CHARTER TOWNSHIP OF FLUSHING

6524 N. Seymour Road, Flushing, MI 48433
P (810) 659-0800 F (810) 659-4212
www.flushingtownship.com

REGULAR BOARD MEETING AGENDA

DATE: JULY 11TH, 2024 TIME: 7:00 P.M.

ADMINISTRATION MEMBERS
SUPERVISOR: Frederick R. Thorsby
CLERK: Wendy D. Meinburg
TREASURER: Terry A. Peck

TRUSTEES
William Bain
Linda Minarik
Joshua Upleger
Sharilynn K. Willette

I. DATE AGENDA POSTED: JULY 8TH, 2024

II. CALL THE MEETING TO ORDER:

ROLL CALL
PLEDGE OF ALLEGIANCE
ADOPT THE AGENDA
APPROVAL OF PREVIOUS MINUTES
APPROVE PAYMENT OF BILLS LISTED

III. PUBLIC COMMENTS: Pertaining to Agenda Items Only
Each speaker limited to three minutes

IV. UNFINISHED BUSINESS: None

V. NEW BUSINESS:

1. PUBLIC HEARING for *CHAPTER 36 ZONING ORDINANCE SEC 36-419 FARM ANIMALS AND HORSE ORDINANCE*– Supervisor Thorsby

2. Discussion and possible motion on First Reading for *CHAPTER 36 ZONING ORDINANCE SEC 36-419 FARM ANIMALS AND HORSE ORDINANCE*

3. PUBLIC HEARING for *ORDINANCE NO. 2024-01 HARDSHIP DEFERMENTS AN ORDINANCE WHICH, ONCE PROPERLY ADOPTED BY THE FLUSHING TOWNSHIP BOARD WILL AUTHORIZE THE ASSESSOR TO ACCEPT APPLICATIONS FOR DEFERMENT OF SPECIAL ASSESSMENT ANNUAL PAYMENTS UP TO 20 YEARS. THIS ORDINANCE IS CREATED IN ACCORDANCE WITH M.C.L. 41.729A*

4. Discussion and possible motion on First Reading for *ORDINANCE NO. 2024-01 HARDSHIP DEFERMENTS AN ORDINANCE WHICH, ONCE PROPERLY ADOPTED BY THE FLUSHING TOWNSHIP BOARD WILL AUTHORIZE THE ASSESSOR TO ACCEPT APPLICATIONS FOR DEFERMENT OF SPECIAL ASSESSMENT ANNUAL*

PAYMENTS UP TO 20 YEARS. THIS ORDINANCE IS CREATED IN ACCORDANCE WITH M.C.L. 41.729A– Supervisor Thorsby

5. Discussion and possible motion on *RESOLUTION 24-12 AUTHORIZING FLUSHING TOWNSHIP BOARD OF TRUSTEES TO AMEND THE 2022-2024 GENESEE COUNTY COMMUNITY DEVELOPMENT BLOCK GRANT PLAN (CDBG)* – Supervisor Thorsby

6. Discussion and possible motion to approve Quarterly Budget Ending June 2024

7. Discussion and possible motion to approve MERS ACTURIAL VALUATION REPORT DECEMBER 31, 2023 CHARTER TOWNSHIP OF (2515)

8. Discussion and possible motion to approve amendment to the Inventory of Fixed Assets for Depreciation Policy.

VI. REPORTS:

1. Supervisor's Report – Supervisor
   Monthly Building Report
   Fire Department Report
   FANG Activity Report
2. Clerk's Report – Clerk
3. Treasurer's Report – Treasurer
   Financial Report March 2024
   Water Report
4. Zoning Administrator
   Zoning and Code Enforcement Report
5. Flushing Township Police Department – Chief

VII. PUBLIC COMMENTS: Each speaker limited to three minutes

VIII. BOARD COMMENTS

IX. NEXT REGULAR MEETING:

AUGUST 15TH, 2024 AT 7:00 P.M.

X. ADJOURNMENT

Wendy D. Meinburg

Wendy D. Meinburg, Clerk

ATTENTION: All requests for placing items on the agenda must be delivered to the Office of the Township Clerk no later than 6:00 p.m. on the Wednesday (one week prior) to the Charter Township of Flushing Board of Trustees Meeting. You may view the minutes online at www.flushingtownship.com

CHARTER TOWNSHIP OF FLUSHING

6524 N. Seymour Road, Flushing, MI 48433
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REGULAR BOARD MEETING MINUTES

DATE: JUNE 13TH, 2024 TIME: 7:00 P.M.

ADMINISTRATION MEMBERS
SUPERVISOR: Frederick R. Thorsby
CLERK: Wendy D. Meinburg
TREASURER: Terry A. Peck

TRUSTEES
William Bain
Linda Minarik
Joshua Upleger
Sharilynn K. Willette

I. DATE AGENDA POSTED: JUNE 10TH, 2024

II. MEETING CALLED TO ORDER at 7:00 P.M. by **SUPERVISOR THORSBY** with Roll Call and the Pledge of Allegiance to the American Flag.

ROLL CALL: Willette, Thorsby, Peck, Bain, Minarik and Meinburg
MEMBERS ABSENT: Upleger
OTHER INDIVIDUALS PRESENT: Seven (7) others present.

APPROVAL OF AGENDA FOR JUNE 13TH, 2024.

CLERK MEINBURG MOVED, supported by Treasurer Peck to approve June 13, 2024 agenda.
THE MOTION CARRIED.

APPROVAL OF PREVIOUS MINUTES for MAY 9TH, 2024.

TRUSTEE WILLETTE MOVED, supported by Clerk Meinburg to approve May 9th, 2024 minutes, as corrected on page one. (Clerk was changed to Clerk Meinburg)
THE MOTION CARRIED.

APPROVE PAYMENT OF BILLS LISTED.

TREASURER PECK MOVED, supported by Clerk Meinburg to approve the payment of bills as presented.

ACTION ON MOTION
ROLL CALL VOTE
AYES: Minarik, Thorsby, Bain, Peck, Meinburg and Willette
NAYS: None
ABSENT: Upleger
THE MOTION CARRIED.

III. PUBLIC COMMENTS:

OPEN TO PUBLIC COMMENT at 7:08 P.M.

Resident – Did not agree with offering Health insurance to future Supervisor, Treasurer and Clerk.

CLOSED TO PUBLIC COMMENT at 7:12 P.M.

IV. UNFINISHED BUSINESS: None

V. NEW BUSINESS:

1. Discussion and possible motion on Direct TV Franchise Agreement – Supervisor Thorsby

TREASURER PECK MOTIONED, supported by Trustee Willette to approve the Direct TV Franchise Agreement.

After some discussion the following motion was made.

ACTION ON MOTION
ROLL CALL VOTE:
AYES: Thorsby, Wilette, Minarik, Peck, Meinburg and Bain
NAYS: None
ABSENT: Upleger
THE MOTION CARRIED

2. Discussion and possible motion on Catch Basin Repair for 3241 Wood Valley Drive, 3413 Longview Drive and 3450 Ambleside Drive

CLERK MEINBURG MOTIONED, supported by Trustee Bain to approve Catch Basin Repair for 3241 Wood Valley Drive, 3413 Longview Drive and 3450 Ambleside Drive.

After no discussion the following motion was made.

ACTION ON MOTION
ROLL CALL VOTE:
AYES: Bain, Willette, Minarik, Meinburg, Thorsby and Peck
NAYS: None
ABSENT: Upleger
THE MOTION CARRIED

3. Discussion and possible motion on RESOLUTION 24-08 AUTHORIZING HEALTHCARE FOR FUTURE SUPERVISORS, CLERKS, AND TREASURERS

TREASURER PECK MOTIONED, supported by Clerk Meinburg to approve RESOLUTION 24-08 AUTHORIZING HEALTHCARE FOR FUTURE SUPERVISORS, CLERKS, AND TREASURERS.

After little discussion.

TREASURER PECK MOTIONED to amend previous to table, RESOLUTION 24-08 AUTHORIZING HEALTHCARE FOR FUTURE SUPERVISORS, CLERKS, AND TREASURERS, **supported by Clerk Meinburg.**

ACTION ON MOTION
ROLL CALL VOTE:
AYES: Thorsby, Willette, Meinburg and Peck
NAYS: Minarik and Bain
ABSENT: Upleger
THE MOTION CARRIED

4. Discussion and possible motion on Maintenance agreement with BROWNING POWER SYSTEMS GENERATOR SALES AND SERVICE for the 2 generators.

CLERK MEINBURG MOTIONED, supported by Treasurer Peck to approve the Maintenance agreement with BROWNING POWER SYSTEMS GENERATOR SALES AND SERVICE for the 2 generators.

After some discussion the following motion was made.

ACTION ON MOTION
ROLL CALL VOTE:
AYES: Peck, Bain, Meinburg, Thorsby, Minarik and Willette
NAYS: None
ABSENT: Upleger
THE MOTION CARRIED.

5. Discussion and possible motion on RESOLUTION 24-09 AUTHORIZING FLUSHING TOWNSHIP BOARD OF TRUSTEES TO AMEND THE 2022-2024 GENESEE COUNTY COMMUNITY DEVELOPMENT GRANT PLAN (CBDG).

TREASURER WILLETTE MOTIONED, supported by Clerk Meinburg to approve the RESOLUTION 24-09 AUTHORIZING FLUSHING TOWNSHIP BOARD OF TRUSTEES TO AMEND THE 2022-2024 GENESEE COUNTY COMMUNITY DEVELOPMENT GRANT PLAN (CBDG).

ACTION ON MOTION
ROLL CALL VOTE:
AYES: Meinburg, Willette, Bain, Peck, Minarik and Thorsby
NAYS: None
ABSENT: Upleger
THE MOTION CARRIED.

VI. REPORTS:

1. Supervisor's Report – Supervisor
   Monthly Building Report
   FANG Activity Report

Supervisor Thorsby

- Went over graph in packet for road repairs from Genesee County.
- Briefly went over Monthly Building Report and FANG Activity Report.

2. Clerk's Report – Clerk

Clerk Meinburg

- Went over meetings that were recently attended.
- Lots of Election training attended and coming up.
- MAMC conference next week
- Elections ramping up.
- Staff First Aide, de – esculating training and staff meeting happened this week.

3. Treasurer's Report – Treasurer
   Financial Report March 2024
   Water Report

Treasurer Peck

- Went over accumulated interest made on other funds.

4. Zoning Administrator
   Zoning and Code Enforcement Report

Zoning Administrator Czyzio

- briefly went over all projects that are in progress and possibly will be started in the next few months.

5. Flushing Township Police Department – Chief

Chief VanAlstine

- Went over Police Report.

VII. PUBLIC COMMENTS:

Opened for public comment at 8:32 P.M.

Resident asked about upcoming road projects from Genesee County and asked the Board of Trustees to please move their microphones closer so he could hear them.

Closed for public comment at 8:33 P.M.

VIII. BOARD COMMENTS

Opened for board comments at 8:34 P.M.

Trustee Bain

- Updated Board of Trustees on renewable energy petitions.

Treasurer Peck

- Gave a brief update on parking lot refinishing.

Trustee Willette

- Expressed how nice the parking lot is looking.
- And spoke briefly about the Flushing Senior Center.

Closed for board comments at 8:38 P.M.

IX. NEXT REGULAR MEETING:

JULY 11TH, 2024 AT 7:00 P.M.

X. ADJOURNMENT

TRUSTEE BAIN MOVED, supported by Trustee Minarik to adjourn the meeting at 8:39 P.M.

_____ _____

WENDY D. MEINBURG, Clerk APPROVED DATE

_____

FREDERICK R. THORSBY, Supervisor

DRAFT

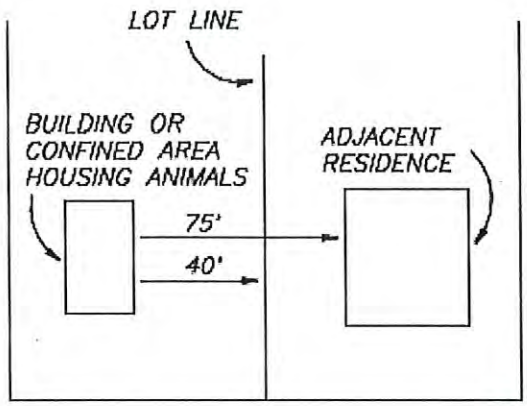
Sec. 36-419 Farm Animals and Horses

On parcels under twenty (20) acres in size in the RSA district, the breeding rearing or housing of farm animals including horses, shall meet the following requirements.

The breeding, rearing and housing of the farm animals under this provision shall be for non-commercial purposes. Examples of commercial activities would be the raising of animals for resale, the raising of animals for butchering and sale of meat, skin, etc. Non-commercial uses would include the raising of the animals as pets, for recreational uses such as horseback riding, or the raising of the animals for butchering for meat for the resident.

Animals shall be confined in a suitably fenced area or paddock. Any area or building in which animals are confined shall be at least 40' from a lot line and at least 75' from a residence on an adjacent lot.

MINIMUM SETBACK - FARM ANIMALS AND HORSES



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

For private use by the owner or lessee of the land and **with occupied** dwelling, the following **total** number of **hooved** animals are allowed at a rate of one (1) animal unit for the first **whole** two (2) acres of land and one (1) additional animal unit for every **whole** two (2) additional acres. **For non-hooved animals, the total number of allowed animals shall be proportional to the first whole two (2) acres of land based on animal units. For example: 2 acres = 20 fowl, 1 acre = 10 fowl, 0.5 acre = 5 fowl. No roosters will be allowed on properties under 2 acres.**

One animal unit is equivalent to:

One (1) horse or, donkey or mule , cow or similar animal.

Two (2) pigs, or similar animal

Three (3) sheep, three (3) goats or similar animal.

Twenty (20) fowl or similar animal.

Charter Township of Flushing

Office of the Assessor
Dennis Judson

APPLICATION FOR ONE YEAR FINANCIAL HARDSHIP DEFERRAL

Property ID Number: _____

Property Address: _____

Current State Equalized Value: _____ Current Taxable Value _____

Homestead Status: _____

IMPORTANT: It is necessary that you fill out this application as carefully as you can. When meeting with the Assessor, please have supporting information such as proof of income, State & Federal tax forms, contract, mortgage receipts, tax receipts, bankbooks, and other documents necessary to present your case.
NOTE: Any person making a false petition shall be guilty of the crime of perjury, and shall be punished accordingly.

It would be unusual for the Treasurer to grant an extension when a previously granted extension has not resulted in redemption.

Name of Applicant: _____

Mailing Address: _____

_____

Phone Number: Home _____ Cell _____

LIST ALL PERSONS LIVING IN HOUSEHOLD:

LAST NAME/FIRST NAME	AGE	RELATIONSHIP TO CLAIMANT	PLACE OF EMPLOYMENT	CONTRIBUTION TO FAMILY INCOME

REAL ESTATE:

This property is Vacant land _____ My Principal Residence _____ Years lived here _____

Do you own, or are you buying any other property? _____ If so, list below:

Property Address	Assessed Value	Yearly Taxes	Income Earned

EXTENUATING CIRCUMSTANCES:
If there are special conditions or circumstances you'd like considered, please list here and continue on back:

_____

_____

_____

INCOME: List all income from salaries, Social Security, rents, pensions, unemployment compensation, disability, government pensions, workers' compensation, dividends, claims and judgments from lawsuits, alimony, child support and any other source.

Source of Income	Monthly Income
Employment	
Social Security	
Assistance	
Homestead Property Tax Credit	
Other:	
TOTAL MONTHLY INCOME	

NOTE: When meeting with the Treasurer the applicant must provide proof of income, your latest State and Federal Income Tax forms, your Homestead Property tax Credit Claim (MI-1040CR), and any other documents necessary to present your case.

ASSETS

Cash on hand $_____
Checking Acct _____
Savings Account _____
_____
_____
Home _____
Automobile _____
Automobile _____

Items: _____
Retirement/IRA _____
Other Assets over $1,000 in value (list)

LIABILITIES

	Monthly payment	Balance Owed
Mortgage	$ _____	$ _____
Property Taxes	_____	_____
Automobile	_____	_____
Automobile	_____	_____
Credit Cards	_____	_____
Credit Cards	_____	_____
Electric	_____	_____
Heat	_____	_____
Other (list):	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____

The statements made in the foregoing application and my (our) financial status as stated above is true and correct and to the best of my (our) knowledge and belief.

I (we) understand that this Deferral in no way exempts me from paying the tax, penalties, interest and fees, but only **delays Foreclosure for <u>one year</u>** to allow extra time for payment.

Furthermore, I agree to make periodic payments on my tax obligation until paid in full. My plan for repayment of the Delinquent Tax dollars owed is as follows (include time line and dollars involved):

_____

_____

I understand that failure to redeem forfeiture taxes during this period will result in Foreclosure and the title of the property passing to the Allegan County Treasurer.

Dated: _____

_____
Applicant Signature

_____
Applicant Signature

For Treasurer's Use Only

APPROVED BY: _____

Assessor

Date: _____

collected on assessments prove larger than necessary by more than 5% of the original roll, then the surplus shall be prorated among the properties assessed in accordance with the amount assessed against each and applied toward the payment of the next township tax levied against such properties, respectively, or if there be no such tax then it shall be refunded to the persons who are the respective record owners of the properties on the date of the passage of the resolution ordering such refund. Any such surplus of 5% or less may be paid into the township contingent funds disposed of as above provided.

History: 1954, Act 188, Imd. Eff. May 5, 1954.

41.733 Illegal special assessment; reassessment proceedings.

Sec. 13. Whenever any special assessment shall, in the opinion of the township board, be invalid by reason of irregularities or informalities in the proceedings, or if any court of competent jurisdiction shall adjudge such assessment to be illegal, the township board shall, whether the improvement has been made or not, whether any part of the assessment has been paid or not, have power to proceed from the last step at which the proceedings were legal and cause a new assessment to be made for the same purpose for which the former assessment was made. All proceedings on such reassessment and for the collection thereof shall be conducted in the same manner as provided for the original assessment, and whenever an assessment or any part thereof levied upon any premises has been so set aside, if the same has been paid and not refunded, the payment so made shall be applied upon the reassessment.

History: 1954, Act 188, Imd. Eff. May 5, 1954.

41.734 Exempt corporations; agreement to pay assessment.

Sec. 14. The governing body of any public or private corporation whose lands are exempt by law may, by resolution, agree to pay the special assessments against such lands, and in such case the assessment, including all the installments thereof, shall be a valid claim against such corporation.

History: 1954, Act 188, Imd. Eff. May 5, 1954.

41.734a Assessment on platted corner lots; payment of portion by governing body.

Sec. 14a. The governing body of any township, by resolution, may agree to pay up to 1/3 of the cost of the special assessment levied against any platted corner lot for the payment of public improvements authorized under the provisions of this act.

History: Add. 1959, Act 196, Eff. Mar. 19, 1960.

41.735 Bonds.

Sec. 15. The township board may borrow money and issue the bonds of the township in anticipation of the collection of special assessments to defray all or any part of the cost of any improvement made under this act after the special assessment roll is confirmed. Bonds issued under this section shall not exceed the amount of the special assessments in anticipation of the collection of which they are issued. Bonds may be issued in anticipation of the collection of special assessments levied in respect to 1 or more public improvements, but no special assessment district shall be compelled to pay the obligation of any other special assessment district. The township board may pledge the full faith and credit of the township for the prompt payment of the principal of and interest on the bonds authorized under this section. The issuance of bonds under this section is subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

History: 1954, Act 188, Imd. Eff. May 5, 1954;—Am. 1974, Act 143, Imd. Eff. June 5, 1974;—Am. 2002, Act 229, Imd. Eff. Apr. 29, 2002.

41.735a Township improvement revolving fund; advances; interest.

Sec. 15a. As an alternate method of defraying the cost of an improvement made under this act, after the special assessment roll for the improvement is confirmed, the township board may pay the cost of the improvement from the township improvement revolving fund. The amount advanced shall not exceed the amount the board anticipates will be collected by the special assessments. The amount advanced by the township shall bear interest at a rate not exceeding 5% per annum.

History: Add. 1956, Act 109, Eff. Aug. 11, 1956;—Am. 1986, Act 180, Imd. Eff. July 8, 1986.

41.735b Township improvement revolving fund; transfer of funds; amount.

Sec. 15b. The township board of any township by resolution may create and designate a fund to be known as the township improvement revolving fund. Before January 1, 1999, the township board may transfer to the township improvement revolving fund from the general fund of the township in any 1 year an amount not exceeding 2 mills of the state equalized valuation of the real and personal property in the township and in each subsequent year may transfer from the general fund to the township improvement revolving fund until

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that fund equals 5 mills of the state equalized valuation of the real and personal property in the township. After December 31, 1998, the township board may transfer to the township improvement revolving fund from the general fund of the township in any 1 year an amount not exceeding 2 mills of the taxable value of the real and personal property in the township and in each subsequent year may transfer from the general fund to the township improvement revolving fund until that fund equals 5 mills of the taxable value of the real and personal property in the township. All interest charges collected are a part of the township improvement revolving fund. The township board may transfer funds from the township improvement revolving fund to the general fund when, in the judgment of the board, funds should be transferred.

History: Add. 1956, Act 109, Eff. Aug. 11, 1956;—Am. 1998, Act 544, Imd. Eff. Jan. 20, 1999.

41.735c Special assessments to defray certain obligations.

Sec. 15c. The township board may determine that the whole or any part of an obligation of the township assessed or contracted for pursuant to Act No. 342 of the Public Acts of 1939, as amended, being sections 46.171 to 46.187 of the Michigan Compiled Laws; Act No. 185 of the Public Acts of 1957, as amended, being sections 123.731 to 123.786 of the Michigan Compiled Laws; Act No. 40 of the Public Acts of 1956, as amended, being sections 280.1 to 280.623 of the Michigan Compiled Laws; and Act No. 233 of the Public Acts of 1955, as amended, being sections 124.281 to 124.294 of the Michigan Compiled Laws, shall be defrayed by special assessments against the property specially benefited thereby and in such case, the special assessments may be levied and collected in accordance with this act except as herein provided. The requirements of section 3 with respect to requiring a petition and section 4 with respect to the hearing therein required shall not apply to any special assessments levied and collected in accordance with this section and the above described acts.

History: Add. 1974, Act 143, Imd. Eff. June 5, 1974.

41.736 Public improvements; powers granted to townships.

Sec. 16. The powers herein granted may be exercised by any township and shall be in addition to the powers granted by any other statute.

History: 1954, Act 188, Imd. Eff. May 5, 1954;—Am. 1961, Act 14, Imd. Eff. May 9, 1961.

41.737 Scope of act.

Sec. 17. The provisions of this act shall not apply to any obligations issued or assessments levied except in accordance with the provisions of this act after the effective date thereof, and shall not validate any proceedings or action taken by any township prior to the effective date of this act.

History: 1954, Act 188, Imd. Eff. May 5, 1954.

41.738 Use of interest earned from investments, money from bond proceeds, or money from interest and penalties on unpaid special assessment.

Sec. 18. Interest earned from the investment of money collected under a special assessment under this act or of money received as bond proceeds from a bond issued under this act, or money from interest or penalties charged and collected on an unpaid special assessment under this act shall only be used for the following:

(a) To pay for the improvement for which the special assessment is assessed.

(b) To pay the principal and interest of bonds that are issued for the improvement for which the special assessment is assessed.

(c) To pay the principal and interest of an advance from the township that is used for the improvement for which the special assessment is assessed.

History: Add. 1986, Act 180, Imd. Eff. July 8, 1986.

