On two-year anniversary: 120 vacation hours
- On three-year anniversary: 144 vacations hours
- On eight-year anniversary: 168 vacation hours
- On fifteen-year anniversary: 180 vacation hours
- On twenty-year anniversary: 204 vacation hours

After a probationary period of six months of employment a newly hired, full-time employee shall be eligible to request to be credited with 40 hours of vacation. The remaining 40 hours will be credited on their 1-year anniversary date. Otherwise, a newly hired full-time employee will be credited with 80 hours of vacation on their one-year anniversary date. All new employees shall not be allowed to take any paid vacation time off within their first six months of employment, **unless addressed through a employment agreement.**

Vacation benefits for part-time employees hired to full-time employees:

- Less than 2080 hours of part time = 0 credit
- 2080-4159 hours of part-time = 10 days or 80 hours

On the full-time hire date, the employee is awarded vacation days according to the above schedule. If the employee had any remaining days available from the part-time vacation policy, those days would be replaced by the days from the above policy, not added to the days.

Employees shall submit a time off request form to their Department Head to request vacation time as far in advance as possible but not earlier than twelve (12) months. A Department Head, at their discretion, may allow a request in advance of twelve (12) months for extraordinary circumstances. Department Heads shall return the time off request form to the employee whether approved or disapproved with their signature. Vacation time shall be used in one-half (1/2) hour increments.

Vacation time to which an employee is entitled shall be taken annually. Employees may carry over 40 hours of vacation time or receive payment. If the employee chooses to roll over 40 hours into the next year, the hours must be used within six months of anniversary date or be lost. If the employee chooses to cash in the 40 hours, they must notify their Department Head 30 days before their anniversary date.

Employees who have resigned, retired or been laid off will receive compensation for all accrued but unused vacation hours. Compensation will be at the employee's wage or salary at the time of termination.

4.3 Sick/Personal Time

Full-time employees shall earn eight (8) or twelve (12) hours of paid time off per each full month worked to be used for personal reasons including, for example, personal sick leave, medical appointments, religious observances, personal business, school appointments, immediate family member illness, pregnancy and maternity/paternity leave. The term "immediate family member" shall mean spouse, child or parent of the employee.

Earned time off will be credited on the last day of the month. Sick/personal time off shall be used in one-half (1/2) hour increments.

Any use of time off shall be preapproved by the employee's Department Head/Supervisor unless used for sick leave purposes. If an employee has reason to believe that they are sick, shall notify their Department Head and/or Supervisor as soon as practical. Employees who are unable to work due to illness shall use PTO, (Personal/Sick, Compensation and Vacation) time. Department heads and/or Supervisor who has reason to believe that an employee in their department is sick shall send them home, and the employee will use their PTO time. Use of sick time beyond three (3) consecutive work days shall require written documentation from a licensed medical professional.

Updated by Board of Trustees 4-5-22

Employees in salaried exempt positions may be allowed personal time off of two hours or less, with prior approval of their immediate supervisor without deduction from accrued personal, vacation or sick time.

To encourage employees to accumulate rather than expend time off for sick/personal purposes and to reward injury-free performance; unused time off shall accumulate from year to year and remain available for the benefit and use of the employee. Employees have no limitation of time accumulation. Employees with greater than two hundred (200) hours of accumulated time may "cash out" up to forty (40) hours, to be paid in the last pay period of August. All "cash out" requests must be submitted at least six months in advance of the August date and have the written approval of the employee's Department Head.

Forty-hour (40) employees are awarded eight (8) hours of sick/personal time off, and Fifty-three-hour (53) employees are awarded twelve (12) hours of sick/personal time off on the last day of the month. Sick/personal time off is not pro-rated if an employee's termination date is before the last day of the month. While on sick personal leave, an employee will be deemed to be on continued employment for computing other benefits of employment.

Regular part-time employees who work an average of twenty (20) hours or more a week are entitled to forty (40) hours of paid leave per year, to be credited on July 1st. This is enacted by the Paid Medical Leave Act 2019. Part-time employees hired after July 1st will be credited with a prorated number of hours the 1st year. Newly hired Part-time employees

will be credited with 40 hours PTO but are not eligible to use it until 90 days after their hire date. The forty (40) hours must be used within the fiscal year, any unused time will be forfeited on June 30th. If an employee resigns, is terminated or retires, any unused hours are forfeited.

Part-time firefighters shall earn one (1) hour of paid time off for every 35 hours worked in a fiscal year (July 1 – June 30). Since part-time firefighters' self-schedule their hours, each firefighter shall receive a lump sum payment on the first paycheck in July equal to the amount of time off earned the previous fiscal year, up to a maximum of 40 hours.

Updated

by Board of Trustees on September 6, 2022

An employee must notify the Human Resources Director when the employee has used time off either (a) on three (3) or more consecutive days for medical reasons related to the employee or the employee's spouse, child or parent, or (b) for the birth of the employee's child, to care for a newborn child, the placement of a child with the employee for adoption or foster care, or to care for the newly placed child, so that the Township can determine whether the time off should be counted towards the employee's FMLA leave entitlement.

After an extended absence due to the employee's illness, injury or disability, the employee is required to provide documentation to the Human Resources Director that he/she is able to resume and perform his/her regularly assigned duties before returning to work.

Employees receiving short or long-term disability or workers' compensation benefits shall use available paid leave time during any qualifying period to make up the difference between the employee's full daily/weekly pay and the amount received in disability benefits received up to a maximum of forty (40) hours per week. Employees on disability leave or workers compensation will not accrue monthly pension/sick time during their absence.

4.17 Longevity Pay

~~Paid on Call/Part-time~~ Firefighters will receive a lump sum payment **each year** made **with the first pay in December** ~~on or about October 1st of each year~~ for longevity bonus. This bonus will be based on the prior ~~10/1 to 9/30~~ November 1 to October 31 yearly salary. **The sums are;** after fifteen (15) years 7%, ten (10) years 5%, and five (5) years 2%.

Supervisor Pat Hohl Clerk Mike Dolan Treasurer Jason Negri Trustees Bill Hahn, Patricia Hughes, Chuck Menzies, Cindy Michniewicz

TO: Board of Trustees
FROM: Thelma Kubitskey, Director of Accounting
DATE: November 1, 2022
SUBJECT: Purchase of BS&A Payroll and Timesheets Programs

Hamburg Township has been using a third-party payroll system for some time. The system the Township is currently using is PAYCOR. Over time PAYCOR's system has become restrictive. They are not designed to meet our growing needs, therefore causing the Township staff more time correcting issues, and double checking that the data is correct. Some examples of the issues are:

Unable to review or edit accrual activity

Difficulties with accrual pertaining to rollover time and earnings.

Periodic system maintenance and errors affecting payroll processing and profile maintenance efficiency.

Monthly pay periods processing must be corrected most of the time.

Incapable of providing electronic pay stubs.

Along with these issues the cost to the Township has increased over the years. The 2022/23 projected cost will be \$16,000.00. Please keep in mind that if we request any changes to a payroll we are charged extra.

The Human Resource Department is requesting that the Township bring the payroll system back into the Township's control. Purchasing the BS&A payroll and timesheet programs will provide the reliability, and efficiency that is needed within payroll. The timesheet program will provide the Township the ability to have electronic timesheets, which reduces manual entries.

The initial cost is \$48,475, which includes applications, data conversions, project management and implementation planning and training. These costs have been budgeted within the fiscal year. The Human Resource Department planned on this conversation two years ago, however COVID prolonged this request. After the initial investment the cost to the Township will be \$4,280 annually. This is a substantial decrease in cost from PAYCOR.

Proposal for Software and Services, Presented to...

Hamburg Township, Livingston County MI

October 5, 2022

Quoted by: Keegan Nixon



Thank you for the opportunity to quote our software and services.

At BS&A, we are focused on delivering unparalleled service, solutions, support, and customer satisfaction. You'll see this in our literature, but it's not just a marketing strategy... it's a mindset deeply embedded in our DNA. Our goal is to provide such remarkable customer service that our customers feel compelled to remark about it.

*We are extremely proud of the many long-term customer relationships we have built. Our success is directly correlated with putting the customer first and consistently choosing to **listen**. Delivering unparalleled customer service is the foundation of our company.*

Cost Summary

Applications and Annual Service Fee prices based on an approximate parcel count of 10,515. Software is licensed for use only by municipality identified on the cover page. If used for additional entities or agencies, please contact BS&A for appropriate pricing. Prices subject to change if the actual count is significantly different than the estimated count.

Applications

Personnel Management

Payroll .NET	\$13,745
Timesheets .NET	\$7,645
Subtotal	\$21,390

Data Conversions/Database Setup

Convert existing Paycor data to BS&A format:

Payroll (Manual Entry or Import of Employee Master File/Setup/YTD as of a Specified Date)	\$10,310
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No conversion or database setup to be performed for:

Timesheets

Project Management and Implementation Planning

Services include:

- Analyzing customer processes to ensure all critical components are addressed.
- Creating and managing the project schedule in accordance with the customer's existing processes and needs.
- Planning and scheduling training around any planned process changes included in the project plan.
- Modifying the project schedule as needed to accommodate any changes to the scope and requirements of the project that are discovered.
- Providing a central contact between the customer's project leaders, developers, trainers, IT staff, conversion staff, and other resources required throughout the transition period.
- Installing the software and providing IT consultation for network, server, and workstation configuration and requirements.
- Reviewing and addressing the specifications for needed customizations to meet customer needs (when applicable).

\$6,875

Implementation and Training

- \$1,100/day
- Days quoted are estimates; you are billed for actual days used

Services include:

- Setting up users and user security rights for each application
- Performing final process and procedure review
- Configuring custom settings in each application to fit the needs of the customer
- Setting up application integration and workflow methods
- Onsite verification of converted data for balancing and auditing purposes
- Training and Go-Live

Software Setup	Days:	1		\$1,100
Personnel Management Applications	Days:	8		\$8,800
	Total:	9	Subtotal	\$9,900

Cost Totals

Not including Annual Service Fees

Applications	\$21,390
Data Conversions	\$10,310
Project Management and Implementation Planning	\$6,875
Implementation and Training	\$9,900

Total Proposed	\$48,475
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<i>Travel Expenses</i>	<i>\$1,030</i>
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Payment Schedule

- 1st Payment: **\$17,185** to be invoiced upon execution of this agreement.
- 2nd Payment: **\$21,390** to be invoiced at start of training.
- 3rd Payment: **\$10,930** to be invoiced upon completion of training.

Annual Service Fees

Unlimited service and support during your first year with the program are included in your purchase price. Thereafter, Service Fees are billed annually. BS&A Software reserves the right to increase the Annual Service Fee by no more than the yearly Consumers Price Index (CPI).

Personnel Management

Payroll .NET	\$2,750
Timesheets .NET	\$1,530

Total Annual Service Fees	\$4,280
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Optional Item(s)

Program Customization

BS&A strives to provide a flexible solution that can be tailored to each municipality's needs. However, in some cases, custom work may be required. Typical examples include:

- ˘ custom payment import/lock box import
- ˘ custom OCR scan-line
- ˘ custom journal export to an outside accounting system
- ˘ custom reports

If you require any custom work, please let us know so that we can better understand the scope of your request and include that in a separate proposal.

Acceptance

Signature constitutes...

1. An order for products and services as quoted
Quoted prices do not include Program Customization, training beyond the estimated number of days, or recommended Bank Reconciliation Consultation
2. Agreement with the proposed Annual Service Fees
3. Acceptance of BS&A's hardware recommendations required to efficiently run the .NET applications

Signature

Date

BS&A PLEDGE. We offer a one-year, risk-reversal pledge on our software. If, up to a year after installation, you are not happy with our software and service, you can return our software for a full refund.

Returning Accepted Proposal to BS&A

Please return the entire proposal, with signature/date (this page) and contact information (next page) filled out, by any of these methods:

Mail: BS&A Software
14965 Abbey Lane
Bath, MI 48808

Fax: (517) 641-8960

Email: dburns@bsasoftware.com

Once your proposal is received, a BS&A representative will contact you to begin the scheduling process.



Contact Information

If any mailing addresses are PO Boxes, please also provide a Street Address for UPS/Overnight mail.

If additional contacts need to be submitted, please make a copy of this page.

Key Contact for Implementation and Project Management

Name _____ Title _____

Phone/Fax _____ Email _____

Mailing Address _____

City, State, Zip _____

IT Contact

Name _____ Title _____

Phone/Fax _____ Email _____

Mailing Address _____

City, State, Zip _____



TO: Board of Trustees

FROM: Mike Dolan, Township Clerk

DATE: October 28, 2022

AGENDA ITEM TOPIC: Senior Center Part Time Hiring.

Number of Supporting Documents: **XX**

Requested Action

- Motion to authorize Julie Eddings to interview and hire a 3rd part time employee up to 15 hours per week, at a Grade 1 and Step level that will commensurate with skill level, upon completion of all pre-employment requirements.

Background

The Hamburg Township Senior Center has nearly doubled in active members in just over that last 2 years. Julie has had to rely more and more on volunteer help as the existing 2 part time positions are no longer sufficient to keep up with the daily activities of the center. She particularly needs help with someone that possess excellent computer skills with programs such as Excel and Publisher.



Hamburg Senior Center
10407 Merrill Road ♦ P.O. Box 157
Hamburg, MI 48139
810.222.1140 ♦ Fax: 810.231.3877
www.hamburg.mi.us

Date: October 27, 2022
To: Mike Dolan
From: Julie Eddings, Senior Program Director
Re: Additional Part-time Employee at Senior Center

The Senior Center has recently reached the milestone of having 1000 members. Leading up to this point, the Senior Center has been building a very successful volunteer program to help with additional membership. The volunteer program has been a wonderful addition but has limitations with the type of work that can be completed. With the increase in membership, the Senior Center could benefit from the addition of an employee that would have excellent computer skills and be efficient in programs such as Excel and Publisher. The addition of another part-time employee would help meet the demands of the growing membership population and ensure that the members continue to receive the care and support that the center is known for.

Supervisor Pat Hohl Clerk Mike Dolan Treasurer Jason Negri Trustees Bill Hahn, Patricia Hughes, Chuck Menzies, Cindy Michniewicz

TO: Board of Trustees
FROM: Thelma Kubitskey, Director of Accounting
DATE: November 1, 2022
SUBJECT: Upgrade Accounting/Benefit Specialist

Please find attached proposed modification to the Accounting/Benefits Specialist job description.

Over the last couple of years, the Accounting/Benefit Specialist position has taken on additional responsibilities, including a supervisory role within the accounting department. In January the purchasing process was moved to the accounting department which increased these responsibilities. Because of these additional duties, and the leadership role, a new job description was created. The new description includes these new tasks, as well as changing the title to Accounting/Benefits Coordinator. A grade change is also recommended from a grade 5 to a grade 7.

Michelle Delancey has held this role for almost two years, she has taken on these new responsibilities with professionalism, efficiency, and enthusiasm. Even though Michelle has been with the Township for only two years, she has eight additional years of governmental accounting experience in finance and treasury. Michelle has shown her abilities to work without direct supervision, and is able to problem solve when needed.

Michelle is playing an important role within the accounting department. I am recommending that this new job description be approved along with moving Michelle to a grade 7, step 5 effective July 1, 2022.

Hamburg Township Job Description

JOB TITLE: ~~ACCOUNTING/ and BENEFITS SPECIALIST~~ COORDINATOR
(Full-time, Hourly, Non-exempt) Grade 7

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REPORTS TO: Director of Accounting

JOB SUMMARY:

Performs a variety of accounting tasks including reconciling cash accounts, processing payroll, preparing financial reports, and ~~assisting with preparing for the annual audit.~~ Human Resource responsibilities include interfacing with benefit providers and employees, ~~and processing administrative changes for employee benefit accounts.~~ Supervisor of the Account Specialist. ~~Backup for accounts payable, utility billing, special assessment accounts.~~

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PRIMARY DUTIES & RESPONSIBILITIES:

1. Reconciles all Township bank and general ledger cash accounts in a timely manner ~~and~~ conducts research necessary to resolve discrepancies.
2. Processes the Township's bi-weekly payroll. Duties include, but are not limited to, reviewing timesheets for accuracy/completeness, submitting payroll information to outside payroll service provider, reviewing payroll reports, preparing/posting payroll journal entries, submits deferred compensation information to the retirement administrator, and other related tasks.
3. ~~Assists the Accounting Director with yearly budget preparations, and review of~~ Prepares various monthly, quarterly, and annual financial reports as assigned.
4. ~~Assists the Accounting Director with the recording of the Fixed Assets.~~
5. ~~Assists Works with the Accounting Director on the~~ with preparation for the annual audit. Duties include preparation of schedules, journal entries, research, ~~and preparation of work papers etc~~
6. Journalizes and posts cash receipts and utility bill payments and verifies that the Daily Cash Reports balance with the general ledger.
7. Reconciles Portage bank accounts, maintains Portage accounting records, prepares reports necessary for the Portage audit, and creates and posts necessary general ledger journal entries.
8. Administers employee benefits including health, dental, vision, life, accident, and disability insurances, health reimbursement account; defined contribution and defined benefit pensions, and employee leave time.
9. Processes Unemployment Insurance Agency, Friend of the Court, disability and workers compensation claims.
10. Reporting, researching and implementation of the Affordable Cares Act requirements.
11. ~~Tracks Monitors~~ hours worked ~~and prepares annual reports for to meet~~ MIOSHA requirements and ~~prepares annual required reports.~~ reports injuries to OSHA.
12. Responds to external employee verification requests.
13. ~~Maintain communication, resolve account issues, submit documentation, and schedule appointments with the Townships medical provider (Springfield Urgent Care).~~
14. ~~Complete external payroll and Human Resources Freedom of Information Act and census requests.~~
15. ~~Maintain the required record retention for Human Resources, Accounting, and payroll documentation.~~

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16. Receive, review and submit employee benefit invoices to Accounts Payable.
17. Complete the annual estimate and annual audit for the Township's workers compensation provider.
18. Complete the State of Michigan Occupational Employment and Wage Statistics report.
19. Complete and submit the Patient-Centered Outcomes Research Institute Fee (PCORI) documentation to the IRS.
20. Complete and submit the annual Unemployment Insurance Agency reimbursement form.
21. Complete the annual renewal of the accident insurance policy provided by Provident.
22. Complete the reporting of taxable sick pay for accurate Township tax liability reporting.
23. Complete the filing or notification of Medicare Part D, W-2's and MERS HCSP documents.
24. Updates department procedures and the Personnel Policies and Procedures Manual – Employee Handbook as necessary.

OTHER DUTIES & RESPONSIBILITIES:

1. Processes Oversees the accounts payable process. Duties include, but are not limited to, data entry of information, assuring inclusion of necessary documentation, preparing vendor payments, posting information reviewing all postings to the general ledger, and the accounts payable aging (bills list) for presentation to the Township Board. Prints checks after Board approval, and ensures compliance with the Township purchasing policy.
2. Supports the Accounting Director with the review. Assumes responsibility for the processing of quarterly customer sewer bills and other monthly accounts receivables that may occur. Duties include, but are not limited to, generating and mailing bills, recording payments received, calculating applicable delinquent account penalties, reconciling related accounts, and maintaining related records and files. Duties include, but are not limited to, monthly balancing to general ledgers and any other necessary reviews.
3. Supports the Accounting Director with balancing of the Maintains the Township's special assessment customer accounts. Duties include, but are not limited to, verifying creating new districts, calculating assessment fees, generating tax levies/bills, recording payments received, reconciling related accounts, calculating customer payoffs, and maintaining related documentation.
4. Provides information and assistance to customers with utility billing and special assessment questions/issues, and directs customers to the appropriate staff member as needed.
5. Assists in conducting research necessary to resolve billing discrepancies and delinquent account issues.
6. Performs other duties as assigned.

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JOB QUALIFICATIONS:

1. Bachelor's degree preferred in accounting with a minimum of two years of experience (see #2), or an Associate's degree in accounting with a minimum of two years of experience (see #2) or high school diploma with a minimum of four to six years of experience (see #2).
2. Related accounting experience including accounts payable and accounts receivable responsibilities, payroll processing responsibilities, cash reconciliation, updating general ledger, benefits administration. Governmental accounting experience is preferred.

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3. Ability to act with integrity, professionalism and confidentiality.
4. A knowledge in Human Resources, employee benefits and employment related laws and regulations.
5. Extensive knowledge of the payroll functions including preparation, balancing, internal control and payroll taxes. Proficient with BS&A payroll software and Microsoft office.
6. Interpersonal skills necessary to communicate effectively with all levels of Township staff, outside service providers, and others in the exchange of information.
7. Analytical ability and mathematical aptitude necessary to perform accounting functions of moderate difficulty and conduct research necessary to resolve accounting discrepancies.
8. Computer skills necessary to maintain accounting records and generate related reports and schedules.
9. Physical ability to occasionally sit in one position for extended periods when working on the computer. The incumbent is also required to search and transport boxes of financial records weighing up to 40 pounds.
10. Mental ability to handle pressures related to meeting deadlines and working on tasks requiring accuracy and attention to detail.
11. 10-Key proficiency desirable.

WORKING CONDITIONS:

1. Normal office environment with little, if any, discomfort due to heat, dust, noise and the like.

This job description is intended to describe the general nature and level of work being performed by a person assigned to this job. They are not to be construed as an exhaustive list of all job duties that may be performed by a person so classified.

I have reviewed this job description and find it to be an accurate summary of the position.

Employee

Date

Approved by the Township Board of Trustees: (date)

HAMBURG TOWNSHIP FINANCE CONTROL BOOK



PERIOD ENDING September 30, 2022

Table of Contents

Tab 1

- Summary
- Revenue and Expenditure Report
- Cash Summary by Account

Tab 2

- Summary
- Cash Flow Analysis
- Debt Payment Schedule
- Debt Payment Schedule

Tab 3

- Summary
- Ten Year Tax Collection Comparison
- Property Tax Roll Ten Year Graph Tax
- Roll Distribution Chart

Tab 4

- Summary
- Monthly Bank and Investment Report
- Approved Financial Institution List

Tab 5

- Summary
- 5 Year Forecast and Capital Reserve



10405 Merrill Road ♦ P.O. Box 157
 Hamburg, MI 48139
 Phone: 810.231.1000 ♦ Fax: 810.231.4295
www.hamburg.mi.us

TAB 1

BUDGET AND FINANCIAL STATUS SUMMARY:

Fiscal Year 2021/22

The Budget v. Actual report reflects transactions through September, 2022 and includes General, Roads, Fire, Police, Parks and Sewer Funds. All departments and funds are at or under budget as of September 30, 2022, considering the timing issues related to the Township's revenues and expenditures.

Timing of Revenues: Township tax collections for general fund, police fund and fire fund start on December 1, 2021 and run through February 28, 2022. **Revenues are posted to the general ledger in December when they are billed.** State shared revenue payments are bi-monthly and start on October 31, 2022. The last revenue sharing payment for FY 20/21 will be paid on October 31, 2023.

This tab also includes a Cash Summary by Account report which states the balance in each general ledger cash account at September 2022.

