



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, December 05, 2023 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.](#) BILLS LIST COMBINED 12.05.2023
- [2.](#) Parks & Rec - Regular Committee Minutes - October 24, 2023
- [3.](#) Township Coordinator Report - October 2023
- [4.](#) Senior Center Report - October 2023
- [5.](#) Senior Advisory Committee Bylaw Changes
- [6.](#) Police Department Addition - Pay Application #4

APPROVAL OF THE AGENDA

UNFINISHED BUSINESS

- [7.](#) Chapter 20 "Nuisances", Article 3, Dangerous/Abandoned Buildings Ordinance
- [8.](#) ARPA Update

CURRENT BUSINESS

- [9.](#) Parks & Recreation - 2024 Community Clean Up - Budget Request
- [10.](#) Fire Interlocal Agreement
- [11.](#) Sale of Police Vehicle
- [12.](#) Sale of Fire Property
13. Fire SCBA Fill Station
- [14.](#) Financial Audit FY 2022-2023
- [15.](#) DPW On Call Hiring

CALL TO THE PUBLIC

BOARD COMMENTS

ADJOURNMENT

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
360 LIFE 75505	360 LIFE SAFETY 4023 S OLD US 23, STE 108 BRIGHTON MI, 48114	11/29/2023 12/05/2023 / / 12/05/2023	053363 0.0000	GEN N N Y	PD INSTALL 12 MIL R SILVER 20 TINTED	 1,458.00 0.00 1,458.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	1,458.00

VENDOR TOTAL: 1,458.00

A2ZLWNSERV 75510	A2Z LAWN SERVICES, LLC 2531 JACKSON AVE SUITE 336 ANN ARBOR MI, 48103	11/30/2023 12/05/2023 / / 12/05/2023	001981 0.0000	GEN N N Y	CEMETARY-FALL CLEAN UP AND HAUL AWAY	 3,890.00 0.00 3,890.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-567.000-801.000	CONTRACTUAL SERVICES	3,890.00

VENDOR TOTAL: 3,890.00

ADVANCAUTO 75483	ADVANCE AUTO PARTS P.O. BOX 404875 ATLANTA GA, 30384-4875	11/29/2023 12/05/2023 / / 12/05/2023	2749-501804 0.0000	GEN N N Y	DPW OIL FILTER(2)	 19.68 0.00 19.68
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-931.000	EQUIPMENT MAINT/REPAIR	19.68

ADVANCAUTO 75484	ADVANCE AUTO PARTS P.O. BOX 404875 ATLANTA GA, 30384-4875	11/29/2023 12/05/2023 / / 12/05/2023	2749-502192 0.0000	GEN N N Y	FD 23 EXPLORER PARTS	 37.50 0.00 37.50
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	37.50

VENDOR TOTAL: 57

2

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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ADVANCED02 75485	ADVANCED WATER TREATMENT, INC. PO BOX 339 HAMBURG MI, 48139	11/29/2023 12/05/2023 / / 12/05/2023	20941095 0.0000	GEN N N N	DPW BOTTLED WATER (1)	 5.99 0.00 5.99
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-752.000	SUPPLIES & SMALL EQUIPMENT	5.99

ADVANCED02 75486	ADVANCED WATER TREATMENT, INC. PO BOX 339 HAMBURG MI, 48139	11/29/2023 12/05/2023 / / 12/05/2023	20941213 0.0000	GEN N N N	TWP BOTTLED WATER (6)	 35.94 0.00 35.94
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-275.000-752.000	SUPPLIES & SMALL EQUIPMENT	35.94

VENDOR TOTAL: 41.93

AFLACAME01 75487	AFLAC - AMERICAN FAMILY LIFE WORLDWIDE HEADQUARTERS 1932 WYNNNTON ROAD COLUMBUS GA, 31999-0001	11/29/2023 12/05/2023 / / 12/05/2023	081002 0.0000	GEN N N N	BN423 NOVEMBER 23	 269.04 0.00 269.04
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-231.410	DUE TO AFLAC (BIWEEKLY)	269.04

VENDOR TOTAL: 269.04

ALPINEFLOR 75442	ALPINE FLORIST AND GIFTS, INC. 7524 E. M-36 P.O. BOX 219 HAMBURG MI, 48139	11/28/2023 12/05/2023 / / 12/05/2023	751476 0.0000	GEN N N N	SEN CTR BDAY FLOWERS 9/29-30 BDAYS/1	 81.00 0.00 81.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
208-820.000-804.000	SENIOR PROGRAMS	81.00

VENDOR TOTAL: 81.00 3

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

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UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
AMERICAN09 75436	AMERICAN UNITED LIFE INSURANCE AMERICAN UNITED LIFE INSURANCE 5870 RELIABLE PARKWAY CHICAGO IL, 60686-0058	11/28/2023 12/05/2023 / / 12/05/2023	112723 0.0000	GEN N N N	G 00617291-0001-000 12/01-12/31/23	 331.25 0.00 331.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-702.000-725.200	LIFE INSURANCE	12.50
101-228.000-725.200	LIFE INSURANCE	9.37
101-215.000-725.200	LIFE INSURANCE	12.81
101-201.000-725.200	LIFE INSURANCE	18.75
590-527.000-725.200	LIFE INSURANCE	44.69
206-000.000-725.200	LIFE INSURANCE	56.56
101-000.000-073.004	LIFE INSURANCE - LIBRARY	25.00
101-171.000-725.200	LIFE INSURANCE	7.03
207-000.000-725.200	LIFE INSURANCE	101.25
208-820.000-725.200	LIFE INSURANCE	4.38
101-265.000-725.200	LIFE INSURANCE	18.60
101-253.000-725.200	LIFE INSURANCE	6.25
208-751.000-725.200	LIFE INSURANCE	6.25
101-262.000-725.200	LIFE INSURANCE	7.81
		331.25

AMERICAN09 75437	AMERICAN UNITED LIFE INSURANCE AMERICAN UNITED LIFE INSURANCE 5870 RELIABLE PARKWAY CHICAGO IL, 60686-0058	11/28/2023 12/05/2023 / / 12/05/2023	112723 0.0000	GEN N N N	G 00617291-0001-000 12/01-12/31/23	 1,919.23 0.00 1,919.23
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-702.000-725.100	LONG/SHORT TERM DISABILITY	68.91
101-228.000-725.100	LONG/SHORT TERM DISABILITY	59.32
101-215.000-725.100	LONG/SHORT TERM DISABILITY	76.24
101-201.000-725.100	LONG/SHORT TERM DISABILITY	97.91
590-527.000-725.100	LONG/SHORT TERM DISABILITY	239.36
206-000.000-725.100	LONG/SHORT TERM DISABILITY	342.02
101-000.000-073.002	DISABILITY - LIBRARY	139.32
101-171.000-725.100	LONG/SHORT TERM DISABILITY	45.75
207-000.000-725.100	LONG/SHORT TERM DISABILITY	640.52
208-820.000-725.100	LONG/SHORT TERM DISABILITY	22.24
101-265.000-725.100	LONG/SHORT TERM DISABILITY	85.24
101-253.000-725.100	LONG/SHORT TERM DISABILITY	34.77

User: MarcyM

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Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
208-751.000-725.100	LONG/SHORT TERM DISABILITY					28.24
101-262.000-725.100	LONG/SHORT TERM DISABILITY					39.39
						1,919.23

VENDOR TOTAL: 2,250.48

AMERICANVO 75438	AMERICAN UNITED LIFE INSURANCE COMP 5870 RELIABLE PARKWAY CHICAGO IL, 60686-0058	11/28/2023 12/05/2023 / / 12/05/2023	112723 0.0000	GEN N N N	G 00617291-0002-000 12/01-12/31/23	654.56 0.00 654.56
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-231.420	VOL. LIFE INSURANCE	654.56

VENDOR TOTAL: 654.56

APPRTCNTRP 75504	APPARATUS CENTRAL REPAIR, LLC 1097 EASE FRENCH ROAD SAINT JOHNS MI, 48879	11/29/2023 12/05/2023 / / 12/05/2023	2023166 0.0000	GEN N N Y	FD PUMP TESTING	1,160.00 0.00 1,160.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	1,160.00

VENDOR TOTAL: 1,160.00

ATTMOBILIT 75444	AT&T MOBILITY P.O. BOX 6463 CAROL STREAM IL, 60197-6463	11/28/2023 12/05/2023 / / 12/05/2023	27318496818X1119 0.0000	GEN N N N	PD/FD MOBIL DEVICE SERVICE NOV 23	696.03 0.00 696.03
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-853.000	PHONE/COMM/INTERNET	556.60
206-000.000-853.000	PHONE/COMM/INTERNET	139.43
		696.03

VENDOR TOTAL: 696.03

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

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UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
CHARTERC01 75435	CHARTER COMMUNICATIONS PO BOX 94188 PALATINE IL, 60094-4188	11/27/2023 12/05/2023 / / 12/05/2023	0103913112223 0.0000	GEN N N N	SEN CTR TV/INTERNET 11/22-12/21/23	268.23 0.00 268.23

Open

GL NUMBER	DESCRIPTION	AMOUNT
208-820.000-853.000	PHONE/COMM/INTERNET	268.23

VENDOR TOTAL: 268.23

COLONIALIF 75443	COLONIAL LIFE PREMIUM PROCESSING P.O. BOX 903 COLUMBIA SC, 29202-0903	11/28/2023 12/05/2023 / / 12/05/2023	112823 0.0000	GEN N N N	E4362067 12/01-12/31/23	329.84 0.00 329.84
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-231.400	DUE TO COLONIAL LIFE	329.84

VENDOR TOTAL: 329.84

COMPLETE01 75488	COMPLETE BATTERY SOURCE, INC. 6480 GRAND RIVER AVE. BRIGHTON MI, 48114	11/29/2023 12/05/2023 / / 12/05/2023	423199BRI 0.0000	GEN N N N	PD GROUP 49 AGM AUTO 12 V	204.00 0.00 204.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-932.000	VEHICLE MAINTENANCE	204.00

VENDOR TOTAL: 204.00

CORETECH01 75439	CORE TECHNOLOGY CORPORATION PO BOX 74008484 CHICAGO IL, 60674-8484	11/28/2023 12/05/2023 / / 12/05/2023	CORMN0001186 0.0000	GEN N N N	PD ANNUAL CORE TECH MAINT DECEMBER 2	1,731.00 0.00 1,731.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-933.300	LAW ENFORCEMENT INFO NETWORK	1,731.00

VENDOR TOTAL: 1,731.00

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User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

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UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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CORRIGAN01 75446	CORRIGAN TOWING 775 N. SECOND STREET BRIGHTON MI, 48116	11/28/2023 12/05/2023 / / 12/05/2023	262789-1 0.0000	GEN N N N	FD ACCIDENT TOW 23 SILVERADO	20235 271.16 0.00 271.16
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	271.16

CORRIGAN01 75445	CORRIGAN TOWING 775 N. SECOND STREET BRIGHTON MI, 48116	11/28/2023 12/05/2023 / / 12/05/2023	7953159-IN 0.0000	GEN N N N	FD BLUE CAP DEF DRUM	178.25 0.00 178.25
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	178.25

VENDOR TOTAL: 449.41

CRUISERS01 75489	CRUISERS, INC. 5977 BRIGHTON PINES CT. HOWELL MI, 48843	11/29/2023 12/05/2023 / / 12/05/2023	46202 0.0000	GEN N N N	FD MOTOROLA 16" RADIO CONTROL CABLE/	13,246.45 0.00 13,246.45
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-981.000	CAPITAL EXPENSE - VEHICLE	13,246.45

VENDOR TOTAL: 13,246.45

CUSTTOOL01 75490	CUSTOM TOOL & MACHINE 603 E. WALNUT STREET OAKWOOD OH, 45873	11/29/2023 12/05/2023 / / 12/05/2023	3066 0.0000	GEN N N Y	DPW E ONE CASTING (5)/MOTOR WINDING (5,360.00 0.00 5,360.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-751.100	GRINDER PUMP PARTS	5,360.00

VENDOR TOTAL: 5,360.00

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
DARTTEAM01 75434	DART TEAM C/O HOWELL FIRE DEPARMENT 1211 W. GRAND RIVER HOWELL MI, 48843	11/27/2023 12/05/2023 / / 12/05/2023	112223 0.0000	GEN N N N	CONTRIBUTION 11/22/23	175.00 0.00 175.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-231.200	DUE TO CHARITY CHARITABLE DEDUCTIONS	175.00

VENDOR TOTAL: 175.00

DIUBLE 75491	DIUBLE EQUIPMENT INC. 4365 S. PARKER RD ANN ARBOR MI, 48103	11/29/2023 12/05/2023 / / 12/05/2023	10693 0.0000	GEN N N N	B&G N7320485 KIT SPECIAL-GUARD FOR E	1,848.64 0.00 1,848.64
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	1,848.64

VENDOR TOTAL: 1,848.64

ERICHEWETT 75515	ERIC HEWETT 303 STARLING COMMERCE MI, 48382	11/30/2023 12/05/2023 / / 12/05/2023	112723 0.0000	GEN N N Y	SEN CTR FOYER/ENTRANCE-SELF LEVEL/CO	1,000.00 0.00 1,000.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
208-820.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	1,000.00

VENDOR TOTAL: 1,000.00

ETNASUPP01 75447	ETNA SUPPLY PO BOX 772107 DETROIT MI, 48227-2107	11/29/2023 12/05/2023 / / 12/05/2023	S105233787.004 0.0000	GEN N N N	MTR 3/4" 1000 GAL ECR (3)	921.00 0.00 921.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-752.000	SUPPLIES & SMALL EQUIPMENT	921.00

VENDOR TOTAL: 921.00

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

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UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

JUNGCHRS01	FIREWRENCH OF MICHIGAN	11/27/2023	1037	GEN	FD TANKER #11 AXELS/BRAKE	
75428	25840 JOHNS ROAD	12/05/2023		N		2,241.82
	SOUTH LYON MI, 48178	/ /	0.0000	N		0.00
		12/05/2023		Y		2,241.82

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	2,241.82

VENDOR TOTAL: 2,241.82

GNOAKTIRE1	GREEN OAK TIRE	11/29/2023	1-139463	GEN	B&G JOHN DEERE 18/850/10 4P MULTI TR	
75492	7480 KENSINGTON ROAD	12/05/2023		N		217.50
	BRIGHTON MI, 48116	/ /	0.0000	N		0.00
		12/05/2023		Y		217.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-931.000	EQUIPMENT MAINT/REPAIR	217.50

VENDOR TOTAL: 217.50

HACHCOMP01	HACH COMPANY, AMERICAN SIGMA &	11/29/2023	13812415	GEN	WWTP AA SODIUM REFILLABLE PROBE	
75493	2207 COLLECTIONS CENTER DRIVE	12/05/2023		N		722.00
	CHICAGO IL, 60693	/ /	0.0000	N		0.00
		12/05/2023		Y		722.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-537.000-752.000	SUPPLIES & SMALL EQUIPMENT	722.00

VENDOR TOTAL: 722.00

EMERGENC06	HOLLAND MOTOR HOMES & BUS CO	11/29/2023	019623	GEN	FD FIRE SHOPP, FOLDING STEP WITH LED	
75494	DBA EMERGENCY VEHICLES PLUS	12/05/2023		N		219.52
	670 E. 16TH STREET	/ /	0.0000	N		0.00
	HOLLAND MI, 49423	12/05/2023		Y		219.52

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	219.52

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Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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VENDOR TOTAL: 219.52

HRNVLLYGUN 75440	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/28/2023 12/05/2023 / / 12/05/2023	271399 0.0000	GEN N N Y	PD UNIFORMS PEDERSEN	 202.96 0.00 202.96
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-768.000	UNIFORMS/ACCESSORIES	202.96

HRNVLLYGUN 75441	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/28/2023 12/05/2023 / / 12/05/2023	271403 0.0000	GEN N N Y	PD UNIFORMS PEDERSEN	 9.99 0.00 9.99
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-768.000	UNIFORMS/ACCESSORIES	9.99

HRNVLLYGUN 75429	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/27/2023 12/05/2023 / / 12/05/2023	271654 0.0000	GEN N N Y	FD UNIFORMS PAWLEY	 44.00 0.00 44.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-768.000	UNIFORMS/ACCESSORIES	44.00

HRNVLLYGUN 75508	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/29/2023 12/05/2023 / / 12/05/2023	272229 0.0000	GEN N N Y	PD UNIFORMS PEDERSEN	 159.98 0.00 159.98
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-768.000	UNIFORMS/ACCESSORIES	159.98

VENDOR TOTAL: 416.93

Item 1.

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
HUTSONINC1 75495	HUTSON, INC. 3915 TRACTOR DRIVE HOWELL MI, 48855	11/29/2023 12/05/2023 / / 12/05/2023	10223641 0.0000	GEN N N N	B&G HY-GARD 5 GAL/HYDRAULIC OIL FILT	474.97 0.00 474.97

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-931.000	EQUIPMENT MAINT/REPAIR	474.97

VENDOR TOTAL: 474.97

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
IEPPCURGEN 75509	IEPPC URGENT CARE PLLC P.O. BOX 675251 DETROIT MI, 48267-5251	11/29/2023 12/05/2023 / / 12/05/2023	INV-6440 0.0000	GEN N N N	PD BROMLEY DIVE TEAM PHYSICAL	367.00 0.00 367.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-967.000	SPECIAL PROJECTS	367.00

VENDOR TOTAL: 367.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
IMEGCRP#1 75424	IMEG CORP. ATTN: ACCOUNTS RECEIVABLE 623 26TH AVE. ROCK ISLAND IL, 61201	11/27/2023 12/05/2023 / / 12/05/2023	21002401.00-6 0.0000	GEN N N Y	PLANNING/ZONING KROGER EXPANSION	133.73 0.00 133.73

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-279.961	KROGER EXPENDSION	133.73

VENDOR TOTAL: 133.73

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
KENTCOMMNC 75496	KCI 3901 EAST PARIS AVE. S.E. GRAND RAPIDS MI, 49512	11/29/2023 12/05/2023 / / 12/05/2023	PA-Q230267 0.0000	GEN N N Y	HAMBURG UB PREPAID POSTAGE	3,187.20 0.00 3,187.20

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-851.000	POSTAGE	3,187.20

VENDOR TOTAL: 3,187.20

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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KERRPUMP01 75497	KERR PUMP & SUPPLY, INC. DRAWER 64185 DETROIT MI, 48264	11/29/2023 12/05/2023 / / 12/05/2023	INV224588 0.0000	GEN N N N	DPW HYDROMATIC PUMP	 9,895.00 0.00 9,895.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-934.100	PUMP & MAIN REPAIR/MAINTENANCE	9,895.00

VENDOR TOTAL: 9,895.00

KRAMER TEC 75498	KRAMER TECHNOLOGIES LLC 10291 BERGIN RD HOWELL MI, 48843	11/29/2023 12/05/2023 / / 12/05/2023	5372 0.0000	GEN N N Y	DPW EQUIP INSPECTION	 260.00 0.00 260.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-931.000	EQUIPMENT MAINT/REPAIR	260.00

VENDOR TOTAL: 260.00

LAWENFORC1 75507	L.E.O.R.T.C. MOTT COMM COLLEGE-SOUTHERN LK CNTR. 2100 W. THOMPSON RD., ROOM 1403 FENTON MI, 48430	11/29/2023 12/05/2023 / / 12/05/2023	6765 0.0000	GEN N N Y	PD ABANDONED VEHICLE LAW UPDATE (WAL)	 125.00 0.00 125.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
211-000.000-916.000	TRAINING	125.00

VENDOR TOTAL: 125.00

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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LIVINGST12 75433	LIVINGSTON COUNTY REGISTER OF DEEDS 200 E. GRAND RIVER AVE. SUITE 3 HOWELL MI, 48843	11/27/2023 12/05/2023 / / 12/05/2023	111623 0.0000	GEN N Y N	EASEMENT GRANT TROCCHIO	30.00 0.00 30.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-955.000	SUNDRY	30.00

LIVINGST12 75432	LIVINGSTON COUNTY REGISTER OF DEEDS 200 E. GRAND RIVER AVE. SUITE 3 HOWELL MI, 48843	11/27/2023 12/05/2023 / / 12/05/2023	112723 0.0000	GEN N Y N	EASEMENT GRANT TINSKEY	30.00 0.00 30.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-955.000	SUNDRY	30.00

VENDOR TOTAL: 60.00

MOTOROLA01 75499	MOTOROLA SOLUTIONS INC. 13108 COLLECTIONS CENTER DRIVE CHICAGO IL, 60693	11/29/2023 12/05/2023 / / 12/05/2023	8230433927 0.0000	GEN N N N	PD VIDEOMANAGER EL 12/28/23-12/28/24	195.00 0.00 195.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-933.000	SOFTWARE MAINTENANCE	195.00

MOTOROLA01 75500	MOTOROLA SOLUTIONS INC. 13108 COLLECTIONS CENTER DRIVE CHICAGO IL, 60693	11/29/2023 12/05/2023 / / 12/05/2023	8281767858 0.0000	GEN N N N	PD ACCESSORY KIT MODIFIED	121.50 0.00 121.50
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-932.000	VEHICLE MAINTENANCE	121.50

VENDOR TOTAL: 316.50

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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PINCKNEY01 75516	PINCKNEY CHRYSLER DODGE JEEP RAM PO BOX 109 1295 E-M6 PINCKNEY MI, 48169	11/30/2023 12/05/2023 / / 12/05/2023	CHCS375373 0.0000	GEN N N Y	PS 21 DURANGO 25747	 29.95 0.00 29.95
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-932.000	VEHICLE MAINTENANCE	29.95

VENDOR TOTAL: 29.95

PITNEYBO01 75514	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC PITTSBURGH PA, 15250-7887	11/30/2023 12/05/2023 / / 12/05/2023	0017295246 0.0000	GEN N N Y	CONTRACT 0041166414 9/28-12/27/23	 473.67 0.00 473.67
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-275.000-851.000	POSTAGE	473.67

VENDOR TOTAL: 473.67

JOHNSNRO01 75427	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/27/2023 12/05/2023 / / 12/05/2023	1080426 0.0000	GEN N N Y	TWP GENERAL MATTERS	 595.00 0.00 595.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101.000-826.000	LEGAL FEES	595.00

VENDOR TOTAL: 595.00

HOGANSEAN1 75430	SEAN HOGAN 	11/27/2023 12/05/2023 / / 12/05/2023	112623 0.0000	GEN N N N	PD REIMBURSE MEALS T.C.NEGOTIATORS C	 61.74 0.00 61.74
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-916.000	TRAINING	61.74

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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VENDOR TOTAL: 61.74

SEVILLECLA 75506	SEVILLE CLASSICS, INC 19401 HARBORGATE WAY TORRANCE CA, 90501	11/29/2023 12/05/2023 / / 12/05/2023	INV1717848 0.0000	GEN N N N	FD ULTRA HD MEGA STORAGE/WORKBENCH/S	 1,619.34 0.00 1,619.34
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-967.000	SPECIAL PROJECTS	809.67
206-000.000-930.003	MAINTENANCE FIRE HALL	809.67
		1,619.34

VENDOR TOTAL: 1,619.34

SITEONELAN 75501	SITEONE LANDSCAPE SUPPLY, LLC 24110 NETWORK PLACE CHICAGO IL, 60673-1241	11/29/2023 12/05/2023 / / 12/05/2023	136322347-001 0.0000	GEN N N Y	LESCO MELT 1/DRIVEWAY STAKES	 434.93 0.00 434.93
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-930.000	MAINTENANCE TWP HALL	159.49
208-820.000-930.001	MAINTENANCE COMM CENTER	91.82
207-000.000-930.002	MAINTENANCE POLICE BUILDING	91.81
101-265.000-930.008	MAINTENANCE LIBRARY	91.81
		434.93

SITEONELAN 75502	SITEONE LANDSCAPE SUPPLY, LLC 24110 NETWORK PLACE CHICAGO IL, 60673-1241	11/29/2023 12/05/2023 / / 12/05/2023	136767039-001 0.0000	GEN N N Y	B&G LESCO SPREADER ICE MELT BULK	 572.07 0.00 572.07
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-980.000	CAPITAL EQUIPMENT/CAPITAL IMP	572.07

VENDOR TOTAL: 1,007.00

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

DB: Hamburg

UNJOURNALIZED OPEN

Item 1.

