



**This meeting will be held in person
In Public Meeting Room A
Delta Administration Building
7710 West Saginaw Highway
Lansing, MI 48917**

**TOWNSHIP BOARD REGULAR MEETING
AGENDA
Monday, April 18, 2022 - 6:00 PM**

**This meeting will be streamed live for viewing only at:
<https://us02web.zoom.us/j/84064293192?pwd=RmdDbkN6dkJHQXppZjE1SU1NNnQvZz09>
Meeting ID: 840 6429 3192
Passcode: 906780**

Please note all public comments must be made in person.

- I. CALL TO ORDER**
- II. OPENING CEREMONIES**
- III. ROLL CALL** – Members: Supervisor Kenneth R. Fletcher, Clerk Mary R. Clark, Treasurer Dennis R. Fedewa, Trustee Elizabeth (Beth) S. Bowen, Trustee Fonda J. Brewer, Trustee Andrea M. Cascarilla, and Trustee Karen J. Mojica
- IV. PRESENTATIONS AND PROCLAMATIONS**
 - 1. [Audit Report Presentation – Maner Costerisan](#)**
- V. SET/ADJUST AGENDA**
- VI. PUBLIC HEARINGS** - Members of the public at the meeting shall not speak unless recognized by the chair. Members of the public shall be limited to speaking for a maximum of three (3) minutes during a public hearing. Prior to speaking, members of the public must also identify themselves with their name and address.
 - 2. [New Covenant Christian School Noise Waiver](#)**

The Manager’s Office recommends that the Delta Township Board approve the request by New Covenant Christian School for a waiver of the Noise Ordinance between the hours of 10:30 a.m. and 5:00 p.m. on April 30, 2022.
- VII. COMMUNICATIONS**
- VIII. PUBLIC COMMENTS (maximum three minutes)**
- IX. INTRODUCTION OF ORDINANCES**
- X. PASSAGE OF ORDINANCES**
- XI. CONSENT AGENDA** – Anyone may request item(s) to be pulled from the consent agenda for discussion. If left on the consent agenda, the items will be voted on by a roll call vote of the Board en masse. Then, the individual item(s) will be discussed and voted upon.

3. Bills and Financial Transactions

a. **\$ 888,329.54**

4. Minutes

a. **April 4, 2022**

5. MDOT 2207B Form Update – MDOT Right of Way Permits Governmental Resolutions

The Engineering Department recommends that the Delta Township Board accept the MDOT Performance Resolution as presented.

6. Acceptance of Wind Trace – Phase III Utility Agreement development of Wind Trace Subdivision

The Engineering Department recommends that the Delta Township Board approve the Municipal Utility Agreement submitted by Nixon Road Holding Company, LLC for the extension of the public water and sanitary sewer mains to serve the proposed Wind Trace – Phase III subdivision.

7. 2022 Sidewalk Raising Program Bid Results and Recommendation for Award

The Engineering Department recommends that the Delta Township Board accept the bid from Concrete Raising and Leveling Co. for the 2022 Sidewalk Raising Program project in the amount of \$9,460.00.

8. 2022 Sidewalk Replacement Program Bid Results and Recommendation for Award

The Engineering Department recommends that the Delta Township Board accept the bid from Lopez Concrete Construction for the 2022 Sidewalk Replacement Program project in the amount of \$39,222.00.

XII. ITEMS REMOVED FROM CONSENT AGENDA FOR DISCUSSION

XIII. ITEMS ADDED TO AGENDA UNDER SECTION V. SET/ADJUST AGENDA

XIV. OLD ITEMS OF BUSINESS

XV. NEW ITEMS OF BUSINESS

9. Board & Commission Appointments

The Township Supervisor recommends that the Delta Township Board appoint the person(s) to the corresponding Board or Commission; and that the Clerk is hereby directed to send notification informing them of their appointment.

10. Resolution of Support of the WRRF Project for Congressionally Directed Funding

The Manager's Office recommends that the Delta Township Board approve the resolution of support for the Water Resource Recovery Facility Major Capital Improvements Project for consideration for additional Congressionally Directed Funding.

XVI. MANAGER'S REPORT

XVII. COMMITTEE OF THE WHOLE

11. Accounting Department Annual Report

XVIII. CLOSED SESSION

XIX. PUBLIC COMMENTS (maximum three minutes)

XX. ADJOURNMENT

CHARTER TOWNSHIP OF DELTA

MARY R. CLARK, TOWNSHIP CLERK

Phone (517) 323-8500

Individuals with disabilities attending Township meetings or hearings and requiring auxiliary aids or services should contact Township Manager and ADA Coordinator Brian T. Reed by email at manager@deltami.gov or calling (517) 323-8590 to inform him of the date of the meeting or hearing that will be attended. Copies of minutes may be purchased or viewed in the Clerk's Office from 8 a.m. to 5 p.m., Monday through Friday.



DELTA CHARTER TOWNSHIP

Audit for the year ended December 31, 2021

April 18, 2022 Board Meeting

Jeffrey Staley, CPA
Partner, Audit
jstaley@manercpa.com, (517) 323-7500



Maner Costerisan – Our Expertise

50 staff dedicated to the
Government Niche

150+ Single Audits annually

300+ Michigan Governmental
clients



Audit Results

- Financial Statements
 - Unmodified opinion
 - Adoption of SAS 134, changed format and wording for opinion
- Single Audit
 - No single audit in current year, was one in prior year
 - Most likely will have a single audit in 2022 due to ARPA funding
- Management's Discussion and Analysis
 - Positive net position (full accrual basis)
 - Added to net position due to strong financial performance
 - Factors bearing on the Future – unique for all

Audit Results

- Governance Letter
 - Required communication
 - Significant estimates
- Management Letter
 - No separately issued management letter



New for FY 2021

American Rescue Plan Act (ARPA)