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 101 - General Fund						
Revenues						
Dept 000.000						
Account Type: Revenue						
402.000 CURRENT PROPERTY TAX	981,700.00	981,700.00	0.00	0.00	0.00	0.00
412.000 DELINQUENT PP TAX	2,500.00	2,500.00	0.00	0.00	0.00	0.00
415.000 CHARGE BACKS/MTT/BOARD OF REVIEW	2,000.00	2,000.00	(302.38)	0.00	(320.47)	(16.02)
434.000 TRAILER PARK TAX FEES	2,200.00	2,200.00	167.00	0.00	501.00	22.77
447.000 PROPERTY TAX ADMIN FEE	495,000.00	495,000.00	96,124.24	0.00	111,464.24	22.52
448.000 SET COLLECTION FEE	30,500.00	30,500.00	0.00	0.00	26,264.50	86.11
477.000 FRANCHISE FEE - CABLE	350,000.00	350,000.00	0.00	0.00	0.00	0.00
478.000 SPECIAL USE PERMITS	250.00	250.00	0.00	0.00	0.00	0.00
479.000 LAND USE PERMITS	25,000.00	25,000.00	2,470.00	0.00	7,600.00	30.40
485.000 DOG LICENSES	300.00	300.00	22.50	0.00	69.00	23.00
528.000 OTHER FEDERAL GRANTS	1,148,481.00	1,148,481.00	0.00	0.00	0.00	0.00
574.000 STATE SHARED REVENUES	2,276,972.00	2,276,972.00	0.00	0.00	420,587.00	18.47
577.000 STATE ROW MAINTENANCE FEE-CABLE	12,000.00	12,000.00	0.00	0.00	0.00	0.00
606.000 FOIA REQUESTS	350.00	350.00	131.69	0.00	196.20	56.06
607.000 NON-TAX ADMIN FEE	3,600.00	3,600.00	0.00	0.00	8,480.91	235.58
636.000 COPIES/MAPS	100.00	100.00	12.50	0.00	30.00	30.00
643.000 SALE OF CEMETERY LOTS	8,900.00	8,900.00	0.00	0.00	1,750.00	19.66
643.001 CEMETERY SERVICES OPEN/CLOSE	11,000.00	11,000.00	1,373.60	0.00	5,455.66	49.60
645.000 MAUS SALES REVENUE	3,000.00	3,000.00	3,127.00	0.00	3,127.00	104.23
659.000 RETURNED CHECK FEE	50.00	50.00	24.00	0.00	36.00	72.00
664.000 INTEREST REVENUE	5,000.00	5,000.00	20,477.77	0.00	20,057.18	401.14
671.000 OTHER REVENUE - CONTRACT SERVICE	15,000.00	15,000.00	0.00	0.00	3,000.00	20.00
676.000 REIMBURSEMENTS & COST RECOVERY	0.00	0.00	1,100.00	0.00	1,100.00	100.00
677.000 SUNDRY	250.00	250.00	0.00	0.00	0.00	0.00
Total Revenue:	5,374,153.00	5,374,153.00	124,727.92	0.00	609,398.22	11.34
Account Type: Transfers-In						
699.590 FROM SEWER ENTERPRISE	115,000.00	115,000.00	9,583.34	0.00	28,750.02	25.00
699.999 APPROPRIATION FROM SURPLUS	338,759.00	338,759.00	0.00	(1,885.86)	0.00	(0.56)
Total Transfers-In:	453,759.00	453,759.00	9,583.34	(1,885.86)	28,750.02	5.92
Total Dept 000.000	5,827,912.00	5,827,912.00	134,311.26	(1,885.86)	638,148.24	10.92
Dept 702.000 - PLANNING AND ZONING						
Account Type: Revenue						
613.000 LAND DIVISION/COMBINATION FEES	0.00	0.00	0.00	0.00	400.00	100.00
617.000 SITE PLAN FEES	13,000.00	13,000.00	1,350.00	0.00	6,150.00	47.31
618.000 ZONING BOARD OF APPEALS APPLIC	3,500.00	3,500.00	1,200.00	0.00	3,200.00	91.43
Total Revenue:	16,500.00	16,500.00	2,550.00	0.00	9,750.00	59.09
Total Dept 702.000 - PLANNING AND ZONING	16,500.00	16,500.00	2,550.00	0.00	9,750.00	59.09
TOTAL REVENUES	5,844,412.00	5,844,412.00	136,861.26	(1,885.86)	647,898.24	11.05
Expenditures						
Dept 101.000 - Township Board						
Account Type: Expenditure						
703.100 TRUSTEES SALARIES	30,266.00	30,266.00	2,522.24	0.00	7,566.72	25.00
704.100 PER DIEM	8,840.00	8,840.00	455.00	0.00	1,690.00	18.78
709.000 TOWNSHIP FICA	2,400.00	2,400.00	227.79	0.00	708.23	29.51
716.000 DEFINED CONTRIBUTION	4,000.00	4,000.00	336.74	0.00	1,017.72	25.44

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

		2022-23		ACTIVITY FOR			
		ORIGINAL	2022-23	MONTH	ENCUMBERED	YTD BALANCE	% BDGT
ACCOUNT	DESCRIPTION	BUDGET	AMENDED BUDGET	09/30/22	YEAR-TO-DATE	09/30/2022	USED
Fund 101 - General Fund							
Expenditures							
801.500	ECONOMIC DEVELOPMENT CONSULTANT	20,300.00	20,300.00	0.00	0.00	0.00	0.00
826.000	LEGAL FEES	35,000.00	35,000.00	0.00	0.00	1,553.50	4.44
900.000	LEGAL NOTICES/ADVERTISING	5,000.00	5,000.00	3,160.00	0.00	6,990.00	139.80
910.000	PROFESSIONAL DEVELOPMENT	250.00	250.00	0.00	0.00	0.00	0.00
946.000	ENGINEERING SERVICES	31,500.00	31,500.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	8,000.00	8,000.00	0.00	0.00	55.63	0.70
958.000	DUES/SUBSCRIP/RECERTIFICATION	15,000.00	15,000.00	2,325.90	0.00	11,938.49	79.59
980.000	CAPITAL EQUIPMENT/CAPITAL IMP	2,123,946.00	2,123,946.00	98,875.00	0.00	108,875.00	5.13
Total Expenditure:		2,284,502.00	2,284,502.00	107,902.67	0.00	140,395.29	6.15
Total Dept 101.000 - Township Board		2,284,502.00	2,284,502.00	107,902.67	0.00	140,395.29	6.15
Dept 171.000 - Township Supervisor							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	9,552.00	9,552.00	2,204.41	0.00	4,408.82	46.16
703.200	ELECTED OFFICIALS SALARIES	80,453.00	80,453.00	9,283.02	0.00	18,875.47	23.46
709.000	TOWNSHIP FICA	7,000.00	7,000.00	881.68	0.00	1,790.85	25.58
716.000	DEFINED CONTRIBUTION	10,615.00	10,615.00	1,493.37	0.00	2,529.18	23.83
718.000	HEALTH/DENTAL/VISION INSURANCE	19,812.00	19,812.00	1,834.47	0.00	7,339.89	37.05
725.100	LONG/SHORT TERM DISABILITY	511.00	511.00	100.18	0.00	201.34	39.40
725.200	LIFE INSURANCE	91.00	91.00	16.86	0.00	33.72	37.05
853.000	PHONE/COMM/INTERNET	600.00	600.00	50.00	0.00	150.00	25.00
861.000	MILEAGE	200.00	200.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	200.00	200.00	0.00	0.00	0.00	0.00
Total Expenditure:		129,034.00	129,034.00	15,863.99	0.00	35,329.27	27.38
Total Dept 171.000 - Township Supervisor		129,034.00	129,034.00	15,863.99	0.00	35,329.27	27.38
Dept 201.000 - ACCOUNTING							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	204,860.00	204,860.00	24,390.65	0.00	49,594.30	24.21
709.000	TOWNSHIP FICA	15,920.00	15,920.00	1,893.88	0.00	3,884.77	24.40
712.000	PAY IN LIEU OF MEDICAL INS	6,000.00	6,000.00	500.00	0.00	1,500.00	25.00
716.000	DEFINED CONTRIBUTION	25,100.00	25,100.00	3,170.79	0.00	6,804.27	27.11
718.000	HEALTH/DENTAL/VISION INSURANCE	22,440.00	22,440.00	1,869.23	0.00	7,482.29	33.34
725.100	LONG/SHORT TERM DISABILITY	1,240.00	1,240.00	215.48	0.00	426.33	34.38
725.200	LIFE INSURANCE	243.00	243.00	40.50	0.00	81.00	33.33
861.000	MILEAGE	250.00	250.00	147.50	0.00	147.50	59.00
910.000	PROFESSIONAL DEVELOPMENT	8,200.00	8,200.00	48.61	0.00	453.61	5.53
955.000	SUNDRY	250.00	250.00	0.00	0.00	0.00	0.00
958.000	DUES/SUBSCRIP/RECERTIFICATION	2,000.00	2,000.00	(50.00)	0.00	909.75	45.49
Total Expenditure:		286,503.00	286,503.00	32,226.64	0.00	71,283.82	24.88
Total Dept 201.000 - ACCOUNTING		286,503.00	286,503.00	32,226.64	0.00	71,283.82	24.88
Dept 215.000 - CLERK'S OFFICE							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	97,985.00	97,985.00	8,456.33	0.00	16,750.48	17.09
703.200	ELECTED OFFICIALS SALARIES	80,453.00	80,453.00	9,283.02	0.00	18,875.47	23.46
709.000	TOWNSHIP FICA	14,200.00	14,200.00	1,393.55	0.00	3,079.21	
713.000	OVERTIME	6,000.00	6,000.00	441.51	0.00	4,485.69	
716.000	DEFINED CONTRIBUTION	16,300.00	16,300.00	2,363.49	0.00	5,214.47	

126

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

		2022-23		ACTIVITY FOR			
ACCOUNT	DESCRIPTION	ORIGINAL	2022-23	MONTH	ENCUMBERED	YTD BALANCE	% BDGT
		BUDGET	AMENDED BUDGET	09/30/22	YEAR-TO-DATE	09/30/2022	USED
Fund 101 - General Fund							
Expenditures							
718.000	HEALTH/DENTAL/VISION INSURANCE	62,820.00	62,820.00	4,299.21	0.00	17,209.20	27.39
725.100	LONG/SHORT TERM DISABILITY	1,100.00	1,100.00	163.00	0.00	325.59	29.60
725.200	LIFE INSURANCE	226.00	226.00	31.08	0.00	62.16	27.50
853.000	PHONE/COMM/INTERNET	1,000.00	1,000.00	85.00	0.00	255.00	25.50
861.000	MILEAGE	750.00	750.00	0.00	0.00	21.50	2.87
910.000	PROFESSIONAL DEVELOPMENT	5,000.00	5,000.00	25.00	0.00	50.00	1.00
931.000	EQUIPMENT MAINT/REPAIR	500.00	500.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	2,000.00	2,000.00	0.00	0.00	0.00	0.00
958.000	DUES/SUBSCRIP/RECERTIFICATION	1,000.00	1,000.00	0.00	0.00	195.42	19.54
980.000	CAPITAL EQUIPMENT/CAPITAL IMP	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Total Expenditure:		294,334.00	294,334.00	26,541.19	0.00	66,524.19	22.60
Total Dept 215.000 - CLERK'S OFFICE		294,334.00	294,334.00	26,541.19	0.00	66,524.19	22.60
Dept 228.000 - TECHNICAL/UTILITIES SERVICES							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	132,400.00	132,400.00	17,652.51	0.00	35,958.04	27.16
702.500	LEAVE TIME PAYOUT	1,265.00	1,265.00	0.00	0.00	1,335.88	105.60
704.000	PART-TIME EMPLOYEE SALARIES	30,701.00	30,701.00	3,239.82	0.00	5,911.38	19.25
709.000	TOWNSHIP FICA	12,575.00	12,575.00	1,610.68	0.00	3,346.20	26.61
712.000	PAY IN LIEU OF MEDICAL INS	3,000.00	3,000.00	250.00	0.00	750.00	25.00
713.000	OVERTIME	0.00	0.00	52.47	0.00	70.84	100.00
716.000	DEFINED CONTRIBUTION	11,300.00	11,300.00	2,055.57	0.00	4,418.32	39.10
718.000	HEALTH/DENTAL/VISION INSURANCE	15,705.00	15,705.00	1,675.37	0.00	6,705.59	42.70
725.100	LONG/SHORT TERM DISABILITY	575.00	575.00	154.82	0.00	306.55	53.31
725.200	LIFE INSURANCE	138.00	138.00	26.32	0.00	52.64	38.14
Total Expenditure:		207,659.00	207,659.00	26,717.56	0.00	58,855.44	28.34
Total Dept 228.000 - TECHNICAL/UTILITIES SERVICE:		207,659.00	207,659.00	26,717.56	0.00	58,855.44	28.34
Dept 229.000 - COMPUTER/CABLE							
Account Type: Expenditure							
752.000	SUPPLIES & SMALL EQUIPMENT	0.00	0.00	0.00	274.68	0.00	0.00
853.000	PHONE/COMM/INTERNET	4,000.00	4,000.00	35.00	0.00	345.37	8.63
910.000	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	0.00	0.00
933.000	SOFTWARE MAINTENANCE	95,000.00	95,000.00	1,295.00	5,913.47	45,026.34	53.62
946.000	ENGINEERING SERVICES	3,000.00	3,000.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	250.00	250.00	0.00	0.00	620.66	248.26
980.000	OFFICE EQUIP & FURNITURE	59,000.00	59,000.00	0.00	0.00	0.00	0.00
980.500	RESERVE FOR CABLE TV EQUIP PURCHASE	2,500.00	2,500.00	0.00	0.00	0.00	0.00
Total Expenditure:		164,750.00	164,750.00	1,330.00	6,188.15	45,992.37	31.67
Total Dept 229.000 - COMPUTER/CABLE		164,750.00	164,750.00	1,330.00	6,188.15	45,992.37	31.67
Dept 247.000 - Board of Review							
Account Type: Expenditure							
704.100	PER DIEM	2,800.00	2,800.00	0.00	0.00	130.00	4.64
709.000	TOWNSHIP FICA	215.00	215.00	0.00	0.00	9.94	4.62
900.000	LEGAL NOTICES/ADVERTISING	500.00	500.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	50.00	50.00	0.00	0.00	30.00	0.00
Total Expenditure:		3,565.00	3,565.00	0.00	0.00	169.94	127

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION		2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 101 - General Fund							
Expenditures							
Total Dept 247.000 - Board of Review		3,565.00	3,565.00	0.00	0.00	169.94	4.77
Dept 253.000 - Treasurer							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	69,471.00	69,471.00	8,217.60	0.00	16,709.12	24.05
703.200	ELECTED OFFICIALS SALARIES	40,226.00	40,226.00	4,641.51	0.00	9,437.74	23.46
704.000	PART-TIME EMPLOYEE SALARIES	50,100.00	50,100.00	7,763.76	0.00	14,627.90	29.20
709.000	TOWNSHIP FICA	12,300.00	12,300.00	1,579.19	0.00	3,124.30	25.40
713.000	OVERTIME	400.00	400.00	25.68	0.00	25.68	6.42
716.000	DEFINED CONTRIBUTION	12,900.00	12,900.00	1,510.15	0.00	3,103.21	24.06
718.000	HEALTH/DENTAL/VISION INSURANCE	44,870.00	44,870.00	3,738.46	0.00	14,964.58	33.35
725.100	LONG/SHORT TERM DISABILITY	445.00	445.00	75.80	0.00	150.63	33.85
725.200	LIFE INSURANCE	81.00	81.00	13.50	0.00	27.00	33.33
851.000	POSTAGE	8,900.00	8,900.00	0.00	0.00	6,336.95	71.20
853.000	PHONE/COMM/INTERNET	1,020.00	1,020.00	85.00	0.00	255.00	25.00
861.000	MILEAGE	600.00	600.00	268.13	0.00	313.75	52.29
902.100	TAX ROLL PREP/TAX BILL PREP	4,500.00	4,500.00	0.00	0.00	0.00	0.00
910.000	PROFESSIONAL DEVELOPMENT	1,900.00	1,900.00	0.00	0.00	0.00	0.00
916.000	TRAINING	0.00	0.00	28.98	0.00	28.98	100.00
955.000	SUNDRY	250.00	250.00	0.00	0.00	20.00	8.00
958.000	DUES/SUBSCRIP/RECERTIFICATION	750.00	750.00	0.00	0.00	499.00	66.53
Total Expenditure:		248,713.00	248,713.00	27,947.76	0.00	69,623.84	27.99
Total Dept 253.000 - Treasurer		248,713.00	248,713.00	27,947.76	0.00	69,623.84	27.99
Dept 257.000 - Assessing							
Account Type: Expenditure							
801.000	CONTRACTUAL SERVICES	330,500.00	330,500.00	27,255.75	0.00	105,878.25	32.04
902.200	ASSESSMENT ROLL PREP	6,500.00	6,500.00	0.00	0.00	0.00	0.00
955.000	SUNDRY	500.00	500.00	0.00	0.00	0.00	0.00
Total Expenditure:		337,500.00	337,500.00	27,255.75	0.00	105,878.25	31.37
Total Dept 257.000 - Assessing		337,500.00	337,500.00	27,255.75	0.00	105,878.25	31.37
Dept 262.000 - Elections							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	104,825.00	104,825.00	11,694.02	0.00	23,937.71	22.84
704.000	PART-TIME EMPLOYEE SALARIES	0.00	0.00	0.00	0.00	1,104.96	100.00
707.000	TEMPORARY EMPLOYEES	81,000.00	81,000.00	22,682.49	0.00	29,224.99	36.08
709.000	TOWNSHIP FICA	16,000.00	16,000.00	1,190.53	0.00	3,050.94	19.07
712.000	PAY IN LIEU OF MEDICAL INS	0.00	0.00	0.00	0.00	84.53	100.00
713.000	OVERTIME	25,000.00	25,000.00	605.48	0.00	6,139.36	24.56
716.000	DEFINED CONTRIBUTION	11,600.00	11,600.00	1,598.95	0.00	3,897.12	33.60
718.000	HEALTH/DENTAL/VISION INSURANCE	44,862.00	44,862.00	3,738.47	0.00	14,964.62	33.36
725.100	LONG/SHORT TERM DISABILITY	660.00	660.00	115.22	0.00	227.89	34.53
725.200	LIFE INSURANCE	162.00	162.00	26.98	0.00	53.96	33.31
752.001	SUPPLIES FOR ELECTIONS	25,000.00	25,000.00	2,155.71	0.00	9,591.33	38.37
861.000	MILEAGE	750.00	750.00	0.00	0.00	5.85	0.78
900.000	LEGAL NOTICES/ADVERTISING	2,500.00	2,500.00	0.00	0.00	140.00	5.60
931.000	EQUIPMENT MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	7,838.00	156.76
955.000	SUNDRY	10,000.00	10,000.00	0.00	0.00	5,783.53	57.84
980.000	OFFICE EQUIP & FURNITURE	5,000.00	5,000.00	0.00	0.00	0.00	0.00

10/25/2022 10:03 AM

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 5/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 101 - General Fund						
Expenditures						
980.500 RESERVE FOR EQUIPMENT PURCHASE	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Total Expenditure:	337,359.00	337,359.00	43,807.85	0.00	106,044.79	31.43
Total Dept 262.000 - Elections	337,359.00	337,359.00	43,807.85	0.00	106,044.79	31.43
Dept 265.000 - Township Buildings						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	102,848.00	102,848.00	9,831.72	0.00	17,290.48	16.81
704.000 PART-TIME EMPLOYEE SALARIES	63,400.00	63,400.00	11,226.26	0.00	25,917.72	40.88
709.000 TOWNSHIP FICA	13,800.00	13,800.00	1,637.36	0.00	3,595.93	26.06
713.000 OVERTIME	3,500.00	3,500.00	368.61	0.00	935.52	26.73
716.000 DEFINED CONTRIBUTION	9,850.00	9,850.00	1,257.96	0.00	2,637.43	26.78
718.000 HEALTH/DENTAL/VISION INSURANCE	32,041.00	32,041.00	2,486.65	0.00	9,953.20	31.06
725.100 LONG/SHORT TERM DISABILITY	660.00	660.00	105.96	0.00	209.12	31.68
725.200 LIFE INSURANCE	172.00	172.00	27.00	0.00	54.00	31.40
752.000 SUPPLIES & SMALL EQUIPMENT	5,000.00	5,000.00	750.06	1,583.98	1,874.89	69.18
758.000 DIESEL FUEL	2,000.00	2,000.00	465.13	0.00	1,477.54	73.88
759.000 VEHICLE FUEL	8,000.00	8,000.00	861.04	0.00	2,354.78	29.43
768.000 UNIFORMS/ACCESSORIES	3,500.00	3,500.00	371.54	0.00	866.97	24.77
801.000 CONTRACTUAL SERVICES	1,000.00	1,000.00	60.00	0.00	249.00	24.90
853.000 PHONE/COMM/INTERNET	420.00	420.00	35.00	0.00	105.00	25.00
917.000 SEWER USAGE	4,000.00	4,000.00	0.00	0.00	0.00	0.00
919.000 TRASH DISPOSAL	1,700.00	1,700.00	300.93	0.00	552.79	32.52
920.000 ELECTRIC	20,000.00	20,000.00	0.00	0.00	3,039.72	15.20
921.000 NATURAL GAS/HEAT	5,000.00	5,000.00	92.58	0.00	280.40	5.61
930.000 MAINTENANCE TWP HALL	10,000.00	10,000.00	514.38	0.00	3,576.44	35.76
930.004 MAINTENANCE DPW GARAGE/OLD PACKR	1,000.00	1,000.00	0.00	0.00	0.00	0.00
930.008 MAINTENANCE LIBRARY	1,500.00	1,500.00	0.00	0.00	0.00	0.00
930.020 MAINTENANCE - FERTILIZER	1,500.00	1,500.00	0.00	0.00	435.00	29.00
931.000 EQUIPMENT MAINT/REPAIR	7,500.00	7,500.00	588.47	0.00	2,412.11	32.16
932.000 VEHICLE MAINTENANCE	3,500.00	3,500.00	308.10	0.00	308.10	8.80
955.000 SUNDRY	500.00	500.00	0.00	0.00	0.00	0.00
980.000 CAPITAL EQUIPMENT/CAPITAL IMP	55,000.00	55,000.00	0.00	81,060.25	0.00	147.38
980.500 RESERVE FOR EQUIPMENT PURCHASE	1,500.00	1,500.00	0.00	0.00	0.00	0.00
981.500 RESERVE FOR VEHICLE PURCHASE	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Total Expenditure:	363,891.00	363,891.00	31,288.75	82,644.23	78,126.14	44.18
Total Dept 265.000 - Township Buildings	363,891.00	363,891.00	31,288.75	82,644.23	78,126.14	44.18
Dept 275.000 - OTHER EXPENSES						
Account Type: Expenditure						
704.200 PORTAGE/BASE LAKES GROSS WAGES	1,500.00	1,500.00	0.00	0.00	500.00	33.33
708.000 UNEMPLOYMENT COMPENSATION	800.00	800.00	0.00	0.00	469.71	58.71
709.000 TOWNSHIP FICA	115.00	115.00	0.00	0.00	38.26	33.27
718.500 HEALTH CARE REIMBURSEMENT	80,000.00	80,000.00	8,206.26	0.00	19,802.10	24.75
727.000 WORKERS' COMPENSATION	10,000.00	10,000.00	0.00	0.00	4,803.86	48.04
752.000 SUPPLIES & SMALL EQUIPMENT	18,500.00	18,500.00	2,661.80	1,388.37	4,444.09	31.53
801.000 CONTRACTUAL SERVICES	12,500.00	12,500.00	1,971.30	0.00	6,150.80	49.21
802.100 ROAD MAINTENANCE	7,500.00	7,500.00	12,450.14	0.00	18,622.91	248.31
840.000 LIABILITY/CASUALTY INSURANCE	25,000.00	25,000.00	(9,969.15)	0.00	5,405.54	21.62
851.000 POSTAGE	12,500.00	12,500.00	5,000.00	0.00	5,000.00	
853.000 PHONE/COMM/INTERNET	4,000.00	4,000.00	487.04	1,810.41	2,956.17	
931.000 EQUIPMENT MAINT/REPAIR	2,500.00	2,500.00	0.00	0.00	473.67	