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
SMARTBUSIN 75423	SMART BUSINESS SOURCE, LLC 1940 NORTHWOOD DR TROY MI, 48084	11/27/2023 12/05/2023 / / 12/05/2023	OE-69814-1 0.0000	GEN N N N	FD ZORI STRAIGHT TOP 24 X 72 FLIP T	 39,470.00 0.00 39,470.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-930.003	MAINTENANCE FIRE HALL	39,470.00

VENDOR TOTAL: 39,470.00

SUSANELBEN 75426	SUSAN ELBEN 17845 ALMIRA RD LAKE ANN MI, 49650	11/27/2023 12/05/2023 / / 12/05/2023	1207 0.0000	GEN N N Y	FD GRIN 3 DAY CRISIS INTERVENTION &	 350.00 0.00 350.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-916.000	TRAINING	350.00

VENDOR TOTAL: 350.00

WALLACET01 75431	TONY WALLACE ,	11/27/2023 12/05/2023 / / 12/05/2023	112323 0.0000	GEN N N N	PD REIMBURSE MEALS T.C. NEGOTIATORS	 76.01 0.00 76.01
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-916.000	TRAINING	76.01

VENDOR TOTAL: 76.01

TREETOP 75503	TREETOP PRODUCTS, INC. 222 E. STATE STREET BATAVIA IL, 60510	11/29/2023 12/05/2023 / / 12/05/2023	INVTRE25015 0.0000	GEN N N N	SEN CTR BENCHES (2)	 2,167.22 0.00 2,167.22
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Open

GL NUMBER	DESCRIPTION	AMOUNT
208-000.000-239.000	SENIOR CENTER DONATIONS	2,167.22

VENDOR TOTAL: 2,167.22

User: MarcyM

EXP CHECK RUN DATES 12/05/2023 - 12/05/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
TRICOUNT01 75511	TRI-COUNTY SUPPLY, INC. 7109 DAN MCGUIRE DRIVE BRIGHTON MI, 48116	11/30/2023 12/05/2023 / / 12/05/2023	321707 0.0000	GEN N N N	FD SUPPLIES/ROLL TOWEL/URINAL SCREEN	 312.27 0.00 312.27

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-752.000	SUPPLIES & SMALL EQUIPMENT	312.27

VENDOR TOTAL: 312.27

TRUSTHEATN 75425	TRUSTED HEATING & COOLING SOLUTIONS, INC. 4730 E. M-36 PINCKNEY MI, 48169	11/27/2023 12/05/2023 / / 12/05/2023	I12465 0.0000	GEN N N Y	FD BLOWER ASSY/CAST SPOKE PULLEY	 1,518.67 0.00 1,518.67
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-930.003	MAINTENANCE FIRE HALL	1,518.67

VENDOR TOTAL: 1,518.67

WASTMANAGM 75512	WM CORPORATE SERVICES, INC. AS PAY AGENT P.O. BOX 4648 CAROL STREAM IL, 60197-4648	11/30/2023 12/05/2023 / / 12/05/2023	90506-1389-3 0.0000	GEN N N N	PD WASTE REMOVAL 11/01-11/30/23	 357.38 0.00 357.38
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-801.000	CONTRACTUAL SERVICES	357.38

VENDOR TOTAL: 357.38

WONDERMARN 75513	WONDERLAND MARINE WEST, INC. 8789 MCGREGOR RD PINCKNEY MI, 48169	11/30/2023 12/05/2023 / / 12/05/2023	71755/WO004991 0.0000	GEN N N N	PD 17 YAMAHA L.O.F/SHRINK WRAP/TRAIL	 484.58 0.00 484.58
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-932.000	VEHICLE MAINTENANCE	484.58

Item 1.

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
					VENDOR TOTAL:	484.58
					TOTAL - ALL VENDORS:	103,251.79

11/22/2023 11:00 AM
 User: MarcyM
 DB: Hamburg

INVOICE APPROVAL BY INVOICE REPORT FOR HAMBURG TOWNSHIP OFFICES
 EXP CHECK RUN DATES 11/21/2023 - 11/21/2023
 UNJOURNALIZED OPEN
 BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Item 1.

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
BJSHEATI01 75382	BJ'S HEATING & COOLING, INC 3481 E-M36 PINCKNEY MI, 48169	11/21/2023 11/21/2023 / / 11/21/2023	10078 0.0000	GEN N N N	FD FD#12 DIAG CHG	128.00 0.00 128.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-930.003	MAINTENANCE FIRE HALL	128.00

VENDOR TOTAL: 128.00

BRFIREAUTH 75383	BRIGHTON AREA FIRE AUTHORITY 615 W. GRAND RIVER AVE. BRIGHTON MI, 48116	11/21/2023 11/21/2023 / / 11/21/2023	118 0.0000	GEN N N N	FD FIREFIGHTER I & II ZEGARZEWSKI	2,200.00 0.00 2,200.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-916.000	TRAINING	2,200.00

VENDOR TOTAL: 2,200.00

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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CONSUMER01 75391	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	201097290799 0.0000	GEN N N	1030 3773 9556 REGENCY 10/12-11/09/2	18.57 0.00 18.57
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-921.000	NATURAL GAS/HEAT	18.57

CONSUMER01 75389	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	201720133054 0.0000	GEN N N	1000 1237 5075 SEN CTR 10/13-11/09/2	151.03 0.00 151.03
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Open

GL NUMBER	DESCRIPTION	AMOUNT
208-820.000-921.000	NATURAL GAS/HEAT	151.03

CONSUMER01 75395	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	201720133055 0.0000	GEN N N	1000 1237 5166 TWP 10/13-11/09/23	302.40 0.00 302.40
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.000	NATURAL GAS/HEAT	302.40

CONSUMER01 75387	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	201720133056 0.0000	GEN N N	1000 1237 5224 PD 10/13-11/09/23	75.33 0.00 75.33
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-921.000	NATURAL GAS/HEAT	75.33

CONSUMER01 75384	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	202165072565 0.0000	GEN N N	1000 6018 1938 10090 HAMBURG RD 10/0	19.44 0.00 19.44
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Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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		11/21/2023		N		19.44
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GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-921.000	NATURAL GAS/HEAT	19.44
CONSUMER01 75392	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023
		203233006474
		GEN N N N
		1000 9830 2357 POLE BARN 10/13-11/09
		224.83
		0.0000
		0.00
		224.83

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.000	NATURAL GAS/HEAT	224.83
CONSUMER01 75390	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023
		203233006475
		GEN N N N
		1000 9830 2365 SHOP 10/13-11/09
		48.87
		0.0000
		0.00
		48.87

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.000	NATURAL GAS/HEAT	48.87
CONSUMER01 75385	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023
		203677955766
		GEN N N N
		FD #12 1000 3979 7285 10100 VETERAN
		473.06
		0.0000
		0.00
		473.06

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-920.000	ELECTRIC	473.06
CONSUMER01 75394	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023
		204211883413
		GEN N N N
		1000 1266 6192 ENT POLE BARN 10/13-1
		107.17
		0.0000
		0.00
		107.17

Open

GL NUMBER	DESCRIPTION	AMOUNT
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Item 1.

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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590-527.000-921.000	NATURAL GAS/HEAT					107.17
CONSUMER01 75393	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	204211883414 0.0000	GEN N N N	1000 1266 6259 WWTP 10/13-11/09/23	181.14 0.00 181.14

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-537.000-921.000	NATURAL GAS/HEAT	181.14

CONSUMER01 75386	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	205902650824 0.0000	GEN N N N	1000 6018 7471 WINANS PUMP 10/12-11/	19.44 0.00 19.44
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-921.000	NATURAL GAS/HEAT	19.44

CONSUMER01 75388	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	206614285510 0.0000	GEN N N N	1000 1698 7719 FD#11 10/14-11/13/23	529.46 0.00 529.46
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-920.000	ELECTRIC	529.46

CONSUMER01 75396	CONSUMERS ENERGY PO BOX 740309 PAYMENT CENTER CINCINNATI OH, 45274-0309	11/21/2023 11/21/2023 / / 11/21/2023	207147332223 0.0000	GEN N N N	1000 0019 5535 RUSTIC DR 10/13-11/09	23.74 0.00 23.74
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-527.000-921.000	NATURAL GAS/HEAT	23.74

VENDOR TOTAL: 2,17 22

User: MarcyM

EXP CHECK RUN DATES 11/21/2023 - 11/21/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
DIGICGLOBL 75397	DIGICOM GLOBAL INC. 3911 ROCHESTER RD. TROY MI, 48083	11/21/2023 11/21/2023 / / 11/21/2023	7243 0.0000	GEN N N N	FD VHF RADIO/POWER SUPPLY/CONTROL ST	 1,374.50 0.00 1,374.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-916.500	FIRE PREVENTION	1,374.50

VENDOR TOTAL: 1,374.50

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
ELECTROCYC 75381	ELECTROCYCLE, INC. 23953 RESEARCH DR. FARMINGTON HILLS MI, 48335	11/21/2023 11/21/2023 / / 11/21/2023	45499 0.0000	GEN N N N	RECYCLE COMPUTER/ LAPTOP/SERVER-PALL	 40.00 0.00 40.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-275.000-955.000	SUNDRY	40.00

VENDOR TOTAL: 40.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
FIREMARK 75399	FIRE MARK ADVANTAGE LLC 3096 COUNTRY CLUB DR MUSKEGON MI, 49441	11/21/2023 11/21/2023 / / 11/21/2023	HFD-EVDT-23-016 0.0000	GEN N N Y	FD VFIS EVDT TTT	 360.00 0.00 360.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-916.000	TRAINING	360.00

VENDOR TOTAL: 360.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
GENESEECNT 75398	GENESEE COUNTY AFIS CONSORTIUM C/O LIV. CO. PROSECUTOR'S OFFICE 210 SOUTH HIGHLANDER WAY HOWELL MI, 48843	11/21/2023 11/21/2023 / / 11/21/2023	101123 0.0000	GEN N N N	PD ANNUAL AFIS CONSORTIUM FEE	 550.00 0.00 550.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-933.300	LAW ENFORCEMENT INFO NETWORK	550.00

VENDOR TOTAL: 550.00

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
EMERGENC06 75401	HOLLAND MOTOR HOMES & BUS CO DBA EMERGENCY VEHICLES PLUS 670 E. 16TH STREET HOLLAND MI, 49423	11/21/2023 11/21/2023 / / 11/21/2023	019599 0.0000	GEN N N Y	FD MAGNETIC SWITCH, DOOR SWITCH, ACTU	977.26 0.00 977.26

Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-932.000	VEHICLE MAINTENANCE	977.26

VENDOR TOTAL: 977.26

HOMEDEPO01 75400	HOME DEPOT CREDIT SERVICES DEPT 32-2501873644 P.O. BOX 78047 PHOENIX AZ, 85062-8047	11/21/2023 11/21/2023 / / 11/21/2023	111323 0.0000	GEN N N Y	PURCHASES OCT 2023	1,360.77 0.00 1,360.77
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-967.000	SPECIAL PROJECTS	171.33
206-000.000-967.000	SPECIAL PROJECTS	420.98
590-527.000-752.000	SUPPLIES & SMALL EQUIPMENT	54.94
590-537.000-752.000	SUPPLIES & SMALL EQUIPMENT	23.96
590-527.000-752.000	SUPPLIES & SMALL EQUIPMENT	141.56
206-000.000-930.003	MAINTENANCE FIRE HALL	548.00

1,360.77

VENDOR TOTAL: 1,360.77

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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HRNVLLYGUN 75402	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/21/2023 11/21/2023 / / 11/21/2023	271083 0.0000	GEN N N Y	PD UNIFORMS M PAUL	155.98 0.00 155.98
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-768.000	UNIFORMS/ACCESSORIES	155.98

HRNVLLYGUN 75403	HURON VALLEY GUNS, LLC 56477 GRAND RIVER AVE. NEW HUDSON MI, 48165	11/21/2023 11/21/2023 / / 11/21/2023	271084 0.0000	GEN N N Y	PD UNIFORMS GARBACIK	102.98 0.00 102.98
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-768.000	UNIFORMS/ACCESSORIES	102.98

VENDOR TOTAL: 258.96

LIVINGST16 75404	LIVINGSTON CO. DRAIN COMMISSIONER 2300 E. GRAND RIVER SUITE 105 HOWELL MI, 48843-7581	11/21/2023 11/21/2023 / / 11/21/2023	3714 0.0000	GEN N N N	PHASE II IMPLEMENTATION LC WATERSHED	349.42 0.00 349.42
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-703.000-967.000	SPECIAL PROJECTS	349.42

VENDOR TOTAL: 349.42

LIVINGST02 75405	LIVINGSTON COUNTY TREASURER LIVINGSTON COUNTY COURT HOUSE 200 E. GRAND RIVER HOWELL MI, 48843-2398	11/21/2023 11/21/2023 / / 11/21/2023	111423 0.0000	GEN N N N	BOR/PRE ADJUSTMENT 4715-21-202-052	25.86 0.00 25.86
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-415.000	CHARGE BACKS/MTT/BOARD OF REVIEW	25.86

VENDOR TOTAL: 25

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
GANNETMI01 75406	MICHIGAN.COM 3964 SOLUTIONS CENTER CHICAGO IL, 60677-3009	11/21/2023 11/21/2023 / / 11/21/2023	115154 0.0000	GEN N N Y	LEGAL ADS	535.00 0.00 535.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101.000-900.000	LEGAL NOTICES/ADVERTISING	190.00
101-702.000-900.000	LEGAL NOTICES/ADVERTISING	345.00
		535.00

VENDOR TOTAL: 535.00

NHTS 75407	NATIONAL HOSE TESTING SPECIALTIES P.O. BOX 1024 DALLAS OR, 97338	11/21/2023 11/21/2023 / / 11/21/2023	30716 0.0000	GEN N N N	FD 2023 HOSE TESTING	6,822.00 0.00 6,822.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-931.000	EQUIPMENT MAINT/REPAIR	6,822.00

VENDOR TOTAL: 6,822.00

PINCKNEY01 75408	PINCKNEY CHRYSLER DODGE JEEP RAM PO BOX 109 1295 E-M6 PINCKNEY MI, 48169	11/21/2023 11/21/2023 / / 11/21/2023	CHCS374674 0.0000	GEN N N Y	PD 19 CHARGER 26909	375.99 0.00 375.99
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-932.000	VEHICLE MAINTENANCE	375.99

VENDOR TOTAL: 375.99

Item 1.

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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JOHNSNRO01 75411	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/21/2023 11/21/2023 / / 11/21/2023	1080427 0.0000	GEN N N Y	LABOR AND EMPLOYMENT PUBLIC SAFETY	1,494.00 0.00 1,494.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-826.000	LEGAL FEES	1,494.00

JOHNSNRO01 75409	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/21/2023 11/21/2023 / / 11/21/2023	1080428 0.0000	GEN N N Y	MARY ANN & STEVEN LAMKIN	140.00 0.00 140.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101.000-826.000	LEGAL FEES	140.00

JOHNSNRO01 75410	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/21/2023 11/21/2023 / / 11/21/2023	1080429 0.0000	GEN N N Y	MI TAX TRIBUNAL MATTERS	1,345.43 0.00 1,345.43
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101.000-826.000	LEGAL FEES	1,345.43

JOHNSNRO01 75412	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/21/2023 11/21/2023 / / 11/21/2023	1080430 0.0000	GEN N N Y	PLANNING AND ZONING MATTERS	560.00 0.00 560.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-702.000-826.000	LEGAL FEES	560.00

JOHNSNRO01 75413	ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C. 27555 EXECUTIVE DRIVE, SUITE 250 FARMINGTON HILLS MI, 48331	11/21/2023 11/21/2023 / / 11/21/2023	1080431 0.0000	GEN N N	DISTRICT COURT PROSECUTIONS	714.00 714.00
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User: MarcyM

EXP CHECK RUN DATES 11/21/2023 - 11/21/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
		11/21/2023		Y		714.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
207-000.000-826.000	LEGAL FEES	714.00
VENDOR TOTAL:		4,253.43

SEVILLECLA 75415	SEVILLE CLASSICS, INC 19401 HARBORGATE WAY TORRANCE CA, 90501	11/21/2023 11/21/2023 / / 11/21/2023	INV1717849 20230004 0.0000	GEN N N N	ROLLING WORK BENCH	999.99 0.00 999.99
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Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-000.000-930.003	ROLLING WRK BENCH - UHD20152B-RED	999.99	999.99
VENDOR TOTAL:		999.99	

TOSHIBA 75418	TOSHIBA BUSINESS SOLUTIONS PO BOX 927 BUFFALO NY, 14240-0927	11/21/2023 11/21/2023 / / 11/21/2023	6149179 0.0000	GEN N N Y	FD BASE 10/06-11/05/23	3.94 0.00 3.94
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-801.000	CONTRACTUAL SERVICES	3.94
VENDOR TOTAL:		3.94

User: MarcyM

EXP CHECK RUN DATES 11/21/2023 - 11/21/2023

Item 1.

DB: Hamburg

UNJOURNALIZED OPEN

BANK CODE: GEN - CHECK TYPE: PAPER CHECK

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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TRICOUNT01 75416	TRI-COUNTY SUPPLY, INC. 7109 DAN MCGUIRE DRIVE BRIGHTON MI, 48116	11/21/2023 11/21/2023 / / 11/21/2023	321250 0.0000	GEN N N N	FD SUPPLIES	 875.91 0.00 875.91
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-752.000	SUPPLIES & SMALL EQUIPMENT	875.91

TRICOUNT01 75417	TRI-COUNTY SUPPLY, INC. 7109 DAN MCGUIRE DRIVE BRIGHTON MI, 48116	11/21/2023 11/21/2023 / / 11/21/2023	321250-1 0.0000	GEN N N N	FD SUPPLIES	 60.16 0.00 60.16
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Open

GL NUMBER	DESCRIPTION	AMOUNT
206-000.000-752.000	SUPPLIES & SMALL EQUIPMENT	60.16

VENDOR TOTAL: 936.07

UISPROGR01 75414	UIS PROGRAMMABLE SERVICES, INC 2290 BISHOP CIRCLE EAST DEXTER MI, 48130	11/21/2023 11/21/2023 / / 11/21/2023	530372118 0.0000	GEN N N N	WWTP SERV CALL/ALARM STATUS	 648.00 0.00 648.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
590-537.000-934.100	PUMP & MAIN REPAIR/MAINTENANCE	648.00

VENDOR TOTAL: 648.00

WCAASSESSG 75419	WCA ASSESSING LLC 38110 N. EXECUTIVE #100 WESTLAND MI, 48185	11/21/2023 11/21/2023 / / 11/21/2023	111523 0.0000	GEN N N Y	ASSESSING SERVICES DECEMBER 2023	 28,346.00 0.00 28,346.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-257.000-801.000	CONTRACTUAL SERVICES	28,346.00

VENDOR TOTAL: 28,346.00

TOTAL - ALL VENDORS: 52,71 29

Hamburg Township
Parks & Recreation Committee
Regular Meeting
Hamburg Township Hall
Tuesday, October 24, 2023
3:00 p.m.

1. Call to Order

Dolan called the meeting to order at 3:05 p.m.

2. Pledge to the Flag

3. Roll Call of the Parks & Recreation Committee

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

Board Members Absent: None

Also Present: Deby Henneman - Township Coordinator

4. Call to the Public

A call was made with no response.

5. Approval of the Agenda

Motion by Auxier, supported by Michniewicz, to approve the agenda as presented.