- Deferred spending until 2022

Total New COVID Federal
Funding = \$1.7 million

STATEMENT OF NET POSITION – GOVERNMENT-WIDE

Charter Township of Delta's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current and other assets	\$ 39,961,639	\$ 34,929,734	\$ 18,185,547	\$ 18,342,202	\$ 58,147,186	\$ 53,271,936
Capital assets	33,056,114	33,692,190	62,953,803	60,486,119	96,009,917	94,178,309
TOTAL ASSETS	73,017,753	68,621,924	81,139,350	78,828,321	154,157,103	147,450,245
DEFERRED OUTFLOWS OF RESOURCES	9,225,188	9,320,928	1,879,845	2,292,410	11,105,033	11,613,338
LIABILITIES						
Long-term liabilities outstanding	7,227,326	7,665,969	3,496,245	4,358,836	10,723,571	12,024,805
Net pension liability	5,127,346	4,875,693	-	-	5,127,346	4,875,693
Net other postemployment benefit liability	1,373,065	1,819,765	512,687	677,886	1,885,752	2,497,651
Other liabilities	2,908,479	462,315	851,624	829,045	3,760,103	1,291,360
TOTAL LIABILITIES	16,636,216	14,823,742	4,860,556	5,865,767	21,496,772	20,689,509
DEFERRED INFLOWS OF RESOURCES	16,839,056	16,734,136	2,047,165	2,338,379	18,886,221	19,072,515
NET POSITION						
Net investment in capital assets	27,026,429	27,337,631	59,967,360	56,620,564	86,993,789	83,958,195
Restricted	3,199,764	3,226,825	-	-	3,199,764	3,226,825
Unrestricted	18,541,476	15,820,518	16,144,114	16,296,021	34,685,590	32,116,539
TOTAL NET POSITION	\$ 48,767,669	\$ 46,384,974	\$ 76,111,474	\$ 72,916,585	\$ 124,879,143	\$ 119,301,559

STATEMENT OF ACTIVITIES – GOVERNMENT-WIDE

Charter Township of Delta's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program revenues						
Charges for services	\$ 5,496,093	\$ 4,088,408	\$ 11,849,075	\$ 10,826,118	\$ 17,345,168	\$ 14,914,526
Operating grants and contributions	76,398	723,262	-	-	76,398	723,262
Capital grants and contributions	130,720	400,184	2,021,547	415,543	2,152,267	815,727
General revenues						
Property taxes	9,441,800	9,248,366	-	-	9,441,800	9,248,366
Paramedic levy	1,550,711	1,503,986	-	-	1,550,711	1,503,986
State sources	3,345,885	2,976,118	-	-	3,345,885	2,976,118
Franchise fees	1,695,485	511,183	-	-	1,695,485	511,183
Investment earnings (loss)	(72,548)	539,390	(46,336)	310,800	(118,884)	850,190
Other	284,766	486,064	-	-	284,766	486,064
TOTAL REVENUE	21,949,310	20,476,961	13,824,286	11,552,461	35,773,596	32,029,422
EXPENSES						
General government	4,450,116	3,972,569	-	-	4,450,116	3,972,569
Public safety	7,427,071	7,159,530	-	-	7,427,071	7,159,530
Public works	2,318,095	2,056,924	-	-	2,318,095	2,056,924
Health and welfare	2,794,805	2,726,775	-	-	2,794,805	2,726,775
Community and economic development	470,670	408,027	-	-	470,670	408,027
Culture and recreation	1,927,542	1,690,757	-	-	1,927,542	1,690,757
Interest on long-term debt	178,316	187,880	-	-	178,316	187,880
Water	-	-	5,712,269	5,552,021	5,712,269	5,552,021
Sewer	-	-	4,917,128	5,059,981	4,917,128	5,059,981
TOTAL EXPENSES	19,566,615	18,202,462	10,629,397	10,612,002	30,196,012	28,814,464
Increase in net position	2,382,695	2,274,499	3,194,889	940,459	5,577,584	3,214,958
Net position, beginning of year	46,384,974	44,110,475	72,916,585	71,976,126	119,301,559	116,086,601
Net position, end of year	\$ 48,767,669	\$ 46,384,974	\$ 76,111,474	\$ 72,916,585	\$ 124,879,143	\$ 119,301,559

Balance Sheet – All Funds

	General Fund	Paramedic Fund	Capital Projects Fund(s)	Nonmajor Funds	Enterprise Fund(s)	Total Primary Government	Total Component Unit(s)
Assets	\$ 30,731,322	\$ 4,080,945	\$ 4,753,933	\$ 416,089	\$ 83,019,195	\$ 123,001,484	\$ 204,700
Liabilities & Deferred Inflows	10,379,340	1,707,626	1,748,383	-	6,907,721	20,743,070	68,359
Fund balance	20,351,982	2,373,319	3,005,550	416,089	76,111,474	102,258,414	136,341

Statement of Revenues, Expenditures and Changes in Fund Balance – All Funds

	General Fund	Paramedic Fund	Capital Projects Fund(s)	Nonmajor Funds	Enterprise Fund(s)	Total Primary Government	Total Component Unit(s)
Revenues and other sources	\$ 18,500,377	\$ 3,155,391	\$ 137,629	\$ 403,124	\$ 13,824,286	\$ 36,020,807	\$ 154,904
Expenditures and other uses	16,911,139	3,200,959	100,000	380,300	10,629,397	31,221,795	87,675
Change in fund balance	1,589,238	(45,568)	37,629	22,824	3,194,889	4,799,012	67,229
Fund balance, beginning of year	18,762,744	2,418,887	2,967,921	393,265	72,916,585	97,459,402	69,112
Fund balance, end of year	<u>\$ 20,351,982</u>	<u>\$ 2,373,319</u>	<u>\$ 3,005,550</u>	<u>\$ 416,089</u>	<u>\$ 76,111,474</u>	<u>\$ 102,258,414</u>	<u>\$ 136,341</u>

Budget Comparison – General Fund

<u>Year Ended December 31, 2021</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Variance</u>
Revenues and other sources	\$ 16,679,096	\$ 17,875,596	\$ 18,500,377	\$ 624,781	3.50%
Expenditures and other uses	<u>18,135,110</u>	<u>18,948,366</u>	<u>16,911,139</u>	<u>(2,037,227)</u>	-10.75%
	<u>\$ (1,456,014)</u>	<u>\$ (1,072,770)</u>	<u>\$ 1,589,238</u>	<u>\$ 2,662,008</u>	

