

HARTLAND TOWNSHIP BOARD OF TRUSTEES SPECIAL MEETING FINAL MINUTES
September 01, 2026 – 6:30 PM

1. Call to Order

Supervisor Fountain called the meeting to order at 6:30 p.m.

2. Pledge of Allegiance

3. Roll Call

PRESENT: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee McMullen, Trustee O'Connell, Trustee Petrucci,

ABSENT: Trustee Lubeski

Also present were Township Manager Mike Luce, Finance Director Susan Dryden, Public Works Director Scott Hable, and Planning Director Troy Langer.

4. Approval of the Agenda

Move to approve the agenda for the September 1, 2026 Hartland Township Board Special meeting as presented.

Motion made by Trustee O'Connell, Seconded by Trustee Petrucci.

Voting Yea: Supervisor Fountain, Township Clerk Ciofu, Treasurer Horning, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None

Absent: Trustee Lubeski

5. Call to the Public

No one came forward.

6. Approval of the Consent Agenda

There was no consent agenda for this meeting.

7. Pending and New Business

a. Fiscal Year 2025-2026 Audit Review

John Pfeffer of Pfeffer, Hanniford & Palka came forward and stated it was a privilege in working with the Township over the years as it is a great work environment and the staff helps tremendously to help them get the audit done timely and within budget which is very important to them. He stated they get great cooperation from all of the officers and commended the work done by Township Manager Mike Luce in helping with all of the things going on in the Township that is a great help to the audit. He also commended Finance Director Susan Dryden for her work stating that the Township is basically doing the books for several businesses, the General Fund, the Fire Fund, and the Utilities Funds. He stated there is a lot of work that needs to be done to keep the accounting up to date and Finance Director Dryden does a great job with that as there are very few, if any, proposed adjustments that need to be made to these funds. He stated this is a good indicator that the Board is getting accurate financial information. He also stated the Treasurer's office does a very good job in timely disbursements of taxes that come in that need to be disbursed to the various entities within 15 days of receipt, which is a very difficult job. At the same time, they are trying to invest the funds and earn the most interest for the Township and the residents of Hartland. He stated Treasurer Kathie Horning has done a very good job in both of these functions. He stated the total amount of funds the Township has invested is over \$26 million, and she was able to earn close to one-half million dollars in interest while keeping the fund invested securely.

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Mr. Pfeffer stated that their job was to give an opinion on the financial statements of the Township and that they are giving the highest opinion that an independent auditor can give in an unmodified opinion. This means the financial statements have been presented fairly, which is important to the State of Michigan for bond ratings and State Shared Revenues, which account for 40% of the General Fund Revenues. He stated if you add Property Taxes and Administration fees, they account for only 25% of Revenues as a lot of the taxes go to the Schools. He stated that the State Legislature may reallocate State Shared Revenues based on business income taxes and sales tax and for years they have been forecasting that things will tighten up, and this is one area that may be cut. He stated it is very important to understand that revenues may change significantly should they change the State Shared Revenue distribution and this should be kept in mind when budgeting goes forward. Supervisor Fountain stated that with the change in the gas tax this past year the State Legislature effectively reduced State Shared Revenue by \$80,000 and Mr. Pfeffer confirmed this. Mr. Pfeffer reemphasized that much of the revenue for the Township comes from State Shared Revenue which the Township has no control over. Mr. Pfeffer stated that the Township was able to make improvements in the Township such as the Veterans Memorial, upgrades to the Fire Station 62 parking lot, and the M-59 sidewalk gap project while also increasing the General Fund balance by 8% in this fiscal period, which is good. He also stated the Township was able to retire almost \$1.5 million outstanding bonds last year. Manager Luce and Finance Director Dryden gave a brief overview of the Planning and Zoning expenses which included over \$250,000 in payments for services related to developments. The payments were made from funds paid to the Township from developers for these services that are reflected in the revenues. Mr. Pfeffer explained there were changes to accounting rules a few years back that require that developer fees are to be accounted for as revenue and when paid out accounted for as expenditures when it is actually just an in and out transaction.

Mr. Pfeffer summed up in stating he can't say enough about the job everyone in Hartland is doing, not just with the staff he directly worked with, but the Board and the job that they do financially to set yourself up financially going forward.

8. Adjournment

Move to adjourn the meeting at 6:47

Motion made by Treasurer Horning, Seconded by Trustee O'Connell.

Voting Yea: Supervisor Fountain, Township Clerk Ciofu, Treasurer Horning, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None

Absent: Trustee Lubeski

Submitted by:

Larry N. Ciofu, Clerk