VOICE VOTE: Ayes: 5

MOTION CARRIED

6. Approval of the Minutes

Motion by Michniewicz, supported by Auxier, to approve the minutes from the August 22, 2023 Regular Meeting, as presented.

VOICE VOTE: Ayes: 5

MOTION CARRIED

7. Correspondence

Hamburg Historical Museum newsletter was received and filed.

8. Current Business

A. None

9. Old Business

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

1. Iron Belle Trail/Lakelands Trail – Supervisor Update

- Huron River free-span Bridge Project – No update.
- MDNR Spark Grant – ARPA-0863 – Denied.

- Ralph C. Wilson Jr. – Trail Maintenance Grant – Zukey Lake Footbridge – Pending.
2. Master Design Plan –Pending.
 3. Bennett Park & Senior Center
 - TF22-0107 Bennett Park & Water Trail Access Improvements – Will be meeting with Spicer Group to discuss ideas to develop plans/layout for West Park improvements.
 - LCCOA Grant – ADA Accessible Patio Doors and new flooring have been installed. Chairs and room dividers have been in ordered, which will close out the grant.
 - HERO Grant – Intergenerational Play Area Concept – Proposed. May suggest multiple sites.

B. Township Park Use Policy/Fee/Procedures

1. Park Use Policy updates – No updates.
2. Park Use Fees – Park fee recommendation is being worked on now, and will include suggested updates to the Administrative Fee Schedule for the Township. Changes will be presented to the Township Board for their strategic planning session during the budgeting process.

C. Administrative Services

1. Township Coordinator’s Report – October 2023 – Report received and filed
2. Senior Center Report – October 2023 – Report received and filed
3. Scholarship Request – East Michigan Panthers

Motion by Dolan, supported by Auxier, to approve the scholarship request from East MI Panthers for their fall 2023 season at the maximum allowable amount per the submitted request.

VOICE VOTE: Ayes: 5

MOTION CARRIED

4. Park Use Requests

A. HERO – Moving Wall – September 7-18, 2024 – Information Only

Dolan stated the application for Moving Wall Event was approved by the Township Board, as presented for all events as outlined except the Huey rides, until a written opinion from the Township Counsel is received. All fees for the event associated with Park Use have been waived, and Public Safety has determined this event a low hazard level.

D. Special Projects

1. Baseball Dugout Renovation Project – Township is having all roofs inspected to determine if damage is associated with storms in the spring. Repairs pending.
2. Pickleball Court #3 – Complete. Remove from future agenda.
3. RC Car/Truck Track proposal – No updates. Remove from future agenda.
4. Bennett Park & Water Trail Access Improvements – Pending Master Design

5. Scheduling Software RFP – Shortlist will be contacted from gathered bids and demos will be scheduled with staff to move forward in the selection process. Anticipate a recommendation by strategic planning/budgeting session in spring 2024.

Discussion took place regarding having staff trained to perform on site inspections and regular maintenance on the playgrounds and adult workout equipment.

Motion by Muck, supported by Michniewicz, to strongly recommend a Township staff member attend the CPSI program through MParks in order to become a Certified Playground Safety Inspector to comply with National standards.

VOICE VOTE: Ayes: 5

MOTION CARRIED

E. Sponsorships/Volunteerism

1. Amenities and Beautification Committee – No report

F. Signage and Community Awareness

1. Wayfinding & Safety Signage – No update.

G. Risk Management (Insurance/ADA)

1. ADA Compliance in Parklands – Continuing training, anticipate obtaining certification in 2024.

10. Call to the Public

A call was made with no response.

11. Committee Comments

No comments were made.

12. Adjourn Meeting

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

VOICE VOTE: Ayes: 5

MOTION CARRIED

Meeting adjourned at 3:40 p.m.

Respectfully submitted,



Debra Henneman
Township Coordinator
Parks, ADA, Grants, Ordinances



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

To: Township Board of Trustees

From: Deby Henneman, Township Coordinator, Parks, ADA, Grants, Ordinances

Re: Township Coordinator's Report – November 2023

Parks:

The Bennett Park & Water Trail Access Improvements for grant TF22-0107 is slated to start 2024 and must be complete by August 31, 2025. Spicer Group will be meeting with staff to discuss details of the plan in order to complete a final design and project timeline. All work must comply with terms as outlined in the signed agreement, which requires that all scope items go through a competitive bid process and subsequent review by the MDNR.

The Scheduling Software Project has been put on hold in order to work on the Park Policy and Fee Schedule, a draft of which has been included in the packet for discussion. I hope to have the final changes completed by January in order to know exactly how we will be moving forward with charges and how it will impact scheduling/billing software, if any.

I have started the document archive project for all Park related documents, which I anticipate will take some time to complete. I hope to have all documents scanned into our record management system by the end of the next FY.

I will be attending the MParks Conference February 27, 2024 through March 1, 2024 in Kalamazoo, MI and will be out of the office during those dates. The Parks meeting has been changed to accommodate both this anticipated absence as well as the Presidential Primary.

Building & Grounds staff member has been signed up for Certified Playground Safety Inspector (CPSI) training in December through MParks. Fees for the course, lodging, and mileage are eligible for reimbursement through the CAP Grant funding through MMRMA, and will be applied for.

ADA

Inspections of completed ADA Transition Plan items have been delayed. I plan to complete them by the end of this FY.

Wayfinding signage and compliant entries/parking spaces are top priority for the upcoming fiscal year.

Grants:

The 2022 Trust Fund Grant #TF22-0107 Agreement was submitted and we have until August 31, 2025 to complete the project.

The 2023 Ralph C. Wilson, Jr. – Trail Maintenance Grant #IG-202324346 was filed 5/12/23, and we have not received word of funding to date.

The 2023 LEO/MI Community Center Grant was filed 8/31/23, and we have not received word of funding to date.

Ordinances

Internal Policy & Procedure for Zoning & General Ordinance updates have been submitted and are awaiting approval.

Ordinances can be found at:

[https://library.municode.com/mi/hamburg_township_\(livingston_co.\)/codes/code_of_ordinances](https://library.municode.com/mi/hamburg_township_(livingston_co.)/codes/code_of_ordinances)

Other projects:

- Create Counter “Cheat Sheets” for all Township Coordinator functions
- Organize and Scan all archive files into Docuware System based on Record retention
- Social Media Policy updates have been presented and are awaiting approval
- Administrative Fee Schedule changes have been presented and are awaiting approval
- Property title clarification and re-zoning of parkland property is pending (with Zoning)
- Pickleball Signage to be Ordered – Rules and Regulations
- Donation capability/QR codes



November 15, 2023

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

October Statistics:

- Monthly Attendance: 2810
- Daily Average: 128
- Average Daily Rides: 16.9
- Number of New Members: 24

Upcoming Closures:

- November 17 for Holiday Bazaar Set Up
- November 23 & 24 for Thanksgiving

New Programming:

- Edward Jones Financial Risk and Taxes individual appointments on December 1 and 7
- Kiwanis Christmas Luncheon on December 5
- Kroger presentation featuring Boost, the Kroger App, and Delivery on December 6
- Lavendar Farms Bus Trip on December 7
- Pampered Chef Cooking Demonstration on December 8 and January 5
- Snowman Craft on December 11
- Christmas Exchange, Ugly Sweater Contest, and Sing-along on December 15
- Abigail Hospice presents the 5 Wishes on January 10
- Murder Mystery Dinner Theater on January 12
- Pelvic Health Workshop with Plymouth Physical Therapy on January 16
- Hearing Health with Healing Depot on January 18
- Automotive Stars of the Silver Screen on January 19
- Edward Jones New Year Tax Strategies on January 24

Other Information:

- The Holiday Bazaar will be held on Saturday, November 18 from 9 am to 2 pm. All the tables have sold. We have 11 Raffle Baskets, and many craft donations.

HAMBURG TOWNSHIP SENIOR ADVISORY BOARD

By-Laws & Rules of Procedure

Article 1 – Name

Hamburg Township Senior Advisory Board

Article II – Purpose

- 2.1 To ensure that Senior participants have a voice in governance of the Hamburg Township Senior Community Center (HTSCC).
- 2.2 To assist the Hamburg Senior Program Director in developing policies and procedures for the Senior Program.
- 2.3 To plan for the future of the HTSCC.
- 2.4 To review interests and satisfaction levels of members.
- 2.5 Make recommendations to the Township Board regarding expenditures and program enhancements through the Senior Program Director.
- 2.6 To annually review the Senior Center budget prepared by the Hamburg Township Board of Trustees.
- 2.7 Provide updates regarding expenditure accounts.

Article III – Offices

Hamburg Township Senior Community Center
10407 Merrill Road
P.O. Box 157
Hamburg, Michigan 48139

Article IV – Membership

- 4.1 The Board shall consist of nine (9) members appointed by the Township Board and Senior Center Advisory Board as follows:
- One (1) Hamburg Township Board representative.
 - Seven (7) Hamburg Senior representatives (55 years or older)
 - One (1) Hamburg area business member.
- 4.2 The Hamburg Senior Program Director will serve as the Hamburg Township liaison to the Advisory Board.
- 4.3 All Senior membership representatives must be active participants in the Hamburg Senior Program for a minimum of one (1) year before appointment to serve on the Board and must maintain residency within the service area. Those interested in serving on the Board must complete a 'Hamburg Township Senior Advisory Board Participation Form' for presentation to the Township Board.
- 4.4 For Hamburg area business owner representatives, a notice will be sent to the members of the business community seeking business member at large.
- 4.5 All Board members must possess the following qualifications:
- An awareness of the process of aging and problems of aging individuals.
 - A deep concern for the welfare of seniors.
 - A commitment to develop services of high quality for seniors.
 - A capacity to envision new services for seniors.
- 4.6 The terms of service for the members will be (2) year terms. Member Renewals will be voted on by the advisory board if more than one candidate is running during alternate years.

- 4.7 Any vacancies that should arise will be filled by the Advisory Board in a timely manner.
- 4.8 All members will serve as volunteers. Membership dues will be waived for their term.
- 4.9 Members may be reimbursed for expenses incurred while performing duties related to the work of the Board. Mileage will be reimbursed at the current rate approved by the Township Board. Travel to and from meetings will not be reimbursed.
- 4.10 Member attendance at any senior related seminars, conventions, or other meetings where expenses are involved must be pre-approved by the Township Board.

Article V – Officers

- 5.1 **Selection.** At the July regular meeting, or the first scheduled meeting of the fiscal year the Advisory Board shall renew member terms.
- 5.2 **Duties.** The Chairperson or Alternate Chairperson will be a representative from the Township Board and will be responsible for conducting the meeting. The Senior Program Director shall be responsible for establishing the agenda. Meetings will be conducted in accordance with simplified Robert's Rules of Order. The Senior Program Director shall keep accurate minutes of all meetings and handle any necessary correspondence. The Senior Program Director shall act as the Advisory Board Treasurer. The Senior Program Director shall be responsible for the receipt of all monies collected for the Hamburg Senior Program and transmittal of same to the Hamburg Township Treasurer. The Senior Program Director shall keep the Advisory Board informed as to the financial affairs of the Senior Program. All payment of funds will be at the direction of the Township Board.

Article VI – Suspensions

- 6.1 Members who miss three (3) or more consecutive meetings may receive an automatic suspension for non-performance of duty.
- 6.2 Complaint and request for suspension must be presented to the Hamburg Senior Program Director in writing.
- 6.3 The Senior Program Director shall present the request to the Advisory Board. Except for cases indicated in Section 6.1 a majority vote of the Board is required for suspension of a member for non-performance of duty or misconduct in office upon written charges and after a public hearing.

Article VII - Resignations

- 7.1 Requests for resignation must be submitted to the Senior Advisory Board.

Article VIII – Meetings

- 8.1 **Meeting Notices.** All meetings shall be posted at the Hamburg Senior Community Center in accordance with the Open Meetings Act. The notice shall include the date, time and location of the meeting.
- 8.2 **Meetings.** The meetings of the Board shall be held at the Hamburg Township Senior Community Center. The regular meeting shall be held bi-monthly on the 2nd Wednesday of the month beginning at 10:00 a.m. Any changes in the date or time of the regular meeting shall be posted and noticed in the same manner as originally established. When a regular meeting date falls on or near a legal holiday, the Board shall select suitable alternate dates in the same month.
- 8.3 **Special Meetings.** A special meeting may be called by the Chairperson of the Board or by three (3) members of the Board upon written request to the The Senior Program Director or Chairperson. The business that the Board may perform at a special meeting must be conducted at a public meeting held

according to the Open Meetings Act. Public notice of the time, date, and place of the special meeting must be given in a manner as required by the Open Meetings Act, and the Senior Program Director shall give notice of a special meeting to Board members not less than 48 hours before the meeting.

- 8.4 **Quorum.** In order for the Board to conduct business or take any official action, a quorum consisting of the majority (half plus one) of all the voting members serving on the Board must be present. When a quorum is not present, no official action may take place. The members of the Board may discuss matters of interest, but can take no action until the next meeting, or special meeting.
- 8.5 **Motions.** Motions shall be restated by the Chairperson before a vote is taken. The name of the maker and supporter of the motions shall be recorded in the minutes.
- 8.6 **Voting.** An affirmative vote of the majority shall be required for the approval of any requested action or motion placed before the Board. Voting shall ordinarily be by voice vote; provided however that a roll call vote shall be required if requested by any Board member or directed by the Chairperson. If a roll call vote is taken, the individual vote, yea or nay, of each Board member must be recorded in the minutes of the meeting. All members of the Board present, including the Chairperson, shall vote. Abstentions from voting are prohibited unless a conflict of interest is proven and accepted by the Board.
- 8.7 **Order of Business.** A written agenda for all meetings shall be prepared as follows. The order of business shall be:
- 1) Call to Order
 - 2) Pledge to the Flag
 - 3) Approval of the Agenda
 - 4) Approval of the Minutes
 - 5) Call to the Public

- 6) Senior Program Director Report
- 7) Old Business
- 8) New Business
- 9) Call to the Public
- 10) Adjournment

8.8 Rules of Order. All meetings of the Board shall be conducted according to generally accepted parliamentary procedure, as governed by Robert's Rules of Order, except as noted otherwise herein.

Article IX – Minutes

9.1 Board minutes shall be prepared by The Senior Program Director. The minutes shall contain a brief synopsis of the meeting, including a complete restatement of all motions and record of votes; actions; and record of attendance. All communications, actions and resolutions shall be attached to the minutes. The official records shall be deposited with the Township Clerk.

Article X – Open Meetings and Freedom of Information Provisions

- 10.1 All meetings of the Board shall be open to the public and held in a place available to the general public.
- 10.2 All deliberations and decisions of the Board shall be made at a meeting open to the public.
- 10.3 A person shall be allowed to address a hearing of the Board under the rules established herein.
- 10.4 A person shall not be excluded from a meeting of the Board except for breach of peace, committed at the meeting.
- 10.5 All record, files, publications, correspondence, and other materials are available to the public for reading, copying, and other purposes as required by the Freedom of Information Act and based on the Township Retention Policy.

Article XI – Amendments

11.1 These rules may be amended from time to time with final approval by the Hamburg Township Board.

THESE BY-LAWS AND RULES OF PROCEDURE ARE ADOPTED THIS
25th DAY OF May, 1999.

- Amended: July 13, 1999
- Amended: January 9, 2001
- Amended: March 21, 2019
- Amended: November 8, 2023

APPLICATION FOR PAYMENT

Application #: 1223010-2
 Application Date: 10/30/2023
 Period to: 10/30/2023
 Architect's Project #: Hamburg Township WWTP

A Item #	B Description of Work	C Scheduled Value	D Work Completed		E This Period	F Materials Presently Stored	G Total Completed and Stored (D+E+F)	G.1 % (G/C)	H Balance to Finish (C-G)	K Total Retainage
			From Previous Application (D+E)							
01	Heat Exchanger	76,000.00	38,000.00		38,000.00	0.00	76,000.00	100%	0.00	0.00
02	Boiler & Pump	65,500.00	58,950.00		6,550.00	0.00	65,500.00	100%	0.00	0.00
03	Electrical	20,000.00	0.00		0.00	0.00	0.00	0%	20,000.00	0.00
04	Installation & Misc	76,173.00	0.00		13,000.00	0.00	13,000.00	17.07%	63,173.00	0.00
Total		237,673.00	96,950.00		57,550.00	0.00	154,500.00		83,173.00	0.00



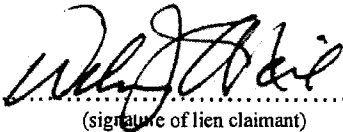
PARTIAL CONDITIONAL WAIVER

I/we have a contract with Hamburg Township to provide MECHANICAL SERVICES for the improvement of the property described as: WWTP 20220948 and hereby waive my/our construction lien to the amount of \$57,550.00 for labor/materials provided through 10/31/23.

This waiver, together with all previous waivers, if any, does cover all amounts due to me/us for the contract improvements provided through the date shown above.

This waiver is conditioned on actual payment of the amount shown above.

W.J. O'Neil Company

BY: 
(signature of lien claimant)

Address: 35457 Industrial
Livonia, MI 48150
Telephone: 734-458-2300
Fax: 734-458-2305

Signed on: 10/31/23

DO NOT SIGN BLANK OR INCOMPLETE FORMS. RETAIN A COPY.

THE CONSTRUCTION ASSOCIATION OF MICHIGAN EXPRESSLY DISCLAIMS ANY LIABILITY FOR CHANGES MADE TO THIS FORM BY LEGISLATIVE ENACTMENTS OR JUDICIAL DECISIONS.

STATE OF MICHIGAN

COUNTY OF LIVINGSTON

HAMBURG TOWNSHIP

ORDINANCE NO. C-____-2023

AN ORDINANCE TO AMEND THE CODE OF THE HAMBURG TOWNSHIP, CHAPTER 20, "NUISANCES," ARTICLE III-DANGEROUS/ABANDONED BUILDINGS, FOR THE PURPOSE OF UPDATING THE ORDINANCE TO AMEND THE PROCESS FOR A DANGEROUS BUILDINGS HEARING

HAMBURG TOWNSHIP ORDAINS:

Section 1 of Ordinance. Ordinance Amendment

ARTICLE III. DANGEROUS/ABANDONED BUILDINGS

Sec. 20-31. Intent and purpose.

It is the intent and purpose of the Township of Hamburg to preserve, promote the health, safety and general welfare of the citizens of the Township by establishing an ordinance addressing the problems concerning the dangers, blight and unsafe conditions as may be caused by dangerous or abandoned buildings as hereinafter defined.

(Ord. No. 85-A, § 2.0, 12-19-2017)

Sec. 20-32. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Dangerous building means any building or structure which has one or more of the following defects or conditions:

- (1) Any door, aisle, passageway, stairway or other means of exit does not conform to the State, County or Township Fire Code or the State, County or Township Building Code enforced within the Township.
- (2) Any portion of the building or structure has been damaged by fire, wind, flood, or by any other cause so that its structural strength or stability is appreciably less than it was before such damage and does not meet the minimum requirements of the Housing Law of the State of Michigan, Public Act No. 167 of 1917, as amended, or the State, County or Township Building Code enforced within the Township for a new building or structure, purpose or location.
- (3) Any part of the building or structure is likely to fall or to become detached or dislodged, or to collapse and injure persons or damage property.
- (4) Any portion of the building or structure has settled to such an extent that its walls or other structural portions have materially less resistance to wind than is required in the case of new construction by the Housing Law of the State of Michigan, Public Act No. 167 of 1917, or the building code enforced in the Township.
- (5) The building or structure or any part of the building or structure, because of dilapidation, deterioration, decay, faulty construction, or the removal or movement of some portion of the ground necessary for the support or for other reason, is likely to partially or completely collapse or some portion of the foundation or underpinning of the building or structure is likely to fall or give away.
- (6) The building structure, or any part of the building or structure is manifestly unsafe for the purpose for which it is used.
- (7) The building or structure is damaged by fire, wind, or flood, or is dilapidated or deteriorated and becomes an attractive nuisance to children who might play in the building or structure to their danger, or becomes a harbor for vagrants or criminals, or enables persons to utilize the building or structure for committing a nuisance or an unlawful or immoral act.
- (8) A building or structure used or intended to be used for dwelling, commercial, or industrial purposes, including the adjoining grounds, which because of dilapidation, decay, damage, faulty construction or otherwise, is unsanitary or unfit for its intended use or is in a condition that the state, county or Township has determined is likely to cause sickness or disease or is otherwise a dangerous building.
- (9) When a building or structure is vacant or dilapidated and open at door or window, leaving the interior of the building exposed to the elements or accessible to entrance by trespassers.
- (10) A building or structure remains unoccupied for a period of 180 consecutive days or longer, and is not listed as being available for sale, lease, or rent with a real estate broker licensed under article 25 of the occupational code, 1980 PA 299, MCL 339.2401 to 339.2518. For purposes of this subdivision, "building or structure" includes, but is not limited to, a commercial building or structure. This subdivision does not apply to either of the following:
 - (a) A building or structure if the owner or agent does both of the following:
 - (ii) Notifies a local law enforcement agency in whose jurisdiction the building or structure is located that the building or structure will remain unoccupied for a period of 180 consecutive days. The

notice shall be given to the local law enforcement agency by the owner or agent not more than 30 days after the building or structure becomes unoccupied.

- (ii) Maintains the exterior of the building or structure and adjoining grounds in accordance with this act or a building code of the city, village, or township in which the building or structure is located.
- (b) A secondary dwelling of the owner that is regularly unoccupied for a period of 180 days or longer each year, if the owner notifies a local law enforcement agency in whose jurisdiction the dwelling is located that the dwelling will remain unoccupied for a period of 180 consecutive days or more each year. An owner who has given the notice prescribed by this subparagraph shall notify the law enforcement agency not more than 30 days after the dwelling no longer qualifies for this exception. As used in this subparagraph, "secondary dwelling" means a dwelling, including, but not limited to, a vacation home, hunting cabin, or summer home, that is occupied by the owner or a member of the owner's family during part of a year.