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2024 Poverty Guidelines: 48 Contiguous States (all states except Alaska and Hawaii)

Dollars Per Year

Household/ Family Size	50%	75%	100%	125%	130%	133%	135%	138%	150%	175%	180%	185%
1	7,530.00	11,295.00	15,060.00	18,825.00	19,578.00	20,029.80	20,331.00	20,782.80	22,590.00	26,355.00	27,108.00	27,861.00
2	10,220.00	15,330.00	20,440.00	25,550.00	26,572.00	27,185.20	27,594.00	28,207.20	30,660.00	35,770.00	36,792.00	37,814.00
3	12,910.00	19,365.00	25,820.00	32,275.00	33,566.00	34,340.60	34,857.00	35,631.60	38,730.00	45,185.00	46,476.00	47,767.00
4	15,600.00	23,400.00	31,200.00	39,000.00	40,560.00	41,496.00	42,120.00	43,056.00	46,800.00	54,600.00	56,160.00	57,720.00
5	18,290.00	27,435.00	36,580.00	45,725.00	47,554.00	48,651.40	49,383.00	50,480.40	54,870.00	64,015.00	65,844.00	67,673.00
6	20,980.00	31,470.00	41,960.00	52,450.00	54,548.00	55,806.80	56,646.00	57,904.80	62,940.00	73,430.00	75,528.00	77,626.00
7	23,670.00	35,505.00	47,340.00	59,175.00	61,542.00	62,962.20	63,909.00	65,329.20	71,010.00	82,845.00	85,212.00	87,579.00
8	26,360.00	39,540.00	52,720.00	65,900.00	68,536.00	70,117.60	71,172.00	72,753.60	79,080.00	92,260.00	94,896.00	97,532.00
9	29,050.00	43,575.00	58,100.00	72,625.00	75,530.00	77,273.00	78,435.00	80,178.00	87,150.00	101,675.00	104,580.00	107,485.00
10	31,740.00	47,610.00	63,480.00	79,350.00	82,524.00	84,428.40	85,698.00	87,602.40	95,220.00	111,090.00	114,264.00	117,438.00
11	34,430.00	51,645.00	68,860.00	86,075.00	89,518.00	91,583.80	92,961.00	95,026.80	103,290.00	120,505.00	123,948.00	127,391.00
12	37,120.00	55,680.00	74,240.00	92,800.00	96,512.00	98,739.20	100,224.00	102,451.20	111,360.00	129,920.00	133,632.00	137,344.00
13	39,810.00	59,715.00	79,620.00	99,525.00	103,506.00	105,894.60	107,487.00	109,875.60	119,430.00	139,335.00	143,316.00	147,297.00
14	42,500.00	63,750.00	85,000.00	106,250.00	110,500.00	113,050.00	114,750.00	117,300.00	127,500.00	148,750.00	153,000.00	157,250.00

Household/ Family Size	200%	225%	250%	275%	300%	325%	350%	375%	400%	500%	600%	700%
1	30,120.00	33,885.00	37,650.00	41,415.00	45,180.00	48,945.00	52,710.00	56,475.00	60,240.00	75,300.00	90,360.00	105,420.00
2	40,880.00	45,990.00	51,100.00	56,210.00	61,320.00	66,430.00	71,540.00	76,650.00	81,760.00	102,200.00	122,640.00	143,080.00
3	51,640.00	58,095.00	64,550.00	71,005.00	77,460.00	83,915.00	90,370.00	96,825.00	103,280.00	129,100.00	154,920.00	180,740.00
4	62,400.00	70,200.00	78,000.00	85,800.00	93,600.00	101,400.00	109,200.00	117,000.00	124,800.00	156,000.00	187,200.00	218,400.00
5	73,160.00	82,305.00	91,450.00	100,595.00	109,740.00	118,885.00	128,030.00	137,175.00	146,320.00	182,900.00	219,480.00	256,060.00
6	83,920.00	94,410.00	104,900.00	115,390.00	125,880.00	136,370.00	146,860.00	157,350.00	167,840.00	209,800.00	251,760.00	293,720.00
7	94,680.00	106,515.00	118,350.00	130,185.00	142,020.00	153,855.00	165,690.00	177,525.00	189,360.00	236,700.00	284,040.00	331,380.00
8	105,440.00	118,620.00	131,800.00	144,980.00	158,160.00	171,340.00	184,520.00	197,700.00	210,880.00	263,600.00	316,320.00	369,040.00
9	116,200.00	130,725.00	145,250.00	159,775.00	174,300.00	188,825.00	203,350.00	217,875.00	232,400.00	290,500.00	348,600.00	406,700.00
10	126,960.00	142,830.00	158,700.00	174,570.00	190,440.00	206,310.00	222,180.00	238,050.00	253,920.00	317,400.00	380,880.00	444,360.00
11	137,720.00	154,935.00	172,150.00	189,365.00	206,580.00	223,795.00	241,010.00	258,225.00	275,440.00	344,300.00	413,160.00	482,020.00
12	148,480.00	167,040.00	185,600.00	204,160.00	222,720.00	241,280.00	259,840.00	278,400.00	296,960.00	371,200.00	445,440.00	519,680.00
13	159,240.00	179,145.00	199,050.00	218,955.00	238,860.00	258,765.00	278,670.00	298,575.00	318,480.00	398,100.00	477,720.00	557,340.00
14	170,000.00	191,250.00	212,500.00	233,750.00	255,000.00	276,250.00	297,500.00	318,750.00	340,000.00	425,000.00	510,000.00	595,000.00

Note: Each individual program--e.g., SNAP, Medicaid--determines how to round various multiples of the poverty guidelines, what income is to be included, and how the eligibility unit is defined. For more information about the poverty guidelines visit: http://aspe.hhs.gov/poverty.

Source: U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation.

Dollars Per Month

Household/ Family Size	50%	75%	100%	125%	130%	133%	135%	138%	150%	175%	180%	185%
1	627.50	941.25	1,255.00	1,568.75	1,631.50	1,669.15	1,694.25	1,731.90	1,882.50	2,196.25	2,259.00	2,321.75
2	851.67	1,277.50	1,703.33	2,129.17	2,214.33	2,265.43	2,299.50	2,350.60	2,555.00	2,980.83	3,066.00	3,151.17
3	1,075.83	1,613.75	2,151.67	2,689.58	2,797.17	2,861.72	2,904.75	2,969.30	3,227.50	3,765.42	3,873.00	3,980.58
4	1,300.00	1,950.00	2,600.00	3,250.00	3,380.00	3,458.00	3,510.00	3,588.00	3,900.00	4,550.00	4,680.00	4,810.00
5	1,524.17	2,286.25	3,048.33	3,810.42	3,962.83	4,054.28	4,115.25	4,206.70	4,572.50	5,334.58	5,487.00	5,639.42
6	1,748.33	2,622.50	3,496.67	4,370.83	4,545.67	4,650.57	4,720.50	4,825.40	5,245.00	6,119.17	6,294.00	6,468.83
7	1,972.50	2,958.75	3,945.00	4,931.25	5,128.50	5,246.85	5,325.75	5,444.10	5,917.50	6,903.75	7,101.00	7,298.25
8	2,196.67	3,295.00	4,393.33	5,491.67	5,711.33	5,843.13	5,931.00	6,062.80	6,590.00	7,688.33	7,908.00	8,127.67
9	2,420.83	3,631.25	4,841.67	6,052.08	6,294.17	6,439.42	6,536.25	6,681.50	7,262.50	8,472.92	8,715.00	8,957.08
10	2,645.00	3,967.50	5,290.00	6,612.50	6,877.00	7,035.70	7,141.50	7,300.20	7,935.00	9,257.50	9,522.00	9,786.50
11	2,869.17	4,303.75	5,738.33	7,172.92	7,459.83	7,631.98	7,746.75	7,918.90	8,607.50	10,042.08	10,329.00	10,615.92
12	3,093.33	4,640.00	6,186.67	7,733.33	8,042.67	8,228.27	8,352.00	8,537.60	9,280.00	10,826.67	11,136.00	11,445.33
13	3,317.50	4,976.25	6,635.00	8,293.75	8,625.50	8,824.55	8,957.25	9,156.30	9,952.50	11,611.25	11,943.00	12,274.75
14	3,541.67	5,312.50	7,083.33	8,854.17	9,208.33	9,420.83	9,562.50	9,775.00	10,625.00	12,395.83	12,750.00	13,104.17

Household/ Family Size	200%	225%	250%	275%	300%	325%	350%	375%	400%	500%	600%	700%
1	2,510.00	2,823.75	3,137.50	3,451.25	3,765.00	4,078.75	4,392.50	4,706.25	5,020.00	6,275.00	7,530.00	8,785.00
2	3,406.67	3,832.50	4,258.33	4,684.17	5,110.00	5,535.83	5,961.67	6,387.50	6,813.33	8,516.67	10,220.00	11,923.33
3	4,303.33	4,841.25	5,379.17	5,917.08	6,455.00	6,992.92	7,530.83	8,068.75	8,606.67	10,758.33	12,910.00	15,061.67
4	5,200.00	5,850.00	6,500.00	7,150.00	7,800.00	8,450.00	9,100.00	9,750.00	10,400.00	13,000.00	15,600.00	18,200.00
5	6,096.67	6,858.75	7,620.83	8,382.92	9,145.00	9,907.08	10,669.17	11,431.25	12,193.33	15,241.67	18,290.00	21,338.33
6	6,993.33	7,867.50	8,741.67	9,615.83	10,490.00	11,364.17	12,238.33	13,112.50	13,986.67	17,483.33	20,980.00	24,476.67
7	7,890.00	8,876.25	9,862.50	10,848.75	11,835.00	12,821.25	13,807.50	14,793.75	15,780.00	19,725.00	23,670.00	27,615.00
8	8,786.67	9,885.00	10,983.33	12,081.67	13,180.00	14,278.33	15,376.67	16,475.00	17,573.33	21,966.67	26,360.00	30,753.33
9	9,683.33	10,893.75	12,104.17	13,314.58	14,525.00	15,735.42	16,945.83	18,156.25	19,366.67	24,208.33	29,050.00	33,891.67
10	10,580.00	11,902.50	13,225.00	14,547.50	15,870.00	17,192.50	18,515.00	19,837.50	21,160.00	26,450.00	31,740.00	37,030.00
11	11,476.67	12,911.25	14,345.83	15,780.42	17,215.00	18,649.58	20,084.17	21,518.75	22,953.33	28,691.67	34,430.00	40,168.33
12	12,373.33	13,920.00	15,466.67	17,013.33	18,560.00	20,106.67	21,653.33	23,200.00	24,746.67	30,933.33	37,120.00	43,306.67
13	13,270.00	14,928.75	16,587.50	18,246.25	19,905.00	21,563.75	23,222.50	24,881.25	26,540.00	33,175.00	39,810.00	46,445.00
14	14,166.67	15,937.50	17,708.33	19,479.17	21,250.00	23,020.83	24,791.67	26,562.50	28,333.33	35,416.67	42,500.00	49,583.33

Note: Each individual program--e.g., SNAP, Medicaid--determines how to round various multiples of the poverty guidelines, what income is to be included, and how the eligibility unit is defined. For more information about the poverty guidelines visit: http://aspe.hhs.gov/poverty.

Source: U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation.

DEFERMENT OF SPECIAL ASSESSMENTS ON HOMESTEADS
Act 225 of 1976

AN ACT to defer the collection of special assessments on homestead properties; to provide for conditions of eligibility for such a deferment; to prescribe the powers and duties of the department of treasury, local assessing officers, and local collecting officers; to provide for the advancement of moneys by the state to indemnify special assessment districts for losses from deferment of collections; to provide for the advancement of money by the state to an owner for the repayment of loans used by the owner to pay special assessments; to provide for the collection of deferred special assessments and interest thereon, and the disposition of these collections; to make an appropriation; and to prescribe penalties.

History: 1976, Act 225, Imd. Eff. Aug. 4, 1976;—Am. 1976, Act 437, Imd. Eff. Jan. 13, 1977;—Am. 1980, Act 403, Imd. Eff. Jan. 8, 1981.

The People of the State of Michigan enact:

211.761 Definitions.

Sec. 1. As used in this act:

(a) "Department" means the department of treasury.

(b) "Totally and permanently disabled" means a person as defined in 42 U.S.C. section 416.

(c) "Homestead" means a dwelling or a unit in a multiple-unit dwelling, owned and occupied as a home by the owner thereof, including all contiguous unoccupied real property owned by the person. Homestead includes a dwelling and an outbuilding used in connection with a dwelling, situated on the lands of another.

(d) "Owner" includes a person eligible for the exemption specified in this act, who is purchasing a homestead under a mortgage or land contract or who owns a dwelling situated on the leased lands of another or is a tenant-stockholder of a cooperative housing corporation.

(e) "Special assessment" means an assessment against real property calculated on a benefit or ad valorem basis for curb and gutter, sidewalk, sewer, water, or street paving; a drain; a connection fee or similar charge for a sewer or water system; or the land contract on a parcel of property acquired under the circumstances set forth in section 3(2). Special assessment does not include charges for current service.

History: 1976, Act 225, Imd. Eff. Aug. 4, 1976;—Am. 1976, Act 437, Imd. Eff. Jan. 13, 1977;—Am. 1978, Act 360, Imd. Eff. July 22, 1978.

211.762 Deferment of special assessments on homesteads; partial payments; conveyance or transfer of or contract to sell homestead; termination of deferment; interest charge; notice.

Sec. 2. (1) The payment of special assessments assessed before October 1, 2020 and due and payable on a homestead in any year in which the owner meets all of the terms and conditions of this act is deferred until 1 year after the owner's death, subject to further order by the probate court or until the homestead or any part of the homestead is conveyed or transferred to another or a contract to sell is entered into. The department shall not pay for any special assessments assessed on or after October 1, 2020. The death of a spouse does not terminate the deferment of special assessments for a homestead owned by a married couple under tenancy by the entireties as long as the surviving spouse does not remarry. Special assessments deferred under this act may be paid in full at any time. Alternatively, an owner may at any time make partial payments on the balance of special assessments owed under section 6, including any interest due on those special assessments, subject to all of the following:

(a) At the owner's discretion, the owner may make as many as 4 partial payments per calendar year in a form and manner prescribed by the department.

(b) A partial payment must be in an amount not less than the greater of the following:

(*i*) Five percent of the sum of the balance of special assessments owed under section 6 plus interest due on those special assessments.

(*ii*) $500.00.

(c) Interest continues to accrue on any unpaid balance of special assessments owed under section 6.

(d) Payment is due in full for the balance of special assessments owed under section 6 plus interest due on those special assessments if the owner conveys or transfers the homestead or any part of it, or enters a contract to sell the homestead or any part of it.

(e) Upon the death of the owner, payment is due in full within 1 year for the balance of special assessments owed under section 6 plus interest due on those special assessments.

(2) If the collecting officer or the department determines that legal or equitable title to a homestead or any part of a homestead for which special assessments are deferred under this act is conveyed or transferred or a

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contract to sell the homestead or part of a homestead is entered into, and the deferment is not terminated, the owner or owner's estate is subject to an interest rate of 1% per month or fraction of a month, on the amount deferred, computed from the date of conveyance, transfer, or contractual agreement. The amount of interest is payable to the collecting officer and must be transmitted by that office pursuant to section 9.

(3) The department shall notify each owner whose special assessments are authorized to be deferred under this act that if legal or equitable title to the homestead or any part of the homestead is conveyed or transferred or a contract to sell the homestead or part of the homestead is entered into, the deferment is terminated and the amount deferred is immediately due and payable, plus interest as provided in subsection (2).

History: 1976, Act 225, Imd. Eff. Aug. 4, 1976;—Am. 1980, Act 403, Imd. Eff. Jan. 8, 1981;—Am. 2020, Act 331, Imd. Eff. Dec. 29, 2020.

211.763 Deferment of special assessments on homesteads; eligibility; limitation on household income; gross amount of special assessment; maximum dollar amount of household income; adjustment; reacquisition of property purchased through tax sale; land contract as special assessment; borrowing money from lending institution to pay special assessment; repayment from special revolving fund; lien.

Sec. 3. (1) An owner of a homestead who is 65 years of age or older or who is totally and permanently disabled, a citizen of the United States, a resident of this state for 5 or more years, and the sole owner of the homestead for 5 or more years is eligible for the deferment of special assessments on that homestead pursuant to this act. The owner and the owner's spouse shall not have received during the last calendar year household income as defined in section 508 of Act No. 281 of the Public Acts of 1967, as amended, being section 206.508 of the Michigan Compiled Laws, in excess of $8,000.00; this amount shall be increased to $10,000.00 for the determination of eligibility for a deferment after December 31, 1982. The gross amount of the special assessment, exclusive of interest, shall not be less than $300.00.

(2) The maximum dollar amount of household income required by subsection (1) to be eligible for the deferment of special assessments under this act shall be adjusted each year beginning on January 1, 1984, pursuant to the annual average percentage increase or decrease in the Detroit consumer price index—all items as defined and reported by the United States department of labor, bureau of labor statistics. The adjustment shall be made by multiplying the annual average percentage increase or decrease in the Detroit consumer price index for the prior calendar year by the current maximum dollar amount of the household income requirement as adjusted by this subsection. The resultant product shall be added to the maximum dollar amount of the household income requirement as adjusted by this subsection and then rounded off to the nearest whole number, which shall be the new household income requirement for the current year.

(3) After January 1, 1975, a person 65 years of age or older who otherwise qualifies under this section for deferral of special assessments who fails to pay a prior delinquent special assessment and thereby lost the property to the local unit of government who purchased the property through tax sale may reacquire the property from the local unit of government through a land contract. The land contract for a parcel of property reacquired under the circumstances set forth in this subsection shall be treated as a special assessment for purposes of this act.

(4) The owner of a homestead who is 65 years of age or older or is totally and permanently disabled, a citizen of the United States, a resident of this state for 5 or more years, and the sole owner of the homestead for 5 or more years, in the year the special assessment was levied, and who has borrowed money from a lending institution to pay a special assessment before the effective date of this subsection, shall be eligible to receive money from the special revolving fund created in section 10, to be used for the purpose of repaying the lending institution the principal amount used by the person to pay the special assessment. The department shall cause a lien on the homestead in favor of the state to be recorded with the appropriate register of deeds, indicating the amount of the money paid and identifying the homestead. Money paid from the fund under this subsection shall be treated as if the money had been paid as deferred special assessment.

History: 1976, Act 225, Imd. Eff. Aug. 4, 1976;—Am. 1976, Act 437, Imd. Eff. Jan 13, 1977;—Am. 1978, Act 360, Imd. Eff. July 22, 1978;—Am. 1980, Act 403, Imd. Eff. Jan. 8, 1981.

211.764 Application for deferment; affidavit form; signature; contents; consent of mortgagee or land contract vendor; filing.

Sec. 4. An owner may apply to the local assessing officer for deferment of the payment of special assessments on the owner's homestead. The application shall be made upon an affidavit form to be furnished and made available by the department at convenient locations throughout the state. The affidavit form shall contain the following statement in 10-point boldface type located immediately above the affiant's signature: "If this deferment is authorized the state will place a lien on your property." A person making a false affidavit

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ASSESSMENT/ TAX YEAR 2024
FLUSHING TOWNSHIP
POVERTY TAX EXEMPTION GUIDLINES

Pursuant to Section 211.7u
Michigan Complied Laws

The Application for One- Year Poverty Exemption is in keeping with the requirements of the state of Michigan with regard to poverty exemptions. Filing of this form is necessary to determine if you qualify for a Poverty Tax Exemption. The following questions are necessary in order to determine poverty status and asset status.

Please read these instructions carefully. To be considered for a poverty exemption, the following information must be provided. All applicants MUST be complete and contain accurate information or they will not be considered.

1. COMPLETE ALL SECTIONS OF THIS APPLICATION
2. Submit a completed and signed copy of the following:
    - [ ] 2023 Michigan Homestead Property Tax Credit Claim (MI 1040 CR).
    - [ ] 2023 Federal Income Tax Return (1040), if you are required to file Federal Income Tax.
    - [ ] 2023 Federal Income Tax Return (1040) for all other occupants of your home.
    - [ ] Income Verification
    - [ ] A copy of Michigan Driver's License, or Michigan Personal Identification Card. (Upon Request)
    - [ ] A copy of Deed (upon request)
    - [ ] ***Applications submitted without completed forms or income tax returns will NOT be processed.***
3. If an occupant of your home is not employed but has income from another source, you must show the income on your application
4. The application must be legible. If you need to provide additional information, please attach a separate sheet do not write in the margins of the application.
5. Do not submit originals of supporting documentation as we must keep these for our records and cannot return them.
6. If the application is incomplete or you do not include copies of the required financial documents, it may be considered ineligible for a poverty exemption.

RETURN THE APPLICATION AND REQUIRED DOCUMANTATION AS SOON AS POSSIBLE TO ALLOW TIME FOR REVIEW, BEFORE IT IS SUBMITTED TO THE BOARD OF REVIEW.

CONFIDENTIAL – RESTRITCED ACCESS

NOTICE: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

YEAR: **2024**

PLEASE READ CAREFULLY:

I/We, am/are unable to pay the full property taxes on the above described property and hereby make application for the property tax relief in accordance with Section 211.7u Michigan Compiled Laws and Flushing Township Poverty Guidelines.

I/We have read this application and fully understand the contents thereof.

I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge.

I/We further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interests occurring on the additional tax liability in accordance with Section 211.119 Michigan Compiled Laws.

I/We further understand that if this application is incomplete or

I/We fail to include all sources of income this application will not be considered by the Board of Review and that

I/We conform to the attached income and Asset guidelines.

Applicant's Signature:_____ Date:_____

Spouse's Signature:_____ Date:_____

NOTICE: Any willful misstatement or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

2024
FLUSHING TOWNSHIP
GUIDELINES FOR GRANTING POVERTY TAX EXEMPTION

Pursuant to Section 211.7u
Michigan Complied Laws

I. General Overview

The Board of Review of Flushing Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board of Review further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by Flushing Township Board Of Trustees, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands that these guidelines must be adhered to when reviewing hardship appeals. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification from the Board of Review or the Assessor's Office.

Applications must be filed every year. If granted, the exemption is for one year only.

II. Basic Filing Requirements

In order to be considered for exemption under MCL 211.7u each applicant must:

A. Own and occupy the property as a homestead, defined by law, for which the request is being made. This may include vacant, contiguous property as long as it is considered part of the principal homestead.

B. Complete and submit an Application for Poverty Tax Exemption on a form designated and supplied by the Flushing Township Assessor's Office.

C. Submit income verification as required. This must include current Federal and State Income Tax Returns, State Homestead Property Tax Credit Forms, or any additional information requested by the Board of Review.

D. Submit a copy of your Michigan Driver's License or a Michigan Personal Identification Card.

III. Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and P.A. 253 of 2020. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the quality and accuracy of the information submitted and any other such evidence, as they feel appropriate in making their decision. The Board of Review shall follow the guidelines in their decisions.

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments. These are based on STC Bulletin No. 18 of 2023.

Persons in Household	Household Income
1	$ 14,580
2	$ 19,720
3	$ 24,860
4	$ 30,000
5	$ 35,140
6	$ 40,280
7	$ 45,420
8	$ 50,560
For each additional person, add	$ 5,140

Note: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available.

IV. Asset Guidelines

As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. The following assets **shall not** be considered when applying an asset test to determine qualification for tax exemption.

i. The value of the applicant's primary residence subject to the exemption request along with any contiguous residential land.

ii. The value of all personal property, such as furniture and clothing.

Notwithstanding the value of property listed above, in order to be considered for tax exemption under MCL 211.7u, the value of all additional assets **shall not exceed five (5) times the annual household income of the applicant.** The Board of Review will consider all revenue and non-revenue producing assets during it's deliberation as to whether relief shall be granted. If liquid assets (assets that can be readily converted to cash) exceed five times the gross income and no more cash than an amount equal to one month's gross household income. Assets do include:

- Stock
- Bonds
- Mutual Funds
- Insurance Policies
- Coin Collections
- Boats
- ORVs
- Motorcycles
- Recreational Vehicles
- Second Homes

- Salable Property
- Retirement Accounts
- Jewelry, etc.

The Board of Review retains the authority to examine that application separate from the printed guidelines to determine if that applicant qualifies for a poverty exemption. Exemptions will be granted at 100%.

All asset information, as requested in the Application for Property Tax Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

VI. **Summary**

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of property tax relief due to financial hardship. The Board of Review for Flushing Township takes this task seriously and attempts to provide relief to all deserving residents within the township. The Board of Review shall follow the guidelines.

RESOLUTION 24-12
CHARTER TOWNSHIP OF FLUSHING
GENESEE COUNTY, MICHIGAN

A RESOLUTION AUTHORIZING FLUSHING TOWNSHIP BOARD OF TRUSTEES TO AMEND THE 2022-2024 GENESEE COUNTY COMMUNITY DEVELOPMENT BLOCK GRANT PLAN (CDBG)

WHEREAS the Flushing Township Board of Trustees authorizes the amendment to the 2022-2024 Genesee County Community Development Block Grant Plan (CDBG), $10,000 from barrier removal be allocated to the Flushing Senior Center operations.

YES:

NO:

ABSENT:

THE RESOLUTION DECLARED __ ADOPTED _____NOT ADOPTED

Passed and approved by the Charter Township of Flushing Board of Trustees, on the 11th day of July, 2024.