129

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 101 - General Fund						
Expenditures						
946.000 ENGINEERING SERVICES	3,500.00	3,500.00	0.00	0.00	0.00	0.00
953.000 PAYROLL PROCESSING	12,500.00	12,500.00	1,671.59	0.00	3,556.57	28.45
954.000 AUDIT	23,780.00	23,780.00	16,770.00	0.00	21,820.00	91.76
955.000 SUNDRY	2,200.00	2,200.00	0.00	0.00	1,091.54	49.62
958.000 DUES/SUBSCRIP/RECERTIFICATION	500.00	500.00	0.00	0.00	347.02	69.40
960.000 FOIA EXPENSES	100.00	100.00	0.00	0.00	0.00	0.00
967.200 ADA COMPLIANCE PROJECTS	20,000.00	20,000.00	0.00	0.00	0.00	0.00
980.000 OFFICE EQUIP & FURNITURE	8,100.00	8,100.00	0.00	0.00	0.00	0.00
995.591 TRANSFER OUT WATER FUND	154,000.00	154,000.00	12,833.34	0.00	38,500.02	25.00
Total Expenditure:	399,595.00	399,595.00	52,082.32	3,198.78	133,982.26	34.33
Account Type: Transfers-Out						
995.208 TRANSFER OUT RECREATION FUND	400,000.00	400,000.00	33,333.33	0.00	99,999.99	25.00
Total Transfers-Out:	400,000.00	400,000.00	33,333.33	0.00	99,999.99	25.00
Total Dept 275.000 - OTHER EXPENSES	799,595.00	799,595.00	85,415.65	3,198.78	233,982.25	29.66
Dept 345.000 - Public Safety (Police & Fire)						
Account Type: Expenditure						
704.100 PER DIEM	1,040.00	1,040.00	130.00	0.00	130.00	12.50
709.000 TOWNSHIP FICA	60.00	60.00	9.94	0.00	9.93	16.55
Total Expenditure:	1,100.00	1,100.00	139.94	0.00	139.93	12.72
Total Dept 345.000 - Public Safety (Police & Fire)	1,100.00	1,100.00	139.94	0.00	139.93	12.72
Dept 448.000 - Street Lighting						
Account Type: Expenditure						
926.000 STREET LIGHTING	17,500.00	17,500.00	1,187.01	0.00	2,366.67	13.52
Total Expenditure:	17,500.00	17,500.00	1,187.01	0.00	2,366.67	13.52
Total Dept 448.000 - Street Lighting	17,500.00	17,500.00	1,187.01	0.00	2,366.67	13.52
Dept 567.000 - CEMETERY						
Account Type: Expenditure						
704.000 PART-TIME EMPLOYEE SALARIES	11,318.00	11,318.00	2,405.93	0.00	5,255.39	46.43
709.000 TOWNSHIP FICA	925.00	925.00	186.25	0.00	408.54	44.17
801.000 CONTRACTUAL SERVICES	20,000.00	20,000.00	3,060.00	0.00	6,660.00	33.30
853.000 PHONE/COMM/INTERNET	420.00	420.00	35.00	0.00	105.00	25.00
931.000 EQUIPMENT MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	0.00	0.00
955.000 SUNDRY	1,350.00	1,350.00	305.00	0.00	1,108.07	82.08
Total Expenditure:	39,013.00	39,013.00	5,992.18	0.00	13,537.00	34.70
Total Dept 567.000 - CEMETERY	39,013.00	39,013.00	5,992.18	0.00	13,537.00	34.70
Dept 701.000 - Planning Commission						
Account Type: Expenditure						
704.000 PART-TIME EMPLOYEE SALARIES	1,200.00	1,200.00	0.00	0.00	0.00	0.00
704.100 PER DIEM	5,640.00	5,640.00	405.00	0.00	875.00	15.51
709.000 TOWNSHIP FICA	523.00	523.00	30.97	0.00	66.91	12.80
826.000 LEGAL FEES	1,000.00	91,000.00	0.00	0.00	0.00	0.00
900.000 LEGAL NOTICES/ADVERTISING	500.00	500.00	0.00	0.00	0.00	0.00

10/25/2022 10:03 AM

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 7/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 101 - General Fund						
Expenditures						
910.000 PROFESSIONAL DEVELOPMENT	500.00	500.00	0.00	0.00	0.00	0.00
Total Expenditure:	9,363.00	9,363.00	435.97	0.00	941.91	10.06
Total Dept 701.000 - Planning Commission	9,363.00	9,363.00	435.97	0.00	941.91	10.06
Dept 702.000 - PLANNING AND ZONING						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	124,750.00	124,750.00	14,350.21	0.00	28,704.12	23.01
704.000 PART-TIME EMPLOYEE SALARIES	95,276.00	95,276.00	5,822.02	0.00	11,764.30	12.35
704.100 PER DIEM	4,020.00	4,020.00	0.00	0.00	335.00	8.33
709.000 TOWNSHIP FICA	17,250.00	17,250.00	1,576.60	0.00	3,349.89	19.42
712.000 PAY IN LIEU OF MEDICAL INS	3,000.00	3,000.00	250.00	0.00	750.00	25.00
713.000 OVERTIME	600.00	600.00	0.00	0.00	519.36	86.56
716.000 DEFINED CONTRIBUTION	13,900.00	13,900.00	1,699.00	0.00	3,442.42	24.77
718.000 HEALTH/DENTAL/VISION INSURANCE	17,610.00	17,610.00	1,467.58	0.00	5,871.91	33.34
725.100 LONG/SHORT TERM DISABILITY	753.00	753.00	130.44	0.00	258.47	34.33
725.200 LIFE INSURANCE	162.00	162.00	27.00	0.00	54.00	33.33
752.000 SUPPLIES & SMALL EQUIPMENT	0.00	0.00	0.00	(9.32)	0.00	0.00
826.000 LEGAL FEES	8,000.00	8,000.00	0.00	0.00	0.00	0.00
853.000 PHONE/COMM/INTERNET	1,760.00	1,760.00	105.00	0.00	315.00	17.90
861.000 MILEAGE	200.00	200.00	0.00	0.00	0.00	0.00
900.000 LEGAL NOTICES/ADVERTISING	750.00	750.00	0.00	0.00	345.00	46.00
910.000 PROFESSIONAL DEVELOPMENT	500.00	500.00	0.00	0.00	0.00	0.00
932.000 VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	(428.26)	100.00
946.000 ENGINEERING SERVICES	3,000.00	3,000.00	0.00	0.00	0.00	0.00
951.000 STORM WATER DISCHARGE	500.00	500.00	0.00	0.00	0.00	0.00
955.000 SUNDRY	300.00	300.00	0.00	0.00	0.00	0.00
958.000 DUES/SUBSCRIP/RECERTIFICATION	2,700.00	2,700.00	0.00	0.00	413.00	15.30
Total Expenditure:	295,031.00	295,031.00	25,427.85	(9.32)	55,694.21	18.87
Total Dept 702.000 - PLANNING AND ZONING	295,031.00	295,031.00	25,427.85	(9.32)	55,694.21	18.87
Dept 703.000 - LAKES, RIVERS & STREAMS						
Account Type: Expenditure						
967.000 SPECIAL PROJECTS	25,000.00	25,000.00	0.00	0.00	53,015.77	212.06
Total Expenditure:	25,000.00	25,000.00	0.00	0.00	53,015.77	212.06
Total Dept 703.000 - LAKES, RIVERS & STREAMS	25,000.00	25,000.00	0.00	0.00	53,015.77	212.06
Dept 803.000 - HISTORICAL MUSEUM						
Account Type: Expenditure						
704.000 PART-TIME EMPLOYEE SALARIES	0.00	0.00	0.00	0.00	(437.37)	100.00
709.000 TOWNSHIP FICA	0.00	0.00	0.00	0.00	(33.46)	100.00
853.000 PHONE/COMM/INTERNET	0.00	0.00	0.00	0.00	137.97	100.00
Total Expenditure:	0.00	0.00	0.00	0.00	(332.86)	100.00
Total Dept 803.000 - HISTORICAL MUSEUM	0.00	0.00	0.00	0.00	(332.86)	100.00
TOTAL EXPENDITURES	5,844,412.00	5,844,412.00	459,480.76	92,021.84	1,137,568.22	131

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP
PERIOD ENDING 09/30/2022
% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23	2022-23		ACTIVITY FOR	ENCUMBERED	YTD BALANCE	% BDGT
	ORIGINAL	2022-23	AMENDED BUDGET	MONTH			
	BUDGET			09/30/22	YEAR-TO-DATE	09/30/2022	USED
Fund 101 - General Fund							
Fund 101 - General Fund:							
TOTAL REVENUES	5,844,412.00	5,844,412.00		136,861.26	(1,885.86)	647,898.24	11.05
TOTAL EXPENDITURES	5,844,412.00	5,844,412.00		459,480.76	92,021.84	1,137,568.22	21.04
NET OF REVENUES & EXPENDITURES	0.00	0.00		(322,619.50)	(93,907.70)	(489,669.98)	100.00

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP
PERIOD ENDING 09/30/2022
% Fiscal Year Completed: 25.21

Page: 9/20

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 204 - Road Fund						
Revenues						
Dept 000.000						
Account Type: Revenue						
402.000 CURRENT PROPERTY TAX	1,205,591.00	1,205,591.00	0.00	0.00	0.00	0.00
412.000 DELINQUENT PP TAX	4,000.00	4,000.00	0.00	0.00	0.00	0.00
415.000 CHARGE BACKS/MTT/BOARD OF REVIEW	0.00	0.00	(24.11)	0.00	(24.11)	100.00
664.000 INTEREST REVENUE	1,000.00	1,000.00	1,582.34	0.00	1,330.96	133.10
Total Revenue:	1,210,591.00	1,210,591.00	1,558.23	0.00	1,306.85	0.11
Account Type: Transfers-In						
699.999 APPROPRIATION FROM SURPLUS	146,409.00	146,409.00	0.00	0.00	0.00	0.00
Total Transfers-In:	146,409.00	146,409.00	0.00	0.00	0.00	0.00
Total Dept 000.000	1,357,000.00	1,357,000.00	1,558.23	0.00	1,306.85	0.10
TOTAL REVENUES	1,357,000.00	1,357,000.00	1,558.23	0.00	1,306.85	0.10
Expenditures						
Dept 000.000						
Account Type: Expenditure						
801.000 CONTRACTUAL SERVICES	0.00	0.00	1,790.00	0.00	1,790.00	100.00
802.000 ROAD IMPROVEMENT	1,357,000.00	1,357,000.00	136,194.13	0.00	639,087.40	47.10
Total Expenditure:	1,357,000.00	1,357,000.00	137,984.13	0.00	640,877.40	47.23
Total Dept 000.000	1,357,000.00	1,357,000.00	137,984.13	0.00	640,877.40	47.23
TOTAL EXPENDITURES	1,357,000.00	1,357,000.00	137,984.13	0.00	640,877.40	47.23
Fund 204 - Road Fund:						
TOTAL REVENUES	1,357,000.00	1,357,000.00	1,558.23	0.00	1,306.85	0.10
TOTAL EXPENDITURES	1,357,000.00	1,357,000.00	137,984.13	0.00	640,877.40	47.23
NET OF REVENUES & EXPENDITURES	0.00	0.00	(136,425.90)	0.00	(639,570.55)	100.00

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 206 - Fire Fund						
Revenues						
Dept 000.000						
Account Type: Revenue						
402.000 CURRENT PROPERTY TAX	2,058,065.00	2,058,065.00	0.00	0.00	0.00	0.00
412.000 DELINQUENT PP TAX	100.00	100.00	0.00	0.00	0.00	0.00
415.000 CHARGE BACKS/MTT/BOARD OF REVIEW	0.00	0.00	(41.17)	0.00	(41.17)	100.00
441.000 PERS PROPERTY TAX REIMB - STATE OF MI	5,000.00	5,000.00	0.00	0.00	0.00	0.00
628.000 FIRE INSPECTION FEES	0.00	0.00	0.00	0.00	50.00	100.00
664.000 INTEREST REVENUE	1,000.00	1,000.00	2,087.78	0.00	1,635.97	163.60
674.000 CONTRIBUTIONS/DONATIONS/GRANTS	2,500.00	2,500.00	0.00	0.00	0.00	0.00
676.000 REIMBURSEMENTS & COST RECOVERY	500.00	500.00	0.00	0.00	1,250.00	250.00
677.000 SUNDRY	50.00	50.00	0.00	0.00	0.00	0.00
Total Revenue:	2,067,215.00	2,067,215.00	2,046.61	0.00	2,894.80	0.14
Account Type: Transfers-In						
699.999 APPROPRIATION FROM SURPLUS	17,656.00	17,656.00	0.00	(505.30)	0.00	(2.86)
Total Transfers-In:	17,656.00	17,656.00	0.00	(505.30)	0.00	(2.86)
Total Dept 000.000	2,084,871.00	2,084,871.00	2,046.61	(505.30)	2,894.80	0.11
TOTAL REVENUES	2,084,871.00	2,084,871.00	2,046.61	(505.30)	2,894.80	0.11
Expenditures						
Dept 000.000						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	444,000.00	444,000.00	45,319.10	0.00	122,150.15	27.51
702.500 LEAVE TIME PAYOUT	5,154.00	5,154.00	0.00	0.00	2,560.80	49.69
704.000 PART-TIME EMPLOYEE SALARIES	40,000.00	40,000.00	3,119.85	0.00	8,215.20	20.54
704.500 PART TIME FIRE FIGHTERS	500,000.00	500,000.00	62,300.33	0.00	110,589.26	22.12
709.000 TOWNSHIP FICA	82,500.00	82,500.00	10,026.41	0.00	21,359.11	25.89
712.000 PAY IN LIEU OF MEDICAL INS	4,200.00	4,200.00	350.00	0.00	1,050.00	25.00
713.000 OVERTIME	70,000.00	70,000.00	19,711.31	0.00	33,962.00	48.52
714.000 LONGEVITY PAY	10,500.00	10,500.00	0.00	0.00	0.00	0.00
716.000 DEFINED CONTRIBUTION	50,000.00	50,000.00	6,661.34	0.00	17,275.25	34.55
718.000 HEALTH/DENTAL/VISION INSURANCE	96,800.00	96,800.00	9,531.53	0.00	36,975.33	38.20
725.100 LONG/SHORT TERM DISABILITY	7,000.00	7,000.00	491.64	0.00	834.57	11.92
725.200 LIFE INSURANCE	470.00	470.00	86.63	0.00	158.18	33.66
727.000 WORKERS' COMPENSATION	56,800.00	56,800.00	0.00	0.00	15,664.66	27.58
752.000 SUPPLIES & SMALL EQUIPMENT	10,000.00	10,000.00	3,116.75	0.00	5,609.85	56.10
754.000 MEDICAL AND SCENE SUPPLIES	20,000.00	20,000.00	1,876.88	1,011.67	3,832.43	24.22
758.000 DIESEL FUEL	250.00	250.00	376.83	0.00	376.83	150.73
759.000 VEHICLE FUEL	30,000.00	30,000.00	3,860.74	0.00	7,885.53	26.29
768.000 UNIFORMS/ACCESSORIES	10,000.00	10,000.00	2,157.86	802.10	3,987.17	47.89
768.100 TURN OUT GEAR	50,000.00	50,000.00	2,837.50	0.00	3,188.21	6.38
801.000 CONTRACTUAL SERVICES	20,000.00	20,000.00	5,080.23	4,676.51	23,843.38	142.60
826.000 LEGAL FEES	8,000.00	8,000.00	0.00	0.00	14.00	0.18
840.000 LIABILITY/CASUALTY INSURANCE	39,000.00	39,000.00	(17,515.64)	0.00	10,570.12	27.10
843.100 EMPLOYEE PHYSICALS/VACCINATION	28,000.00	28,000.00	0.00	0.00	0.00	0.00
853.000 PHONE/COMM/INTERNET	11,000.00	11,000.00	530.52	1,697.26	3,394.68	46.29
870.000 HAZMAT YEARLY DUES	4,000.00	4,000.00	0.00	0.00	3,000.00	75.00
916.000 TRAINING	25,000.00	25,000.00	2,351.64	0.00	3,071.64	12.29
916.500 FIRE PREVENTION	7,500.00	7,500.00	147.07	0.00	147.07	1.96
917.000 SEWER USAGE	2,000.00	2,000.00	0.00	0.00	0.00	
918.000 WATER USAGE	2,000.00	2,000.00	0.00	0.00	0.00	
919.000 TRASH DISPOSAL	2,500.00	13,500.00	242.06	0.00	599.52	

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 206 - Fire Fund						
Expenditures						
920.000 ELECTRIC	35,000.00	35,000.00	1,553.44	0.00	5,655.32	16.16
920.100 SIREN ELECTRIC USAGE	2,000.00	2,000.00	171.37	0.00	309.51	15.48
930.003 MAINTENANCE FIRE HALL	48,000.00	48,000.00	6,743.40	0.00	7,381.32	15.38
930.020 MAINTENANCE - FERTILIZER	2,500.00	2,500.00	0.00	0.00	335.00	13.40
931.000 EQUIPMENT MAINT/REPAIR	14,000.00	14,000.00	868.17	(11.00)	3,303.12	23.52
931.100 EMERGENCY SIREN MAINTENANCE/REPAIRS	4,000.00	4,000.00	766.79	0.00	766.79	19.17
932.000 VEHICLE MAINTENANCE	60,000.00	60,000.00	4,945.29	(13.19)	9,056.61	15.07
933.000 SOFTWARE MAINTENANCE	1,500.00	1,500.00	0.00	2,298.67	1,798.26	273.13
955.000 SUNDRY	3,000.00	3,000.00	0.00	(505.30)	0.00	(16.84)
958.000 DUES/SUBSCRIP/RECERTIFICATION	7,500.00	7,500.00	25.00	0.00	2,826.64	37.69
967.000 SPECIAL PROJECTS	10,000.00	10,000.00	0.00	3,710.50	0.00	37.11
980.000 CAPITAL EQUIPMENT/CAPITAL IMP	205,500.00	205,500.00	1,639.30	2,436.15	7,392.42	4.78
981.000 CAPITAL EXPENSE - VEHICLE	55,197.00	55,197.00	34,102.00	35,877.00	34,102.00	126.78
Total Expenditure:	2,084,871.00	2,084,871.00	213,475.34	51,980.37	513,241.93	27.11
Total Dept 000.000	2,084,871.00	2,084,871.00	213,475.34	51,980.37	513,241.93	27.11
TOTAL EXPENDITURES	2,084,871.00	2,084,871.00	213,475.34	51,980.37	513,241.93	27.11
Fund 206 - Fire Fund:						
TOTAL REVENUES	2,084,871.00	2,084,871.00	2,046.61	(505.30)	2,894.80	0.11
TOTAL EXPENDITURES	2,084,871.00	2,084,871.00	213,475.34	51,980.37	513,241.93	27.11
NET OF REVENUES & EXPENDITURES	0.00	0.00	(211,428.73)	(52,485.67)	(510,347.13)	100.00

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 207 - Police Fund						
Revenues						
Dept 000.000						
Account Type: Revenue						
402.000 CURRENT PROPERTY TAX	2,971,200.00	2,971,200.00	0.00	0.00	0.00	0.00
412.000 DELINQUENT PP TAX	100.00	100.00	0.00	0.00	0.00	0.00
415.000 CHARGE BACKS/MTT/BOARD OF REVIEW	0.00	0.00	(59.43)	0.00	(59.43)	100.00
441.000 PERS PROPERTY TAX REIMB - STATE OF MI	4,000.00	4,000.00	0.00	0.00	0.00	0.00
480.000 LIQUOR LICENSE FEES	9,700.00	9,700.00	0.00	0.00	7,638.13	78.74
481.000 SOLICITATION FEES	100.00	100.00	0.00	0.00	180.00	180.00
501.000 FEDERAL GRANT REVENUE	2,500.00	2,500.00	0.00	0.00	0.00	0.00
628.100 INSPECTION FEES	6,800.00	6,800.00	0.00	0.00	1,200.00	17.65
629.000 GUN PERM/FINGERPRINTS/VIN INSP	200.00	200.00	30.00	0.00	40.00	20.00
629.100 BREATHALIZER TEST REQUIRED	0.00	0.00	0.00	0.00	10.00	100.00
630.200 SALVAGE VEHICLE INSPECTION	100.00	100.00	0.00	0.00	0.00	0.00
636.000 COPIES/MAPS	1,000.00	1,000.00	15.00	0.00	276.50	27.65
657.000 ORDINANCE FINES	10,000.00	10,000.00	1,039.50	0.00	2,605.70	26.06
664.000 INTEREST REVENUE	1,000.00	1,000.00	421.63	0.00	(223.44)	(22.34)
674.000 CONTRIBUTIONS/DONATIONS/GRANTS	2,500.00	2,500.00	0.00	0.00	0.00	0.00
676.000 REIMBURSEMENTS & COST RECOVERY	1,000.00	1,000.00	315.00	0.00	440.27	44.03
676.200 OVERTIME REIMB - OTHER	2,500.00	2,500.00	522.12	0.00	687.00	27.48
677.000 SUNDRY	250.00	250.00	0.00	0.00	0.00	0.00
Total Revenue:	3,012,950.00	3,012,950.00	2,283.82	0.00	12,794.73	0.42
Account Type: Transfers-In						
699.999 APPROPRIATION FROM SURPLUS	203,032.00	203,032.00	0.00	0.00	0.00	0.00
Total Transfers-In:	203,032.00	203,032.00	0.00	0.00	0.00	0.00
Total Dept 000.000	3,215,982.00	3,215,982.00	2,283.82	0.00	12,794.73	0.40
TOTAL REVENUES	3,215,982.00	3,215,982.00	2,283.82	0.00	12,794.73	0.40
Expenditures						
Dept 000.000						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	1,561,559.00	1,561,559.00	178,522.96	0.00	376,402.67	24.10
702.500 LEAVE TIME PAYOUT	4,555.00	4,555.00	0.00	0.00	1,908.40	41.90
704.000 PART-TIME EMPLOYEE SALARIES	36,000.00	36,000.00	3,914.75	0.00	8,604.43	23.90
706.000 HOLIDAY PAY	89,500.00	89,500.00	4,418.42	0.00	12,266.30	13.71
709.000 TOWNSHIP FICA	134,590.00	134,590.00	16,849.44	0.00	36,282.03	26.96
712.000 PAY IN LIEU OF MEDICAL INS	4,800.00	4,800.00	650.00	0.00	1,450.00	30.21
713.000 OVERTIME	70,000.00	70,000.00	32,317.03	0.00	62,033.25	88.62
716.000 DEFINED CONTRIBUTION	279,200.00	279,200.00	28,957.10	0.00	60,416.99	21.64
718.000 HEALTH/DENTAL/VISION INSURANCE	287,600.00	287,600.00	23,655.87	0.00	95,319.53	33.14
725.100 LONG/SHORT TERM DISABILITY	8,332.00	8,332.00	1,385.94	0.00	2,754.95	33.06
725.200 LIFE INSURANCE	1,860.00	1,860.00	232.20	0.00	464.40	24.97
726.500 EQUIPMENT ALLOWANCE	11,200.00	11,200.00	0.00	0.00	11,200.00	100.00
727.000 WORKERS' COMPENSATION	47,336.00	47,336.00	0.00	0.00	13,246.13	27.98
730.000 RETIREE HEALTH INSURANCE	104,000.00	104,000.00	0.00	0.00	104,000.00	100.00
731.000 EDUCATION INCENTIVE BONUS	12,000.00	12,000.00	0.00	0.00	0.00	0.00
752.000 SUPPLIES & SMALL EQUIPMENT	10,000.00	10,000.00	699.07	585.85	1,809.40	23.95
752.100 AMMUNITION	10,000.00	10,000.00	0.00	5,180.00	0.00	51.80
756.000 ACCREDITATION EXPENSES	10,000.00	10,000.00	0.00	0.00	5,255.86	52.56
758.000 DIESEL FUEL	250.00	250.00	0.00	0.00	100.72	
759.000 VEHICLE FUEL	50,000.00	50,000.00	5,993.73	0.00	11,850.26	
768.000 UNIFORMS/ACCESSORIES	10,000.00	15,000.00	195.48	0.00	1,909.29	