Enforcing agency means the Township through the Township Ordinance Enforcement Officer and/or such other official or agency as may be designated by the Township Board to enforce this Article . *Interested Party* means the person or persons whose names appear on a title search conducted on the property.

Ordinance means the dangerous/abandoned building ordinance.

Ordinance enforcement officer means the zoning administrator or any other officer or agent designated by Township Board of Trustees.

Owner means the person or party in interest in a building or structure in whose name the property appears in the most current tax assessments records or title search of the property.

Public nuisance means a building or structure that endangers the health, safety, peace, comfort, or convenience or the general public.

State, County or Township Building Code means the code administered and enforced in the Township pursuant to the State Construction Commission Act, Public Act No. 230 of 1972 (MCL 125.1501 et seq.), as amended.

Township means the Township of Hamburg.

Vacant and dangerous building means any dwelling, building, or structure, or any part thereof, which is both vacant and dangerous.

Vacant building means any dwelling, building, or structure, or any part thereof, in which the building or structure is unoccupied or is not being put to use, and photographs, tax records, and other evidence indicate that there is no interest to maintain occupancy of the building or structure.

Sec. 20-33. Violation; Notice; contents; filing of notice; appeals of determination regarding dangerous buildings.

- (a) *Notice requirement.* Whenever the Township, through its ordinance enforcement officer, determines that the whole or any part of any building or structure is a dangerous building, as defined in section 20-32, the ordinance enforcement officer shall issue a notice that the building or structure is a dangerous building.
- (b) *Parties entitled to notice.* The notice shall be served on each owner of or party in interest in the building or structure in whose name the property appears on the most current tax assessment records of the Township or a title search.
- (c) *Contents of notice.* The notice shall specify the time and place of a hearing on whether the building or structure is a dangerous building and state that the person to whom the notice is directed shall have the opportunity at the hearing to show cause why the hearing officer should not order the building or structure to be demolished, otherwise made safe, or properly maintained.
- (d) *Service.* The notice shall be in writing and shall be served on the person to whom the notice is directed, either personally or by certified mail, return receipt requested, addressed to the owner or party in interest, at the address shown on the tax records. If a notice is served on a person by certified mail, a copy of the notice shall also be posted upon a conspicuous part of the building or structure. The notice shall be served upon the owner or party in interest at least ten (10) days before the date of the hearing included in the notice.
- (e) *Appointment of Hearing Officer.* The hearing officer shall be appointed by the Township Board to serve at its pleasure. The hearing officer shall be a person who has expertise in housing matters, including, but not limited to, an engineer, architect, building contractor, building inspector, or member of a community housing organization. An employee of the township should not be appointed as hearing officer. The township shall file a copy of the notice that the building or structure is dangerous with the hearing officer.
- (f) *Hearing testimony and decision.* At the hearing prescribed by this article, the hearing officer shall take testimony and may receive evidence of the Township, the owner of the property, and any interested party. Not more than five (5) days after completion of the hearing, the hearing officer shall render a decision either closing the proceedings or ordering the building or structure demolished, otherwise made safe or properly maintained.
- (g) *Order, compliance with order.* If the hearing officer determines that that the building or structure should be demolished or otherwise made safe or properly maintained, he or she shall so order, stating what action the owner, agent, or lessee shall take and set a date by which the owner, agent or lessee to comply with the order. If the building is a "dangerous building" as defined of the definition in the term "dangerous building," in Section 20-32, the order may require the owner or agent to maintain the exterior of the building and adjoining grounds owned by the owner of the building, including but not limited to the maintenance of laws, trees and shrubs. A copy of the findings and order of the hearing officer shall be served on the owner, agent, or lessee in the manner prescribed in Section 20-33 (d).
- (h) *Noncompliance with Order; request to enforce order.* If the owner or party in interest fails to appear, or neglects or refuses to comply with the order issued under subsection (g) of this Section, the hearing officer shall file a report of the findings and a copy of the order with the Township Board not more than five (5) days after noncompliance by the owner and request that necessary action be taken to enforce the order.
- (i) *Enforcement hearing.* The Township Board shall fix a date, not less than thirty (30) days after the hearing prescribed in subsection (f) of this section, for a hearing on the findings and order of the hearing officer and shall give notice to the owner, agent or lessee in the manner prescribed in subsection (d) of this section of the time and place of the hearing. At the hearing, the owner, agent or lessee shall be given the opportunity to show cause why the order should not be enforced. The Township Board shall either approve, disapprove

or modify the order. If the Township Board approves or modifies the order, the Township Board shall take all necessary action to enforce the order. If the order is approved or modified, the owner, agent or lessee shall comply with the order within sixty (60) days after the date of the hearing under this section. In the case of an order of demolition, if the Township Board determines that the building or structure has been substantially destroyed fire, wind, flood, deterioration, neglect, abandonment, vandalism, or other cause, and the cost of repair of the building or structure will be greater than the state equalized value of the building or structure, the owner, agent or lessee shall comply with the order of demolition within 21 days after the date of the hearing under this section. If the estimated cost of repair exceeds the state equalized value of the building or structure to be repaired, a rebuttal presumption that the building or structure requires immediate demolition exists.

- (j) *Reimbursement of costs.* The costs of the demolition include, but are not limited to, fees paid to hearing officers, costs of title searches or commitments used to determine the parties in interest, recording fees for notices and liens filed with the county register of deeds, demolition and dumping charges, court report attendance, consultant and attorney fees, and costs of the collection of the charges authorized herein. The cost of demolition, making the building safe or maintaining the exterior of the building or structure, or grounds adjoining the building or structure, incurred by the township to bring the property into conformance with this article shall be reimbursed to the township by the owner or party in interest in whose name the property appears upon the last local tax assessment records.
- (k) *Notice of costs.* The owner or party in interest in whose name the property appears upon the last local tax assessment records or title search shall be notified by the assessor of the amount of the costs of the demolition, making the building safe or maintaining the exterior of the building or structure, or grounds adjoining the building or structure, by first class mail at the address shown on the township records.
- (l) *Lien for unpaid costs.* If the owner or party in interest fails to pay the costs within thirty (30) days after mailing by the assessor of the notice of the amount of the costs, the township shall have a lien for the costs incurred by the township to bring the property into conformance with this chapter. Notice of the lien shall be recorded with the Livingston County register of deeds. The lien for the costs shall be collected and treated in the same manner as provided for property tax liens under the general property tax act, Public Act No. 206 of 1892 (MCL 211.1 et seq.).
- (m) *Court judgment for unpaid costs.* In addition to other remedies, the township may bring an action against the owner of the building or structure for the full cost of the demolition, making the building safe or maintaining the exterior of the building or structure, or grounds adjoining the building or structure. The township shall have a lien on the property for the amount of a judgment obtained pursuant to this subsection. The lien shall be recorded with the Livingston County register of deeds.

Sec. 20-34. Implementation and enforcement of remedies.

- (a) *Enforcement of judgment.* A judgment in an action brought pursuant to this section may be enforced against assets of the owner, other than the building or structure.
- (b) *Lien for judgment amount.* The Township shall have a lien for the amount of a judgment obtained against the owner's interest in all real property located in this state that is owned in whole or in part by the owner of the building or structure against whom the judgment is obtained. A lien provided for in this subsection does not

take effect until notice of the lien is filed or recorded as provided by law and the lien does not have priority over previously filed or recorded liens and encumbrances.

- (c) *Municipal infraction.* A person who fails or refuses to comply with an order approved or modified by the Township Board within the time prescribed is guilty of a municipal civil infraction, punishable as provided in section 1-11.
- (d) *Appeals.* An owner aggrieved by any final decision or order of the Township Board under section 20-33 (h) may appeal the decision or order to the circuit court by filing a petition for an order of superintending control within twenty (20) days from the date of the decision.

Sec. 20-35. Penalties.

- (a) Any person who shall violate any of the terms of this article shall be responsible for a municipal civil infraction.
 - (b) For purposes of assessing fines and penalties only, a violation under this section shall be classified as a Class C municipal civil infraction.
 - (c) The fines and penalties in section 1-45 are incorporated herein by reference.
- (Ord. No. 85-A, § 6.0, 12-19-2017)

Sec. 20-36. Restoration to a safe condition.

A vacant and dangerous building which is ordered to be demolished or repaired by the Township Board may be restored to a safe condition, subject to the standards set forth in this division and inspection and approval by the ordinance enforcement officer. If the damage or cost of such reconstruction or restoration is in excess of 50 percent of the replacement value of such building, exclusive of foundations, the building shall be made to comply in all respects with the requirements for materials and methods of construction as specified in the township building code.

Sec. 20-37. - Closing of vacant structures.

If a building, or part thereof, is vacant and unfit for human habitation, occupancy or use, and is not in danger of structural collapse, the ordinance enforcement officer may order the structure to be closed up. In cases where glazed areas are cracked or broken and damage is minimal, the glazed areas shall be replaced with approved glazing material. In cases where damage to glazed areas is substantial, the ordinance enforcement officer may require the closing up of the glazed areas in compliance with the following boarding standards:

- (1) *Boarding standards.* All windows and doors shall be boarded in a manner approved by the ordinance enforcement officer so as to prevent entry by unauthorized persons.
- (2) *Approved boarding materials.* Boarding materials shall, at a minimum, consist of the following:
 - a. Half-inch CDX plywood, or its equivalent, per American Plywood Association Performance Rated OSB Board.
 - b. Two, two-inch by four-inch strongbacks which shall be cut 12 inches wider than the door or window width opening.
 - c. Four, three-eighths-inch carriage bolts which shall be long enough to provide full nut thread when assembled.
- (3) *Assembly of boarding material.* The boarding material shall be cut to neatly fit the door or window opening, or if the boarding material is to be overlaid, it shall be cut to provide an equal margin around the door or window.
- (4) *Color of boarding material.* Boarding material shall be painted to correspond to the color of the existing structure.

(5) *Ongoing maintenance.* Closed structures shall be maintained on an ongoing basis in accordance with the standards set forth in this section. The Township Board may require the applicant to post a performance bond in the form of an irrevocable letter of credit or cash escrow to assure proper maintenance of such closed structures.

Sec. 20-38. - Demolition.

- (a) If either the property owner or the township decides to demolish a vacant and dangerous building, the procedures and standards in this section shall be followed. If the township initiates the demolition, the township may employ independent contractors to complete such work.
- (b) Before demolition work is begun, the person responsible for demolition shall obtain cutoff letters from the utility company for gas, water and electricity, and submit such letters with the application for a demolition permit. Sewer, water lines or wells shall be capped and inspected. Existing septic tanks shall be drained, removed and backfilled with sand or fill dirt, subject to inspection by the ordinance enforcement officer before covering of such septic tanks. Underground storage tanks shall be emptied and removed from the ground in accordance with the requirements of the state police fire marshal division and the state department of natural resources.
- (c) The person responsible for demolition shall demolish the structure and clear the lot of all debris; remove the basement walls and floor; remove all masonry and other debris from the site; and fill the basement to grade level with fill dirt containing not more than two percent field stone in excess of six-inch diameter. The filled basement area and other barren areas shall be seeded and mulched. Basements shall be completely filled at the time the structure is removed. During demolition operations, approved barricades shall be erected to protect the health and safety of the community. Only clean fill shall be used. The person responsible for demolition shall indicate in writing the source of any fill and provide certification that the fill contains no hazardous substances or polluting materials. The term "hazardous substances and polluting materials" means hazardous chemicals as defined by the state department of public health and the state department of labor; flammable and combustible liquids as defined by the state police fire marshal division; critical materials, polluting materials and hazardous waste as defined by the state department of natural resources; hazardous substances as defined by the U.S. Environmental Protection Agency; and hazardous materials as defined by the U.S. Department of Transportation.

Sec. 20-39. - Cleanup of contaminated soils and hazardous substances.

The property owner shall be responsible for cleanup of any contaminated soils, hazardous substances or polluting materials on the site, pursuant to current law and department of natural resources regulations. Such cleanup shall be required regardless of the method of correcting other dangerous conditions covered under this article.

Sec. 20-40. - Circuit court.

An owner or other interested party aggrieved by the final decision or order of the Township Board regarding a vacant and dangerous building may appeal the decision or order to the circuit court by filing a petition for an order of superintending control within 20 days from the date of the decision of the Township Board.

Sec. 20-41. - Injunctive power.

The township may, at its option, seek injunctive power or other legal remedies in the circuit court or other applicable court of law to enforce the terms and conditions of this article. However, the township is not compelled to take such action.

Sec. 20-42. - Violations; penalties.

In addition to the remedies set forth in this article, any person who violates any of the provisions of this article shall be deemed guilty of a municipal civil infraction, punishable as provided in section 1-11.

Sec. 20-43. - Recovery of costs.

(a) The cost of the demolition or making a vacant and dangerous building safe, including the cost of work required to correct an emergency situation, shall be a lien against the real property, and shall be reported to the township assessor, who shall assess the cost against the property on which the vacant and dangerous building or structure is located.

(b) The owner or other interested party in whose name the property appears upon the most recent local tax assessment records or title search shall be notified of the amount of such cost by certified mail, return receipt requested, at the address shown on the tax assessment records. If such person fails to pay the costs in full within thirty (30) days after the notice is mailed, the township assessor shall add the costs to the next tax roll and the costs shall be collected in the same manner, in all respects, as provided by law for the collection of property taxes.

Secs. 20-44—20-60. Reserved.

Section 2 of Ordinance. Severability.

If any section, clause or provision of this ordinance shall be declared by the courts to be invalid, the validity of the ordinance as a whole, or in part, shall not be affected other than the part invalidated.

Section 3 of Ordinance. Repealer

All other ordinances or parts of ordinances in conflict herewith are hereby repealed only to the extent necessary to give this Ordinance full force and effect.

Section 4 of Ordinance. Effective Date.

This amendatory ordinance shall be effective 10 days after adoption by the Hamburg Township—and after publication as required by law.

- Ayes:
- Nays:
- Abstentions:
- Absent:

STATE OF MICHIGAN)
)ss.
 COUNTY OF LIVINGSTON)

I, the undersigned, the Township Clerk of Hamburg Township, Livingston County, Michigan, do certify that the foregoing is a true and complete copy of the ordinance adopted by the Hamburg Township Board of Livingston County at a meeting held of the ____ day of _____, 2023, the original of which is on file in my office.

 Mike Dolan, Township Clerk
 Hamburg Township

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

To: Township Board of Trustees
From: David Rohr
Date: December 6, 2023
RE: Chapter 20 “Nuisances”, Article 3, Dangerous/Abandoned Buildings

HISTORY:

Hamburg Township has an existing “Dangerous/Abandoned Buildings” Ordinance. This ordinance is important for the ongoing protection and safety of Township residents. Upon additional legal review by the Township attorney, it was determined amendments to the ordinance were necessary. The ordinance amendments bring the ordinance into current legal compliance and help to streamline the enforcement process.

RECOMMENDATION:

Staff suggests that the Township Board discuss and review the amended Chapter 20 “Nuisances”, Article 3, Dangerous/Abandoned Buildings. If the Board should decide, a resolution may be made to pass the proposed ordinance amendment.

Example Approval Motion

The Township Board approves amended Chapter 20 “Nuisances”, Article 3, Dangerous/Abandoned Buildings. This Ordinance amendment was discussed at the Hamburg Township Board of Trustees Meeting on December 6, 2023.

ATTACHMENTS:

- Chapter 20, Article 3 Dangerous/Abandoned Buildings

HAMBURG TOWNSHIP - ARPA GRANT SUMMARY

AS OF: November 30, 2023

Money Received in 2021:	\$2,285,711.74	Expenses To Date	Balance of Amended Cost Remaining
Board Approval:	12/4/2022		
Project Name:	Pole Barn/Carport B&G		
Original Estimated Project Cost:	\$145,000		
Amended Estimated Project Cost:	\$150,877		
Year to Date Expenses :		\$162,997.64	(\$12,120.64)
Board Approval:	4/4/2022		
Project Name:	M-36 sewer Loop		
Original Estimated Project Cost:	\$800,000		
Amended Estimated Project Cost:	\$600,000		
Year to Date Expenses:		\$635,429.05	(\$35,429.05)
Board Approval:	4/4/2022		
Project Name:	Police Department Addition		
Original Estimated Project Cost:	\$800,000		
Amended Estimated Project Cost:	\$1,150,000		
Year to Date Expenses:		\$652,406.72	\$497,593.28
Board Approval:	4/4/2022		
Project Name:	Clerk's High Speed Tabulator		
Original Estimated Project Cost:	\$100,000		
Amended Estimated Project Cost:	\$98,875		
Year to Date Expenses:		\$98,875.00	\$0.00
Board Approval:	1/18/2022		
Project Name:	Parks & Rec Grant Match		
Original Estimated Project Cost:	\$200,000		
Amended Estimated Project Cost:			
Year to Date Expenses:		\$0.00	\$200,000.00
	YEAR TO DATE EXPENSES:	<u>\$1,549,708.41</u>	\$650,043.59
	RECEIVED LESS EXPENSES:	<u>\$736,003.33</u>	
	BALANCE LESS REMAINING:	\$85,959.74	
	ALLOCATED ARPA MONEY TO DATE:	<u>\$2,199,752.00</u>	
	RECEIVED LESS ALLOCATED:	\$85,959.74	



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

November 3, 2023

To: Parks & Recreation Committee & Township Board of Trustees

From: Deby Henneman, Township Coordinator

Re: Hamburg Township Clean-up Event – Recommendation for Event and Request for Funding

Suggested motion: *To approve a budget not to exceed \$6,500 to be used for the Hamburg Township Clean Up Event as presented.*

I propose proceeding with a Community Clean-Up Event, similar to what we have done in the past. We continue to Field calls inquiring about future events. The on-site paper shredding seems to be the thing that folks ask about the most. This event could be advertised through the Parks & Recreation and Zoning Department and would help to support the cleaning up of any blight issues within the Township.

The Community-wide event would be planned for Earth Day weekend, April 20, 2024, from 9 a.m. to 3 p.m. and would be run by volunteers and staff. Earth Day is Monday, April 22, 2024. Proposed event would include:

- Scrap Metal Drive
- Rubbish Dumpsters for large household items/scrap
- Compost
- Secure Document Shredding – Electro-Cycle
- Hazardous Waste Drop-Off has been suggested by the Supervisor

In years past, the Township Board approved a budget not to exceed \$5,000 (last year's request was \$6,000; however, we came in just under \$5,000. The budget would include costs for printing, supplies, and any payroll approved for staff members who work the Saturday event, if any. This will also fund volunteer supplies and lunch. The additional amount considers the addition of the Hazardous Waste Collection exposure.

A proposed flyer has been attached for reference, and location would in West Park across from Township Hall. Traffic would all flow in one direction, and volunteers would help remove items from the resident's vehicles in order to keep the flow moving.

Got stuff to get rid of? Want to Volunteer? - Join us!

Hamburg Township Clean-up Event

Hamburg Township invites residents to RECYCLE, REDUCE and REUSE!

Saturday, April 20, 2024

9 a.m. to 3 p.m.

Staging location: **Manly Bennett Park West (Disc Golf Entrance)**

Across from: 10405 Merrill Road, Whitmore Lake, MI 48189



PADNOS Recycling: Accepting scrap metal/appliances without freon – **No plastic/glass, No sealed tanks (propane, gas, sealed barrels), No lead acid batteries, TVs or Monitors.**



Monroe's Rubbish: **No construction materials, hazardous or household waste allowed. No liquids or paints.** We will be taking tires, but must be limited to 4 per household.



Compost bin will be available for small branches, yard waste and leaves bagged in paper.



Electr Cycle: On-site Shredding from Noon to 3 p.m. ONLY

Location: Township Hall, 10405 Merrill Rd., Whitmore Lake, MI (Municipal Entrance) - Drive thru service provided **See attached vendor flyer for shredding service details*

Park/Sports Fields/Trail Clean-up also!

Volunteers Needed! Sign up today!

UPDATES HERE FOR HAZARDOUS WASTE IF WE INCLUDE IT—SUPERVISOR

Brochures for Livingston County Hazardous Waste will be available outlining their collection dates for hazardous waste and electronics.



**Hamburg Township
Parks & Recreation**



Follow us on Facebook, look for Hamburg Parks and Recreation!

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For more information: clerk@hamburg.mi.us or (810)222-



Hamburg Township Public Safety Department

PO BOX 157 · HAMBURG, MICHIGAN 48139
PHONE: (810) 231-9391 · FAX: (810) 231-9401

EMAIL: HATP@hamburg.mi.us

RICHARD DUFFANY, DIRECTOR OF PUBLIC SAFETY



Item 10.

TO: Hamburg Township Board
FROM: Chief Richard Duffany
DATE: November 30, 2023
RE: Agenda Item Topic: **Fire Interlocal Agreement**

General Ledger #:

Number of Supporting Documents: 3

NEW/OLD BUSINESS: **XXX** New Business

_____ Old Business – Previous Agenda #:

Requested Board Action

- Adoption of the attached Resolution to enter into an Interlocal Agreement to establish the Washtenaw Area Mutual Aid Council.

Background Information

Hamburg Township shares a 6-mile long border with Washtenaw County and Hamburg Township Fire has routinely provided and received mutual aid in the carrying out of its fire service responsibilities from fire agencies in Washtenaw County. Hamburg Township has previously been a member of the Washtenaw Area Mutual Aid Association (WAMAA), a nonprofit corporation, established for fire services mutual aid.

The members of the current WAMAA wish to formally create a governmental entity, through the attached Interlocal Agreement, which will provide the participating members with governmental immunity. The Interlocal Agreement has been reviewed by Township Attorney Beth Saarela.

Respectfully,

Chief Richard Duffany
Director of Public Safety

HAMBURG TOWNSHIP

**RESOLUTION TO ENTER INTO AN INTERLOCAL AGREEMENT TO ESTABLISH THE WASHTENAW
AREA MUTUAL AID COUNCIL**

At a regular meeting of the Township Board of Trustees, held at the Hamburg Township Hall located at 10405 Merrill Road, Hamburg Township, Livingston County, Michigan, on December 5, 2023 beginning at 2:30 p.m., there were:

PRESENT:

ABSENT:

The following preamble and resolution was moved by _____, and supported by _____ to adopt the following resolution.

