

**TYRONE TOWNSHIP
REGULAR BOARD MEETING AGENDA
SEPTEMBER 21, 2021 - 7:00 P.M.
(810) 629-8631**

This meeting will be held in person at the township hall and electronically via Zoom (details to join Zoom follow this agenda).

CALL TO ORDER – PLEDGE OF ALLEGIANCE – 7:00 P.M.

ROLL CALL

APPROVAL OF AGENDA – OR CHANGES

APPROVAL OF CONSENT AGENDA

- Regular Board Meeting Minutes – September 7, 2021
- Treasurer’s Report- August 31, 2021
- Clerk’s Warrants and Bills

COMMUNICATIONS

- 1. Fire Service Report - September 14, 2021
- 2. Job Posting Notice- Planning & Zoning Assistant
- 3. Livingston County Sheriff’s Report- August 31, 2021

UNFINISHED BUSINESS

NEW BUSINESS

- 1. Presentation of the township 2020-2021 audit.
- 2. Zoning Ordinance Amendment: Article 21 Supplemental District Regulations, Section 21.08 Stables and Animals.
- 3. Request to write off uncollectible fire service accounts.
- 4. Quote for laptop computer and software.
- 5. Closed session to discuss confidential attorney-client information.

MISCELLANEOUS BUSINESS

PUBLIC REMARKS

This is a time for residents to voice their comments, opinions or concerns on township-related issues and each person is allowed up to three minutes to speak. Please understand this is not a Q&A session and the Board may not answer questions.

ADJOURNMENT

* * * * *

Supervisor Mike Cunningham Clerk Marcella Husted

Please note: Anyone wishing to address the Township Board may do so during Public Remarks. The Tyrone Township Board of Trustees has established a policy limiting the time a person may address the Township Board at a regular or at a special meeting during the Public Remarks section of the agenda to three minutes. The Board reserves the right to place an issue under the New Business section of the agenda if additional discussion is warranted or to respond later either verbally or in writing through an appropriately appointed Township Official. Individuals with disabilities requiring auxiliary aids or services should contact the Tyrone Township Clerk at (810) 629-8631 at least seven days prior to the meeting.

Mike Cunningham is inviting you to a scheduled Zoom meeting.

Topic: Tyrone Township Board Meeting

Time: Sep 21, 2021 07:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83462560449?pwd=d3kxV2dKVTIOS0hvbi9PVmZYcEhDUT09>

Meeting ID: 834 6256 0449

Passcode: 442419

One tap mobile

+13017158592,,83462560449#,,,,*442419# US (Washington DC)

+13126266799,,83462560449#,,,,*442419# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

Meeting ID: 834 6256 0449

Passcode: 442419

Find your local number: <https://us02web.zoom.us/j/kQO5wV0jv>

CONSENT AGENDA

Regular Board Meeting Minutes – September 7, 2021

Treasurer's Report- August 31, 2021

Clerk's Warrants and Bills

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – SEPTEMBER 7, 2021**

CALL TO ORDER

Supervisor Cunningham called the meeting of the Tyrone Township Board to order with the Pledge of Allegiance on September 7, 2021 at 7:00 p.m. at the Tyrone Township Hall.

ROLL CALL

Present: Supervisor Mike Cunningham, Treasurer Jennifer Eden, Clerk Marcella Husted, Trustees Herman Ferguson, Kurt Schulze, Zach Tucker, and David Walker.

APPROVAL OF AGENDA – OR CHANGES

Trustee Walker moved to approve the agenda as amended. (Treasurer Eden seconded.) The motion carried; all ayes. The following items were removed:

New Business #4 Zoning Amendments- Stables and Animals.
New Business #10 Cemetery improvements.

APPROVAL OF CONSENT AGENDA

Regular Board Meeting Minutes – July 20, 2021
Treasurer’s Report – July 31, 2021
Clerk’s Warrants and Bills – August 31, 2021

Trustee Schulze moved to approve the consent agenda as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

COMMUNICATIONS

- 1. Livingston County Sheriff Report – July 2021**
- 2. Planning Commission Meeting & Public Hearing Synopsis- August 10, 2021**
- 3. Planning Commission Meeting Synopsis- August 18, 2021**
- 4. Planning Commission Approved Meeting Minutes- April 13, 2021**
- 5. Planning Commission Approved Meeting Minutes- May 11, 2021**

Trustee Walker moved to receive and place on file Communications #1-5 as presented. (Trustee Tucker seconded.) The motion carried; all ayes.

UNFINISHED BUSINESS

None.

NEW BUSINESS

- 1. Historic Town House survey results.**

The board instructed the township’s planning firm, Carlisle Wortman, to create a survey to gauge resident’s interest in relocating the historic town house to the current address of the township office. The township mailed 4,400 surveys to all township parcel owners in the summer tax bill. Zach Michel’s, Carlisle Wortman planner, presented the results at the meeting. A total of 610 surveys were received. Mr. Michels said the response rate was greater than 13% and is considered good for a broad public survey. Supervisor Cunningham said the board will discuss how to go forward with the information at a future meeting. No motion was made. The 15-page survey report is posted on the township website and is also filed with the Clerk.

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REGULAR BOARD MEETING
APPROVED MINUTES – SEPTEMBER 7, 2021 – PAGE 2**

2. Historical Society change of mailing address.

The board requested the Historical Society look into obtaining their own mailing address, independent of the township hall's address, due to confusion over a donation check. No motion was made.

3. Zoning Ordinance Amendment: Article 21, Supplemental District Regulations, Section 21.21.F. Swimming Pool Enclosures.

RESOLUTION #200901
TYRONE TOWNSHIP, LIVINGSTON COUNTY

TO ADOPT AMENDMENTS TO ZONING ORDINANCE NO. 36

SWIMMING POOL ENCLOSURES

(See original resolution for full amendments)

The amendments to Zoning Ordinance #36 Article 21 Supplemental District Regulations, Section 21.21.F. – Enclosures (Swimming Pool) allow for the use of approved swimming pool safety covers to fulfill residential swimming pool enclosure requirements consistent with the Michigan Residential Building Code. In recent years the State Building code has been amended to recognize the use of certain safety covers as viable alternatives to fencing.

RESOLVED BY: Trustee Walker
SUPPORTED BY: Trustee Ferguson

VOTE: Eden, yes; Walker, yes; Schulze, yes; Ferguson, yes; Tucker, yes; Cunningham, yes; Husted, yes.

ADOPTION DATE: September 7, 2021

CERTIFICATION OF THE CLERK

The undersigned, being the duly qualified and acting Clerk of Tyrone Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting, held on September 7, 2021, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my 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 will be or have been made available as required thereby.



Marcella Husted
Tyrone Township Clerk

**TYRONE TOWNSHIP
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APPROVED MINUTES – SEPTEMBER 7, 2021 – PAGE 3**

4. Zoning Ordinance Amendment: Article 21 Supplemental District Regulations, Section 21.08 Stables and Animals.

Removed from the agenda.

5. Zoning Ordinance Amendment: Article 11, Planned Unit Development, Section 11.02.F.1, Table 11.1: PUD Uses Permitted.

RESOLUTION #210902
TYRONE TOWNSHIP, LIVINGSTON COUNTY

TO ADOPT AMENDMENTS TO ZONING ORDINANCE NO. 36

PLANNED UNIT DEVELOPMENT (PUD)

(See attachment for amendments)

The amendments to Zoning Ordinance #36 Article 11 Planned Unit Development (PUD), Table 11.1 PUD Uses Permitted updates the table to be consistent with Table 20 in the Master Plan.

RESOLVED BY: Trustee Schulze
SUPPORTED BY: Trustee Tucker

VOTE: Ferguson, yes; Tucker, yes; Walker, yes; Schulze, yes; Cunningham, yes; Eden, yes; Husted, yes.

ADOPTION DATE: September 7, 2021

CERTIFICATION OF THE CLERK

The undersigned, being the duly qualified and acting Clerk of Tyrone Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting, held on September 7, 2021, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my 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 will be or have been made available as required thereby.



Marcella Husted
Tyrone Township Clerk

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – SEPTEMBER 7, 2021 – PAGE 4**

6. Planning Commission appointments.

Supervisor Cunningham reappointed Steve Krause and appointed Garrett Ladd to the Planning Commission for three-year terms to expire 8/31/2024. Trustee Schulze moved to approve the Supervisor's appointments. (Treasurer Eden seconded.) The motion carried; all ayes.

7. Zoning Board of Appeals appointment.

Supervisor Cunningham reappointed Greg Carnes to the Zoning Board of Appeals (ZBA) for a three-year term to expire 8/31/2024. Trustee Ferguson moved to approve the Supervisor's appointment. (Treasurer Eden seconded.) The motion carried; all ayes.

8. Website design proposal.

Clerk Husted moved to accept Shumaker Gold option for the township website design update. The cost of the option is \$2,995 for the website design and \$500 for the website hosting for the first year. The update will be ADA compliant and allow user-friendly online forms. (Trustee Tucker seconded.) The motion carried; all ayes.

9. Price to pre-buy propane for the township hall.

Trustee Walker moved to pre-buy 3000 gallons of propane at the cost of \$1.79 per gallon from Hamilton's Propane. (Treasurer Eden seconded.) The motion carried; all ayes.

10. Cemetery improvements discussion (boundary fence, Clough Hill entrance fence, survey map).

Removed from the agenda.

MISCELLANEOUS BUSINESS

None.

PUBLIC REMARKS

Remarks included positive and negative opinions, complaints and thanks.

ADJOURNMENT

Trustee Schulze moved to adjourn. (Trustee Ferguson seconded.) The motion carried; all ayes. The meeting adjourned at 8:02 p.m.

9/14/2021

TYRONE TOWNSHIP TREASURER'S REPORT

JMM

Period ending AUGUST, 2021

TOWNSHIP FUNDS	Interest Ckg	INVESTMENTS ICS	Int Rate	MICHIGAN CLASS	Int Rate Monthly AVG	FLG PEG CD matures 8/9/22	Int rate	Grand Totals Each Fund
General 101	\$1,537,686.22	\$ 2,432,355.45	2.22%					\$ 3,970,041.67
Tech Fund 141	\$51,781.85	\$ 5,000.00	2.22%					\$56,781.85
Building & Site 145	\$141,525.37	\$ 7,500.00	2.22%					\$149,025.37
Parks/Recreation 208	\$5,934.23		0.40%					\$5,934.23
Liquor Control 212	\$1,458.60		0.40%					\$1,458.60
Road 245	\$140,105.03	\$ 44,224.80	2.22%	\$261,947.59	1.00%			\$ 446,277.42
Revolving 246	\$164,513.95	\$ 97,500.00	0.40%	\$192,428.64	1.00%			\$ 454,442.59
Right of Way 260	\$31,878.56		0.40%					\$31,878.56
Peg 274	\$189,046.33					\$ 194,450.42	0.20%	\$383,496.75
Lk Tyrone Grant 281	\$0.00		0.40%					\$0.00
Special Assessments								
Jayne Hill Lts 218	\$1,731.92		0.40%					\$1,731.92
Walnut Shores Lts 219	\$759.41		0.40%					\$759.41
Shannon Glen Rubbish 225	\$4,401.81							\$4,401.81
Jayne Hill Rubbish Removal 226	\$21,305.08		0.40%					\$21,305.08
Apple Orchard Rubbish Removal 227	\$3,888.34							\$3,888.34
Silver Lake Rubbish Removal 228	\$10,057.58							\$10,057.58
Parkin Lane Snow 231	\$16,355.64		0.40%					\$16,355.64
Great Oaks Dr 232	\$8,489.16		0.40%					\$8,489.16
Laurel Springs Rubbish removal 233	\$5,355.00							\$5,355.00
Account Totals	\$2,336,274.08	\$ 2,586,580.25		\$454,376.23		\$ 194,450.42		\$ 5,571,680.98
Health Flex Spending 101		The State Bank						Health Flex Total
FSA Account (\$10K Loan to Open)		\$ 10,379.99	0.00%					\$ 10,379.99
								\$ 10,379.99
Public Safety- 205								
Public Safety 205 - State Bank checking		\$ 395,208.64	0.40%					\$ 395,208.64
Public Safety 205- State Bank Savings		\$ 6,402.92						\$ 6,402.92
Public Safety 205 - Level One Bank		\$ 205,354.10	0.40%					\$ 205,354.10
Public Safety ICS- 205 State Bank		\$ 774,002.10	2.22%					\$ 774,002.10
								\$ 1,380,967.76
TYRONE TOWNSHIP SEWER 2003- 392								
		Flagstar						Tyrone Sewer 03 Total
Debt Service 392 Flagstar Bank		\$ 328,318.58	0.6%					\$ 328,318.58
Flagstar CDARS 2003 (matures 4/21/2022)(0817)		\$ 547,547.96	0.15%					\$ 547,547.96
Flagstar CD 2003 (matures 3/29/2021)(3879)		\$ 1,000,000.00	0.25%					\$ 1,000,000.00
Flagstar CDARS 2003 Fund Martures 9/16/21)(6978		\$ 468,246.15	0.20%					\$ 468,246.15
								\$ 2,344,112.69
Road Improvements-								
		Flagstar						Road Improvement Total
Parkin Lane Rd 2010 (396)		\$ 16,999.45	0.70%					\$ 16,999.45
Lake Shannon 2018 (399)		\$ 286,860.84	0.70%					\$ 286,860.84
Laurel springs (400)		\$ 48,957.41	0.70%					\$ 48,957.41
Irish Hills (401)		\$ 159,040.49						\$ 159,040.49
CIBC- Parkin Lane CD(matures 8/9/2022)		\$ 127,853.69	0.20%					\$ 127,853.69
								\$ 639,711.88
SEWER O&M CHECKING ACCT- 590								
		Flagstar						Sewer O&M Total
Sewer Operation and Maintenance CK (5710)		\$ 218,161.46	0.70%					\$ 218,161.46
Sewer Operation and Maintenance SV (4865)		\$ 82,800.57	1.39%					\$ 82,800.57
CIBC- O&M CD(matures 8/6/22)(6337)		\$ 163,084.77	0.20%					\$ 163,084.77
O&M CDARS (matures 8/12/2022)(4312)		\$ 144,195.30	1.50%					\$ 144,195.30
O&M CDARS (matures 8/10/2022)(4710)		\$ 146,335.94	0.20%					\$ 146,335.94
								\$ 754,578.04
TRUST & AGENCY- 701								
		Chase						Trust & Agency Total
Township Trust and Agency 701 Savings		\$ 1,513.98	0.18%					\$ 1,513.98
Township Trust and Agency 701 Checking		\$ 26,471.19	0.00%					\$ 26,471.19
								\$ 27,985.17
								\$ 5,157,735.53
Total Township Monies								\$ 10,729,416.51

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank 001 STATE BANK COMMON ACCOUNT					
07/21/2021	001	22802	297	BLUE CROSS BLUE SHIELD OF MICHIGAN	7,867.35
07/21/2021	001	22803	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	1,200.00
07/21/2021	001	22804	108	CHARTER COMMUNICATIONS	124.98
07/21/2021	001	22805	GRIFFIN	GRIFFIN PEST SOLUTIONS, INC	51.00
07/21/2021	001	22806	NOWACZYK	NOWACZYK, KAREN	5.00
07/21/2021	001	22807	RIVARDC	RIVARD, CAROL	5.00
07/21/2021	001	22808	259	SHOEMAKER SERVICES INC	1,206.81
07/21/2021	001	22809	801	TYRONE COVENANT PRESBYTERIAN	200.00
07/29/2021	001	22810	111	BS&A SOFTWARE, INC.	4,980.00
07/29/2021	001	22811	CHASE CARD	CHASE CARD SERVICE	74.59
07/29/2021	001	22812	93	LIVINGSTON COUNTY ROAD COMMISS	97,970.63
07/29/2021	001	22813	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	1,305.00
08/03/2021	001	22814	41	CONSUMERS ENERGY	433.89
08/03/2021	001	22815	127	HARRIS & LITERSKI ATTORNEYS AT	1,105.50
08/03/2021	001	22816	172	I.T. RIGHT, INC.	144.00
08/03/2021	001	22817	871	LIVINGSTON COUNTY TREASURER	621.00
08/03/2021	001	22818	25	STAPLES ADVANTAGE	422.00
08/17/2021	001	22819	AT&T MOBIL	AT&T MOBILITY	79.40
08/17/2021	001	22820	108	CHARTER COMMUNICATIONS	124.98
08/17/2021	001	22821	41	CONSUMERS ENERGY	253.00
08/17/2021	001	22822	806	FENTON SCHOOLS	3,350.85
08/17/2021	001	22823	902	GREEN OAK TOWNSHIP	20.00
08/17/2021	001	22824	172	I.T. RIGHT, INC.	3,900.00
08/17/2021	001	22825	IVS COMM	IVS COMM, INC.	125.00
08/17/2021	001	22826	149	PITNEY BOWES GLOBAL	190.23
08/17/2021	001	22827	439	REPUBLIC SERVICES#237	1,660.47
08/17/2021	001	22828	293	RICOH USA, INC.	124.21
08/17/2021	001	22829	RICOH USA	RICOH USA, INC.	101.02
08/17/2021	001	22830	RONALD	RONALD'S TREE SERVICE LLC	2,000.00
08/17/2021	001	22831	SUNSET	SUNSET MAINTENANCE, LLC	700.00
08/17/2021	001	22832	VIEW NEWS	VIEW NEWSPAPER GROUP	589.05
08/17/2021	001	22833	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	160.00
08/24/2021	001	22834	297	BLUE CROSS BLUE SHIELD OF MICHIGAN	7,867.35
08/24/2021	001	22835	GRIFFIN	GRIFFIN PEST SOLUTIONS, INC	51.00
08/24/2021	001	22836	USHERS	SAMANTHA USHER	75.00
08/24/2021	001	22837	259	SHOEMAKER SERVICES INC	600.00
08/24/2021	001	22838	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	1,305.00
08/31/2021	001	22839	BEAUCHAMP	BEAUCHAMP WATER TREATMENT & SUPPLY	118.91 V
08/31/2021	001	22840	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	2,130.00 V
08/31/2021	001	22841	CHASE CARD	CHASE CARD SERVICE	587.92 V
08/31/2021	001	22842	CHLORIDE	CHLORIDE SOLUTIONS LLC	17,561.07 V
08/31/2021	001	22843	41	CONSUMERS ENERGY	487.66 V
08/31/2021	001	22844	BEAUCHAMP	BEAUCHAMP WATER TREATMENT & SUPPLY	118.91
08/31/2021	001	22845	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	2,130.00
08/31/2021	001	22846	CHASE CARD	CHASE CARD SERVICE	587.92
08/31/2021	001	22847	CHLORIDE	CHLORIDE SOLUTIONS LLC	17,561.07
08/31/2021	001	22848	41	CONSUMERS ENERGY	487.66
09/09/2021	001	22849	AT&T MOBIL	AT&T MOBILITY	89.69
09/09/2021	001	22850	41	CONSUMERS ENERGY	254.24
09/09/2021	001	22851	DOUGIES	DOUGIE'S DISPOSAL & RECYCLING	2,999.00
09/09/2021	001	22852	127	HARRIS & LITERSKI ATTORNEYS AT	2,815.84
09/09/2021	001	22853	871	LIVINGSTON COUNTY TREASURER	432.00
09/09/2021	001	22854	439	REPUBLIC SERVICES#237	1,660.47
09/09/2021	001	22855	RICOH USA	RICOH USA, INC.	160.17
09/09/2021	001	22856	RUNYAN LAK	RUNYAN LAKE INCORPORATED	75.00
09/09/2021	001	22857	25	STAPLES ADVANTAGE	162.25
09/09/2021	001	22858	SUNSET	SUNSET MAINTENANCE, LLC	560.00
09/09/2021	001	22859	VIEW NEWS	VIEW NEWSPAPER GROUP	346.50
09/09/2021	001	22860	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	160.00
09/14/2021	001	22861	IVS COMM	IVS COMM, INC.	125.00
09/14/2021	001	22862	93	LIVINGSTON COUNTY ROAD COMMISS	27,000.00
09/14/2021	001	22863	871	LIVINGSTON COUNTY TREASURER	189.27
09/14/2021	001	22864	RESERVE	RESERVE ACCOUNT	2,500.00