_____ Dated: _____
Frederick Thorsby
Flushing Township Supervisor

_____ Dated: _____
Wendy Meinburg
Flushing Township Clerk

TWP BOARD APPROVAL REQUIRED

NDITURE REPORT FOR FLUSHING TOWNSHIP

RIOD ENDING 06/30/2024

GL NUMBER		2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
Revenues						
Dept 000						
101-000-402.000	TAXES-REVENUE OP	185,970.00	8,219.99	8,228.13	177,741.87	4.42
101-000-434.000	TRAILER TAXES/FEES	4,000.00	454.00	877.50	3,122.50	21.94
101-000-447.000	ADMIN TAX COLLECTION FEES	115,500.00	5,143.36	5,151.38	110,348.62	4.46
101-000-450.000	SPECIAL ASSESSMENT REVENUE	12,015.00	2,610.66	2,610.66	9,404.34	21.73
101-000-477.000	CABLE FRANCHISE FEES	120,000.00	12,310.47	12,310.47	107,689.53	10.26
101-000-477.001	CELL TOWER INCOME	24,000.00	2,078.46	6,556.92	17,443.08	27.32
101-000-477.002	PEG FEES	5,000.00	0.00	0.00	5,000.00	0.00
101-000-497.000	SITE PLAN/LAND DIVISION	500.00	100.00	400.00	100.00	80.00
101-000-499.000	SPECIAL USE PERMITS	3,000.00	0.00	1,300.00	1,700.00	43.33
101-000-546.000	PA 48 MAINT OF PUBLIC RIGHT OF WAY	11,000.00	0.00	0.00	11,000.00	0.00
101-000-548.000	COMMUNITY DEVELOPMENT BLOCK GRANT	2,000.00	0.00	0.00	2,000.00	0.00
101-000-574.000	STATE SHARED REVENUE	1,374,000.00	184,893.00	184,893.00	1,189,107.00	13.46
101-000-631.000	MISCELLANEOUS REVENUE	10,000.00	3,982.56	44,194.56	(34,194.56)	441.95
101-000-633.000	REZONING FEES	100.00	0.00	0.00	100.00	0.00
101-000-634.000	VARIANCE FEES	500.00	0.00	0.00	500.00	0.00
101-000-635.000	SPECIAL MEETING FEES	2,000.00	0.00	0.00	2,000.00	0.00
101-000-636.000	FREEDOM OF INFORMATION REPORTS	100.00	0.00	0.00	100.00	0.00
101-000-642.000	MISCELLANEOUS SALES & SERVICE	100.00	0.00	69.00	31.00	69.00
101-000-644.000	TAX INFORMATION INCOME	900.00	50.00	245.00	655.00	27.22
101-000-645.001	HOME OCCUPATION	100.00	0.00	0.00	100.00	0.00
101-000-665.000	INTEREST-GOVMIC	100,000.00	21,608.84	21,608.84	78,391.16	21.61
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS	1,200.00	123.80	548.18	651.82	45.68
101-000-665.003	INTEREST FROM INVESTMENTS-TAX ROLL	100.00	33.78	126.29	(26.29)	126.29
101-000-667.000	HALL RENTAL INCOME	4,000.00	650.00	1,550.00	2,450.00	38.75
101-000-667.001	PARK PAVILION RENT	750.00	0.00	0.00	750.00	0.00
101-000-669.000	INS DIVIDEND	10,000.00	0.00	0.00	10,000.00	0.00
101-000-676.003	ELECTION REIMBURSEMENT	20,000.00	572.77	572.77	19,427.23	2.86
101-000-699.001	W&S OVERHEAD ALLOCATION	250,000.00	0.00	0.00	250,000.00	0.00
Total Dept 000		2,256,835.00	242,831.69	291,242.70	1,965,592.30	12.90
Dept 751 - PARKS & RECREATION						
101-751-667.001	PARK PAVILION RENT	0.00	150.00	350.00	(350.00)	100.00
Total Dept 751 - PARKS & RECREATION		0.00	150.00	350.00	(350.00)	100.00
TOTAL REVENUES		2,256,835.00	242,981.69	291,592.70	1,965,242.30	12.92
Expenditures						
Dept 101 - TOWNSHIP BOARD						
101-101-703.000	TRUSTEES SALARY	22,756.00	1,896.32	5,688.96	17,067.04	25.00
101-101-704.002	PLANNING COMMISSION	7,000.00	400.00	875.00	6,125.00	12.50
101-101-704.003	ZONING BOARD OF APPEALS	2,000.00	0.00	0.00	2,000.00	0.00
101-101-709.000	MEDICARE TAXES	1,000.00	53.44	140.12	859.88	14.01
101-101-718.003	HEALTH INSURANCE-RETIREE	12,000.00	0.00	0.00	12,000.00	0.00
101-101-801.000	CONTRACTUAL SERVICES	20,000.00	7,581.50	18,887.50	1,112.50	94.44
101-101-804.000	BANK CHARGES	600.00	71.93	88.43	511.57	14.74
101-101-826.000	LEGAL FEES	18,000.00	0.00	1,103.39	16,896.61	6.13
101-101-850.000	TELEPHONE EXPENSE	500.00	42.49	84.98	415.02	17.00
101-101-900.000	PRINTING & PUBLICATIONS	4,500.00	58.10	58.10	4,441.90	1.29
101-101-911.000	TRAINING & CONVENTION	5,500.00	225.00	2,125.00	3,375.00	38.64
101-101-911.001	OTHER BOARDS TRAINING/CONVENTION	2,000.00	0.00	0.00	2,000.00	0.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
Expenditures						
101-101-915.000	MEMBERSHIP DUES	25,000.00	269.53	9,612.88	15,387.12	38.45
101-101-935.000	INSURANCE & BONDS	90,000.00	2,792.00	83,156.00	6,844.00	92.40
101-101-948.001	COMPUTER EXPENSE/AGR	12,000.00	2,369.60	5,205.29	6,794.71	43.38
101-101-955.001	MISCELLANEOUS EXPENSE	1,000.00	40.60	40.60	959.40	4.06
101-101-980.002	CAPITAL OUTLAY-GOVMIC INT	0.00	0.00	25,662.00	(25,662.00)	100.00
Total Dept 101 - TOWNSHIP BOARD		223,856.00	15,800.51	152,728.25	71,127.75	68.23
Dept 171 - SUPERVISOR						
101-171-703.000	SUPERVISOR SALARY	59,600.00	4,543.54	13,630.62	45,969.38	22.87
101-171-704.001	DEPUTY PAY	1,200.00	300.00	300.00	900.00	25.00
101-171-709.000	MEDICARE TAXES	1,000.00	86.15	217.92	782.08	21.79
101-171-717.001	PENSION EXPENSE FLAT	50.00	24.00	24.00	26.00	48.00
101-171-752.001	OPERATING SUPPLIES	110.00	0.00	0.00	110.00	0.00
101-171-850.000	TELEPHONE EXPENSE	1,020.00	82.50	165.00	855.00	16.18
101-171-861.000	MILEAGE	150.00	0.00	239.86	(89.86)	159.91
101-171-911.000	TRAINING & CONVENTION	500.00	0.00	661.39	(161.39)	132.28
101-171-915.000	MEMBERSHIP DUES	230.00	0.00	0.00	230.00	0.00
101-171-948.002	COMPUTER MAINTENANCE AGREEMENT	0.00	0.00	60.00	(60.00)	100.00
101-171-981.001	CAPITAL OUTLAY - EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 171 - SUPERVISOR		64,860.00	5,036.19	15,298.79	49,561.21	23.59
Dept 191 - ACCOUNTING DEPT						
101-191-702.000	ACCOUNTANT SALARY	46,000.00	3,736.84	11,511.18	34,488.82	25.02
101-191-709.000	MEDICARE TAXES	4,500.00	269.04	837.81	3,662.19	18.62
101-191-717.000	PENSION EXPENSE	83,886.00	6,990.50	20,971.52	62,914.48	25.00
101-191-718.001	DISABILITY INSURANCE	1,000.00	56.39	169.17	830.83	16.92
101-191-718.003	HEALTH INSURANCE	2,500.00	0.00	0.00	2,500.00	0.00
101-191-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00	2,165.61	8,662.44	(8,662.44)	100.00
101-191-724.000	DENTAL INSURANCE	1,500.00	90.00	270.00	1,230.00	18.00
101-191-725.000	VISION INSURANCE	300.00	20.00	60.00	240.00	20.00
101-191-726.000	LIFE INSURANCE	675.00	17.36	52.08	622.92	7.72
101-191-752.001	OPERATING SUPPLIES	150.00	0.00	152.30	(2.30)	101.53
101-191-802.000	AUDIT EXPENSE	12,000.00	0.00	0.00	12,000.00	0.00
101-191-802.002	CONTRACTUAL SERVICES	30,000.00	0.00	1,213.00	28,787.00	4.04
101-191-861.000	MILEAGE	500.00	104.52	104.52	395.48	20.90
101-191-911.000	TRAINING & CONVENTION	4,000.00	0.00	0.00	4,000.00	0.00
101-191-948.004	COMPUTER MAINTENANCE	500.00	0.00	120.00	380.00	24.00
101-191-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 191 - ACCOUNTING DEPT		188,511.00	13,450.26	44,124.02	144,386.98	23.41
Dept 215 - CLERK						
101-215-703.000	CLERKS SALARY	59,600.00	4,543.54	13,630.62	45,969.38	22.87
101-215-704.000	DEPUTY CLERK	35,000.00	2,849.00	8,223.25	26,776.75	23.50
101-215-704.001	DEPUTY PAY	1,200.00	500.00	500.00	700.00	41.67
101-215-709.000	MEDICARE TAXES	3,500.00	343.01	927.78	2,572.22	26.51
101-215-717.001	PENSION EXPENSE FLAT	2,300.00	181.13	477.22	1,822.78	20.75
101-215-718.001	DISABILITY INSURANCE	800.00	66.73	200.19	599.81	25.02
101-215-718.003	HEALTH INS	2,500.00	273.64	820.92	1,679.08	32.84
101-215-724.000	DENTAL INSURANCE	1,500.00	90.00	270.00	1,230.00	18.00
101-215-725.000	VISION INSURANCE	300.00	20.00	60.00	240.00	20.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
Expenditures						
101-215-726.000	LIFE INSURANCE	300.00	17.36	52.08	247.92	17.36
101-215-752.001	OPERATING SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
101-215-850.000	TELEPHONE EXPENSE	500.00	42.49	84.98	415.02	17.00
101-215-861.000	MILEAGE	600.00	0.00	0.00	600.00	0.00
101-215-911.000	TRAINING & CONVENTION	5,000.00	200.00	2,457.35	2,542.65	49.15
101-215-915.000	MEMBERSHIP DUES	200.00	0.00	0.00	200.00	0.00
101-215-948.002	COMPUTER MAINTENANCE AGREEMENT	750.00	240.00	240.00	510.00	32.00
101-215-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 215 - CLERK		116,050.00	9,366.90	27,944.39	88,105.61	24.08
Dept 219 - CLERICAL-WATER DEPT						
101-219-702.000	CLERICAL- WATER SALARY	35,000.00	2,808.00	8,570.25	26,429.75	24.49
101-219-709.000	MEDICARE TAXES	4,000.00	235.74	718.42	3,281.58	17.96
101-219-717.001	PENSION EXPENSE FLAT	1,560.00	246.53	751.29	808.71	48.16
101-219-718.001	DISABILITY INSURANCE	700.00	66.73	200.19	499.81	28.60
101-219-718.003	HEALTH INSURANCE	2,500.00	273.64	820.92	1,679.08	32.84
101-219-724.000	DENTAL INSURANCE	1,500.00	90.00	270.00	1,230.00	18.00
101-219-725.000	VISION INSURANCE	300.00	20.00	60.00	240.00	20.00
101-219-726.000	LIFE INSURANCE	250.00	17.36	52.08	197.92	20.83
101-219-752.000	OFFICE SUPPLIES & POSTAGE	400.00	0.00	0.00	400.00	0.00
101-219-752.001	OPERATING SUPPLIES	200.00	0.00	252.91	(52.91)	126.46
101-219-900.000	PRINTING & PUBLISHING	250.00	0.00	0.00	250.00	0.00
101-219-948.001	COMPUTER MAINTENANCE AGREEMENT	1,000.00	0.00	0.00	1,000.00	0.00
101-219-948.002	COMPUTER MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0.00
101-219-955.001	OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 219 - CLERICAL-WATER DEPT		49,660.00	3,758.00	11,696.06	37,963.94	23.55
Dept 253 - TREASURER						
101-253-702.001	CLERICAL WAGES	35,000.00	2,664.00	8,058.75	26,941.25	23.03
101-253-703.000	TREASURER SALARY	56,800.00	4,337.00	13,011.00	43,789.00	22.91
101-253-704.000	DEPUTY TREASURER	1,200.00	300.00	300.00	900.00	25.00
101-253-709.000	MEDICARE TAXES	3,100.00	308.55	888.89	2,211.11	28.67
101-253-717.001	PENSION EXPENSE FLAT	2,200.00	146.88	443.98	1,756.02	20.18
101-253-718.002	DISABILITY INSURANCE	900.00	66.73	141.02	758.98	15.67
101-253-718.003	HEALTH INSURANCE	2,500.00	247.42	794.70	1,705.30	31.79
101-253-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00	1,028.61	4,114.44	(4,114.44)	100.00
101-253-724.000	DENTAL INSURANCE	1,500.00	90.00	270.00	1,230.00	18.00
101-253-725.000	VISION INSURANCE	300.00	20.00	60.00	240.00	20.00
101-253-726.000	LIFE INSURANCE	300.00	17.36	34.72	265.28	11.57
101-253-752.001	OPERATING SUPPLIES	200.00	0.00	117.46	82.54	58.73
101-253-830.000	TAX ROLL EXPENSE	6,000.00	962.80	1,662.80	4,337.20	27.71
101-253-850.000	TELEPHONE EXPENSE	1,000.00	42.49	84.98	915.02	8.50
101-253-861.000	MILEAGE	2,000.00	0.00	353.09	1,646.91	17.65
101-253-911.000	TRAINING & CONVENTION	1,000.00	0.00	367.63	632.37	36.76
101-253-915.000	MEMBERSHIP DUES	150.00	0.00	0.00	150.00	0.00
101-253-948.001	COMPUTER MAINTENANCE AGREEMENT	1,000.00	0.00	1,527.00	(527.00)	152.70
101-253-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 253 - TREASURER		116,150.00	10,231.84	32,230.46	83,919.54	27.75
Dept 257 - ASSESSOR						

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
Expenditures						
101-257-702.000	ASSESSOR SALARY	67,750.00	4,114.30	12,342.90	55,407.10	18.22
101-257-704.002	BOARD OF REVIEW	2,500.00	0.00	350.00	2,150.00	14.00
101-257-709.000	MEDICARE TAXES	5,200.00	285.23	878.46	4,321.54	16.89
101-257-717.000	PENSION EXPENSE	83,886.00	6,990.50	20,971.52	62,914.48	25.00
101-257-718.001	DISABILITY INSURANCE	1,000.00	85.19	255.57	744.43	25.56
101-257-718.003	HEALTH INSURANCE	21,000.00	1,846.10	7,717.80	13,282.20	36.75
101-257-724.000	DENTAL INSURANCE	1,600.00	120.00	360.00	1,240.00	22.50
101-257-725.000	VISION INSURANCE	360.00	30.00	90.00	270.00	25.00
101-257-726.000	LIFE INSURANCE	1,000.00	17.36	52.08	947.92	5.21
101-257-752.000	OFFICE SUPPLIES & POSTAGE	3,000.00	0.00	0.00	3,000.00	0.00
101-257-752.001	OPERATING SUPPLIES	0.00	0.00	95.60	(95.60)	100.00
101-257-830.000	TAX ROLL EXPENSE	500.00	0.00	200.00	300.00	40.00
101-257-850.000	TELEPHONE EXPENSE	500.00	42.49	84.98	415.02	17.00
101-257-861.000	MILEAGE	500.00	0.00	0.00	500.00	0.00
101-257-900.000	PRINTING & PUBLISHING	2,000.00	0.00	0.00	2,000.00	0.00
101-257-911.000	TRAINING & CONVENTION	1,500.00	0.00	25.00	1,475.00	1.67
101-257-915.000	MEMBERSHIP DUES	500.00	0.00	0.00	500.00	0.00
101-257-935.000	INSURANCE & BONDS	500.00	184.00	250.00	250.00	50.00
101-257-948.001	COMPUTER MAINTENANCE AGREEMENT	2,500.00	0.00	1,652.00	848.00	66.08
101-257-948.004	COMPUTER MAINTENANCE	500.00	0.00	0.00	500.00	0.00
101-257-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 257 - ASSESSOR		197,296.00	13,715.17	45,325.91	151,970.09	22.97
Dept 262 - ELECTIONS						
101-262-702.000	ELECTION WAGES	60,000.00	1,411.00	10,298.50	49,701.50	17.16
101-262-709.000	MEDICARE TAXES	1,100.00	107.94	393.20	706.80	35.75
101-262-752.000	OFFICE SUPPLIES & POSTAGE	16,000.00	1,338.09	1,338.09	14,661.91	8.36
101-262-752.001	OPERATING SUPPLIES	5,000.00	488.00	745.58	4,254.42	14.91
101-262-801.000	CONTRACTUAL SERVICES	20,000.00	719.55	949.55	19,050.45	4.75
101-262-900.000	PRINTING & PUBLISHING	6,000.00	213.40	213.40	5,786.60	3.56
101-262-948.001	COMPUTER/VOTING EXPENSES	5,000.00	0.00	0.00	5,000.00	0.00
101-262-948.004	COMPUTER MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 262 - ELECTIONS		114,100.00	4,277.98	13,938.32	100,161.68	12.22
Dept 265 - BUILDING AND GROUNDS						
101-265-704.000	PART TIME MAINTENANCE WAGES	18,000.00	1,160.00	3,510.00	14,490.00	19.50
101-265-709.000	MEDICARE TAXES	1,200.00	88.74	268.51	931.49	22.38
101-265-752.000	OFFICE SUPPLIES & POSTAGE	3,000.00	0.00	0.00	3,000.00	0.00
101-265-752.001	OPERATING SUPPLIES	3,000.00	106.03	1,350.71	1,649.29	45.02
101-265-754.000	MAINTENANCE SUPPLIES	4,600.00	326.71	815.63	3,784.37	17.73
101-265-850.000	TELEPHONE EXPENSE	3,710.00	606.10	904.15	2,805.85	24.37
101-265-852.000	INTERNET	1,800.00	289.80	434.70	1,365.30	24.15
101-265-853.002	TELEPHONE LEASE	4,700.00	191.69	575.07	4,124.93	12.24
101-265-854.000	COPY MACHINE METER CHARGE	2,500.00	0.03	0.03	2,499.97	0.00
101-265-921.000	UTILITIES	18,100.00	1,933.09	3,239.53	14,860.47	17.90
101-265-930.000	BUILDING MAINTENANCE	17,000.00	1,261.25	2,430.29	14,569.71	14.30
101-265-935.000	INSURANCE- LEASED COPIER	60.00	0.00	0.00	60.00	0.00
101-265-948.001	MAINTENANCE AGREEMENT	0.00	0.00	319.99	(319.99)	100.00
101-265-948.004	COMPUTER MAINTENANCE	1,000.00	240.00	240.00	760.00	24.00
101-265-975.000	BUILDING IMPROVEMENTS	5,000.00	0.00	615.00	4,385.00	12.30
101-265-981.001	CAPITAL OUTLAY - EQUIPMENT	4,000.00	0.00	0.00	4,000.00	0.00
101-265-983.000	POSTAGE MACHINE RENTAL	4,000.00	0.00	181.98	3,818.02	4.55

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GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
Expenditures						
Total Dept 265 - BUILDING AND GROUNDS		91,670.00	6,203.44	14,885.59	76,784.41	16.24
Dept 267 - HALL RENTAL EXPENSE						
101-267-752.001	OPERATING SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-267-930.000	BUILDING MAINTENANCE	1,500.00	100.00	300.00	1,200.00	20.00
101-267-955.000	MISCELLANEOUS EXPENSE	1,200.00	0.00	0.00	1,200.00	0.00
101-267-981.001	CAPITAL OUTLAY - EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 267 - HALL RENTAL EXPENSE		3,800.00	100.00	300.00	3,500.00	7.89
Dept 443 - PUBLIC SERVICE						
101-443-801.000	FIRE CONTRACT	240,000.00	0.00	0.00	240,000.00	0.00
101-443-812.000	SENIOR CITIZENS/VAN EXPENSE	3,500.00	0.00	200.96	3,299.04	5.74
101-443-827.000	LIBRARY/SENIOR CITIZENS CNTR	24,000.00	884.01	884.01	23,115.99	3.68
101-443-926.000	LIGHTS AT LARGE	65,000.00	6,218.08	12,971.88	52,028.12	19.96
101-443-932.000	AUTO MAINTENANCE EXPENSE/GAS	3,500.00	223.08	223.08	3,276.92	6.37
101-443-955.001	MISCELLANEOUS EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
101-443-962.000	PEG SERVICES	9,000.00	237.00	2,965.13	6,034.87	32.95
101-443-967.001	DRAINS AT LARGE	35,000.00	0.00	0.00	35,000.00	0.00
101-443-988.000	ROAD IMPROVEMENTS	550,000.00	0.00	209,170.00	340,830.00	38.03
101-443-988.002	ROAD MAINTENANCE-DITCHING	40,000.00	0.00	0.00	40,000.00	0.00
101-443-988.004	GIS MAPPING	1,000.00	0.00	0.00	1,000.00	0.00
101-443-989.000	CHLORIDING	23,000.00	0.00	0.00	23,000.00	0.00
Total Dept 443 - PUBLIC SERVICE		995,000.00	7,562.17	226,415.06	768,584.94	22.76
Dept 751 - PARKS & RECREATION						
101-751-704.004	SUMMER HELP WAGES	18,000.00	1,570.00	3,560.00	14,440.00	19.78
101-751-709.000	MEDICARE TAXES	1,300.00	120.10	272.34	1,027.66	20.95
101-751-752.001	OPERATING SUPPLIES	500.00	65.00	65.00	435.00	13.00
101-751-759.000	GASOLINE EXPENSE	1,000.00	159.27	497.61	502.39	49.76
101-751-802.000	AUDIT EXPENSE	500.00	0.00	0.00	500.00	0.00
101-751-802.001	MAINTENANCE SUPPLIES	3,000.00	6.34	4,049.86	(1,049.86)	135.00
101-751-802.002	CONTRACTUAL SERVICES	3,000.00	400.00	400.00	2,600.00	13.33
101-751-921.000	UTILITIES	4,000.00	179.92	357.19	3,642.81	8.93
101-751-935.000	INSURANCE & BONDS	1,400.00	74.00	74.00	1,326.00	5.29
101-751-948.001	EQUIP REPAIRS & MAINTENANCE	1,500.00	0.00	0.00	1,500.00	0.00
101-751-955.002	MISCELLANEOUS EXPENSE	500.00	0.00	0.00	500.00	0.00
101-751-975.000	BUILDING IMPROVEMENTS	500.00	0.00	0.00	500.00	0.00
101-751-975.002	CAPITOL OUTLAY USDA	3,000.00	0.00	0.00	3,000.00	0.00
101-751-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	3,000.00	243.74	243.74	2,756.26	8.12
Total Dept 751 - PARKS & RECREATION		41,200.00	2,818.37	9,519.74	31,680.26	23.11
TOTAL EXPENDITURES		2,202,153.00	92,320.83	594,406.59	1,607,746.41	26.99
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		2,256,835.00	242,981.69	291,592.70	1,965,242.30	12.92
TOTAL EXPENDITURES		2,202,153.00	92,320.83	594,406.59	1,607,746.41	26.99

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL OPERATING FUND						
NET OF REVENUES & EXPENDITURES		54,682.00	150,660.86	(302,813.89)	357,495.89	553.77

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 207 - POLICE FUND						
Revenues						
Dept 000						
207-000-402.000	TAXES-REVENUE OP	1,198,050.00	52,960.84	53,013.36	1,145,036.64	4.42
207-000-499.000	LIQUOR CONTROL	1,200.00	0.00	871.75	328.25	72.65
207-000-574.000	STATE SHARED REVENUE	0.00	0.00	1,494.90	(1,494.90)	100.00
207-000-631.000	MISCELLANEOUS REVENUE	1,000.00	0.00	476.85	523.15	47.69
207-000-646.000	COPIES	900.00	277.00	663.60	236.40	73.73
207-000-657.002	ORDINANCE/FINES & COSTS	9,000.00	7.00	396.70	8,603.30	4.41
207-000-659.002	VEHICLE IMPOUND FEES	2,000.00	0.00	270.00	1,730.00	13.50
207-000-665.000	INTEREST-GOVMIC	15,000.00	885.07	885.07	14,114.93	5.90
207-000-676.000	GRANTS/OPIOIDS	2,500.00	14,566.31	14,566.31	(12,066.31)	582.65
207-000-676.001	FLUSHING SCH REIMBUSE-RESOURCE OFCR	118,000.00	0.00	0.00	118,000.00	0.00
Total Dept 000		1,347,650.00	68,696.22	72,638.54	1,275,011.46	5.39
TOTAL REVENUES		1,347,650.00	68,696.22	72,638.54	1,275,011.46	5.39
Expenditures						
Dept 000						
207-000-702.000	OFFICERS WAGES	657,000.00	52,459.25	182,651.46	474,348.54	27.80
207-000-702.001	CLERICAL WAGES	17,500.00	2,657.44	7,938.91	9,561.09	45.37
207-000-704.001	PART TIME WAGES	30,000.00	528.00	5,987.86	24,012.14	19.96
207-000-709.000	FICA TAXES	51,000.00	4,224.01	14,940.00	36,060.00	29.29
207-000-717.001	PENSION EXPENSE FLAT	169,500.00	16,800.57	56,880.46	112,619.54	33.56
207-000-717.002	HCSP	8,700.00	0.00	0.00	8,700.00	0.00
207-000-718.002	DISABILITY INSURANCE	9,500.00	819.28	2,455.84	7,044.16	25.85
207-000-718.003	HEALTH INSURANCE	77,000.00	5,491.83	23,501.12	53,498.88	30.52
207-000-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	41,000.00	4,944.66	18,195.30	22,804.70	44.38
207-000-718.006	OPEB - BRIAN FAIRCHILD	500.00	0.00	0.00	500.00	0.00
207-000-724.000	DENTAL INSURANCE	6,000.00	690.00	1,904.00	4,096.00	31.73
207-000-725.000	VISION INSURANCE	2,500.00	170.00	340.00	2,160.00	13.60
207-000-726.000	LIFE INSURANCE	3,000.00	225.68	677.04	2,322.96	22.57
207-000-752.000	OFFICE SUPPLIES & POSTAGE	6,000.00	52.61	97.12	5,902.88	1.62
207-000-759.000	GASOLINE EXPENSE	25,000.00	1,760.40	3,359.29	21,640.71	13.44
207-000-766.000	UNIFORM CLEANING	2,500.00	67.50	195.00	2,305.00	7.80
207-000-767.000	UNIFORMS	6,000.00	0.00	0.00	6,000.00	0.00
207-000-768.000	SIDEARMS	2,000.00	127.18	167.41	1,832.59	8.37
207-000-801.000	LEIN SERVICES	3,500.00	0.00	1,551.14	1,948.86	44.32
207-000-802.000	AUDIT EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
207-000-802.002	CONTRACTUAL SERVICES	10,000.00	0.00	0.00	10,000.00	0.00
207-000-826.000	LEGAL FEES	25,000.00	0.00	2,333.39	22,666.61	9.33
207-000-850.000	TELEPHONE EXPENSE	3,000.00	301.20	861.11	2,138.89	28.70
207-000-852.000	INTERNET	2,000.00	114.90	344.70	1,655.30	17.24
207-000-853.002	TELEPHONE LEASE	1,800.00	157.00	471.00	1,329.00	26.17
207-000-855.000	METER CHARGES-COPIES	850.00	589.64	723.84	126.16	85.16
207-000-911.000	TRAINING & CONVENTION	6,000.00	325.00	2,259.07	3,740.93	37.65
207-000-915.000	MEMBERSHIP DUES	1,200.00	0.00	0.00	1,200.00	0.00
207-000-921.000	UTILITIES	3,200.00	168.37	342.24	2,857.76	10.70
207-000-930.000	BUILDING MAINTENANCE	4,000.00	200.00	600.00	3,400.00	15.00
207-000-932.000	AUTO MAINTENANCE EXPENSE	12,000.00	1,165.58	1,304.12	10,695.88	10.87
207-000-934.000	RADIO REPAIRS/MAINTENANCE	500.00	0.00	0.00	500.00	0.00
207-000-935.000	INSURANCE & BONDS	15,000.00	4,115.00	15,873.00	(873.00)	105.82
207-000-935.001	WORKMENS COMP INS	9,500.00	0.00	0.00	9,500.00	0.00
207-000-948.001	COMPUTER MAINTENANCE AGREEMENT	3,000.00	150.00	270.00	2,730.00	9.00
207-000-955.001	MISCELLANEOUS EXPENSE	100.00	77.04	77.04	22.96	77.04

