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

Supervisor Jason Negri **Clerk** Mike Dolan **Treasurer** Jennifer Daniels **Trustees** Joanna Hardesty, Patricia Hughes, Chuck Menzies, Nick Miller

MEMORANDUM

TO: Hamburg Township Personnel Committee
FROM: Michael Dolan, Township Clerk
DATE: September 30, 2026
RE: Accounting Department Re-Alignment – Job Descriptions and Grade Changes
FOLLOW-UP TO MAY 12, 2026 MEMORANDUM

PURPOSE

This memorandum is a follow-up to my May 12, 2026 memorandum regarding the proposed re-alignment of the Hamburg Township Accounting Department.

As part of that re-alignment, the Accounting Department structure and distribution of responsibilities have been further evaluated. The attached proposed job descriptions establish the responsibilities and reporting relationships for the two accounting positions and provide a clearer distinction between the lead-level responsibilities and the day-to-day accounting functions.

I am requesting the Personnel Committee's support for the proposed job descriptions and corresponding grade assignments so that the revised organizational structure can be implemented.

PROPOSED ACCOUNTING DEPARTMENT STRUCTURE

The proposed structure consists of:

Lead Accountant – Grade 9
Reports to: Township Clerk

Staff Accountant – Grade 7
Reports to: Township Clerk and Lead Accountant

This structure is intended to provide appropriate supervisory and functional responsibility within the Accounting Department while maintaining direct oversight of the department by the Township Clerk.

The Lead Accountant position is designed to assume the higher-level accounting, payroll, benefits, compliance, audit, budgeting, forecasting, cash-management, and financial-reporting responsibilities. The Staff Accountant position is focused primarily on day-to-day accounting operations, reconciliations, accounts receivable, utility billing, accounts payable, and providing support to the Lead Accountant.

LEAD ACCOUNTANT – GRADE 9

The proposed Lead Accountant position reflects the level of responsibility required for the senior accounting position within the department.

The position has primary responsibility for:

- Township payroll administration and coordination of employee benefits;
- Federal and State payroll and employment-related reporting;
- ACA compliance and related reporting requirements;
- Coordination of the annual Township and Portage Base Lakes Sewer Authority audits;
- Annual budget preparation and ongoing budget monitoring;
- Six-year capital budgeting and financial forecasting;
- Sewer-rate calculations and financial analysis;
- Cash-flow forecasting and debt-payment scheduling;
- General ledger oversight and financial reconciliations;
- Development and maintenance of accounting procedures and internal controls;
- Financial support to elected officials, department heads and Township staff; and
- Maintaining compliance with applicable accounting and reporting requirements.

The Lead Accountant also serves as a key resource to the Township Clerk in the administration and oversight of the Township's financial operations.

The proposed **Grade 9** assignment recognizes the broader scope, complexity, accountability, and specialized knowledge required of this position.

STAFF ACCOUNTANT – GRADE 7

The proposed Staff Accountant position is structured as the primary operational accounting support position.

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The position is responsible for:

- Township and PBLSA bank and general ledger reconciliations;
- Cash receipts and utility payment posting;
- General ledger entries and subsidiary ledger reconciliation;
- Accounts receivable and utility billing;
- Special assessment administration;
- Accounts payable processing and preparation;
- Customer assistance concerning utility billing and special assessments;
- Audit preparation and development of supporting schedules and work papers;
- Backup payroll processing;
- Cross-training in payroll and benefits administration;
- Workers' compensation and insurance renewals;
- MIOSHA and occupational health-related reporting responsibilities; and
- Other accounting functions assigned by the Township Clerk or Lead Accountant.

The Staff Accountant will report to both the Township Clerk and Lead Accountant. This reporting relationship is intended to provide direct administrative oversight by the Clerk while establishing day-to-day accounting coordination through the Lead Accountant.

The proposed **Grade 7** assignment reflects the position's significant technical and operational responsibilities while maintaining an appropriate distinction from the higher-level responsibilities assigned to the Lead Accountant.

RATIONALE FOR THE GRADE STRUCTURE

The proposed grade structure is based upon the **scope of responsibility, complexity of duties, level of accountability, required experience, and functional relationship between the two positions**.

The Lead Accountant is responsible for higher-level financial administration and serves as the primary resource for payroll, benefits, regulatory compliance, budgeting, forecasting, audit coordination, and financial reporting.

The Staff Accountant provides the essential day-to-day accounting functions necessary to maintain the Township's financial operations and serves as the primary backup and support for several of the Lead Accountant's responsibilities.

This structure creates a clear progression of responsibility while providing appropriate cross-training and redundancy in critical financial functions.

IMPLEMENTATION

Upon approval of the revised structure, the attached job descriptions would become the governing descriptions for the two positions.

The revised descriptions are intended to accurately document the work currently required of the Accounting Department and establish clear expectations for each position going forward.

This re-alignment also provides the Township with greater continuity in critical functions such as payroll, benefits administration, financial reporting, cash management, utility billing, audit preparation, and regulatory compliance.

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REQUEST TO THE PERSONNEL COMMITTEE

I respectfully request that the Personnel Committee review and support the following:

1. **Adoption of the Lead Accountant job description at Grade 9;**
2. **Adoption of the Staff Accountant job description at Grade 7;**
3. Recognition of the Lead Accountant as the senior accounting position reporting directly to the Township Clerk;
4. Recognition of the Staff Accountant's day-to-day reporting relationship to the Lead Accountant while maintaining direct administrative accountability to the Township Clerk; and
5. Authorization to proceed with the corresponding personnel and organizational changes necessary to implement the Accounting Department re-alignment.

These changes are intended to complete the next step in the Accounting Department re-alignment outlined in my May 12, 2026 memorandum and to establish a clear, sustainable organizational structure for the Township's accounting operations.

Attachments:

1. Proposed Lead Accountant Job Description – Grade 9
2. Proposed Staff Accountant Job Description – Grade 7