Fund Balance – General Fund

5 Year Trend

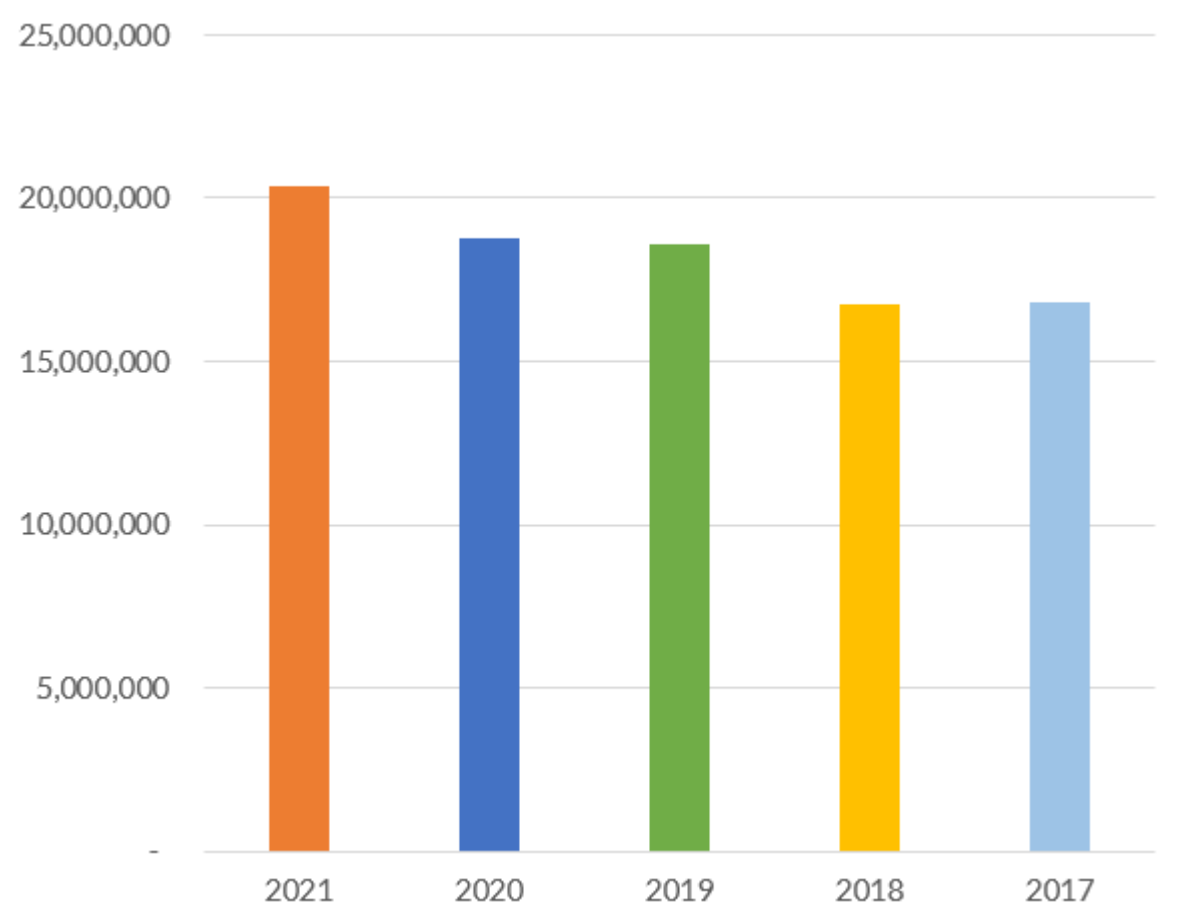
Fund Balance

Nonspendable/assigned	\$ 11,724,539
Unassigned	<u>8,627,443</u>
	\$ 20,351,982

Total expenditures 16,911,139

% of unassigned fund balance 51.02%

% of total fund balance 120.35%



Key Performance Indicators (KPI) - Pension



Pension assets: \$14,879,604

Pension liabilities: \$19,435,140

Funded ratio: 73.6%

Average Michigan Township/City/County pension assets:
\$16,949,353/54,359,286/102,052,542

Average Michigan Township/City/County pension liabilities:
\$22,704,296/76,461,423/122,216,779

Average funded ratio: 77.1/69/77.5%

Unfunded status is triggered at 60% or lower

Key Performance Indicators (KPI) - OPEB

OPEB assets: \$18,982,192

OPEB liabilities: \$20,867,944

Funded ratio: 90.9%

Average Michigan Township/City/County
OPEB assets:
\$6,480,581/10,911,796/41,728,813

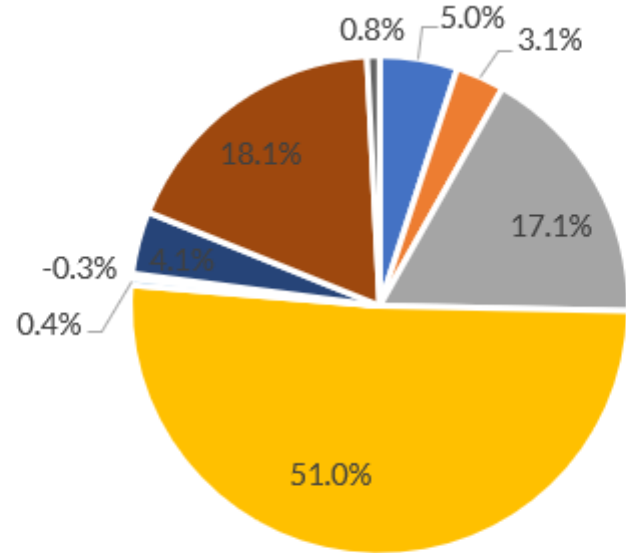
Average Michigan Township/City/County
OPEB liabilities:
\$16,215,642/34,485,622/60,796,273