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT	DESCRIPTION	2022-23	2022-23	ACTIVITY FOR	ENCUMBERED	YTD BALANCE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 09/30/22	YEAR-TO-DATE	09/30/2022	USED
Fund 207 - Police Fund							
Expenditures							
768.500	UNIFORM CLEANING	4,000.00	4,000.00	353.50	0.00	353.50	8.84
801.000	CONTRACTUAL SERVICES	7,500.00	7,500.00	5,184.61	0.00	5,357.88	71.44
807.000	SWAT TEAM EXPENSES	6,000.00	6,000.00	0.00	0.00	171.94	2.87
807.001	CODE ENFORCEMENT EXPENSES	500.00	500.00	0.00	0.00	0.00	0.00
809.000	JANITORIAL SERVICES	8,000.00	8,000.00	1,117.08	0.00	2,311.20	28.89
826.000	LEGAL FEES	7,000.00	7,000.00	0.00	0.00	448.00	6.40
840.000	LIABILITY/CASUALTY INSURANCE	125,500.00	125,500.00	(30,088.47)	0.00	35,553.00	28.33
851.000	POSTAGE	200.00	200.00	0.00	0.00	0.00	0.00
853.000	PHONE/COMM/INTERNET	12,000.00	12,000.00	934.84	1,753.84	4,160.31	49.28
914.000	TUITION REIMBURSEMENT	8,000.00	8,000.00	0.00	0.00	3,000.00	37.50
916.000	TRAINING	12,000.00	12,000.00	1,046.41	0.00	5,245.45	43.71
917.000	SEWER USAGE	3,000.00	3,000.00	0.00	0.00	0.00	0.00
920.000	ELECTRIC	12,000.00	12,000.00	0.00	0.00	2,676.71	22.31
921.000	NATURAL GAS/HEAT	3,000.00	3,000.00	119.94	0.00	356.58	11.89
930.002	MAINTENANCE POLICE BUILDING	12,000.00	12,000.00	320.00	(1,718.32)	1,406.46	(2.60)
930.020	MAINTENANCE - FERTILIZER	500.00	500.00	0.00	0.00	0.00	0.00
931.000	EQUIPMENT MAINT/REPAIR	3,000.00	3,000.00	0.00	0.00	46.74	1.56
932.000	VEHICLE MAINTENANCE	50,000.00	50,000.00	10,006.94	286.88	14,388.75	29.35
933.000	SOFTWARE MAINTENANCE	20,000.00	20,000.00	0.00	1,405.14	11,448.16	64.27
933.300	LAW ENFORCEMENT INFO NETWORK	6,000.00	6,000.00	387.00	0.00	387.00	6.45
955.000	SUNDRY	2,000.00	2,000.00	0.00	0.00	0.00	0.00
958.000	DUES/SUBSCRIP/RECERTIFICATION	1,500.00	1,500.00	163.70	0.00	256.70	17.11
967.000	SPECIAL PROJECTS	15,000.00	15,000.00	1,683.50	4,410.50	1,683.50	40.63
980.000	CAPITAL EQUIPMENT/CAPITAL IMP	54,500.00	54,500.00	26,614.90	20,988.30	27,004.90	88.06
981.000	CAPITAL EXPENSE - VEHICLE	100,000.00	100,000.00	0.00	80,022.00	0.00	80.02
Total Expenditure:		3,215,982.00	3,215,982.00	315,635.94	112,914.19	923,531.39	32.23
Total Dept 000.000		3,215,982.00	3,215,982.00	315,635.94	112,914.19	923,531.39	32.23
TOTAL EXPENDITURES		3,215,982.00	3,215,982.00	315,635.94	112,914.19	923,531.39	32.23
Fund 207 - Police Fund:							
TOTAL REVENUES		3,215,982.00	3,215,982.00	2,283.82	0.00	12,794.73	0.40
TOTAL EXPENDITURES		3,215,982.00	3,215,982.00	315,635.94	112,914.19	923,531.39	32.23
NET OF REVENUES & EXPENDITURES		0.00	0.00	(313,352.12)	(112,914.19)	(910,736.66)	100.00

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 14/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 208 - SENIORS, PARKS, LL TRAIL						
Revenues						
Dept 000.000						
Account Type: Revenue						
664.000 INTEREST REVENUE	0.00	0.00	1,380.39	0.00	2,547.17	100.00
Total Revenue:	0.00	0.00	1,380.39	0.00	2,547.17	100.00
Account Type: Transfers-In						
699.101 TRANSFER IN 101-OPERATIONS	400,000.00	400,000.00	33,333.33	0.00	99,999.99	25.00
699.999 APPROPRIATION FROM SURPLUS	192,085.00	192,085.00	0.00	0.00	0.00	0.00
Total Transfers-In:	592,085.00	592,085.00	33,333.33	0.00	99,999.99	16.89
Total Dept 000.000	592,085.00	592,085.00	34,713.72	0.00	102,547.16	17.32
Dept 751.000 - Recreation Board						
Account Type: Revenue						
651.000 PARKS & RECREATION FEES	15,000.00	15,000.00	315.43	0.00	8,500.54	56.67
674.000 CONTRIBUTIONS/DONATIONS/GRANTS	0.00	0.00	68,513.00	0.00	68,513.00	100.00
676.000 REIMBURSEMENTS & COST RECOVERY	0.00	0.00	0.00	0.00	4,092.00	100.00
Total Revenue:	15,000.00	15,000.00	68,828.43	0.00	81,105.54	540.70
Total Dept 751.000 - Recreation Board	15,000.00	15,000.00	68,828.43	0.00	81,105.54	540.70
Dept 800.000 - LAKELAND TRAIL						
Account Type: Revenue						
674.000 CONTRIBUTIONS/DONATIONS/GRANTS	0.00	0.00	163.00	0.00	263.00	100.00
Total Revenue:	0.00	0.00	163.00	0.00	263.00	100.00
Total Dept 800.000 - LAKELAND TRAIL	0.00	0.00	163.00	0.00	263.00	100.00
Dept 820.000 - SENIOR CENTER						
Account Type: Revenue						
651.001 SENIOR CENTER RENTALS	2,000.00	2,000.00	490.00	0.00	1,575.00	78.75
Total Revenue:	2,000.00	2,000.00	490.00	0.00	1,575.00	78.75
Total Dept 820.000 - SENIOR CENTER	2,000.00	2,000.00	490.00	0.00	1,575.00	78.75
TOTAL REVENUES	609,085.00	609,085.00	104,195.15	0.00	185,490.70	30.45
Expenditures						
Dept 751.000 - Recreation Board						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	43,110.00	43,110.00	4,524.26	0.00	7,823.22	18.15
704.000 PART-TIME EMPLOYEE SALARIES	6,098.00	6,098.00	1,109.57	0.00	2,930.62	48.06
704.100 PER DIEM	3,900.00	3,900.00	195.00	0.00	1,050.66	26.94
709.000 TOWNSHIP FICA	3,800.00	3,800.00	445.92	0.00	908.14	23.90
713.000 OVERTIME	0.00	0.00	0.00	0.00	66.16	100.00
716.000 DEFINED CONTRIBUTION	3,600.00	3,600.00	588.15	0.00	1,025.62	28.49
718.000 HEALTH/DENTAL/VISION INSURANCE	15,702.00	15,702.00	1,308.47	0.00	7,108.65	45.27
725.100 LONG/SHORT TERM DISABILITY	226.00	226.00	43.76	0.00	86.37	
725.200 LIFE INSURANCE	57.00	57.00	9.44	0.00	18.88	
727.000 WORKERS' COMPENSATION	120.00	120.00	0.00	0.00	421.79	

138

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

		2022-23		ACTIVITY FOR			
ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	2022-23 AMENDED BUDGET	MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 208 - SENIORS, PARKS, LL TRAIL							
Expenditures							
752.000	SUPPLIES & SMALL EQUIPMENT	2,500.00	2,500.00	694.12	0.00	694.12	27.76
758.000	DIESEL FUEL	1,500.00	1,500.00	465.13	0.00	712.70	47.51
809.000	JANITORIAL SERVICES	500.00	500.00	0.00	0.00	0.00	0.00
826.000	LEGAL FEES	0.00	0.00	0.00	0.00	153.00	100.00
840.000	LIABILITY/CASUALTY INSURANCE	500.00	500.00	(1,065.14)	0.00	(589.59)	(117.92)
900.000	LEGAL NOTICES/ADVERTISING	400.00	400.00	0.00	0.00	0.00	0.00
900.100	PRINTING	1,500.00	1,500.00	0.00	0.00	0.00	0.00
910.000	PROFESSIONAL DEVELOPMENT	2,000.00	2,000.00	0.00	0.00	0.00	0.00
917.000	SEWER USAGE	700.00	700.00	0.00	0.00	0.00	0.00
919.000	TRASH DISPOSAL	1,500.00	1,500.00	176.15	0.00	352.30	23.49
920.000	ELECTRIC	4,000.00	4,000.00	0.00	0.00	1,183.41	29.59
930.005	MAINTENANCE PARK BUILDINGS	7,500.00	7,500.00	4,924.43	0.00	6,527.99	87.04
930.015	RESERVE FOR PARKS MAINTENANCE	1,000.00	1,000.00	445.00	0.00	445.00	44.50
930.020	MAINTENANCE - FERTILIZER	12,000.00	12,000.00	0.00	0.00	4,445.00	37.04
930.200	PLAYGROUND/FIELD REPAIR	100,000.00	100,000.00	0.00	0.00	0.00	0.00
930.300	PLAYGROUND INSPECTION	750.00	750.00	0.00	0.00	0.00	0.00
942.000	PORTABLE TOILETS	10,000.00	10,000.00	1,968.00	0.00	5,723.00	57.23
943.000	EVENT COMMITTEE EXPENSE	5,000.00	5,000.00	0.00	0.00	100.00	2.00
946.000	ENGINEERING SERVICES	5,000.00	5,000.00	4,695.00	0.00	5,889.50	117.79
955.000	SUNDRY	2,500.00	2,500.00	0.00	0.00	28.87	1.15
958.000	DUES/SUBSCRIP/RECERTIFICATION	500.00	500.00	0.00	0.00	500.00	100.00
967.600	WINKELHAUS PARK	4,000.00	4,000.00	0.00	0.00	477.00	11.93
967.962	SPECIAL PROJECTS - MISC IMPROVEMENT	50,000.00	50,000.00	3,068.00	1,148.00	3,223.76	8.74
980.000	CAPITAL EQUIPMENT/CAPITAL IMP	20,000.00	20,000.00	0.00	0.00	0.00	0.00
980.500	RESERVE FOR EQUIPMENT PURCHASE	20,000.00	20,000.00	0.00	8,548.70	0.00	42.74
Total Expenditure:		329,963.00	329,963.00	23,595.26	9,696.70	51,306.17	18.49
Total Dept 751.000 - Recreation Board		329,963.00	329,963.00	23,595.26	9,696.70	51,306.17	18.49
Dept 800.000 - LAKELAND TRAIL							
Account Type: Expenditure							
840.000	LIABILITY/CASUALTY INSURANCE	230.00	230.00	0.00	0.00	100.64	43.76
920.000	ELECTRIC	300.00	300.00	0.00	0.00	40.96	13.65
938.000	LAKELAND TRAIL MAINTENANCE	45,000.00	45,000.00	435.00	113,704.00	18,160.21	293.03
938.500	LL TRAIL RAILROAD MAINT FEE	1,000.00	1,000.00	0.00	0.00	0.00	0.00
942.000	PORTABLE TOILETS	6,000.00	6,000.00	828.00	0.00	2,550.00	42.50
955.000	SUNDRY	500.00	500.00	500.00	0.00	500.00	100.00
975.300	GRANT MATCH	5,000.00	5,000.00	0.00	106,331.48	160,331.48	5,333.26
980.000	CAPITAL EQUIPMENT/CAPITAL IMP	4,000.00	4,000.00	0.00	0.00	0.00	0.00
Total Expenditure:		62,030.00	62,030.00	1,763.00	220,035.48	181,683.29	647.62
Total Dept 800.000 - LAKELAND TRAIL		62,030.00	62,030.00	1,763.00	220,035.48	181,683.29	647.62
Dept 820.000 - SENIOR CENTER							
Account Type: Expenditure							
702.000	FULL-TIME EMPLOYEE SALARIES	49,680.00	49,680.00	5,733.60	0.00	11,658.32	23.47
704.000	PART-TIME EMPLOYEE SALARIES	38,700.00	38,700.00	3,920.66	0.00	8,155.77	21.07
709.000	TOWNSHIP FICA	6,800.00	6,800.00	742.34	0.00	1,527.21	22.46
716.000	DEFINED CONTRIBUTION	6,485.00	6,485.00	745.38	0.00	1,515.61	23.37
718.000	HEALTH/DENTAL/VISION INSURANCE	22,431.00	22,431.00	1,869.23	0.00	5,611.27	25.02
725.100	LONG/SHORT TERM DISABILITY	315.00	315.00	55.48	0.00	109.50	34.76
725.200	LIFE INSURANCE	81.00	81.00	13.50	0.00	27.00	33.33
727.000	WORKERS' COMPENSATION	900.00	18 900.00	0.00	0.00	0.00	
752.000	SUPPLIES & SMALL EQUIPMENT	4,500.00	4,500.00	0.00	127.74	450.78	12.86

139

10/25/2022 10:03 AM

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 16/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23	ACTIVITY FOR		ENCUMBERED	YTD BALANCE	% BDGT
	ORIGINAL	2022-23	MONTH			
	BUDGET	AMENDED BUDGET	09/30/22	YEAR-TO-DATE	09/30/2022	USED
Fund 208 - SENIORS, PARKS, LL TRAIL						
Expenditures						
801.000 CONTRACTUAL SERVICES	22,000.00	22,000.00	0.00	0.00	3,382.65	15.38
804.000 SENIOR PROGRAMS	7,000.00	7,000.00	0.00	0.00	1,165.98	16.66
840.000 LIABILITY/CASUALTY INSURANCE	2,700.00	2,700.00	0.00	0.00	1,330.60	49.28
853.000 PHONE/COMM/INTERNET	4,000.00	4,000.00	67.22	237.62	1,219.97	36.44
900.200 NEWSLETTER/PUBLICATIONS	3,000.00	3,000.00	0.00	0.00	0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	0.00	0.00
917.000 SEWER USAGE	1,750.00	1,750.00	0.00	0.00	0.00	0.00
919.000 TRASH DISPOSAL	2,000.00	2,000.00	160.00	0.00	480.00	24.00
920.000 ELECTRIC	4,500.00	4,500.00	0.00	0.00	1,370.81	30.46
921.000 NATURAL GAS/HEAT	2,500.00	2,500.00	22.25	0.00	66.45	2.66
930.001 MAINTENANCE COMM CENTER	10,500.00	10,500.00	74.70	93.14	625.91	6.85
930.020 MAINTENANCE - FERTILIZER	500.00	500.00	0.00	0.00	0.00	0.00
931.000 EQUIPMENT MAINT/REPAIR	2,000.00	2,000.00	298.26	0.00	298.26	14.91
937.000 IMPROVEMENTS	2,000.00	2,000.00	0.00	0.00	0.00	0.00
955.000 SUNDRY	1,000.00	1,000.00	0.00	0.00	0.00	0.00
958.000 DUES/SUBSCRIP/RECERTIFICATION	750.00	750.00	0.00	0.00	0.00	0.00
980.000 CAPITAL EQUIPMENT/CAPITAL IMP	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Total Expenditure:	217,092.00	217,092.00	13,702.62	458.50	38,996.09	18.17
Total Dept 820.000 - SENIOR CENTER	217,092.00	217,092.00	13,702.62	458.50	38,996.09	18.17
TOTAL EXPENDITURES	609,085.00	609,085.00	39,060.88	230,190.68	271,985.55	82.45
Fund 208 - SENIORS, PARKS, LL TRAIL:						
TOTAL REVENUES	609,085.00	609,085.00	104,195.15	0.00	185,490.70	30.45
TOTAL EXPENDITURES	609,085.00	609,085.00	39,060.88	230,190.68	271,985.55	82.45
NET OF REVENUES & EXPENDITURES	0.00	0.00	65,134.27	(230,190.68)	(86,494.85)	100.00

10/25/2022 10:03 AM

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 17/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 590 - SEWER FUND						
Revenues						
Dept 527.000 - SEWER OPERATING						
Account Type: Revenue						
653.000 O&M USAGE FEES	1,501,500.00	1,501,500.00	232,378.25	0.00	287,448.42	19.14
653.001 O&M LATE PENALTY	27,000.00	27,000.00	3,169.35	0.00	7,280.14	26.96
653.002 ADMIN FEE FOR DELINQ ON TAXES	22,000.00	22,000.00	22,340.60	0.00	22,340.60	101.55
664.001 INTEREST REVENUE - O&M ACCOUNTS	5,000.00	5,000.00	268.09	0.00	503.28	10.07
667.000 RENTAL INCOME	18,500.00	18,500.00	1,631.51	0.00	4,885.87	26.41
676.000 REIMBURSEMENTS & COST RECOVERY	12,000.00	12,000.00	0.00	0.00	7,467.87	62.23
677.000 SUNDRY	500.00	500.00	0.00	0.00	0.00	0.00
Total Revenue:	1,586,500.00	1,586,500.00	259,787.80	0.00	329,926.18	20.80
Account Type: Transfers-In						
699.999 APPROPRIATION FROM SURPLUS	68,121.00	68,121.00	0.00	0.00	0.00	0.00
Total Transfers-In:	68,121.00	68,121.00	0.00	0.00	0.00	0.00
Total Dept 527.000 - SEWER OPERATING	1,654,621.00	1,654,621.00	259,787.80	0.00	329,926.18	19.94
Dept 537.000						
Account Type: Revenue						
637.300 PORTAGE MONTHLY SEWER OP	75,600.00	75,600.00	0.00	0.00	12,578.98	16.64
637.400 PORTAGE ADD'L FEES	10,000.00	10,000.00	0.00	0.00	0.00	0.00
Total Revenue:	85,600.00	85,600.00	0.00	0.00	12,578.98	14.70
Total Dept 537.000	85,600.00	85,600.00	0.00	0.00	12,578.98	14.70
Dept 538.000						
Account Type: Revenue						
607.000 NON-TAX ADMIN FEE	15,000.00	15,000.00	400.00	0.00	2,911.60	19.41
620.200 GRINDER PUMP INSTALLATION	150,000.00	150,000.00	8,688.50	0.00	18,274.04	12.18
640.000 APPLICATION FEES - SEWERS	10,000.00	10,000.00	200.00	0.00	1,200.00	12.00
642.100 DIRECT TAP FEE	112,000.00	112,000.00	4,500.00	0.00	27,000.00	24.11
642.300 INDIRECT TAP FEE	442,500.00	442,500.00	0.00	0.00	127,500.00	28.81
644.100 MAIN LINE EXTENSION	50,000.00	50,000.00	0.00	0.00	9,809.45	19.62
646.200 GRINDER PUMP PURCHASE	100,000.00	100,000.00	5,140.00	0.00	39,660.00	39.66
646.300 REVENUE SALE OF GRINDER PUMPS	0.00	0.00	0.00	0.00	5,140.00	100.00
664.002 INTEREST REVENUE - CAPITAL ACCTS	5,000.00	5,000.00	4,294.33	0.00	5,145.84	102.92
675.590 CONTRIBUTED CAPITAL FROM OTHER	34,000.00	34,000.00	0.00	0.00	0.00	0.00
676.000 REIMBURSEMENTS & COST RECOVERY	0.00	0.00	0.00	0.00	616.00	100.00
Total Revenue:	918,500.00	918,500.00	23,222.83	0.00	237,256.93	25.83
Total Dept 538.000	918,500.00	918,500.00	23,222.83	0.00	237,256.93	25.83
Dept 539.000						
Account Type: Revenue						
472.000 SPECIAL ASSESSMENTS REVENUE	25,000.00	25,000.00	0.00	0.00	54.24	0.22
654.000 WWTP DEBT FEE	715,000.00	715,000.00	86,487.19	0.00	107,131.83	14.98
654.001 WWTP DEBT LATE PENALTY	12,000.00	12,000.00	1,338.34	0.00	3,167.73	26.40
664.003 INTEREST REVENUE SAD'S & OTHER	1,500.00	1,500.00	3,930.33	0.00	4,742.29	316.15
Total Revenue:	753,500.00	753,500.00	91,755.86	0.00	115,096.09	15.27
Total Dept 539.000	753,500.00	753,500.00	91,755.86	0.00	115,096.09	15.27

REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 590 - SEWER FUND						
Revenues						
Dept 540.000						
Account Type: Revenue						
620.100 WATER METER INSTALLATION	300.00	300.00	0.00	0.00	100.00	33.33
637.500 WATER CONNECTION ADM FEE	2,000.00	2,000.00	0.00	0.00	700.00	35.00
654.500 WATER CHARGE O&M	40,000.00	40,000.00	25,805.75	0.00	25,805.75	64.51
654.501 WATER CHARGE PENALTY (10%)	1,000.00	1,000.00	0.00	0.00	202.75	20.28
664.001 INTEREST REVENUE - O&M ACCOUNTS	200.00	200.00	0.00	0.00	(83.04)	(41.52)
Total Revenue:	43,500.00	43,500.00	25,805.75	0.00	26,725.46	61.44
Total Dept 540.000	43,500.00	43,500.00	25,805.75	0.00	26,725.46	61.44
TOTAL REVENUES	3,455,721.00	3,455,721.00	400,572.24	0.00	721,583.64	20.88
Expenditures						
Dept 527.000 - SEWER OPERATING						
Account Type: Expenditure						
702.000 FULL-TIME EMPLOYEE SALARIES	424,096.00	424,096.00	52,173.68	0.00	108,010.97	25.47
702.500 LEAVE TIME PAYOUT	1,675.00	1,675.00	0.00	0.00	572.52	34.18
704.000 PART-TIME EMPLOYEE SALARIES	6,750.00	6,750.00	4,996.92	0.00	7,173.85	106.28
704.100 PER DIEM	1,560.00	1,560.00	130.00	0.00	390.00	25.00
709.000 TOWNSHIP FICA	37,100.00	37,100.00	4,963.07	0.00	10,116.55	27.27
713.000 OVERTIME	47,500.00	47,500.00	7,492.33	0.00	15,687.41	33.03
716.000 DEFINED CONTRIBUTION	47,851.00	47,851.00	6,920.53	0.00	14,245.53	29.77
718.000 HEALTH/DENTAL/VISION INSURANCE	84,800.00	84,800.00	7,718.46	0.00	30,889.38	36.43
725.100 LONG/SHORT TERM DISABILITY	3,800.00	3,800.00	470.20	0.00	951.78	25.05
725.200 LIFE INSURANCE	571.00	571.00	98.57	0.00	203.89	35.71
727.000 WORKERS' COMPENSATION	8,668.00	8,668.00	0.00	0.00	2,204.56	25.43
751.100 GRINDER PUMP PARTS	325,000.00	325,000.00	0.00	78,535.00	38,940.00	36.15
751.200 GRINDER PUMP CORES	130,000.00	130,000.00	0.00	0.00	0.00	0.00
752.000 SUPPLIES & SMALL EQUIPMENT	25,000.00	25,000.00	4,870.36	0.00	5,856.91	23.43
758.000 DIESEL FUEL	2,000.00	2,000.00	190.80	0.00	768.57	38.43
759.000 VEHICLE FUEL	12,000.00	12,000.00	3,500.32	0.00	4,958.38	41.32
768.000 UNIFORMS/ACCESSORIES	10,000.00	10,000.00	634.32	523.98	2,260.97	27.85
801.000 CONTRACTUAL SERVICES	12,000.00	12,000.00	9,317.70	0.00	11,767.70	98.06
826.000 LEGAL FEES	1,000.00	1,000.00	0.00	0.00	0.00	0.00
840.000 LIABILITY/CASUALTY INSURANCE	27,000.00	27,000.00	(10,978.60)	0.00	1,615.69	5.98
843.000 MISC MEDICAL EXPENSES	2,000.00	2,000.00	0.00	0.00	0.00	0.00
851.000 POSTAGE	7,500.00	7,500.00	980.33	0.00	1,660.52	22.14
853.000 PHONE/COMM/INTERNET	16,000.00	16,000.00	310.00	0.00	1,817.31	11.36
900.000 LEGAL NOTICES/ADVERTISING	400.00	400.00	0.00	0.00	0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT	4,000.00	4,000.00	0.00	0.00	164.00	4.10
917.500 TREATMENT EXPENSE	115,000.00	115,000.00	0.00	0.00	0.00	0.00
920.000 ELECTRIC	30,000.00	30,000.00	1,291.15	0.00	4,322.30	14.41
921.000 NATURAL GAS/HEAT	4,000.00	4,000.00	216.84	0.00	385.25	9.63
930.010 SEWER MAINTENANCE GARAGE	1,500.00	1,500.00	216.00	0.00	556.00	37.07
930.011 ENTERPRISE POLE BARN (ORIGINAL)	500.00	500.00	0.00	0.00	0.00	0.00
931.000 EQUIPMENT MAINT/REPAIR	2,500.00	2,500.00	11.43	0.00	11.43	0.46
932.000 VEHICLE MAINTENANCE	4,000.00	4,000.00	0.00	0.00	584.00	14.60
933.000 SOFTWARE MAINTENANCE	2,000.00	2,000.00	0.00	574.83	394.74	48.48
934.100 PUMP & MAIN REPAIR/MAINTENANCE	80,000.00	80,000.00	24,145.89	48,165.00	80,408.85	160.72
934.200 GRINDER PUMP REPLACEMENT	78,000.00	78,000.00	10,279.50	0.00	46,257.75	59.20
946.000 ENGINEERING SERVICES	10,000.00	10,000.00	1,040.40	0.00	2,371.50	23.72
955.000 SUNDRY	500.00	21 500.00	60.00	0.00	60.00	12.00
958.000 DUES/SUBSCRIP/RECERTIFICATION	4,000.00	4,000.00	0.00	0.00	1,256.89	31.42