001 TOTALS:

Total of 63 Checks:	222,293.86
Less 5 Void Checks:	20,885.56
Total of 58 Disbursements:	201,408.30

Bank 022 STATE BANK - PUBLIC SAFETY checking

07/21/2021	022	1252	938	LIVINGSTON COUNTY SHERIFF'S DEPT	37,682.50
07/29/2021	022	1253	CHASE CARD	CHASE CARD SERVICE	26.89
07/29/2021	022	1254	176	HARTLAND AREA FIRE DEPARTMENT	10,129.00
08/03/2021	022	1255	176	HARTLAND AREA FIRE DEPARTMENT	7,235.00
08/17/2021	022	1256	97	CITY OF FENTON	17,364.00 V

Check Date	Bank	Check	Vendor	Vendor Name	Amount
08/17/2021	022	1257	121	ROSATI, SCHULTZ, JOPPICH&AMTSBUECHLER	56.00 V
08/17/2021	022	1258	121	ROSATI, SCHULTZ, JOPPICH&AMTSBUECHLER	56.00
08/17/2021	022	1259	97	CITY OF FENTON	17,364.00
08/31/2021	022	1260	CHASE CARD	CHASE CARD SERVICE	26.89
08/31/2021	022	1261	176	HARTLAND AREA FIRE DEPARTMENT	7,235.00
09/09/2021	022	1262	16	CITY OF FENTON FIRE DEPARTMENT	24,599.00

022 TOTALS:

Total of 11 Checks:	121,774.28
Less 2 Void Checks:	17,420.00
Total of 9 Disbursements:	104,354.28

Bank 101 FLAGSTAR-SEWER DEBT-CKG

08/31/2021	101	1188	931	LIVINGSTON COUNTY TREASURER	8,466.10
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101 TOTALS:

Total of 1 Checks:	8,466.10
Less 0 Void Checks:	0.00
Total of 1 Disbursements:	8,466.10

Bank 102 SEWER O&M CHECKING 590

08/17/2021	102	442	24	LIVINGSTON COUNTY DRAIN COMM.	75,863.02
09/09/2021	102	443	24	LIVINGSTON COUNTY DRAIN COMM.	65,080.84

102 TOTALS:

Total of 2 Checks:	140,943.86
Less 0 Void Checks:	0.00
Total of 2 Disbursements:	140,943.86

Bank 108 TAX FUND FLAGSTAR

07/21/2021	108	3000	806	FENTON SCHOOLS	71,662.99
07/21/2021	108	3001	GISD	GISD	40,916.96
07/21/2021	108	3002	706	HARTLAND CONSOLIDATED SCHOOLS	109,246.66
07/21/2021	108	3003	LESA	LESA	35,748.05
07/21/2021	108	3004	945	LINDEN COMMUNITY SCHOOLS	45,269.58
07/21/2021	108	3005	871	LIVINGSTON COUNTY TREASURER	622,504.65
07/21/2021	108	3006	REFUND TAX	THE STATE BANK	1,467.15
07/21/2021	108	3007	REFUND TAX	THE STATE BANK	286.68
07/21/2021	108	3008	REFUND TAX	THE STATE BANK	1,667.20
07/21/2021	108	3009	96	TYRONE TOWNSHIP	222.33
08/03/2021	108	3010	806	FENTON SCHOOLS	28,171.35
08/03/2021	108	3011	GISD	GISD	10,459.06
08/03/2021	108	3012	706	HARTLAND CONSOLIDATED SCHOOLS	1,361.14
08/03/2021	108	3013	LESA	LESA	10,575.17
08/03/2021	108	3014	945	LINDEN COMMUNITY SCHOOLS	7,398.61
08/03/2021	108	3015	871	LIVINGSTON COUNTY TREASURER	139,102.16
08/03/2021	108	3016	REFUND TAX	SILK ABSTRACT COMPANY	120.03
08/24/2021	108	3017	REFUND TAX	1ST NATIONAL BANK	2,489.94
08/24/2021	108	3018	806	FENTON SCHOOLS	21,918.92
08/24/2021	108	3019	GISD	GISD	19,592.78
08/24/2021	108	3020	706	HARTLAND CONSOLIDATED SCHOOLS	7,809.55
08/24/2021	108	3021	LESA	LESA	14,638.05
08/24/2021	108	3022	945	LINDEN COMMUNITY SCHOOLS	58,100.59
08/24/2021	108	3023	871	LIVINGSTON COUNTY TREASURER	275,144.77
08/24/2021	108	3024	99	STATE OF MICHIGAN	119.15
08/24/2021	108	3025	96	TYRONE TOWNSHIP	5.61
08/24/2021	108	3026	REFUND TAX	WESTCOR LAND TITLE INSURANCE CO	561.02
09/09/2021	108	3027	806	FENTON SCHOOLS	577,633.02
09/09/2021	108	3028	GISD	GISD	150,480.09
09/09/2021	108	3029	706	HARTLAND CONSOLIDATED SCHOOLS	313,610.19
09/09/2021	108	3030	LESA	LESA	76,878.72
09/09/2021	108	3031	945	LINDEN COMMUNITY SCHOOLS	107,965.79
09/09/2021	108	3032	871	LIVINGSTON COUNTY TREASURER	853,214.36

108 TOTALS:

Total of 33 Checks:	3,606,342.32
Less 0 Void Checks:	0.00
Total of 33 Disbursements:	3,606,342.32

Bank 203 TRUST & AGENCY 701 CKG

Check Date	Bank	Check	Vendor	Vendor Name	Amount
07/21/2021	203	1918	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	2,070.00
07/21/2021	203	1919	871	LIVINGSTON COUNTY TREASURER	2,185.00
07/21/2021	203	1920	96	TYRONE TOWNSHIP	437.07
07/29/2021	203	1921	663	TYRONE HISTORICAL SOCIETY	485.00
08/17/2021	203	1922	871	LIVINGSTON COUNTY TREASURER	2,202.50
08/17/2021	203	1923	96	TYRONE TOWNSHIP	440.56
08/31/2021	203	1924	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	1,140.00

203 TOTALS:

Total of 7 Checks:	8,960.13
Less 0 Void Checks:	0.00
Total of 7 Disbursements:	8,960.13

REPORT TOTALS:

Total of 117 Checks:	4,108,780.55
Less 7 Void Checks:	38,305.56
Total of 110 Disbursements:	4,070,474.99

COMMUNICATION #1

Fire Service Report – September 14, 2021

**CITY OF FENTON FIRE RUNS
COLLECTION ACCOUNTS**

INCIDENT DATE	INCIDENT #	BALANCE	STATUS
Feb-16	53	\$1,391.00	COLLECTIONS
Feb-16	62	\$1,391.00	COLLECTIONS
Mar-16	76	\$1,391.00	COLLECTIONS
Aug-15	283	\$350.00	COLLECTIONS
Oct-15	354	\$390.00	COLLECTIONS
Jun-16	197	\$1,391.00	COLLECTIONS
Jun-16	225	\$1,391.00	COLLECTIONS
Jun-16	226	\$1,391.00	COLLECTIONS
Jul-16	285	\$1,391.00	COLLECTIONS
Jul-16	296	\$1,391.00	COLLECTIONS
Sep-16	371	\$1,391.00	COLLECTIONS
Aug-16	436	\$1,391.00	COLLECTIONS
Nov-16	461	\$1,391.00	COLLECTIONS
Jan-17	49	\$1,391.00	COLLECTIONS
Mar-17	371	\$1,391.00	COLLECTIONS
Mar-17	120	\$400.00	COLLECTIONS
Mar-17	125	\$1,391.00	COLLECTIONS
Jun-17	235	\$1,405.00	COLLECTIONS
Jul-17	318	\$400.00	COLLECTIONS
Jul-17	328	\$1,405.00	COLLECTIONS
Oct-17	431	\$1,405.00	COLLECTIONS
Nov-17	468	\$1,405.00	COLLECTIONS
Nov-17	483	\$1,405.00	COLLECTIONS
Jan-18	22	\$1,405.00	COLLECTIONS
Jan-18	27	\$1,405.00	COLLECTIONS
Mar-18	117	\$1,405.00	COLLECTIONS
Jul-18	296	\$1,419.00	COLLECTIONS
Nov-18	438	\$1,419.00	COLLECTIONS
Nov-18	484	\$1,419.00	COLLECTIONS
Apr-18	161	\$1,024.00	COLLECTIONS
Feb-18	80	\$90.25	COLLECTIONS
Aug-19	327	\$1,319.00	COLLECTIONS
Oct-19	401	\$1,419.00	COLLECTIONS
Nov-19	447	\$158.00	COLLECTIONS
Dec-19	486	\$1,419.00	COLLECTIONS
Dec-19	499	\$400.00	COLLECTIONS
Feb-20	70	\$1,419.00	COLLECTIONS
Jun-20	177	\$1,433.00	COLLECTIONS
Jun-20	220	\$1,433.00	COLLECTIONS

**CITY OF FENTON FIRE RUNS
COLLECTION ACCOUNTS**

Aug-20	286	\$1,433.00	COLLECTIONS
Jul-17	306	\$485.00	COLLECTIONS
Nov-20	391	\$1,433.00	COLLECTIONS
Nov-20	416	\$1,433.00	COLLECTIONS
Jan-21	2	\$1,433.00	COLLECTIONS
Feb-21	67	\$1,433.00	COLLECTIONS
Apr-21	146	\$1,447.00	COLLECTIONS
Apr-21	153	\$1,447.00	COLLECTIONS



UNIVERSAL CREDIT SERVICES, INC
 P.O. BOX 133
 HARTLAND, MI 48353
 800-931-3711

1

INVOICE 033806
 09/01/21

RECEIVED
 SEP 13 2021

No. 88

TYR001 UN10
 TYRONE TOWNSHIP FIRERUNS
 8420 RUNYAN LAKE RD
 NNEDNN FENTON, MI 48430

Date	Name / Ref No.	Sts	COLLECTIONS		Our Comm	Remain Princ	Net Amt Due
			Pd You	Pd Us			
08/02	DURISH, LAURA 0019061400	PDC		79.00		550.00	79.00-
08/02	DURISH, LAURA 0019061400	PDC		21.00	21.00	550.00	
08/26	FOX, PAUL THOMAS 0000080	PDC		59.25		90.25	59.25-
08/26	FOX, PAUL THOMAS 0000080	PDC		15.75	15.75	90.25	
08/11	WELTER, ADAM 19403	PDC		3.95		252.19	3.95-
08/11	WELTER, ADAM 19403	PDC		1.05	1.05	252.19	
	SubTotals				37.80		142.20-
	SubTotals			180.00			

Gross Collections This Cycle.....\$180.00

Check No. 016918 Enclosed.....\$142.20



UNIVERSAL CREDIT SERVICES, INC
 P.O. BOX 133
 HARTLAND, MI 48353
 800-931-3711

1

INVOICE 033807
 09/01/21

* RECAP *

RECEIVED

No. 88

TYR001 UN10
 TYRONE TOWNSHIP FIRERUNS
 8420 RUNYAN LAKE RD
 NNEDNN FENTON, MI 48430

Date	Name / Ref No.	Sts	COLLECTIONS		Our Comm	Remain Princ	Net Amt Due
			Pd You	Pd Us			
	Totals				37.80		142.20-
	Totals		180.00				

Gross Collections This Cycle.....\$180.00

Total Enclosed Checks.....\$142.20



RECEIVED
AUG 11 2021



UNIVERSAL CREDIT SERVICES, INC
P.O. BOX 133
HARTLAND, MI 48353
800-931-3711

1

INVOICE 033668
08/02/21

No. 88

UN10
TYR001 TYRONE TOWNSHIP FIRERUNS
8420 RUNYAN LAKE RD
NNEDNN FENTON, MI 48430

Date	Name / Ref No.	Sts	COLLECTIONS		Our Comm	Remain Princ	Net Amt Due
			Pd You	Pd Us			
07/01	DURISH, LAURA 0019061400	PDC		79.00		629.00	79.00-
07/01	DURISH, LAURA 0019061400	PDC		21.00	21.00	629.00	
07/26	FOX, PAUL THOMAS 0000080	PDC		59.25		149.50	59.25-
07/26	FOX, PAUL THOMAS 0000080	PDC		15.75	15.75	149.50	
07/12	WELTER, ADAM 19403	PDC		11.85		256.14	11.85-
07/12	WELTER, ADAM 19403	PDC		3.15	3.15	256.14	
	SubTotals				39.90		150.10-
	SubTotals			190.00			

Gross Collections This Cycle.....\$190.00

Check No. 016824 Enclosed.....\$150.10



UNIVERSAL CREDIT SERVICES, INC
 P.O. BOX 133
 HARTLAND, MI 48353
 800-931-3711

1

INVOICE 033669
 08/02/21

* RECAP *

No. 88

UN10
 TYR001 TYRONE TOWNSHIP FIRERUNS
 8420 RUNYAN LAKE RD
 NNEDNN FENTON, MI 48430

Date	Name / Ref No.	Sts	COLLECTIONS		Our Comm	Remain Princ	Net Amt Due
			Pd	You Pd Us			
	Totals				39.90		150.10-
	Totals			190.00			

Gross Collections This Cycle.....\$190.00

Total Enclosed Checks.....\$150.10



PO BOX 158
HARTLAND, MI 48353-0158
800-931-3711
www.ucscollections.com

TYR001
TYRONE TOWNSHIP
Attn: MARIAN KRAUSE
8420 RUNYAN LAKE RD

FENTON, MI 48430

Closed Report
Accounts Closed From 7/1/2021 Thru 7/31/2021

RECEIVED
AUG 11 2021

Reference #	Close Reason	Account Name	Assign Date	Closed Date	Amount Cancelled
0021032101	CANCEL BY CLIENT REQUEST	WOOTEN,ROBERT	07/06/21	07/13/21	1,433.00
Totals	1				





PO BOX 158
HARTLAND, MI 48353-0158
800-931-3711
www.ucscollections.com

RECEIVED
AUG 11 2021

Acknowledgment Report

Placements From 7/1/2021 Thru 7/31/2021

TYR001
TYRONE TOWNSHIP
ATTN:MARIAN KRAUSE
8420 RUNYAN LAKE RD

FENTON, MI 48430

We acknowledge, with thanks, receipt of the following accounts upon our usual terms. Immediate collection action has commenced. Please report all direct payments promptly and all communication from the debtor to us.

Reference #	Name	Date of Service	Assigned Amount	UCS Account #	
0021010100	WALLACE,KENDRICK TAVAR	01/01/21	\$1,433.00	0012366339	
0021021400	SCHWIUNTEK,MICHAEL HEINZ	02/14/21	\$1,433.00	0012366340	
0021032101	WOOTEN,ROBERT	03/21/21	\$1,433.00	0012366341	
Total Accounts	3	Average Age at Listing	145	Total Amount Assigned	\$4,299.00

We highly appreciate your business, and will consider it our goal to provide you with the most effective, and ethical service available.

Universal Credit Services, Inc.



COMMUNICATION #2

Job Posting Notice- Planning & Zoning Assistant

Title: Planning and Zoning Administration Assistant

Department: Planning and Zoning Department

Additional Job Details: Monday-Thursday 9:00 a.m. to 5:00 p.m. Full Time/Temporary

Pay: \$15.00 - \$18.00 per hour depending on experience

The Planning and Zoning Administration Assistant provides administrative support to the Planning Commission and the Zoning Board of Appeals. Reports to the Township Supervisor and may receive assignments, projects, and direction from the Township Clerk and the Planning and Zoning Administrator. May also act as a liaison between the Planning Commission/Zoning Board of Appeals and the outside Consultant/Planner. Assists residents and customers in obtaining Township services and resolving questions.

Responsibilities:

- Prepare meeting packets for Planning Commission (PC) and Zoning Board of Appeals (ZBA) meetings
- Prepare minutes from recorded PC and ZBA meetings
- Review complaint forms for ordinance violations
- Performs site visits to determine ordinance violations
- Takes photos and documents ordinance violations
- Prepares and sends violation enforcement letters
- Maintains files and reviews violation correction process
- Reviews applications and issues Land Use permits and waivers
- Conducts field inspections for Land Use permits, where required
- Maintains records of Certificates of Occupancy from Livingston County Building Department
- Reviews applications and issues Land Use permits and waivers as directed
- Provides support and back-up for the Planning and Zoning Administrator in their absence
- Provides support to other Township Departments and other duties and special projects as assigned

Education & Experience:

- High School Diploma or Equivalent.
- Experience with a PC and office equipment (Copier, printer, scanner, and video recording equipment)
- Experience with Microsoft Office (Word, Excel) required. Familiarity BS&A software preferred.
- Minimum of one year of customer service experience required.

- Willing to enroll in classes designed to complete a certification in Planning.

Job Requirements

- Sitting 70% of the workday
- Ability to assist walk-in customers at the counter.
- Ability to manage work with frequent interruptions.
- Ability to lift 15 pounds.
- Valid driver license
- No confined space requirements

How to Apply

If you are interested in submitting an application, please apply by completing an application (found on our website) and emailing it to Clerk Marcie Husted at clerk@tyronetownship.us by 5:00 p.m. on October 15, 2021.

If you have any questions about the application process or require a reasonable accommodation to complete the application, please contact Tyrone Township between the hours of 9:00 a.m. to 5:00 p.m. EST M-Th at www.tyronetownship.us or 810-629-8631

Equal Opportunity Employer

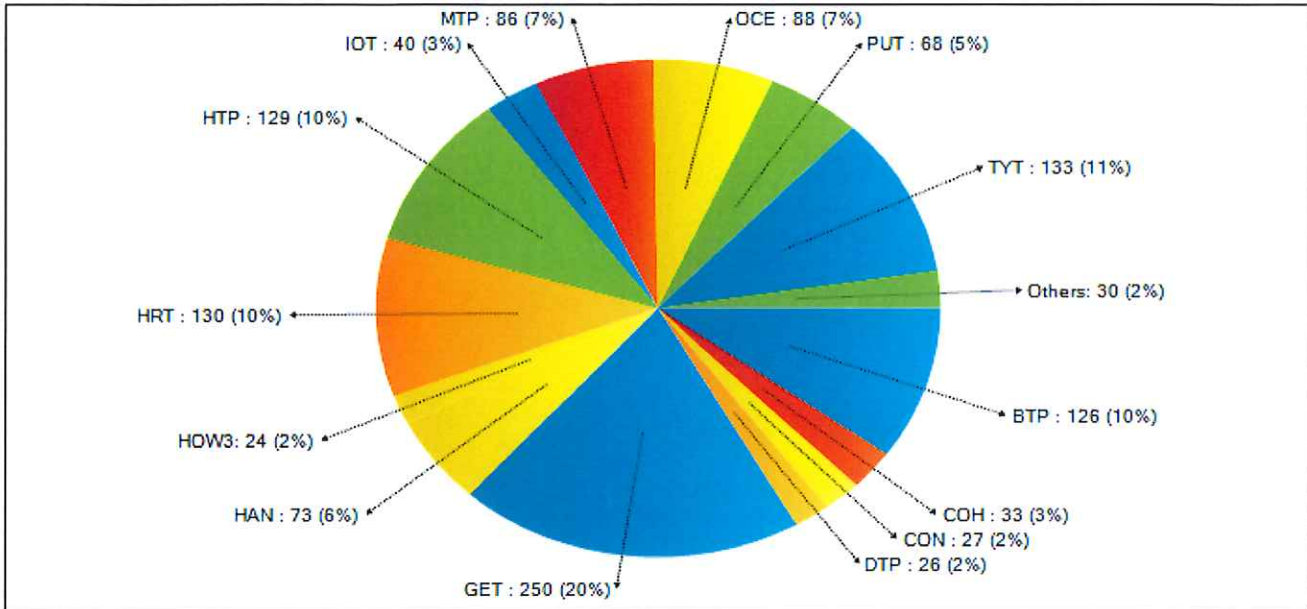
Tyrone Township is an EEO/AA employer: M/F/Disabled/Vet.