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 207 - POLICE FUND						
Expenditures						
207-000-975.002	CAPITOL OUTLAY/RADIO EQUIP	2,500.00	0.00	0.00	2,500.00	0.00
207-000-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT	4,000.00	0.00	0.00	4,000.00	0.00
207-000-981.001	CAPITAL OUTLAY - EQUIPMENT	57,000.00	0.00	47,390.00	9,610.00	83.14
207-000-983.000	CAR RENTAL	3,000.00	250.00	750.00	2,250.00	25.00
Total Dept 000		1,284,850.00	98,632.14	394,441.46	890,408.54	30.70
TOTAL EXPENDITURES		1,284,850.00	98,632.14	394,441.46	890,408.54	30.70
Fund 207 - POLICE FUND:						
TOTAL REVENUES		1,347,650.00	68,696.22	72,638.54	1,275,011.46	5.39
TOTAL EXPENDITURES		1,284,850.00	98,632.14	394,441.46	890,408.54	30.70
NET OF REVENUES & EXPENDITURES		62,800.00	(29,935.92)	(321,802.92)	384,602.92	512.43

REVENUE AND EXPENDITURE REPORT FOR FLUSHING TOWNSHIP

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 208 - PARK/RECREATION FUND						
Revenues						
Dept 000						
208-000-667.001	PARK PAVILION RENT	0.00	0.00	100.00	(100.00)	100.00
Total Dept 000		0.00	0.00	100.00	(100.00)	100.00
TOTAL REVENUES		0.00	0.00	100.00	(100.00)	100.00
Expenditures						
Dept 000						
208-000-704.000	SUMMER HELP WAGES	0.00	0.00	770.00	(770.00)	100.00
208-000-709.000	MEDICARE TAXES	0.00	0.00	58.91	(58.91)	100.00
208-000-801.000	CONTRACTUAL SERVICES	0.00	400.00	715.00	(715.00)	100.00
208-000-935.000	INSURANCE & BONDS	0.00	0.00	960.00	(960.00)	100.00
Total Dept 000		0.00	400.00	2,503.91	(2,503.91)	100.00
TOTAL EXPENDITURES		0.00	400.00	2,503.91	(2,503.91)	100.00
Fund 208 - PARK/RECREATION FUND:						
TOTAL REVENUES		0.00	0.00	100.00	(100.00)	100.00
TOTAL EXPENDITURES		0.00	400.00	2,503.91	(2,503.91)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(400.00)	(2,403.91)	2,403.91	100.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 226 - TRASH COLLECTION FUND						
Expenditures						
Dept 000						
226-000-759.000	GASOLINE EXPENSE	0.00	0.00	1,041.39	(1,041.39)	100.00
226-000-801.000	CONTRACTUAL SERVICES	0.00	947.50	55,958.22	(55,958.22)	100.00
226-000-802.001	MAINTENANCE SUPPLIES	0.00	0.00	166.34	(166.34)	100.00
226-000-935.000	INSURANCE & BONDS	0.00	0.00	1,867.00	(1,867.00)	100.00
Total Dept 000		0.00	947.50	59,032.95	(59,032.95)	100.00
TOTAL EXPENDITURES		0.00	947.50	59,032.95	(59,032.95)	100.00
Fund 226 - TRASH COLLECTION FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	947.50	59,032.95	(59,032.95)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(947.50)	(59,032.95)	59,032.95	100.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 249 - BUILDING INSPECTION FUND						
Revenues						
Dept 000						
249-000-500.000	ZONING PERMITS	5,000.00	750.00	3,200.00	1,800.00	64.00
249-000-500.002	EARTH REMOVAL	75.00	75.00	75.00	0.00	100.00
249-000-500.003	BUILDING PERMITS	45,000.00	3,265.00	20,120.00	24,880.00	44.71
249-000-500.004	PLUMING PERMIT	8,000.00	150.00	1,480.00	6,520.00	18.50
249-000-500.005	MECHIANCAL PERMITS	10,000.00	410.00	2,450.00	7,550.00	24.50
249-000-500.006	ELECTRICAL PERMITS	15,000.00	1,310.00	2,559.00	12,441.00	17.06
249-000-500.007	PLAN REVIEWS/ENGINEERING FEES	14,000.00	1,860.00	5,300.00	8,700.00	37.86
249-000-500.008	ELECTRONIC ARCHIVING	4,000.00	422.22	1,473.87	2,526.13	36.85
249-000-500.009	CONVENIENCE FEE	500.00	21.00	54.00	446.00	10.80
Total Dept 000		101,575.00	8,263.22	36,711.87	64,863.13	36.14
TOTAL REVENUES		101,575.00	8,263.22	36,711.87	64,863.13	36.14
Expenditures						
Dept 000						
249-000-702.000	BLDG INSPECTOR SALARY	34,000.00	2,461.54	7,307.70	26,692.30	21.49
249-000-704.001	ZONING/CODE WAGES	45,700.00	3,182.40	9,547.20	36,152.80	20.89
249-000-709.000	MEDICARE TAXES	6,100.00	400.63	1,190.61	4,909.39	19.52
249-000-717.000	PENSION EXPENSE FLAT	1,400.00	0.00	0.00	1,400.00	0.00
249-000-717.001	PENSION EXPENSE FLAT	2,300.00	254.60	763.79	1,536.21	33.21
249-000-718.001	DISABILITY INSURANCE	725.00	77.67	233.01	491.99	32.14
249-000-718.003	HEALTH INSURANCE	22,300.00	1,952.74	8,253.10	14,046.90	37.01
249-000-724.000	DENTAL INSURANCE	500.00	120.00	360.00	140.00	72.00
249-000-725.000	VISION INSURANCE	150.00	30.00	90.00	60.00	60.00
249-000-726.000	LIFE INSURANCE	150.00	17.36	52.08	97.92	34.72
249-000-752.000	OFFICE SUPPLIES & POSTAGE	500.00	0.00	0.00	500.00	0.00
249-000-759.000	GASOLINE EXPENSE	500.00	0.00	0.00	500.00	0.00
249-000-801.000	CONTRACTUAL SERVICES	35,000.00	947.50	2,434.25	32,565.75	6.96
249-000-802.000	AUDIT EXPENSE	500.00	0.00	0.00	500.00	0.00
249-000-802.003	CODIFICATION	100.00	0.00	0.00	100.00	0.00
249-000-850.000	TELEPHONE EXPENSE	500.00	30.02	60.04	439.96	12.01
249-000-861.000	MILEAGE	0.00	0.00	49.58	(49.58)	100.00
249-000-911.000	TRAINING & CONVENTION	300.00	0.00	0.00	300.00	0.00
249-000-915.000	MEMBERSHIP DUES	100.00	0.00	0.00	100.00	0.00
249-000-932.000	AUTO MAINTENANCE EXPENSE	1,000.00	77.49	159.69	840.31	15.97
249-000-935.000	INSURANCE & BONDS	1,500.00	184.00	1,183.00	317.00	78.87
249-000-948.001	COMPUTER MAINTENANCE AGREEMENT	2,500.00	0.00	4,131.00	(1,631.00)	165.24
Total Dept 000		155,825.00	9,735.95	35,815.05	120,009.95	22.98
TOTAL EXPENDITURES		155,825.00	9,735.95	35,815.05	120,009.95	22.98
Fund 249 - BUILDING INSPECTION FUND:						
TOTAL REVENUES		101,575.00	8,263.22	36,711.87	64,863.13	36.14
TOTAL EXPENDITURES		155,825.00	9,735.95	35,815.05	120,009.95	22.98
NET OF REVENUES & EXPENDITURES		(54,250.00)	(1,472.73)	896.82	(55,146.82)	1.65

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 401 - CAPITAL PROJECT FUND						
Revenues						
Dept 000						
401-000-456.000	BRENTWOOD SPECIAL ASSESSMENT	0.00	2,911.12	3,243.73	(3,243.73)	100.00
401-000-459.000	MEADOW BROOK SPEICAL ASSMENT	0.00	4,226.09	6,581.53	(6,581.53)	100.00
401-000-665.001	INTEREST INCOME- SPEC ASS BRENTWOOD	0.00	480.12	547.51	(547.51)	100.00
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROO	0.00	477.71	561.58	(561.58)	100.00
Total Dept 000		0.00	8,095.04	10,934.35	(10,934.35)	100.00
TOTAL REVENUES		0.00	8,095.04	10,934.35	(10,934.35)	100.00
Expenditures						
Dept 000						
401-000-991.000	BOND PRINCIPAL	0.00	0.00	85,000.00	(85,000.00)	100.00
401-000-992.000	BOND INTEREST	0.00	0.00	4,781.25	(4,781.25)	100.00
Total Dept 000		0.00	0.00	89,781.25	(89,781.25)	100.00
TOTAL EXPENDITURES		0.00	0.00	89,781.25	(89,781.25)	100.00
Fund 401 - CAPITAL PROJECT FUND:						
TOTAL REVENUES		0.00	8,095.04	10,934.35	(10,934.35)	100.00
TOTAL EXPENDITURES		0.00	0.00	89,781.25	(89,781.25)	100.00
NET OF REVENUES & EXPENDITURES		0.00	8,095.04	(78,846.90)	78,846.90	100.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 592 - WATER AND SEWER FUND						
Revenues						
Dept 000						
592-000-628.000	SEWER USAGE FEES	0.00	33,571.50	98,688.24	(98,688.24)	100.00
592-000-630.000	LATE CHARGES	0.00	6,123.59	15,315.81	(15,315.81)	100.00
592-000-631.001	MISC REVENUE	0.00	0.00	70.00	(70.00)	100.00
592-000-633.000	WATER USAGE FEES	0.00	175,759.96	504,144.43	(504,144.43)	100.00
592-000-648.000	TAP IN FEES - WATER	0.00	500.00	500.00	(500.00)	100.00
592-000-649.000	TAP IN FEES - SEWER	0.00	500.00	500.00	(500.00)	100.00
592-000-665.000	INTEREST-GOVMIC	0.00	125,153.60	125,153.60	(125,153.60)	100.00
592-000-670.000	INTEREST ON TAP-IN CONTRACTS	0.00	1.73	1.73	(1.73)	100.00
Total Dept 000		0.00	341,610.38	744,373.81	(744,373.81)	100.00
TOTAL REVENUES		0.00	341,610.38	744,373.81	(744,373.81)	100.00
Expenditures						
Dept 000						
592-000-715.000	BILLING CHARGES	0.00	1,199.72	1,199.72	(1,199.72)	100.00
592-000-801.000	CONTRACTUAL SERVICES	0.00	6,153.53	9,241.94	(9,241.94)	100.00
592-000-810.000	TURN ON/OFF CHARGES	0.00	(30.00)	(188.00)	188.00	100.00
592-000-917.000	USAGE COSTS-SEWER	0.00	20,904.65	20,904.65	(20,904.65)	100.00
592-000-918.000	USAGE WATER COSTS	0.00	153,904.34	153,904.34	(153,904.34)	100.00
Total Dept 000		0.00	182,132.24	185,062.65	(185,062.65)	100.00
TOTAL EXPENDITURES		0.00	182,132.24	185,062.65	(185,062.65)	100.00
Fund 592 - WATER AND SEWER FUND:						
TOTAL REVENUES		0.00	341,610.38	744,373.81	(744,373.81)	100.00
TOTAL EXPENDITURES		0.00	182,132.24	185,062.65	(185,062.65)	100.00
NET OF REVENUES & EXPENDITURES		0.00	159,478.14	559,311.16	(559,311.16)	100.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 677 - DENTAL FUND						
Revenues						
Dept 000						
677-000-631.000	EMPLOYEE TRANSFER "IN"	0.00	1,290.00	3,180.00	(3,180.00)	100.00
Total Dept 000		0.00	1,290.00	3,180.00	(3,180.00)	100.00
TOTAL REVENUES		0.00	1,290.00	3,180.00	(3,180.00)	100.00
Expenditures						
Dept 000						
677-000-801.000	CONTRACTUAL SERVICES	0.00	1,476.00	1,721.00	(1,721.00)	100.00
Total Dept 000		0.00	1,476.00	1,721.00	(1,721.00)	100.00
TOTAL EXPENDITURES		0.00	1,476.00	1,721.00	(1,721.00)	100.00
Fund 677 - DENTAL FUND:						
TOTAL REVENUES		0.00	1,290.00	3,180.00	(3,180.00)	100.00
TOTAL EXPENDITURES		0.00	1,476.00	1,721.00	(1,721.00)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(186.00)	1,459.00	(1,459.00)	100.00

PERIOD ENDING 06/30/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	ACTIVITY FOR MONTH 06/30/2024 INCREASE (DECREASE)	YTD BALANCE 06/30/2024 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 678 - VISION FUND						
Revenues						
Dept 000						
678-000-631.000	EMPLOYEE TRANSFERS "IN"	0.00	310.00	760.00	(760.00)	100.00
Total Dept 000		0.00	310.00	760.00	(760.00)	100.00
TOTAL REVENUES		0.00	310.00	760.00	(760.00)	100.00
Expenditures						
Dept 000						
678-000-801.000	CONTRACTUAL SERVICES	0.00	0.00	175.00	(175.00)	100.00
Total Dept 000		0.00	0.00	175.00	(175.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	175.00	(175.00)	100.00
Fund 678 - VISION FUND:						
TOTAL REVENUES		0.00	310.00	760.00	(760.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	175.00	(175.00)	100.00
NET OF REVENUES & EXPENDITURES		0.00	310.00	585.00	(585.00)	100.00
TOTAL REVENUES - ALL FUNDS		3,706,060.00	671,246.55	1,160,291.27	2,545,768.73	31.31
TOTAL EXPENDITURES - ALL FUNDS		3,642,828.00	385,644.66	1,362,939.86	2,279,888.14	37.41
NET OF REVENUES & EXPENDITURES		63,232.00	285,601.89	(202,648.59)	265,880.59	320.48

MERS
Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2023 - Flushing, Chtr Twp of (2515)

GRS

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Spring 2024

Flushing, Chtr Twp of

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Flushing, Chtr Twp of (2515) as of December 31, 2023. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Flushing, Chtr Twp of is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2023,
- Establish contribution requirements for the fiscal year beginning April 1, 2025,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2023. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2023AnnualActuarialValuation-Appendix.pdf

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. Beginning with the December 31, 2023 annual actuarial valuation, the revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDROM). The LDROM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled "Summary Report of the 78th Annual Actuarial Valuations," and will be available on the MERS website during the fall of 2024.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Flushing, Chtr Twp of as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M. Neeson, ASA, FCA, MAAA

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Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2023	12/31/2022
Funded Ratio*	60%	60%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. **The combined impact of the prior 2020 and 2019 demographic and economic assumption changes is fully reflected in the 2023 annual actuarial valuation, evidenced with the Phase-in and No Phase-in contribution requirements being equal.** There is no phase-in of dedicated gains.

By default, MERS will invoice you based on the amount in the "No Phase-in" columns. This amount will be considered the minimum required contribution unless you request to be billed the "Phase-in" rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the "Phase-in" columns.

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2023	12/31/2023	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2022	12/31/2022
Fiscal Year Beginning:	April 1, 2025	April 1, 2025	April 1, 2024	April 1, 2024	April 1, 2025	April 1, 2025	April 1, 2024	April 1, 2024
Division								
01 - Teamsters-Union	-	-	-	-	$ 15,103	$ 15,103	$ 13,675	$ 13,981
02 - Plc Offcrs	-	-	-	-	6,557	6,557	5,939	6,238
20 - Command	109.16%	109.16%	118.40%	123.81%	7,642	7,642	5,754	6,017
Total Municipality - Estimated Monthly Contribution					$ 29,302	$ 29,302	$ 25,368	$ 26,236
Total Municipality - Estimated Annual Contribution					$ 351,624	$ 351,624	$ 304,416	$ 314,832

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	12/31/2023	12/31/2022
Division		
01 - Teamsters-Union	8.00%	8.00%
02 - Plc Offcrs	8.00%	8.00%
20 - Command	8.00%	8.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented dedicated gains policy, market gains and losses will continue to be smoothed over

five years; however, since excess returns are used to lower the investment assumption, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2025 for the entire employer would be $39,166, instead of $29,302.

The required employer contribution rates, or dollars if the division is closed, determined in this report are reasonable under Actuarial Standard of Practice (ASOP) No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, based on:

- The use of reasonable actuarial assumptions and cost methods,
- The use of reasonable amortization and asset valuation methods; and
- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix); and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **6.93%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

Assumption and Method Changes in 2023

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in

required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2023 resulted in current year excess gains for use in lowering the assumed rate of investment return. As a result, the assumed rate of investment return was lowered from 7.00% to 6.93%. The December 31, 2023 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 1.4% higher than if there were no dedicated gains policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

There were no other assumption or method changes in 2023.

Future Assumption and Method Changes

As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed periodically through a comprehensive study, called an Experience Study. The next Experience Study will commence during the fall of 2024.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the State budget for the 2022-23 fiscal year. As a part of the budget, $750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the State. Known as the ***Protecting MI Pension Grant Program***, the legislation is designed to support municipal plans that are under 60% funded.

Funds received by municipalities were deposited into the MERS trust during August 2023 and are reflected in this valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2023 was 5.54%, while the actual market rate of return was 10.94%.** The actuarial rate of return is below the assumed rate of return, which will put upward pressure on the employer contribution requirements determined in this valuation. To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to

this report's Appendix or view the "How Smoothing Works" video on the Defined Benefit resource page of the MERS website.

As of December 31, 2023, the actuarial value of assets is 110% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2023 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 54% (instead of 60%); and
- Your total employer contribution requirement for the fiscal year starting April 1, 2025 would be $392,772 (instead of $351,624).

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2023 valuation and are for the municipality in total, not by division.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2023 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	**4.93%**	**5.93%**	**6.93%**
Accrued Liability	$ 10,342,167	$ 9,243,755	$ 8,328,652
Valuation Assets[1]	$ 4,974,412	$ 4,974,412	$ 4,974,412
Unfunded Accrued Liability	$ 5,367,755	$ 4,269,343	$ 3,354,240
Funded Ratio	48%	54%	60%
Monthly Normal Cost	$ 5,715	$ 4,223	$ 3,065
Monthly Amortization Payment	$ 36,251	$ 31,087	$ 26,237
Total Employer Contribution[2]	$ 41,966	$ 35,310	$ 29,302

[1] The Valuation Assets include assets from Surplus divisions, if any.

[2] If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 6.93% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.93% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.93% and 4.93% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

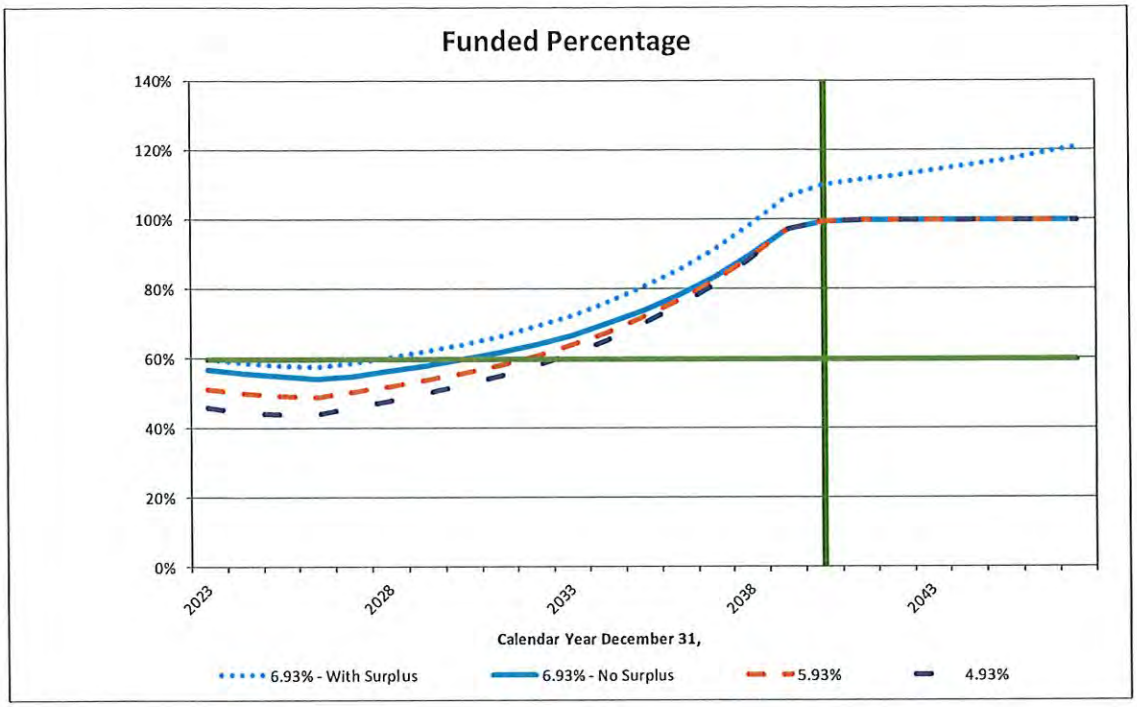
Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 6.93% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

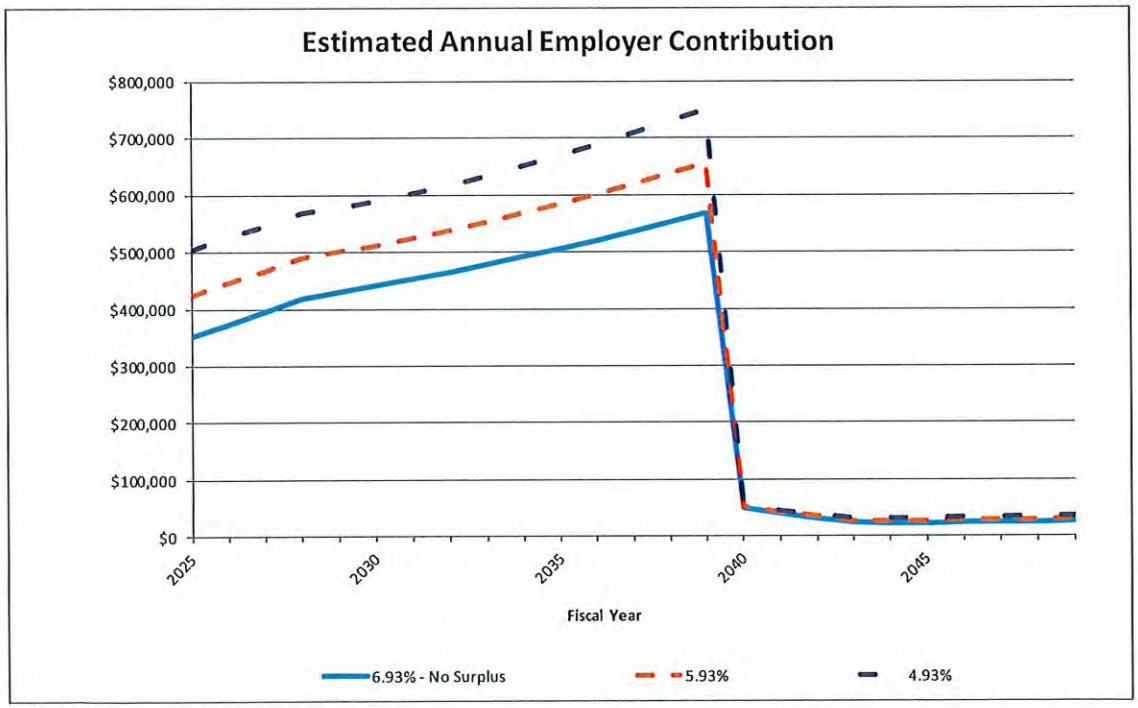
Valuation Year Ending 12/31	Fiscal Year Beginning 4/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.93%[1]					
2023	2025	$ 8,328,652	$ 4,727,110	57%	$ 351,624
2024	2026	$ 8,430,000	$ 4,700,000	56%	$ 373,000
2025	2027	$ 8,500,000	$ 4,670,000	55%	$ 396,000
2026	2028	$ 8,540,000	$ 4,640,000	54%	$ 419,000
2027	2029	$ 8,530,000	$ 4,700,000	55%	$ 431,000
2028	2030	$ 8,480,000	$ 4,790,000	56%	$ 442,000
5.93%[1]					
2023	2025	$ 9,243,755	$ 4,727,110	51%	$ 423,720
2024	2026	$ 9,340,000	$ 4,650,000	50%	$ 446,000
2025	2027	$ 9,390,000	$ 4,630,000	49%	$ 467,000
2026	2028	$ 9,410,000	$ 4,610,000	49%	$ 491,000
2027	2029	$ 9,390,000	$ 4,730,000	50%	$ 501,000
2028	2030	$ 9,320,000	$ 4,840,000	52%	$ 512,000
4.93%[1]					
2023	2025	$ 10,342,167	$ 4,727,110	46%	$ 503,592
2024	2026	$ 10,400,000	$ 4,610,000	44%	$ 526,000
2025	2027	$ 10,500,000	$ 4,610,000	44%	$ 545,000
2026	2028	$ 10,500,000	$ 4,620,000	44%	$ 568,000
2027	2029	$ 10,400,000	$ 4,770,000	46%	$ 578,000
2028	2030	$ 10,300,000	$ 4,920,000	48%	$ 589,000

[1] Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

[2] Valuation Assets do not include assets from Surplus divisions, if any.