10/25/2022 10:03 AM

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP

Page: 19/20

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 25.21

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 590 - SEWER FUND						
Expenditures						
968.000 DEPRECIATION	750,000.00	750,000.00	0.00	0.00	0.00	0.00
980.000 CAPITAL EQUIPMENT/CAPITAL IMP	20,000.00	20,000.00	819.65	819.65	819.65	8.20
981.000 CAPITAL EXPENSE - VEHICLE	28,000.00	28,000.00	0.00	0.00	0.00	0.00
Total Expenditure:	2,368,271.00	2,368,271.00	131,869.85	128,618.46	397,684.85	22.22
Account Type: Transfers-Out						
999.101 TRANSFER OUT GENERAL FUND	57,500.00	57,500.00	4,791.67	0.00	14,375.01	25.00
Total Transfers-Out:	57,500.00	57,500.00	4,791.67	0.00	14,375.01	25.00
Total Dept 527.000 - SEWER OPERATING	2,425,771.00	2,425,771.00	136,661.52	128,618.46	412,059.86	22.29
Dept 537.000						
Account Type: Expenditure						
752.000 SUPPLIES & SMALL EQUIPMENT	20,000.00	20,000.00	1,016.37	1,382.43	4,648.98	30.16
753.000 CHEMICALS	25,000.00	25,000.00	8,753.20	0.00	8,753.20	35.01
758.000 DIESEL FUEL	250.00	250.00	969.16	0.00	969.16	387.66
853.000 PHONE/COMM/INTERNET	250.00	250.00	11.48	158.41	196.23	141.86
910.000 PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	0.00	0.00
917.600 SLUDGE REMOVAL EXPENSE WWTP	55,000.00	55,000.00	0.00	0.00	0.00	0.00
919.000 TRASH DISPOSAL	1,500.00	1,500.00	124.42	0.00	248.84	16.59
920.000 ELECTRIC	75,000.00	75,000.00	5,378.04	0.00	11,240.74	14.99
921.000 NATURAL GAS/HEAT	25,000.00	25,000.00	15.00	0.00	46.04	0.18
930.007 BUILDING MAINTENANCE - WWTP	2,500.00	2,500.00	0.00	0.00	297.30	11.89
931.000 EQUIPMENT MAINT/REPAIR	8,000.00	8,000.00	1,248.00	0.00	5,705.42	71.32
934.100 PUMP & MAIN REPAIR/MAINTENANCE	15,000.00	15,000.00	12,647.08	22,703.55	13,445.08	240.99
946.000 ENGINEERING SERVICES	12,000.00	12,000.00	90.00	0.00	90.00	0.75
952.000 LAB ANALYSIS - WWTP	9,000.00	9,000.00	3,226.00	0.00	3,839.00	42.66
952.100 LAB ANALYSIS FEES - PORTAGE	10,000.00	10,000.00	2,296.00	0.00	2,632.00	26.32
955.000 SUNDRY	250.00	250.00	0.00	0.00	0.00	0.00
955.100 ANNUAL GRNDWATER DISCHARGE FEE	5,000.00	5,000.00	0.00	0.00	0.00	0.00
958.000 DUES/SUBSCRIP/RECERTIFICATION	500.00	500.00	0.00	0.00	420.00	84.00
980.000 CAPITAL EQUIPMENT/CAPITAL IMP	7,500.00	7,500.00	0.00	0.00	0.00	0.00
Total Expenditure:	272,750.00	272,750.00	35,774.75	24,244.39	52,531.99	28.15
Total Dept 537.000	272,750.00	272,750.00	35,774.75	24,244.39	52,531.99	28.15
Dept 538.000						
Account Type: Expenditure						
946.000 ENGINEERING SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	0.00
955.000 SUNDRY	1,000.00	1,000.00	90.00	0.00	450.00	45.00
Total Expenditure:	3,500.00	3,500.00	90.00	0.00	450.00	12.86
Account Type: Transfers-Out						
999.101 TRANSFER OUT G/F ADMIN FEE	57,500.00	57,500.00	4,791.67	0.00	14,375.01	25.00
Total Transfers-Out:	57,500.00	57,500.00	4,791.67	0.00	14,375.01	25.00
Total Dept 538.000	61,000.00	61,000.00	4,881.67	0.00	14,825.01	24.30
Dept 539.000						
Account Type: Expenditure						
991.000 DEBT SERVICE - PRINCIPAL	525,000.00	525,000.00	0.00	0.00	0.00	
992.000 INTEREST EXPENSE	130,000.00	130,000.00	31,122.83	0.00	60,807.21	
993.000 AGENT FEES	1,200.00	1,200.00	0.00	0.00	0.00	

143

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REVENUE AND EXPENDITURE REPORT FOR HAMBURG TWP
 PERIOD ENDING 09/30/2022
 % Fiscal Year Completed: 25.21

Page: 20/20

Item 14.

ACCOUNT DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 09/30/22	ENCUMBERED YEAR-TO-DATE	YTD BALANCE 09/30/2022	% BDGT USED
Fund 590 - SEWER FUND						
Expenditures						
Total Expenditure:	656,200.00	656,200.00	31,122.83	0.00	60,807.21	9.27
Total Dept 539.000	656,200.00	656,200.00	31,122.83	0.00	60,807.21	9.27
Dept 540.000						
Account Type: Expenditure						
917.900 WATER PURCHASE CITY OF BRIGHTON	40,000.00	40,000.00	0.00	0.00	0.00	0.00
Total Expenditure:	40,000.00	40,000.00	0.00	0.00	0.00	0.00
Total Dept 540.000	40,000.00	40,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,455,721.00	3,455,721.00	208,440.77	152,862.85	540,224.07	20.06
Fund 590 - SEWER FUND:						
TOTAL REVENUES	3,455,721.00	3,455,721.00	400,572.24	0.00	721,583.64	20.88
TOTAL EXPENDITURES	3,455,721.00	3,455,721.00	208,440.77	152,862.85	540,224.07	20.06
NET OF REVENUES & EXPENDITURES	0.00	0.00	192,131.47	(152,862.85)	181,359.57	100.00
TOTAL REVENUES - ALL FUNDS	16,567,071.00	16,567,071.00	647,517.31	(2,391.16)	1,571,968.96	9.47
TOTAL EXPENDITURES - ALL FUNDS	16,567,071.00	16,567,071.00	1,374,077.82	639,969.93	4,027,428.56	28.17
NET OF REVENUES & EXPENDITURES	0.00	0.00	(726,560.51)	(642,361.09)	(2,455,459.60)	100.00

CASH SUMMARY BY ACCOUNT FOR HAMBURG TWP
 FROM 09/01/2022 TO 09/30/2022
 FUND: ALL FUNDS
 CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 09/01/2022	Total Debits	Total Credits	Ending Balance 09/30/2022
Fund 101	General Fund				
002.000	CASH/SAVINGS	4,739,440.31	882,012.22	1,220,651.29	4,400,801.24
002.100	ARPA FUNDING	2,285,711.74	0.00	0.00	2,285,711.74
002.179	TPA HEALTH CARE REIMB	4,967.48	9,000.00	8,206.26	5,761.22
002.200	ESCROW PERFORMANCE BONDS	125,332.75	0.00	0.00	125,332.75
002.279	ZONING REVIEW ESCROW	162,562.09	270.37	1,499.50	161,332.96
002.701	CASH 701 FUND	0.00	0.00	0.00	0.00
004.000	PETTY CASH	200.00	0.00	0.00	200.00
004.100	SENIOR CENTER PETTY CASH	300.00	0.00	0.00	300.00
008.000	CHANGE ACCOUNT	250.00	0.00	0.00	250.00
008.003	HAYCRK/CHAMBERSRDCONSTESCROW	40,806.47	0.00	0.00	40,806.47
008.004	HAYCRK/CHAMBERSRDENGESCROW	27,132.23	0.00	0.00	27,132.23
	General Fund	7,386,703.07	891,282.59	1,230,357.05	7,047,628.61
Fund 151	CEMETERY TRUST FUND				
003.005	RESTRICTED CEMETERY TRUST	7,678.95	12.77	0.00	7,691.72
Fund 204	Road Fund				
002.000	CASH/SAVINGS	1,180,424.24	1,582.34	517,311.51	664,695.07
Fund 206	Fire Fund				
002.000	CASH/SAVINGS	1,301,065.79	19,753.42	236,046.03	1,084,773.18
004.000	PETTY CASH	300.00	0.00	0.00	300.00
	Fire Fund	1,301,365.79	19,753.42	236,046.03	1,085,073.18
Fund 207	Police Fund				
002.000	CASH/SAVINGS	140,218.85	32,431.72	340,760.80	(168,110.23)
004.000	PETTY CASH	200.00	0.00	0.00	200.00
	Police Fund	140,418.85	32,431.72	340,760.80	(167,910.23)
Fund 208	SENIORS, PARKS, LL TRAIL				
002.000	CASH/SAVINGS	858,643.86	108,307.29	164,525.02	802,426.13
Fund 211	Act 302 Training Fund				
002.000	CASH/SAVINGS	822.07	0.50	280.00	542.57
Fund 243	BROWNFIELD REDEVELOPMENT AUTHORITY FUND				
002.000	CASH/SAVINGS	6,518.34	4.87	0.00	6,523.21
Fund 245	Public/Capital Improvements				
002.000	CASH/SAVINGS	11,607.10	19.31	0.00	11,626.41
Fund 265	Drug Enforcement Fund				
002.000	CASH/SAVINGS	2,569.12	5.62	0.00	2,574.74
002.003	FEDERAL FORFEITURE FUNDS	980.13	0.00	0.00	980.13
002.005	STATE FORFEITURE FUNDS	142.23	0.00	0.00	142.23
	Drug Enforcement Fund	3,691.48	5.62	0.00	3,697.10
Fund 272	Rustic/Lake Pointe Road SAD				
002.000	CASH/SAVINGS	(421.25)	0.00	0.00	(421.25)
Fund 273	Scott Drive ROAD SAD				
002.000	CASH/SAVINGS	(522.55)	0.00	570.00	(1,092.55)
Fund 274	Crystal Drive/Beach Rd Maint				
002.000	CASH/SAVINGS	70.04	0.00	0.00	70.04
Fund 275	Norene Ct/Peary Dr SAD - Rd Mn				
002.000	CASH/SAVINGS	3,060.47	0.00	0.00	3,060.47
Fund 276	Community Dr SAD - Road Maint				
002.000	CASH/SAVINGS	480.04	0.00	575.00	

CASH SUMMARY BY ACCOUNT FOR HAMBURG TWP
 FROM 09/01/2022 TO 09/30/2022
 FUND: ALL FUNDS
 CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 09/01/2022	Total Debits	Total Credits	Ending Balance 09/30/2022
Fund 277 002.000	Edgelake/Burton Drive SAD CASH/SAVINGS	(31.62)	0.00	0.00	(31.62)
Fund 278 002.000	Downing Drive SAD CASH/SAVINGS	2,008.72	0.00	0.00	2,008.72
Fund 279 002.000	Riverside/Century/Lagoon SAD CASH/SAVINGS	(942.35)	0.00	3,540.00	(4,482.35)
Fund 280 002.000	Island Shore/Schlenker SAD CASH/SAVINGS	1,622.00	0.00	1,500.00	122.00
Fund 281 002.000	Campbell Drive SAD CASH/SAVINGS	2,330.86	0.00	475.00	1,855.86
Fund 282 002.000	Mumford Park Lighting SAD CASH/SAVINGS	(272.55)	0.00	131.31	(403.86)
Fund 283 002.000	KINGSTON DRIVE MAINTENANCE SAD CASH/SAVINGS	3,182.69	0.00	3,630.00	(447.31)
Fund 284 002.000	Winans Drive SAD CASH/SAVINGS	867.92	0.00	950.00	(82.08)
Fund 285 002.000 003.497	STRAWBERRY INDIANOLA IMP SAD CASH/SAVINGS S'BERRY INDIANOLA DEBT CASH	2,671.22 106,782.38	0.00 178.40	4,005.62 0.00	(1,334.40) 106,960.78
	STRAWBERRY INDIANOLA IMP SAD	109,453.60	178.40	4,005.62	105,626.38
Fund 286 002.000	SHAN-GRI-LA AQUATIC WEED CONTROL CASH/SAVINGS	251.54	0.00	0.00	251.54
Fund 287 002.000 003.499	DOWNING DR ROAD IMP SAD CASH/SAVINGS DOWNING DEBT CASH	0.00 30,106.13	0.00 49.57	560.79 0.00	(560.79) 30,155.70
	DOWNING DR ROAD IMP SAD	30,106.13	49.57	560.79	29,594.91
Fund 302 002.000 002.302	Twp FIRE STN Cap Imp Debt Ser CASH/SAVINGS CASH	0.00 115,476.95	0.00 192.09	0.00 0.00	0.00 115,669.04
	Twp FIRE STN Cap Imp Debt Ser	115,476.95	192.09	0.00	115,669.04
Fund 375 002.000 003.908	Mumford Dredging Debt Retirement CASH/SAVINGS 2004 BOND DEBT	0.00 4,353.41	0.00 7.20	51.97 0.00	(51.97) 4,360.61
	Mumford Dredging Debt Retirement	4,353.41	7.20	51.97	4,308.64
Fund 376 002.000	Buhl Rd Improve. Debt Retirement CASH/SAVINGS	13,620.49	22.65	0.00	13,643.14
Fund 590 002.000 002.002 002.008 002.590 002.908 003.590 003.903 003.905 003.906 003.908 003.912 003.918	SEWER FUND CASH/SAVINGS WATER RECEIPTS FROM BILLS CASH - INFRASTRUCTURE DEPOSIT SAVINGS - O&M 2004 BOND SERIES CONSTRUCTION SAVINGS - CAP ACTIVITY-ENTERPRS STRWBERRY RESTRICTED DEBT 98 CONTRACT SAD'S RESTRICTED 01 CSAD'S/MA/TOW/GALL-WHT/BCK 2004 BOND DEBT MIDLAND SEWER CONTRACT SAD DEBT NIMS CONTRACT SAD SEWER CONNECTION	0.00 185,629.37 0.00 51,278.11 722,496.24 1,087,984.67 0.00 102,310.64 873,082.75 159,643.16 5,032.65 38,727.93	519,072.68 348.80 0.00 48,402.19 0.00 20,742.47 0.00 170.19 1,452.31 262.52 8.37 0.00	519,072.68 14.74 0.00 290,285.77 0.00 15,909.75 0.00 0.00 0.00 3,320.30 0.00 0.00	0.00 185,963.43 0.00 (190,605.47) 722,496.24 1,092,817.39 0.00 102,480.83 874,535.06 156,505.20 5,000.00 38,727.93

CASH SUMMARY BY ACCOUNT FOR HAMBURG TWP
 FROM 09/01/2022 TO 09/30/2022
 FUND: ALL FUNDS
 CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 09/01/2022	Total Debits	Total Credits	Ending Balance 09/30/2022
005.465	WWTP BOND RESERVE	467,366.54	777.43	0.00	468,143.97
006.465	WWTP PRINCIPAL/INTER REDEMPTN	930,842.58	8,824.55	267,071.98	672,595.15
006.590	EQUIPMENT RESERVE - ENTERPRISE	1,491,110.13	2,480.36	0.00	1,493,590.49
	SEWER FUND	6,115,504.77	602,541.87	1,095,675.22	5,622,371.42
Fund 591	WATER DEBT SERVICE FUND				
002.000	CASH/SAVINGS	185,936.22	12,963.03	132,025.00	66,874.25
003.907	WATER SYSTEM DEBT (Well)	1,558.61	63.67	0.00	1,622.28
003.910	M36 CORRIDOR WATER DISTRICT DEBT	369,448.40	614.55	0.00	370,062.95
	WATER DEBT SERVICE FUND	556,943.23	13,641.25	132,025.00	438,559.48
Fund 703	Winter Tax Collection Fund				
002.000	CASH/SAVINGS	1,039,307.65	8,844,161.42	886,422.87	8,997,046.20
Fund 805	SPECIAL ASSESSMENT CAPITAL PROJECT FUND				
002.000	CASH/SAVINGS	0.00	0.00	0.00	0.00
Fund 811	PETTYS ROAD REHAB DISTRICT				
002.000	CASH/SAVINGS	0.00	0.00	0.00	0.00
Fund 854	2020-ROAD SAD FUND				
000.000	DEFERRED REVENUE	0.00	0.00	0.00	0.00
002.000	CASH/SAVINGS	306,564.34	1,869.57	14,803.60	293,630.31
002.854	2020 SAD ROAD IMPROVE	824,069.89	2,604.66	0.00	826,674.55
	2020-ROAD SAD FUND	1,130,634.23	4,474.23	14,803.60	1,120,304.86
Fund 857	HILLSIDE LAKES DRIVE ROAD IMPROVEMENT SA				
002.000	CASH/SAVINGS	1,940.42	0.00	0.00	1,940.42
	TOTAL - ALL FUNDS	20,026,898.59	10,518,669.11	4,634,196.79	25,911,370.91



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TAB 2

CASH FLOW ANALYSIS/DEBT PAYMENT SCHEDULES

The cash flow analysis is included in tab 2. The cash flow analysis has actual cash flows for September 2022.

The funds included in the pooled cash flow are general, fire, police, parks, public capital improvements and sewer operations and maintenance, WWTP debt accounts, cemetery, sewer equipment reserve, road maintenance SADs, performance bonds, SAD debt and escrows.

Tab 2 also includes a debt payment schedules for fiscal year 2022-23.

The cash flow analysis and the debt payment schedules assist the Treasurer's staff in determining maturity dates on future investments by determining cash needs for each month.

HAMBURG TOWNSHIP									
DEBT PAYMENT SCHEDULE									
FISCAL YEAR 2022-23									
			PRIN &			PRINCIPAL			
	DEBT	INTEREST	INTEREST	ADMIN FEE	AMOUNT	OUTSTANDING			
	ISSUE	DUE DATE	DUE DATE	DUE DATE	DUE	FY 2022-23	principal	interest	Terms
\$2,595,000 Bond Sale	12 REFUNDING (04 SAD)	10/1/2022			3,075	205,000		3,075	10/1/2022
	12 REFUNDING (04 SAD)		4/1/2023		205,000		205,000	3,075	
	12 REFUNDING (04 SAD)			4/1/2023	750				
\$1,1730,000 Bond Sale	12 REFUNDING (2002 WATER)			4/1/2023	750	820,000			10/1/2031
	12 REFUNDING (2002 WATER)	4/1/2023			14,900			16,400	
	12 REFUNDING (2002 WATER)		10/1/2022		114,900		100,000	14,900	
\$1,455,000 Bond Sale	2008 WATER SYS PROJ	10/1/2022			15,625	525,000		15,625	4/1/2028
	2008 WATER SYS PROJ			4/1/2023	750				
	2008 WATER SYS PROJ		4/1/2023		115,625		100,000	15,625	
5308-01 Project MFA	2009 ORE LAKE SRF	4/1/2023			6,928	489,202		6,928	10/1/2029
	2009 ORE LAKE SRF		10/1/2022		71,927		65,000	6,927	
\$445,000 SAD Bond Sale	2010 IND/DOWNING	10/1/2022			4,713	137,000		4,713	
	2010 IND/DOWNING	4/1/2023			29,713		25,000	4,713	4/1/2030
5301-01 Project MFA	2010 WWTP IMP		10/1/2022		190,875	1,500,000	170,000	20,875	10/1/2030
	2010 WWTP IMP	4/1/2023			18,750			18,750	
\$4,590,000 Bond Sale	2007 WWTP REFUNDING	7/1/2022			294,684	1,160,000	265,000	-	7/1/2026
	2007 WWTP REFUNDING			1/1/2023	750		-		
	2007 WWTP REFUNDING		1/1/2023		24,219		-	24,219	
\$3,315,000 Bond Sale	Special Assessments	10/1/2022			14,735	2,740,000		14,735	4/1/2030
			4/1/2023		354,735		340,000	14,735	
		7/1/2022			750				
					1,734,003	7,815,902	1,509,700	194,694	
								1,700,644	Including yearly fees



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TAB 3

PROPERTY TAXES:

Fiscal Year 2022/23:

The 2022/23 tax collection cycle began July 1, 2022 and will end March 1, 2023. All unpaid tax bills on March 2, 2023 will be turned over delinquent to the Livingston County Treasurer for further collection efforts. Hamburg Township will no longer be able to collect payments on those tax bills turned over. Any unpaid tax bills must be paid directly to the Livingston County Treasurer.

The first section of Tab 3 contains a 10-year comparison table of the following information: 1) taxable values for all properties in Hamburg Township; 2) taxes billed on all properties; and, 3) the percentage of delinquent tax bills sent to Livingston County.

Section 2 of Tab 3 is a chart of the past 10 years of annual budgeted millage rate.

Section 3 of Tab 3 is a table that shows the millage rates for each taxing entity for which the township collects taxes. These entities are Hamburg Township, Hamburg Township Library, Livingston County, Pinckney, Brighton, and Dexter Schools, Livingston and Washtenaw County Intermediate School Districts, and Dexter Library.

Hamburg Township
Fiscal Year 2022-23 Annual Budget
History of Taxable Values

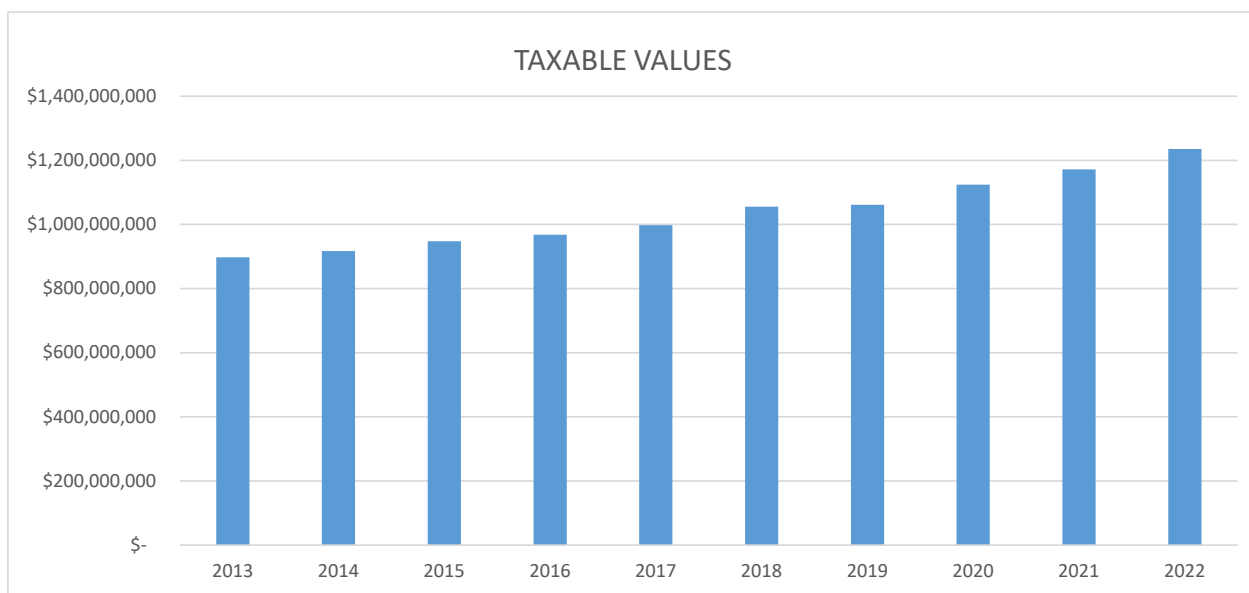
Item 14.