Please note that Tyrone Township will make an offer of employment *only* to individuals who have applied for a position using our official application.

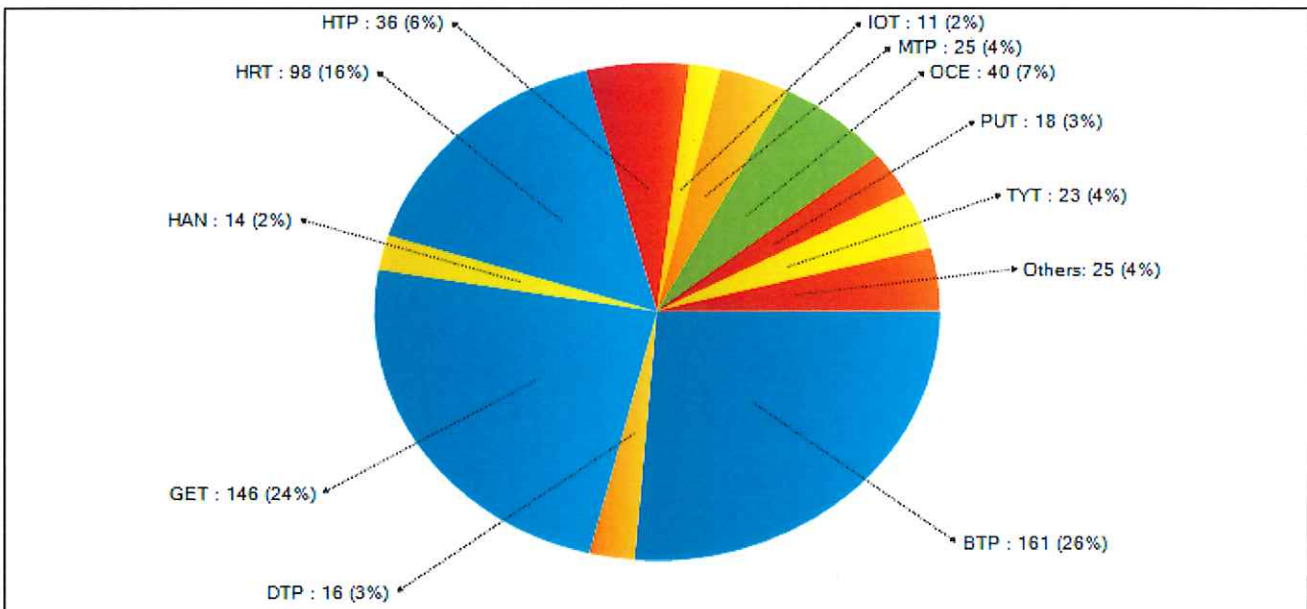
COMMUNICATION #3

Livingston County Sheriff's Report- August 31, 2021

**LIVINGSTON COUNTY SHERIFF'S OFFICE
AUGUST 2021 CALLS FOR SERVICE**



**MICHIGAN STATE POLICE
AUGUST 2021 CALLS FOR SERVICE**



**LIVINGSTON COUNTY SHERIFF'S OFFICE
TYRONE TOWNSHIP AUGUST 2021**

Nature	# Events
911 HANG UP	1
ABANDONED VEHICLE	1
ALARM	6
ANIMAL COMPLAINT	5
ASSAULT IN PROGRESS	1
ASSIST EMS	18
ASSIST FIRE DEPARTMENT	8
ASSIST OTHER AGENCY	3
BURGLARY IN PROGRESS	2
CHILD OR ADULT ABUSE/NEGLECT	1
CHOKING	1
CITIZEN ASSIST	5
CIVIL COMPLAINT	4
CO ALARM/ OR INVESTIGATION	1
DISTURBANCE/TROUBLE	4
DOMESTIC VERBAL	9
ELECTRICAL HAZARD	1
FOLLOW UP	1
FRAUD	1
HAZARD	6
INDECENT EXPOSURE	1
INTIMIDATION THREATS HARASSMEN	2
LARC IN PROGRESS	1
MDOP	1
MENTAL/CMH/PSYCH	1
MISSING PERSON/RUN-A-WAY	1
MOTORIST ASSIST	1
NOISE COMPLAINTS	2
PDA	9
PERSON LOCKED IN A VEHICLE	1
PERSONAL INJURY ACCIDENT	2
SUSPICIOUS PERSON	2
SUSPICIOUS SITUATION	6
SUSPICIOUS VEHICLE	2
TRESSPASSING, LOITERING	1
UNKNOWN ACCIDENT	3
VEH UDAA REPORT	1
WELFARE CHECK	8

TOTAL: 124

TYRONE TOWNSHIP

<u>MONTH</u>	<u>CALLS FOR SERVICE</u>	<u>TICKETS WRITTEN</u>	<u>ARRESTS</u>
JANUARY	116	8	2
FEBRUARY	101	10	4
MARCH	102	8	2
APRIL	138	21	0
MAY	112	27	7
JUNE	163	24	3
JULY	163	19	3
AUGUST	124	12	3
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
YTD TOTALS:	1019	129	24

BRIGHTON**COHOCTAH****CONWAY****DEERFIELD****CALLS FOR SERVICE****CALLS FOR SERVICE****CALLS FOR SERVICE****CALLS FOR SERVICE**

JANUARY	112	JANUARY	29	JANUARY	26	JANUARY	41
FEBRUARY	110	FEBRUARY	26	FEBRUARY	24	FEBRUARY	34
MARCH	109	MARCH	36	MARCH	29	MARCH	26
APRIL	114	APRIL	37	APRIL	15	APRIL	23
MAY	113	MAY	22	MAY	12	MAY	35
JUNE	165	JUNE	25	JUNE	20	JUNE	35
JULY	156	JULY	33	JULY	36	JULY	37
AUGUST	126	AUGUST	33	AUGUST	27	AUGUST	25
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
YTD TOTAL:	1005	241		189		256	

TICKETS WRITTEN**TICKETS WRITTEN****TICKETS WRITTEN****TICKETS WRITTEN**

JANUARY	22	JANUARY	0	JANUARY	3	JANUARY	2
FEBRUARY	20	FEBRUARY	6	FEBRUARY	5	FEBRUARY	5
MARCH	21	MARCH	5	MARCH	4	MARCH	9
APRIL	25	APRIL	2	APRIL	3	APRIL	9
MAY	24	MAY	1	MAY	2	MAY	6
JUNE	19	JUNE	5	JUNE	1	JUNE	1
JULY	38	JULY	3	JULY	1	JULY	7
AUGUST	28	AUGUST	1	AUGUST	15	AUGUST	3
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
YTD TOTAL:	197	23		34		42	

ARRESTS**ARRESTS****ARRESTS****ARRESTS**

JANUARY	0	JANUARY	1	JANUARY	1	JANUARY	1
FEBRUARY	1	FEBRUARY	0	FEBRUARY	2	FEBRUARY	1
MARCH	2	MARCH	1	MARCH	0	MARCH	3
APRIL	0	APRIL	0	APRIL	0	APRIL	0
MAY	7	MAY	0	MAY	0	MAY	1
JUNE	2	JUNE	0	JUNE	0	JUNE	1
JULY	3	JULY	1	JULY	0	JULY	1
AUGUST	2	AUGUST	0	AUGUST	0	AUGUST	1
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
YTD TOTAL:	17	3		3		9	

GENOA**HANDY****HARTLAND****HOWELL**CALLS FOR SERVICECALLS FOR SERVICECALLS FOR SERVICECALLS FOR SERVICE

JANUARY	240	JANUARY	53	JANUARY	132	JANUARY	108
FEBRUARY	221	FEBRUARY	67	FEBRUARY	111	FEBRUARY	115
MARCH	260	MARCH	41	MARCH	119	MARCH	115
APRIL	233	APRIL	53	APRIL	127	APRIL	123
MAY	269	MAY	73	MAY	134	MAY	119
JUNE	255	JUNE	72	JUNE	121	JUNE	119
JULY	261	JULY	85	JULY	141	JULY	135
AUGUST	246	AUGUST	72	AUGUST	126	AUGUST	124
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0

1985**516****1011****958**TICKETS WRITTENTICKETS WRITTENTICKETS WRITTENTICKETS WRITTEN

JANUARY	48	JANUARY	14	JANUARY	44	JANUARY	54
FEBRUARY	40	FEBRUARY	17	FEBRUARY	33	FEBRUARY	42
MARCH	52	MARCH	17	MARCH	27	MARCH	51
APRIL	50	APRIL	9	APRIL	58	APRIL	39
MAY	39	MAY	20	MAY	41	MAY	31
JUNE	27	JUNE	18	JUNE	20	JUNE	62
JULY	39	JULY	15	JULY	36	JULY	52
AUGUST	53	AUGUST	16	AUGUST	17	AUGUST	34
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0

348**126****276****365**ARRESTSARRESTSARRESTSARRESTS

JANUARY	4	JANUARY	1	JANUARY	5	JANUARY	13
FEBRUARY	8	FEBRUARY	2	FEBRUARY	4	FEBRUARY	9
MARCH	5	MARCH	2	MARCH	2	MARCH	4
APRIL	11	APRIL	2	APRIL	2	APRIL	13
MAY	9	MAY	3	MAY	5	MAY	2
JUNE	4	JUNE	1	JUNE	3	JUNE	3
JULY	7	JULY	3	JULY	2	JULY	4
AUGUST	4	AUGUST	6	AUGUST	4	AUGUST	4
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0

52**20****27****52**

IOSCO		MARION		OCEOLA		PUTNAM		TYRONE	
<u>CALLS FOR SERVICE</u>		<u>CALLS FOR SERVICE</u>		<u>CALLS FOR SERVICE</u>		<u>CALLS FOR SERVICE</u>		<u>CALLS FOR SERVICE</u>	
JANUARY	28	JANUARY	71	JANUARY	109	JANUARY	56	JANUARY	116
FEBRUARY	25	FEBRUARY	72	FEBRUARY	108	FEBRUARY	55	FEBRUARY	101
MARCH	26	MARCH	78	MARCH	86	MARCH	70	MARCH	102
APRIL	22	APRIL	57	APRIL	86	APRIL	47	APRIL	138
MAY	24	MAY	75	MAY	114	MAY	72	MAY	112
JUNE	28	JUNE	110	JUNE	110	JUNE	70	JUNE	163
JULY	45	JULY	91	JULY	121	JULY	75	JULY	163
AUGUST	40	AUGUST	85	AUGUST	88	AUGUST	68	AUGUST	124
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
	238		639		822		513		1019

<u>TICKETS WRITTEN</u>		<u>TICKETS WRITTEN</u>		<u>TICKETS WRITTEN</u>		<u>TICKETS WRITTEN</u>		<u>TICKETS WRITTEN</u>	
JANUARY	5	JANUARY	10	JANUARY	39	JANUARY	5	JANUARY	8
FEBRUARY	4	FEBRUARY	9	FEBRUARY	23	FEBRUARY	6	FEBRUARY	10
MARCH	5	MARCH	18	MARCH	32	MARCH	8	MARCH	8
APRIL	3	APRIL	7	APRIL	35	APRIL	3	APRIL	21
MAY	11	MAY	16	MAY	100	MAY	2	MAY	27
JUNE	3	JUNE	12	JUNE	52	JUNE	4	JUNE	24
JULY	3	JULY	13	JULY	69	JULY	6	JULY	19
AUGUST	3	AUGUST	11	AUGUST	47	AUGUST	2	AUGUST	12
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
	37		96		397		36		129

<u>ARRESTS</u>		<u>ARRESTS</u>		<u>ARRESTS</u>		<u>ARRESTS</u>		<u>ARRESTS</u>	
JANUARY	0	JANUARY	1	JANUARY	4	JANUARY	1	JANUARY	2
FEBRUARY	1	FEBRUARY	6	FEBRUARY	3	FEBRUARY	0	FEBRUARY	4
MARCH	1	MARCH	2	MARCH	2	MARCH	5	MARCH	2
APRIL	0	APRIL	1	APRIL	6	APRIL	0	APRIL	0
MAY	1	MAY	1	MAY	2	MAY	0	MAY	7
JUNE	2	JUNE	3	JUNE	4	JUNE	0	JUNE	3
JULY	0	JULY	2	JULY	1	JULY	1	JULY	3
AUGUST	1	AUGUST	3	AUGUST	1	AUGUST	2	AUGUST	3
SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0	SEPTEMBER	0
OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0	OCTOBER	0
NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0	NOVEMBER	0
DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0	DECEMBER	0
	6		19		23		9		24

<u>TOWNSHIP</u>	<u>NUMBER OF CALLS 3:00PM - 11:00PM</u>	<u>RESPONSE TIME CONTRACT TIME 3:00PM - 11:00PM</u>	<u>NUMBER OF CALLS 11:00PM - 3:00PM</u>	<u>RESPONSE TIME NON CONTRACT TIME 11:00PM - 3:00PM</u>	<u>TOTAL</u>
BRIGHTON	41	26:48	85	24:31	126
COHOCTAH	14	23:40	19	23:43	33
CONWAY	10	49:12	17	42:13	27
DEERFIELD	14	33:20	12	28:38	26
GENOA	116	18:32	132	20:28	248
HANDY	34	41:32	39	33:11	73
HARTLAND	63	29:18	67	26:12	130
HOWELL	59	18:07	70	24:15	129
IOSCO	15	42:23	25	30:00	40
MARION	40	26:59	46	28:57	86
OCEOLA	33	29:00	55	22:43	88
PUTNAM	46	22:15	22	24:36	68
TYRONE	92	19:09	41	29:47	133

NEW BUSINESS #1

Presentation of the township 2020-2021 audit.



**TOWNSHIP OF TYRONE
LIVINGSTON COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED MARCH 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Township Board
Tyrone Township
Livingston County, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Tyrone, Livingston County, Michigan, (the "Township") as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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 March 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As stated in Note 11 to the basic financial statements, the Township adopted GASB Statement No. 84 *Fiduciary Activities* in 2021, which represents a change in its policy for reporting fiduciary activities. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who 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.

Other 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 combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name.

Gabridge & Company, PLC
Grand Rapids, MI
August 23, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Township of Tyrone
Management's Discussion and Analysis
March 31, 2021

As management of the Township of Tyrone, Livingston County, Michigan (the "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2021. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets and deferred outflows of the Township exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$20,561,460 (net position). Of this amount, \$8,186,158 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of \$9,956,156, an increase of \$789,574 in comparison with the prior year. Approximately 33.9% of this amount, or \$3,376,942, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,376,942, or approximately 276.8% of annual general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Township's assets, deferred inflows / outflows, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *statement of activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus,

revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., unavailable revenues, accrued interest, and long-term debt).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, police and fire protection, roads, health and welfare, community and economic development, and culture. The business-type activities of the Township include the sewage disposal system.

Fund Financial Statements - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds - *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Township maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, public safety fund, the Lake Shannon road improvement fund, and the Irish Hills road improvement fund, which are considered to be major funds. Data from the other governmental funds is presented as a separate column as they are considered nonmajor funds.

The Township adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

Proprietary Funds - The Township maintains one type of proprietary fund, an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the

government-wide financial statements. The Township uses an enterprises fund to account for its sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Township reports one type of fiduciary fund, which is a custodial fund.

Notes to the Financial Statements - The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Township's budgetary comparison schedules.

This report also presents other supplementary information which includes the combining and individual fund statements. The combining statements are presented immediately following the required supplementary information on budgets.

Government-wide Overall Financial Analysis

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 plus deferred outflows exceeded liabilities plus deferred inflows by \$20,561,460 at the close of the most recent fiscal year.

A significant portion of the Township's net position, \$7,704,378, or 37.5% of its total net position, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related outstanding debt that was used to acquire those assets. The Township uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position, \$4,670,924, or 22.7% of its total net position, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,186,158, or 39.8% of its total net position, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Cash, cash equivalents, and investments increased during the year, from \$11,102,473 as of March 31, 2020 to \$11,785,187 as of March 31, 2021. This increase of \$682,174 is strongly correlated to the overall increase in net position of \$480,318 that the Township reported during the year.

The Township's capital assets decreased by a net \$482,049 from \$13,276,349 in the prior year to \$12,794,300 in the current year. This was a result of total depreciation expense of \$575,373 exceeding capital asset additions of \$93,324 during the year.

Following is a comparative schedule showing the Township's assets, deferred inflows and outflows, liabilities, and net position for each of the two past fiscal years:

Township of Tyrone's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 7,744,446	\$ 6,922,438	\$ 446,098	\$ 444,095	\$ 8,190,544	\$ 7,366,533
Cash and Cash Equivalents - Restricted	-	-	1,095,919	1,074,946	1,095,919	1,074,946
Investments	194,254	189,985	288,949	279,312	483,203	469,297
Receivables	418,443	397,544	211,267	198,194	629,710	595,738
Special Assessment Receivables, Current	219,705	157,991	524,605	469,505	744,310	627,496
Prepaid Expenses	9,123	9,309	-	-	9,123	9,309
Due from Agency Fund	3,659	4,348	-	-	3,659	4,348
Total Current Assets	8,589,630	7,681,615	2,566,838	2,466,052	11,156,468	10,147,667
<i>Noncurrent Assets</i>						
Capital Assets not being Depreciated	77,342	-	17,595	17,595	94,937	17,595
Capital Assets being Depreciated	1,476,781	1,515,740	11,222,582	11,743,014	12,699,363	13,258,754
Cash and Cash Equivalents - Restricted	-	-	-	193,513	-	193,513
Land Contracts Receivable	85,452	97,417	-	-	85,452	97,417
Cash Held by Agent	-	-	1,027	1,027	1,027	1,027
Investments - Restricted	-	-	2,015,521	1,998,184	2,015,521	1,998,184
Special Assessment Receivables	1,445,613	1,727,031	1,321,620	1,901,326	2,767,233	3,628,357
Total Assets	11,674,818	11,021,803	17,145,183	18,320,711	28,820,001	29,342,514
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Charge on Refunding	-	-	193,053	225,787	193,053	225,787
Total Deferred Outflows of Resources	-	-	193,053	225,787	193,053	225,787
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	153,721	114,035	63,798	61,624	217,519	175,659
Accrued Liabilities and Other	10,660	9,320	-	-	10,660	9,320
Accrued Interest	17,590	18,771	69,945	83,554	87,535	102,325
Compensated Absences	9,415	6,586	-	-	9,415	6,586
Current Portion of Long-term Debt	185,000	145,000	916,400	894,330	1,101,400	1,039,330
Internal Balances	(10,589)	(7,213)	10,589	7,213	-	-
Total Current Liabilities	365,797	286,499	1,060,732	1,046,721	1,426,529	1,333,220
<i>Noncurrent Liabilities</i>						
Long-term Debt	1,979,747	2,166,590	4,367,602	5,310,823	6,347,349	7,477,413
Advances from Other Funds	(2,550,000)	(2,550,000)	2,550,000	2,550,000	-	-
Total Liabilities	(204,456)	(96,911)	7,978,334	8,907,544	7,773,878	8,810,633
DEFERRED INFLOWS OF RESOURCES						
Assessments Levied for Subsequent Periods	677,716	676,526	-	-	677,716	676,526
Total Deferred Inflows of Resources	677,716	676,526	-	-	677,716	676,526
NET POSITION						
Net Investment in Capital Assets	1,554,123	1,515,740	6,150,255	5,782,270	7,704,378	7,298,010
Restricted	2,244,107	2,091,207	2,426,817	3,085,232	4,670,924	5,176,439
Unrestricted	7,403,328	6,835,241	782,830	771,452	8,186,158	7,606,693
Total Net Position	\$ 11,201,558	\$ 10,442,188	\$ 9,359,902	\$ 9,638,954	\$ 20,561,460	\$ 20,081,142