Notes:
Assumes assets from the Surplus division(s) will grow with interest and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 17 years following the valuation date for PA 202 purposes.



Notes:
Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning April 1, 2025

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1]			Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribution Conversion Factor[2]
			Employer Normal Cost[6]	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribution No Phase-In				
Percentage of Payroll									
01 - Teamsters-Union	15.66%	8.00%	-	-	-	-			
02 - Plc Offcrs	16.28%	8.00%	-	-	-	-			
20 - Command	22.94%	8.00%	14.94%	94.22%	109.16%	109.16%			1.00%
Estimated Monthly Contribution[3]									
01 - Teamsters-Union			$ 809	$ 14,294	$ 15,103	$ 15,103			
02 - Plc Offcrs			1,210	5,347	6,557	6,557			
20 - Command			1,046	6,596	7,642	7,642			
Total Municipality			**$ 3,065**	**$ 26,237**	**$ 29,302**	**$ 29,302**			
Estimated Annual Contribution[3]			**$ 36,780**	**$ 314,844**	**$ 351,624**	**$ 351,624**			

1 The above employer contribution requirements are in addition to the employee contributions, if any.

2 If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

3 For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

4 Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions not to add across.

5 For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

6 For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

Table 2: Benefit Provisions

01 - Teamsters-Union: Closed to new hires

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)
Bridged Benefit Date:	12/31/2011	12/31/2011
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/15	55/15
Early Retirement (Reduced):	50/25	50/25
Final Average Compensation:	3 years	3 years
Employee Contributions:	8.00%	8.00%
DC Plan for New Hires:	12/1/2021	12/1/2021
Act 88:	Yes (Adopted 11/9/2006)	Yes (Adopted 11/9/2006)

02 - Plc Offcrs: Closed to new hires

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)
Bridged Benefit Date:	5/31/2012	5/31/2012
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
Employee Contributions:	8.00%	8.00%
DC Plan for New Hires:	4/1/2017	4/1/2017
Act 88:	Yes (Adopted 11/9/2006)	Yes (Adopted 11/9/2006)

20 - Command: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)	Bridged Benefit: 3.00% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)
Bridged Benefit Date:	4/30/2013	4/30/2013
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 9/1/2022, 0.00% after 9/1/2022	2.50% (Non-Compound) before 9/1/2022, 0.00% after 9/1/2022
Employee Contributions:	8.00%	8.00%
Act 88:	Yes (Adopted 11/9/2006)	Yes (Adopted 11/9/2006)

Table 3: Participant Summary

Division	2023 Valuation		2022 Valuation		2023 Valuation		
	Number	Annual Payroll[1]	Number	Annual Payroll[1]	Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
01 - Teamsters-Union							
Active Employees	3	$ 162,438	4	$ 197,277	55.7	21.9	21.9
Vested Former Employees	1	403	1	403	39.6	1.3	13.0
Retirees and Beneficiaries	11	236,661	10	212,892	78.0		
Pending Refunds	0		0				
02 - Plc Offcrs							
Active Employees	3	$ 238,951	3	$ 233,100	56.4	21.9	21.9
Vested Former Employees	2	13,238	3	14,603	56.4	4.6	11.3
Retirees and Beneficiaries	3	94,273	2	92,909	56.7		
Pending Refunds	0		0				
20 - Command							
Active Employees	1	$ 78,597	1	$ 54,563	58.0	1.3	26.3
Vested Former Employees	0	0	1	56,356	0.0	0.0	0.0
Retirees and Beneficiaries	3	190,989	2	132,638	61.2		
Pending Refunds	0		0				
Total Municipality							
Active Employees	**7**	**$ 479,986**	**8**	**$ 484,940**	**56.3**	**19.0**	**22.5**
Vested Former Employees	**3**	**13,641**	**5**	**71,362**	**50.8**	**3.5**	**11.9**
Retirees and Beneficiaries	**17**	**521,923**	**14**	**438,439**	**71.3**		
Pending Refunds	**0**		**0**				
Total Participants	**27**		**27**				

1 Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

2 Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2023 Valuation		2022 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - Teamsters-Union	$ 571,981	$ 116,626	$ 477,471	$ 182,102
02 - Plc Offcrs	1,466,841	267,940	1,328,771	242,457
20 - Command	1,868,293	7,431	1,650,215	105,979
S1 - Surplus Unassociated	127,567	0	114,932	0
SG - Surplus Grant Funds	97,344	0	0	0
Municipality Total[3]	**$ 4,132,027**	**$ 391,996**	**$ 3,571,388**	**$ 530,538**
Combined Assets[3]	**$4,524,023**		**$4,101,926**	

1 Reserve for Employer Contributions and Benefit Payments.

2 Reserve for Employee Contributions.

3 Totals may not add due to rounding.

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets (compared to 1.157665 as of December 31, 2022). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning April 1, 2025.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2013	$ 88,014	$ 50,000	$ 17,389	$ 183,505	$ (391,141)	$ 0	$ 0	$ 3,419,467
2014	143,520	111,396	38,841	193,859	(394,135)	0	0	3,512,948
2015	190,342	80,000	30,456	172,476	(397,129)	(14,877)	0	3,574,216
2016	198,317	75,529	37,417	186,679	(343,130)	0	0	3,729,028
2017	199,676	51,400	42,352	225,881	(325,509)	0	8,870	3,931,698
2018	162,686	10,992	43,163	142,470	(352,116)	0	0	3,938,893
2019	155,621	10,595	39,254	179,917	(395,557)	0	0	3,928,723
2020	178,436	10,118	37,948	299,134	(430,049)	0	0	4,024,310
2021	242,923	60,000	39,230	676,401	(432,846)	0	0	4,610,018
2022	301,340	60,000	42,617	170,323	(435,642)	0	0	4,748,656
2023	295,628	91,750	43,365	251,203	(456,190)	0	0	4,974,412

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2023

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - Teamsters-Union	$ 852,818	$ 1,285	$ 1,869,261	$ 0	$ 2,723,364	$ 757,161	27.8%	$ 1,966,203
02 - Plc Offcrs	1,313,133	124,604	1,208,101	0	2,645,838	1,907,487	72.1%	738,351
20 - Command	17,911	0	2,941,539	0	2,959,450	2,062,462	69.7%	896,988
S1 - Surplus Unassociated	0	0	0	0	0	140,267		(140,267)
SG - Surplus Grant Funds	0	0	0	0	0	107,035		(107,035)
Total	**$ 2,183,862**	**$ 125,889**	**$ 6,018,901**	**$ 0**	**$ 8,328,652**	**$ 4,974,412**	**59.7%**	**$ 3,354,240**

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	$ 5,166,921	$ 3,167,663	61%	$ 1,999,258
2010	5,588,191	3,277,147	59%	2,311,044
2011	5,908,136	3,508,637	59%	2,399,499
2012	6,113,489	3,471,700	57%	2,641,789
2013	6,027,706	3,419,467	57%	2,608,239
2014	6,069,132	3,512,948	58%	2,556,184
2015	6,380,643	3,574,216	56%	2,806,427
2016	5,761,639	3,729,028	65%	2,032,611
2017	5,955,291	3,931,698	66%	2,023,593
2018	6,125,816	3,938,893	64%	2,186,923
2019	6,777,764	3,928,723	58%	2,849,041
2020	7,221,152	4,024,310	56%	3,196,842
2021	7,683,077	4,610,018	60%	3,073,059
2022	7,937,157	4,748,656	60%	3,188,501
2023	8,328,652	4,974,412	60%	3,354,240

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Teamsters-Union

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 2,185,832	$ 955,306	44%	$ 1,230,526
2014	2,191,410	936,206	43%	1,255,204
2015	2,300,908	889,971	39%	1,410,937
2016	2,315,076	866,884	37%	1,448,192
2017	2,331,563	860,203	37%	1,471,360
2018	2,321,731	799,927	34%	1,521,804
2019	2,393,371	746,587	31%	1,646,784
2020	2,489,248	724,856	29%	1,764,392
2021	2,586,956	784,798	30%	1,802,158
2022	2,605,863	763,565	29%	1,842,298
2023	2,723,364	757,161	28%	1,966,203

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	4	$ 164,216	55.48%	3.00%
2014	4	159,559	58.30%	3.00%
2015	4	162,992	65.81%	3.00%
2016	4	173,621	60.23%	8.00%
2017	4	178,588	60.97%	8.00%
2018	4	177,700	64.88%	8.00%
2019	4	177,813	74.51%	8.00%
2020	4	184,918	79.20%	8.00%
2021	4	192,714	79.14%	8.00%
2022	4	197,277	$ 13,981	8.00%
2023	3	162,438	$ 15,103	8.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 1,410,344	$ 1,251,231	89%	$ 159,113
2014	1,374,271	1,307,136	95%	67,135
2015	1,752,934	1,372,139	78%	380,795
2016	1,878,567	1,448,798	77%	429,769
2017	2,057,807	1,564,165	76%	493,642
2018	2,248,441	1,614,901	72%	633,540
2019	2,060,459	1,424,963	69%	635,496
2020	2,233,343	1,521,025	68%	712,318
2021	2,422,814	1,762,532	73%	660,282
2022	2,543,010	1,818,955	72%	724,055
2023	2,645,838	1,907,487	72%	738,351

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	5	$ 292,043	8.22%	8.00%
2014	5	290,909	6.56%	8.00%
2015	5	300,971	13.64%	8.00%
2016	5	289,280	14.89%	8.00%
2017	5	301,375	$ 4,149	8.00%
2018	4	260,854	$ 5,084	8.00%
2019	3	193,166	$ 4,844	8.00%
2020	3	207,494	$ 5,764	8.00%
2021	3	214,035	$ 5,446	8.00%
2022	3	233,100	$ 6,238	8.00%
2023	3	238,951	$ 6,557	8.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 2,431,530	$ 1,212,930	50%	$ 1,218,600
2014	2,503,451	1,269,606	51%	1,233,845
2015	2,326,801	1,312,106	56%	1,014,695
2016	1,567,996	1,413,346	90%	154,650
2017	1,565,921	1,507,330	96%	58,591
2018	1,555,644	1,524,065	98%	31,579
2019	2,323,934	1,757,173	76%	566,761
2020	2,498,561	1,778,429	71%	720,132
2021	2,673,307	2,002,229	75%	671,078
2022	2,788,284	2,033,083	73%	755,201
2023	2,959,450	2,062,462	70%	896,988

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	1	$ 69,263	117.81%	2.00%
2014	1	70,824	115.18%	2.00%
2015	1	74,399	94.49%	2.00%
2016	1	73,236	16.90%	4.00%
2017	1	75,423	12.04%	6.00%
2018	1	77,671	9.73%	8.00%
2019	1	74,022	68.31%	8.00%
2020	1	81,948	76.20%	8.00%
2021	1	83,631	70.14%	8.00%
2022	1	54,563	123.81%	8.00%
2023	1	78,597	109.16%	8.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0		$ 0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	60,459		(60,459)
2022	0	133,053		(133,053)
2023	0	140,267		(140,267)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 8-SG: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0		$ 0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	0		0
2022	0	0		0
2023	0	107,035		(107,035)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Teamsters-Union

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 4/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,410,937	23	$ 1,410,162	15	$ 124,680
(Gain)/Loss	12/31/2016	12,198	22	12,945	15	1,140
Amendment	12/31/2016	(6,171)	22	(6,547)	15	(576)
(Gain)/Loss	12/31/2017	9,479	21	9,992	15	888
(Gain)/Loss	12/31/2018	38,326	20	40,201	15	3,552
(Gain)/Loss	12/31/2019	43,715	19	45,549	15	4,032
Assumption	12/31/2019	70,787	19	66,423	15	5,868
Experience	12/31/2020	110,195	18	115,559	15	10,224
Experience	12/31/2021	29,190	17	30,769	15	2,724
Experience	12/31/2022	56,436	16	60,328	15	5,340
Experience	12/31/2023	142,063	15	154,474	15	13,656
Total				**$ 1,939,855**		**$ 171,528**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 4/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 380,795	23	$ 401,149	15	$ 35,472
(Gain)/Loss	12/31/2016	25,040	22	26,579	15	2,352
(Gain)/Loss	12/31/2017	52,668	21	55,501	15	4,908
(Gain)/Loss	12/31/2018	131,937	20	138,393	15	12,240
(Gain)/Loss	12/31/2019	(89,559)	19	(93,310)	15	(8,256)
Assumption	12/31/2019	77,353	19	77,995	15	6,900
Experience	12/31/2020	75,901	18	79,586	15	7,032
Experience	12/31/2021	(56,840)	17	(59,915)	15	(5,304)
Experience	12/31/2022	74,527	16	79,667	15	7,044
Experience	12/31/2023	18,527	15	20,146	15	1,776
Total				**$ 725,791**		**$ 64,164**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 4/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,014,695	23	$ 983,013	15	$ 86,916
(Gain)/Loss	12/31/2016	(859,572)	22	(911,801)	15	(80,616)
Amendment	12/31/2016	4,588	22	4,845	15	432
(Gain)/Loss	12/31/2017	(40,161)	21	(42,325)	15	(3,744)
Amendment	12/31/2017	4,967	21	5,231	15	468
(Gain)/Loss	12/31/2018	(15,940)	20	(16,712)	15	(1,476)
Amendment	12/31/2018	6,342	20	6,657	15	588
(Gain)/Loss	12/31/2019	448,276	19	467,059	15	41,292
Assumption	12/31/2019	90,171	19	91,638	15	8,100
Experience	12/31/2020	114,175	18	119,734	15	10,584
Experience	12/31/2021	(67,667)	17	(71,325)	15	(6,312)
Experience	12/31/2022	95,073	16	101,642	15	8,988
Experience	12/31/2023	144,918	15	157,578	15	13,932
Total				**$ 895,234**		**$ 79,152**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at http://www.mersofmich.com/.

Actuarial Valuation Date:	12/31/2023
Measurement Date of the Total Pension Liability (TPL):	12/31/2023
At 12/31/2023, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	17
Inactive employees entitled to but not yet receiving benefits (including refunds):	3
Active employees:	7
	27

Total Pension Liability as of 12/31/2022 measurement date:	$	7,751,113
Total Pension Liability as of 12/31/2023 measurement date:	$	8,133,479
Service Cost for the year ending on the 12/31/2023 measurement date:	$	77,865
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	156,479
- Changes in assumptions[2]:	$	55,971
Average expected remaining service lives of all employees (active and inactive):		1

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	$	479,986

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2023:	$ 878,557	$ 0	$ (740,875)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

GASB Statement No. 68 Information

This page is for those municipalities who need to "roll forward" their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at www.mersofmich.com.

Actuarial Valuation Date:	12/31/2023
Measurement Date of the Total Pension Liability (TPL):	12/31/2024

At 12/31/2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	17
Inactive employees entitled to but not yet receiving benefits (including refunds):	3
Active employees:	7
	27

Total Pension Liability as of 12/31/2023 measurement date:	$	7,916,008
Total Pension Liability as of 12/31/2024 measurement date:	$	8,235,182
Service Cost for the year ending on the 12/31/2024 measurement date:	$	71,485
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	173,209
- Changes in assumptions[2]:	$	55,418
Average expected remaining service lives of all employees (active and inactive):		1

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.
[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	$	479,986

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2024:	$ 869,174	$ 0	$ (734,466)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - Teamsters-Union

9/1/2023	Pension Grant Recipient
12/1/2021	Non-Accelerated Amortization
12/1/2021	DC Adoption Date 12-01-2021
1/1/2021	Sick Eligibility - No Max
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 144 hours
1/1/2021	Box 1 Wages
12/1/2016	Service Credit Purchase Estimates - Yes
4/1/2016	Participant Contribution Rate 8%
1/1/2012	Day of work defined as 150 Hours a Month for All employees.
1/1/2012	2.50% Multiplier (Capped at 80% of FAC)
1/1/2012	Member Contribution Rate 3.00%
12/31/2011	Frozen FAC
11/9/2006	Covered by Act 88
4/1/2006	3.00% Multiplier (Capped at 80% of FAC)
4/1/2004	Day of work defined as 7 Hours a Day for All employees.
4/1/2004	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2004	8 Year Vesting
4/1/2004	2.50% Multiplier (Capped at 80% of FAC)
4/1/2004	Benefit F55 (With 15 Years of Service)
4/1/2004	Member Contribution Rate 0.00%
4/1/1996	Fiscal Month - April
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

02 - Plc Offcrs

9/1/2023	Pension Grant Recipient
1/1/2021	Sick Eligibility - No Max
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 150 hours
1/1/2021	Box 1 Wages
4/1/2017	Non-Accelerated Amortization
4/1/2017	DC Adoption Date 04-01-2017
12/1/2016	Service Credit Purchase Estimates - Yes
6/1/2012	Day of work defined as 150 Hours a Month for All employees.
6/1/2012	2.50% Multiplier (Capped at 80% of FAC)
5/31/2012	Frozen FAC

02 - Plc Offcrs

4/1/2009	Member Contribution Rate 8.00%
11/9/2006	Covered by Act 88
4/1/2006	3.00% Multiplier (Capped at 80% of FAC)
4/1/1996	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1996	10 Year Vesting
4/1/1996	2.50% Multiplier (Capped at 80% of FAC)
4/1/1996	Benefit F50 (With 25 Years of Service)
4/1/1996	Member Contribution Rate 2.00%
4/1/1996	Fiscal Month - April
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

20 - Command

9/1/2023	Pension Grant Recipient
1/1/2021	Sick Eligibility - No Max
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 150 hours
1/1/2021	Box 1 Wages
6/1/2018	Participant Contribution Rate 8%
6/1/2017	Participant Contribution Rate 6%
12/1/2016	Service Credit Purchase Estimates - Yes
6/1/2016	Participant Contribution Rate 4%
5/1/2013	Day of work defined as 150 Hours a Month for All employees.
5/1/2013	2.50% Multiplier (Capped at 80% of FAC)
4/30/2013	Frozen FAC
1/1/2007	E2 2.5% COLA for future retirees bridged to 0.00% effective (9/1/2022)
11/9/2006	Covered by Act 88
4/1/2006	3.00% Multiplier (Capped at 80% of FAC)
1/1/2005	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2005	10 Year Vesting
1/1/2005	3.20% Multiplier (Capped at 80% of FAC)
1/1/2005	Benefit F50 (With 25 Years of Service)
1/1/2005	Member Contribution Rate 2.00%
4/1/1996	Fiscal Month - April
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

S1 - Surplus Unassociated

4/1/1996	Fiscal Month - April

SG - Surplus Grant Funds

4/1/1996	Fiscal Month - April

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	1.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

  The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	Ratio of:				
December 31,	Market Value of Assets to Total Payroll	Actuarial Accrued Liability to Payroll	Actives to Retirees and Beneficiaries	Market Value of Assets to Benefit Payments	Net Cash Flow to Market Value of Assets (BOY)
2018	7.0	11.9	0.7	10.2	-3.5%
2019	8.7	15.2	0.6	9.8	-5.3%
2020	8.7	15.2	0.6	9.6	-5.2%
2021	9.4	15.7	0.6	10.7	-2.2%
2022	8.5	16.4	0.6	9.4	-0.7%
2023	9.4	17.4	0.4	9.9	-0.6%

Ratio of Market Value of Assets to Total Payroll

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

Ratio of Market Value of Assets to Benefit Payments

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State website.

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2023**	
11	Indicate number of active members	7
12	Indicate number of inactive members (excluding pending refunds)	3
13	Indicate number of retirees and beneficiaries	17
14	**Investment Performance for Calendar Year Ending December 31, 2023[1]**	
15	Enter actual rate of return - prior 1-year period	11.60%
16	Enter actual rate of return - prior 5-year period	8.07%
17	Enter actual rate of return - prior 10-year period	6.49%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	6.93%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	No
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$4,713,825
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$8,353,833
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending March 31, 2024	$412,656

1. The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
2. Net of administrative and investment expenses.
3. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
4. If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
5. Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.90%.

INVENTORY OF FIXED ASSETS

The Treasurer shall maintain an inventory of the township's fixed assets that are tangible, have an expected useful life of at least one (1) year and have a value of at least $1,000.

Total Fees For Type:	$441.00
Total Const. Value For Type:	$0

PLUMBING

Permit #	Applicant	Job Address	Fee Total	Const. Value
PP24-0011	HOLDORF, JUDY L	8432 W COLDWATER RD	$236.00	$9,000
PP24-0014	GOYETTE MECHANICAL	3029 BEECH TREE LN	$345.00	$0

Total Permits For Type:	2
Total Fees For Type:	$581.00
Total Const. Value For Type:	$9,000

ZONING

Permit #	Applicant	Job Address	Fee Total	Const. Value
PZ22-0057	ROSENCRANTZ, JASON	11308 W CARPENTER RD	$50.00	$0
PZ23-0084	MASSIMINO, JOSEPH IV	8202 SHADYBROOK LN	$50.00	$7,639
PZ23-0085	GUILLAMA, NELVIS	12125 W COLDWATER RD	$50.00	$2,000
PZ23-0088	KELLY, CHRISTOPHER P	5307 N SEYMOUR RD	$50.00	$2,000
PZ23-0090	FLICK, LAURENCE	9460 W POTTER RD	$50.00	$6,700
PZ23-0095	GREEN DEVELOPMENT VENT	3053 OXFORD LN	$50.00	$197,393
PZ23-0096	IMRAN, SHAHID	7560 RIVER RD	$50.00	$180,000
PZ23-0097	SHUE, NATHAN D	8199 W CARPENTER RD	$50.00	$950
PZ23-0098	MORGAN, KAYLA RAE	3221 WOOD VALLEY DR	$50.00	$3,500

Total Permits For Type:	9
Total Fees For Type:	$450.00
Total Const. Value For Type:	$400,182

Report Summary

Population: All Records

Permit.DateFinaled Between 6/1/2024 12:00:00 AM AND 6/30/2024 11:59:59 PM

Grand Total Fees:	$6,628.30
Grand Total Permits:	33
Grand Total Const. Value:	$570,306

Monthly Permit List

07/01/2024

BUILDING

Permit #	Applicant	Job Address	Fee Total	Const. Value
PB24-0015	H2O RESTORATION LLC	3029 BEECH TREE LN	$475.00	$60,874
PB24-0016	RENEWAL BY ANDERSEN	12056 W PIERSON RD	$268.00	$21,672
PB24-0025	RENEWAL BY ANDERSEN	12056 W PIERSON RD	$343.00	$36,453
PB24-0033	HOLDORF, JUDY L	8432 W COLDWATER RD	$260.00	$9,000
PB24-0042	MORSE, ROBERT	5164 N MCKINLEY RD	$180.00	$4,500
PB24-0051	GIBBS, STEVEN M	11122 W COLDWATER RD	$180.00	$5,000
PB24-0066	FLUSHING ESTATES PROPERT	119 GLENN	$218.00	$11,625
PB24-0070	JEFF DAVIS	6261 N MCKINLEY RD	$280.00	$12,000

Total Permits For Type: 8

Total Fees For Type: $2,204.00

Total Const. Value For Type: $161,124

ELECTRICAL

Permit #	Applicant	Job Address	Fee Total	Const. Value
PE23-0058	SAWCHUK, JONATHAN D	5280 CONESTOGA DR	$241.00	$0
PE23-0072	G. COOPER ELECTRIC	7029 W MT MORRIS RD	$1,035.30	$0
PE23-0083	LJ ELECTRIC	9386 W CARPENTER RD	$195.00	$0
PE24-0010	BRIAN JACOBS	6165 TURNER RD	$291.00	$0
PE24-0033	HOLDORF, JUDY L	8432 W COLDWATER RD	$187.00	$0
PE24-0037	SIGNS BY CRANNIE	7029 W MT MORRIS RD	$185.00	$0
PE24-0041	BOHL, DOUGLAS	5027 SIOUX CT	$120.00	$0
PE24-0042	SUPERIOR POWER & LIGHTIN	3029 BEECH TREE LN	$120.00	$0
PE24-0045	SERGEANT ELECTRIC	5050 TAHQUAMENON TRL	$238.00	$0
PE24-0051	MI 2020 MEADOWBROOK, LLC	7281 106TH ST	$170.00	$0
PE24-0052	MI 2020 MEADOWBROOK, LLC	7272 106TH ST	$170.00	$0

Total Permits For Type: 11

Total Fees For Type: $2,952.30

Total Const. Value For Type: $0

MECHANICAL

Permit #	Applicant	Job Address	Fee Total	Const. Value
PM24-0037	GOYETTE MECHANICAL	3460 AMBLESIDE DR	$158.00	$0
PM24-0039	GOYETTE MECHANICAL	3235 BENDING BROOK DR	$143.00	$0
PM24-0040	HOLLAND HEATING	8394 NICHOLS RD	$140.00	$0

Total Permits For Type: 3

CHARTER TOWNSHIP OF FLUSHING

6524 North Seymour Road
Flushing, Michigan 48433
(810) 659-0800 Fax (810) 659-4212
www.flushingtownship.com

Supervisor – Frederick R. Thorsby
Clerk –Wendy Meinburg
Treasurer – Terry Peck

Trustees
William Bain
Linda Minarik
Josh Upleger
Sharilynn K. Willette

Fire Report June 2024

Fire Runs (June)	15
Structure Fire	0
Car Fire	1
Grass Fire	0
PI Accidents	1
PD Accident -Wash Down	2
Natural Gas Leak	0
Down Wires	3
Electrical Fire	0
Fire Alarms	3
Smoke Investigation	3
Open Burns	0
CO Alarm	1
Odor Investigation	0
Lift Assist	1
Assist EMS	0
Assist to Police	0
Good Intent Call	0

As Reported by Chief James Michael

FANG ACTIVITY REPORT

JUNE 2024

06/04 – FANG detectives utilized a confidential informant to purchase fentanyl from a narcotics dealer in the Flint area. The investigation is ongoing.