Average funded ratio: 41.9/58.6/42.9%

Unfunded status is triggered at 40% or
lower



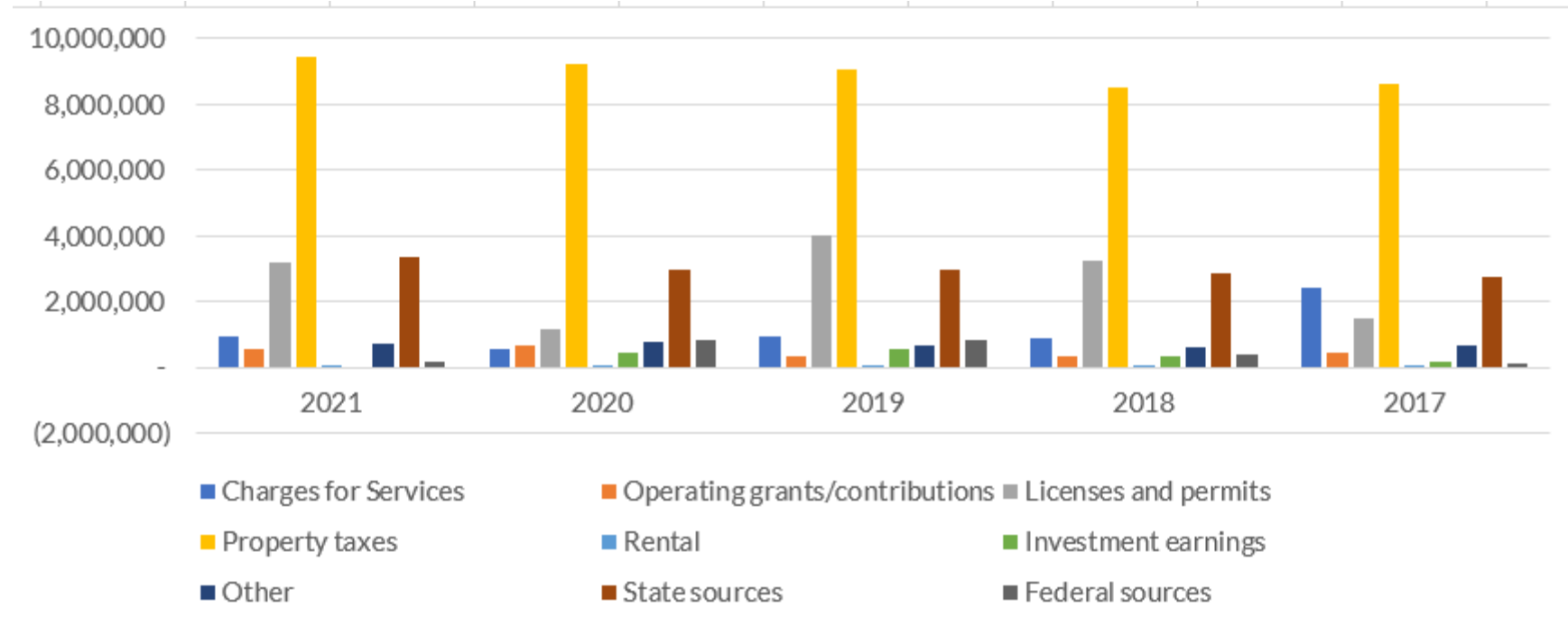
Revenues – General Fund



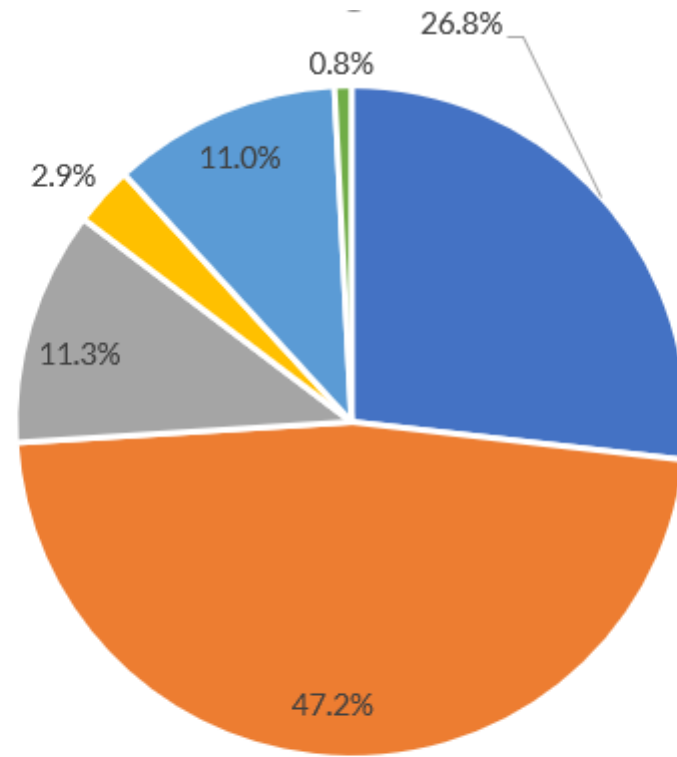
- Charges for Services
- Property taxes
- Other
- Operating grants/contributions
- Rental
- State sources
- Licenses and permits
- Investment earnings
- Federal sources

Revenues – General Fund

5 Year Trend

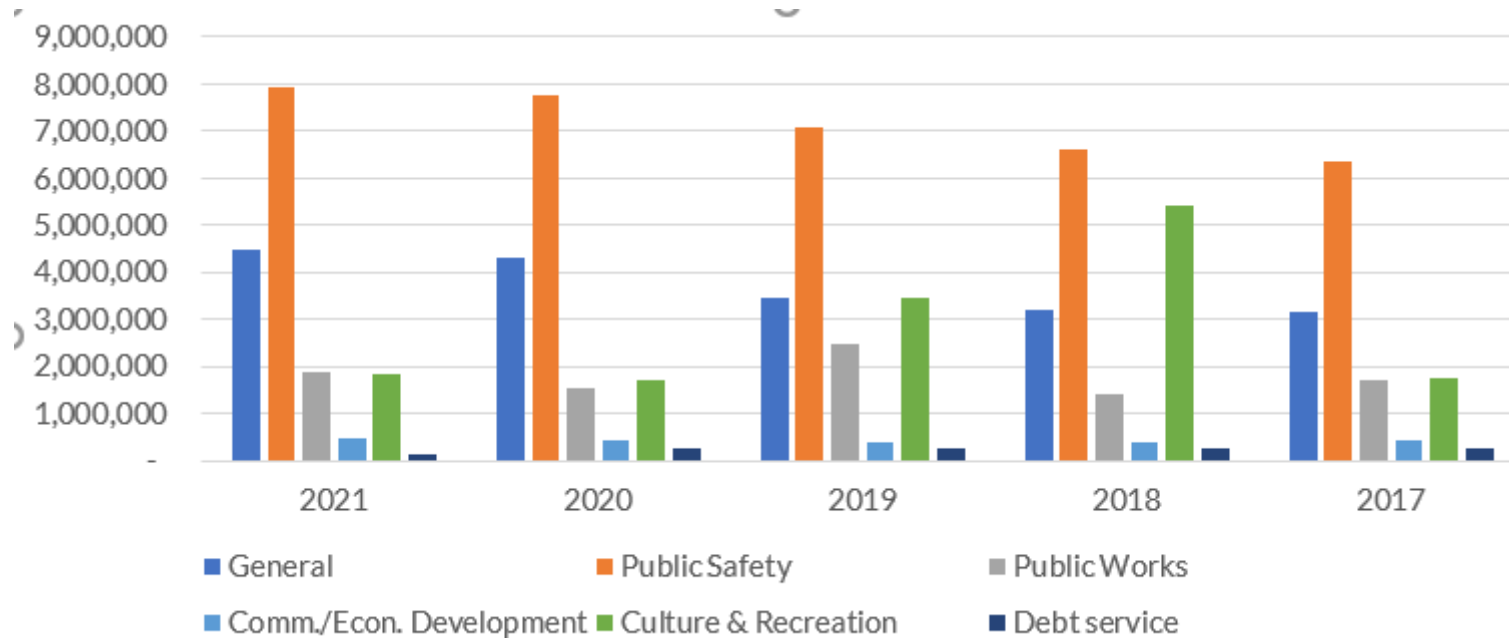


Expenditures – General Fund



- General
- Public Safety
- Public Works
- Comm./Econ. Development
- Culture & Recreation
- Debt Service