The Township's overall net position increased \$480,318 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

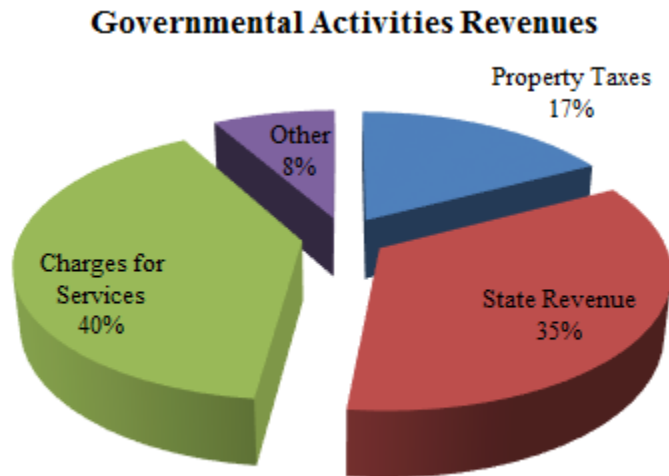
Township of Tyrone's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$ 1,090,567	\$ 2,133,658	\$ 1,051,743	\$ 971,617	\$ 2,142,310	\$ 3,105,275
Operating Grants and Contributions	70,897	78,277	-	-	70,897	78,277
Capital Grants and Contributions	-	-	100,053	125,176	100,053	125,176
Total Program Revenues	<u>1,161,464</u>	<u>2,211,935</u>	<u>1,151,796</u>	<u>1,096,793</u>	<u>2,313,260</u>	<u>3,308,728</u>
General Revenues						
Property Taxes	473,151	458,157	-	-	473,151	458,157
State Revenue	945,226	933,055	-	-	945,226	933,055
Cable Franchise Fees	134,970	140,803	-	-	134,970	140,803
Interest	20,163	69,004	34,299	83,438	54,462	152,442
Sale of Capital Assets	-	215,357	-	-	-	215,357
Total General Revenues	<u>1,573,510</u>	<u>1,816,376</u>	<u>34,299</u>	<u>83,438</u>	<u>1,607,809</u>	<u>1,899,814</u>
Total Revenues	<u>2,734,974</u>	<u>4,028,311</u>	<u>1,186,095</u>	<u>1,180,231</u>	<u>3,921,069</u>	<u>5,208,542</u>
Expenses						
General Government	637,193	668,231	-	-	637,193	668,231
Public Safety	634,327	585,595	-	-	634,327	585,595
Public Works	359,830	1,398,184	1,465,147	1,465,254	1,824,977	2,863,438
Community and Economic Development	107,780	102,415	-	-	107,780	102,415
Health and Welfare	4,400	4,400	-	-	4,400	4,400
Culture	26,373	28,068	-	-	26,373	28,068
Other Functions	135,254	132,817	-	-	135,254	132,817
Interest on Long-term Debt	70,447	65,933	-	-	70,447	65,933
Total Expenses	<u>1,975,604</u>	<u>2,985,643</u>	<u>1,465,147</u>	<u>1,465,254</u>	<u>3,440,751</u>	<u>4,450,897</u>
Change in Net Position	<u>759,370</u>	<u>1,042,668</u>	<u>(279,052)</u>	<u>(285,023)</u>	<u>480,318</u>	<u>757,645</u>
<i>Net Position at Beginning of Period</i>	<u>10,442,188</u>	<u>9,399,520</u>	<u>9,638,954</u>	<u>9,923,977</u>	<u>20,081,142</u>	<u>19,323,497</u>
Net Position at End of Period	<u>\$ 11,201,558</u>	<u>\$ 10,442,188</u>	<u>\$ 9,359,902</u>	<u>\$ 9,638,954</u>	<u>\$ 20,561,460</u>	<u>\$ 20,081,142</u>

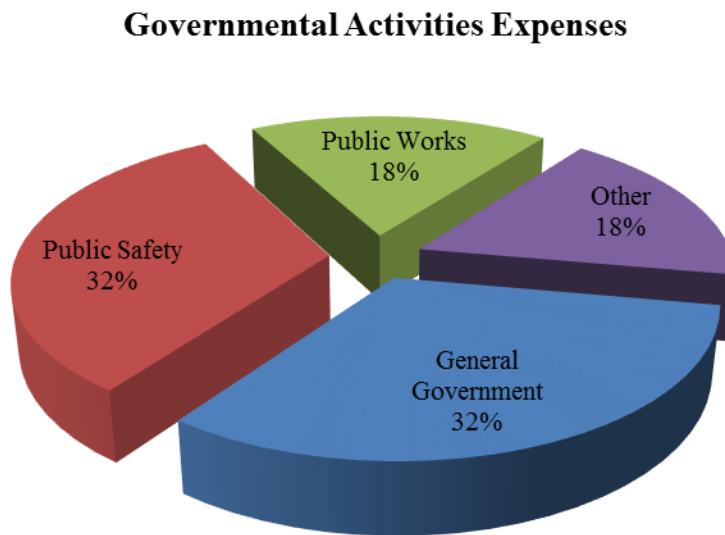
Governmental Activities - Governmental activities increased the Township's net position by \$759,370. Total revenues decreased by \$1,293,337 because the Township reported a one-time gain on the sale of a capital asset of \$215,357 during 2020 and the Township reported issuance of long-term debt of approximately \$965,000. Public works expenses had a similar decrease during 2021 of \$1,038,354 as a result of the corresponding 2020 purchase and renovation of the new township hall.

Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end.



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year-end.



Business-type Activities - Business-type activities decreased the Township's net position by \$279,052 during fiscal year 2021. The decrease in net position is consistent with the prior year and is primarily the result of depreciation expense of \$520,432.

Financial Analysis of Governmental Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Township itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Township's Board.

At March 31, 2021, the Township's governmental funds reported combined fund balances of \$9,956,156, an increase of \$789,574 in comparison with the prior year. Approximately 33.9% of this amount, or \$3,376,942, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is: 1) nonspendable advance from the general fund to the sewer fund and prepaid items; \$2,559,123 (25.8%), 2) restricted for police/sheriff, fire and EMS, public education grant, and other service related assessments; \$2,244,107 (22.5%), 3) committed for cash gaps due to timing of state revenue sharing and property tax receipts; \$500,000 (5.0%), or 4) assigned for capital improvement projects, technology upgrades, and park and recreation expenditures; \$1,275,984 (12.8%).

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,376,942 while total fund balance increased by \$636,674 to \$7,712,049. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 276.8% of total general fund expenditures while total fund balance represents approximately 632.1% of that same amount.

The public safety fund, a major fund, had a \$23,387 increase in fund balance during the current fiscal year, which compares to an increase of \$75,809 in the prior year. Both revenues and expenditures remained reasonably consistent when compared to the prior year.

The Lake Shannon road improvement debt service fund, a major fund, ended the year with a fund balance of \$407,337, which was an increase of \$19,670. This was a result of the current year special assessment collections exceeding debt service expenditures.

The Irish Hills road improvement fund, a major fund, ended the year with a fund balance of \$204,218, which was an increase of \$45,646 over the prior year. This also was a result of the current year special assessment collections exceeding debt service expenditures.

The fund balance of the nonmajor governmental funds increased by \$181,807 during the current fiscal year leading to combined ending fund balances of \$709,594.

Proprietary Funds - The Township’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year was \$782,830, an increase from \$771,452 over the prior year, for the sewer fund. Total net position decreased by \$279,052 which put the overall net position at \$9,359,902. The significant reason for the change in net position of the sewer fund are stated in the previous section.

General Fund Budgetary Highlights

Original budget compared to final budget. There was one significant adjustment to the budget during the year: budgeted capital outlay expenditures from \$40,630 to \$100,000 to account for needed capital outlay expenditures during the year.

Final budget compared to actual results. The Township had no expenditures in excess of the amounts appropriated during the year ended March 31, 2021.

Capital Assets and Debt Administration

Capital Assets

The Township’s investment in capital assets for its governmental and business-type activities as of March 31, 2021 amounts to \$12,794,300 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, and sewer infrastructure.

The following summarizes the Township’s capital assets:

	Governmental Activities	Business-type Activities	Total
Land	\$ -	\$ 17,595	\$ 17,595
Construction in Progress	77,342	-	77,342
Land Improvements	218,323	-	218,323
Building and Improvements	1,236,967	-	1,236,967
Equipment	21,491	-	21,491
Sewer System	-	11,222,582	11,222,582
	<u>\$ 1,554,123</u>	<u>\$ 11,240,177</u>	<u>\$ 12,794,300</u>

More detailed information about the Township’s capital assets can be found in note 5.

Long-term Debt

As described in note 7 to the financial statements, the Township had \$7,448,749 in long-term debt at the end of the fiscal year. This is a reduction of \$1,067,994 from the prior year balance due to scheduled debt service principal payments of \$1,039,330 and amortization of bond premiums of another \$28,664. The Township is well under its legal debt limit as of year-end.

Economic Condition and Outlook

The activity for 2022 is expected to be similar to the activity of 2021. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2022, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

Additionally, the Township Board is currently working to determine the significance that the COVID-19 Pandemic will have on the Township's upcoming revenues and expenditures, including an estimated \$1,105,509 of American Rescue Plan Act funds which are available to the Township for expenditure for various public safety reimbursements and infrastructure projects through 2024.

Contacting the Township

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors and to demonstrate the Township's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

The Township of Tyrone
8420 Runyan Lake Road
Fenton, MI 48430

BASIC FINANCIAL STATEMENTS

Township of Tyrone
Statement of Net Position
March 31, 2021

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 7,744,446	\$ 446,098	\$ 8,190,544
Cash and Cash Equivalents - Restricted	--	1,095,919	1,095,919
Investments	194,254	288,949	483,203
Receivables	418,443	211,267	629,710
Special Assessments Receivables, Current	219,705	524,605	744,310
Prepaid Items	9,123	--	9,123
Due from Agency	3,659	--	3,659
Total Current Assets	<u>8,589,630</u>	<u>2,566,838</u>	<u>11,156,468</u>
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	77,342	17,595	94,937
Capital Assets being Depreciated	1,476,781	11,222,582	12,699,363
Land Contracts Receivable	85,452	--	85,452
Cash Held by Agent	--	1,027	1,027
Investments - Restricted	--	2,015,521	2,015,521
Special Assessment Receivables	1,445,613	1,321,620	2,767,233
Total Assets	<u>11,674,818</u>	<u>17,145,183</u>	<u>28,820,001</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Bond Refunding	--	193,053	193,053
Total Deferred Outflows of Resources	<u>--</u>	<u>193,053</u>	<u>193,053</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	153,721	63,798	217,519
Accrued Liabilities and Other	10,660	--	10,660
Accrued Interest	17,590	69,945	87,535
Compensated Absences	9,415	--	9,415
Current Portion of Long-term Debt	185,000	916,400	1,101,400
Internal Balances	(10,589)	10,589	--
Total Current Liabilities	<u>365,797</u>	<u>1,060,732</u>	<u>1,426,529</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,979,747	4,367,602	6,347,349
Long-term Advance	(2,550,000)	2,550,000	--
Total Liabilities	<u>(204,456)</u>	<u>7,978,334</u>	<u>7,773,878</u>
DEFERRED INFLOWS OF RESOURCES			
Assessments Levied for a Subsequent Period	677,716	--	677,716
Total Deferred Inflows of Resources	<u>677,716</u>	<u>--</u>	<u>677,716</u>
NET POSITION			
Net Investment in Capital Assets	1,554,123	6,150,255	7,704,378
<i>Restricted for:</i>			
Public Safety	966,587	--	966,587
Debt Service	838,506	2,426,817	3,265,323
Public Access Programming	386,650	--	386,650
Streets and Right of Way	28,370	--	28,370
Waste Removal	11,922	--	11,922
Snow Removal	9,846	--	9,846
Lighting Districts	2,226	--	2,226
<i>Unrestricted</i>	7,403,328	782,830	8,186,158
Total Net Position	<u>\$ 11,201,558</u>	<u>\$ 9,359,902</u>	<u>\$ 20,561,460</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Activities
For the Year Ended March 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 637,193	\$ 222,483	\$ --	\$ --	\$ (414,710)	\$ --	\$ (414,710)
Public Safety	634,327	675,201	16,904	--	57,778	--	57,778
Public Works	359,830	192,883	--	--	(166,947)	--	(166,947)
Community and Economic Development	107,780	--	--	--	(107,780)	--	(107,780)
Health and Welfare	4,400	--	--	--	(4,400)	--	(4,400)
Culture	26,373	--	53,993	--	27,620	--	27,620
Other Functions	135,254	--	--	--	(135,254)	--	(135,254)
Interest on Long-term Debt	70,447	--	--	--	(70,447)	--	(70,447)
Total Governmental Activities	1,975,604	1,090,567	70,897	--	(814,140)	--	(814,140)
Business-type Activities:							
Sewer Fund	1,465,147	1,051,743	--	100,053	--	(313,351)	(313,351)
Total Business-type Activities	1,465,147	1,051,743	--	100,053	--	(313,351)	(313,351)
Total	\$ 3,440,751	\$ 2,142,310	\$ 70,897	\$ 100,053	(814,140)	(313,351)	(1,127,491)
General Purpose Revenues:							
					473,151	--	473,151
					20,163	34,299	54,462
					945,226	--	945,226
					134,970	--	134,970
					1,573,510	34,299	1,607,809
					759,370	(279,052)	480,318
					10,442,188	9,638,954	20,081,142
					\$ 11,201,558	\$ 9,359,902	\$ 20,561,460

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Balance Sheet
Governmental Funds
March 31, 2021**

	Special Revenue		Debt Service			
	General	Public Safety	Lake Shannon		Other Governmental Funds	Total Governmental Funds
			Road Improvement Debt	Irish Hills Road Improvement Debt		
ASSETS						
Cash and Cash Equivalents	\$ 4,944,594	\$ 1,668,174	\$ 400,107	\$ 202,318	\$ 529,253	\$ 7,744,446
Investments	--	--	--	--	194,254	194,254
Receivables	214,425	166,032	7,230	1,900	28,856	418,443
Prepaid Items	9,123	--	--	--	--	9,123
Due from Agency	3,659	--	--	--	--	3,659
Due from Other Funds	11,339	--	--	--	--	11,339
Land Contracts Receivable	85,452	--	--	--	--	85,452
Special Assessment Receivables	--	--	618,087	690,428	356,803	1,665,318
Advances to Other Funds	2,550,000	--	--	--	--	2,550,000
Total Assets	\$ 7,818,592	\$ 1,834,206	\$ 1,025,424	\$ 894,646	\$ 1,109,166	\$ 12,682,034
LIABILITIES						
Accounts Payable	\$ 10,191	\$ 116,573	\$ --	\$ --	\$ 26,957	\$ 153,721
Accrued Liabilities and Other	10,660	--	--	--	--	10,660
Due to Other Funds	240	510	--	--	--	750
Total Liabilities	21,091	117,083	--	--	26,957	165,131
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	85,452	132,261	618,087	690,428	356,803	1,883,031
Assessments Levied for a Subsequent Period	--	618,275	--	--	59,441	677,716
Total Liabilities and Deferred Inflows of Resources	106,543	867,619	618,087	690,428	443,201	2,725,878
FUND BALANCE						
Nonspendable	2,559,123	--	--	--	--	2,559,123
Restricted	--	966,587	407,337	204,218	665,965	2,244,107
Committed for Cash Gaps	500,000	--	--	--	--	500,000
<i>Assigned for:</i>						
Recreation and Culture	5,934	--	--	--	--	5,934
Capital Expenditures	1,270,050	--	--	--	--	1,270,050
Unassigned	3,376,942	--	--	--	--	3,376,942
Total Fund Balance	7,712,049	966,587	407,337	204,218	665,965	9,956,156
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 7,818,592	\$ 1,834,206	\$ 1,025,424	\$ 894,646	\$ 1,109,166	\$ 12,682,034

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
March 31, 2021

Total Fund Balance - Governmental Funds	\$	9,956,156
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statement. This amount represents capital assets of \$1,782,295 less accumulated depreciation of \$228,172.		1,554,123
Receivables not collected within 60 days of the Township's year-end are not available to pay current period expenditures and, therefore, are deferred in the funds.		1,883,031
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds. This represents bonds payable as of year-end.		(2,164,747)
In the statement of net position, interest is accrued on outstanding bonds, whereas in the governmental funds, the interest expenditure is reported when due.		(17,590)
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds. This represents compensated absences as of year-end.		(9,415)
Total Net Position - Governmental Activities	\$	<u>11,201,558</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended March 31, 2021

	Special Revenue		Debt Service		Other Governmental Funds	Total Governmental Funds
	General	Public Safety	Lake Shannon Road Improvement Debt	Irish Hills Road Improvement Debt		
Revenues						
Property Taxes	\$ 473,151	\$ --	\$ --	\$ --	\$ --	\$ 473,151
Licenses and Permits	20,295	--	--	--	--	20,295
Federal Revenue	9,183	7,721	--	--	--	16,904
State Revenue	945,226	--	--	--	13,337	958,563
Charges for Services	212,032	30,391	--	--	--	242,423
Fines and Forfeitures	27,163	--	--	--	--	27,163
Special Assessments	--	614,670	156,066	76,497	126,233	973,466
Cable Franchise Fees	134,970	--	--	--	53,993	188,963
Other Miscellaneous Income	27,665	--	--	--	--	27,665
Interest	7,007	2,706	4,003	443	6,004	20,163
Total Revenues	1,856,692	655,488	160,069	76,940	199,567	2,948,756
Expenditures						
General Government	579,423	--	--	--	--	579,423
Public Safety	--	632,101	--	--	2,226	634,327
Public Works	298,089	--	--	--	61,741	359,830
Health and Welfare	4,400	--	--	--	--	4,400
Community and Economic Development	107,780	--	--	--	--	107,780
Culture	1,748	--	--	--	24,625	26,373
Other Functions	135,254	--	--	--	--	135,254
Capital Outlay	93,324	--	--	--	--	93,324
Debt Service - Interest	--	--	30,399	21,294	21,778	73,471
Debt Service - Principal	--	--	110,000	10,000	25,000	145,000
Total Expenditures	1,220,018	632,101	140,399	31,294	135,370	2,159,182
Excess of Revenues Over (Under) Expenditures	636,674	23,387	19,670	45,646	64,197	789,574
Net Change in Fund Balance	636,674	23,387	19,670	45,646	64,197	789,574
<i>Fund Balance at Beginning of Period</i>	7,075,375	943,200	387,667	158,572	601,768	9,166,582
Fund Balance at End of Period	\$ 7,712,049	\$ 966,587	\$ 407,337	\$ 204,218	\$ 665,965	\$ 9,956,156

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended March 31, 2021

Total Net Change in Fund Balances - Governmental Funds	\$	789,574
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents capital outlay expenditures of \$93,324 less depreciation expense of \$54,941.</p>		
		38,383
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds but, rather, are deferred to the following fiscal year. This represents the change in deferred inflows related to unavailable revenues during the year.</p>		
		(213,782)
<p>Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.</p>		
		145,000
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. This represents the change in accrued interest and bond premiums during the year.</p>		
		3,024
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. This represents the change in compensated absences during the year.</p>		
		(2,829)
Changes in Net Position - Governmental Activities	\$	<u>759,370</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Net Position
Proprietary Fund
March 31, 2021**