06/05 – FANG detectives executed a search warrant at the residence of a suspect narcotics dealer. FANG detectives seized 1 handgun, 1,100 Soma pills and $1,516.00.

06/06– FANG detectives executed a search warrant at the residence of a suspected narcotics dealer. FANG detectives seized approximately 3 grams of cocaine.

Also on this date, FANG detectives utilized a confidential informant to purchase fentanyl from a dealer in the Flint area.

06/07 – FANG detectives executed a search warrant at the residence of a suspected narcotics dealer in the Flint area. FANG detectives seized $5,000 and several Xanax pills.

06/11 - – FANG detectives executed a search warrant at the residence of a suspected narcotics dealer. FANG detectives seized 2 guns, 3 grams of cocaine, and $5,700.

Also on this date, FANG detectives utilized confidential informants to conduct controlled purchases of narcotics from 3 separate dealers in the Flint area. These investigations are ongoing.

06/12 – FANG detectives assisted the Thumb Narcotics Unit with a surveillance detail in Genesee County.

06/13 – FANG detectives assisted MCU with the execution of 6 search warrants in the Flint area.

Also in this date, FANG detectives executed a search warrant at the residence of a suspected narcotics dealer. FANG detectives seized 1 gun, 14 grams of cocaine, and $868.

06/14– FANG detectives executed a search warrant at the residence of a suspected narcotics dealer in Mt. Morris Twp. FANG detectives seized 20 fentanyl pills and 4 grams of cocaine.

06/18 – FANG detectives executed a search warrant at the residence of a suspected narcotics dealer in the Flint area. FANG detectives seized 37 grams of fentanyl, 16 grams of crack cocaine, 9 grams of fentanyl, a stolen handgun, and 1 gram of MDMA.

06/20 – FANG detectives assisted ATF with an interdiction detail in the flint area. As a result, FANG detectives seized 4 guns, 14 grams of crack cocaine, 26 grams of cocaine, 56 ecstasy pills, 1 solen vehicle and $4,290.

06/24 – FANG detectives utilized a confidential informant to purchase fentanyl from a dealer in the Flint area. The investigation is ongoing.

06/25- FANG detectives utilized a confidential informant to purchase cocaine from a dealer in the Flint area. The investigation is ongoing.

FANG detectives utilized a separate confidential informant to purchase fentanyl from 2 separate dealers in the Flint area. The investigations are ongoing.

06/26- FANG detectives assisted Flint PD with the execution of a search warrant involving a homicide investigation. FANG detectives seized over 200 grams of cocaine and forfeited 1 Ford Mustang GT.

06/27- FANG detectives assisted TNU with the execution of 2 search warrants in the Flint area.

06/28- FANG detectives executed a search warrant at the residence of a known narcotics dealer. FANG detectives seized 1 ounce of cocaine and 1 handgun.

GENERAL FUND FOR JUNE 2024

CHECKS IN TRANSIT:

TOTAL	-2,995.80

ACH IN TRANSIT:

	$ -

DEPOSITS IN TRANSIT

	4,420.25
	1,294.07
	3,088.41
	8,802.73

PREVIOUS BALANCE	$ 2,076,567.34
SERVICE CHARGE	($71.93)
GF REGISTER CHECKS:	($19,306.16)
PAYROLL CHECKS	($70,928.46)
BUILDING DEP/CC	$8,263.22
RECEIPTS	$189,403.37
MERS DC	($5,138.63)
EFTPS- IRS	($21,956.65)
JOHN HANCOCK	($3,077.56)
MERS DB MANDATORY %	($30,924.28)
GOV MIC TRANS	$0.00
SHARED REVENUE	$201,837.47
SOM - SITW	($3,859.85)
HEALTH CARE SAVINGS	($750.00)
COLONIAL LIFE	($235.50)
BP BILLS PAID:	($79,839.50)
	$ 2,239,982.88

BANK CHECKING BALANCE	**$2,234,175.95**
CC DOUBLE POST	
ACH IN TRANSIT	$ -
DEPOSIT IN TRANSIT	$8,802.73
CHECKS TRANSIT	($2,995.80)
	$2,239,982.88

CASH IN BANK

101	**GENERAL/PARK/DENTAL/VISION**	$1,120,348.73
207	**POLICE FUND**	$560,012.67
249	**BUILDING/ORD FUND**	$103,620.27
226	**TRASH FUND**	$261,861.38
212	**DRUG ENF FUND**	$5,351.04
274	**CDBG**	
301	**ARPA**	$0.00
401	**BOND**	$188,788.79
	TOTAL	**$2,239,982.88**

WATER FUND FOR JUNE 2024

DATE	CHECK	PAYEE	DESCRIPTION	AMOUNT
6/10/24	3145	GENESEE COUNTY DRAIN COMM	MONTHLY WATER/SEWER BILLING JA	176,072.71
				176,072.71

BP	DATE	PAYEE	DESCRIPTION	AMOUNT
18656	6/6/24	GENESEE CO DRAIN COM	MAINTENANCE	3,065.12
18786	6/13/24	GENESEE CO DRAIN COM	MAINTENANCE	3,088.41
				6,153.53

PREVIOUS MONTH ENDING BALANCE		$ **785,167.44**
INTEREST		
RECEIPTS		$341,658.83
NSF	3 CHECKS @ 414.13/302.81/220.00	
GOV MIC TRANS		
REGISTER CHECKS		($176,072.71)
BP BILLS PAID:		($6,153.53)
		$ 944,600.03
BANK CHECKING BALANCE		**$947,688.44**
DEPOSIT TRANSFER		($3,088.41)
CHECKS/BP TRANSIT		
		$944,600.03

TAX ACCOUNT FUND FOR JUNE 2024

DATE	CHECK	PAYEE	DESCRIPTION	AMOUNT
Check Date	Check #	Payee	Description	Amount
6/13/24	7276	BISHOP INTER AIRPORT AUTHORITY		13.96
6/13/24	7277	FLUSHING TOWNSHIP - GENERAL FUND		147.89
6/13/24	7278	GENESEE CTY TREASURER		193.37
6/13/24	7279	GENESEE INTERMEDIATE SCHOOL		4.05
6/13/24	7280	MASS TRANSPORTATION AUTHORITY		35.63
6/13/24	7281	MONTROSE SCHOOL DISTRICT		14.68
6/13/24	7282	MOTT COLLEGE		74.95
			TOTAL	**484.53**

PREVIOUS MONTH ENDING BALANCE	$	584.53
CREDIT CARD PAYMENTS RECEIVED		
RECEIPTS		
BPT TRANS TO GF		
VOIDED CHK		
CHECKS		($484.53)
	$	100.00
BANK CHECKING BALANCE		$3,054.12
DEPOSIT IN TRANSIT		($45.20)
ECHK/CC OVER PMT BAL		$0.00
CHECKS TRANSIT	BAL OVER PMT CC/P&P	($2,908.92)
		$100.00

GOVMIC TRANSFER

WATER			
6/10/2024	**12/6/2024**	**5.40%**	3,000,000.00
10/17/2023	**7/8/2024**	**5.82%**	1,000,000.00
SEE BELOW			500,000.00
TOTAL			**4,500,000.00**

GF/WATER	W/ GF INVEST PROFILE		
LIQUID INVEST	500,000/500,000		
4/9/2024	**7/8/2024**	**5.37%**	1,000,000.00

GENERAL FUND			
6/10/2024	**12/6/2024**	**5.40%**	500,000.00
10/17/2023	**7/8/2024**	**5.82%**	1,000,000.00
SEE ABOVE			500,000.00
TOTAL			**2,000,000.00**

GF/POLICE-TRASH	W/ GF INVEST PROFILE		
LIQUID INVEST	500,000/500,000		
4/18/2024	**9/13/2024**	**5.40%**	1,000,000.00

POLICE FUND	
SEE ABOVE	500,000.00
	500,000.00
TRASH FUND	
SEE ABOVE	500,000.00

GOVMIC INTEREST

WATER			GENERAL FUND		
6/1-3/31/24	157,008.65	* Prior yr int.	6/1-3/31/24	81,676.52	* Prior yr int.
4/30/24	810.98		4/30/24	885.07	*
6/11/24	124,342.62		6/11/24	20,723.77	
TOTAL	282,162.25		TOTAL	103,285.36	

POLICE FUND			TRASH FUND		
10/1-3/31/2024	21,823.07	* Prior yr int.	8/21/23	6,072.12	* Prior yr int.
4/30/24	885.07	*			
TOTAL	22,708.14		TOTAL	6,072.12	

* RESTRICTED

Zoning Report for June 2024 - Flushing Township

- Zoning, Adult Foster Care questions – Johnson
- Zoning, Grand Opening Signs
- Zoning, Inground pool questions – Stanley
- Zoning, Driveway questions – Seymour
- Zoning, Pool questions
- Zoning, Accessory Structure questions – North Island
- Zoning, Sign questions – Seymour
- Zoning, Project drawings - Mt Morros
- Zoning, Lot usage questions – North Island
- Zoning, Culvert letter GCRC – Gillette
- Pool Permit – N McKinley
- Sign Permit questions – Mt Morris
- Zoning, Occupation permit – Mt Morris
- Zoning, Private Property Burial – Turner
- Zoning, Commercial Sign Permit – Mt Morris
- Zoning, Commercial Sign Permit – Mt Morris
- Zoning, Steel Building questions – Seymour
- Zoning, Fence questions – Carpenter
- Zoning, Property split questions
- Zoning, Lot use – Crooked Limb
- Fence Permit – North Island
- Fence Permit – Carpenter
- Zoning, Farm animals – Gallant Fox
- Zoning, Sign questions – Maurice
- Fence permit – Potter
- Zoning, Fence questions – Stanley
- Zoning, Dilapidated structure - Seymour

Chris Czyzio
Flushing Township Zoning Administrator
(810) 659-0800 X110
Mon – Thurs
8am – 5pm

Enforcement List

07/01/2024

Enforcement Number	Address/ Parcel Number	Category	Date Filed	Status	Next Action	Next Action Date	Date Closed
EN24-0063		GRASS/LAWN	06/04/2024	CLOSED - ABATED	FOLLOW-UP IN	06/17/2024	06/17/2024
EN24-0064		GRASS/LAWN	06/06/2024	CLOSED - ABATED	INSPECTION	06/17/2024	06/19/2024
EN24-0065		GRASS/LAWN	06/06/2024	OPEN - COMPLAINT]	INSPECTION	06/17/2024	
EN24-0066		FARM ANIMALS	06/10/2024	OPEN - COMPLAINT]	FOLLOW-UP IN	07/10/2024	
EN24-0067		GRASS/LAWN	06/11/2024	OPEN - COMPLAINT]	FOLLOW-UP IN	06/24/2024	
EN24-0068		RUMMAGE SALE	06/11/2024	OPEN - COMPLAINT]	FOLLOW-UP IN	06/11/2024	
EN24-0069		RECREATIONAL VEHI	06/13/2024	OPEN - COMPLAINT]	INSPECTION	06/18/2024	
EN24-0070		FARM ANIMALS	06/17/2024	CLOSED - ABATED	INSPECTION	07/17/2024	06/27/2024
EN24-0071		GRASS/LAWN	06/18/2024	OPEN - COMPLAINT]	FOLLOW-UP IN	07/01/2024	

Records: 9

Population: All Records

Enforcement.DateFiled Between 6/1/2024 12:00:00 AM AND 6/30/2024 11:59:59 PM AND
Enforcement.CodeOfficer = CHRIS CZYZIO

CHARTER TOWNSHIP OF FLUSHING POLICE DEPARTMENT

Chief of Police – Dennie VanAlstine

6524 N. Seymour Road. Flushing, MI 48433
Phone: (810) 659-0809 Fax: (810) 605-0218

JUNE 2024
Police Department Statistics

2024	JUNE				JUNE	
Activity / Date			Activity / Date			
Calls for Service	183		OWI/OUID		0	
Total Complaints Taken	73					
Suspicious Situations	2					
Family Trouble	9					
Felony Arrests	0					
Misd. Arrests	9					
Juv.Felony Arrest	0					
Juv.Misd.Arrest	0					
Business Checks	323		VEHICLE		MILEAGE	USED
Vacation Checks	19		Patrol Car 27-1	2021	71905	220
Subdivision Checks	399		Patrol Car 27-2	2017	168914	0
Traffic Stops	9		Patrol Car 27-3	2018	66429	722
Traffic Citations	14		Patrol Car 27-4	2017	92232	3352
Traffic Warnings	6		Patrol Car 27-5	2020	91159	1101
Medicals	0		Patrol Car 27-6	2020	49171	2361
Alarms	5					
Reports Completed	73					

4- Assault and Battery/Simple Assault
0– Aggravated Assault –Family (1) – Non-Family () - Murder Attempt ()
1 – Other Electronic Medium Used for Harassment, Threats
2 – Larceny – Personal Property from Vehicle (0) – From Yard (1) – Other (1)
1 – Motor Vehicle as Stolen Property – Unauthorized Use (Includes Joyriding)
1 – Fraud
1 – Damage to Property – Private Property
1 – Contempt of Court
1 – Dog Law Violations
1 – Traffic – Furnish False Info to Police Officer
1 – Traffic – Driving on Susp/Revoked/Refused License
1 – Traffic – Driver License Law Violations
1 – Traffic – Registration Law Violations
1 – Traffic – No Proof of Insurance
1 – Civil Custodies – Insanity (Mental
2– Traffic, Non-Criminal – Accident (1) – Parking Violations (1)
1 _ Inspections/Investigations – Other Inspections (0), Lost & Found Prop (1)
11– Miscellaneous – Non-Criminal
14– Assists – General Assist (3) – Fire Dept (0) – Other Police Department (8) – EMS (3)

CHECK DISBURSEMENT REPORT FOR FLUSHING TOWNSHIP
CHECK DATE FROM 06/01/2024 - 06/30/2024
Banks: GEN 2

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/06/2024	GEN	340754	BROOK TERRYAH	MILEAGE	101-191-861.000	104.52
06/06/2024	GEN	340755	FLUSHING AREA SENIOR CENTER	CDBG-SENIOR CENTER-NEWSLETTEREXPENSES	101-443-827.000	884.01
06/06/2024	GEN	340756	FLUSHING TWP	PETTY CASH	101-101-955.001	40.60
06/06/2024	GEN	340757	FLUSHING TWP POLICE DEPT	PETTY CASH 3/30/23-6/4/24	207-000-955.001	77.04
06/06/2024	GEN	340758	GENESEE COUNTY CLERK-ELECT DIVIS	BALLOT PROGRAMMING	101-262-801.000	600.00
06/06/2024	GEN	340759	JASON H CARLSON	DENTAL SERVICES	677-000-801.000	139.00
06/06/2024	GEN	340760	JON PULLEY	HALL DEP	101-000-202.003	100.00
06/06/2024	GEN	340761	KIMBERLY GODDARD	CLEANING SERVICES	101-265-930.000	150.00
		340761		CLEANING SERVICES	101-267-930.000	50.00
		340761		CLEANING SERVICES	207-000-930.000	100.00
						300.00
06/06/2024	GEN	340762	MTA	ANNUAL DUES 7/2024-6/2025	101-101-915.000	219.54
06/06/2024	GEN	340763	TOWN CENTER FAMILY DENTAL	DENTAL SERVICES	677-000-801.000	162.00
06/06/2024	GEN	340764	TRICITY COMPUTER SERVICES LLC	COMPUTER SERVICES	101-215-948.002	240.00
		340764		COMPUTER SERVICES	101-265-948.004	240.00
		340764		COMPUTER SERVICES	207-000-948.001	150.00
						630.00
06/10/2024	GEN	340765	ASHLEI HAWLEY	REIMBURSE -WIRELESS KEYBOARD AND MOUS	207-000-752.000	27.55
06/10/2024	GEN	340766	SHERYL BRANDOW	HALL DEP BRANDOW	101-000-202.003	100.00
06/13/2024	GEN	340767	NIMAN SHUKAIRY DDS	DENTAL SERVICES	677-000-801.000	166.00
06/13/2024	GEN	340768	PLANTE MORAN	PROFESSIONAL SERVICES	101-101-801.000	7,581.50
		340768		PROFESSIONAL SERVICES	226-000-801.000	947.50
		340768		PROFESSIONAL SERVICES	249-000-801.000	947.50
						9,476.50
06/13/2024	GEN	340769	TRICITY COMPUTER SERVICES LLC	SERVER ISSUES-PROGRAMS NOT POSTING	101-101-948.001	60.00
06/13/2024	GEN	340770	KCI	1ST CLASS POSTAGE DUE TAX BILLS	101-253-830.000	962.80
06/13/2024	GEN	340771	HART INTERCIVIC	ELECTION MACHINE SUPPLIES	101-262-752.001	488.00
06/17/2024	GEN	340772	KIMBERLY GODDARD	CLEANING SERVICES	101-265-930.000	150.00
		340772		CLEANING SERVICES	101-267-930.000	50.00
		340772		CLEANING SERVICES	207-000-930.000	100.00
						300.00
06/17/2024	GEN	340773	THE TREE EXPERT LLC	TREE REMOVAL NAYURE PARK BOARD WALK	101-751-802.002	400.00
06/17/2024	GEN	340774	TRICITY COMPUTER SERVICES LLC	FIREWALL REPLACEMENT-E-MAIL ISSUES	101-101-948.001	2,309.60

CHECK DISBURSEMENT REPORT FOR FLUSHING TOWNSHIP
CHECK DATE FROM 06/01/2024 - 06/30/2024
Banks: GEN 2

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/06/2024	GEN	340754	BROOK TERRYAH	MILEAGE	101-191-861.000	104.52
06/06/2024	GEN	340755	FLUSHING AREA SENIOR CENTER	CDBG-SENIOR CENTER-NEWSLETTEREXPENSES	101-443-827.000	884.01
06/06/2024	GEN	340756	FLUSHING TWP	PETTY CASH	101-101-955.001	40.60
06/06/2024	GEN	340757	FLUSHING TWP POLICE DEPT	PETTY CASH 3/30/23-6/4/24	207-000-955.001	77.04
06/06/2024	GEN	340758	GENESEE COUNTY CLERK-ELECT DIVIS	BALLOT PROGRAMMING	101-262-801.000	600.00
06/06/2024	GEN	340759	JASON H CARLSON	DENTAL SERVICES	677-000-801.000	139.00
06/06/2024	GEN	340760	JON PULLEY	HALL DEP	101-000-202.003	100.00
06/06/2024	GEN	340761	KIMBERLY GODDARD	CLEANING SERVICES	101-265-930.000	150.00
		340761		CLEANING SERVICES	101-267-930.000	50.00
		340761		CLEANING SERVICES	207-000-930.000	100.00
						300.00
06/06/2024	GEN	340762	MTA	ANNUAL DUES 7/2024-6/2025	101-101-915.000	219.54
06/06/2024	GEN	340763	TOWN CENTER FAMILY DENTAL	DENTAL SERVICES	677-000-801.000	162.00
06/06/2024	GEN	340764	TRICITY COMPUTER SERVICES LLC	COMPUTER SERVICES	101-215-948.002	240.00
		340764		COMPUTER SERVICES	101-265-948.004	240.00
		340764		COMPUTER SERVICES	207-000-948.001	150.00
						630.00
06/10/2024	GEN	340765	ASHLEI HAWLEY	REIMBURSE -WIRELESS KEYBOARD AND MOUS	207-000-752.000	27.55
06/10/2024	GEN	340766	SHERYL BRANDOW	HALL DEP BRANDOW	101-000-202.003	100.00
06/13/2024	GEN	340767	NIMAN SHUKAIRY DDS	DENTAL SERVICES	677-000-801.000	166.00
06/13/2024	GEN	340768	PLANTE MORAN	PROFESSIONAL SERVICES	101-101-801.000	7,581.50
		340768		PROFESSIONAL SERVICES	226-000-801.000	947.50
		340768		PROFESSIONAL SERVICES	249-000-801.000	947.50
						9,476.50
06/13/2024	GEN	340769	TRICITY COMPUTER SERVICES LLC	SERVER ISSUES-PROGRAMS NOT POSTING	101-101-948.001	60.00
06/13/2024	GEN	340770	KCI	1ST CLASS POSTAGE DUE TAX BILLS	101-253-830.000	962.80
06/13/2024	GEN	340771	HART INTERCIVIC	ELECTION MACHINE SUPPLIES	101-262-752.001	488.00
06/17/2024	GEN	340772	KIMBERLY GODDARD	CLEANING SERVICES	101-265-930.000	150.00
		340772		CLEANING SERVICES	101-267-930.000	50.00
		340772		CLEANING SERVICES	207-000-930.000	100.00
						300.00
06/17/2024	GEN	340773	THE TREE EXPERT LLC	TREE REMOVAL NAYURE PARK BOARD WALK	101-751-802.002	400.00
06/17/2024	GEN	340774	TRICITY COMPUTER SERVICES LLC	FIREWALL REPLACEMENT-E-MAIL ISSUES	101-101-948.001	2,309.60

CHECK DISBURSEMENT REPORT FOR FLUSHING TOWNSHIP
CHECK DATE FROM 06/01/2024 - 06/30/2024
Banks: GEN 2

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/24/2024	GEN	340775	ANTHONY SABOURIN	CPR, AED, STOP THE BLEEDING TRAINING	101-101-911.000	225.00
		340775		CPR, AED, STOP THE BLEEDING TRAINING	207-000-911.000	325.00
						550.00
06/24/2024	GEN	340776	CHRISTOPHER LOPEZ	HALL DEP-LOPEZ	101-000-202.003	100.00
06/24/2024	GEN	340777	JASON H CARLSON	DENTAL SERVICES	677-000-801.000	201.00
06/24/2024	GEN	340778	JOHN M SUSHYNSKI DDS DR	DENTAL SERVICES	677-000-801.000	808.00
06/24/2024	GEN	340779	MANDY WIRSING	HALL DEP REFUND-WIRSING	101-000-202.003	100.00
			TOTAL - ALL FUNDS	TOTAL OF 26 CHECKS		19,306.16

--- GL TOTALS ---

101-000-202.003	HALL DEPOSITS PAYABLE	400.00
101-101-801.000	CONTRACTUAL SERVICES	7,581.50
101-101-911.000	TRAINING & CONVENTION	225.00
101-101-915.000	MEMBERSHIP DUES	219.54
101-101-948.001	COMPUTER EXPENSE/AGR	2,369.60
101-101-955.001	MISCELLANEOUS EXPENSE	40.60
101-191-861.000	MILEAGE	104.52
101-215-948.002	COMPUTER MAINTENANCE AGREEMENT	240.00
101-253-830.000	TAX ROLL EXPENSE	962.80
101-262-752.001	OPERATING SUPPLIES	488.00
101-262-801.000	CONTRACTUAL SERVICES	600.00
101-265-930.000	BUILDING MAINTENANCE	300.00
101-265-948.004	COMPUTER MAINTENANCE	240.00
101-267-930.000	BUILDING MAINTENANCE	100.00
101-443-827.000	LIBRARY/SENIOR CITIZENS CNTR	884.01
101-751-802.002	CONTRACTUAL SERVICES	400.00
207-000-752.000	OFFICE SUPPLIES & POSTAGE	27.55
207-000-911.000	TRAINING & CONVENTION	325.00
207-000-930.000	BUILDING MAINTENANCE	200.00
207-000-948.001	COMPUTER MAINTENANCE AGREEMENT	150.00
207-000-955.001	MISCELLANEOUS EXPENSE	77.04
226-000-801.000	CONTRACTUAL SERVICES	947.50
249-000-801.000	CONTRACTUAL SERVICES	947.50
677-000-801.000	CONTRACTUAL SERVICES	1,476.00
	TOTAL	19,306.16