RESOLUTION

WHEREAS, Hamburg Township shares a common 6-mile long border with Washtenaw County and the Hamburg Township Fire Department has routinely provided and received mutual aid in the carrying out of its fire service responsibilities from fire agencies in Washtenaw County; and

WHEREAS, Hamburg Township has previously been a member of the Washtenaw Area Mutual Aid Association (WAMAA), a nonprofit corporation, established for fire services mutual aid; and

WHEREAS, Hamburg Township wishes to participate in creating a governmental entity pursuant to the Urban Cooperation Act of 1967, MCL 124.501, that engages in the same activities as WAMAA, but which also has governmental immunity.

THEREFORE, BE IT RESOLVED that the Hamburg Township Board of Trustees hereby agrees to enter into an Interlocal Agreement with other governmental agencies to join together to establish the Washtenaw Area Mutual Aid Council for the purposes set forth in the Interlocal Agreement pursuant to and under the authority of the Urban Cooperation Act of 1967, Act 7 of the Public Acts of 1967, as amended; the Intergovernmental Contracts Between Municipal Corporations Act, Act 35 of the Public Acts of 1951, as amended, and the Joint Public Buildings Act, Act 150 of the Public Acts of 1923, as amended.

BE IT FURTHER RESOLVED that the Hamburg Township Board of Trustees authorizes and directs the Township Supervisor and Township Clerk to sign and execute the Interlocal Agreement establishing the Washtenaw Area Mutual Aid Council.

A roll call vote on the foregoing resolution was taken and was as follows:

AYES:

NAYS:

ABSENT:

Resolution Declared Adopted.

CERTIFICATION

I, Michael Dolan, being the duly elected Clerk of the Township of Hamburg, Livingston County, Michigan hereby certify that (1) the foregoing is a true and complete copy of the Resolution duly adopted by the Township Board on December 5, 2023; (2) the original of such resolution is on file in the records of the Clerk's office; (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended); and (4) minutes of such meeting were kept and have been (or will be) made available as required by the Open Meetings Act.

DATE:

Michael Dolan, Hamburg Township Clerk

STEPHANIE SIMON MORITA

smorita@rsjalaw.com

27555 Executive Drive, Suite 250
Farmington Hills, Michigan 48331
P 248.489.4100 | F 248.489.1726
rsjalaw.com



ROSATI | SCHULTZ
JOPPICH | AMTSBUECHLER

MEMORANDUM

To: **Washtenaw Area Mutual Aid Association**

From: **Stephanie Simon Morita**
Rosati, Schultz, Joppich & Amtsbuechler, P.C.

Re: **Washtenaw Area Mutual Aid Council Interlocal Agreement**

Date: **November 28, 2023**

I am pleased to present you with a final version of the **Washtenaw Area Mutual Aid Council Interlocal Agreement**.

We first started working on this with leadership from the Washtenaw Area Mutual Aid Association (WAMAA) in mid-2021 to create a governmental entity pursuant to the Urban Cooperation Act of 1967, MCL 124.501 that engages in the same activities as WAMAA, but which also has governmental immunity. Currently, WAMAA is a nonprofit corporation.

This Agreement will need to be approved by each of the Parties to the Agreement. Once that occurs, the Agreement will be sent to the Governor's office for approval. Assuming approval is obtained, the Agreement will need to be filed with the Secretary of State and with each County Clerk for each of the Counties where the Parties are located.

Subsequent to approval by the Parties and the Governor, and the filing of the Agreement where required, it is the intent of the parties to transfer WAMAA's assets to Washtenaw Area Mutual Aid Council (WAMAC).

This has been a group effort, and we extend a sincere thank you to all of the Fire Chiefs and their legal counsel who provided input to bring the Agreement to this point.

Please present this Agreement to your respective legislative body for approval, and send me **six (6) original signed signature pages** for compilation into complete original agreements for filing with the State and each of the Counties, and for retention by WAMAC. Once we have all of the signature pages back, a complete copy will be sent to all of the Parties. If you require a change to the signature page or have any questions, please reach out.

Interlocal Agreement

for the

Washtenaw Area Mutual Aid Council

(WAMAC)

This Washtenaw Area Mutual Aid Council Interlocal Agreement (“Agreement”) is entered into, by and among the Charter Township of Ann Arbor, the Charter Township of Augusta, the Charter Township of Green Oak, the Charter Township of Pittsfield, the Charter Township of Superior, the Charter Township of Van Buren, the Charter Township of Ypsilanti, the Chelsea Area Fire Authority, the City of Ann Arbor, the City of Belleville, the City of South Lyon, the City of Ypsilanti, the Village of Clinton, the Dexter Area Fire Department, Clinton Township (Lenawee County), Hamburg Township, Manchester Township, Milan Area Fire Department, Northfield Township, Salem Township, Saline Area Fire Department, Scio Township, and Sumpter Township. The governmental entities who are members to this Agreement may be referred to collectively as the (“Parties”) and individually as a (“Party”)

The governmental entities who are members to this Agreement may be referred to collectively as the (“Parties”) and individually as a (“Party”).

WHEREAS, this Interlocal Agreement is for the governmental units which are Parties hereto to join together to establish the Washtenaw Area Mutual Aid Council for the purposes set forth herein pursuant to and under the authority of the Urban Cooperation Act of 1967, Act 7 of the Public Acts of 1967, as amended; the Intergovernmental Contracts Between Municipal Corporations Act, Act 35 of the Public Acts of 1951, as amended, and the Joint Public Buildings Act, Act 150 of the Public Acts of 1923, as amended.

IT IS AGREED AS FOLLOWS:

ARTICLE I - PURPOSE

The purpose of this Agreement is to establish the Washtenaw Area Mutual Aid Council (“WAMAC” or “the Council” herein) to meet the needs of all Washtenaw County and nearby fire departments and provide for the purchase and ownership of equipment, property, buildings, and apparatus, payment of obligations and the hiring of necessary staff. The activities and services to be provided shall include, but are not limited to, the joint ownership and operation of equipment, and the standardization of policies amongst the governmental units, which are parties hereto, which policies will afford and promote

effective fire and rescue services within the governmental entities which are parties to this agreement.

Additionally, WAMAC shall oversee and be responsible for a Technical Rescue Team, a Swift Water Rescue Team and any future specialized county fire rescue team (collectively, “Technical Response” team or teams) that is made up of shared public resources and which are public safety first responders. WAMAC can and may collect fees and donations to support specialized teams, conduct training and sponsor events, and will act as the fiduciary for the specialized teams, related training, and sponsoring fire events.

The mission of the Technical Response teams is to provide the citizens of Washtenaw County and of Southeastern Michigan with advanced technical rescue response. These teams expand and enhance the capabilities of fire-rescue response for confined space rescue, high angle rescue, and urban search and rescue when deployed to natural and manmade disasters.

ARTICLE II - WASHTENAW AREA MUTUAL AID COUNCIL

Section 1. Creation of the Washtenaw Area Mutual Aid Council

Upon the signing of this Agreement by the Parties and the filing of it with the Monroe, Oakland, Lenawee, Jackson, Wayne, Washtenaw and Livingston County Clerks and the Secretary of State, the Washtenaw Area Mutual Aid Council is created and is established as a separate public corporation pursuant to the statutory authority cited herein, with the powers, functions and duties provided in this Agreement and by law.

Section 2. Name

The name of the entity shall be the Washtenaw Area Mutual Aid Council (“WAMAC”). The Council may recommend a new name. Upon approval of a new name, the Parties shall enter into a written Amendment of this Agreement and file it with the Secretary of State, and with the Monroe, Oakland, Lenawee, Jackson, Wayne, Washtenaw, and Livingston County Clerks, which filing shall have the effect of changing the name of the entity.

Section 3. Composition of Council

- A. The Council shall be composed of one representative from each of the Parties who shall be referred to as members, or singularly as a member.
- B. Each Party shall appoint their respective Fire Chiefs or a designee who shall serve at the pleasure of their respective Party and may be removed by resolution of their

respective Party at any time, with or without cause. Fire Chiefs or designees may not serve on WAMAC beyond their terms of employment with their respective Party.

- C. Any vacancy on the Council arising for any reason shall be filled by appointment by the respective Party within sixty (60) days of the vacancy, to serve for the remainder of the unexpired term. An Interim Fire Chief may fill a vacancy until a permanent Fire Chief is selected. In the event that a Party does not have an Interim Fire Chief available to fill the vacancy, the Party may appoint a designee to attend meetings and cast votes on behalf of the Party until the Party's Fire Chief vacancy is filled.
- D. Members of the Council shall not be paid by the Council for attending meetings or performing duties of the Council.
- E. A new Party may join WAMAC upon approval of a Resolution by the prospective Party's governing body, affirmative approval by a majority the Washtenaw Area Mutual Aid Council Parties, and the approval of an amendment to the Agreement by each of the then existing Parties.

Section 4. Officers

- A. The Council shall elect at its first meeting of each year, from its membership, a President, Vice President, Treasurer, and Secretary, who shall hold office for terms of two (2) years, and until a successor is elected, or until resignation or removal. The terms shall be staggered so that the President and Treasurer shall be elected at the same time, and then the Vice President and Secretary will be elected the next year. Initially, the Vice President and Secretary shall serve a one (1) year term.
- B. Vacancies in any office shall be filled by the Council within sixty (60) days of the vacancy. The officer filling the vacancy shall serve for the remainder of the unexpired term.
- C. The President shall preside at all meetings of the Council and shall have all privileges and duties of a Member of the Council. The Vice President shall preside at all meetings of the Council at which the President is absent. The Treasurer shall have those powers and duties set forth in Article V, Section 3 and 4 hereof. The Secretary shall keep or cause to be made, all non-financial records, reports and minutes required by this Agreement.
- D. Any documents (other than checks which are signed by the Treasurer) requiring a signature on behalf of the Council shall be co-signed by the President and Secretary. In the event the President is unable to sign the Vice President may do so. In the event the Secretary is unavailable, the Council may appoint a temporary secretary solely for the purpose of signing a specified document.

Section 5. Meetings

- A. The Council shall meet at least once every quarter and shall at its first meeting of each year establish a regular meeting schedule which shall be posted at the offices of the Parties. Meetings shall be held in compliance with the Open Meetings Act, MCL 15.261 *et seq.*, including notice and posting requirements. Meetings shall be held in compliance with the Open Meetings Act (MCL 15.261 *et seq.*). Meetings may be held by electronic means only when permitted by law.
- B. Special meetings of the Council may be called by the President, or in the absence of the President, by the Vice President.
- C. Each Council Member shall receive five (5) days written notice of all regular meetings and two (2) days written notice of all special meetings. Written notice of meetings may be provided electronically via email. All notices of all meetings shall be posted as required by the Michigan Open Meetings Act. If WAMAC maintains an official website, it shall post the public notices on its homepage or on a page dedicated to public notices. If WAMAC does not have an office, it must also send a notice to the Clerk of each County listed in Article III Section 1, with a request for the Clerk to post the notice in their office.
- D. All meetings of the Council shall in every respect, conform with the requirements of the Open Meetings Act, Act 267 of 1976, as amended.

Section 6. Quorum

In order to conduct business, a quorum must be present which shall consist of a majority of the Council.

Section 7. Voting

Except when a larger majority is required by law, once a quorum has been established, a majority vote of the members present shall be necessary for the Council to take any official action at a regular or special meeting. A two-thirds vote of all members (except in the case of a vote to include a new Party which requires affirmative approval by a majority of the Parties) is required to amend this Agreement or its bylaws, or to terminate a Party's membership.

Section 8. Minutes and Freedom of Information Act

Complete written minutes of all Council meetings shall be kept in compliance with the applicable provisions of the Michigan Open Meetings Act, copies of which shall be sent to all members of Council and to the Clerk of each of the Parties, as soon as reasonably possible following a Council meeting. Except as otherwise provided by law,

records of the Council's performance of its official functions shall be made available to the public in compliance with the Michigan Freedom of Information Act, 1976 P.A. 442.

Section 9. Rules

Robert's Rules of Orders, when not in conflict with this Agreement or any rules the Council may adopt, shall govern all meetings.

Section 10. Registered Office

The registered office of the Council shall be the office of the Washtenaw Area Mutual Aid Council, care of City of Ann Arbor Fire Department, 111 North Fifth Ave, Ann Arbor, MI 48104. The Council may designate another location as the registered office.

Section 11. Privileges and Immunity from Liability

All of the privileges and immunities from liability, and exemptions from law, ordinances and rules, which apply to the activity of officers, representatives, members, agents and employees of the parties hereto shall apply to the same degree and extent to the performance of such functions and duties of such officers, representatives, members, agents and employees of the Council under this Agreement.

ARTICLE III – EQUIPMENT APPARATUS AND FUNDS

The Parties agree that the equipment and apparatus described in Exhibit A shall be transferred to and/or otherwise acquired from the Washtenaw Area Mutual Aid Association (“WAMAA”) and will be owned and held in the name of WAMAC. The location for the equipment and apparatus is as shown on Exhibit A. The Parties also agree that the funds and assets currently being held by WAMAA will be transferred to WAMAC.

ARTICLE IV - POWERS

Section 1. General Powers

The Council shall have the following powers, authority and obligations:

- A. Subject to the approval of two-thirds the governing bodies of each of the Parties, WAMAC may purchase, lease, construct, own, receive, exercise right of dominion over and hold in its own name real property, including land, buildings and appurtenances for the express purposes provided in Article I.
- B. Subject to the approval of the governing bodies of each of the Parties, contract with other governmental entities and public agencies, and with private persons or organizations, as appropriate, to carry out Council functions or fulfill Council obligations. Approval of the governing bodies of the parties hereto shall not be required when the contract involves less than \$50,000.00 in expenditures, or is an employment contract, or is for a purchase authorized in an approved budget, as provided herein, and unless said contract approval is required by law by the Parties' governing bodies.
- C. Hire and employ a business manager and such other personnel as may be determined necessary, who shall serve at the pleasure of the Council, subject to applicable law.
- D. Accept funds, grants, voluntary work, or other assistance, to carry out Council functions and obligations, from any source, public or private, including, but not limited to, local governmental funding of specific projects, state and federal grants and private donations. Any application for grants or other public funding shall be communicated to the parties hereto.
- E. Operate and establish policies and rules governing the use of WAMAC equipment, apparatus and real property (whether owned or leased by WAMAC), and Technical Response Teams and other specialty teams, consistent with State or local law. Policies and rules may also be established for personnel. Policies and rules may also be established for the use of a business manager.
- F. Conduct in its own name training programs for emergency personnel from the Parties, act as a fiduciary of funds for the Washtenaw County Training Committee and fulfill all of the Washtenaw County Training Committee's responsibilities required by the State Fire Marshal.
- G. Conduct and carry out any program, activity or function that advance and directly relate to the purposes expressed in Article I.
- H. Establish mutual aid agreements amongst the Parties for the deployment of equipment and specially trained personnel, and the coordination of the Parties, in response to emergency situations.
- I. Coordinate and collaborate with Parties to improve emergency services by assisting with training and education, promoting best practices and policies, and maintaining close relationships amongst personnel and Parties.

- J. Make and enter into contracts, employ contractors or employees, acquire, construct, manage, maintain, or operate buildings or improvements, hold or dispose of property, incur debts, liabilities, or obligations, cooperate with a public agency or another legal entity created by that public agency under the Urban Cooperation Act, make loans from the proceeds of gifts, grants, assistance, funds, or bequests. Nothing in this provision authorizes Council to issue bonds in the name of WAMAC.
- K. Sue and be sued in its own name.
- L. Provide funding to other organizations that aid first responders.
- M. Enter into contracts with one or more governmental entity to provide personnel, equipment, specialty team resources, and training to respond to disasters, emergencies and serious threats to public health.
- N. Hire employees, retain consultants and provide them with compensation.
- O. Make claims for federal, county or state aid.
- P. Obtain insurance.
- Q. Operate and train a Technical Response Team (TRT), an Urban Search and Rescue (USAR), Swift Water Rescue (SWRT) teams and other specialty teams if needed.

Section 2. Limitations on Authority

The authority of WAMAC shall be limited as follows:

- A. Upon the approval of a budget, the Council may only carry out such programs and expend such funds as approved in the budget for the ensuing year.
- B. The Council shall have no power or authority to levy any type of tax in its own name within the governmental units of the Parties, or to issue any type of bond in its name, or in any way indebt any of the Parties.
- C. The Council may not make policy or commitments for any Party.

Section 3. Insurance

The Council shall obtain policies of insurance, as a part of its budget, for comprehensive liability and property damage, worker's compensation, motor vehicle insurance, the construction and/or operation of any real estate, and other appropriate and necessary purposes. The Council shall have the Parties named as "additional insured", on

the comprehensive general liability insurance policy. The insurance shall, at a minimum, provide the following coverages:

- A. General Liability \$1,000,000 each occurrence / \$3,000,000 annual aggregate.
- B. Management Liability (including employment practices liability, employee benefit liability, management decisions, and cyber liability) \$1,000,000 each wrongful act / \$3,000,000 aggregate.
- C. Automobile Liability for owned, hired, and non-owned autos \$1,000,000 per occurrence.
- D. If WAMAC has direct employees, Workers' Compensation coverage meeting statutory coverage requirements.
- E. Umbrella or Excess Liability extending over the above coverage, in the amount of \$1,000,000 each occurrence.
- F. Coverage for owned vehicles, property and equipment, and crime (employee dishonesty) dependent on what WAMAC owns and/or the amount of money that is handled by WAMAC.

ARTICLE V - FINANCE

Section 1. Fiscal Year

The fiscal year of the Council shall begin on January 1, unless a different fiscal year is approved by a majority vote of the Council.

Section 2. Annual Budget and Membership Dues

- A. Each year the Council shall develop an annual budget in such detail as required by Act 2 of the Public Acts of 1968 of the State of Michigan, which shall include all sums necessary to carry on the programs authorized herein. The following year's budget shall be submitted to the Clerk or the Chairperson (in the case of an Authority), of each of the Parties hereto by September 1 of each year. The Parties may recommend modifications to the budget through their appointed Council members by **October 1**. If modifications are received by that deadline, the Council will address the requested modifications and may present a final budget with revisions, if any, to the Parties by **November 1**. No later than December 15 of each year, the governing bodies of each of the Parties shall review and approve the budget as presented. That budget will become the Council's on approval by the Parties' governing boards. Failure to timely approve the budget will be considered notice of termination as required by Article VI, Section 2. A.
- B. The Parties shall participate in the ongoing funding of the Council and its programs and activities, through a membership fee as outlined on the attached Exhibit B.

Membership fees and the membership fee structure will be adopted annually as a part of the budget.

- C. Each of the Parties shall pay the membership dues specified in Article V by December 31 of each budget year. In the event that a Party disagrees with the amount established by Council for their membership dues, the Party shall request a meeting with the President of Council by July 1 of the budget year in dispute to attempt to resolve the dispute. If the Party and the President are unable to resolve the matter, the Party may request to terminate their participation, or the Council may consider removal of the Party as provided in Article VI.

Section 3. Treasurer

The Treasurer of WAMAC shall have the responsibility of custody, and control of all funds of the Council. Surplus funds, grants, and gifts shall be held and invested by the Treasurer in compliance with the financial policy adopted by Council. The Treasurer shall make or cause to be made, a full and complete financial report to the Council and to the governing bodies of each of the parties hereto, of the Council's financial transactions at the end of each fiscal year. Such report shall include an independent audit of all receipts and disbursements by a Certified Public Accountant, according to the appropriate audit for WAMAC.

Section 4. Administration

- A. The Treasurer shall administer the financial aspects of WAMAC. All expenditures shall be approved by the Council pursuant to the budget approved by the Parties and paid by the Treasurer according to the methods and procedures established by the Council. The Council shall approve the receipt of gifts, grants, and assistance funds that are to be used for the purposes set forth herein.
- B. WAMAC is established herein as an independent corporate entity, separate and distinct from the Parties hereto. It may have its own employees, who shall not be employees of any of the Parties hereto. Any acts done by any of the Parties in assistance or in cooperation with the Council shall not have any effect upon, nor change the status of the Council, nor create any legal responsibility by any of the Parties hereto for the acts or obligations of the Council.
- C. **Compliance with Tax Requirements:** The Council shall be responsible for compliance with all applicable state and federal tax requirements and other applicable legal filing requirements.

ARTICLE VI - ON-GOING RESPONSIBILITIES & DISSOLUTION

Section 1. Participation and Duration

This Agreement commences on the Effective Date and continues on an indefinite basis until terminated as provided below. The Parties agree that they will participate in the activities and programs of WAMAC and provide payment of membership fees on an on-going basis unless or until terminated in accordance with this Agreement, in order to finance and provide for the purchase and ownership of equipment and apparatus, payment of obligations and the hiring of necessary staff, and conducting activities and services to operate, equip and maintain the Council.

Section 2. Termination of Participation

- A. A Party may only terminate their membership by giving ninety (90) days written notice to the Council and the governing bodies of the Parties, no later than May 1 of any year in which such termination shall be effective. If notice of termination is given, that Party shall remain liable for all obligations incurred by it pursuant to this Agreement, prior to the actual termination and according to the budget approved for that fiscal year.
- B. A Party may be removed from participating in the Agreement upon a vote of two-thirds of the Council and subsequent amendment to the Agreement. If a Party is removed from participation, that Party shall remain liable for all obligations incurred by it pursuant to this Agreement, prior to the actual removal and according to the budget approved for that fiscal year.
- C. In the event of a Party terminating their membership or being removed from membership, the Party shall have no interest, claim or right to any asset, real or personal, of WAMAC.