	Business-type Activities - Enterprise Fund
	Sewer Fund
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	\$ 446,098
Cash and Cash Equivalents - Restricted	1,095,919
Investments	288,949
Receivables	211,267
Special Assessments Receivables, Current	524,605
Due from Other Funds	750
Total Current Assets	2,567,588
<i>Noncurrent Assets</i>	
Capital Assets not being Depreciated	17,595
Capital Assets being Depreciated	11,222,582
Cash Held by Agent	1,027
Investments - Restricted	2,015,521
Special Assessment Receivables	1,321,620
Total Assets	17,145,933
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Charge on Bond Refunding	193,053
Total Deferred Outflows of Resources	193,053
LIABILITIES	
<i>Current Liabilities</i>	
Accounts Payable	63,798
Accrued Interest	69,945
Current Portion of Long-term Debt	916,400
Due to Other Funds	11,339
Total Current Liabilities	1,061,482
<i>Noncurrent Liabilities</i>	
Long-term Debt	4,367,602
Advances from Other Funds	2,550,000
Total Liabilities	7,979,084
NET POSITION	
Net Investment in Capital Assets	6,150,255
<i>Restricted for:</i>	
Debt Service	2,426,817
<i>Unrestricted</i>	782,830
Total Net Position	\$ 9,359,902

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended March 31, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer Fund</u>
Operating Revenues	
Charges for Services	\$ 1,037,243
Other Miscellaneous Income	14,500
<i>Total Operating Revenues</i>	<u>1,051,743</u>
Operating Expenses	
Cost of Sewage Operations and Maintenance	770,945
Depreciation	520,432
<i>Total Operating Expenses</i>	<u>1,291,377</u>
<i>Operating Income (Loss)</i>	<u>(239,634)</u>
Non-Operating Revenues (Expenses)	
Interest	34,299
Special Assessments	100,053
Debt Service - Interest	(167,007)
Debt Service Charge	(6,763)
<i>Net Non-Operating Revenues (Expenses)</i>	<u>(39,418)</u>
<i>Change In Net Position</i>	<u>(279,052)</u>
<i>Net Position at Beginning of Period</i>	9,638,954
<i>Net Position at End of Period</i>	<u>\$ 9,359,902</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Cash Flows
Proprietary Fund
For the Year Ended March 31, 2021**

	Business-type Activities - Enterprise Fund
	Sewer Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 1,038,670
Payments to Suppliers	(768,771)
<i>Net Cash Provided by Operating Activities</i>	269,899
Cash Flows from Non-capital Financing Activities	
Increase in Due to Other Funds	3,376
<i>Net Cash Provided by Non-capital Financing Activities</i>	3,376
Cash Flows from Capital and Related Financing Activities	
Special Assessment Collections	624,659
Principal Payments and Bond Premium Amortization on Long-term Debt	(894,330)
Interest Payments and Debt Service Charges on Long-term Debt	(181,466)
<i>Net Cash Used by Capital and Related Financing Activities</i>	(451,137)
Cash Flows from Investing Activities	
Interest Received on Investments	34,299
<i>Net Cash Provided by Investing Activities</i>	34,299
Net Decrease in Cash and Investments	(143,563)
<i>Cash and Investments - Beginning of Year</i>	3,991,077
Cash and Investments - End of Year	\$ 3,847,514
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Loss	\$ (239,634)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities	
Depreciation Expense	520,432
Changes in Assets and Liabilities	
Receivables	(13,073)
Accounts Payable	2,174
<i>Net Cash Provided by Operating Activities</i>	\$ 269,899
Cash and Investments	
Cash and Cash Equivalents	\$ 446,098
Cash and Cash Equivalents - Restricted	1,095,919
Investments	288,949
Cash Held by Agent	1,027
Investments - Restricted	2,015,521
<i>Total Cash and Investments</i>	\$ 3,847,514

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Fiduciary Net Position
Fiduciary Funds
March 31, 2021**

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 16,981
<i>Total Assets</i>	16,981
LIABILITIES	
Undistributed Collections	13,322
Due to General Fund	3,659
<i>Total Liabilities</i>	16,981
NET POSITION	
Restricted for Individuals, organizations, and other governments	\$ -

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended March 31, 2021

	Custodial Funds
Additions	
Taxes Collected for Other Governments	\$ 13,664,159
<i>Total Additions</i>	<i>13,664,159</i>
Deductions	
Payments of Property Taxes to Other Governments	13,664,159
<i>Total Deductions</i>	<i>13,664,159</i>
<i>Change in Net Position</i>	<i>--</i>
Net Position at Beginning of Period	--
<i>Net Position at End of Period</i>	<i>\$ --</i>

The Notes to the Financial Statements are an integral part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Township of Tyrone

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Township of Tyrone (the “Township” or “government”) have been prepared in conformity with generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial-reporting principles. The more significant of the Township’s accounting policies are described below.

Reporting Entity

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity," these financial statements represent the Township for financial reporting purposes. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if component unit data were not included. Accordingly, there are no other governmental organizations required to be included in the financial statements of the Township.

Government-wide and Fund Financial Statements

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. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary

Township of Tyrone

Notes to the Financial Statements

fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues 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.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major governmental funds:

The ***general fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***public safety fund*** is used to account for the Township's police and fire activities paid with extra voted special assessments.

The ***Lake Shannon road improvement – debt service*** is used to account for the Township's debt service expenditures related to the Shannon Lake Road Special Assessment.

The ***Irish Hills road improvement – debt service*** is used to account for the Township's debt service expenditures related to the Irish Hills Road Special Assessment.

The Township reports the following major proprietary fund:

The ***sewer fund*** accounts for the operations of the sewage pumping and collection system.

Township of Tyrone

Notes to the Financial Statements

Additionally, the government reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt service funds are used to account for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Custodial funds account for assets held by the Township as an agent for individuals, private organizations, and other governments.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues 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 revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies, and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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 are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, 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. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Township of Tyrone

Notes to the Financial Statements

Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are stated at fair value at the balance sheet date.

Restricted Assets

The Township's restricted cash and cash equivalents and restricted investments in its sewer fund report the resources accumulated from the issuance of special assessments within the sewer fund that are legally restricted to repay the underlying bond principal and interest amounts.

Receivables

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The Township reported no uncollectible amounts as of March 31, 2021.

Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), 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. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Township of Tyrone

Notes to the Financial Statements

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

	<u>Years</u>
Buildings	39
Land improvements	15
Machinery, equipment, and software	3 - 7
Sewer distribution system	39

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 bonds 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 an “other financing source,” as well as bond premiums and discounts. The debt service funds are used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has a deferred outflow in the sewer fund and government-wide statements related to a bond refunding charge that is being amortized.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Township has two types of items that are reported under this category. First, the Township reports special assessment revenues, which are levied to finance the following period’s budget, as deferred and recognized as an inflow of resources in the period that it was intended to finance. The Township has a second type of deferred inflow, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenues*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: amounts receivable and special assessments; both of which are collected beyond 60 days after the date of the financial statements. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Township of Tyrone

Notes to the Financial Statements

Net Position Flow Assumption

Sometimes the Township 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 Township 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. Further, 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. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. 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 Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) 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 Board, or its designee, is authorized to assign fund balance. The Township 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,

Township of Tyrone

Notes to the Financial Statements

assignments generally only exist 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.

Unassigned fund balance is the residual classification for the Township's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Township Board.

Use of Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Property Tax Revenue Recognition

The Township levies property taxes on December 1 of each year. These taxes become liens on the property at that date. Township taxes are collected without penalty from December 1 to February 28 each year. The taxes become delinquent on March 1 and penalties are assessed. The Township's 2020 tax is levied and collectible on December 1, 2020 and is recognized as revenue in the year ended March 31, 2021, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2020 taxable valuation of the Township totaled \$542,502,697, on which taxes levied consisted of .8736 mills for operating purposes. This resulted in \$473,151 of revenue recognized in the general fund.

Special Assessments

The Township special assesses a flat fee per parcel for public works (road maintenance and construction), public safety (police and fire), lighting, rubbish removal, and snow removal. The assessment was levied and collectible on December 1, 2020 and is recognized as revenue in the year ended March 31, 2021, when the proceeds of the assessment are budgeted to pay for the operation of the special assessment districts, except for service-type special assessments which recognize revenue in the period the related services are provided.

Subsequent Events

The Township may be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders. The Board is currently working to determine the significance

Township of Tyrone

Notes to the Financial Statements

that the COVID-19 Pandemic will have on the Township's upcoming revenues and expenditures, including an estimated \$1,105,509 of American Rescue Plan Act funds which are available to the Township for expenditure for various public safety reimbursements and infrastructure projects through 2024.

Management is not aware of any other subsequent events that would have a significant impact on the financial condition of the Township.

Note 2 - Statutory Compliance

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and all special revenue funds. All annual appropriations lapse at fiscal year-end, except for approved contracts which are appropriated on a contract (grant) length basis.

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 department level (i.e., the level at which expenditures may not legally exceed appropriations). The Supervisor is authorized to transfer budgeted amounts within departmental appropriation accounts. However, any revisions that alter the total expenditures of any department must be approved by the Township Board. Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to February 1, the Supervisor submits to the Township board a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and the means of financing them for the general fund and special revenue funds.
2. Public hearings are conducted at the Township Hall to obtain taxpayer comments.
3. Prior to April 1, the budget is legally enacted on a departmental (activity) basis through passage of a resolution in accordance with Public Act 621 of the State of Michigan.

The Township had no expenditures in excess of the amounts appropriated during the year ended March 31, 2021.

Township of Tyrone

Notes to the Financial Statements

Note 3 - 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 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, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which 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 several banks for the deposit of its funds. The investment policy adopted by the board is in accordance with Public Act 196 of 1997. The Township's deposits and investment policies are in accordance with statutory authority.

Following is a reconciliation of deposit and investments balances as of March 31, 2021:

Statement of Net Position

Current Assets

Cash and Cash Equivalents	\$ 8,190,543
Cash and Cash Equivalents - Restricted	1,095,919
Investments	483,203

Noncurrent Assets

Investments - Restricted	2,015,521
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Statement of Fiduciary Net Position

Cash and Cash Equivalents	16,981
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<i>Total Deposits and Investments</i>	<u>\$ 11,802,167</u>
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Deposits and Investments

Cash and Cash Equivalents	\$ 9,302,843
Certificates of Deposit	2,498,724
Cash on Hand	600

<i>Total</i>	<u>\$ 11,802,167</u>
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The Township's cash and investments are subject to several types of risk, which are examined in more detail below.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. At year end, the carrying amount of the Township's deposits was \$11,851,792. As of year-end, \$4,781,196 of the combined deposit (bank)

Township of Tyrone

Notes to the Financial Statements

balances of \$11,851,792 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

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 Township had no investments subject to credit quality ratings of debt securities.

Interest Rate Risk - Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

All of the Township's certificates of deposit (\$2,498,724) mature within one year.

Note 4 - Receivables

Receivables as of year-end for the Township's individual major funds and the nonmajor funds, net of the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Public Safety Fund	Lake Shannon Road Improvement	Irish Hills Road Improvement	Nonmajor Funds	Total Governmental Funds	Sewer Fund
Receivables:							
Accounts	\$ 31,214	\$ 132,261	\$ -	\$ -	\$ 14,208	\$ 177,683	\$ 168,114
Due from County	26,551	33,771	7,230	1,900	14,648	84,100	43,153
Due from State	156,660	-	-	-	-	156,660	-
Total Receivables	\$ 214,425	\$ 166,032	\$ 7,230	\$ 1,900	\$ 28,856	\$ 418,443	\$ 211,267

Township of Tyrone

Notes to the Financial Statements

Note 5 - Capital Assets

Capital asset activity for governmental activities during the year was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 77,342	\$ -	\$ 77,342
Capital assets being depreciated				
Land improvements	242,881	12,222	-	255,103
Building and improvements	1,299,968	3,760	-	1,303,728
Equipment	101,702	-	-	101,702
Information technology	44,420	-	-	44,420
<i>Subtotal</i>	<u>1,688,971</u>	<u>15,982</u>	<u>-</u>	<u>1,704,953</u>
Less accumulated depreciation				
Land improvements	20,049	16,731	-	36,780
Building and improvements	33,332	33,429	-	66,761
Equipment	75,430	4,781	-	80,211
Information technology	44,420	-	-	44,420
<i>Subtotal</i>	<u>173,231</u>	<u>54,941</u>	<u>-</u>	<u>228,172</u>
Capital assets being depreciated, net	<u>1,515,740</u>	<u>(38,959)</u>	<u>-</u>	<u>1,476,781</u>
Capital assets, net	<u>\$ 1,515,740</u>	<u>\$ 38,383</u>	<u>\$ -</u>	<u>\$ 1,554,123</u>

All depreciation expense for governmental activities was charged to the general government function.

Township of Tyrone

Notes to the Financial Statements

Capital asset activity for business-type activities during the year was as follows:

<u>Business-type Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 17,595	\$ -	\$ -	\$ 17,595
Capital assets being depreciated				
Sewer system	20,319,380	-	-	20,319,380
Machinery and equipment	360,810	-	-	360,810
<i>Subtotal</i>	<u>20,680,190</u>	<u>-</u>	<u>-</u>	<u>20,680,190</u>
Less accumulated depreciation				
Sewer system	8,576,366	520,432	-	9,096,798
Machinery and equipment	360,810	-	-	360,810
<i>Subtotal</i>	<u>8,937,176</u>	<u>520,432</u>	<u>-</u>	<u>9,457,608</u>
Capital assets being depreciated, net	<u>11,743,014</u>	<u>(520,432)</u>	<u>-</u>	<u>11,222,582</u>
Capital assets, net	<u>\$ 11,760,609</u>	<u>\$ (520,432)</u>	<u>\$ -</u>	<u>\$ 11,240,177</u>

Note 6 - Interfund Activity

Interfund Balances

The interfund balances as of March 31, 2021 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Sewer	\$ 11,339
Public Safety	General	240
Sewer	Public Safety	750

Interfund balances resulted primarily from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Advances between the general fund and sewer fund (\$2,550,000) are expected to be repaid in the next 20 years based on a tentative repayment schedule as the sewer fund looks for ways to increase funds while making its bond payments. Payments to the general fund are not expected to start in the coming year.

Note 7 - Long-term Obligations

The Township issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Township. County contractual agreements and installment purchase agreements are also general

Township of Tyrone

Notes to the Financial Statements

obligations of the government. Special assessment bonds provide for capital improvements that benefit specific properties and will be repaid from amounts levied against those properties benefited from the construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the Township is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a reassessment of the Township) are received. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Following is a summary of long-term obligations activity of the Township for the year ended March 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Shannon Lake Road Special Assessment Bond	\$ 975,000	\$ -	\$ (110,000)	\$ 865,000	\$ 110,000
Bond Premiums	16,590	-	(1,843)	14,747	-
Parkin Lane Road Special Assessment Bond	355,000	-	(25,000)	330,000	25,000
Laurel Springs Road Special Assessment Bond	180,000	-	-	180,000	5,000
Irish Hills Road Special Assessment Bond	785,000	-	(10,000)	775,000	45,000
Compensated Absences	6,586	2,829	-	9,415	9,415
Total Governmental Activities	<u>2,318,176</u>	<u>2,829</u>	<u>(146,843)</u>	<u>2,174,162</u>	<u>194,415</u>
Business-type Activities					
Livingston County Sanitary Sewer Improvement Bonds Series 2007	1,945,000	-	(465,000)	1,480,000	490,000
Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2013	3,335,000	-	(390,000)	2,945,000	385,000
Bond Premiums	208,535	-	(26,821)	181,714	-
Livingston County Clean Water Sewer Improvement Bond, Series 2015	716,618	-	(39,330)	677,288	41,400
Total Business-type Activities	<u>6,205,153</u>	<u>-</u>	<u>(921,151)</u>	<u>5,284,002</u>	<u>916,400</u>
Total Long-term Obligations	<u>\$ 8,523,329</u>	<u>\$ 2,829</u>	<u>\$ (1,067,994)</u>	<u>\$ 7,458,164</u>	<u>\$ 1,110,815</u>

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

Year Ended March 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 185,000	\$ 67,321	\$ 252,321	\$ 916,400	\$ 148,907	\$ 1,065,307
2023	190,000	61,167	251,167	921,400	116,598	1,037,998
2024	195,000	54,826	249,826	908,470	84,437	992,907
2025	190,000	48,441	238,441	413,470	62,376	475,846
2026	190,000	42,079	232,079	415,540	50,188	465,728
2027-2031	755,000	118,796	873,796	1,309,260	93,527	1,402,787
2032-2036	250,000	44,490	294,490	217,748	13,806	231,554
2037-2040	195,000	10,611	205,611	-	-	-
Totals	<u>\$ 2,150,000</u>	<u>\$ 447,731</u>	<u>\$ 2,597,731</u>	<u>\$ 5,102,288</u>	<u>\$ 569,839</u>	<u>\$ 5,672,127</u>

Lake Shannon Road Improvement Special Assessment Bonds – Series 2018 - Tyrone Township issued \$1,045,000 in Special Assessment Bonds. The Lake Shannon Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 4.23% with a maturity date of July 1, 2028.

Township of Tyrone

Notes to the Financial Statements

Parkin Lane Road Improvement Special Assessment Bonds – Series 2010 - Tyrone Township issued \$500,000 in Special Assessment Bonds. The Parkin Lane Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate ranges from 3.00% to 4.95% with a maturity date of July 1, 2030.

Laurel Springs Road Improvement Special Assessment Bonds – Series 2019 - Tyrone Township issued \$180,000 in Special Assessment Bonds. The Laurel Springs Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 3.00% with a maturity date of July 1, 2039.

Irish Hills Road Improvement Special Assessment Bonds – Series 2019 - Tyrone Township issued \$785,000 in Special Assessment Bonds. The Irish Hills Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 2.73% with a maturity date of July 1, 2039.

Tyrone Township Sewer Bonds - Series 2007 - Tyrone Township, through Livingston County, issued \$4,155,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2007 (Tyrone Township Sewer Bonds) were issued pursuant to Act 185 and 342, Michigan Public Acts of 1954, as amended. The bonds were issued to refund a portion of the Tyrone Township Sewer Bonds - Series 2003. The bond proceeds were placed 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 financial statements. The interest rate is 4.00% with a maturity date of November 1, 2023.

Tyrone Township Sewer Bonds - Series 2013 - Tyrone Township, through Livingston County, issued \$4,945,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2013 (Tyrone Township Sewer Bonds) were issued pursuant to Act 185 and 342, Michigan Public Acts of 1954, as amended. The bonds were issued to refund a portion of the Tyrone Township Sewer Bonds - Series 2005. The bond proceeds were placed 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 financial statements. The maturity date is May 1, 2028.

Township of Tyrone

Notes to the Financial Statements

During May 2013, the Township refinanced its Sanitary Sewer Improvement Bonds Series 2005 in the amount of \$4,945,000. The debt has a maturity of 15 years and bears an interest rate of 2 percent through May 2017, 4 percent for 2018, and 3 percent for 2019 through 2028. The proceeds of \$5,313,150 (after payment of \$16,071 in underwriter's discount and a bond premium of \$384,221) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the original bonds. As a result, the bonds are considered to be defeased and the liability for the bonds has been removed. The advance refunding reduced total debt service payments over the next 25 years by \$478,483, which represents an economic gain of \$421,211.

Township of Tyrone Sewer Bonds - Series 2015 - Lake Tyrone Improvements - Tyrone Township, through Livingston County, issued \$2,240,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sewage Disposal System Bonds Series 2015 (Tyrone Township Sewer Bonds) were issued pursuant to part 53 of the Clean Water Assistance, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended. The bonds were issued to pay for improvements to the Lake Tyrone sanitary sewer system. The bonds will be split between the Township of Tyrone (41.4%) and the Township of Hartland (58.6%), which was determined based on the total taxable values of the properties in both townships. Tyrone Township will also provide sufficient capacity from its current 2003 sewer system for treating the output of 77 Lake Tyrone residential connections. Payments will be made to the 2003 Sewer Debt Fund for those 77 connections. The interest rate is 2.50% with a maturity date of April 1, 2035. The bond is primarily payable from collections of special assessments levied against the benefited properties in the district and revenue expected to be generated by future sewer connection fees. The bonds are dated September 17, 2015 with interest and principal payable April 1 and interest payable October 1. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate.