Check Register Report For Charter Township Of Flushing
For Check Dates 06/01/2024 to 06/30/2024

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
06/06/2024	GEN 2	340752	TEAMSTERS LOCAL 214	319.00	319.00	0.00	Open
06/06/2024	GEN 2	340753	POLICE OFFICERS LABOR COUNCIL	424.00	424.00	0.00	Open
Totals:			Number of Checks: 002	743.00	743.00	0.00	

Total Physical Checks: 2
Total Check Stubs:

07/01/2024

Check Register Report For Charter Township Of Flushing
For Check Dates 06/01/2024 to 06/30/2024

Check Date	Bank	Check Number	Check Gross	Direct Deposit
Totals:			100,076.43	70,185.46

Total Physical C
Total Check Stu 59

Check Register Report For Charter Township Of Flushing
For Check Dates 06/01/2024 to 06/30/2024

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
06/20/2024	GEN 2	EFT1697	HEALTH CARE SAVINGS	750.00	750.00	0.00	Cleared
06/20/2024	GEN 2	EFT1698	FEDERAL TAX DEPOSIT	11,176.61	11,176.61	0.00	Cleared
06/20/2024	GEN 2	EFT1699	JON HANCOCK	1,613.26	1,613.26	0.00	Cleared
06/20/2024	GEN 2	EFT1700	MICHIGAN DEPT OF TREASURY	3,859.85	3,859.85	0.00	Cleared
06/20/2024	GEN 2	EFT1701	MUNICIPAL EMPLOYEES RETIREMENT SYSTEM	30,924.28	30,924.28	0.00	Cleared
06/20/2024	GEN 2	EFT1702	MERS DC PAYMENT	5,138.63	5,138.63	0.00	Cleared
06/06/2024	GEN 2	EFT1694	COLONIALLIFE	0.00	0.00	0.00	Cleared
06/06/2024	GEN 2	EFT1695	FEDERAL TAX DEPOSIT	10,780.04	10,780.04	0.00	Cleared
06/06/2024	GEN 2	EFT1696	JON HANCOCK	1,464.30	1,464.30	0.00	Cleared
06/06/2024	GEN 2	EFT1703	COLONIALLIFE	235.50	235.50	0.00	Cleared
Totals:			Number of Checks: 010	65,942.47	65,942.47	0.00	

Total Physical Checks:
Total Check Stubs: 10

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18648	06/05/2024	BP	HARTFORD INS-JUNE 2024	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					1,044.96
207-000-726.000	LIFE INSURANCE				225.68	
207-000-718.002	DISABILITY INSURANCE				819.28	
101-000-001.100	CASH 2					428.57
101-253-726.000	LIFE INSURANCE				17.36	
101-253-718.002	DISABILITY INSURANCE				66.73	
101-219-726.000	LIFE INSURANCE				17.36	
101-219-718.001	DISABILITY INSURANCE				66.73	
101-257-726.000	LIFE INSURANCE				17.36	
101-257-718.001	DISABILITY INSURANCE				85.19	
101-215-726.000	LIFE INSURANCE				17.36	
101-215-718.001	DISABILITY INSURANCE				66.73	
101-191-726.000	LIFE INSURANCE				17.36	
101-191-718.001	DISABILITY INSURANCE				56.39	
249-000-001.100	CASH 2					95.03
249-000-726.000	LIFE INSURANCE				17.36	
249-000-718.001	DISABILITY INSURANCE				77.67	
					1,568.56	1,568.56
18654	06/06/2024	BP	CAPITAL TIRE, INC. -TIRES	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					623.62
207-000-932.000	AUTO MAINTENANCE EXPENSE				623.62	
					623.62	623.62
18655	06/06/2024	BP	LOUIES TOWING- VEHICLE MAINT	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					144.00
207-000-932.000	CAR REPAIR MAINTENANCE				144.00	
					144.00	144.00
18657	06/06/2024	BP	CHAMPS - UNIFORM CLEANING	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					67.50
207-000-766.000	UNIFORM CLEANING				67.50	
					67.50	67.50
18658	06/06/2024	BP	GILROYS - SUPPLIES	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					17.38
101-265-754.000	MAINTENANCE SUPPLIES				17.38	
					17.38	17.38
18659	06/06/2024	BP	RB CITY SEWER	BROOK		
POSTED BY BROOK						
208-000-001.100	CASH 2					200.00
208-000-801.000	CONTRACTUAL SERVICES				200.00	
					200.00	200.00
18660	06/06/2024	BP	FLUSHING LAWN & TRACTOR	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					309.33
101-265-754.000	MAINTENANCE SUPPLIES				309.33	
					309.33	309.33
18661	06/06/2024	BP	VERIZON- CELL PHONE	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					42.49
207-000-850.000	TELEPHONE EXPENSE				42.49	
101-000-001.100	CASH 2					252.46
101-171-850.000	TELEPHONE EXPENSE				82.50	
101-257-850.000	TELEPHONE EXPENSE				42.49	
101-101-850.000	TELEPHONE EXPENSE				42.49	
101-215-850.000	TELEPHONE EXPENSE				42.49	
249-000-001.100	CASH 2					30.02
249-000-850.000	TELEPHONE EXPENSE				30.02	
101-253-850.000	TELEPHONE EXPENSE				42.49	
					324.97	324.97

Journal Number / GL Number	Date / Description	JNL	Description	User / DR	CR
18662	06/06/2024	BP	VIEW NEWPAPER- PUBLICATION	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2				58.10
101-101-900.000	PRINTING & PUBLISHING			58.10	
				58.10	58.10
18664	06/06/2024	BP	MML WORK COMP INS 7/1-7/1/2025	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2				4,065.00
101-101-935.000	INSURANCE & BONDS			2,792.00	
101-000-123.000	PREPAID EXPENSES			1,015.00	
101-257-935.000	INSURANCE & BONDS			184.00	
207-000-001.100	CASH 2				5,486.00
207-000-935.000	INSURANCE & BONDS			4,115.00	
207-000-123.000	PREPAID EXPENSES			1,371.00	
101-751-935.000	INSURANCE & BONDS			74.00	
249-000-001.100	CASH 2				245.00
249-000-935.000	INSURANCE & BONDS			184.00	
249-000-123.000	PREPAID EXPENSES			61.00	
				9,796.00	9,796.00
18665	06/06/2024	BP	BCN- HEALTH INSURANCE JULY 2024	BROOK	
POSTED BY BROOK					
207-000-001.100	CASH 2				10,094.85
207-000-718.003	HEALTH INSURANCE			6,726.03	
207-000-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)			3,361.32	
207-000-718.003	HEALTH INSURANCE			7.50	
249-000-001.100	CASH 2				2,394.88
249-000-718.003	HEALTH INSURANCE			2,394.88	
101-000-001.100	CASH 2				5,426.16
101-191-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)			2,165.61	
101-253-718.005	OTHER POST-EMPLOYMENT BENEFITS (OPEB)			1,028.61	
101-257-718.003	HEALTH INSURANCE			2,231.94	
				17,915.89	17,915.89
18666	06/06/2024	BP	BALBOA- PHONE LEASE	BROOK	
POSTED BY BROOK					
207-000-001.100	CASH 2				157.00
207-000-853.002	TELEPHONE LEASE			157.00	
101-000-001.100	CASH 2				191.69
101-265-853.002	TELEPHONE LEASE			191.69	
				348.69	348.69
18667	06/06/2024	BP	SUSKI CHEVY- LEASE JUNE 2024	BROOK	
POSTED BY BROOK					
207-000-001.100	CASH 2				250.00
207-000-983.000	CAR RENTAL			250.00	
				250.00	250.00
18690	06/10/2024	BP	CONSUMERS- LIGHTS AT LARGE	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2				6,218.08
101-443-926.000	LIGHTS AT LARGE			5,454.36	
101-443-926.000	LIGHTS AT LARGE			25.54	
101-443-926.000	LIGHTS AT LARGE			738.18	
				6,218.08	6,218.08
18691	06/10/2024	BP	COMCAST - INTERNET/PHONE	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2				426.51
101-265-850.000	TELEPHONE EXPENSE			281.61	
101-265-852.000	INTERNET			144.90	
				426.51	426.51
18698	06/13/2024	BP	COMAST - INTERNET POLICE	BROOK	
POSTED BY BROOK					
207-000-001.100	CASH 2				373.61
207-000-852.000	INTERNET SERVICES			114.90	
207-000-850.000	TELEPHONE EXPENSE			258.71	
				373.61	373.61

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18699	06/13/2024	BP	GOYETTE MECHANICAL - BLDG MAINT	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					605.00
101-265-930.000	BLDG MAINTENANCE				605.00	
					605.00	605.00
18700	06/13/2024	BP	RB CITY SEWER	BROOK		
POSTED BY BROOK						
208-000-001.100	CASH 2					200.00
208-000-801.000	CONTRACTUAL SERVICES				200.00	
					200.00	200.00
18701	06/13/2024	BP	CONSUMERS - ELECTRIC BILL	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					168.37
207-000-921.000	UTILITIES				168.37	
101-000-001.100	CASH 2					1,950.86
101-265-921.000	UTILITIES				1,770.94	
101-751-921.000	UTILITIES				179.92	
					2,119.23	2,119.23
18702	06/13/2024	BP	MATTIS-VEHICLE WASH	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					65.46
207-000-932.000	CAR REPAIR MAINTENANCE				65.46	
					65.46	65.46
18703	06/13/2024	BP	SIGNS BY CRANNIE	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					332.50
207-000-932.000	AUTO MAINTENANCE EXPENSE				332.50	
					332.50	332.50
18704	06/13/2024	BP	RICOH - COPIER METER FEES	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					589.64
207-000-855.000	METER CHARGES-COPIES				589.64	
					589.64	589.64
18705	06/13/2024	BP	FLUSHING COMM SCH - GAS	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					1,760.40
207-000-759.000	GASOLINE EXPENSE				1,760.40	
101-000-001.100	CASH 2					327.35
101-443-932.000	GAS/OIL/ AUTO MAINTENANCE EXPENSE				223.08	
101-751-759.000	GASOLINE EXPENSE				104.27	
249-000-001.100	CASH 2					77.49
249-000-932.000	AUTO MAINTENANCE EXPENSE				77.49	
					2,165.24	2,165.24
18706	06/13/2024	BP	PRINTING SYSTEMS INS	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					213.40
101-262-900.000	PRINTING & PUBLISHING				213.40	
					213.40	213.40
18751	06/13/2024	BP	FIRST NATIONAL BANK OF OMAHA-CREDIT CARD	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2					152.24
207-000-752.000	OFFICE SUPPLIES & POSTAGE				25.06	
207-000-768.000	SIDEARMS				127.18	
101-000-001.100	CASH 2					550.09
101-265-752.001	OPERATING SUPPLIES				106.03	
101-101-915.000	MEMBERSHIP DUES				49.99	
101-215-911.000	TRAINING & CONVENTION				213.18	
101-751-802.001	MAINTENANCE SUPPLIES				6.34	
101-262-801.000	CONTRACTUAL SERVICES				119.55	
101-751-759.000	GASOLINE EXPENSE				55.00	
					702.33	702.33

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18739	06/19/2024	BP	GF TRANS TO WTR-CTY SETTLEMENT 2023	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					31,332.81
101-000-214.002	DUE TO OTHER -				31,332.81	
					31,332.81	31,332.81
18743	06/24/2024	BP	GOYETTE MECHANICAL -MOTOR WARRANTY WORK	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					356.25
101-265-930.000	BLDG MAINTENANCE				356.25	
					356.25	356.25
18744	06/24/2024	BP	FLUSHING LAWN & TRACTOR	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					65.00
101-751-752.001	OPERATING SUPPLIES				65.00	
					65.00	65.00
18745	06/24/2024	BP	IVERSONS- SUPPLIES	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					243.74
101-751-980.000	CAPITAL OUTLAY - OFFICE EQUIPMENT				243.74	
					243.74	243.74
18746	06/24/2024	BP	MUNICIPAL WEB SERVICE - COMPUTER	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					237.00
101-443-962.000	PEG SERVICES				237.00	
					237.00	237.00
18747	06/24/2024	BP	COMCAST - INTERNET/PHONE	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					469.39
101-265-850.000	TELEPHONE EXPENSE				324.49	
101-265-852.000	INTERNET				144.90	
					469.39	469.39
18748	06/24/2024	BP	ENERGY REDUCTION COALITION	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					162.15
101-265-921.000	UTILITIES				162.15	
					162.15	162.15
18749	06/24/2024	BP	PRINTING SYSTEMS-ELECTIONS FORMS	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2					1,338.09
101-262-752.000	OFFICE SUPPLIES & POSTAGE				1,338.09	
					1,338.09	1,338.09
			Total:		79,839.47	79,839.47

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18671	06/01/2024	CR2	40723-MEADOWBROOK-08-23-578-033	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18672	06/01/2024	CR2	40724-BRENTWOOD-08-03-529-018	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				797.81	
401-000-045.001	BRENTWOOD- PRINC SPEC ASS REC					677.78
401-000-665.001	INTEREST INCOME- SPEC ASS BRENTWOOD					120.03
					797.81	797.81
18673	06/01/2024	CR2	40725-KRYSTAL CREEK-08-35-577-015	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				375.49	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					354.24
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					21.25
					375.49	375.49
18674	06/03/2024	CR2	40726-MEADOWBROOK-08-23-578-069	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18675	06/03/2024	CR2	40727-MEADOWBROOK-08-23-578-050	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18676	06/03/2024	CR2	40728-MEADOWBROOK-08-23-579-038	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18695	06/03/2024	CR2	LCSA-METRO ACT	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				12,310.47	
101-000-477.000	CABLE FRANCHISE FEES					12,310.47
					12,310.47	12,310.47
18677	06/04/2024	CR2	40729-HALL RENT BRANDOW	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				100.00	
101-000-667.000	HALL RENTAL INCOME					100.00
					100.00	100.00
18678	06/04/2024	CR2	40731-MEADOWBROOK-08-23-578-040	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18679	06/04/2024	CR2	40732-BRENTWOOD-08-03-529-026	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				797.81	
401-000-045.001	BRENTWOOD- PRINC SPEC ASS REC					677.78
401-000-665.001	INTEREST INCOME- SPEC ASS BRENTWOOD					120.03
					797.81	797.81

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18680	06/04/2024	CR2	40733-MEADOWBROOK-08-23-578-036	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18681	06/04/2024	CR2	40734-KRYSTAL CREEK	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				375.49	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					354.24
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					21.25
					375.49	375.49
18682	06/04/2024	CR2	40735-T-MOBILE	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				878.46	
101-000-477.001	CELL TOWER INCOME					878.46
					878.46	878.46
18683	06/05/2024	CR2	40736-LAND DIVISION 08-04-400-040	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				100.00	
101-000-497.000	SITE PLAN/LAND DIVISION					100.00
					100.00	100.00
18668	06/06/2024	CR2	GOV MIC INT APR 1-18 2024	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				885.07	
101-000-665.000	INTEREST-GOVMIC					885.07
207-000-001.100	CASH 2				885.07	
207-000-665.000	INTEREST-GOVMIC					885.07
					1,770.14	1,770.14
18684	06/06/2024	CR2	40737-PARK PAVILION RENT	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				50.00	
101-751-667.001	PARK PAVILION RENT					50.00
					50.00	50.00
18685	06/06/2024	CR2	40738-MEADOWBROOK-08-23-579-031	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18688	06/06/2024	CR2	40725,34 KRYSTAL CREEK	BROOK		
POSTED BY BROOK						
101-000-360.004	DEFERRED REVENUE- KRYSTAL CREEK SA				708.48	
101-000-450.000	SPECIAL ASSESSMENT REVENUE					708.48
					708.48	708.48
18708	06/06/2024	CR2	40739-PARK PAVILION RENT-ALEXANDER	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				50.00	
101-751-667.001	PARK PAVILION RENT					50.00
					50.00	50.00
18709	06/06/2024	CR2	40740-OPIOD SETTLEMENT BROWN GREER	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				259.36	
207-000-676.000	GRANTS/OPIOIDS					259.36
					259.36	259.36
18710	06/06/2024	CR2	40741-OPIOD SETTLEMENT TEVA	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				1,885.76	

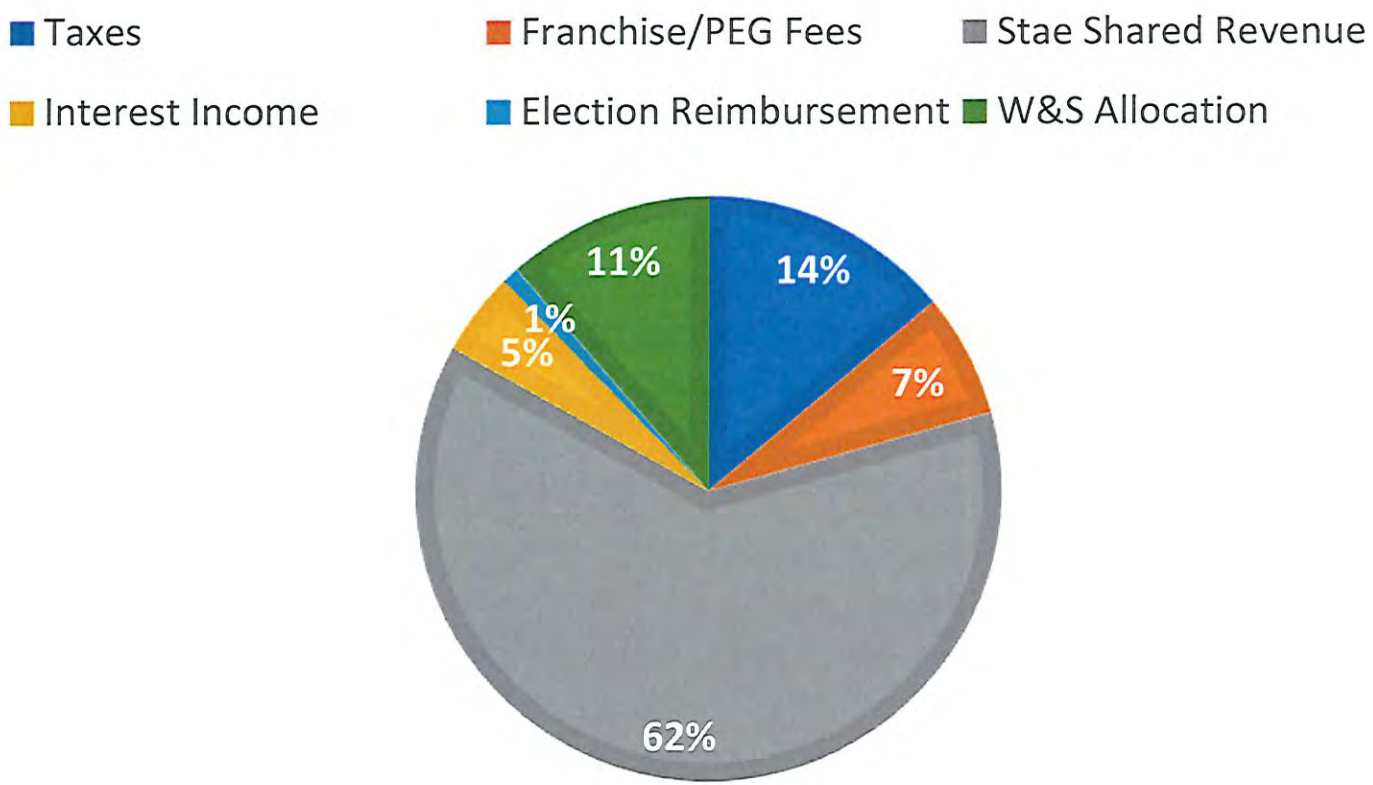
Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
207-000-676.000	GRANTS/OPIOIDS					1,885.76
					1,885.76	1,885.76
18711	06/06/2024	CR2	40742-OPIOD SETTLEMENT ALLERGEN	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				1,122.56	
207-000-676.000	GRANTS/OPIOIDS					1,122.56
					1,122.56	1,122.56
18712	06/06/2024	CR2	40743-OPIOD SETTLEMENT WALGREENS	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				2,709.26	
207-000-676.000	GRANTS/OPIOIDS					2,709.26
					2,709.26	2,709.26
18713	06/06/2024	CR2	40744-OPIOD SETTLEMENT WALMART	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				1,458.28	
207-000-676.000	GRANTS/OPIOIDS					1,458.28
					1,458.28	1,458.28
18714	06/06/2024	CR2	40745-OPOIOD SETTLEMENT CVS	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				2,497.09	
207-000-676.000	GRANTS/OPIOIDS					2,497.09
					2,497.09	2,497.09
18715	06/06/2024	CR2	40746-KRYSTAL CREEK 08-35-578-064	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				375.49	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					354.24
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					21.25
					375.49	375.49
18716	06/06/2024	CR2	40747-FLUSHING ESTATES JUNE 2024 #262	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				786.00	
101-000-434.000	TRAILER TAXES/FEES					131.00
101-000-222.000	SCHOOL/CNTY TRAILER FEES PAYABLE					655.00
					786.00	786.00
18789	06/06/2024	CR2	TO REVERSE MANUAL JOURNAL ENTRY: 18688	BROOK		
POSTED BY BROOK						
101-000-360.004	DEFERRED REVENUE- KRYSTAL CREEK SA					708.48
101-000-450.000	SPECIAL ASSESSMENT REVENUE				708.48	
					708.48	708.48
18717	06/10/2024	CR2	40748-PEDDLER PERMITS-ECO PEST SOLUTIONS	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				1,500.00	
101-000-631.000	MISCELLANEOUS REVENUE					1,500.00
					1,500.00	1,500.00
18718	06/10/2024	CR2	40749-MEADOW BROOK MHP MAY 2024 #323	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				969.00	
101-000-434.000	TRAILER TAXES/FEES					161.50
101-000-222.000	SCHOOL/CNTY TRAILER FEES PAYABLE					807.50
					969.00	969.00
18719	06/10/2024	CR2	40750-MEADOWBROOK 08-23-579-046	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				39.59	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					38.61
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					0.98
					39.59	39.59

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18720	06/10/2024	CR2	40751-MEADOWBROOK 08-23-578-066	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				2,146.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					2,093.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					2,146.69	2,146.69
18693	06/11/2024	CR2	GOVMIC TERM INT 9/18/23-6/7/24	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				20,723.77	
101-000-665.000	INTEREST-GOVMIC					20,723.77
					20,723.77	20,723.77
18721	06/11/2024	CR2	40752-LEXIS NEXIS	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				7.00	
207-000-657.002	ORDINANCE/FINES & COSTS					7.00
					7.00	7.00
18722	06/11/2024	CR2	40753-HALL RENT WIRSING	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				100.00	
101-000-667.000	HALL RENTAL INCOME					100.00
					100.00	100.00
18725	06/13/2024	CR2	40754-POLIOCE COPIES	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				277.00	
207-000-646.000	COPIES					277.00
					277.00	277.00
18726	06/13/2024	CR2	40755-2023 DELQ PERSONAL TAXES RUN A	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				52.95	
101-000-402.000	TAXES-REVENUE OP					14.73
101-000-447.000	ADMIN TAX COLLECTION FEES					4.44
101-000-665.003	INTEREST FROM INVESTMENTS-TAX ROLL					33.78
207-000-001.100	CASH 2				94.94	
207-000-402.000	TAXES-REVENUE OP					94.94
					147.89	147.89
18727	06/17/2024	CR2	40756-HALL RENT-LOPEZ	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				150.00	
101-000-667.000	HALL RENTAL INCOME					150.00
					150.00	150.00
18728	06/17/2024	CR2	40757-BRENTWOOD 08-03-529-001	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				797.81	
401-000-045.001	BRENTWOOD- PRINC SPEC ASS REC					677.78
401-000-665.001	INTEREST INCOME- SPEC ASS BRENTWOOD					120.03
					797.81	797.81
18729	06/17/2024	CR2	40758-08-03-527-001 BRENTWOOD	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				200.00	
401-000-045.001	BRENTWOOD- PRINC SPEC ASS REC					200.00
					200.00	200.00
18730	06/17/2024	CR2	40759-KRYSTAL CREEK 08-35-578-004	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				731.51	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					708.48
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					23.03
					731.51	731.51