Expenditures – General Fund 5 Year Trend



Notes to the Financial Statements

Note 1

- Summary of Accounting Policies
- General millage – \$4.9287 per \$1,000
- Paramedic millage - \$0.9896 per \$1,000

Note 3

- Capital asset detail – about \$1 million of adds and \$1.6 million of depreciation (GA)
- Capital asset detail – about \$4.7 million of adds and \$2.2 million of depreciation (B)

Note 5

- Detail of debt outstanding at 12/31/2021

Notes 6 & 7

- Detail of pension and other postemployment benefits

Future Standards

- GASB 87, *Leases*
- GASB 96, *Subscription-based Information Technology Arrangements*



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March 24, 2022

To the Finance Committee of the
Charter Township of Delta

We have audited the financial statements of Charter Township of Delta for the year ended December 31, 2021, and we will issue our report thereon dated March 24, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimates have been used to calculate the net pension liability. The estimated liability is approximately \$5,127,000.

Estimates have been used to calculate the net OPEB liability. The estimated liability is approximately \$1,885,000.

Management's estimated in calculating the liability for compensated absences:

The estimated liability is approximately \$1,589,000. We evaluated the key factors and assumptions used to develop the balance of employee compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's determination of the estimated life span of the capital assets:

We evaluated the key factors and assumptions used by management to develop the estimated life span of the capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Estimated allocation of expenses among the various funds.

Estimated percentage allocation of flowage rights additions between funds.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the pension plan in Note 6 and the other post-employment benefits in Note 7 to the financial statements describes that the contributions are determined on an actuarial valuation.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 24, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Very truly yours,

Maney Costeiran PC

CHARTER TOWNSHIP OF DELTA

REPORT ON FINANCIAL STATEMENTS
(with required supplementary information and
additional supplementary information)

YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the
Charter Township of Delta
State of Michigan

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Charter Township of Delta as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Charter Township of Delta's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining funding information of the Charter Township of Delta, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter Township of Delta, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter Township of Delta's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Delta's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter Township of Delta's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as well as the other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Delta's basic financial statements. The additional supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Maney Costain PC

March 24, 2022

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

As management of the Charter Township of Delta (Township), we offer readers of the Charter Township of Delta's financial statements this narrative overview and analysis of the financial activities of the Charter Township of Delta for the fiscal year ended December 31, 2021.

Financial Highlights

Governmental-wide Activity

- The assets and deferred outflows of resources of the Township exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$124.9 million dollars (net position). Of this amount, \$34.7 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$5.6 million dollars.

Fund Level Activity

- As of the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$26.1 million, increasing \$1.6 million from the previous year.
- The Township's total outstanding debt decreased \$1.3 million.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary and additional supplementary information, in addition to the basic financial statements themselves.

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

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

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., delinquent personal property taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Township include general government, public safety, public works, health and welfare, community and economic development, and culture and recreation. The business-type activities of the Township include water and sewer activity.

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The government-wide financial statements include not only the Township itself (known as the *primary government*), but also the legally separate Economic Development Corporation (EDC) and Brownfield Redevelopment Authority, for which the Township is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 16 through 18 of this report.

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

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

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

The Township maintains various individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and paramedic fund, which are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Township adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided for the general fund and major special revenue fund in the required supplementary information to demonstrate compliance with budgets.

The basic governmental fund financial statements can be found on pages 19 through 22 of this report.

Proprietary Funds. The Township maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Township uses enterprise funds to account for its water and sewer activity. The Township does not utilize an internal service fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer funds, both of which are considered to be major funds of the Township.

The basic proprietary fund financial statements can be found on pages 23 through 27 of this report.

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 28 and 29 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 through 64 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Township's progress in funding its obligation to provide retirement benefits to its employees, its obligation to provide other post-employment benefits to its employees, and the general and paramedic special revenue fund budgets. Required supplementary information can be found on pages 65 through 75 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on retirement benefits. Combining and individual fund statements and other schedules can be found on pages 76 through 103 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$124.9 million at the close of the most recent fiscal year.

Charter Township of Delta's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current and other assets	\$ 39,961,639	\$ 34,929,734	\$ 18,185,547	\$ 18,342,202	\$ 58,147,186	\$ 53,271,936
Capital assets	33,056,114	33,692,190	62,953,803	60,486,119	96,009,917	94,178,309
TOTAL ASSETS	73,017,753	68,621,924	81,139,350	78,828,321	154,157,103	147,450,245
DEFERRED OUTFLOWS OF RESOURCES	9,225,188	9,320,928	1,879,845	2,292,410	11,105,033	11,613,338
LIABILITIES						
Long-term liabilities outstanding	7,227,326	7,665,969	3,496,245	4,358,836	10,723,571	12,024,805
Net pension liability	5,127,346	4,875,693	-	-	5,127,346	4,875,693
Net other postemployment benefit liability	1,373,065	1,819,765	512,687	677,886	1,885,752	2,497,651
Other liabilities	2,908,479	462,315	851,624	829,045	3,760,103	1,291,360
TOTAL LIABILITIES	16,636,216	14,823,742	4,860,556	5,865,767	21,496,772	20,689,509
DEFERRED INFLOWS OF RESOURCES	16,839,056	16,734,136	2,047,165	2,338,379	18,886,221	19,072,515
NET POSITION						
Net investment in capital assets	27,026,429	27,337,631	59,967,360	56,620,564	86,993,789	83,958,195
Restricted	3,199,764	3,226,825	-	-	3,199,764	3,226,825
Unrestricted	18,541,476	15,820,518	16,144,114	16,296,021	34,685,590	32,116,539
TOTAL NET POSITION	\$ 48,767,669	\$ 46,384,974	\$ 76,111,474	\$ 72,916,585	\$ 124,879,143	\$ 119,301,559

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

By far the largest portion of the Township's net position (70%) reflects its net investment in capital assets (e.g., land, building, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position (3%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position (\$34.7 million) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Township is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