Property Taxes:

Property taxes are expressed in terms of millage with one mill being equal to \$1.00 per thousand dollars of taxable v. Assessing records maintain two values for each property in the Township. Prior to Proposal A, all property was taxed based on the State Equalized Value (S.E.V.), which represents 50% of true cash value. Proposal A limits the increase in value attributed to market changes to the lower of 5% or the Inflation Rate Multiplier (previously referred to as Consumer Price Index). The one exception refers to properties that change ownership, which brings the taxable value back up to the S.E.V.

The following shows recent history of taxable values and percentage change from prior year.

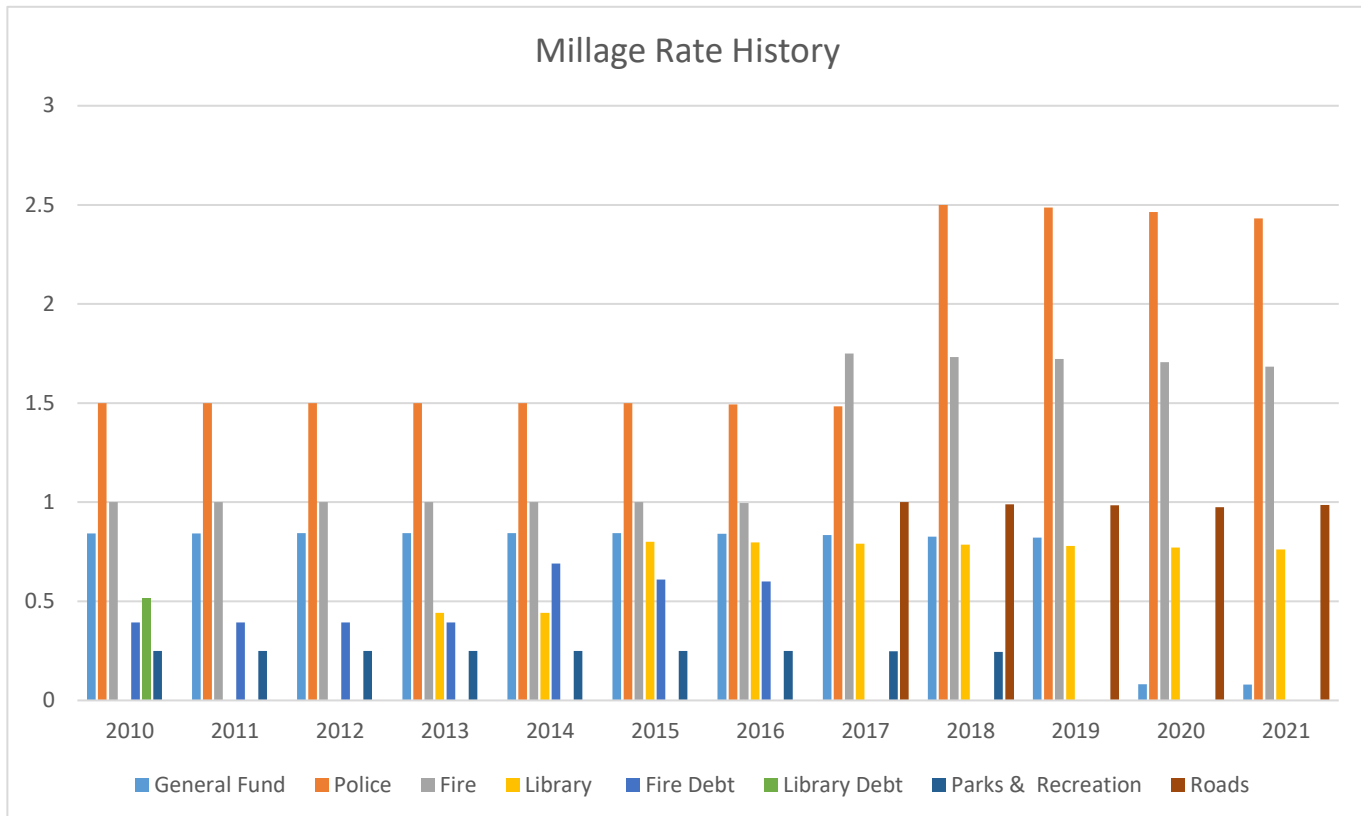
Tax Year	Taxable Value
2013	\$ 897,809,412
2014	\$ 917,520,530
2015	\$ 948,085,112
2016	\$ 967,818,734
2017	\$ 997,810,022
2018	\$ 1,055,544,188
2019	\$ 1,061,210,928
2020	\$ 1,123,880,169
2021	\$ 1,171,442,304
2022	\$ 1,235,111,138



Hamburg Township
Fiscal Year 2022-2023 Annual Budget
Millage Rate History
Actual from Fiscal Year 2010 - 2021

Fiscal Year	General Fund	Police	Fire	Library	Fire Debt	Library Debt	Parks & Recreation	Roads
2010	0.8422	1.5000	1.0000		0.3932	0.5159	0.2500	
2011	0.8422	1.5000	1.0000		0.3932		0.2500	
2012	0.8442	1.5000	1.0000		0.3932		0.2500	
2013	0.8442	1.5000	1.0000	0.4418	0.3932		0.2500	
2014	0.8442	1.5000	1.0000	0.4418	0.6904		0.2500	
2015	0.8442	1.5000	1.0000	0.8000	0.6100		0.2500	
2016	0.8405	1.4935	0.9957	0.7965	0.6000		0.2489	
2017	0.8349	1.4836	1.7500	0.7912			0.2472	1.000
2018	0.8262	2.5000	1.7318	0.7859			0.2445	0.9896
2019	0.8217	2.4867	1.7226	0.7787				0.9843
2020	0.08143	2.4645	1.7072	0.7717				0.9755
2021	0.08034	2.4317	1.6844	0.7614				0.9867

Millage Rate History



** Fire Millage voted in August of 2016
 ** Road Millage voted in August of 2016
 ** Police millage voted in August 2018

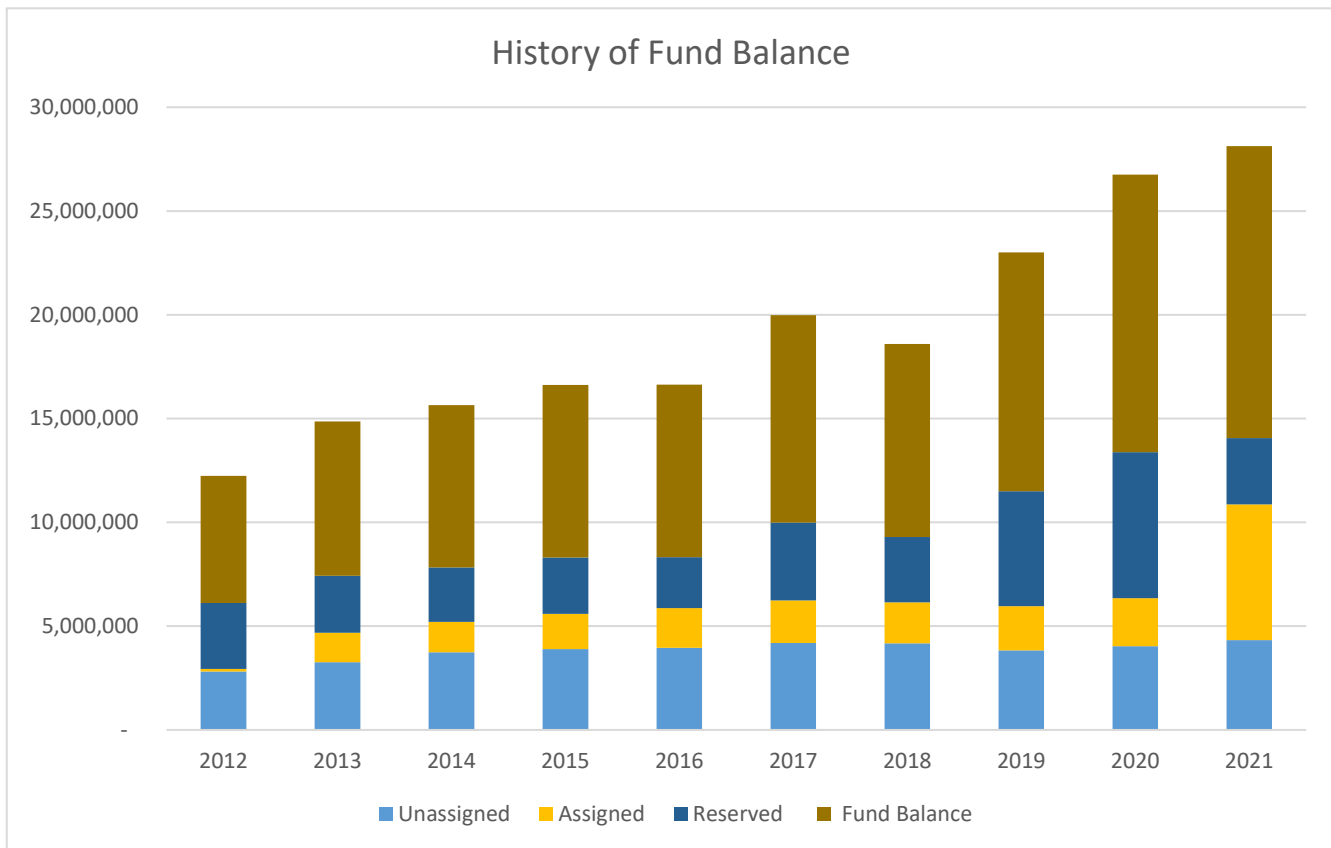
Hamburg Township
Fiscal Year 2022-23 Annual Budget
History of Fund Balance

Year End	Unreserved Unassigned	Designated Assigned	Restricted Reserved	Total Fund Balance
2012	2,822,180	109,700	3,188,111	6,119,991
2013	3,256,455	1,430,998	2,743,028	7,430,481
2014	3,741,357	1,459,918	2,626,759	7,828,034
2015	3,889,089	1,706,751	2,712,022	8,307,862
2016	3,957,943	1,909,150	2,451,521	8,318,614
2017	4,187,873	2,054,559	3,749,157	9,991,589
2018	4,173,323	1,968,604	3,158,128	9,300,055
2019	3,837,996	2,117,364	5,550,531	11,505,891
2020	4,027,984	2,325,398	7,020,424	13,373,806
2021	4,322,432	6,538,932	3,203,356	14,064,720

Restricted/Reserved: Prepaid, Long term receivables, Roads, Police, Fire, Debt service, Parks & Recreation,
Cemetery, SAD Maint.

Unreserved/Unassigned: General Fund

Assigned: library, Building Maintenance, Equipment, Vehicles, Flood Prevention





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TAB 4

MONTHLY BANK AND INVESTMENT REPORT:

Fiscal Year 2022/23:

The information in this tab includes:

- 1) Name of financial institution in which Hamburg Township has money deposited/invested
- 2) Type of account
- 3) Amount in account
- 4) Interest rate
- 5) Maturity rate of investment, if applicable.

The Township invests cash not needed for immediate purchases into various investments such as certificates of deposit. The maturity dates on CDs are “laddered” so that one or more matures in order to meet projected cash flow needs. The laddering strategy ensures that funds are invested for optimal earnings while keeping funds available for day-to-day expenses and for debt service payments.

Property tax collection season is from July 1 through February 28 of the following year. The Township is the collection point for township, school and county millages. During tax collection season, much of the cash in the pooled account is waiting for distribution to taxing entities outside of the township.

Other cash balances in the pooled account and in investments are restricted for future debt service payments for bonds used to finance special assessment districts.

Monthly Report

9/30/2022

BANK	TOTAL BAL	BALANCE VERIFICATION DATE
MICHIGAN CLASS	\$ 5,487,377.60	9/30/2022
STATE BANK	\$3,016,210.70	9/30/2022
FLAGSTAR	\$2,203,049.69	9/30/2022
CIBC BANK	\$1,269,283.93	9/30/2022
MICHIGAN STATE CREDIT UNION	\$1,205,204.54	9/30/2022
PFM	\$2,002,996.00	9/30/2022
HORIZON BANK	\$1,245,000.00	9/30/2022
ROBERT BAIRD & CO.	\$750,017.92	9/30/2022
Total	\$17,179,140.38	

Michigan Class

9/30/2022

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE		INT EARNED	CURRENT BAL
POOLED	CASH	MONEY MKT		2.59%		\$13,363.36	\$ 5,487,377.60
BANK TOTAL							\$ 5,487,377.60

**interest payment does not affect the montly current balance; funds hit the pooled account

The State Bank

9/30/2022

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
MONEY MARKET	MONEY MARKET	1/14/2019		1.51%	\$3,010,212.68	\$ 5,566.83	\$3,015,779.51
POOLED	ICS sweep	10/18/2019		1.00%	\$251.51	\$ 0.20	\$251.71
	sweep account			0.99%	\$179.33	\$ 0.15	\$179.48
BANK TOTAL					\$3,010,643.52	\$ 5,567.18	\$3,016,210.70

Flagstar CDARS CD's

9/30/2022

	INV NAME	INV/RENEW	MATURITY	INT RATE			CURRENT BAL
1998 SEWER SAD	WESTERN ALLIANCE BANK	4/28/2022	10/27/2022	0.20%			\$58,147.79
2004 SAD CONSTRUCTION	RIVER CITY BANK	8/11/2022	2/9/2023	2.35%			\$187,246.52
2004 SAD CONSTRUCTION	BANTERRA BANK	4/28/2022	10/27/2022	0.20%			\$246,000.00
2004 SAD CONSTRUCTION	WESTERN ALLIANCE BANK	4/28/2022	10/27/2022	0.20%			\$73,113.19
HEY CREEK CONSTRUCTION	BANK OF AMERICA	8/18/2022	2/16/2023	2.35%			\$40,369.19
HEY CREEK ENGINEERING	CD TERMS 30 DAYS	8/24/2022	12/22/2022	2.25%			\$27,569.51
2004 SAD CONSTRUCTION	CD TERMS 62 DAYS	8/22/2022	1/24/2023	2.40%			\$57,258.76
POOLED	CD TERMS 120 DAYS	7/13/2022	11/10/2022	1.50%			\$23,917.38
POOLED	CD TERMS 90 DAYS	9/22/2022	12/21/2022	2.90%		\$189.71	\$54,173.15
POOLED	CD TERMS 180 DAYS	7/27/2022	1/23/2023	1.75%			\$54,286.36
POOLED	CD TERMS 185 DAYS	9/12/2022	3/16/2023	2.55%		\$89.71	\$54,349.21
POOLED	CD TERMS 180 DAYS	6/24/2022	12/21/2022	1.75%			\$250,000.00
POOLED	checking account			0.46%		\$2,369.93	\$1,064,906.94
PAYROLL	checking account						\$0.00
DISBURSEMENT	checking account						\$0.00
HEALTH REIMBURSEMENT	reimbursement account			0.50%		\$3.26	\$8,014.59
FEDERAL DRUG	savings account			1.87%		\$5.62	\$3,697.10
						\$2,658.23	\$2,203,049.69

CIBC

9/30/2022

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
POOLED	CD	5/16/2022	11/14/2022	1.20%	\$269,283.93		\$269,283.93
POOLED	CD	9/26/2022	9/26/2023	3.45%			\$250,000.00
POOLED	CD	9/26/2022	3/25/2023	3.25%			\$250,000.00
POOLED	CD	5/24/2022	5/24/2023	1.50%	\$500,000.00		\$500,000.00
					\$769,283.93		\$1,269,283.93

Michigan State Credit Union**9/30/2022**

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
POOLED	CD	7/21/2022	1/21/2023	0.55%	\$504,002.80		\$504,002.80
POOLED	CD	4/30/2022	5/30/2023	1.05%	\$201,196.74		\$201,196.74
POOLED	CD	5/26/2022	11/26/2022	0.95%	\$500,000.00		\$500,000.00
General Account	Savings account				\$5.00		\$5.00
					\$1,205,204.54		\$1,205,204.54

PFM**9/30/2022**

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
POOLED	TERM RATE	9/21/2022	12/21/2022	3.50%	\$500,000.00	\$2,996.00	\$502,996.00
POOLED	TERM RATE	3/25/2022	12/20/2022	1.31%	\$500,000.00		\$500,000.00
POOLED	TERM RATE	7/18/2022	1/11/2023	3.05%	\$500,000.00		\$500,000.00
POOLED	TERM RATE	7/18/2022	4/17/2023	3.40%	\$500,000.00		\$500,000.00
					\$2,000,000.00	\$2,996.00	\$2,002,996.00

Horizon Bank**9/30/2022**

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
POOLED	CD	4/13/2022	4/8/2023	1.62%	\$245,000.00		\$245,000.00
POOLED	CD	6/28/2022	12/27/2022	1.87%	\$500,000.00		\$500,000.00
POOLED	CD	9/26/2022	9/26/2023	3.97%			\$250,000.00
POOLED	CD	9/26/2022	3/27/2023	3.67%			\$250,000.00
					\$745,000.00		\$1,245,000.00

Robert Baird & Co.**9/30/2022**

ACCOUNT NAME	INV TYPE	INV/RENEW	MATURITY	INT RATE	PRIOR BAL	INT EARNED	CURRENT BAL
POOLED	government AGY BOND	4/19/2022	4/18/2024	2.58%	\$250,017.92		\$250,017.92
POOLED		7/28/2022	7/28/2023	2.50%	\$500,000.00		\$500,000.00
					\$750,017.92		\$750,017.92

**Hamburg Township
Approved Financial Institutions
Revised 7/15/2022**

Item 14.

**Ann Arbor State Bank
125 W. William St.
Ann Arbor, MI 48104**

**Level One
32991 Hamilton Ct
Farmington Hills, MI 48334**

**Brighton Commerce Bank
8700 No. Second Street
Brighton, MI 48116**

**Michigan Class
3135 S. State Street, Suite 108
Ann Arbor, MI 48108**

**CIBC
34901 Woodward Avenue
Suite 200
Birmingham, MI 48009**

**MSU Federal Credit Union
3777 West Rd
East Lansing MI 48823**

**Comerica Bank
Municipalities Group
PO Box 75000
Detroit, MI 48226**

**Old National Bank
205 W. Grand River Ave
Suite 102
Brighton, MI 48116**

**Fifth Third Bank
Public Funds Banking
1000 Town Center, Suite 1400
Southfield, MI 48075**

**PFM Asset Management
535 Griswold Street, Suite 550 I
Detroit, MI. 48226**

**First National Bank
101 East Grand River
Howell, MI 48843**

**PNC
5290 W. Pierson Rd
Flushing, MI 48433**

**Flagstar Bank
Public Funds Group
5151 Corporate Drive
Troy, MI 48098**

**Robert W. Baird & Co.
4017 Hillsboro Pike
Suite 403
Nashville, TN 37215**

**Horizon Bank 2555
Crooks Road Suite 100
Troy, MI 48084**

**Huntington Bank
801 W. Big Beaver Rd.
Troy, MI 48084**

**The State Bank
175 N Leroy St.
P.O. Box 725
Fenton, MI 48430-0725**

**Independent Bank
201 W. Big Beaver Rd. Suite 125
Troy, MI 48084**

**TCF Bank
330 S. Main St.
Ann Arbor, MI 48104**

**JP Morgan Chase
Municipal Banking Group
620 S. Capitol Ave
Lansing, MI 48933**

**Lake Trust Credit Union
4605 Old US-23
Brighton MI 48114**



10405 Merrill Road ♦ P.O. Box 157
Hamburg, MI 48139
Phone: 810.231.1000 ♦ Fax: 810.231.4295
www.hamburg.mi.us

TAB 5

FIVE-YEAR FORECAST

Tab 5 is the five-year forecast for the Township, which was updated in June 2022. Also, included is the capital reserve schedule.

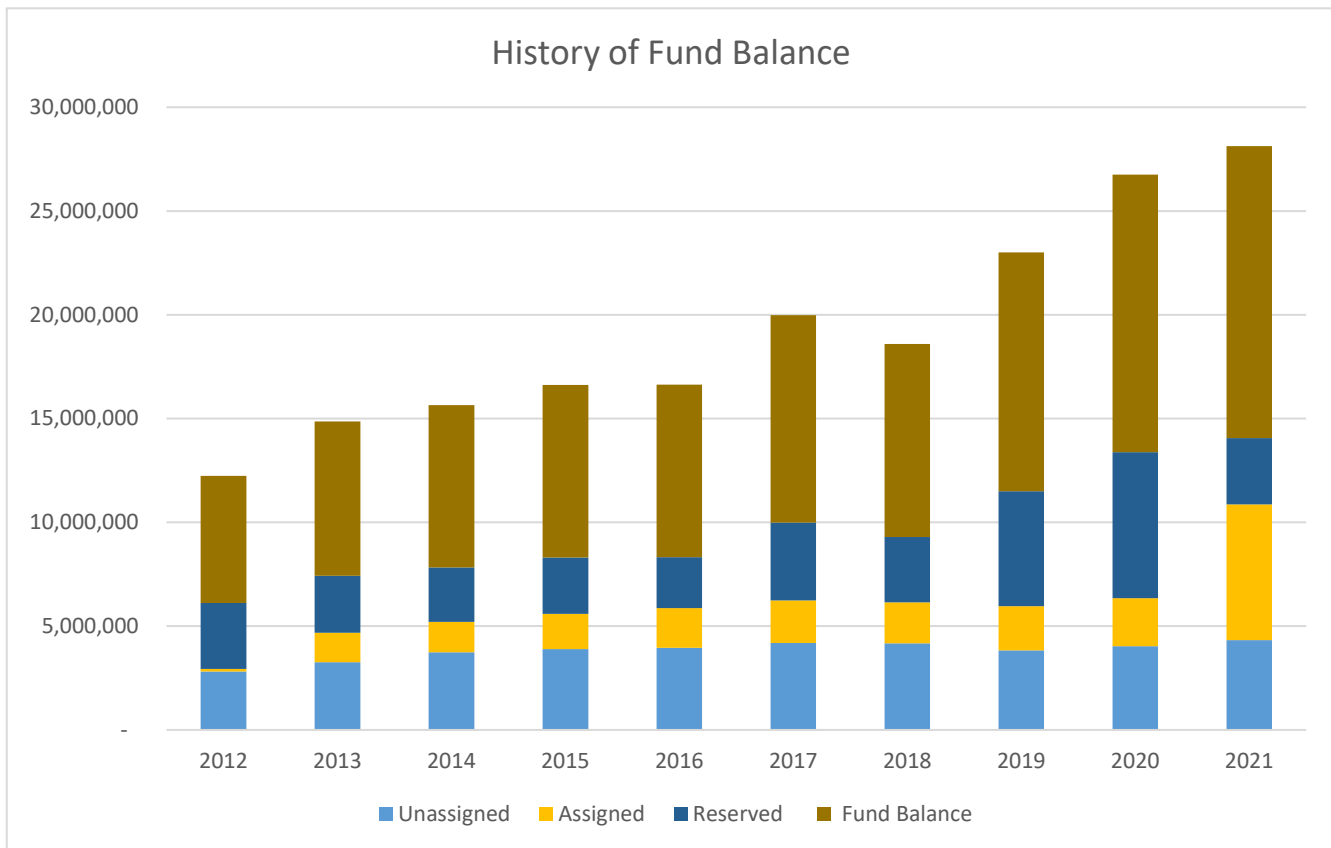
Hamburg Township
Fiscal Year 2022-23 Annual Budget
History of Fund Balance

Year End	Unreserved Unassigned	Designated Assigned	Restricted Reserved	Total Fund Balance
2012	2,822,180	109,700	3,188,111	6,119,991
2013	3,256,455	1,430,998	2,743,028	7,430,481
2014	3,741,357	1,459,918	2,626,759	7,828,034
2015	3,889,089	1,706,751	2,712,022	8,307,862
2016	3,957,943	1,909,150	2,451,521	8,318,614
2017	4,187,873	2,054,559	3,749,157	9,991,589
2018	4,173,323	1,968,604	3,158,128	9,300,055
2019	3,837,996	2,117,364	5,550,531	11,505,891
2020	4,027,984	2,325,398	7,020,424	13,373,806
2021	4,322,432	6,538,932	3,203,356	14,064,720

Restricted/Reserved: Prepaid, Long term receivables, Roads, Police, Fire, Debt service, Parks & Recreation,
Cemetery, SAD Maint.