Section 3. Dissolution

- A. **Termination.** This Agreement shall continue until terminated by the first of the following to occur:
 - 1. The Parties to the Agreement total fewer than fifteen (15); or,
 - 2. A two-thirds vote in favor of termination by the Council.
- B. **Dissolution.** The Council may be dissolved by adoption of a resolution by a majority of the existing members of the Council along with the approval of a plan for the distribution of the Council's assets and surplus funds. Any surplus funds, after paying all bills and division of assets, shall be divided among the Parties according to the proportionate share of contribution made by a Party for the prior

three years. The proposal to dissolve and plan of distribution of assets, including surplus funds, must be provided to the governing body of each Party at least ten (10) days prior to the Council vote on the plan. If the Parties do not agree on the plan to distribute assets, they may choose arbitration. If the Parties do not choose arbitration and cannot agree how to distribute the assets, the Council shall dispose of the assets by public action and deduct the cost of the action prior to any distribution. If dissolution is approved, the Council must comply with all state and federal requirements for dissolution.

ARTICLE VII - MISCELLANEOUS PROVISIONS

Section 1. Amendments

Amendments to this Agreement, other than to add a new Party or as otherwise provided in this Agreement, may be made upon approval of 2/3 vote of the Members of the Council and the approval of 2/3 of the Parties, and shall be approved, processed, and filed as described in Article II, Section 1 and Article VII, Sections 3 and 4.

Section 2. Applicable Laws

This Agreement is made and entered into in the State of Michigan and shall in all respects be interpreted, enforced and governed under the laws of the State of Michigan without regard to the doctrines of conflict of laws. The language of all parts of this Agreement shall in all cases be construed as a whole according to its fair meaning, and not construed strictly for or against any Party.

Section 3. State Approval

As soon as reasonably practicable after the effective date of this Agreement, this Agreement shall be officially submitted to the office of the Governor for approval pursuant to the Urban Cooperation Act of 1967.

Section 4. Effective Date

This Agreement shall be in full force and effect and WAMAC shall be considered as established as an operating public corporation on the date this Agreement was signed by all Parties and filed with the Secretary of State and with the Monroe, Washtenaw, Jackson, Oakland, Lenawee, Wayne and Livingston County Clerks.

Section 5. Duration

This Agreement shall remain in effect and continue on an indefinite basis and shall only be terminated according to the terms hereof.

Section 6. Effect of Agreement

This Agreement shall be binding upon and inure to the benefit of the Parties and the residents of each of the Parties and shall supersede all prior agreements and understandings among the Parties relative to the subject matter.

Section 7. Severability

If any provision of this Agreement, or its application to any person or circumstance, is invalid or unenforceable, the remainder of this Agreement and the application of that provision to other persons or circumstances is not affected but will be enforced to the extent permitted by law.

Section 8. No Waiver of Governmental Immunity

The Parties agree that no provision of the Agreement is intended, nor shall be construed, as a waiver by any Party of any governmental immunity as provided by the Urban Cooperation Act or otherwise under law.

Section 9. Entire Agreement

This Agreement sets forth the entire agreement between the Parties and supersedes any and all prior agreements or understandings between them in any way related to the subject matter hereof. It is further understood and agreed that the terms and conditions herein are contractual and that there are no other agreements, understandings, contracts, or representations between the Parties in any way related to the subject matter hereof, except as expressly stated herein.

Section 10. Captions

The captions, headings, and titles in this Agreement are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Agreement.

Section 11. Jurisdiction and Venue

In the event of any disputes between the Parties over the meaning, interpretation or implementation of the terms, covenants or conditions of this Agreement, the matter under dispute, unless resolved between the parties, shall be submitted to the courts of the State of Michigan, with original jurisdiction and venue vested in the Washtenaw County Circuit Court.

Section 12. Recitals

The Recitals shall be considered an integral part of this Agreement.

Section 13. Counterpart Signatures

This Agreement may be signed by counterpart. The counterparts taken together shall constitute one (1) Agreement.

The **Charter Township of Ann Arbor**, a Michigan municipal corporation located at 1714 Murfin Ave, Ann Arbor, MI 48105, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Ann Arbor

By: _____
Diane O'Connell, Supervisor

By: _____
Rena Basch, Clerk

The **Charter Township of Augusta**, a Michigan municipal corporation located at 7530 Talladay Rd, Milan, MI 48160, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Augusta

By: _____
Brian Shelby, Supervisor

By: _____
Kim Gonczy, Clerk

The **Charter Township of Green Oak**, a Michigan municipal corporation located at 10001 Silver Lake Rd, Brighton, MI 48116, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Green Oak

By: _____
Mark St. Charles, Supervisor

By: _____
Michael H. Sedlak, Clerk

The **Charter Township of Pittsfield**, a Michigan municipal corporation located at 6201 W. Michigan Ave., Ann Arbor, MI 48108-9721, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Pittsfield

By: _____
Mandy Grewal, Supervisor

By: _____
Michelle L. Anzaldi, Clerk

The **Charter Township of Superior**, a Michigan municipal corporation located at 3040 N. Prospect Road, Ypsilanti, Michigan 48198, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Superior

By: _____
Ken Schwartz, Supervisor

By: _____
Lynette Findley, Clerk

The **Charter Township of Van Buren**, a Michigan municipal corporation located at 46425 Tyler Rd, Van Buren Twp, MI 48111, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Van Buren

By: _____
Kevin McNamara, Supervisor

By: _____
Leon Wright, Clerk

The **Charter Township of Ypsilanti**, a Michigan municipal corporation located at 1143 Coleman St, Ypsilanti, MI 48198, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Charter Township of Ypsilanti

By: _____
Brenda Stumbo, Supervisor

By: _____
Karen Lovejoy Roe, Clerk

The **Chelsea Area Fire Authority**, a Michigan governmental entity located at 200 W. Middle St, Chelsea, MI 48118, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Chelsea Area Fire Authority

By: _____

Tom Osborne, Chairperson

The **City of Ann Arbor**, a Michigan municipal corporation located at 100 N. 5th Ave, Ann Arbor, MI 48104, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

City of Ann Arbor

By: _____
Christopher Taylor, Mayor

By: _____
Jacqueline Beaudry, Clerk

The **City of Belleville**, a Michigan municipal corporation located at 6 Main St Belleville, MI 48111, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

City of Belleville

By: _____
Kerreen Conley, Mayor

By: _____
Michelle Bellingham, Clerk

The **City of South Lyon**, a Michigan municipal corporation located at 335 S. Warren St, South Lyon, MI 48178, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

City of South Lyon

By: _____
Stephen Kennedy, Mayor

By: _____
Lisa Deaton, Clerk

The **City of Ypsilanti**, a Michigan municipal corporation located at 1 South Huron St., Ypsilanti, MI 48197, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

City of Ypsilanti

By: _____
Lois Richardson, Mayor

By: _____
Andrew Hellenga, Clerk

The **Village of Clinton**, a Michigan municipal corporation located at 119 E. Michigan Ave, Clinton, MI 49236, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Village of Clinton

By: _____
Basil Greenleaf, Supervisor

By: _____
Diane Zuker, Clerk

The **Dexter Area Fire Department**, a Michigan governmental entity located at 8140 Main St, Dexter, MI 48130, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Dexter Area Fire Department

By: _____
Shawn Keough, Chairperson

Hamburg Township, a Michigan municipal corporation located at 10405 Merrill Rd, Whitmore Lake, MI 48189, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Hamburg Township

By: _____
Patrick J. Hohl, Supervisor

By: _____
Mike Dolan, Clerk
Mary Kuzner, Clerk

Manchester Township, a Michigan municipal corporation located at 275 S. Macomb, Manchester, MI 48158, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Manchester Township

By: _____
Ronald Milkey, Supervisor

By: _____
Danell Proctor, Clerk

The **Milan Area Fire Department**, a Michigan governmental entity located at 45 Wabash St, Milan, MI 48160, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Milan Area Fire Department

By: _____

Michael Armitage, Board Chairperson

Northfield Township, a Michigan municipal corporation located at 8350 Main St, Whitmore Lake, MI 48189, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Northfield Township

By: _____
Kenneth Dignan III, Supervisor

By: _____
Kathleen Manley, Clerk

By: _____
Mark D. Lloyd, Manager

Salem Township, a Michigan municipal corporation located at 9600 6 Mile Rd, Northville, MI 48168, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Salem Township

By: _____
Gary Wittaker, Supervisor

By: _____
Del Wensley, Clerk

The **Saline Area Fire Department**, a Michigan governmental entity located at 205 E. Michigan Ave, Saline, MI 48176, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Saline Area Fire Department

By: _____
_____, Chairperson

By: _____
Jason Sperle, Fire Chief

Scio Township, a Michigan municipal corporation located at 827 N. Zeeb, Ann Arbor, MI 48103, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Scio Township

By: _____
Will Hathaway, Supervisor

By: _____
Jessica Flintoft, Clerk

By: _____
Joyce Parker, Manager

Sumpter Township, a Michigan municipal corporation located at 23480 Sumpter Rd, Belleville, MI 8111, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Sumpter Township

By: _____
Bryan Huffman, Supervisor

By: _____
Anthony Burdick, Clerk

The **Township of Clinton**, a Michigan municipal corporation located at 172 W. Michigan Ave, Clinton, MI 49236, adopted a Resolution on _____ approving the terms and conditions of the Washtenaw Area Mutual Aid Council Interlocal Agreement.

Township of Clinton

By: _____
Basil Greenleaf, Supervisor

By: _____
Joann Steffens, Clerk



Hamburg Township Public Safety Department

PO BOX 157 · HAMBURG, MICHIGAN 48139
PHONE: (810) 231-9391 · FAX: (810) 231-9401

EMAIL: HATP@hamburg.mi.us

RICHARD DUFFANY, DIRECTOR OF PUBLIC SAFETY



Item 11.

TO: Hamburg Township Board
FROM: Chief Richard Duffany
DATE: November 30, 2023
RE: Agenda Item Topic: **Sale of Police Vehicle**

General Ledger #:

Number of Supporting Documents: 0

NEW/OLD BUSINESS: **XXX** New Business

_____ Old Business – Previous Agenda #:

Requested Board Action

- Motion to approve the sale of a 2004 Chevrolet Silverado (VIN: 1GCHK23274F198570) via the MIBID auction system.

Background Information

The department is in possession of a 2004 Chevrolet Silverado (VIN: 1GCHK23274F198570) which was obtained through the Department of Defense 1033 program in October of 2019. The vehicle has over 140,000 miles and is in need of extensive maintenance to keep it functional. In addition, the vehicle is no longer needed for its original operational purpose.

Respectfully,

Chief Richard Duffany
Director of Public Safety



Hamburg Township Public Safety Department

PO BOX 157 · HAMBURG, MICHIGAN 48139
PHONE: (810) 231-9391 · FAX: (810) 231-9401

EMAIL: HATP@hamburg.mi.us

RICHARD DUFFANY, DIRECTOR OF PUBLIC SAFETY



Item 12.

TO: Hamburg Township Board
FROM: Chief Richard Duffany
DATE: November 30, 2023
RE: Agenda Item Topic: **Sale of Fire Property**

General Ledger #:

Number of Supporting Documents: 0

NEW/OLD BUSINESS: **XXX** New Business

_____ Old Business – Previous Agenda #:

Requested Board Action

- Motion to approve the sale of a Minuteman 200x floor cleaner and a Cook model 300CPV exhaust fan via the MIBID auction system.

Background Information

The department is in possession of a Minuteman 200x floor cleaner which is no longer needed as it is not effective on the rough surface of the new epoxy-finished bay floors. The department is also in possession Cook model 300CPV exhaust fan which had been used to help ventilate vehicle exhaust emissions from the bay areas. The exhaust fan is no longer needed now that the Plymovent systems have been installed.

Respectfully,

Chief Richard Duffany
Director of Public Safety

December 5, 2023

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, 2023 and have issued our report thereon dated December 5, 2023. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Required Communications with Those Charged with Governance

Section II - Legislative and Informational Items

Section I includes information that we are required to communicate to those individuals charged with governance of the Township. It communicates significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

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

We would like to take this opportunity to thank 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 and any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

Martin J. Olejnik, CPA

Section I - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 15, 2023, 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

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 on September 13, 2023.

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. No new accounting policies were adopted, and the application of existing policies was not changed during the year.

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.

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

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.

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.

We did not detect any misstatements as a result of audit procedures.

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 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 December 5, 2023.

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 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 II - 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. Following is a link to various ARPA-related articles that we believe will be of interest to you: <https://www.plantemoran.com/explore-our-thinking/search?skip=10&keyword=arpa&type=all&professional=all&practice=all&industry=85a5df97-9c41-4000-86d3-db25835731a6&areaOfFocus=all&daterange=all&sortBy=DateDesc>.

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.

Section II - Legislative and Informational Items (Continued)

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) 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 its fiscal year.

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

Auditor Reporting Standards

The AICPA Auditing Standards Board (ASB) issued several new standards that were recently effective, which significantly changed the independent auditor's report (Statement on Auditing Standards No. 134) and made some changes to certain required audit procedures (Statement on Auditing Standards No. 137). The standards were both first effective for your fiscal year ended June 30, 2023.

Statement on Auditing Standards No. 137 addresses auditors' responsibilities relating to other information included in annual reports. This new standard may increase the scope of audit procedures and may result in some audit work being performed outside of the normal timing. To the extent that the Township issues a document meeting the AICPA's definition of an annual report under the standard, additional audit procedures will need to be performed on that separate document before it is issued. It is important that the Township continue to communicate to us regarding any new documents meeting the AICPA's definition of an annual report under the standard beyond the recent implementation date. We are happy to discuss these changes with you.

Monitoring Lease Activity

GASB Statement No. 87, *Leases*, was effective in fiscal year 2022. Although significant analyses were performed to determine the applicability of the new standard and record any necessary adjustments, we want to stress the importance of implementing ongoing monitoring procedures over lease activity. When the Township enters into new leases, existing leases are modified, or other facts and circumstances change, consideration must be given to the impact those changes will have on lease accounting. In order to do so, the Township must ensure there is a process in place to identify and appropriately account for new leases or changes to existing leases on an ongoing basis or least at the end of each year.

Expansion of Police and Fire Special Assessment

Effective March 28, 2023, Public Act 228 of 2022 (an amendment to Act 33, Public Acts of Michigan, 1951, as amended) expands special assessment authority for police services, fire services, or both to cities with a population of 15,500 or more. Cities with a population of 15,500 or more must seek voter approval to exercise these special assessment powers. The act continues to allow all townships and villages and those cities with a population of less than 15,500 to establish the special assessment district

Section II - Legislative and Informational Items (Continued)

pursuant to certain procedures and public hearing on the governing body's own initiative, pursuant to a petition process by property owners, or by an election.

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 (UCA)

In January 2023, the Michigan Department of Treasury revised the UCA, which is available at this link: <https://lnks.gd//eyJhbGciOiJIUzI1NiJ9.eyJlbWFpbCI6ImFzaGxleS5mcmFzZUBwbGFudGVtb3Jhbi5jb20iLCJidWxsZXRpbl9saW5rX2kljoiMTAwliwic3Vic2NyaWJlcl9pZCI6IjcxNjI2NDM2MmIsImxpbmtfaWQiOiIyNjlyMjc4NjU4IiwidXJpIjoiYnAyOmRpZ2VzdCIsInVybCI6Imh0dHBzOi8vd3d3Lm1pY2hpZ2FuLmdvdi90cmVhc3VyeS8tL21lZGlhL1Byb2pY3QvV2Vic2I0ZXMvdHJlYXN1cnkvQkxHU1MtQ0VGRC1GT0xERVlVnVsbGV0aW5zLU1hbnVhbHMtYW5kLUZvcm1zL1VDQS1KYW51YXJ5LTlwMjMucGRmliwiYnVsbGV0aW5faWQiOiIyMDIzMDZMS43MDcyNTE2MSJ9.WD-azxs7cH09Pnp5lpwL93HQVebb6FdqcevCmnGlaV4.>

The State has indicated that past editions of the UCA should be discarded. Prior to the January 2023 revised UCA, the State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. This final UCA 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

Section II - Legislative and Informational Items (Continued)

Inflation Rate Multiplier for 2023

In January 2023, the Michigan State Tax Commission issued Bulletin 17 of 2022 regarding the inflation rate multiplier for use in the 2023 capped value formula and the Headlee millage reduction fraction formula. The inflation rate for property taxes as defined in Michigan Compiled Law (MCL) 211.34d has increased beyond the historical 5 percent cap to 7.9 percent for 2023. As a result, the inflation rate multiplier of 1.079 must be used in the calculation of the 2023 Headlee millage reduction fraction required by Michigan Compiled Law (MCL) 211.34d. As the inflation rate multiplier of 1.079 is higher than 1.05, the inflation rate multiplier to be used in the 2023 capped value formula is 1.05.

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, more communities 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.

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 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.

**Section III - Legislative and Informational Items
(Continued)**

- If the Township 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 course). 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.

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

	Pension	OPEB
2023	71%	N/A
2022	85%	N/A
2021	79%	N/A

Section II - Legislative and Informational Items (Continued)

Maintaining or even improving the funded status of the plan(s) 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. 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.

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 two comprehensive projects that result in changes to financial reporting for state and local governments.

The Financial Reporting Model exposure draft was issued in June 2020, and the final statement is expected to be released in mid 2024. This standard proposes changes to many aspects of the Township's financial statements, including the management's discussion and analysis (MD&A), proprietary fund financial statements, and budgetary comparisons. In August 2023, the GASB removed issues related to reporting of governmental funds from the scope of this project.

**Section II - Legislative and Informational Items
(Continued)**

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's to monitor developments with these standards, as the potential impacts are quite broad.

DRAFT

Township of Hamburg

Livingston County, Michigan

**Financial Report
with Supplementary Information
June 30, 2023**

Township of Hamburg

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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, 2023 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, 2023 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 13.2 percent, 17.9 percent, and 9.2 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.

In performing an audit in accordance with GAAS, we:

To the Board of Trustees
Township of Hamburg

- 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 Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary 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 supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 supplementary 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

December 5, 2023

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, 2023. 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, 2023:

- Interest income on investments experienced an increase in fiscal year 2022-2023. The Township received over \$450,000 of additional interest revenue in 2023 compared to 2022. 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 \$60,062,290 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	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 20,049,088	\$ 20,270,158	\$ 6,564,354	\$ 7,239,344	\$ 26,613,442	\$ 27,509,502
Capital assets	19,926,604	20,101,624	24,738,391	24,848,011	44,664,995	44,949,635
Total assets	39,975,692	40,371,782	31,302,745	32,087,355	71,278,437	72,459,137
Deferred Outflows of Resources						
	1,458,066	937,054	-	-	1,458,066	937,054
Liabilities						
Current liabilities	2,435,709	3,360,181	121,698	393,169	2,557,407	3,753,350
Noncurrent liabilities	7,150,306	6,496,664	2,926,249	3,918,518	10,076,555	10,415,182
Total liabilities	9,586,015	9,856,845	3,047,947	4,311,687	12,633,962	14,168,532
Deferred Inflows of Resources						
	40,251	557,493	-	-	40,251	557,493
Net Position						
Net investment in capital assets	15,964,031	15,574,662	21,844,950	20,954,407	37,808,981	36,529,069
Restricted	10,806,239	11,255,002	4,180,312	6,242,949	14,986,551	17,497,951
Unrestricted	5,037,222	4,064,834	2,229,536	578,312	7,266,758	4,643,146
Total net position	\$ 31,807,492	\$ 30,894,498	\$ 28,254,798	\$ 27,775,668	\$ 60,062,290	\$ 58,670,166

The Township's combined net position increased from a year ago to \$60.1 million. The governmental activities net position is approximately \$31.8 million, up from \$30.9 million at June 30, 2022. The net position of the business-type activities (i.e., the Sewer Fund) is approximately \$28.3 million, a slight increase from a year ago.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations, is approximately \$5.0 million for the governmental activities, which is an increase from June 30, 2022. Unrestricted net position for the business-type activities is approximately \$2.2 million, which is an increase from the June 30, 2022 amount.

Township of Hamburg

Management's Discussion and Analysis (Continued)

The following table shows the changes in net position during 2023 and 2022:

The Township's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue						
Program revenue:						
Charges for services	\$ 1,377,008	\$ 806,128	\$ 2,479,073	\$ 2,438,208	\$ 3,856,081	\$ 3,244,336
Operating grants	478,643	149,167	-	-	478,643	149,167
Capital grants	323,384	278,901	1,164,356	474,570	1,487,740	753,471
General revenue:						
Property taxes	8,350,857	7,824,836	-	-	8,350,857	7,824,836
State-shared revenue and grants	2,370,008	2,346,498	-	-	2,370,008	2,346,498
Investment earnings	420,569	38,215	137,219	25,482	557,788	63,697
Other revenue:						
Cable franchise fees	332,972	341,152	-	-	332,972	341,152
Proceeds from sale of capital assets	14,726	44,770	-	-	14,726	44,770
Other miscellaneous income	65,329	36,024	-	-	65,329	36,024
Total revenue	13,733,496	11,865,691	3,780,648	2,938,260	17,514,144	14,803,951
Expenses						
General government	3,947,234	1,766,435	-	-	3,947,234	1,766,435
Public safety	6,551,235	5,849,609	-	-	6,551,235	5,849,609
Public works	1,484,434	2,024,664	-	-	1,484,434	2,024,664
Recreation and culture	740,264	415,719	-	-	740,264	415,719
Debt service	97,335	109,986	-	-	97,335	109,986
Sewer	-	-	3,301,518	3,064,895	3,301,518	3,064,895
Total expenses	12,820,502	10,166,413	3,301,518	3,064,895	16,122,020	13,231,308
Change in Net Position	912,994	1,699,278	479,130	(126,635)	1,392,124	1,572,643
Net Position - Beginning of year	30,894,498	29,195,220	27,775,668	27,902,303	58,670,166	57,097,523
Net Position - End of year	\$ 31,807,492	\$ 30,894,498	\$ 28,254,798	\$ 27,775,668	\$ 60,062,290	\$ 58,670,166

Governmental Activities

The Township's total governmental activities revenue totaled approximately \$13.7 million, with state-shared revenue and grants representing \$2.4 million of the total. The State's future financial situation will continue to be monitored during the upcoming year given the significance of the revenue source.