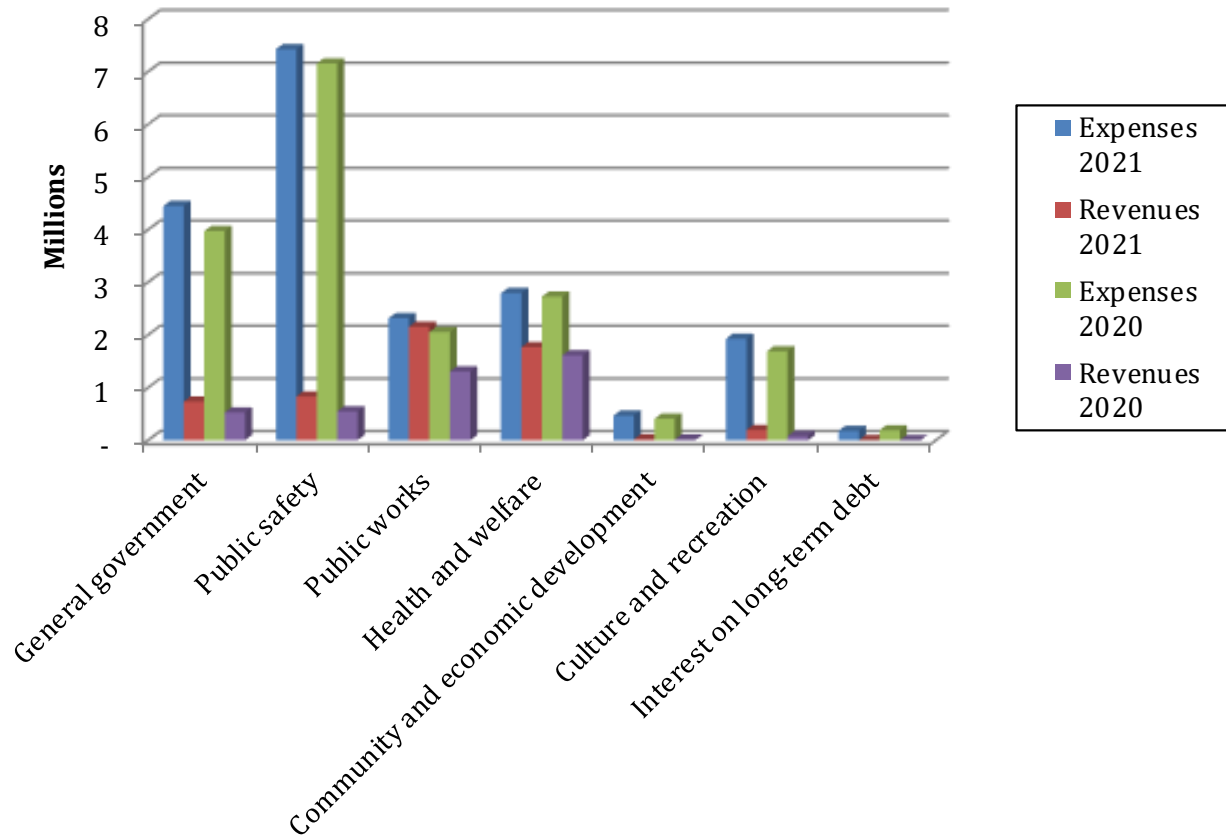
Governmental Activities. Governmental activities increased the Township's net position by \$2,382,695 and the business-type activities net position increased by \$3,194,889. Key elements of this increase are as follows:

Charter Township of Delta's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program revenues						
Charges for services	\$ 5,496,093	\$ 4,088,408	\$ 11,849,075	\$ 10,826,118	\$ 17,345,168	\$ 14,914,526
Operating grants and contributions	76,398	723,262	-	-	76,398	723,262
Capital grants and contributions	130,720	400,184	2,021,547	415,543	2,152,267	815,727
General revenues						
Property taxes	9,441,800	9,248,366	-	-	9,441,800	9,248,366
Paramedic levy	1,550,711	1,503,986	-	-	1,550,711	1,503,986
State sources	3,345,885	2,976,118	-	-	3,345,885	2,976,118
Franchise fees	1,695,485	511,183	-	-	1,695,485	511,183
Investment earnings (loss)	(72,548)	539,390	(46,336)	310,800	(118,884)	850,190
Other	284,766	486,064	-	-	284,766	486,064
TOTAL REVENUE	21,949,310	20,476,961	13,824,286	11,552,461	35,773,596	32,029,422
EXPENSES						
General government	4,450,116	3,972,569	-	-	4,450,116	3,972,569
Public safety	7,427,071	7,159,530	-	-	7,427,071	7,159,530
Public works	2,318,095	2,056,924	-	-	2,318,095	2,056,924
Health and welfare	2,794,805	2,726,775	-	-	2,794,805	2,726,775
Community and economic development	470,670	408,027	-	-	470,670	408,027
Culture and recreation	1,927,542	1,690,757	-	-	1,927,542	1,690,757
Interest on long-term debt	178,316	187,880	-	-	178,316	187,880
Water	-	-	5,712,269	5,552,021	5,712,269	5,552,021
Sewer	-	-	4,917,128	5,059,981	4,917,128	5,059,981
TOTAL EXPENSES	19,566,615	18,202,462	10,629,397	10,612,002	30,196,012	28,814,464
Increase in net position	2,382,695	2,274,499	3,194,889	940,459	5,577,584	3,214,958
Net position, beginning of year	46,384,974	44,110,475	72,916,585	71,976,126	119,301,559	116,086,601
Net position, end of year	\$ 48,767,669	\$ 46,384,974	\$ 76,111,474	\$ 72,916,585	\$ 124,879,143	\$ 119,301,559

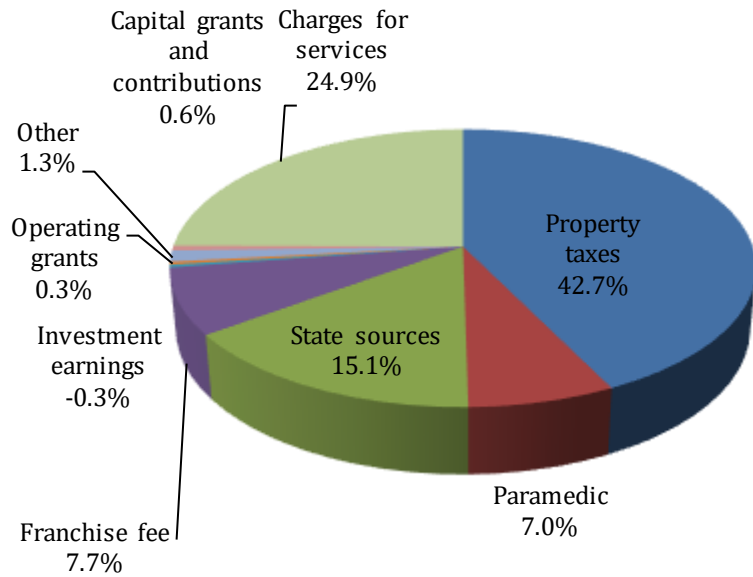
**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**Charter Township of Delta
Expenses and Program Revenues - Governmental Activities
December 31,**