Note 8 - Risk Management and Contingent Liabilities

The Township is exposed to various risks of loss related to property loss, torts, errors and omission, and employee injuries. The Township has purchased commercial insurance for these claims. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Livingston County (the "County") purchases delinquent tax rolls from the County's local units. In the event that those taxes become uncollectible, the County charges those amounts back to the local units. Therefore, the Township is exposed to potential refunds to Livingston County for the amount of uncollectible taxes and special assessment that were purchased by the County. The County has purchased a significant amount of delinquent special assessments levied by the Sewer Fund over the past few years. As of March 31, 2021, the Township estimates there is no significant liability related to Livingston County chargebacks.

Township of Tyrone

Notes to the Financial Statements

Note 9 - Commitments

The Township has committed to a multi-year fire suppression, rescue, and emergency medical services agreement with the Charter Township of Fenton, the City of Fenton, and Hartland Township. An agreement was signed covering the period from April 1, 2019 through March 31, 2024. This agreement commits the Township to pay a base rate for each fire run of:

<u>Year Ending March 31,</u>	<u>Base Rate per Run</u>
2022	\$ 1,447
2023	1,461
2024	1,476

The Township paid \$484,488 during the fiscal year ended March 31, 2021 under the agreement.

Note 10 - Net Investment in Capital Assets

Below is the determination of the net investment of capital assets as of March 31, 2021:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Nondepreciable capital assets	\$ 77,342	\$ 17,595
Depreciable capital assets, net	1,476,781	11,222,582
Current portion of long-term debt	-	(916,400)
Long-term debt	-	(4,367,602)
Deferred charge on bond refunding	-	193,053
Cash held by agent - restricted	-	1,027
Net investment in capital assets	<u>\$ 1,554,123</u>	<u>\$ 6,150,255</u>

Note 11 - Change in Accounting Principle

The Township adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, in the current year. There was no change in the beginning fund balance for any funds.

REQUIRED SUPPLEMENTARY INFORMATION

Township of Tyrone
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended March 31, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 419,448	\$ 419,448	\$ 473,151	\$ 53,703
Licenses and Permits	17,041	17,041	20,295	3,254
Federal Revenue	--	--	9,183	9,183
State Revenue	816,500	816,500	945,226	128,726
Charges for Services	182,136	182,136	212,032	29,896
Fines and Forfeitures	10,211	10,211	27,163	16,952
Cable Franchise Fees	121,781	121,781	134,970	13,189
Sale of Capital Assets	330,000	--	--	--
Other Miscellaneous Income	200,000	5,000	27,665	22,665
Interest	10,558	10,558	7,007	(3,551)
Total Revenues	2,107,675	1,582,675	1,856,692	274,017
Expenditures				
General Government				
Township Board	112,771	112,771	93,109	19,662
Supervisor	50,398	50,398	46,836	3,562
Clerk	142,850	142,850	108,569	34,281
Elections	57,271	57,271	38,650	18,621
Treasurer	144,071	144,071	129,124	14,947
Assessing	102,748	102,748	101,743	1,005
Board of Review	2,200	2,200	1,907	293
Building and Grounds	45,839	45,839	34,220	11,619
Cemeteries	10,424	10,424	4,300	6,124
Ordinance Enforcement/Building Inspections	29,770	29,770	11,744	18,026
Other General Government	17,073	17,073	9,221	7,852
Total General Government	715,415	715,415	579,423	135,992
Public Works				
General Public Works	562,000	562,000	296,014	265,986
Street Lighting	2,546	2,546	2,075	471
Total Public Works	564,546	564,546	298,089	266,457
Health and Welfare - Seniors	4,600	4,600	4,400	200
Community and Economic Development				
Planning	89,867	89,867	73,373	16,494
Zoning	43,850	44,662	34,407	10,255
Total Community and Economic Development	133,717	134,529	107,780	26,749
Culture - Public Education Grant	3,500	3,500	1,748	1,752
Other Functions	145,400	145,400	135,254	10,146
Capital Outlay	40,630	100,000	93,324	6,676
Total Expenditures	1,607,808	1,667,990	1,220,018	447,972
Other Financing Uses				
Transfers Out	195,000	--	--	--
Total Expenditures and Other Financing Uses	1,802,808	1,667,990	1,220,018	447,972
Excess (Deficiency) of Revenues Over Expenditures and Other Uses				
Net Change in Fund Balance	304,867	(85,315)	636,674	721,989
Fund Balance at Beginning of Period	7,075,375	7,075,375	7,075,375	--
Fund Balance at End of Period	\$ 7,380,242	\$ 6,990,060	\$ 7,712,049	\$ 721,989

Township of Tyrone
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Public Safety
For the Year Ended March 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
Revenues				
Federal Revenue	\$ --	\$ --	\$ 7,721	\$ 7,721
Charges for Services	48,000	48,000	30,391	(17,609)
Special Assessments	616,670	616,670	614,670	(2,000)
Interest	4,000	4,000	2,706	(1,294)
Total Revenues	<u>668,670</u>	<u>668,670</u>	<u>655,488</u>	<u>(13,182)</u>
Expenditures				
Public Safety	578,247	643,402	632,101	11,301
Total Expenditures	<u>578,247</u>	<u>643,402</u>	<u>632,101</u>	<u>11,301</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>90,423</u>	<u>25,268</u>	<u>23,387</u>	<u>(1,881)</u>
Net Change in Fund Balance	90,423	25,268	23,387	(1,881)
<i>Fund Balance at Beginning of Period</i>	943,200	943,200	943,200	--
Fund Balance at End of Period	\$ 1,033,623	\$ 968,468	\$ 966,587	\$ (1,881)

OTHER SUPPLEMENTARY INFORMATION

**Township of Tyrone
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2021**

	Special Revenue						
	Liquor Law Enforcement	Jayne Hill Street Lighting	Walnut Shores Street Lighting	Jayne Hill Waste Removal	Parkin Lane Snow Removal	Great Oaks Drive	Right of Way
ASSETS							
Cash and Cash Equivalents	\$ 2,226	\$ 2,141	\$ 790	\$ 22,377	\$ 16,146	\$ 10,111	\$ 21,034
Investments	--	--	--	--	--	--	--
Receivables	--	20	--	894	210	185	--
Special Assessment Receivables	--	--	--	--	--	--	--
<i>Total Assets</i>	\$ 2,226	\$ 2,161	\$ 790	\$ 23,271	\$ 16,356	\$ 10,296	\$ 21,034
LIABILITIES							
Accounts Payable	\$ 2,226	\$ 99	\$ 6	\$ --	\$ --	\$ --	\$ --
<i>Total Liabilities</i>	2,226	99	6	--	--	--	--
DEFERRED INFLOWS OF RESOURCES							
Assessments Levied for a Subsequent Period	--	520	100	18,029	6,510	2,960	--
Unavailable Revenues	--	--	--	--	--	--	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	2,226	619	106	18,029	6,510	2,960	--
FUND BALANCE							
Restricted	--	1,542	684	5,242	9,846	7,336	21,034
Unassigned	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	--	1,542	684	5,242	9,846	7,336	21,034
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 2,226	\$ 2,161	\$ 790	\$ 23,271	\$ 16,356	\$ 10,296	\$ 21,034

**Township of Tyrone
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2021**

	Special Revenue					Debt Service		Total Nonmajor Governmental Funds
	Public Education Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Laurel Springs Rubbish Removal	Laurel Springs Road Improvement Debt	Parkin Lane Road Improvement Debt	
ASSETS								
Cash and Cash Equivalents	\$ 190,452	\$ 6,605	\$ 6,764	\$ 15,661	\$ 7,995	\$ 49,395	\$ 177,556	\$ 529,253
Investments	194,254	--	--	--	--	--	--	194,254
Receivables	26,570	--	322	495	160	--	--	28,856
Special Assessment Receivables	--	--	--	--	--	156,359	200,444	356,803
<i>Total Assets</i>	\$ 411,276	\$ 6,605	\$ 7,086	\$ 16,156	\$ 8,155	\$ 205,754	\$ 378,000	\$ 1,109,166
LIABILITIES								
Accounts Payable	\$ 24,626	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 26,957
<i>Total Liabilities</i>	24,626	--	--	--	--	--	--	26,957
DEFERRED INFLOWS OF RESOURCES								
Assessments Levied for a Subsequent Period	--	5,096	6,601	14,025	5,600	--	--	59,441
Unavailable Revenues	--	--	--	--	--	156,359	200,444	356,803
<i>Total Liabilities and Deferred Inflows of Resources</i>	24,626	5,096	6,601	14,025	5,600	156,359	200,444	443,201
FUND BALANCE								
Restricted	386,650	1,509	485	2,131	2,555	49,395	177,556	665,965
Unassigned	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	386,650	1,509	485	2,131	2,555	49,395	177,556	665,965
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 411,276	\$ 6,605	\$ 7,086	\$ 16,156	\$ 8,155	\$ 205,754	\$ 378,000	\$ 1,109,166

Township of Tyrone
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended March 31, 2021

	Special Revenue						
	Liquor Law Enforcement	Jayne Hill Street Lighting	Walnut Shores Street Lighting	Jayne Hill Waste Removal	Parkin Lane Snow Removal	Great Oaks Drive	Right of Way
Revenues							
State Revenue	\$ 2,226	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 11,111
Special Assessments	--	520	100	18,029	6,510	2,960	--
Cable Franchise Fees	--	--	--	--	--	--	--
Interest	--	--	--	--	--	--	--
Total Revenues	<u>2,226</u>	<u>520</u>	<u>100</u>	<u>18,029</u>	<u>6,510</u>	<u>2,960</u>	<u>11,111</u>
Expenditures							
Public Safety	2,226	--	--	--	--	--	--
Public Works	--	1,105	78	21,942	6,578	1,150	--
Culture	--	--	--	--	--	--	--
Debt Service - Interest	--	--	--	--	--	--	--
Debt Service - Principal	--	--	--	--	--	--	--
Total Expenditures	<u>2,226</u>	<u>1,105</u>	<u>78</u>	<u>21,942</u>	<u>6,578</u>	<u>1,150</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	<u>--</u>	<u>(585)</u>	<u>22</u>	<u>(3,913)</u>	<u>(68)</u>	<u>1,810</u>	<u>11,111</u>
Net Change in Fund Balance	<u>--</u>	<u>(585)</u>	<u>22</u>	<u>(3,913)</u>	<u>(68)</u>	<u>1,810</u>	<u>11,111</u>
<i>Fund Balance at Beginning of Period</i>	--	2,127	662	9,155	9,914	5,526	9,923
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ 1,542</u>	<u>\$ 684</u>	<u>\$ 5,242</u>	<u>\$ 9,846</u>	<u>\$ 7,336</u>	<u>\$ 21,034</u>

Township of Tyrone
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended March 31, 2021

	Special Revenue					Debt Service		Total Nonmajor Governmental Funds
	Public Education Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Laurel Springs Rubbish Removal	Laurel Springs Road Improvement Debt	Parkin Lane Road Improvement Debt	
Revenues								
State Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 13,337
Special Assessments	--	4,956	6,601	14,025	8,155	15,289	49,088	126,233
Cable Franchise Fees	53,993	--	--	--	--	--	--	53,993
Interest	4,268	--	--	--	--	74	1,662	6,004
Total Revenues	58,261	4,956	6,601	14,025	8,155	15,363	50,750	199,567
Expenditures								
Public Safety	--	--	--	--	--	--	--	2,226
Public Works	--	4,951	6,396	13,941	5,600	--	--	61,741
Culture	24,625	--	--	--	--	--	--	24,625
Debt Service - Interest	--	--	--	--	--	5,400	16,378	21,778
Debt Service - Principal	--	--	--	--	--	--	25,000	25,000
Total Expenditures	24,625	4,951	6,396	13,941	5,600	5,400	41,378	135,370
Excess of Revenues Over (Under) Expenditures	33,636	5	205	84	2,555	9,963	9,372	64,197
Net Change in Fund Balance	33,636	5	205	84	2,555	9,963	9,372	64,197
Fund Balance at Beginning of Period	353,014	1,504	280	2,047	--	39,432	168,184	601,768
Fund Balance at End of Period	\$ 386,650	\$ 1,509	\$ 485	\$ 2,131	\$ 2,555	\$ 49,395	\$ 177,556	\$ 665,965

Township of Tyrone
General Fund Combining Balance Sheet
All Funds Treated as General
March 31, 2021

	General	Technology	Public Improvement Building and Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Total General Funds
ASSETS							
Cash and Cash Equivalents	\$ 3,668,610	\$ 56,782	\$ 180,157	\$ 5,934	\$ 578,694	\$ 454,417	\$ 4,944,594
Receivables	214,425	--	--	--	--	--	214,425
Prepaid Items	9,123	--	--	--	--	--	9,123
Due from Agency	3,659	--	--	--	--	--	3,659
Due from Other Funds	11,339	--	--	--	--	--	11,339
Land Contracts Receivable	--	--	--	--	--	85,452	85,452
Advances to Other Funds	2,550,000	--	--	--	--	--	2,550,000
Total Assets	\$ 6,457,156	\$ 56,782	\$ 180,157	\$ 5,934	\$ 578,694	\$ 539,869	\$ 7,818,592
LIABILITIES							
Accounts Payable	\$ 10,191	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 10,191
Accrued Liabilities and Other	10,660	--	--	--	--	--	10,660
Due to Other Funds	240	--	--	--	--	--	240
Total Liabilities	21,091	--	--	--	--	--	21,091
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	85,452	85,452
Total Liabilities and Deferred Inflows of Resources	21,091	--	--	--	--	85,452	106,543
FUND BALANCE							
Nonspendable	2,559,123	--	--	--	--	--	2,559,123
Committed	500,000	--	--	--	--	--	500,000
Assigned	--	56,782	180,157	5,934	578,694	454,417	1,275,984
Unassigned	3,376,942	--	--	--	--	--	3,376,942
Total Fund Balance	6,436,065	56,782	180,157	5,934	578,694	454,417	7,712,049
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 6,457,156	\$ 56,782	\$ 180,157	\$ 5,934	\$ 578,694	\$ 539,869	\$ 7,818,592

Township of Tyrone
General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds Treated as General
For the Year Ended March 31, 2021

	General	Technology	Public Improvement Building and Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Eliminations	Total General Funds
Revenues								
Property Taxes	\$ 473,151	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 473,151
Licenses and Permits	20,295	--	--	--	--	--	--	20,295
Federal Revenue	9,183	--	--	--	--	--	--	9,183
State Revenue	945,226	--	--	--	--	--	--	945,226
Charges for Services	212,032	--	--	--	--	--	--	212,032
Fines and Forfeitures	27,163	--	--	--	--	--	--	27,163
Cable Franchise Fees	134,970	--	--	--	--	--	--	134,970
Other Miscellaneous Income	10,829	--	--	--	--	16,836	--	27,665
Interest	5,785	--	--	--	704	518	--	7,007
Total Revenues	<u>1,838,634</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>704</u>	<u>17,354</u>	<u>--</u>	<u>1,856,692</u>
Expenditures								
General Government	577,178	--	2,245	--	--	--	--	579,423
Public Works	2,075	--	--	--	296,014	--	--	298,089
Health and Welfare	4,400	--	--	--	--	--	--	4,400
Community and Economic Development	107,780	--	--	--	--	--	--	107,780
Culture	1,748	--	--	--	--	--	--	1,748
Other Functions	135,254	--	--	--	--	--	--	135,254
Capital Outlay	--	--	93,324	--	--	--	--	93,324
Total Expenditures	<u>828,435</u>	<u>--</u>	<u>95,569</u>	<u>--</u>	<u>296,014</u>	<u>--</u>	<u>--</u>	<u>1,220,018</u>
Excess of Revenues Over (Under) Expenditures	<u>1,010,199</u>	<u>--</u>	<u>(95,569)</u>	<u>--</u>	<u>(295,310)</u>	<u>17,354</u>	<u>--</u>	<u>636,674</u>
Other Financing Sources (Uses)								
Transfers In	--	--	--	--	280,000	--	(280,000)	--
Transfers Out	(280,000)	--	--	--	--	--	280,000	--
Net Other Financing Sources (Uses)	<u>(280,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>280,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	730,199	--	(95,569)	--	(15,310)	17,354	--	636,674
<i>Fund Balance at Beginning of Period</i>	5,705,866	56,782	275,726	5,934	594,004	437,063	--	7,075,375
Fund Balance at End of Period	<u>\$ 6,436,065</u>	<u>\$ 56,782</u>	<u>\$ 180,157</u>	<u>\$ 5,934</u>	<u>\$ 578,694</u>	<u>\$ 454,417</u>	<u>\$ --</u>	<u>\$ 7,712,049</u>

To the Township Board
Tyrone Township
Livingston County, Michigan

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 Tyrone (the “Township”) for the year ended March 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. No new accounting policies were adopted and, except as stated in Note 11 to the financial statements, the application of existing policies was not changed during March 31, 2021. We noted no transactions entered into by Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 Township’s financial statements was:

- Management’s estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

We evaluated key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing 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 clearly trivial, and communicate them to the appropriate level of management. No such misstatements were identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 23, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary

information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Township Board and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name of the company.

Gabridge & Company, PLC
Grand Rapids, MI
August 23, 2021

NEW BUSINESS #2

Zoning Ordinance Amendment: Article 21 Supplemental District Regulations, Section 21.08 Stables and Animals.



Livingston County Department of Planning

August 19, 2021

Tyrone Township Board of Trustees
c/o Marcella Husted, Township Clerk
8420 Runyan Lake Road
Fenton, MI 48430

Kathleen J. Kline-Hudson
AICP, PEM
Director

Robert A. Stanford
AICP, PEM
Principal Planner

Scott Barb
AICP, PEM
Principal Planner

Re: Livingston County Planning Commission Review

**Z-25-21: Article 21, Supplemental District Regulations, Section 21.21.F:
Swimming Pool Enclosures**

**Z-26-21: Article 21 Supplemental District Regulations, Section 21.08
Stables and Animals**

**Z-27-21: Article 11, Planned Unit Development, Section 11.02.F.1,
Table 11.1: PUD Uses Permitted**

Dear Board Members:

The Livingston County Planning Commission met on Wednesday, August 18, 2021, and reviewed the proposed Tyrone Township Zoning Ordinance amendments referenced above. The County Planning Commissioners made the following recommendations:

Z-25-21: Approval. The proposed amendments appear to be reasonable and appropriate. The amendment better describes the more up-to-date, required and approved safety equipment currently allowed in pool enclosures.

Z-26-21: Approval. With minimal corrections to the sections as noted in Staff Comments, the content of the proposed amendments appears to be reasonable and comprehensive and should do a satisfactory job of regulating the keeping of animals on non-farm lots.

Z-27-21: Approval. The proposed amendments appear to be reasonable and appropriate. The amendment brings both Zoning Ordinance and Master Plan documents into conformance and compatibility.

Department Information

Administration Building
304 E. Grand River Avenue
Suite 206
Howell, MI 48843-2323

(517) 546-7555
Fax (517) 552-2347

Web Site
co.livingston.mi.us



August 19, 2021
Tyrone Township Board of Trustees
Livingston County Planning Commission Review: Z-25-21 to Z-27-21
Page 2

Copies of the staff review and Livingston County Planning Commission meeting minutes are enclosed. Please do not hesitate to contact our office should you have any questions regarding county actions.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen J. Kline-Hudson".