Expenses for the fiscal year were approximately \$12.8 million. The Township has closely monitored its spending in all areas. As a result, there was an increase in net position of over \$900,000 from 2022 to 2023.

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 2022-2023 include the General Fund, the Police Special Revenue Fund, the Fire Special Revenue Fund, the 2020 Road Fund, the Water System Debt Service Fund, the Library Fund and the Road Fund.

The General Fund pays for most of the Township's governmental services. 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. Significant amendments were made to account for the expense of ARPA funding to construct a sewer loop extension, and to construct a Building & Grounds pole barn.

Capital Assets and Debt Administration

At the end of fiscal year 2023, the Township had approximately \$44.7 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, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents (Note 2)	\$ 14,929,177	\$ 957,320	\$ 15,886,497
Receivables:			
Customers and other	134,964	645,767	780,731
Accrued interest receivable	78,380	40,013	118,393
Due from other governments	379,159	-	379,159
Special assessments receivable (Note 9)	2,639,624	43,554	2,683,178
Internal balances	(14,649)	14,649	-
Inventory	-	688,334	688,334
Prepaid expenses and other assets	239,167	-	239,167
Other current assets	-	37,959	37,959
Cash restricted for capital and debt (Note 9)	1,618,156	3,659,482	5,277,638
Land held for resale	45,110	-	45,110
Capital assets: (Note 4)			
Assets not subject to depreciation	1,470,108	1,735,606	3,205,714
Assets subject to depreciation	18,456,496	23,002,785	41,459,281
Restricted assets (Note 9)	-	477,276	477,276
Total assets	39,975,692	31,302,745	71,278,437
Deferred Outflows of Resources - Deferred outflows related to pensions (Note 8)	1,458,066	-	1,458,066
Liabilities			
Accounts payable	328,398	34,049	362,447
Due to other governmental units	22,804	-	22,804
Performance bonds payable	135,575	-	135,575
Accrued liabilities and other	548,036	87,649	635,685
Unearned revenue	1,400,896	-	1,400,896
Noncurrent liabilities:			
Due within one year:			
Compensated absences (Note 5)	286,977	16,404	303,381
Current portion of long-term debt (Note 5)	560,720	244,280	805,000
Due in more than one year:			
Compensated absences (Note 5)	324,433	16,404	340,837
Net pension liability (Note 8)	2,576,323	-	2,576,323
Long-term debt (Note 5)	3,401,853	2,649,161	6,051,014
Total liabilities	9,586,015	3,047,947	12,633,962
Deferred Inflows of Resources - Deferred inflows related to pensions (Note 8)	40,251	-	40,251
Net Position			
Net investment in capital assets	15,964,031	21,844,950	37,808,981
Restricted:			
Roads	4,640,711	-	4,640,711
Debt service	978,850	-	978,850
Capital projects and debt service	426,935	4,180,312	4,607,247
Police and fire operations	1,636,078	-	1,636,078
Parks and recreation	445,172	-	445,172
Cemetery expenditures	7,827	-	7,827
Library	2,670,666	-	2,670,666
Unrestricted	5,037,222	2,229,536	7,266,758
Total net position	\$ 31,807,492	\$ 28,254,798	\$ 60,062,290

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	\$ 3,947,234	\$ 669,689	\$ 466,830	\$ -
Public safety	6,551,235	28,613	11,813	-
Public works	1,484,434	653,252	-	323,384
Recreation and culture	740,264	25,454	-	-
Interest on long-term debt	97,335	-	-	-
Total governmental activities	12,820,502	1,377,008	478,643	323,384
Business-type activities - Sewage disposal	3,301,518	2,479,073	-	1,164,356
Total primary government	\$ 16,122,020	\$ 3,856,081	\$ 478,643	\$ 1,487,740

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, 2023

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (2,810,715)	\$ -	\$ (2,810,715)
(6,510,809)	-	(6,510,809)
(507,798)	-	(507,798)
(714,810)	-	(714,810)
(97,335)	-	(97,335)
(10,641,467)	-	(10,641,467)
-	341,911	341,911
(10,641,467)	341,911	(10,299,556)
8,350,857	-	8,350,857
2,370,008	-	2,370,008
420,569	137,219	557,788
332,972	-	332,972
14,726	-	14,726
65,329	-	65,329
11,554,461	137,219	11,691,680
912,994	479,130	1,392,124
30,894,498	27,775,668	58,670,166
\$ 31,807,492	\$ 28,254,798	\$ 60,062,290

Township of Hamburg

	General Fund	Police Special Revenue Fund	Fire Special Revenue Fund	Road Fund
Assets				
Cash and cash equivalents (Note 2)	\$ 7,598,423	\$ 450,318	\$ 1,350,706	\$ 1,213,930
Receivables:				
Special assessments receivable	125,650	-	-	-
Customers and other	90,137	30,970	12,977	-
Accrued interest receivable	41,360	2,525	7,140	6,418
Due from other governments	367,954	-	-	-
Due from other funds (Note 3)	-	-	-	-
Advances to other funds (Note 3)	459,648	-	-	-
Prepaid expenses and other assets	118,583	58,930	43,138	-
Cash restricted for capital and debt	-	-	-	-
Land held for resale	45,110	-	-	-
Total assets	\$ 8,846,865	\$ 542,743	\$ 1,413,961	\$ 1,220,348
Liabilities				
Accounts payable	\$ 34,869	\$ 60,104	\$ 140,279	\$ -
Due to other governmental units	327	692	-	-
Due to other funds (Note 3)	16,563	-	-	-
Advances from other funds	-	-	-	-
Performance bonds payable	135,575	-	-	-
Accrued liabilities and other	356,925	64,222	59,119	-
Unearned revenue	1,328,171	-	-	-
Total liabilities	1,872,430	125,018	199,398	-
Deferred Inflows of Resources - Unavailable revenue	133,503	30,334	12,976	-
Fund Balances				
Nonspendable:				
Assets held for resale	45,110	-	-	-
Prepays	118,583	58,930	43,138	-
Long-term receivable	459,648	-	-	-
Restricted:				
Roads	-	-	-	1,220,348
Police	-	328,461	-	-
Fire	-	-	1,158,449	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Parks and recreation	-	-	-	-
Future cemetery expenditures	-	-	-	-
Library	-	-	-	-
Committed:				
Township building maintenance	77,253	-	-	-
Equipment	263,216	-	-	-
Vehicles	68,759	-	-	-
Flood prevention	22,300	-	-	-
Unassigned	5,786,063	-	-	-
Total fund balances	6,840,932	387,391	1,201,587	1,220,348
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,846,865	\$ 542,743	\$ 1,413,961	\$ 1,220,348

Governmental Funds Balance Sheet

June 30, 2023

Water System Debt Service Fund	2020 Road Fund	Library	Nonmajor Governmental Funds	Total
\$ 589,789	\$ -	\$ 2,687,638	\$ 1,038,373	\$ 14,929,177
291,153	2,119,564	-	103,257	2,639,624
-	-	-	880	134,964
5,524	6,150	8,532	731	78,380
-	-	11,205	-	379,159
-	-	-	16,563	16,563
-	-	-	-	459,648
-	-	13,623	4,893	239,167
455,062	1,163,094	-	-	1,618,156
-	-	-	-	45,110
\$ 1,341,528	\$ 3,288,808	\$ 2,720,998	\$ 1,164,697	\$ 20,539,948
\$ -	\$ -	\$ 24,822	\$ 68,324	\$ 328,398
-	-	21,785	-	22,804
-	-	-	14,649	31,212
459,648	-	-	-	459,648
-	-	-	-	135,575
-	1,948	-	32,030	514,244
-	-	3,725	69,000	1,400,896
459,648	1,948	50,332	184,003	2,892,777
295,690	2,117,617	-	104,137	2,694,257
-	-	-	-	45,110
-	-	13,623	4,893	239,167
-	-	-	-	459,648
-	-	-	-	1,220,348
-	-	-	3,790	332,251
-	-	-	-	1,158,449
586,190	-	-	96,970	683,160
-	1,169,243	-	323,678	1,492,921
-	-	-	439,399	439,399
-	-	-	7,827	7,827
-	-	2,657,043	-	2,657,043
-	-	-	-	77,253
-	-	-	-	263,216
-	-	-	-	68,759
-	-	-	-	22,300
-	-	-	-	5,786,063
586,190	1,169,243	2,670,666	876,557	14,952,914
\$ 1,341,528	\$ 3,288,808	\$ 2,720,998	\$ 1,164,697	\$ 20,539,948

Township of Hamburg

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2023

Fund Balances Reported in Governmental Funds	\$ 14,952,914
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	19,926,604
Special assessment and other receivables are expected to be collected over several years and are not available to pay for current year expenditures	2,694,257
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	1,417,815
Bonds payable are not due and payable in the current period and are not reported in the funds	(3,962,573)
Accrued interest is not due and payable in the current period and is not reported in the funds	(33,792)
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	(611,410)
Net pension liability in governmental activities is not reported in the funds	<u>(2,576,323)</u>
Net Position of Governmental Activities	<u><u>\$ 31,807,492</u></u>

Township of Hamburg

	General Fund	Police Special Revenue Fund	Fire Special Revenue Fund	Road Fund
Revenue				
Property taxes	\$ 990,389	\$ 2,975,899	\$ 2,061,318	\$ 1,209,476
Special assessments	20,390	-	-	-
State-shared revenue and grants	2,716,365	7,356	4,457	2,580
Charges for services	625,010	13,962	-	-
Fines and forfeitures	-	10,838	-	-
Licenses and permits	332,972	-	-	-
Investment income	231,077	13,009	35,725	25,517
Other revenue	65,209	6,136	1,636	-
Total revenue	4,981,412	3,027,200	2,103,136	1,237,573
Expenditures				
Current services:				
General government	3,140,883	-	-	-
Public safety	253,529	3,395,548	2,478,496	-
Public works	32,679	-	-	-
Recreation and culture	-	-	-	-
Capital outlay	-	-	-	1,320,900
Debt service	-	-	-	-
Total expenditures	3,427,091	3,395,548	2,478,496	1,320,900
Excess of Revenue Over (Under) Expenditures	1,554,321	(368,348)	(375,360)	(83,327)
Other Financing Sources (Uses)				
Transfers in (Note 3)	13,643	-	-	-
Transfers out (Note 3)	(420,667)	-	-	-
Proceeds from sale of capital assets	-	18,426	-	-
Total other financing (uses) sources	(407,024)	18,426	-	-
Net Change in Fund Balances	1,147,297	(349,922)	(375,360)	(83,327)
Fund Balances - Beginning of year	5,693,635	737,313	1,576,947	1,303,675
Fund Balances - End of year	\$ 6,840,932	\$ 387,391	\$ 1,201,587	\$ 1,220,348

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2023

Water System Debt Service Fund	2020 Road Fund	Library	Nonmajor Governmental Funds	Total
\$ -	\$ -	\$ 1,113,775	\$ -	\$ 8,350,857
83,497	414,530	-	276,722	795,139
-	-	2,571	125,524	2,858,853
-	-	7,971	25,454	672,397
-	-	46,419	-	57,257
-	-	-	-	332,972
25,388	31,030	37,176	21,647	420,569
520,000	-	102,871	-	695,852
628,885	445,560	1,310,783	449,347	14,183,896
-	-	-	-	3,140,883
-	-	-	-	6,127,573
-	220	-	95,111	128,010
-	-	891,447	773,829	1,665,276
-	-	15,785	25,973	1,362,658
263,502	366,163	-	36,928	666,593
263,502	366,383	907,232	931,841	13,090,993
365,383	79,177	403,551	(482,494)	1,092,903
154,000	-	-	266,667	434,310
-	-	-	(13,643)	(434,310)
-	-	-	-	18,426
154,000	-	-	253,024	18,426
519,383	79,177	403,551	(229,470)	1,111,329
66,807	1,090,066	2,267,115	1,106,027	13,841,585
\$ 586,190	\$ 1,169,243	\$ 2,670,666	\$ 876,557	\$ 14,952,914

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, 2023

Net Change in Fund Balances Reported in Governmental Funds	\$	1,111,329
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		1,106,023
Depreciation expense		(1,277,343)
Net book value of assets disposed of		(3,700)
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		(412,795)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt)		564,389
Change in accrued interest payable and other		4,868
Decrease 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		106,437
Change in net pension liability and deferred inflows/outflows related to pension is recorded when incurred in the statement of activities		(286,214)
Change in Net Position of Governmental Activities	\$	<u>912,994</u>

Township of Hamburg

Proprietary Fund Statement of Net Position

June 30, 2023

Sewer Fund

Assets

Current assets:

Cash and cash equivalents (Note 2)	\$ 957,320
Receivables	685,780
Due from other funds (Note 3)	14,649
Inventory	688,334
Other current assets	37,959

Total current assets	<u>2,384,042</u>
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Noncurrent assets:

Cash restricted for capital and debt (Note 9)	3,659,482
Assets restricted for capital and debt (Note 9)	43,554
Capital assets: (Note 4)	
Assets not subject to depreciation	1,735,606
Assets subject to depreciation	23,002,785
Restricted assets (Note 9)	477,276

Total noncurrent assets	<u>28,918,703</u>
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Total assets	<u>31,302,745</u>
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Liabilities

Current liabilities:

Accounts payable	34,049
Accrued liabilities and other	87,649
Compensated absences (Note 5)	16,404
Current portion of long-term debt (Note 5)	244,280

Total current liabilities	<u>382,382</u>
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Noncurrent liabilities:

Compensated absences (Note 5)	16,404
Long-term debt (Note 5)	2,649,161

Total noncurrent liabilities	<u>2,665,565</u>
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Total liabilities	<u>3,047,947</u>
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Net Position

Net investment in capital assets	21,844,950
Restricted - Capital projects and debt service	4,180,312
Unrestricted	2,229,536

Total net position	<u><u>\$ 28,254,798</u></u>
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Township of Hamburg

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

Year Ended June 30, 2023

	<u>Sewer Fund</u>
Operating Revenue	
Sewage disposal charges	\$ 1,655,190
Debt service charges and other	<u>814,536</u>
Total operating revenue	2,469,726
Operating Expenses	
Cost of sewage treatment	2,184,230
Depreciation	<u>1,006,343</u>
Total operating expenses	<u>3,190,573</u>
Operating Loss	(720,847)
Nonoperating Revenue (Expense)	
Investment income	137,219
Interest expense	(110,945)
Amortization of bond discount	<u>9,347</u>
Total nonoperating revenue	<u>35,621</u>
Loss - Before capital contributions	(685,226)
Capital Contributions	
Tap fees	528,927
Capital grants	<u>635,429</u>
Total capital contributions	<u>1,164,356</u>
Change in Net Position	479,130
Net Position - Beginning of year	<u>27,775,668</u>
Net Position - End of year	<u><u>\$ 28,254,798</u></u>

Township of Hamburg

Proprietary Fund Statement of Cash Flows

Year Ended June 30, 2023

	<u>Sewer Fund</u>
Cash Flows from Operating Activities	
Receipts from customers	\$ 2,452,687
Payments to suppliers	(2,256,303)
Payments to employees	(758,030)
	<u>(758,030)</u>
Net cash used in operating activities	(561,646)
Cash Flows from Capital and Related Financing Activities	
Collection of tap fees and capital charges	528,927
Collection of principal and interest on customer assessments	188,083
Proceeds from sale of capital assets	164
Purchase of capital assets	(896,887)
Principal and interest paid on capital debt	(1,114,125)
Amortization of bond discount	9,347
Receipt of capital grants	635,429
	<u>635,429</u>
Net cash used in capital and related financing activities	(649,062)
Cash Flows Provided by Investing Activities - Interest received on investments	<u>110,772</u>
Net Decrease in Cash and Cash Equivalents	(1,099,936)
Cash and Cash Equivalents - Beginning of year	<u>6,194,014</u>
Cash and Cash Equivalents - End of year	<u>\$ 5,094,078</u>
Statement of Net Position Classification of Cash and Cash Equivalents	
Cash and investments	\$ 957,320
Segregated bank deposits resulting from special assessments	3,659,482
Segregated bank deposits for future capital investments	477,276
	<u>477,276</u>
Total cash and cash equivalents	<u>\$ 5,094,078</u>
Reconciliation of Operating Loss to Net Cash from Operating Activities	
Operating loss	\$ (720,847)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation	1,006,343
Changes in assets and liabilities:	
Receivables	(17,039)
Inventories	(543,160)
Prepaid and other assets	(26,383)
Accrued and other liabilities	10,504
Accounts payable	(271,064)
	<u>(271,064)</u>
Net cash used in operating activities	<u>\$ (561,646)</u>

Township of Hamburg

**Fiduciary Fund
Statement of Fiduciary Net Position**

June 30, 2023

	<u>Current Tax Collection</u>
Assets	\$ 1,516
Liabilities - Accounts payable	<u>1,516</u>
Net Position	<u><u>\$ -</u></u>

Draft

Township of Hamburg

Fiduciary Fund Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2023

	Current Tax Collection
Additions - Property tax collections on behalf of others	\$ 28,019,402
Deductions - Property tax disbursement to others	<u>28,019,402</u>
Net Change in Fiduciary Net Position	-
Net Position - Beginning of year	<u>-</u>
Net Position - End of year	<u><u>\$ -</u></u>

Draft

June 30, 2023

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, 2023

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.
- The Library Fund provides public library services to the residents of Hamburg Township. Its main source of revenue comes from a voter-approved millage.

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.

June 30, 2023

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

June 30, 2023

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, 2023, the General Fund balance of unearned revenue includes \$1,321,065 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.

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 \$1.235 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, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

The Township's approximate property tax levy for the year ended June 30, 2023 was as follows:

Purpose	Millage Rate	Revenue
Operating	0.7948 \$	984,000
Police	2.4056	2,976,000
Fire	1.6663	2,061,000
Library	0.9000	1,114,000
Roads	0.9761	1,207,000
Total		<u>\$ 8,342,000</u>

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, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

Earmarked Fund Balance

Fund balances in the Police 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
Parks and Recreation	Lakeland Trail maintenance	260,047
Parks and Recreation	Parks and recreation equipment	55,878
Total		<u>\$ 361,667</u>

Upcoming Accounting Pronouncement

In June 2022, the Governmental Accounting Standards Board issued GASB Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences under a unified model. This statement requires 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 and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this statement are effective for the Township's financial statements for the year ending June 30, 2025.

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 15 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 \$15,596,717 (certificates of deposit and checking and savings accounts) that were uninsured or uncollateralized.

Township of Hamburg

Notes to Financial Statements

June 30, 2023

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	\$ 4,920,083	AAAm	S&P
U.S. government agency securities	750,018	AA+	S&P
U.S. government agency securities	500,000	AAa	Moody's
Total	<u>\$ 6,170,101</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, 2023:

	Assets Measured at Fair Value on a Recurring Basis			
	Balance at June 30, 2023	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	\$ 4,920,083	\$ -	\$ -	\$ -
U.S. government agency securities	-	1,250,018	-	-

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, 2023

Note 2 - Deposits and Investments (Continued)

At June 30, 2023, 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	\$ 4,920,083	\$ -	\$ -	\$ -

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	Water System Debt Service Fund	\$ 154,000
	Nonmajor governmental funds	266,667
	Total General Fund	420,667
Other nonmajor governmental funds	General Fund	13,643
	Total	<u>\$ 434,310</u>

Transfers were for capital purchases and general operations.