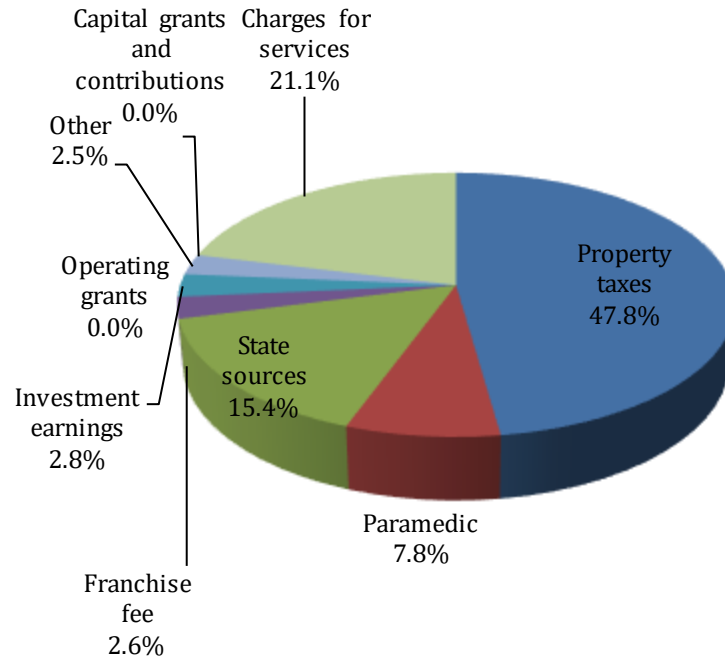


**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**Charter Township of Delta
Revenues by Source - Governmental Activities
December 31,**



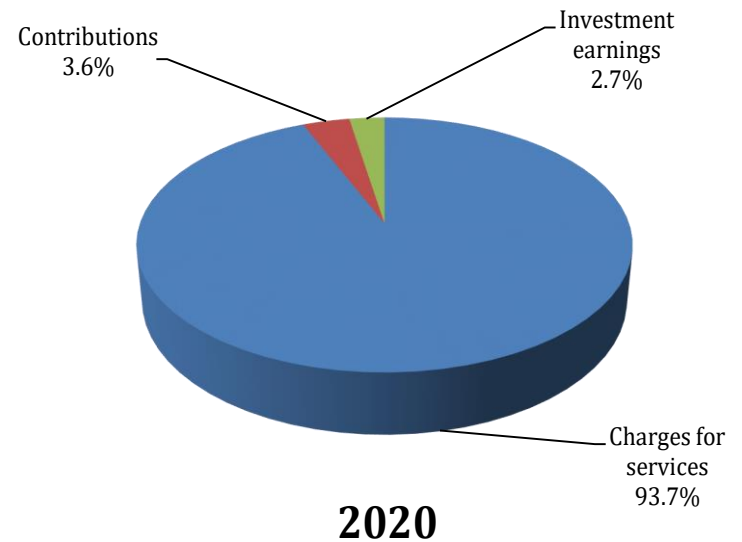
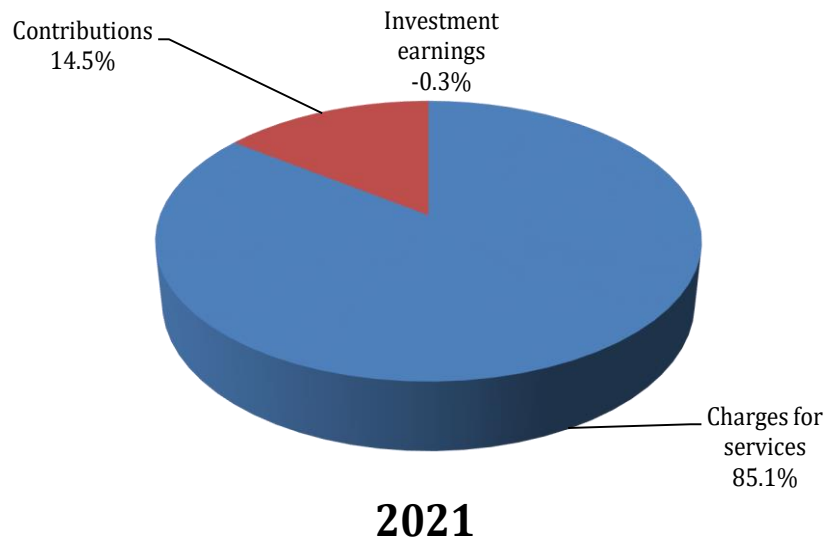
2021