Unreserved/Unassigned: General Fund

Assigned: library, Building Maintenance, Equipment, Vehicles, Flood Prevention



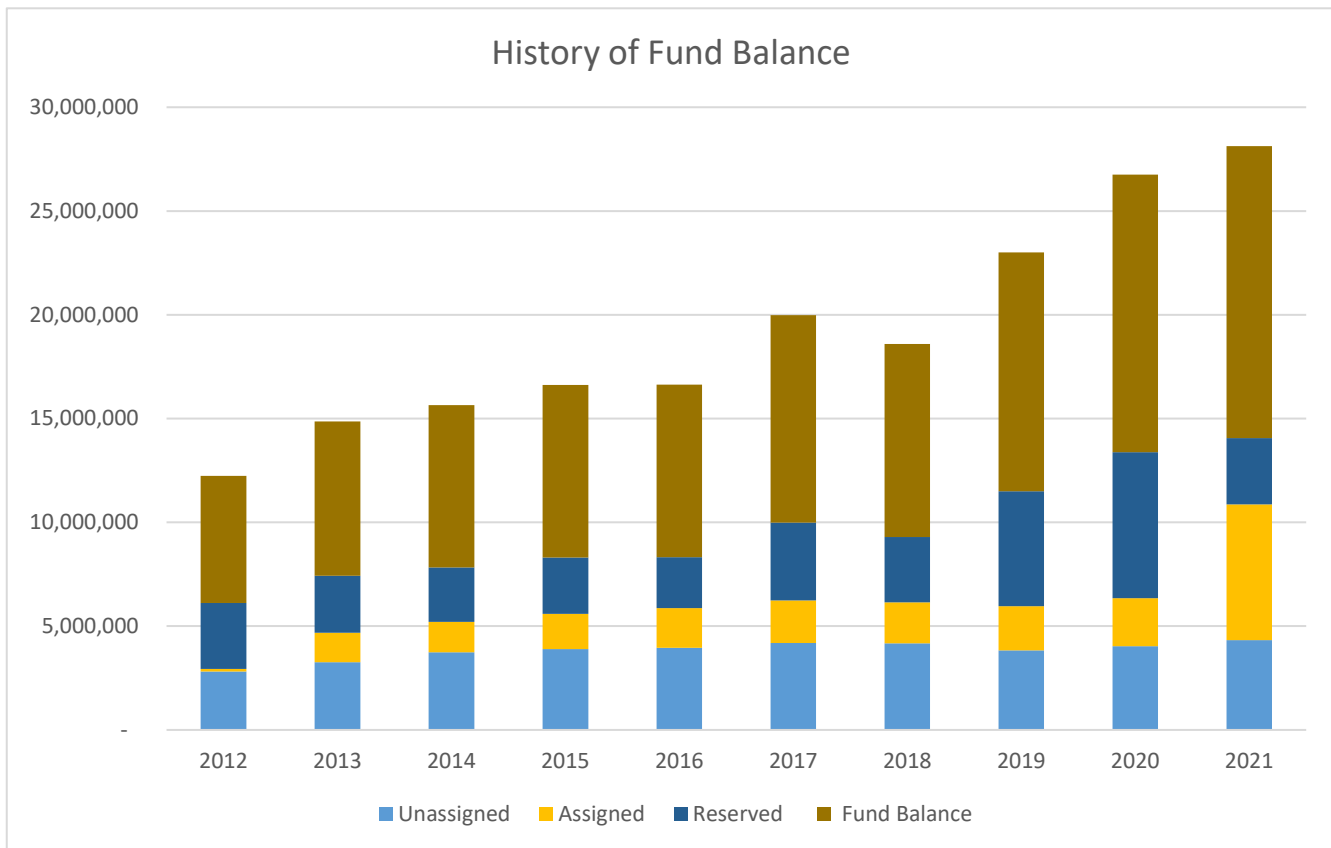
Hamburg Township
Fiscal Year 2022-23 Annual Budget
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2014	3,741,357	1,459,918	2,626,759	7,828,034
2015	3,889,089	1,706,751	2,712,022	8,307,862
2016	3,957,943	1,909,150	2,451,521	8,318,614
2017	4,187,873	2,054,559	3,749,157	9,991,589
2018	4,173,323	1,968,604	3,158,128	9,300,055
2019	3,837,996	2,117,364	5,550,531	11,505,891
2020	4,027,984	2,325,398	7,020,424	13,373,806
2021	4,322,432	6,538,932	3,203,356	14,064,720

Restricted/Reserved: Prepaid, Long term receivables, Roads, Police, Fire, Debt service, Parks & Recreation,
Cemetery, SAD Maint.

Unreserved/Unassigned: General Fund

Assigned: library, Building Maintenance, Equipment, Vehicles, Flood Prevention



HAMBURG TOWNSHIP											
FIRE FUND FINANCIAL PROJECTION											
		Actual	Actual	Actual	PROJECTED	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
		FY	FY	FY	YEAR-End	FY	FY	FY	FY	FY	FY
		FY 2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
REVENUES:											
PROPERTY TAXES	1,792,305	1,862,464	1,920,387	1,983,641	2,058,065	2,119,807	2,183,401	2,248,903	2,293,881	2,339,759	
TRANSFER IN FROM GENERAL FUND	-	-	-	-	-	-	-	-	-	-	
ALL OTHER	38,655	42,346	217,083	11,626	9,150	9,608	10,088	10,290	10,290	10,495	
TOTAL REVENUES & TRANSFERS	\$ 1,830,960	\$ 1,904,810	\$ 2,137,470	\$ 1,995,267	\$ 2,067,215	\$ 2,129,414	\$ 2,193,489	\$ 2,259,193	\$ 2,304,171	\$ 2,350,254	
EXPENDITURES:											
SALARIES AND WAGES	772,096	900,975	908,157	1,066,164	1,059,154	1,090,929	1,123,656	1,157,366	1,192,087	1,227,850	
HEALTH INSURANCE	49,812	74,565	70,966	98,882	109,500	114,975	120,724	126,760	133,098	139,753	
RETIREMENT	27,605	36,950	39,818	46,941	50,000	51,500	53,045	54,636	56,275	57,964	
FICA	58,324	69,521	70,178	86,576	82,500	83,456	85,960	87,679	89,432	91,221	
OTHER PERSONNEL COSTS	43,904	63,003	64,263	81,642	78,970	81,339	83,779	86,293	88,881	91,548	
OTHER OPERATING COSTS	236,979	259,180	338,472	418,152	444,050	452,931	466,519	480,514	494,930	509,778	
OTHER CAPITAL EQUIPMENT PURCHASES	70,000	108,396	205,782	250,000	205,500	75,000	81,000	82,620	84,272	85,958	
CAPITAL PURCHASES FOR APPARATUS	-	51,434	1,155,054	37,000	55,197	700,000	93,000	45,000	805,000	45,000	
RESERVE FOR SCBA EQUIPMENT	20,000	20,000	-	-	-	-	-	-	-	-	
RESERVE FOR EQUIPMENT PURCHASES	-	-	-	-	-	174,000	54,000	59,000	59,000	59,000	
RESERVE FOR APPARATUS REPLACEMENT	135,000	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$ 1,413,720	\$ 1,584,025	\$ 2,852,690	\$ 2,085,357	\$ 2,084,871	\$ 2,824,130	\$ 2,161,683	\$ 2,179,869	\$ 3,002,977	\$ 2,308,071	
OPERATING SURPLUS (SHORTFALL)	\$ 417,239	\$ 320,784	\$ (715,221)	\$ (90,091)	\$ (17,657)	\$ (694,716)	\$ 31,805	\$ 79,323	\$ (698,807)	\$ 42,182	
FUND BALANCE - BEGINNING OF YEAR	\$ 1,471,003	\$ 1,888,242	\$ 2,209,026	\$ 1,493,805	\$ 1,403,714	\$ 1,386,057	\$ 691,341	\$ 723,146	\$ 802,469	\$ 103,662	
FUND BALANCE - END OF YEAR	1,888,242	2,209,026	1,493,805	1,403,714	1,386,057	691,341	723,146	802,469	103,662	145,845	
FUND BALANCE DESIGNATED FOR VEHICLE	365,892	635,892	-	-	-	200,000	200,000	400,000	400,000	400,000	
OTHER DESIGNATED FUND BALANCE **	26,779	46,779	46,779	46,779	46,779	46,779	46,779	46,779	46,779	46,779	
UNDESIGNATED FUND BALANCE	\$ 1,475,571	\$ 1,526,355	\$ 1,447,026	\$ 1,356,935	\$ 1,339,278	\$ 444,562	\$ 476,367	\$ 355,690	\$ (343,117)	\$ (300,934)	
Board Resolution FB 25% of operating expense difference	353,430	396,006	713,172	521,339	521,218	706,032	540,421	544,967	750,744	577,018	
	1,534,812	1,813,020	780,633	882,375	864,840	(14,691)	182,725	257,502	(647,082)	(431,173)	
** Committed Fund Balances, Assets held for resale, prepaid											
*** Millage expires in 12/2025											

HAMBURG TOWNSHIP								
REC FUND FINANCIAL PROJECTION								
	Actual	Actual	Actual	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
	FY	FY	FY	YEAR-End	FY	FY	FY	
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
REVENUES:								
PROPERTY TAXES	253,008	-	-	-	-	-	-	
ALL OTHER	48,442	22,283	20,984	67,976	17,000	17,000	17,000	
TRANSFER IN FROM GENERAL FUND	120,000	450,363	423,120	429,890	400,000	470,146	481,168	
TOTAL REVENUES & TRANSFERS	\$ 421,450	\$ 472,646	\$ 444,104	\$ 497,866	\$ 417,000	\$ 487,146	\$ 498,168	
EXPENDITURES:								
SALARIES AND WAGES	103,561	106,602	102,012	107,283	106,658	108,791	110,967	
HEALTH INSURANCE	31,620	35,636	34,125	38,182	43,131	45,288	47,552	
RETIREMENT	9,497	10,046	10,124	9,104	10,085	10,388	10,699	
FICA	8,375	8,210	7,863	7,928	10,600	10,918	11,246	
OTHER PERSONNEL COSTS	5,255	1,789	1,825	1,861	1,898	1,936	1,975	
OTHER OPERATING COSTS	129,323	153,178	224,381	227,079	436,713	445,447	454,356	
TOTAL EXPENDITURES	\$ 287,631	\$ 315,460	\$ 380,330	\$ 391,437	\$ 609,085	\$ 622,767	\$ 636,795	
OPERATING SURPLUS (SHORTFALL)	\$ 133,819	\$ 157,186	\$ 63,774	\$ 106,429	\$ (192,085)	\$ (135,621)	\$ (138,627)	
FUND BALANCE - BEGINNING OF YEAR	\$ 471,599	\$ 605,418	\$ 762,604	\$ 826,378	\$ 932,807	\$ 740,722	\$ 605,101	
FUND BALANCE - END OF YEAR	\$ 605,418	\$ 762,604	\$ 826,378	\$ 932,807	\$ 740,722	\$ 605,101	\$ 466,474	
FB DESIGNATED FOR PARKS MAINTENANCE	61,775	54,283	54,283	54,283	54,283	54,283	54,283	
FB DESIGNATED FOR LL TRAIL MAINT	187,250	187,250	217,250	237,250	237,250	237,250	237,250	
FB DESIGNATED FOR SR CTR MAINT	70,000	70,000	70,000	50,000	50,000	50,000	50,000	
FB DESIGNATED FOR EQUIPMENT	140,000	140,000	160,000	160,000	160,000	160,000	160,000	
OTHER DESIGNATED FUND BALANCE **	-	-	-	-	-	-	-	
UNDESIGNATED FUND BALANCE	\$ 146,393	\$ 311,071	\$ 324,845	\$ 431,274	\$ 239,189	\$ 103,568	\$ (35,059)	
		451,533						
** Committed Fund Balances, Assets held for resale, prepaids								
***Voted Parks Millage 11/09 - .2457								
Expires 2018								

**Hamburg Township Road Fund
Financial Projections
Fiscal Year 2022-23**

	<i>Audited</i>	<i>Audited</i>	<i>Audited</i>	<i>Budget</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
	FY 2019	FY 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Property Tax Revenue	1,028,097	1,064,198	1,097,404	1,161,851	1,204,850	1,216,899	1,229,067	1,241,358
Other Revenue	-	-	-	-	-	-	-	-
Interest Income	9,299	31,357	5,977	1,000	1,000	4,000	4,000	3,000
Total Revenue	1,037,396	1,095,555	1,103,381	1,162,851	1,205,850	1,220,899	1,233,067	1,244,358
 Expenditures	 88,349	 164,498	 1,342,242	 1,875,140	 1,357,000	 660,000	 660,000	 660,000
 Excess of Revenue Over (Under) Expenditures	 949,048	 931,056	 (238,861)	 (712,289)	 (151,150)	 560,899	 573,067	 584,358
 Beginning Fund Balance	 123,872	 1,072,920	 2,003,986	 1,765,125	 1,052,836	 901,686	 1,462,585	 2,035,652
Ending Fund Balance	<u>\$ 1,072,920</u>	<u>\$ 2,003,976</u>	<u>\$ 1,765,125</u>	<u>\$ 1,052,836</u>	<u>\$ 901,686</u>	<u>\$ 1,462,585</u>	<u>\$ 2,035,652</u>	<u>\$ 2,620,010</u>

Millage voted November 2016 1 Millage expires in 2020
Levied on December 1 collected through February 28

Millage renewal December of 20 for levy on 12/1/21

TO: Hamburg Township Board of Trustees

FROM: Jason Negri, Treasurer

DATE: October 28, 2022

AGENDA ITEM TOPIC: Consumers Credit Union – approval sought

Number of Supporting Documents: **3**

Requested Action

- Request approval of Consumers Credit Union as a fiduciary institution to receive Township investment funds

Background

In accord with our investment policy, we are seeking to diversify our investments into new institutions that meet our criteria (financial solidity, municipal investment department and certification of our investment policy). Consumers Credit Union meets these and I request we approve them as a depository, eligible to receive and hold Township investment funds.

Hamburg Township Livingston County, Michigan

INVESTMENT POLICY

(CREATED: November 5, 2009; REVISED: May 15, 2018; REVISED July 2, 2019)

1.0 Purpose

It is the policy of Hamburg Township to invest public funds in a manner, which will provide maximum security with the highest investment return while meeting the daily cash flow demands of the Township and conforming to all State statutes and local Ordinances governing the investment of funds.

2.0 Scope

This investment policy applies to all transactions involving the financial assets and related activity of the Township except for its employee pension funds and employee deferred compensation funds that are organized and administered separately. These funds are accounted for in the annual report and include the following funds:

- ☐ General Fund
- ☐ Enterprise Fund
- ☐ Capital Improvement Fund
- ☐ Trust and Agency Fund
- ☐ Road Fund
- ☐ Police Fund
- ☐ Fire Fund
- ☐ Park Land Purchase Fund
- ☐ Drug Enforcement Fund
- ☐ Special Assessment Funds
- ☐ Any new funds created by the Township Board, unless specifically exempted by the Township board

3.0 Investment Objectives

Funds of the Township will be invested in accordance with Michigan Public Act 20 of the Public Acts of 1943, as amended, and in accordance with the following objectives in order of priority.

- 3.1 **Safety** – Safety of principal is the foremost objective of the investment program. The primary objective of the Hamburg Township investment activities is the preservation of capital in the overall portfolio and the protection of investment principal.
- 3.2 **Diversification** – The investments shall be diversified or restricted by specific maturity dates, individual financial institution(s) or a specific class of securities as may be set forth by Board amendment to this policy and in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- 3.3 **Liquidity** – The investment portfolio will remain sufficiently liquid to enable Hamburg Township to meet operating requirements that might be reasonably anticipated. Further, it is specifically intended that an investment strategy that ensures short term (two years or less) versus longer term be followed.
- 3.4 **Return on Investment** – Subject to the foregoing constraints, Hamburg Township will strive to maximize the return on the investment portfolio. The portfolio shall be designed with the objective of obtaining a rate of return appropriate to existing budgetary and economic cycles, taking into account the investment risk constraints and cash flow characteristics of the portfolio.

INVESTMENT POLICY

4.0 Investment Procedures

The Treasurer shall establish written administrative procedures for the operation of the Township's investment program as well as internal controls which shall include clear delegation of authority to personnel responsible for investment transactions. The procedure shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties or imprudent actions by employees and officers of the Township.

5.0 Delegation of Authority

Responsibility for the establishment of the Township's Investment Policy rests solely with the Township Board of Trustees.

Authority to manage the investment program related to implementation of the Township Investment Policy is derived from MCL 41.75, as amended. Management responsibility for the investment program is hereby delegated to the Township Treasurer (Investment Officer), who shall establish written procedures and internal controls for the operation of the investment program, consistent with this investment policy. No person may engage in investment transactions except as provided under the terms of this policy and the procedures established by the Investment Officer.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

An Investment Committee may meet on an as-needed basis, whose sole purpose shall be to advise the Treasurer on overall Banking, Depository and Investment strategy, Primary banking structure and relationship and specific investment selection and evaluation of the Township's Investment portfolio. The committee shall consist of the Director of Accounting, the Deputy Treasurer and two members of the Township's Board of Trustees.

6.0 Ethics and Conflict of Interest

Officers and employees, including any officials appointed to an Investment Committee by the Township Board, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees, Investment Committee members, and investment officials shall disclose to the Township Board any material financial interest in financial institutions that conduct business with this Township and they shall disclose any large personal financial/investment positions that could be related to the performance of the Township's portfolio. Employees, Investment Committee members, and officials shall subordinate their personal investment transactions to those of the Township particularly with regard to the timing of purchases and sales.

7.0 Qualified Financial Dealers and Institutions

The Township shall maintain a listing of depositories and financial institutions, which are approved by the Township Board for depository and investment services by the Board of Trustees. In addition, the list will include approved security broker/dealers, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Security & Exchange Commission Rule 15C3-1. No public deposit shall be made except in a qualified public depository as established by State statute.

All financial Institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply to the Treasurer and the Board, at minimum, their quarterly and annual audited financial statements for the most recent fiscal year, certification of having read the Hamburg Township investment policy and the pertinent State statutes, proof of National Association of Security Dealers certification if appropriate and proof of State registration, where applicable. In addition, they must provide schedules of rates and fees for all transaction types and investment products.

Changes in the financial condition of "Approved Financial Institutions" shall be immediately brought to the attention of the Board of Trustees with an associated recommended action for the Board's consideration.

It shall be the responsibility of the Board, Investment Committee or the Treasurer to ensure compliance with these provisions.

8.0 Authorized and Suitable Instruments

All investments shall be made in strict accordance with Public Act 20 of the Public Acts of 1943, as amended, (see attachment "Investment of Surplus Funds of Political Subdivisions") and Public Act 7 of the Public Acts of 1967, as amended (see attachment "Urban Cooperation Act of 1967"). The State of Michigan does not require collateralization of all public funds, but the Township will seek collateralization of its investments that exceed the FDIC insured amount, and require collateralization of any repurchase agreements (see below).

The following investment types are specifically authorized:

- Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, or depository receipts of a financial institution, but only if the financial institution complies with MCL 129.91(2); certificates of deposit obtained through a financial institution as provided in MCL 129.91(5); or deposit accounts of a financial institution as provided in MCL 129.91(6).
- Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase.
- Repurchase agreements consisting of bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States. In such cases, a Master Purchase Agreement shall be entered into only with **primary dealers** reporting to the Federal Reserve Bank of New York (or with firms that have a primary dealer within their holding company structure), or with **approved depository banks** that have executed an approved Master Repurchase Agreement with the Township. The Treasurer shall maintain a copy of the Township's approved Master Repurchase Agreement along with a list of the counterparties who have executed a Master Repurchase Agreement with the Township. All repurchase agreement investments must be collateralized.
- Bankers' acceptances of United States banks.
- Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than 1 standard rating service.
- Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
 - (i) The purchase of securities on a when-issued or delayed delivery basis.
 - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
 - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- Obligations described herein if purchased through an interlocal agreement under the Urban Cooperation Act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- Investment pools organized under the Michigan Surplus Funds Investment Pool Act, 1982 PA 367, MCL 129.111 to 129.118.
- The investment pools organized under the Local Government Investment Pool Act, 1985 PA 121, MCL 129.141 to 129.150.

Prior to investing in any governmental-sponsored investment pools or money market mutual funds, the Treasurer must review the potential investments for fiscal soundness and reputation and compliance with this Policy.

Except as may be determined by Board Action, all deposits and investments shall be strictly segregated by Fund type. It is understood that there are times when deposits are transferred to our accounts from an external source in a comingled form with allocation instructions. These funds should be segregated as soon as possible upon receipt.

9.0 Competitive Selection of Investment Instruments

- 8.1** Before the Township invests any funds, competitive proposals from qualified financial institutions shall be sought. If a specific maturity date is required, whether for cash flow purposes or for conformance to maturity guidelines, proposals shall be requested for instruments that meet the maturity required. If no specific maturity is required, an analysis will be conducted to determine which maturates would be most advantageous.

INVESTMENT POLICY

- 8.2 Quotes will be requested from financial institutions for various options with regard to terms and instruments. The Township will accept the quotes, which provide the highest rate of return that is within the maturity term required and that comply with the parameters of the Investment Policy and particularly with regards to the safety of the investment.
- 8.3 Records indicating the quotes offered, the quotes accepted and brief explanation of the decision which was made regarding the investment, shall be kept for future review.

10.0 Short-Term versus Long-Term Portfolio

- 9.1 The Township shall attempt to match its investment maturities as closely as possible to its anticipated cash flow requirements. With the exception of Debt Service Funds, Capital Funds and Special Assessment Funds, it is strongly advised that all funds be invested in instruments whose maturities do not exceed two years at the time of purchase unless specifically agreed to by the Investment Committee and reported to the Board.
- 9.2 Debt Service Funds, Capital Funds, and Special Assessment Funds, may be invested in securities exceeding two years provided the maturity dates match anticipated need for the funds.

11.0 Investment Performance and Reporting

- 11.1 Information indicating a loss or prospective loss of capital on existing instruments and material deviations from projected investment strategies shall be reported immediately to the Board of Trustees.
- 11.2 A Comprehensive Financial Condition Report shall be developed cooperatively by the Treasurer, Director of Accounting, Chief Budget Officer and Assessor and presented to the Board of Trustees at its second Board meeting each month. The report will address each of the following in summary and in detail:
 - 11.2.1 Tab 1—Revenue & Expenditure Report; Cash Summary by Account
 - 11.2.2 Tab 2—Cash Flow Analysis; Debt Payment Schedule
 - 11.2.3 Tab 3—10-yr tax Collection Comparison; Property Tax Roll 10-year graph; Roll Distribution Chart
 - 11.2.4 Tab 4—Monthly Bank and Investment Report; Approved Financial Institutions List
 - 11.2.5 Tab 5—Five Year Forecast and Capital Reserve
- 11.3 The Township's investment operations will be reviewed as part of the annual audit.