Journal Number / GL Number	Date / Description	JNL	Description	User	DR	CR
18731	06/17/2024	CR2	40760-KRYSTAL CREEK 08-35-578-019	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				500.99	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					485.22
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					15.77
					500.99	500.99
18752	06/17/2024	CR2	MICHIGAN.GOV GRANT-STATE POLICE	BROOK		
POSTED BY BROOK						
207-000-001.100	CASH 2				4,500.00	
207-000-676.000	GRANTS/OPIOIDS					4,500.00
					4,500.00	4,500.00
18732	06/18/2024	CR2	40761-HALL DEPOSIT HYDE PARK ESTATES	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				50.00	
101-000-667.000	HALL RENTAL INCOME					50.00
					50.00	50.00
18733	06/18/2024	CR2	40762-MEADOWBROOK 08-23-579-044	BROOK		
POSTED BY BROOK						
401-000-001.100	CASH 2				314.69	
401-000-045.002	MEADOWBROOK-PRINC SPECL ASS REC					261.72
401-000-665.003	INTEREST INCOME - SPEC ASSES MEADOWBROOK					52.97
					314.69	314.69
18785	06/19/2024	CR2	40763-GC DELQ SETTLEMENT CHK TAXES 2023	BROOK		
POSTED BY BROOK						
226-000-001.100	CASH 2				34,221.00	
226-000-026.000	TAXES RECEIVABLE-DELINQUENT-REAL					34,221.00
207-000-001.100	CASH 2				52,865.90	
207-000-026.000	TAXES RECEIVABLE-DELINQUENT-REAL					52,865.90
101-000-001.100	CASH 2				31,332.81	
101-000-214.002	DUE TO OTHER -					31,332.81
101-000-001.100	CASH 2				16,943.10	
101-000-631.000	MISCELLANEOUS REVENUE				2,009.44	
101-000-026.000	TAXES RECEIVABLE-DELINQUENT-REAL					18,952.54
401-000-001.100	CASH 2				2,272.54	
401-000-026.000	TAXES RECEIVABLE-DELINQUENT-REAL					2,272.54
					139,644.79	139,644.79
18741	06/20/2024	CR2	40764-HALL DEP HYDE ESTATES	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				100.00	
101-000-202.003	HALL DEPOSITS PAYABLE					100.00
					100.00	100.00
18772	06/24/2024	CR2	40765-KRYSTAL CRK 08-35-577-006	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				375.49	
101-000-045.003	KRYSTALCREEK- PRINC SPC ASS REC					354.24
101-000-665.002	INTEREST - SPECIAL ASSESSMENTS					21.25
					375.49	375.49
18773	06/24/2024	CR2	40766-MONTORSETWP 11/24 ELECTION REIMBUR	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				572.77	
101-000-676.003	ELECTION REIMBURSEMENT					572.77
					572.77	572.77
18774	06/24/2024	CR2	40767-HALL RENT LIMRON	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				100.00	
101-000-667.000	HALL RENTAL INCOME					100.00
					100.00	100.00
18775	06/24/2024	CR2	40768-CCATT HOLDING	BROOK		
POSTED BY BROOK						
101-000-001.100	CASH 2				1,200.00	

Journal Number / GL Number	Date / Description	JNL	Description	User / DR	CR
101-000-477.001	CELL TOWER INCOME				1,200.00
				1,200.00	1,200.00
18776	06/24/2024	CR2	40769-HALL RENT-ZEMORE	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			150.00	
101-000-667.000	HALL RENTAL INCOME				150.00
				150.00	150.00
18777	06/25/2024	CR2	40770-BTENTWOOD-08-03-529-027	BROOK	
POSTED BY BROOK					
401-000-001.100	CASH 2			797.81	
401-000-045.001	BRENTWOOD- PRINC SPEC ASS REC				677.78
401-000-665.001	INTEREST INCOME- SPEC ASS BRENTWOOD				120.03
				797.81	797.81
18778	06/25/2024	CR2	40771-W MEINBURG REIMBURSE CC	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			13.18	
101-215-911.000	TRAINING & CONVENTION				13.18
				13.18	13.18
18779	06/25/2024	CR2	40772-NATURE PARK PAVILION-OBERMEYER	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			50.00	
101-751-667.001	PARK PAVILION RENT				50.00
				50.00	50.00
18780	06/26/2024	CR2	40773-MEADOWBROOK MHP #323 JUNE 24	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			969.00	
101-000-434.000	TRAILER TAXES/FEES				161.50
101-000-222.000	SCHOOL/CNTY TRAILER FEES PAYABLE				807.50
				969.00	969.00
18781	06/27/2024	CR2	40774-HALL DEP-BEAMER	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			100.00	
101-000-202.003	HALL DEPOSITS PAYABLE				100.00
				100.00	100.00
18782	06/27/2024	CR2	40775-COUNTER CASH JUNE 24	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			92.00	
101-000-631.000	MISCELLANEOUS REVENUE				42.00
101-000-644.000	TAX INFORMATION INCOME				50.00
				92.00	92.00
18788	06/27/2024	CR2	STATE SHARED REVENUE/CVTRS	BROOK	
POSTED BY BROOK					
101-000-001.100	CASH 2			184,893.00	
101-000-574.000	STATE SHARED REVENUE				184,893.00
207-000-001.100	CASH 2			134.00	
207-000-676.000	GRANTS/OPIOIDS				134.00
				185,027.00	185,027.00
			Total:	394,667.24	394,667.24

2024 REVENUES



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GASB 75 INTERIM ACTUARIAL VALUATION

ALTERNATE MEASUREMENT METHOD

Fiscal Year Ending March 31, 2024

CHARTER TOWNSHIP OF FLUSHING

CONTACT

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June 5, 2024

Wendy Meinburg
Charter Township of Flushing
6524 North Seymour Road
Flushing, MI 48433

This report summarizes the interim GASB actuarial valuation for the Charter Township of Flushing 2023/24 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). This report may not be appropriate for other purposes. Please contact Nyhart prior to disclosing this report to any other party or relying on its content for any purpose other than that explained above. Failure to do so may result in misrepresentation or misinterpretation of this report.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, turnover assumption, and other economic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. Demographic assumptions, except for turnover, are as prescribed in GASB 75 under Alternate Measurement Method. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following:

- plan experience differing from that anticipated by the economic or demographic assumptions;
- changes in economic or demographic assumptions;
- increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Should you have any questions please do not hesitate to contact us.

John Mallows, FSA, MAAA
Actuary

John Lee, FSA, MAAA
Actuary

Executive Summary

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending March 31 , 2024 compared to the prior fiscal year as shown in the Township's Notes to Financial Statement.

	As of March 31, 2023	As of March 31, 2024
Total OPEB Liability	$ 975,786	$ 1,375,360
Actuarial Value of Assets	$ 0	$ 0
Net OPEB Liability	$ 975,786	$ 1,375,360
Funded Ratio	0.0%	0.0%

	FY 2022/23	FY 2023/24
OPEB Expense	$ 409,449	$ 453,484
Annual Employer Contributions	$ 48,127	$ 53,910

	As of March 31, 2023	As of March 31, 2024
Discount Rate	4.05%	4.23%
Expected Return on Assets	N/A	N/A

	As of March 31, 2024
Total Active Participants	15
Total Retiree Participants	4

The active participants' number above may include active employees who currently have no health care coverage.

* The counts as of March 31, 2024 were provided by the Township and were not used as the basis for determining the liability as of March 31, 2024 for the interim valuation.

GASB Disclosures

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Schedule of Changes in Net OPEB Liability and Related Ratios

OPEB Liability	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20
Total OPEB Liability					
Total OPEB Liability - beginning of year	$ 975,786	$ 614,464	$ 727,881	$ 602,417	$ 562,814
Service cost	17,987	7,771	10,282	7,993	5,884
Interest	39,167	20,704	17,238	17,381	21,638
Change of benefit terms	0	464,731	0	0	(17,443)
Changes in assumptions	31,017	(74,067)	(99,085)	54,964	69,087
Differences between expected and actual experience	365,313	(9,690)	(1,811)	83,834	(5,822)
Benefit payments	(53,910)	(48,127)	(40,041)	(38,708)	(33,741)
Net change in total OPEB liability	$ 399,574	$ 361,322	$ (113,417)	$ 125,464	$ 39,603
Total OPEB Liability - end of year	$ 1,375,360	$ 975,786	$ 614,464	$ 727,881	$ 602,417
Plan Fiduciary Net Position					
Plan fiduciary net position - beginning of year	$ 0	$ 0	$ 0	$ 0	$ 0
Contributions - employer	53,910	48,127	40,041	38,708	33,741
Contributions - active employees	0	0	0	0	0
Net investment income	0	0	0	0	0
Benefit payments	(53,910)	(48,127)	(40,041)	(38,708)	(33,741)
Trust administrative expenses	0	0	0	0	0
Net change in plan fiduciary net position	$ 0	$ 0	$ 0	$ 0	$ 0
Plan fiduciary net position - end of year	$ 0	$ 0	$ 0	$ 0	$ 0
Net OPEB Liability - end of year	**$ 1,375,360**	**$ 975,786**	**$ 614,464**	**$ 727,881**	**$ 602,417**
Plan fiduciary net position as % of total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	$ 771,316	$ 748,850	$ 728,519	$ 657,669	$ 740,224
Net OPEB liability as % of covered payroll	178.3%	130.3%	84.3%	110.7%	81.4%

* Employer contributions and benefit payments for FY 23/24 are the actual total pay-as-you-go costs. The difference between the expected and actual benefit payments are included in the experience gain/loss. In addition to the contributions and benefits payments above, cash-out stipend payments of $10,000 were made by the Township. See page 15 for more detail on the cash-out stipend. The FY 23/24 covered payroll is estimated based on the FY 22/23 covered payroll increased by the payroll growth rate of 3.00%.

Schedule of Changes in Net OPEB Liability and Related Ratios (Continued)

OPEB Liability		FY 2018/19
Total OPEB Liability		
Total OPEB Liability - beginning of year	$	1,003,176
Service cost		33,581
Interest		39,850
Change of benefit terms		(107,597)
Changes in assumptions		(35,835)
Differences between expected and actual experience		(345,456)
Benefit payments		(24,905)
Net change in total OPEB liability	$	(440,362)
Total OPEB Liability - end of year	$	562,814
Plan Fiduciary Net Position		
Plan fiduciary net position - beginning of year	$	0
Contributions - employer		24,905
Contributions - active employees		0
Net investment income		0
Benefit payments		(24,905)
Trust administrative expenses		0
Net change in plan fiduciary net position	$	0
Plan fiduciary net position - end of year	$	0
Net OPEB Liability - end of year	**$**	**562,814**
Plan fiduciary net position as % of total OPEB liability		0.0%
Covered employee payroll	$	636,087
Net OPEB liability as % of covered payroll		88.5%

GASB Disclosures

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

OPEB Expense

OPEB Expense		FY 2023/24		FY 2022/23
Discount Rate				
Beginning of year		4.05%		3.46%
End of year		4.23%		4.05%
Service cost	$	17,987	$	7,771
Interest		39,167		20,704
Change of benefit terms		0		464,731
Projected earnings on OPEB plan investments		0		0
Reduction for contributions from active employees		0		0
OPEB plan administrative expenses		0		0
Current period recognition of deferred outflows / (inflows) of resources				
Differences between expected and actual experience	$	365,313	$	(9,690)
Changes in assumptions		31,017		(74,067)
Net difference between projected and actual earnings on OPEB plan investments		0		0
Total current period recognition	$	396,330	$	(83,757)
Total OPEB expense	$	453,484	$	409,449

* Under AMM, all deferred outflows / (inflows) of resources items are fully recognized immediately.

Sensitivity Results

The following presents the Net OPEB Liability as of March 31, 2024, calculated using the discount rate assumed and what it would be using a 1% higher and 1% lower discount rate.

- The current discount rate is 4.23%.
- The 1% decrease in discount rate would be 3.23%.
- The 1% increase in discount rate would be 5.23%.

As of March 31, 2024	Net OPEB Liability	
1% Decrease	$	1,562,901
Current Discount Rate	$	1,375,360
1% Increase	$	1,222,613

The following presents the Net OPEB Liability as of March 31, 2024, using the health care trend rates assumed and what it would be using 1% higher and 1% lower health care trend rates.

- The current health care trend rate starts at an initial rate of 8.00%, decreasing to an ultimate rate of 4.50%.
- The 1% decrease in health care trend rates would assume an initial rate of 7.00%, decreasing to an ultimate rate of 3.50%.
- The 1% increase in health care trend rates would assume an initial rate of 9.00%, decreasing to an ultimate rate of 5.50%.

As of March 31, 2024	Net OPEB Liability	
1% Decrease	$	1,219,807
Current Trend Rates	$	1,375,360
1% Increase	$	1,566,499

* Dental and vision trend rates are a 4.00% per year and a 3.00% per year respectively. The current health care trend rates for Post-65 benefits start at an initial rate of 6.50% decreasing by 0.25% annually to an ultimate rate of 4.50%. The sensitivity results above account for 1% increases/decreases in these rates as well.

Projection of GASB Disclosures

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

The Total OPEB Liability (TOL) is expected to change on an annual basis as a result of expected and unexpected events. Under normal circumstances, it is generally expected to have a net increase each year. Below is a list of the most common events affecting the total OPEB liability and whether they increase or decrease the liability.

Expected Events

- Increases in TOL due to additional benefit accruals as employees continue to earn service each year
- Increases in TOL due to interest as the employees and retirees age
- Decreases in TOL due to benefit payments

Unexpected Events

- Increases in TOL when actual health care costs increase more than expected. A liability decrease occurs when the reverse happens.
- Increases in TOL when more new retirements occur than expected or fewer terminations occur than anticipated. Liability decreases occur when the opposite outcomes happen.
- Increases or decreases in TOL depending on whether benefits are improved or reduced.

Projection of Total OPEB Liability (TOL)	FY 2023/24	FY 2024/25
TOL as of beginning of year	$ 975,786	$ 1,375,360
Normal cost as of beginning of year	17,987	27,910
Exp. benefit payments during the year	(53,910)	(56,526)
Interest adjustment to end of year	39,167	58,175
Exp. TOL as of end of year	$ 979,030	$ 1,404,919
Actuarial Loss / (Gain)	396,330	TBD
Actual TOL as of end of year	**$ 1,375,360**	**$ TBD**
Discount rate as of beginning of year	4.05%	4.23%
Discount rate as of end of year	4.23%	TBD

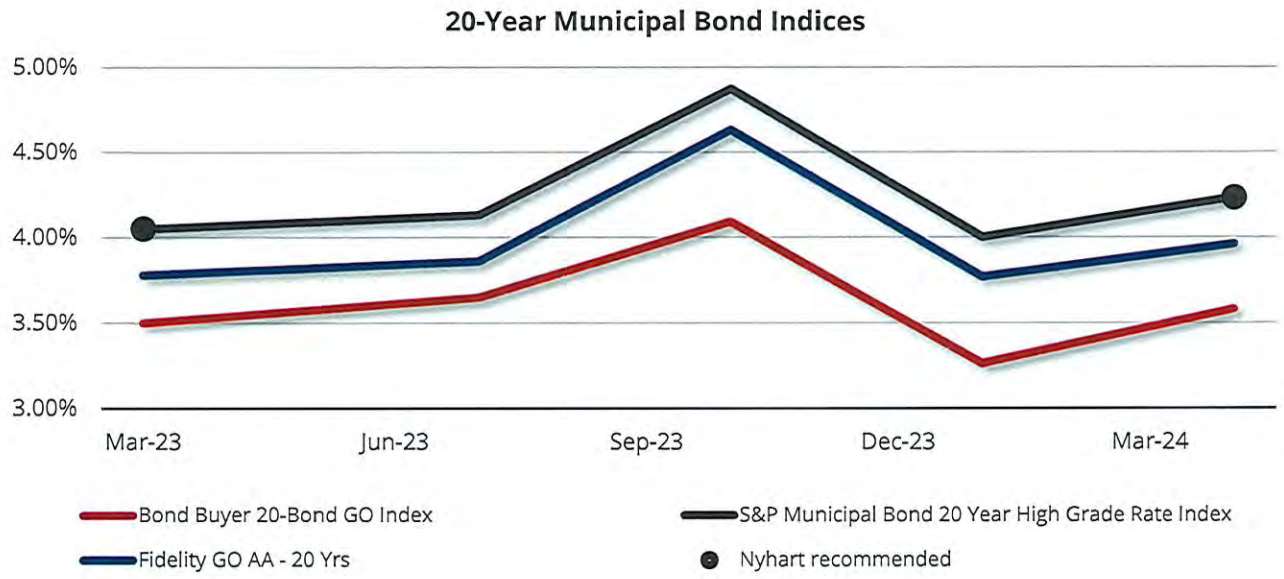
Discussion of Discount Rates

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Under GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans as of the Measurement Date must be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA /Aa or higher (or equivalent quality on another rating scale).

For the current valuation, the discount rate was selected from the range of indices as shown in the table below, where the range is given as the spread between the lowest and highest rate shown.

	Bond Buyer Go 20-Bond Municipal Bond Index	S&P Municipal Bond 20-Year High Grade Rate Index	Fidelity 20-Year Go Municipal Bond Index	Bond Index Range	Actual Discount Rate Used
Yield as of March 31, 2023	3.50%	4.05%	3.78%	3.50% - 4.05%	**4.05%**
Yield as of March 31, 2024	3.58%	4.23%	3.96%	3.58% - 4.23%	**4.23%**



Summary of Key Actuarial Assumptions

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

For a complete summary of actuarial methods and assumptions, refer to the GASB 75 actuarial valuation report for the fiscal year ending March 31, 2023.

Measurement Date

For fiscal year ending March 31, 2024, March 31, 2023 measurement date was used.

Actuarial Valuation Date

April 1, 2023
Liabilities as of March 31, 2024 are based on an actuarial valuation date of April 1, 2023 projected to March 31, 2024, reflecting actual premium rates and discount rate changes.
Liabilities as of March 31, 2023 are based on an actuarial valuation date of April 1, 2023 with no adjustments to get to the March 31, 2023 measurement date.

Discount Rate

4.05% as of March 31, 2023 and 4.23% as of March 31, 2024 for accounting disclosure purposes. Refer to the Discussion of Discount Rates section for more information on selection of the discount rate.

The discount rate was chosen by the plan sponsor based on the information provided in the "Discussion of Discount Rates" section above.

Payroll Growth

Payroll growth rate assumption are as shown below, which are based on the most recent published Michigan Employees Retirement System (MERS) actuarial valuation as of December 31, 2021. In addition, annual base wage inflation of 3.00% are applied (includes 2.50% general inflation plus 0.50% real wage inflation). The assumptions from the state-wide valuations provide reasonable estimates of experience for municipal employers such as Charter Township of Flushing. Sample merit/productivity increases are as shown in the table below:

YOS	Base Wage Inflation	Merit Rate
0	3.00%	6.70%
5	3.00%	1.90%
10	3.00%	1.10%
15	3.00%	0.70%
20	3.00%	0.60%
25	3.00%	0.40%
30	3.00%	0.20%
35	3.00%	0.10%
40	3.00%	0.00%

Summary of Key Actuarial Assumptions

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Cost Method

Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where:

- service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and
- annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.

Health Care Trend Rates

FYE	Pre-65	Post-65	Dental	Vision
2024	*	*	*	*
2025	8.00%	6.50%	4.00%	3.00%
2026	7.50%	6.25%	4.00%	3.00%
2027	7.00%	6.00%	4.00%	3.00%
2028	6.50%	5.75%	4.00%	3.00%
2029	6.00%	5.50%	4.00%	3.00%
2030	5.50%	5.25%	4.00%	3.00%
2031	5.00%	5.00%	4.00%	3.00%
2032	4.50%	4.75%	4.00%	3.00%
2033+	4.50%	4.50%	4.00%	3.00%

The initial trend rate was based on a combination of employer history, national trend surveys, and professional judgment.

The ultimate trend rate was selected based on historical medical CPI information.

* FYE 2024 Health Care, Part B, Dental and Vision Trend Rates are based on the actual rate of increase from the rates effective April 1, 2023 to those effective April 1, 2024.

Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates.

Models

ProVal

Valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing postretirement medical valuations. We coded the plan provisions, assumptions, methods and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any weakness or limitations in the software and have determined it is appropriate for performing this valuation.

Aging Factors

Aging factors prescribed for AMM under GASB 75 are used to develop per capita costs by age for plans with limited credible exposure to develop plan-specific factors. We are not aware of any weaknesses or limitations in the factors and have determined they are appropriate for performing this valuation.

Actuary's Notes

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Interim year valuation results have been projected from the prior year's valuation, with adjustments for actual premium and contribution increases April 1, 2023 to April 1, 2024, along with an update to reflect Medicare Part B reimbursements. This change caused a significant increase in liabilities.

Healthcare trend rates were updated starting in FYE 2025 to an initial rate of 8.00% decreasing annually by 0.50% to an ultimate rate of 4.50% for pre-65 benefits and an initial rate of 6.50% decreasing annually by 0.25% to an ultimate rate of 4.50%. This resulted in an increase in liabilities.

We have updated the discount rate assumption to be based on the yield for 20-year tax-exempt general obligation municipal bonds as of March 31, 2024 (measurement date). The discount rate is 4.05% as of March 31, 2023 and 4.23% as of March 31, 2024. Refer to the Discussion of Discount Rates section for more information on selection of the discount rate. Making this change resulted in a decrease in liabilities.

Premium Rates

Same benefit options are available to retirees as active employees. Pre-Medicare and post-Medicare health plans are fully insured and community-rated. The monthly premiums effective April 1, 2024 are as shown below (rates at sample ages are shown for the BCN plan):

	Per Person
BCN (pre-Medicare)	
Age 50	$ 676.89
Age 55	$ 845.17
Age 60	$ 1,028.61
Age 64	$ 1,137.00
HealthPlus (post-Medicare)	$ 90.00

	Single	Family
Dental	$ 50.00	$ 120.00
Vision	$ 10.00	$ 20.00

	Per Person
Medicare Part B	$ 174.70

Retiree Cost Sharing

Retirees pay the cost of coverage not covered by the Township subsidy.

Actuary's Notes

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Explicit Subsidy

Command/Patrol/Teamsters	The Township pays 100% of the cost of retiree health care coverage for retiree and spouse for employees hired prior to April 1, 2017. The Township's subsidy is limited to a monthly cap of $1,461 for Patrol employees and $1,556 ($1,891 effective August 1, 2023) for Command employees. Command cap is increased annually by the lesser of 5% or the annual increase in cost-of-living from the date of retirement. For the valuation purposes, we assumed the Command cap will be increased 5% annually from the date of retirement based on the data received from the Township. Non-spouse dependents (i.e. children of an employee with "EE & Family" coverage) are not explicitly valued. If hired on/after April 1, 2017, retirees are required to pay the full cost of coverage. Since premium rates represent the actual cost of coverage for these retirees, there is no liability valued for this group for purposes of this valuation.
General	The Township pays 100% of the cost of retiree health care coverage for retirees and their spouses. This includes costs when the retiree becomes eligible for Medicare Part B Supplemental coverage.

Appendix

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

PA 202 Uniform Assumption Disclosures

The information presented below is for the purposes of filing Form No. 5572 under PA 202 uniform assumption requirements. Per regulation, Form No. 5572 must be filed no later than six months after the end of the fiscal year. Governmental fund revenues are not shown below and should be determined by the Township. Refer to the Michigan Department of Treasury website for additional information.

Form 5572 Line	Description	Flushing Township
Line 28	Actuarial Value of Assets	$ 0
Line 29	Actuarial Accrued Liability	$ 1,428,514
Line 31	Actuarially Determined Contribution (ADC) for FY 2023/24	$ 79,315

Line 31 (Actuarially Determined Contribution) was calculated using level dollar amortization with a 6.90% discount rate. The amortization period is a closed, 25-year period.

Under PA 202 requirements, uniform assumption setting is mandated in reporting of liabilities, assets, and ADC. The following is a description of the PA 202 uniform assumption guidance and final assumption used for the Township for purposes of calculating the figures above.

Assumption	Uniform Assumption Guidance	Township Assumption
Investment Rate of Return	Maximum of 6.90%	6.90% (for funding/ADC purposes)
Discount Rate	Blended discount rate calculated per GASB 74/75: • Maximum of 6.90% where plan assets are sufficient to make projected benefit payments • Maximum of 3.65% for periods where assets are insufficient to make projected benefit payments	3.65% (for calculation of the OPEB liability)
Salary Increase	Minimum of 3.25% or based on actuarial experience study within the past 5 years	Same as PA 202 uniform assumption
Mortality Table	A version of Pub-2010 with Scale MP-2021 generational mortality improvement or based on actuarial experience study within the past 5 years	Pub-2010 mortality table with Scale MP-2021 generational mortality improvement
Amortization Period	Maximum closed period of 25 years for Retiree Health Systems	For FY 2024, 25 years on a closed period basis
Asset Valuation	Market Value as reported on Financial Statements	N/A
Healthcare Inflation	Non-Medicare: 7.25% decreasing 0.25% per year to a 4.50% long-term rate Medicare: 5.50% decreasing 0.25% per year to 4.50% long-term rate	Same as PA 202 uniform assumption

Appendix

Charter Township of Flushing Interim GASB 75 AMM Valuation for Fiscal Year Ending March 31, 2024

Cash-out Stipend Benefit

Program Description

At retirement, Patrol and Command employees hired prior to April 1, 2017 may elect a lifetime $5,000 annual stipend in lieu of remaining on the Township's health plans. We are currently assuming that this stipend ends upon death of the retiree (i.e. no surviving spouse benefit).

The below figure represents the estimated liability for the stipend benefit. Since the amount is not limited to be spent by the retiree only on healthcare costs, this is considered a pension benefit for GASB financial reporting purposes and is not considered an OPEB benefit. This liability is not included as part of the Total OPEB Liability in other sections of the report. For consistency with the rest of the report, the discount rate used in valuing the benefit is 4.23% and the cost method is Entry Age Normal Level % of pay. All applicable assumptions follow the GASB 75 valuation unless noted otherwise.

FYE March 31, 2024	Flushing Township
Total Pension Liability at 3/31/2024	$ 201,423
Normal Cost	$ 1,344
Expected Benefit Payments	$ 9,927

Active employees without current coverage with the Township are assumed to elect the stipend option at retirement. They are included in this calculation of the liability but are excluded from the GASB 75 liabilities on previous pages.