Township of Hamburg

Notes to Financial Statements

June 30, 2023

Note 4 - Capital Assets

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

Governmental Activities

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Capital assets not being depreciated - Land	\$ 1,470,108	\$ -	\$ -	\$ 1,470,108
Capital assets being depreciated:				
Intangible rights	8,855,591	22,547	-	8,878,138
Buildings and improvements	14,728,206	535,737	-	15,263,943
Machinery and equipment	2,326,562	293,816	(62,371)	2,558,007
Vehicles	2,806,986	185,076	(50,529)	2,941,533
Office furnishings	1,653,525	42,327	-	1,695,852
Library collection material	964,057	26,520	(41,427)	949,150
Land improvements	1,067,950	-	-	1,067,950
Subtotal	32,402,877	1,106,023	(154,327)	33,354,573
Accumulated depreciation:				
Intangible rights	570,171	178,988	-	749,159
Buildings and improvements	7,021,253	360,872	-	7,382,125
Machinery and equipment	1,622,994	243,153	(58,671)	1,807,476
Vehicles	1,782,276	384,842	(50,529)	2,116,589
Office furnishings	1,568,792	54,985	-	1,623,777
Library collection materials	949,862	27,392	(41,427)	935,827
Land improvements	256,013	27,111	-	283,124
Subtotal	13,771,361	1,277,343	(150,627)	14,898,077
Net capital assets being depreciated	18,631,516	(171,320)	(3,700)	18,456,496
Net governmental activities capital assets	\$ 20,101,624	\$ (171,320)	\$ (3,700)	\$ 19,926,604

Township of Hamburg

Notes to Financial Statements

June 30, 2023

Note 4 - Capital Assets (Continued)

Business-type Activities

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Capital assets not being depreciated:				
Land	\$ 1,303,361	\$ -	\$ -	\$ 1,303,361
Construction in progress - Sewer hookups	308,569	73,553	(164)	381,958
Construction in progress - Other	50,287	-	-	50,287
Subtotal	1,662,217	73,553	(164)	1,735,606
Capital assets being depreciated:				
Utility system	27,699,467	734,729	-	28,434,196
Buildings and improvements	8,066,933	-	-	8,066,933
Machinery and equipment	566,884	6,365	-	573,249
GPS system	5,696,968	82,240	-	5,779,208
Subtotal	42,030,252	823,334	-	42,853,586
Accumulated depreciation:				
Utility system	11,467,038	585,711	-	12,052,749
Buildings and improvements	2,811,495	160,736	-	2,972,231
Machinery and equipment	379,704	44,039	-	423,743
GPS system	4,186,221	215,857	-	4,402,078
Subtotal	18,844,458	1,006,343	-	19,850,801
Net capital assets being depreciated	23,185,794	(183,009)	-	23,002,785
Net business-type activities capital assets	\$ 24,848,011	\$ (109,456)	\$ (164)	\$ 24,738,391

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

Governmental activities:	
General government	\$ 366,443
Public safety	695,784
Public works	35,524
Recreation and culture	115,511
Health and Welfare	64,081
Total governmental activities	\$ 1,277,343

Township of Hamburg

Notes to Financial Statements

June 30, 2023

Note 5 - Long-term Debt

Long-term debt activity for the year ended June 30, 2023 can be summarized as follows:

Governmental Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Other debt:							
2012 Water system project refunding bond:							
Amount of issue - \$1,730,000	2.00%-	\$60,000-					
Maturing through 2031	3.50%	\$115,000	\$ 1,020,000	\$ -	\$ (100,000)	\$ 920,000	\$ 100,000
2008 Special assessment:							
Amount of issue - \$1,435,000	3.00%-	\$50,000-					
Maturing through 2028	4.20%	125,000	625,000	-	(100,000)	525,000	100,000
2010 Special assessment:							
Amount of issue - \$445,000							
Portion related to governmental activities - \$431,240	3.25%-	\$19,382-					
Maturing through 2030	5.75%	\$24,225	164,730	-	(24,225)	140,505	24,225
2012 Special assessment:							
Amount of issue - \$2,595,000							
Portion related to governmental activities - \$43,855			3,549	-	(3,549)	-	-
2020 Special assessment:							
Amount of issue - \$3,315,000							
Portion related to governmental activities - \$3,280,822	1.00%-	\$272,170 -					
Maturing through 2030	1.30%	\$341,450	2,708,590	-	(336,495)	2,372,095	336,495
Total other debt			4,521,869	-	(564,269)	3,957,600	560,720
Unamortized bond premiums							
			5,093	-	(120)	4,973	-
Subtotal			4,526,962	-	(564,389)	3,962,573	560,720
Accumulated compensated absences							
			717,847	232,634	(339,071)	611,410	286,977
Total governmental activities long-term debt			<u>\$ 5,244,809</u>	<u>\$ 232,634</u>	<u>\$ (903,460)</u>	<u>\$ 4,573,983</u>	<u>\$ 847,697</u>

Township of Hamburg

Notes to Financial Statements

June 30, 2023

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%-							
5.75%		\$618-\$775	\$ 5,270	\$ -	\$ (775)	\$ 4,495	\$ 775
Maturing through 2030							
2012 Sewer and Contract							
Refunding SAD bonds:							
Amount of issue -							
\$2,595,000							
Portion related to							
business-type activities -							
\$2,551,145			201,536	-	(201,536)	-	-
Revenue bonds -							
2007 Waste Water							
Treatment Plant:							
Amount of issue -							
\$4,590,000	3.60%-	\$210,000-					
3.60%-		\$300,000	1,425,000	-	(550,000)	875,000	-
4.20%							
Maturing through 2028							
2010 Limited Tax G.O.							
bonds:							
Amount of issue -							
\$3,265,000		\$125,000 -					
2.50%		\$205,000	1,670,000	-	(170,000)	1,500,000	170,000
Maturing through 2030							
2020 Special assessment:							
Amount of issue -							
\$3,315,000							
Portion related to							
business-type activities -							
\$34,178	1.00%-	\$2,830-					
1.00%-		\$3,550	28,248	-	(3,504)	24,744	3,505
1.30%							
Maturing through 2030							
Unamortized bond premium			9,348	-	(9,348)	-	-
Total other debt			3,339,402	-	(935,163)	2,404,239	174,280
Direct placement debt:							
State Revolving Fund Bonds:							
2009 Limited Tax G.O. bonds:							
Amount of issue - \$1,235,202		\$49,202-					
2.50%		\$80,000	554,202	-	(65,000)	489,202	70,000
Maturing through 2030							
Subtotal			3,893,604	-	(1,000,163)	2,893,441	244,280
Accumulated compensated							
absences			24,914	20,351	(12,457)	32,808	16,404
Total business-type							
activities long-term							
debt			\$ 3,918,518	\$ 20,351	\$(1,012,620)	\$ 2,926,249	\$ 260,684

Township of Hamburg

Notes to Financial Statements

June 30, 2023

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:

Years Ending June 30	Governmental Activities				
	Other Debt				
	Principal	Interest	Total		
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	575,823	26,343	602,166		
2029-2033	1,158,484	33,618	1,192,102		
Total	\$ 3,957,600	\$ 254,940	\$ 4,212,540		

Years Ending June 30	Business-type Activities				
	Direct Borrowings and Direct Placements		Other Debt		
	Principal	Interest	Principal	Interest	Total
2024	\$ 70,000	\$ 11,355	\$ 174,280	\$ 78,840	\$ 334,475
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	75,000	4,168	194,177	17,749	291,094
2029-2033	129,202	7,013	608,355	18,849	763,419
Total	\$ 489,202	\$ 46,039	\$ 2,404,239	\$ 252,843	\$ 3,192,323

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 \$973,209. During the current year, net revenue of the sewer system was \$609,613, compared to the annual debt requirements on the revenue bond of \$318,903. 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, 2023, \$1,225,000 of bonds outstanding are considered defeased.

June 30, 2023

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 \$336,000 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 supplementary 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.

June 30, 2023

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, 2022
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	<u>3</u>
Total employees covered by the plan	<u><u>32</u></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 December 31, 2022, the Township's employer and employee contributions totaled \$329,404 and \$128,925, respectively.

Net Pension Liability

The June 30, 2023 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, 2022 measurement date. The December 31, 2022 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, 2023

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, 2021	\$ 8,131,541	\$ 6,879,686	\$ 1,251,855
Changes for the year:			
Service cost	243,506	-	243,506
Interest	589,662	-	589,662
Differences between expected and actual experience	177,213	-	177,213
Contributions - Employer	-	329,504	(329,504)
Contributions - Employee	-	128,925	(128,925)
Net investment loss	-	(759,627)	759,627
Benefit payments, including refunds	(240,054)	(240,054)	-
Administrative expenses	-	(12,889)	12,889
Net changes	770,327	(554,141)	1,324,468
Balance at December 31, 2022	<u>\$ 8,901,868</u>	<u>\$ 6,325,545</u>	<u>\$ 2,576,323</u>

The plan's fiduciary net position represents 71 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, 2023, the Township recognized pension expense of \$633,690.

At June 30, 2023, 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	\$ 222,250	\$ (40,251)
Changes in assumptions	457,993	-
Net difference between projected and actual earnings on pension plan investments	607,191	-
Employer contributions to the plan subsequent to the measurement date	170,632	-
Total	<u>\$ 1,458,066</u>	<u>\$ (40,251)</u>

June 30, 2023

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
2024	\$ 265,224
2025	280,300
2026	315,066
2027	357,058
2028	29,535
Total	<u>\$ 1,247,183</u>

Actuarial Assumptions

The total pension liability in the December 31, 2022 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, 2014 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, 2022 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, 2023

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	\$ 3,972,856	\$ 2,576,323	\$ 1,443,149

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.

Note 9 - Assets Restricted for Capital and Debt

Restricted assets in the Sewer Fund as of June 30, 2023 consist of the following:

Bank deposits and investments - Special assessment collections	\$ 3,659,482
Bank deposits and investments - Bond reserves	477,276
Special assessment receivables	<u>43,554</u>
Total	<u>\$ 4,180,312</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 Supplementary Information

Draft

Township of Hamburg

Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 984,200	\$ 984,200	\$ 990,389	\$ 6,189
State-shared revenue and grants	3,437,453	3,527,405	2,716,365	(811,040)
Charges for services	726,000	738,917	625,010	(113,907)
Licenses and permits	350,000	350,000	332,972	(17,028)
Investment income	5,000	193,000	230,766	37,766
Other revenue	3,000	10,400	65,209	54,809
Total revenue	5,505,653	5,803,922	4,960,711	(843,211)
Expenditures				
Current services:				
General government:				
Legislative - Township board	2,284,502	2,287,502	295,954	1,991,548
Township supervisor	129,034	134,034	133,825	209
Accounting	286,503	345,703	346,925	(1,222)
Treasurer	248,713	260,113	269,794	(9,681)
Assessing	337,500	337,500	329,661	7,839
Board of review	3,565	3,565	1,604	1,961
Clerk	294,334	295,834	259,395	36,439
Buildings and grounds	363,891	573,993	579,121	(5,128)
Elections	337,359	331,003	294,844	36,159
Cemetery	39,013	56,563	54,405	2,158
Unallocated	435,345	481,095	372,141	108,954
Mapping	207,659	209,399	203,214	6,185
Public safety:				
Planning commission	10,463	10,463	5,480	4,983
Zoning administrator	295,031	317,921	248,049	69,872
Public works - Street lighting	17,500	17,500	14,942	2,558
Total expenditures	5,290,412	5,662,188	3,409,354	2,252,834
Excess of Revenue Over Expenditures	215,241	141,734	1,551,357	1,409,623
Other Financing Uses - Transfers out				
Transfers in	-	-	25,269	25,269
Transfers out	(554,000)	(554,000)	(420,667)	133,333
Total other financing uses	(554,000)	(554,000)	(395,398)	158,602
Net Change in Fund Balance	(338,759)	(412,266)	1,155,959	1,568,225
Fund Balance - Beginning of year	5,701,795	5,701,795	5,701,795	-
Fund Balance - End of year	\$ 5,363,036	\$ 5,289,529	\$ 6,857,754	\$ 1,568,225

Township of Hamburg

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

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 2,971,300	\$ 2,978,950	\$ 2,975,899	\$ (3,051)
State-shared revenue and grants	9,000	11,500	7,356	(4,144)
Charges for services	17,900	17,900	13,962	(3,938)
Fines and forfeitures	10,000	10,000	10,838	838
Investment income	1,000	4,300	13,009	8,709
Other revenue	3,750	5,850	6,136	286
Total revenue	3,012,950	3,028,500	3,027,200	(1,300)
Expenditures - Current services - Public safety	3,215,982	3,367,532	3,395,548	(28,016)
Excess of Expenditures Over Revenue	(203,032)	(339,032)	(368,348)	(29,316)
Other Financing Sources - Proceeds from sale of capital assets	-	14,200	18,426	4,226
Net Change in Fund Balance	(203,032)	(324,832)	(349,922)	(25,090)
Fund Balance - Beginning of year	737,313	737,313	737,313	-
Fund Balance - End of year	<u>\$ 534,281</u>	<u>\$ 412,481</u>	<u>\$ 387,391</u>	<u>\$ (25,090)</u>

Township of Hamburg

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

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 2,058,165	\$ 2,063,465	\$ 2,061,318	\$ (2,147)
State-shared revenue and grants	7,500	7,500	4,457	(3,043)
Investment income	1,000	16,000	35,725	19,725
Other revenue	550	1,550	1,636	86
Total revenue	2,067,215	2,088,515	2,103,136	14,621
Expenditures - Current services - Public safety	2,084,871	2,459,888	2,478,496	(18,608)
Net Change in Fund Balance	(17,656)	(371,373)	(375,360)	(3,987)
Fund Balance - Beginning of year	1,576,947	1,576,947	1,576,947	-
Fund Balance - End of year	<u>\$ 1,559,291</u>	<u>\$ 1,205,574</u>	<u>\$ 1,201,587</u>	<u>\$ (3,987)</u>

Township of Hamburg

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

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 1,209,591	\$ 1,212,691	\$ 1,209,476	\$ (3,215)
State-shared revenue and grants	-	-	2,580	2,580
Investment income	1,000	6,300	25,517	19,217
Total revenue	1,210,591	1,218,991	1,237,573	18,582
Expenditures - Capital outlay	1,357,000	1,359,400	1,320,900	38,500
Net Change in Fund Balance	(146,409)	(140,409)	(83,327)	57,082
Fund Balance - Beginning of year	1,303,675	1,303,675	1,303,675	-
Fund Balance - End of year	<u>\$ 1,157,266</u>	<u>\$ 1,163,266</u>	<u>\$ 1,220,348</u>	<u>\$ 57,082</u>

Township of Hamburg

Required Supplementary Information Budgetary Comparison Schedule - Major Special Revenue Funds (Continued) Library

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 1,064,921	\$ 1,064,921	\$ 1,113,775	\$ 48,854
State-shared revenue and grants	1,571	2,571	2,571	-
Charges for services	1,475	1,475	7,971	6,496
Fines and forfeitures	31,600	31,600	46,419	14,819
Investment income	1,075	1,075	37,176	36,101
Other revenue	21,125	21,125	102,871	81,746
Total revenue	1,121,767	1,122,767	1,310,783	188,016
Expenditures				
Current services - Recreation and culture	918,692	920,156	891,447	28,709
Capital outlay	22,650	22,650	15,785	6,865
Total expenditures	941,342	942,806	907,232	35,574
Excess of Revenue Over (Under) Expenditures	180,425	179,961	403,551	223,590
Net Change in Fund Balances	180,425	179,961	403,551	223,590
Fund Balances - Beginning of year	2,267,115	2,267,115	2,267,115	-
Fund Balances - End of year	\$ 2,447,540	\$ 2,447,076	\$ 2,670,666	\$ 223,590

Township of Hamburg

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

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 243,506	\$ 212,933	\$ 186,860	\$ 179,586	\$ 163,286	\$ 144,978	\$ 144,998	\$ 136,560	\$ 140,114
Interest	589,662	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	177,213	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)	(240,054)	(240,055)	(240,054)	(289,381)	(218,914)	(219,763)	(198,979)
Net Change in Total Pension Liability	770,327	962,786	616,259	648,848	505,495	607,785	312,390	295,293	262,151
Total Pension Liability - Beginning 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	3,920,534
Total Pension Liability - End of year	\$ 8,901,868	\$ 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	\$ 329,504	\$ 531,989	\$ 501,992	\$ 466,754	\$ 429,314	\$ 160,286	\$ 152,997	\$ 122,766	\$ 97,254
Contributions - Employee	128,925	122,199	116,787	110,780	101,815	114,745	80,300	74,762	78,405
Net investment (loss) income	(759,627)	801,126	734,718	527,409	(155,149)	422,715	326,985	(43,814)	177,156
Administrative expenses	(12,889)	(9,440)	(9,712)	(9,148)	(7,273)	(6,692)	(6,448)	(6,398)	(8,025)
Benefit payments, including refunds	(240,054)	(240,054)	(240,054)	(240,055)	(240,054)	(289,381)	(218,914)	(219,763)	(198,979)
Net Change in Plan Fiduciary Net Position	(554,141)	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	6,879,686	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	\$ 6,325,545	\$ 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	\$ 2,576,323	\$ 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	71.06 %	84.60 %	79.15 %	69.75 %	62.92 %	66.43 %	66.47 %	63.63 %	69.85 %
Covered Payroll	\$ 1,611,558	\$ 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	159.87 %	81.95 %	102.40 %	141.07 %	168.80 %	158.02 %	140.03 %	151.96 %	114.67 %

Township of Hamburg

Notes to Required Supplementary Information

June 30, 2023

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, 2023 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 supplementary 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	\$ 4,981,412	\$ 3,427,091	\$ 6,840,932
General Fund - Amounts related to the Capital Improvements Fund, which is consolidated in the General Fund	(29)	-	-
General Fund - Amounts related to the Hillside Lakes SAD, which is consolidated in the General Fund	(20,672)	(17,737)	16,822
Amounts per budget statement	<u>\$ 4,960,711</u>	<u>\$ 3,409,354</u>	<u>\$ 6,857,754</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 - Accounting	\$ 345,703	\$ 346,925	\$ (1,222)
General Fund - Treasurer	260,113	269,794	(9,681)
General Fund - Buildings and grounds	573,993	579,121	(5,128)
Police Special Revenue Fund - Public safety	3,367,532	3,395,548	(28,016)
Fire Special Revenue Fund - Public safety	2,459,888	2,478,496	(18,608)

Township of Hamburg**Notes to Required Supplementary Information****June 30, 2023*****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 Supplementary Information

Draft

Township of Hamburg

	Special Revenue Funds		
	Parks and Recreation	Drug Law Enforcement	Cemetery Perpetual Care
Assets			
Cash and cash equivalents	\$ 608,542	\$ 3,790	\$ 7,827
Receivables:			
Special assessments receivable	-	-	-
Other receivables	880	-	-
Accrued interest receivable	-	-	-
Due from other funds	-	-	-
Prepaid expenses and other assets	4,893	-	-
Total assets	\$ 614,315	\$ 3,790	\$ 7,827
Liabilities			
Accounts payable	\$ 68,113	\$ -	\$ -
Due to other funds	-	-	-
Accrued liabilities and other	32,030	-	-
Unearned revenue	69,000	-	-
Total liabilities	169,143	-	-
Deferred Inflows of Resources - Unavailable revenue	880	-	-
Fund Balances			
Nonspendable - Prepays	4,893	-	-
Restricted:			
Police	-	3,790	-
Debt service	-	-	-
Capital projects	-	-	-
Parks and recreation	439,399	-	-
Future cemetery expenditures	-	-	7,827
Total fund balances	444,292	3,790	7,827
Total liabilities, deferred inflows of resources, and fund balances	\$ 614,315	\$ 3,790	\$ 7,827

Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2023

Debt Service Funds			Capital Project Fund	Total
Mumford Park Debt Service	Buhl Road Debt Service	Fire Station Debt Service	Maintenance SADs	
\$ 3,549	\$ -	\$ 91,507	\$ 323,158	\$ 1,038,373
-	-	-	103,257	103,257
-	-	-	-	880
-	-	-	731	731
16,563	-	-	-	16,563
-	-	-	-	4,893
\$ 20,112	\$ -	\$ 91,507	\$ 427,146	\$ 1,164,697
\$ -	\$ -	\$ -	\$ 211	\$ 68,324
14,649	-	-	-	14,649
-	-	-	-	32,030
-	-	-	-	69,000
14,649	-	-	211	184,003
-	-	-	103,257	104,137
-	-	-	-	4,893
-	-	-	-	3,790
5,463	-	91,507	-	96,970
-	-	-	323,678	323,678
-	-	-	-	439,399
-	-	-	-	7,827
5,463	-	91,507	323,678	876,557
\$ 20,112	\$ -	\$ 91,507	\$ 427,146	\$ 1,164,697

Township of Hamburg

	Special Revenue Funds				De
	Parks and Recreation	Drug Law Enforcement	Cemetery Perpetual Care	Mumford Park Debt Service	
Revenue					
Special assessments	\$ -	\$ -	\$ -	\$ 2,702	
State-shared revenue and grants	125,524	-	-	-	
Charges for services	25,454	-	-	-	
Investment income	12,540	107	154	267	
Total revenue	163,518	107	154	2,969	
Expenditures					
Current services:					
Public works	-	-	-	-	
Recreation and culture	773,829	-	-	-	
Capital outlay	-	-	-	-	
Debt service	-	-	-	3,569	
Total expenditures	773,829	-	-	3,569	
Excess of Revenue (Under) Over Expenditures	(610,311)	107	154	(600)	
Other Financing Sources - Transfers in	266,667	-	-	-	
Net Change in Fund Balances	(343,644)	107	154	(600)	
Fund Balances - Beginning of year	787,936	3,683	7,673	6,063	
Fund Balances - End of year	\$ 444,292	\$ 3,790	\$ 7,827	\$ 5,463	

Other Supplementary Information

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

Year Ended June 30, 2023

Capital Project
Fund

Buhl Road Debt Service	Fire Station Debt Service	Maintenance SADs	Total
\$ -	\$ -	\$ 274,020	\$ 276,722
-	-	-	125,524
-	-	-	25,454
<u>34</u>	<u>2,098</u>	<u>6,447</u>	<u>21,647</u>
34	2,098	280,467	449,347
-	-	95,111	95,111
-	-	-	773,829
-	25,973	-	25,973
<u>-</u>	<u>-</u>	<u>33,359</u>	<u>36,928</u>
-	25,973	128,470	931,841
34	(23,875)	151,997	(482,494)
<u>(13,643)</u>	<u>-</u>	<u>-</u>	<u>253,024</u>
(13,609)	(23,875)	151,997	(229,470)
<u>13,609</u>	<u>115,382</u>	<u>171,681</u>	<u>1,106,027</u>
<u>\$ -</u>	<u>\$ 91,507</u>	<u>\$ 323,678</u>	<u>\$ 876,557</u>

Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement

Independent Accountant's Report

To the Board of Trustees
Township of Hamburg

We have examined the Township of Hamburg's ("the Township") compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the "specified requirements"), as described in Part IV, "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB Compliance Supplement (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2023. Management of the Township is responsible for the Township's compliance with the specified requirements. Our responsibility is to express an opinion on the Township's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Township complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Township complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Township's compliance with specified requirements.

In our opinion, the Township complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud; and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Township's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the Township's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinion. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the Township of Hamburg, Michigan complied, in all material respects, with the specified requirements referenced above during the year

ended June 30, 2023. Accordingly, this report is not suitable for any other purpose.

{Plante Moran Signature}

December 5, 2023

DRAFT



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www.hamburg.mi.us

11/30/23

To: Hamburg Township Board
From: Tony Randazzo

Re: DPW Part-Time On Call

Ryan Ward and I have interviewed five worthy candidates for the DPW part-time, on call only position and would like to move forward with the hiring process. I request approval to hire three part time, on call only, DPW technicians at a rate of \$32.59 per hour. By hiring three, we will complete the staffing needs of the department. This position amounts to approximately 150 hours per year for each worker, but critically reduces the overtime burden on our full-time staff. We'll save money by reducing overtime for our full-time workers as well as lessening burnout and fatigue from the extra on-call work.