Kathleen J. Kline-Hudson, Director

rs

Enclosures

c: Ross Nicholson, Tyrone Township Zoning Administrator
Dan Stickel, Chair, Tyrone Township Planning Commission

Additional meeting minutes and agendas are available at:

<https://www.livgov.com/plan/Pages/meetings.aspx>



Livingston County Department of Planning

MEMORANDUM

TO: Livingston County Planning Commissioners and the Tyrone Township Board of Trustees

FROM: Robert Stanford, Principal Planner

DATE: August 6, 2021

SUBJECT: **Z-26-21 Amendments to Zoning Ordinance Articles - Article 21 Supplemental District Regulations, Section 21.08 Stables and Animals**

Kathleen J. Kline-Hudson
AICP, PEM
Director

Robert A. Stanford
AICP, PEM
Principal Planner

Scott Barb
PEM
Principal Planner

The Tyrone Township Planning Commission proposes an amendment regarding stables and keeping of animals which is intended to replace the current Section 21.28 in its entirety.

This set of amendments has been revised since the County Planning Commission previously reviewed a set of similar proposed amendments (see case Z-43-19). The purpose of these amendments revise the requirements and standards for keeping of animals that are not pets in the Farming Residential (FR), Rural Estate (RE), and Single Family Residential (R-1) zoning districts, to clarify the method used to calculate the number of animals allowed, and to add standards for the keeping of chickens (hens), rabbits and bees. The proposed text would revise the current definition of household pet and replace the entire current text in Section 21.28.

According to the Township, when the draft amendments were initially sent to the Board for consideration, they sent them back to the PC with some suggestions for revisions to the text (primarily enclosure requirements and reconsideration of standards where roosters may be kept) and suggestions to simplify the animal unit calculation table.

NOTE: When existing (current) text are utilized in this review for illustrative purposes, additions (or newly proposed text) are noted in **underlined font** while deletions to existing text are noted in ~~strikethrough font~~. Planning Staff comments are noted in ***bold italic underline*** fashion.

The Tyrone Township Planning Commission proposes an amendment regarding stables and keeping of animals which is intended to replace the current Section 21.28 in its entirety as follows:

Section 21.28: STABLES AND ANIMALS

The standards described in this Section shall not apply to the keeping of animals as part of an active farm operation in the FR/RE district and maintained in conformance with the Right to Farm Act (P.A. 93 of 1981, as amended) and

Department Information

Administration Building
304 E. Grand River Avenue
Suite 206
Howell, MI 48843-2323

(517) 546-7555
Fax (517) 552-2347

Web Site
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Generally Accepted Agricultural Management Practices (GAMMPs) established by the Michigan Department of Agriculture and Rural Development (MDARD). Specifically, the keeping of farm animals are addressed in the Care of Farm Animals GAMMPs. Such animals are not regulated in this Section. All animals regulated by this Ordinance are defined as nonhuman zoological species and are classified as follows:

STAFF COMMENT: Please note that the acronym for "Generally Accepted Agricultural Management Practices" should be "GAAMPs" instead of "GAMMPs".

A. Classification of Animals

1. **Class I Animal:** Domesticated household pets. Class I animals may be maintained in any zoning district in accordance with Section 21.49.

STAFF COMMENTS: "Section 21.49" above refers to SECTION 21.49 KEEPING OF PETS

2. **Class II Animal:** An animal which is normally part of the livestock maintained on a farm, including:
 - a. Bovine and like animals, such as the cow.
 - b. Swine and like animals, such as the pig and hog.
 - c. Ovine and like animals, such as the sheep and goat.
 - d. Equine and like animals, such as the horse.
 - e. Class II animals may be maintained in the FR/RE districts as a permitted principal use subject to any special conditions listed in Section 4.0. Class II animals shall only be permitted on a lot having three (3) or more acres.

STAFF COMMENTS: Under item "e." the reference to Section 4.0 does not appear to be correct.

3. **Class III Animal:** means rabbits (which are not maintained or kept as domesticated household pets); animals considered as poultry, animals considered as wildfowl, such as pheasant, quail, geese or grouse, bees, and other animals weighing less than 75 pounds not specifically classified in this definition. Class III animals may be maintained in zoning Districts R1, FR, & RE.

- B. Housing Requirements Related to Class II and III Animals:** Structures shall be provided for the purpose of housing, confining, sheltering, and maintaining permitted animals. Such structures shall meet requirements for height and floor area as specified in Section 21.28, but no single structure shall exceed four thousand (4,000) square feet. Structures for the purpose of housing, confining, sheltering, and maintaining of animals shall meet all requirements specified within Sections B and D. The following minimum floor area shall be provided within a structure for each animal:



1. **Class II Animals:** Class II animals shall be provided with a structure having a minimum floor area of 100 square feet for each animal. Planning Commission has the discretion to permit smaller structures for miniature horses.

2. **Class III Animals:** Class III animals, other than rabbits, chickens, and bees, as described below, shall be provided with an appropriately-sized structure. It shall be the responsibility of the Applicant to provide evidence of the structure dimensions appropriate for the species of animal.
 - a. Rabbits, when kept outdoors, are subject to the following requirements:
 - i. Rabbits must be kept in the rear yard and at least ten (10) feet from all adjacent property lines and twenty-five (25) feet from any residential structure.
 - ii. There must be a covered, predator proof hutch that provides a minimum of six (6) square feet per rabbit and two (2) feet high living area. The bottom floor of the hutch shall be elevated above grade level. Part of the hutch shall have a wire floor and a portion shall have solid surfacing. The hutch shall be well ventilated and contain windows for natural light. A hutch shall not exceed eight (8) feet in height.

 - b. Chickens may be kept, subject to the following requirements:
 - i. Chickens must be kept in an enclosure, including a fence or corral, in the rear yard that provides at least ten (10) square feet of space for each hen. The enclosure must be of sufficient type, height, and strength to secure and reasonably assure that the hens will not escape. The enclosure must be at least ten (10) feet from all adjacent property lines and forty (40) feet from any residential structure. The area within the enclosure must be well drained and free from standing water.
 - ii. There shall be a covered, well ventilated, predator proof coop within the enclosure that provides at least two (2) square feet per hen, nesting boxes for each three (3) hens, twelve (12) inches of roost per hen, and access to the outdoor portion of the enclosure. A coop shall not exceed eight (8) feet in height.



C. Animal Unit Density Requirements: When making density calculations to determine allowable animal units on a parcel, the acreage located within a designated wetland, lake, or the 100 foot floodplain shall be excluded from the calculation unless the property owner can show the land to be excluded does not contain standing water.

1. Permitted Density in the Farming Residential (FR) Zoning District:

- i. Less than 2 acres: 0.5 animal unit.**
- ii. 2.00 to 2.99 acres: 1.0 animal unit**
- iii. 3.00 acres and larger 1.0 animal unit for the first two acres, and 1.0 animal unit per full acre owned above 2 acres.**

In the Farming Residential Zoning District, an animal unit density greater than those listed above requires a Special Use Permit, with a review of existing and proposed site conditions, structures, etc.

Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49, unless kept considered a commercial kennel pursuant to Special Land Use Approval.

2. Permitted Density in the Rural Estate Residential (RE) Zoning District:

- i. Less than 2 acres: 0.5 animal unit**
- ii. 2.00 to 2.99 acres: 1.0 animal unit**
- iii. 3.00 acres and larger: 1.0 animal unit for the first two acres, and 1.0 animal unit per full acre owned above two acres, with a limit of 20.0 animal units.**

In the Rural Estate Zoning District, an animal unit density greater than those listed above or a total number of units greater than 20.0 requires a special use permit, with a review of existing and proposed site conditions, structures, etc.

Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49, unless kept considered a commercial kennel pursuant to Special Land Use Approval.

3. Permitted Density in the Single Family Residential (R-1) Zoning District:

- i. Less than 2 acres:** Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49. 0.5 animal unit is permitted for the keeping of hens, rabbits, and bees if consent from the adjacent neighbors is obtained.
- ii. 2.01 to 4.99 acres:** 1.0 animal unit; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.



- iii. 5.00 to 9.99 acres: 1.0 animal unit plus 0.25 animal unit for each additional acre owned above 5 acres, with a maximum of 2.25 animal units; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- iv. 10.00 to 19.99 acres: 2.25 animal units plus 0.5 animal unit for each additional acre owned above 10 acres, with a maximum of 7.25 animal units; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- v. 20.00 or more acres: 7.25 animal units plus 0.5 animal unit for each additional acre owned above 20 acres; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- vi. Performance Standards for the Keeping of Animals: In addition to, and notwithstanding the above, the following regulations shall be applicable to the maintenance of animals:
 - 1. Adequate fencing shall be provided to contain the animals within the restricted areas provided for in this Ordinance.
 - 2. No animal pen or fence shall be established or maintained within 75 feet of a neighboring property owner's primary structure. If the neighboring property does not have a primary structure on the property, at the time of construction of the pen or fence, the distance must be measured from the minimum side yard and front yard setback of the neighboring property
 - 3. The refuse and wastes resulting from the maintenance of animals shall be controlled upon the premises, and shall be cared for or disposed of within a reasonable time so as to minimize hazards of health and offensive effects upon neighboring people and uses.
 - 4. All feed and other substances and materials on the premises for the maintenance of animals shall be stored in appropriate enclosed receptacles and structures, excepting such storage as may otherwise be accomplished without adversely affecting the neighbors of the premises or the public health, safety and welfare of the citizens of the Township. Storage is permissible within required accessory structures.



5. On any premises upon which animals are situated or maintained in the Township, garbage, refuse, offal, and the like, shall not be brought upon the premises and fed to animals; said action is hereby deemed to be a nuisance.
 6. No Animals or Uses described in this section shall be allowed in Condominiums, Subdivisions or similar developments if said animals or uses are expressly prohibited in Master Deeds, Restrictions, or similar recorded documents.
 7. A nuisance or a threat to public health and/or safety shall not be created by the maintenance of animals in the Township. The Zoning Administrator, or other Township official (the Official) duly designated and authorized by the Township Board, shall inspect the premises on which animals are kept where it is alleged there exists a nuisance or a threat to public health and/or safety. Within ten (10) days written notice shall be given by the Official to the person maintaining animals on the premises, stating that it appears a nuisance or public health/safety threat does in fact exist on said premises, and that the nuisance or threat shall be abated. Upon application of the person or persons maintaining the animals on the premises, due notice being given to individuals residing within three hundred (300) feet of the said premises, and other interested parties known to the Township, the Zoning Board of Appeals shall conduct a hearing and make a determination as to whether the conditions on the premises in question constitute a nuisance or public health/safety threat. The person or persons maintaining the animals on said premises, or their legal representatives, shall be permitted to present evidence and argument. Upon a determination by the Zoning Board of Appeals that a nuisance or threat exists, the Zoning Board of Appeals shall, in writing, apprise the person maintaining the animals on the said premises as to how the nuisance or threat shall be abated, and provide a reasonable time therefor. The Zoning Board of Appeals shall order the animals upon the premises removed only in the event that the maintenance of said animals creates an imminent danger to the public health, safety and welfare, and, provided that such a removal order shall be limited to a minimum number of animals and minimum time period necessary to abate said danger.
- vii. **Animal Unit Density Calculation:** Animal units shall be determined by referencing Table 21.28.1. After determining the total number and type of animals being kept or desired, the animal units designated for each animal type and quantity can be calculated and compared to Section 21.28.C for compliance.



Table 21.28.1

Animal Unit Calculation Table			
<i>ANIMAL TYPE</i>	<i>NUMBER OF ANIMALS</i>	<i>ANIMAL UNIT FACTOR</i>	<i>NUMBER OF ANIMAL UNITS</i>
Cattle			
Mature Cow		1.000	0.0
Heifer		0.700	0.0
Steer		1.000	0.0
Calf		0.200	0.0
Pig			
Pig		0.400	0.0
Under 55 pounds		0.050	0.0
Horse			
Full Size Standard Horse		1.000	0.0
Miniature Horse (350 pounds or less)		0.330	0.0
Sheep & Lambs			
All types		0.100	0.0
Chickens			
All types		0.033	0.0
Turkeys			
All types		0.033	0.0
Ducks & Geese			
Ducks (all types)		0.033	0.0
Geese (all types)		0.033	0.0
Rabbits			
Rabbits (all types)		0.010	0.0
Other			
Alpacas		0.200	0.0
Llamas		0.330	0.0
Donkeys		0.330	0.0
Miniature Donkeys		0.200	0.0
Mules		0.700	0.0
Goats		0.100	0.0
Animals not listed above & approved by Zoning Administrator or Sub Committee			
All		average weight of animal divided by 1,000	
Total Number of Animal Units (Add up all numbers in Column 4)			0.0

Township Recommendation: Approval. The Tyrone Township Planning Commission recommended **Approval** of the text amendments at their January 12, 2021 meeting.

Staff Recommendation: Approval. With minimal corrections to the sections as noted in Staff Comments, the content of the proposed amendments appears to be reasonable and comprehensive and should do a satisfactory job of regulating the keeping of animals on non-farm lots.



FOR COUNTY PLANNING COMMISSION REFERENCE

EXISTING SECTION 21.28 IN TYRONE TOWNSHIP ZONING ORDINANCE:

SECTION 21.28 STABLES AND ANIMALS

Stables for breeding, rearing and housing of horses, mules and similar domestic animals are subject to the following conditions:

A. Minimum Commercial Parcel. For breeding, rearing and housing of horses, mules and, similar domestic animals on a commercial basis, the minimum lot size shall be twenty (20) acres.

B. Stable Location. An accessory building used as a stable shall not be located nearer than one hundred (100) feet to any dwelling.

C. Pasture Fencing. Paddocks or pastures of livestock shall be a suitable fenced area that precludes their approaching nearer than twenty (20) feet of any dwelling on adjacent properties.

D. Nuisance or Hazard. The facility shall be so constructed and maintained that odor, dust, noise or drainage shall not constitute a nuisance or hazard to adjoining premises.

E. Animal Units. For private use by the owner or lessee of the land and dwelling, the following number of animal units is allowed on the designated usable land as provided in the following table:

<u>Site Acreage</u>	<u>Number of Animal Units Permitted</u>
Less than 3	0
3 to less than 5	1
5 to less than 7	2
7 to less than 9	3
9 to 10	4

One (1) animal unit is equivalent to:

- 1 horse or donkey or mule or cow, or
- 3 pigs, or
- 15 sheep or goats, or
- 30 fowl, or
- 4 miniature equine

F. Less Than Ten Acres. On parcels that are less than ten (10) acres in size, the animals must be housed and maintained on the land of the owner or lessor of the principal residence. Land cannot be leased to increase the size of the primary parcel, thereby allowing for more animals than would be allowed on the primary parcel.

**LIVINGSTON COUNTY PLANNING
COMMISSION MEETING MINUTES**

August 18, 2021

6:30 p.m.

Hybrid In-Person and Virtual Zoom Meeting

**Zoom Virtual Meeting Room Meeting ID: 399-700-0062 / Password: LCBOC
<https://zoom.us/j/3997000062?pwd=SUdLYVFFcmozWnFxbm0vcHRjWkVIZz09>**

\PLANNING COMMISSION		
COMMISSIONERS PRESENT:	BRIAN PROKUDA MATT IKLE (VIA ZOOM) DENNIS BOWDOIN	PAUL FUNK BILL ANDERSON JEANNE CLUM
COMMISSIONERS ABSENT:	BILL CALL	
STAFF PRESENT:	KATHLEEN KLINE HUDSON ROB STANFORD SCOTT BARB	
OTHERS PRESENT:	BRUCE POWELSON, MARION TOWNSHIP PLANNING COMMISSION DAN STICKLE, TYRONE TOWNSHIP PLANNING COMMISSION CHAIR BOB HANVEY, MARION TOWNSHIP SUPERVISOR	

1. **CALL TO ORDER:** Meeting was called to order by Planning Commissioner Prokuda at 6:30 PM.

2. **PLEDGE OF ALLEGIANCE TO THE FLAG**

3. **ROLL AND INTRODUCTION OF GUESTS:** Roll call by Principal Planner Stanford indicated the presence of a quorum. Members of the public were acknowledged in the audience.

Present: All commissioners were present at Livingston County Chambers except Matt Ikle (Via Zoom).

Prokuda	[X]	Location: Livingston County Administration Building
Clum	[X]	Location: Livingston County Administration Building
Ikle	[X]	Location: Genoa Township (via Zoom)
Anderson	[X]	Location: Livingston County Administration Building
Bowdoin	[X]	Location: Livingston County Administration Building
Funk	[X]	Location: Livingston County Administration Building

Absent: Commissioner Call

4. APPROVAL OF AGENDA

Commissioner Action: IT WAS MOVED BY COMMISSIONER CLUM TO APPROVE THE AGENDA, AS PRESENTED, DATED AUGUST 18, 2021, SECONDED BY COMMISSIONER FUNK.

All in favor, motion passed.

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Funk [X]

Nay: None.

5. APPROVAL OF PLANNING COMMISSION MEETING MINUTES

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO APPROVE THE MINUTES, DATED JULY 21, 2021, SECONDED BY COMMISSIONER ANDERSON.

All in favor, motion passed.

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Funk [X]

Nay: None.

6. CALL TO THE PUBLIC: None.

7. ZONING REVIEWS:

A. MP-01-21: MARION TOWNSHIP: MASTER PLAN AMENDMENT.

Livingston County Planning Department received correspondence from the Marion Township Planning Commission requesting Livingston County Planning Commission review and comment on the proposed new *Marion Township Master Plan* (Draft March 2021). This request is in accordance with Section 41 of the Michigan Planning Enabling Act (P.A. 33 of 2008). This newly proposed Master Plan replaces the current Township Master Plan, which was adopted in October 2010.

Township Planning Commission Recommendation: Final Approval Pending.

Staff Recommendation: Approval. That the Livingston County Planning Commission concur with staff's comments on the *2021 Marion Township Master Plan* and submit the foregoing comments to the Marion Township Planning Commission.

Commission Discussion: Commissioner Bowdoin inquired as to whether staff will be supplying the Township with the new updated Census data? Principal Planner Stanford stated that this data will be refreshed and updated on the County Planning website as new Census 2020 information is released.

Commissioner Funk recommended that the Livingston County Planning Commission concur with staff comments regarding the revision of maps, and conditionally approve the Marion Township Master Plan based on the following additional conditions:

- Revision of the Future Land Use chapter so that it deletes all references to the obsolete Livingston County Master Plan and replaces this language with information from the 2018 Livingston County Master Plan
- Update the Demographic Profile chapter to include the newly released Census 2020 data.

Public Comment: Marion Township Supervisor Bob Hanvey stated that these revisions can be made.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER FUNK TO RECOMMEND APPROVAL WITH CONDITIONS AS STATED, SECONDED BY COMMISSIONER BOWDOIN.

Motion passed: 6 – 0

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Funk [X]

Nay: None.

**B. Z-25-21 TYRONE TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 21, SUPPLEMENTAL DISTRICT REGULATIONS, SECTION 21.21.F: SWIMMING POOL ENCLOSURES.**

The Tyrone Township Planning Commission proposes an amendment that revises the current regulation regarding swimming pool enclosures.

According to the Township, the proposed amendment is intended to allow for the use of approved swimming pool safety covers to fulfill residential swimming pool enclosure requirements consistent with the Michigan Residential Building Code. The Zoning ordinance currently requires a fully-fenced enclosure with a self-latching gate meeting the minimum Building Code requirements. He stated that, in recent years, the State Building Code had been amended to recognize the use of certain safety covers as viable alternatives to fencing.