12.0 Access to Financial Information

- 12.1 By resolution the Hamburg Board of Trustees has determined that the following Officers shall have the right to all financial and investment information (including on line "read only" access) from all depositories and financial institutions with whom the Township does business:
 - 12.1.1 Township Supervisor
 - 12.1.2 Township Clerk
 - 12.1.3 Township Treasurer and Deputy Treasurer
 - 12.1.4 Township Trustees (4)
 - 12.1.5 Township Director of Accounting
 - 12.1.6 Township Attorney
- 12.2 Additionally by resolution the Hamburg Board of Trustees has determined that the following employees shall have the right to all financial and investment information (including on line "read only" access) from all depositories and financial institutions with whom the Township does business for Library Accounts:
 - 12.2.1 Director of the Library
 - 12.2.2 Library Accountant

13.0 Safekeeping and Custody

- 13.1 All security transactions including collateral for repurchase agreements and institution deposits entered into by the Township shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts as determined by the Treasurer.
- 13.2 A Trust Receipt from the contra-party and proof of SIPC and other insurance will be required when the transaction is covered by insurance. Non-negotiable, non-collateralized Certificates of Deposit, as in the law in the State of Michigan shall be evidenced by safekeeping receipt from the issuing bank.

INVESTMENT POLICY

Item 15.

14.0 Prudence

- 14.1 Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

15.0 Effective Date

- 15.1 This policy shall become effective on November 6, 2009, the day following adoption by the Hamburg Township Board.

16.0 Amendment

- 16.1 This Investment Policy and its associated Investment Procedures may be amended from time to time by a majority vote of the Hamburg Township Board of Trustees.

17.0 Glossary

Bankers Acceptance (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Broker: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

Callable Bond: A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Certificate of Deposit: A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable.

Collateral: Securities or property pledged by a borrower to secure payment.

Commercial Paper: An unsecured promissory note with a fixed maturity of no more than 270 days. Commercial paper is normally sold at a discount from face value.

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his/her own account.

Debenture: A bond secured only by the general credit of the issuer.

Delivery Versus Payment: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Discount Securities: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value.

Diversification: Dividing investment funds among a variety of securities offering independent returns.

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank and savings bank deposits.

Federal Funds Rate: The rate of interest at which Fed funds are traded. The Federal Reserve currently pegs this rate through open-market operations.

Fed Wire: A computer system linking member banks and other financial institutions to the Fed, used for making inter-bank payments of Fed funds and for making deliveries of and payments for Treasury, agency and book-entry mortgage backed securities.

Investment Adviser's Act: Legislation passed by Congress in 1940 that requires all investment advisers to register with the Securities and Exchange Commission. The Act is designed to protect the public from fraud or misrepresentation by investment advisers.

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

Local Government Investment Pool: A pool of funds authorized under the laws of the State that receives deposits from one or more local units and pays returns based upon each local unit's share of investment in the pool.

Mark-to-market: The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Value: Current market price of a security.

Master Repurchase Agreement: A written contract covering all future transactions between the parties to repurchase or reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Mutual Fund: A mutual fund that limits its investments to some or all types of money market instruments.

Net Asset Value: The market value of one share of an investment company, such as a mutual fund.

No Load Fund: A mutual fund that does not levy a sales charge on the purchase or sale of its shares.

NRSRO: Nationally Recognized Statistical Rating Organizations - organizations that issue credit ratings for securities.

Portfolio: Collection of securities held by an investor.

INVESTMENT POLICY

Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker/dealers, banks, and a few unregulated firms.

Prudent Person Rule: Standard of investing which states that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Ratings: An evaluation of an issuer of securities by Moody's, Standard & Poor's, Fitch, or other rating services of a security's credit worthiness.

Repurchase Agreements: A transaction whereby a holder of securities sells securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate the buyer. Dealers use repurchase agreements extensively to finance their positions.

Rule 2a-7 of the Investment Company Act of 1940: Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13-month maturity limit a 90-day average maturity on investments and maintenance of a constant net asset value of one dollar (\$1.00).

Safekeeping: Holding of assets (e.g., securities) by a financial institution.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Treasury Bills are issued with maturities ranging from a few days to 26 weeks.

Treasury Bonds: Long-term U.S. Treasury securities having initial maturities of more than ten years.

Treasury Notes: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

Yield: The rate of annual income return on an investment, expressed as a percentage.

CERTIFICATION

I, hereby certify that I have received a copy of the Investment Policy of Hamburg Township. I have read and fully understand the State of Michigan Public Act 20 of Public Acts of 1943, as amended. I have personally read the Investment Policy, and agree to comply with the terms of the Investment Policy, and Public Act 20, regarding the investment of the Township funds. Any investment not conforming to your Investment Policy will be disclosed promptly. We also pledge to exercise due diligence in informing you of all foreseeable risks associated with financial transactions conducted with your Township.

By: Chris Rusche10/24/22
DateIts: Municipal Relationship
ManagerConsumers Credit Union
Institution7200 Elm Valley Dr
AddressKalamazoo MI 49009
City/State/Zip**INVESTMENT POLICY – HAMBURG TOWNSHIP**

BOARD APPROVAL DATE: November 5, 2009

REVISED: May 15, 2018

REVISED: July 2, 2019

(See Attachment Page – Approved Financial Institutions)

(See Attachment “Investment of Surplus Funds of Political Subdivisions—Act 20 of 1943”)

(See Attachment “Urban Cooperation Act of 1967”)

Consumer Credit Union Financial Statement
December 31, 2021

	Current Month	Previous Month	Variance	
<u>ASSETS</u>				
Loans:				
Consumer Credit Cards	35,252,843.22	35,019,590.84	233,252.38	
Business Credit Cards	1,449,373.64	1,352,232.82	97,140.82	
Real Estate Loans	623,730,689.40	627,168,597.68	-3,437,908.28	
Loans to Members	712,234,631.08	711,043,584.81	1,191,046.27	
Business Loans	188,239,480.62	186,783,976.93	1,455,503.69	
Total Loans	1,560,907,017.96	1,561,367,983.08	-460,965.12	
Allowance for Loan Losses	-4,351,127.78	-4,489,304.74	138,176.96	
Net Loans	1,556,555,890.18	1,556,878,678.34	-322,788.16	
Cash	20,959,462.17	20,287,472.18	671,989.99	
Alloya Credit Union	78,131,870.06	78,194,248.67	-62,378.61	
Other Investments	17,407,914.39	16,591,002.73	816,911.66	
Land	16,745,106.13	16,739,306.13	5,800.00	
Building	62,409,628.31	62,000,023.98	409,604.33	
Furniture, Fixtures & Equipment	10,575,807.99	10,591,385.34	-15,577.35	
Prepaid Expenses	13,381,325.30	13,034,110.41	347,214.89	
Other Assets	27,051,780.10	26,796,289.70	255,490.40	
<u>TOTAL ASSETS</u>	1,803,218,784.63	1,801,112,517.48	2,106,267.15	
<u>LIABILITIES</u>				
Accounts Payable	5,064,683.82	7,512,968.38	-2,448,284.56	
Notes Payable	130,000,000.00	130,000,000.00	0.00	
Accrued Expenses	7,775,863.12	7,012,056.08	763,807.04	
Interest Payable	224,296.25	211,390.65	12,905.60	
Certificates of Deposit	208,001,417.95	205,747,160.25	2,254,257.70	
IRA Share Accounts	17,064,676.33	17,365,423.66	-300,747.33	
Business Money Market	82,226,879.03	86,910,940.78	-4,684,061.75	
Money Market	446,826,485.32	450,363,383.21	-3,536,897.89	
Share Accounts	301,306,604.72	299,568,005.52	1,738,599.20	
Checking Accounts	317,060,557.24	302,153,899.18	14,906,658.06	
Business Checking Accounts	122,689,298.86	131,626,349.17	-8,937,050.31	
Deposits	1,495,175,919.45	1,493,735,161.77	1,440,757.68	
Reserves:				
Regular Reserves	2,020,541.58	2,020,541.58	0.00	
Reserves for Contingency	134,819,370.87	134,819,370.87	0.00	Certified Correct
YTD Earnings	28,138,109.54	25,801,028.15	2,337,081.39	
Total Reserves	164,978,021.99	162,640,940.60	2,337,081.39	
<u>TOTAL LIABILITIES</u>	1,803,218,784.63	1,801,112,517.48	2,106,267.15	
Loans to Officials	\$231,891			Kit Snyder CEO/President



Federally Insured by NCUA

of delinquent loans: 214
 \$ in delinquent loans: \$2,607,184

Consumer Credit Union Financial Statement
December 31, 2021

	December	November	October	September	August
ASSETS					
Loans:					
Consumer Credit Cards	35,252,843.22	35,019,590.84	34,608,143.12	34,325,049.30	34,683,063.93
Business Credit Cards	1,449,373.64	1,352,232.82	1,446,167.54	1,326,495.25	1,347,487.28
Real Estate Loans	623,730,689.40	627,168,597.68	621,055,180.75	603,650,133.12	579,683,695.77
Loans to Members	712,234,631.08	711,043,584.81	705,997,449.18	688,737,913.81	674,314,297.83
Business Loans	188,239,480.62	186,783,976.93	183,857,380.36	183,897,739.82	188,874,063.27
Total Loans	1,560,907,017.96	1,561,367,983.08	1,546,964,320.95	1,511,937,331.30	1,478,902,608.08
Allowance for Loan Losses	-4,351,127.78	-4,489,304.74	-5,667,482.43	-5,779,541.71	-5,875,188.54
Net Loans	1,556,555,890.18	1,556,878,678.34	1,541,296,838.52	1,506,157,789.59	1,473,027,419.54
Cash	20,959,462.17	20,287,472.18	21,258,936.68	21,041,243.66	18,785,856.29
Central Credit Union	78,131,870.06	78,194,248.67	88,518,628.62	-1,257,606.79	31,550,563.53
Other Investments	17,407,914.39	16,591,002.73	19,520,022.01	18,453,189.75	15,903,055.48
Land	16,745,106.13	16,739,306.13	15,487,655.99	15,487,655.99	15,487,655.99
Building	62,409,628.31	62,000,023.98	61,509,191.98	60,754,230.06	60,561,595.16
Furniture, Fixtures & Equipment	10,575,807.99	10,591,385.34	10,744,193.73	10,843,556.72	11,054,602.03
Prepaid Expenses	13,381,325.30	13,034,110.41	12,430,737.12	12,272,337.38	11,759,134.70
Other Assets	27,051,780.10	26,796,289.70	26,890,446.36	25,443,376.56	25,337,196.63
TOTAL ASSETS	1,803,218,784.63	1,801,112,517.48	1,797,656,651.01	1,669,195,772.92	1,663,467,079.35
LIABILITIES					
Accounts Payable	5,064,683.82	7,512,968.38	8,338,434.41	4,641,379.88	4,338,099.25
Notes Payable	130,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00
Accrued Expenses	7,775,863.12	7,012,056.08	6,495,092.94	5,939,392.29	6,039,929.90
Interest Payable	224,296.25	211,390.65	228,154.32	215,159.83	246,854.28
Certificates of Deposit	208,001,417.95	205,747,160.25	207,613,616.25	208,495,705.79	207,500,059.19
IRA Share Accounts	17,064,676.33	17,365,423.66	16,474,848.75	16,595,447.90	16,603,256.33
Business Money Market	82,226,879.03	86,910,940.78	88,527,368.29	77,317,615.38	76,179,077.66
Money Market	446,826,485.32	450,363,383.21	445,646,257.78	373,823,046.87	366,788,396.41
Share Accounts	301,306,604.72	299,568,005.52	304,714,232.11	296,699,556.56	299,033,129.79
Checking Accounts	317,060,557.24	302,153,899.18	302,903,291.43	275,272,013.53	278,572,621.56
Business Checking Accounts	122,689,298.86	131,626,349.17	126,630,384.18	122,253,463.46	122,428,899.96
Deposits	1,495,175,919.45	1,493,735,161.77	1,492,509,998.79	1,370,456,849.49	1,367,105,440.90
Reserves:					
Regular Reserves	2,020,541.58	2,020,541.58	2,020,541.58	2,020,541.58	2,020,541.58
Reserves for Contingency	134,819,370.87	134,819,370.87	134,819,370.87	134,819,370.87	134,819,370.87
YTD Earnings	28,138,109.54	25,801,028.15	23,245,058.10	21,103,078.98	18,896,842.57
Total Reserves	164,978,021.99	162,640,940.60	160,084,970.55	157,942,991.43	155,736,755.02
TOTAL LIABILITIES	1,803,218,784.63	1,801,112,517.48	1,797,656,651.01	1,669,195,772.92	1,663,467,079.35

Consumers Credit Union Financial Statement
December 31, 2021

	Current Month	Previous Month	Year To Date
<u>INCOME</u>			
Interest on Loans	5,253,835.82	5,185,599.25	60,997,289.62
Income on Investments	10,354.30	9,229.94	494,432.78
Other Operating Income	4,103,739.27	3,870,909.31	44,178,597.48
Total Gross Income	9,367,929.39	9,065,738.50	105,670,319.88
<u>EXPENSES</u>			
Employee Compensation	2,685,843.02	2,570,563.27	29,613,423.49
Employee Benefits	635,317.77	543,895.34	6,628,575.46
Travel and Conference	52,628.13	21,195.36	292,037.03
League Dues	3,640.65	3,640.66	40,047.16
Office Occupancy	496,586.06	390,267.78	4,650,080.42
Office Operation	1,243,823.96	1,092,424.02	13,309,640.21
Education and Promotion	248,441.57	187,527.34	1,653,140.48
Loan Servicing	715,295.35	616,693.27	8,590,276.79
Provision for Loan Losses	(440,000.00)	(800,000.00)	(141,116.00)
Provision for Loan Losses CP	440,000.00	(100,000.00)	141,116.00
Professional and Outside Service	134,193.23	101,069.51	986,829.51
Member Insurance	6,139.29	6,139.28	73,671.42
Operating Fees	25,511.98	20,195.37	260,296.62
Interest on Borrowed Money	189,659.86	183,541.80	2,392,288.84
Miscellaneous Operating	(32,116.44)	1,095,977.78	1,138,747.21
Gain/Loss on Disposition of Assets	21,500.00	0.00	21,500.00
Total Operating Expense	6,426,464.43	5,933,130.78	69,650,554.64
<u>NET INCOME</u>	2,941,464.96	3,132,607.72	36,019,765.24
Dividends on Shares	368,968.30	346,442.81	3,245,357.88
Interest on Deposit	235,415.27	230,194.86	4,636,297.82
Net Income after Dividend and Interest	2,337,081.39	2,555,970.05	28,138,109.54
Reserve Transfer Expense	-	-	-
<u>NET INCOME</u>	2,337,081.39	2,555,970.05	28,138,109.54

Consumers Credit Union Financial Statement**December 31, 2021**

	Current Month	Budget	Variance	Year To Date	Budget	Variance
<u>INCOME</u>						
Interest on Loans	5,253,835.82	5,236,239.32	17,596.50	60,997,289.62	58,948,584.68	2,048,704.94
Income on Investments	10,354.30	6,176.00	4,178.30	494,432.78	318,313.00	176,119.78
Other Operating Income	4,103,739.27	3,700,914.09	402,825.18	44,178,597.48	42,048,598.43	2,129,999.05
Total Gross Income	9,367,929.39	8,943,329.41	424,599.98	105,670,319.88	101,315,496.11	4,354,823.77
<u>EXPENSES</u>						
Employee Compensation	2,685,843.02	2,527,915.53	157,927.49	29,613,423.49	28,081,816.69	1,531,606.80
Employee Benefits	635,317.77	537,256.42	98,061.35	6,628,575.46	6,072,966.08	555,609.38
Travel and Conference	52,628.13	25,000.00	27,628.13	292,037.03	300,000.00	(7,962.97)
League Dues	3,640.65	4,000.00	(359.35)	40,047.16	48,000.00	(7,952.84)
Office Occupancy	496,586.06	347,946.61	148,639.45	4,650,080.42	4,136,086.75	513,993.67
Office Operation	1,243,823.96	1,033,707.18	210,116.78	13,309,640.21	12,474,540.80	835,099.41
Education and Promotion	248,441.57	183,337.00	65,104.57	1,653,140.48	2,000,000.00	(346,859.52)
Loan Servicing	715,295.35	664,853.34	50,442.01	8,590,276.79	7,989,240.03	601,036.76
Provision for Loan Losses	(440,000.00)	800,000.00	(1,240,000.00)	(141,116.00)	9,600,000.00	(9,741,116.00)
Provision for Loan Losses CP	440,000.00	100,000.00	340,000.00	141,116.00	1,200,000.00	(1,058,884.00)
Professional and Outside Service	134,193.23	56,000.00	78,193.23	986,829.51	672,000.00	314,829.51
Member Insurance	6,139.29	7,000.00	(860.71)	73,671.42	84,000.00	(10,328.58)
Operating Fees	25,511.98	25,000.00	511.98	260,296.62	300,000.00	(39,703.38)
Interest on Borrowed Money	189,659.86	186,620.49	3,039.37	2,392,288.84	2,399,251.01	(6,962.17)
Miscellaneous Operating	(32,116.44)	0.00	(32,116.44)	1,138,747.21	-	1,138,747.21
Gain/Loss on Disposition of Assets	21,500.00	0.00	21,500.00	21,500.00	-	21,500.00
Total Operating Expense	6,426,464.43	6,498,636.57	(72,172.14)	69,650,554.64	75,357,901.36	(5,707,346.72)
<u>NET INCOME</u>	2,941,464.96	2,444,692.84	496,772.12	36,019,765.24	25,957,594.74	10,062,170.50
Dividends on Shares	368,968.30	237,392.14	131,576.16	3,245,357.88	2,741,957.11	503,400.77
Interest on Deposit	235,415.27	644,300.76	(408,885.49)	4,636,297.82	7,273,365.73	(2,637,067.91)
Net Income after Dividend and Interest	2,337,081.39	1,562,999.93	774,081.46	28,138,109.54	15,942,271.90	12,195,837.64
Reserve Transfer Expense	-	-	-	-	-	-
<u>NET INCOME</u>	2,337,081.39	1,562,999.93	774,081.46	28,138,109.54	15,942,271.90	12,195,837.64

Consumers Credit Union Financial Statement**December 31, 2021**

	Current Month	Prior Year	Variance	Year To Date	Prior Year To Date	Variance
INCOME						
Interest on Loans	5,253,835.82	4,724,951.02	528,884.80	60,997,289.62	56,151,996.65	4,845,292.97
Income on Investments	10,354.30	6,175.88	4,178.42	494,432.78	390,672.21	103,760.57
Other Operating Income	4,103,739.27	4,045,237.84	58,501.43	44,178,597.48	39,612,246.14	4,566,351.34
Total Gross Income	9,367,929.39	8,776,364.74	591,564.65	105,670,319.88	96,154,915.00	9,515,404.88
EXPENSES						
Employee Compensation	2,685,843.02	2,760,161.03	(74,318.01)	29,613,423.49	24,574,241.10	5,039,182.39
Employee Benefits	635,317.77	501,742.80	133,574.97	6,628,575.46	5,330,676.88	1,297,898.58
Travel and Conference	52,628.13	10,728.92	41,899.21	292,037.03	111,212.02	180,825.01
League Dues	3,640.65	3,294.23	346.42	40,047.16	36,236.60	3,810.56
Office Occupancy	496,586.06	334,317.23	162,268.83	4,650,080.42	3,814,986.41	835,094.01
Office Operation	1,243,823.96	1,062,333.27	181,490.69	13,309,640.21	11,486,074.70	1,823,565.51
Education and Promotion	248,441.57	149,601.93	98,839.64	1,653,140.48	1,099,234.01	553,906.47
Loan Servicing	715,295.35	742,295.36	(27,000.01)	8,590,276.79	7,616,343.49	973,933.30
Provision for Loan Losses	(440,000.00)	(1,455,000.00)	1,015,000.00	(141,116.00)	4,980,000.00	(5,121,116.00)
Provision for Loan Losses CP	440,000.00	(200,000.00)	640,000.00	141,116.00	430,000.00	(288,884.00)
Professional and Outside Service	134,193.23	77,096.64	57,096.59	986,829.51	641,060.04	345,769.47
Member Insurance	6,139.29	6,139.29	(0.00)	73,671.42	73,671.44	(0.02)
Operating Fees	25,511.98	41,642.02	(16,130.04)	260,296.62	195,576.11	64,720.51
Interest on Borrowed Money	189,659.86	209,551.63	(19,891.77)	2,392,288.84	2,652,697.39	(260,408.55)
Miscellaneous Operating	(32,116.44)	345,060.57	(377,177.01)	1,138,747.21	318,072.61	820,674.60
Gain/Loss on Disposition of Assets	21,500.00	314,432.20	(292,932.20)	21,500.00	318,491.91	(296,991.91)
Total Operating Expense	6,426,464.43	4,903,397.12	1,523,067.31	69,650,554.64	63,678,574.71	5,971,979.93
NET INCOME	2,941,464.96	3,872,967.62	(931,502.66)	36,019,765.24	32,476,340.29	3,543,424.95
Dividends on Shares	368,968.30	227,566.27	141,402.03	3,245,357.88	3,761,287.68	(515,929.80)
Interest on Deposit	235,415.27	590,905.83	(355,490.56)	4,636,297.82	8,022,220.40	(3,385,922.58)
Net Income after Dividend and Interest	2,337,081.39	3,054,495.52	(717,414.13)	28,138,109.54	20,692,832.21	7,445,277.33
Reserve Transfer Expense	-	-	-	-	-	-
NET INCOME	2,337,081.39	3,054,495.52	(717,414.13)	28,138,109.54	20,692,832.21	7,445,277.33

Consumers Credit Union Financial Statement
December 31, 2021

	December	November	October	September	August
<u>INCOME</u>					
Interest on Loans	5,253,835.82	5,185,599.25	5,337,370.21	5,392,775.94	5,428,922.28
Income on Investments	10,354.30	9,229.94	59,831.53	3,412.35	204,548.89
Other Operating Income	4,103,739.27	3,870,909.31	3,521,100.21	3,492,032.28	3,668,773.56
Total Gross Income	9,367,929.39	9,065,738.50	8,918,301.95	8,888,220.57	9,302,244.73
<u>EXPENSES</u>					
Employee Compensation	2,685,843.02	2,570,563.27	2,626,342.28	2,600,117.27	2,611,797.26
Employee Benefits	635,317.77	543,895.34	478,173.04	602,208.81	520,410.43
Travel and Conference	52,628.13	21,195.36	34,097.29	18,031.09	35,295.77
League Dues	3,640.65	3,640.66	3,640.65	3,640.65	3,640.65
Office Occupancy	496,586.06	390,267.78	427,710.32	398,696.96	426,619.87
Office Operation	1,243,823.96	1,092,424.02	1,180,366.41	1,265,420.79	1,261,511.78
Education and Promotion	248,441.57	187,527.34	132,419.34	145,456.26	(80,818.40)
Loan Servicing	715,295.35	616,693.27	1,006,460.41	800,316.59	805,618.13
Provision for Loan Losses	(440,000.00)	(800,000.00)	0.00	0.00	0.00
Provision for Loan Losses CP	440,000.00	(100,000.00)	0.00	0.00	0.00
Professional and Outside Service	134,193.23	101,069.51	84,227.65	83,954.46	92,840.69
Member Insurance	6,139.29	6,139.28	6,139.29	6,139.28	6,139.29
Operating Fees	25,511.98	20,195.37	23,606.82	20,653.64	21,869.33
Interest on Borrowed Money	189,659.86	183,541.80	189,909.15	197,487.54	204,341.77
Miscellaneous Operating	(32,116.44)	1,095,977.78	163.44	237.72	3.42
Gain/Loss on Disposition of Assets	21,500.00	0.00	0.00	0.00	0.00
Total Operating Expense	6,426,464.43	5,933,130.78	6,193,256.09	6,142,361.06	5,909,269.99
<u>NET INCOME</u>	2,941,464.96	3,132,607.72	2,725,045.86	2,745,859.51	3,392,974.74
Dividends on Shares	368,968.30	346,442.81	337,630.08	295,139.36	285,793.14
Interest on Deposit	235,415.27	230,194.86	245,436.66	244,483.74	298,898.18
Net Income after Dividend and Interest	2,337,081.39	2,555,970.05	2,141,979.12	2,206,236.41	2,808,283.42
Reserve Transfer Expense	-	-	-	-	-
<u>NET INCOME</u>	2,337,081.39	2,555,970.05	2,141,979.12	2,206,236.41	2,808,283.42

TELL ME MORE



Consumers Credit Union - Oshtemo, MI

62172

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