In addition, over the past several years, residents and building inspectors have been applying for land use permits to install residential swimming pools utilizing an approved pool safety cover in lieu of fencing. The Livingston County Building Department (LCBD) and the Michigan Building Code allow for the use of approved safety covers in lieu of fencing, however, due to the Township's current Zoning Ordinance residential swimming pool enclosure requirements, it was preventing the issuance of land use permits that are required prior to issuance of building permits. The Township has been permitting residential swimming pools with approved safety covers for the last several years as long as the application included a signed written agreement. The agreement was drafted by staff and reviewed by the Township's attorney prior to being utilized. The agreement stated that the Township was in the process of reviewing proposed amendments to the pool enclosure requirements to potentially allow for the use of an approved safety cover in lieu of a fenced enclosure with a self-latching gate. By signing the agreement, applicants agreed to erect a fenced enclosure with a self-latching gate meeting the minimum specifications of the Building Code if the Township Board ultimately decided not to allow for the use of approved safety covers. The proposed text amendment would basically defer the minimum pool enclosure requirements to the LCBD, who are responsible for inspecting pools and enclosures to ensure compliance with the Michigan Building Code.

Township Planning Commission Recommendation: Approval. The Tyrone Township Planning Commission recommended **Approval** of the text amendments at their November 10, 2020 meeting.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate. The amendment better describes the more up-to-date, required and approved safety equipment currently allowed in pool enclosures.

Commission Discussion: Commissioner Anderson inquired about the material used for the pool covers. Dan Stickle, Tyrone Township PC Chair stated that covers are all very sturdy and acceptable and are compliant with their ordinance and other building standards according to the State of Michigan building codes.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER ANDERSON TO RECOMMEND APPROVAL SECONDED BY COMMISSIONER CLUM.

Motion passed: 6-0

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Call [] Funk [X]
Nay: None.

C. Z-26-21 TYRONE TOWNSHIP, ZONING ORDINANCE AMENDMENT, ARTICLE 21 SUPPLEMENTAL DISTRICT REGULATIONS, SECTION 21.08 STABLES AND ANIMALS.

The Tyrone Township Planning Commission proposes an amendment regarding stables and keeping of animals which is intended to replace the current Section 21.28 in its entirety.

This set of amendments has been revised since the County Planning Commission previously reviewed a set of similar proposed amendments (see case Z-43-19). The purpose of these amendments revise the requirements and standards for keeping of animals that are not pets in the Farming Residential (FR), Rural Estate (RE), and Single Family Residential (R-1) zoning districts, to clarify the method used to calculate the number of animals allowed, and to add standards for the keeping of chickens (hens), rabbits and bees. The proposed text would revise the current definition of household pet and replace the entire current text in Section 21.28. According to the Township, when the draft amendments were initially sent to the Board for consideration, they sent them back to the PC with some suggestions for revisions to the text (primarily enclosure requirements and reconsideration of standards where roosters may be kept) and suggestions to simply the animal unit calculation table.

Township Planning Commission Recommendation: Approval. The Tyrone Township Planning Commission recommended **Approval** of the text amendments at their January 12, 2021 meeting.

Staff Recommendation: Approval. With minimal corrections to the sections as noted in Staff Comments, the content of the proposed amendments appears to be reasonable and comprehensive and should do a satisfactory job of regulating the keeping of animals on non-farm lots.

Commission Discussion: Commissioner Ikle asked about the animals per acre requirements. Dan Stickle stated that the animal/acreage requirements were constructed using comparable requirements from researching other ordinances throughout the county and state.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CLUM TO RECOMMEND APPROVAL. SECONDED BY COMMISSIONER ANDERSON.

Motion passed: 6-0

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Funk [X]
Nay: None.

**D. Z-27-21 TYRONE TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 21 SUPPLEMENTAL DISTRICT REGULATIONS, SECTION 21.08 STABLES AND ANIMALS.**

The Tyrone Township Planning Commission proposes an amendment that revises the current PUD Uses Permitted Table 11.1.

According to the Township, while reviewing an application for a preliminary PUD plan, the Planning Commission noticed that Table 11.1 in the Zoning Ordinance did not align with the Future Land Use Map equivalency table (Table 20 - Comparison of Future Land Use Classifications and Zoning Districts) from the latest Master Plan (2012). The Planning Commission initiated the amendment to Table 11.1 in the Zoning Ordinance so that it would be consistent with Table 20 in the Master Plan.

Township Planning Commission Recommendation: Approval. The Tyrone Township Planning Commission recommended **Approval** of the text amendments at their July 13, 2021 meeting.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate. The amendment brings both Zoning Ordinance and Master Plan documents into conformance and compatibility.

Commission Discussion: None.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER IKLE TO RECOMMEND APPROVAL. SECONDED BY COMMISSIONER FUNK.

Motion passed: 6-0

Yea: Prokuda [X] Clum [X] Ikle [X] Anderson [X] Bowdoin [X] Funk [X]

Nay: None.

8. OLD BUSINESS:

A. Visits to local Planning Commission meetings: Cohoctah and Genoa Townships are upcoming visits.

9. NEW BUSINESS: None.

10. REPORTS:

Director Kline-Hudson stated that Natalie Hunt in the Board of Commissioners office has removed all personal information from the committee page on the Livingston County website.

A copy of the August County Planning Connection news blast was distributed to Planning Commissioners and Director Kline-Hudson briefly explained the six Census 2020 tables that are currently on the Livingston County Planning website and the decision to change the deadline for Livingston County Planning Commission amendments so that staff has a couple of extra days to review.

The Planning Department's annual departmental report and budgetary report will be presented on September 20, 2021, at 6:30 p.m. in the Board of Commissioners chambers. Director Kline-Hudson urged Planning Commissioners to be present if possible.

The posting for County Planning Commissioners was put in the newspaper and on the Livingston County website.

Director Kline-Hudson reported that the Planning Department is currently working on a SEMCOG Planning Assistance Program grant in partnership with the IT Department for a broadband study.

Principal Planner Barb and County Planning Commissioner Funk gave a brief update on the Oak Grove/ M59 meeting with MDOT and communities.

11. **COMMISSIONERS HEARD AND CALL TO THE PUBLIC:** Commissioner Funk briefly discussed the planning commission appointment process. Commissioner Bowdoin stated that the Conway Township Planning Commission has a new chair and he gave a brief update on the future Luke Bryan concert to be held in Conway Township.

12. **ADJOURNMENT:**

Commissioner Action: IT WAS MOVED BY COMMISSIONER CLUM TO ADJOURN THE MEETING AT 8:05 PM, SECONDED BY COMMISSIONER BOWDOIN.

Motion passed: 5-1

Yea: Prokuda [X] Clum [X] Anderson [X] Bowdoin [X] Funk [X]

Nay: Ikle (in honor of the late Jim Sparks)

Corrections Per Livingston Co. Planning Commission Comments:

Section 21.28: STABLES AND ANIMALS

The standards described in this Section shall not apply to the keeping of animals as part of an active farm operation in the FR/RE district and maintained in conformance with the Right to Farm Act (P.A. 93 of 1981, as amended) and Generally Accepted Agricultural Management Practices (GAAMPs) established by the Michigan Department of Agriculture and Rural Development (MDARD). Specifically, the keeping of farm animals are addressed in the Care of Farm Animals GAMMPs. Such animals are not regulated in this Section. All animals regulated by this Ordinance are defined as nonhuman zoological species and are classified as follows:

A. Classification of Animals

1. **Class I Animal:** Domesticated household pets. Class I animals may be maintained in any zoning district in accordance with Section 21.49 – Keeping of Pets.
2. **Class II Animal:** An animal which is normally part of the livestock maintained on a farm, including:
 - a. Bovine and like animals, such as the cow.
 - b. Swine and like animals, such as the pig and hog.
 - c. Ovine and like animals, such as the sheep and goat.
 - d. Equine and like animals, such as the horse.
 - e. Class II animals may be maintained in the FR/RE districts as a permitted principal use subject to any special conditions listed in Article 4. Class II animals shall only be permitted on a lot having three (3) or more acres.
3. **Class III Animal:** means rabbits (which are not maintained or kept as domesticated household pets); animals considered as poultry, animals considered as wildfowl, such as pheasant, quail, geese or grouse, bees, and other animals weighing less than 75 pounds not specifically classified in this definition. Class III animals may be maintained in zoning Districts R1, FR, & RE.

B. Housing Requirements Related to Class II and III Animals: Structures shall be provided for the purpose of housing, confining, sheltering, and maintaining permitted animals. Such structures shall meet requirements for height and floor area as specified in Section 21.28, but no single structure shall exceed four thousand (4,000) square feet. Structures for the purpose of housing, confining, sheltering, and maintaining of animals shall meet all requirements specified within Sections B and D. The following minimum floor area shall be provided within a structure for each animal:

1. **Class II Animals:** Class II animals shall be provided with a structure having a minimum floor area of 100 square feet for each animal. Planning Commission has the discretion to permit smaller structures for miniature horses.
2. **Class III Animals:** Class III animals, other than rabbits, chickens, and bees, as described

below, shall be provided with an appropriately-sized structure. It shall be the responsibility of the Applicant to provide evidence of the structure dimensions appropriate for the species of animal.

a. Rabbits, when kept outdoors, are subject to the following requirements:

- i. Rabbits must be kept in the rear yard and at least ten (10) feet from all adjacent property lines and twenty-five (25) feet from any residential structure.
- ii. There must be a covered, predator proof hutch that provides a minimum of six (6) square feet per rabbit and two (2) feet high living area. The bottom floor of the hutch shall be elevated above grade level. Part of the hutch shall have a wire floor and a portion shall have solid surfacing. The hutch shall be well ventilated and contain windows for natural light. A hutch shall not exceed eight (8) feet in height.

b. Chickens may be kept, subject to the following requirements:

- i. Chickens must be kept in an enclosure, including a fence or corral, in the rear yard that provides at least ten (10) square feet of space for each hen. The enclosure must be of sufficient type, height, and strength to secure and reasonably assure that the hens will not escape. The enclosure must be at least ten (10) feet from all adjacent property lines and forty (40) feet from any residential structure. The area within the enclosure must be well drained and free from standing water.
- ii. There shall be a covered, well ventilated, predator proof coop within the enclosure that provides at least two (2) square feet per hen, nesting boxes for each three (3) hens, twelve (12) inches of roost per hen, and access to the outdoor portion of the enclosure. A coop shall not exceed eight (8) feet in height.
- iii. Chickens may be allowed to roam outside of the coop or fenced enclosure if within the fully fenced rear yard of the premises housing the hens, and under direct supervision by an adult in the immediate vicinity of the Chickens.

iv. Roosters are permitted only in the FR and RE Zoning Districts.

c. Honey bees may be kept subject to compliance with current GAMMPs requirements and standards, however, if a nuisance is confirmed by the Township the following requirements shall apply:

- i. Hives kept in the rear and side yard shall be not less than fifty (50) feet from any adjacent property lines. If limited rear and/or side yard area is available, the front yard may be utilized if the hive is set back not less than one hundred fifty (150) feet from the front lot line and fifty (50) feet from the side yard property lines.

- ii. Each hive shall not exceed a maximum size of twenty (20) cubic feet.
- iii. A constant supply of water shall be provided for all hives.
- iv. When hives are within two hundred (200) feet of any adjacent property line, the hive entrances must open toward the property keeping the bees, so that the bees fly across the property where the hive is located. If this is not possible, a solid fence (limited in height as set forth elsewhere in this Ordinance) or a dense vegetative barrier at least six (6) feet in height shall be required to redirect the bees flight pattern and prevent a direct line of flight from the hives onto a neighboring property.
- v. Subject to additional standards determined by the Planning Commission that are necessary to abate the nuisance.

3. Class II & Class III Restrictions: Class II & Class III animals shall be restricted to areas on the premises upon which they are being maintained no less than ten (10) feet from the nearest residential lot line, or any neighboring dwelling unit in any zoning classification district, said restricted area to include areas in which animals are fenced or otherwise restrained. Structures for housing, sheltering, and/or maintaining of Class II & III animals shall be no less than twenty-five (25) feet from the nearest lot line, regardless of zoning classification district and located in side and rear lots only. Structures in excess of 200 square feet will be considered an accessory structure as defined elsewhere in this ordinance.

C. Animal Unit Density Requirements: When making density calculations to determine allowable animal units on a parcel, the acreage located within a designated wetland, lake, or the 100 foot floodplain shall be excluded from the calculation unless the property owner can show the land to be excluded does not contain standing water.

1. Permitted Density in the Farming Residential (FR) Zoning District:

- i Less than 2 acres: 0.5 animal unit.
- ii 2.00 to 2.99 acres: 1.0 animal unit
- iii 3.00 acres and larger 1.0 animal unit for the first two acres, and 1.0 animal unit per full acre owned above 2 acres.

In the Farming Residential Zoning District, an animal unit density greater than those listed above requires a Special Use Permit, with a review of existing and proposed site conditions, structures, etc.

Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49, unless kept considered a commercial kennel pursuant to Special Land Use Approval.

2. Permitted Density in the Rural Estate Residential (RE) Zoning District:

- i. Less than 2 acres: 0.5 animal unit
- ii. 2.00 to 2.99 acres: 1.0 animal unit
- iii. 3.00 acres and larger: 1.0 animal unit for the first two acres, and 1.0 animal unit per full acre owned above two acres, with a limit of 20.0 animal units.

In the Rural Estate Zoning District, an animal unit density greater than those listed above or a total number of units greater than 20.0 requires a special use permit, with a review of existing and proposed site conditions, structures, etc.

Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49, unless kept considered a commercial kennel pursuant to Special Land Use Approval.

3. Permitted Density in the Single Family Residential (R-1) Zoning District:

- i. Less than 2 acres: Cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49. 0.5 animal unit is permitted for the keeping of hens, rabbits, and bees if consent from the adjacent neighbors is obtained.
- ii. 2.01 to 4.99 acres: 1.0 animal unit; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- iii. 5.00 to 9.99 acres: 1.0 animal unit plus 0.25 animal unit for each additional acre owned above 5 acres, with a maximum of 2.25 animal units; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- iv. 10.00 to 19.99 acres: 2.25 animal units plus 0.5 animal unit for each additional acre owned above 10 acres, with a maximum of 7.25 animal units; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.
- v. 20.00 or more acres: 7.25 animal units plus 0.5 animal unit for each additional acre owned above 20 acres; and cats and dogs or other domestic animals customarily kept as household pets are allowed on any size parcel with a density restriction pursuant to Section 21.49.

D. Performance Standards for the Keeping of Animals: In addition to, and notwithstanding the above, the following regulations shall be applicable to the maintenance of animals:

- 1. Adequate fencing shall be provided to contain the animals within the restricted areas provided for in this Ordinance.

2. No animal pen or fence shall be established or maintained within 75 feet of a neighboring property owner's primary structure. If the neighboring property does not have a primary structure on the property, at the time of construction of the pen or fence, the distance must be measured from the minimum side yard and front yard setback of the neighboring property
3. The refuse and wastes resulting from the maintenance of animals shall be controlled upon the premises, and shall be cared for or disposed of within a reasonable time so as to minimize hazards of health and offensive effects upon neighboring people and uses.
4. All feed and other substances and materials on the premises for the maintenance of animals shall be stored in appropriate enclosed receptacles and structures, excepting such storage as may otherwise be accomplished without adversely affecting the neighbors of the premises or the public health, safety and welfare of the citizens of the Township. Storage is permissible within required accessory structures.
5. On any premises upon which animals are situated or maintained in the Township, garbage, refuse, offal, and the like, shall not be brought upon the premises and fed to animals; said action is hereby deemed to be a nuisance.
6. No Animals or Uses described in this section shall be allowed in Condominiums, Subdivisions or similar developments if said animals or uses are expressly prohibited in Master Deeds, Restrictions, or similar recorded documents.
7. A nuisance or a threat to public health and/or safety shall not be created by the maintenance of animals in the Township. The Zoning Administrator, or other Township official (the Official) duly designated and authorized by the Township Board, shall inspect the premises on which animals are kept where it is alleged there exists a nuisance or a threat to public health and/or safety. Within ten (10) days written notice shall be given by the Official to the person maintaining animals on the premises, stating that it appears a nuisance or public health/safety threat does in fact exist on said premises, and that the nuisance or threat shall be abated. Upon application of the person or persons maintaining the animals on the premises, due notice being given to individuals residing within three hundred (300) feet of the said premises, and other interested parties known to the Township, the Zoning Board of Appeals shall conduct a hearing and make a determination as to whether the conditions on the premises in question constitute a nuisance or public health/safety threat. The person or persons maintaining the animals on said premises, or their legal representatives, shall be permitted to present evidence and argument. Upon a determination by the Zoning Board of Appeals that a nuisance or threat exists, the Zoning Board of Appeals shall, in writing, apprise the person maintaining the animals on the said premises as to how the nuisance or threat shall be abated, and provide a reasonable time therefor. The Zoning Board of Appeals shall order the animals upon the premises removed only in the event that the maintenance of said animals creates an imminent danger to the public health, safety and welfare, and, provided that such a removal order shall be limited to a minimum number of animals and

minimum time period necessary to abate said danger.

- E. **Animal Unit Density Calculation:** Animal units shall be determined by referencing Table 21.28.1. After determining the total number and type of animals being kept or desired, the animal units designated for each animal type and quantity can be calculated and compared to Section 21.28.C for compliance.

Table 21.28.1

(See attached Excel Spreadsheet)

NEW BUSINESS #3

Request to write off uncollectible fire service accounts.

September 2021 Write Off Request

INCIDENT DATE	INCIDENT #	AMOUNT	NAME	STATUS
July 13, 2020	215	\$401.24	TRANSPORT ON DEMAND	UNCOLLECTIBLE
March 2, 2021	84	\$400.00	WEIDEMAN	UNCOLLECTIBLE
TOTAL		801.24		

NEW BUSINESS #4

Quote for laptop computer and software.

I.T. RIGHT

**Information Technology Solutions that
Work for Local Government**

5815 East Clark Rd Suite G
Box 160
48808 Bath
United States

Q U O T E

Number ITRQ20448
Date Sep 14, 2021

Sold To	Ship To	From The Desk Of
Tyrone Township-Livingston Mike Cunningham 8420 Runyan Lake Road 48430 Fenton	Tyrone Township-Livingston Mike Cunningham 8420 Runyan Lake Road 48430 Fenton	 <p>mallen 855-487-4448 mallen@itright.com</p>
Phone (810) 629-8631 Fax	Phone (810) 629-8631 Fax	
Here is the quote you requested.		
Terms	P.O. Number	Ship Via

Line	Qty	Description	Unit Price	Ext. Price
1	1	HP 250 G8 15.6" Notebook - Full HD - 1920 x 1080 - Intel Core i5 11th Gen i5-1135G7 Quad-core (4 Core) - 16 GB RAM - 256 GB SSD - Dark Ash Silver - Windows 10 Pro - Intel Iris Xe Graphics - In-plane Switching (IPS) Technology - English Keyboard - IEEE 802.11a/b/g/n/ac Wireless LAN Standard HDMI: Yes Total Number of USB Ports: 3 USB Type-C: Yes	\$1,022.00	\$1,022.00
2		Office Options (select ONE)		
3	1	Office Home & Business 2019 Microsoft Corporation One-time purchase for 1 PC or Mac Classic 2019 versions of Word, Excel, PowerPoint, OneNote, and Outlook (Optional)	\$249.00	\$249.00
4	1	Microsoft 365 Apps for business (formerly Office 365 Business) Annual Subscription (Optional)	\$99.60	\$99.60

* For orders over \$5000, payment for the hardware/software is required prior to processing the order.

Line	Qty	Description	Unit Price	Ext. Price
<p>* For orders over \$5000, payment for the hardware/software is required prior to processing the order.</p>			SubTotal	\$1,022.00
<p>Please contact me if I can be of further assistance.</p>			Tax	\$0.00
			Shipping	\$0.00
			Total	\$1,022.00

* For orders over \$5000, payment for the hardware/software is required prior to processing the order.

NEW BUSINESS #5

Closed session to discuss attorney-client communications.

(No documents)