2020

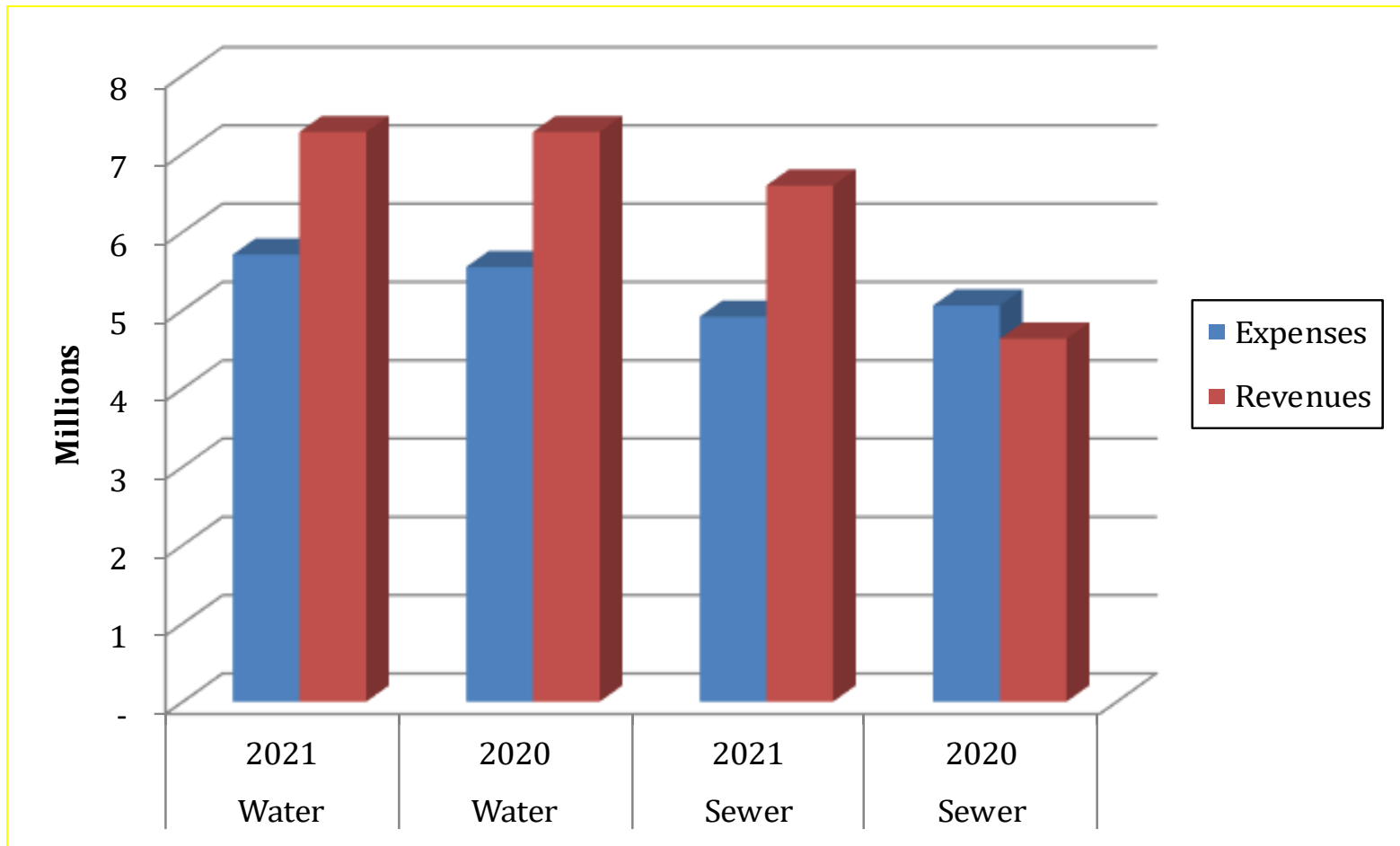
**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**Charter Township of Delta
Revenues by Source - Business-type Activities
December 31,**



CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Charter Township of Delta
Expenses and Program Revenues - Business-type Activities
December 31,



**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Changes in net position:

- Overall governmental activities revenue is up \$1.5 million from prior year.
- Expenses for governmental activities went from \$18.2 million to \$19.6 million, an increase of \$1.4 million.

Business-type Activities. Business-type activities increased the Township's net position by \$3.2 million. Approximately \$2 million is attributed to private contributions.

Financial Analysis of the Government's Funds

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

Governmental Funds. The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balance of \$26.1 million, which is an increase of approximately \$1.6 million. Approximately 33% of this total amount (\$8.6 million) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable (\$2,531,059), restricted (\$3,199,764), or assigned (\$11,788,674).

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$8.6 million, while total fund balance was \$20.4 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 52% of total general fund expenditures and operating transfers out, while total fund balance represents 121% of that same amount.

The fund balance of the Township's general fund increased by \$1,589,238 during the current fiscal year.

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

Unrestricted net positions for the water and sewer funds at the end of the year amounted to \$16.1 million. The total increase in net position amounted to approximately \$3.2 million.

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

General Fund Budgetary Highlights

The final amended budget increased appropriations by \$813,256, while budgeted revenue and other financial sources and uses increased \$1,196,500 when compared with the original budget. The most significant changes in appropriations can be summarized as follows:

- An increase of \$29,500 for the Clerk's Department for salaries and election supplies
- An increase of \$65,000 for the IT Department for a server upgrade
- An increase of \$1,063,000 for general service administration for the distribution of franchise fees
- An increase of \$327,445 for the payment of retroactive pay related to contract settlement and overtime

During the year, actual revenue was higher than the amended budgetary estimates. This arises primarily from higher than anticipated licenses and permits and state shared revenue, offset by lower than anticipated state and federal grants and local contributions. In addition, actual expenses were lower than the amended budget due to tight budgetary control.

Capital Asset and Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental and business type activities as of December 31, 2021, amounts to \$96 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, vehicles, park facilities, sidewalks, and other infrastructure. The total increase in the Township's investment in capital assets for the current fiscal year was 1.9% (a 1.9% decrease for governmental activities and a 4.1% increase for business-type activities).

**Charter Township of Delta's Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 6,816,315	\$ 6,665,921	\$ 1,615,240	\$ 1,567,569	\$ 8,431,555	\$ 8,233,490
Construction in process	-	-	2,282,009	347,174	2,282,009	347,174
Building and building equipment	10,341,520	10,569,365	2,263,313	2,368,278	12,604,833	12,937,643
Land improvements/sidewalks	7,584,650	7,864,188	74,747	83,128	7,659,397	7,947,316
Vehicles	771,454	837,868	-	-	771,454	837,868
Equipment	1,417,996	1,611,708	744,632	718,704	2,162,628	2,330,412
Flowage rights	4,609,878	4,823,541	-	-	4,609,878	4,823,541
Streets and highways	1,514,301	1,319,599	-	-	1,514,301	1,319,599
Sewer and water mains	-	-	55,973,862	55,401,266	55,973,862	55,401,266
	<u>\$ 33,056,114</u>	<u>\$ 33,692,190</u>	<u>\$ 62,953,803</u>	<u>\$ 60,486,119</u>	<u>\$ 96,009,917</u>	<u>\$ 94,178,309</u>

Additional information on the Township's capital assets can be found in the notes of this report.

**CHARTER TOWNSHIP OF DELTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Long-Term Obligations. At the end of the current fiscal year, the Township had total long-term obligations outstanding of \$10.7 million. Of this amount, \$8.5 million comprises debt backed by the full faith and credit of the government. The Township also has notes from direct borrowing and direct placements including other long-term items (\$655,000). The remaining \$1.6 million represents compensated absences earned but not used as of year-end.

Charter Township of Delta's Outstanding Long-term Obligations
General Obligation Bonds, Notes from Direct Borrowings and Direct Placements, and
Other Long-term Obligations

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation debts	\$ 5,581,772	\$ 5,804,070	\$ 2,897,513	\$ 3,754,392	\$ 8,479,285	\$ 9,558,462
Notes from direct borrowings and direct placements	566,493	676,974	88,930	111,163	655,423	788,137
Other	1,079,061	1,184,925	509,802	493,281	1,588,863	1,678,206
	<u>\$ 7,227,326</u>	<u>\$ 7,665,969</u>	<u>\$ 3,496,245</u>	<u>\$ 4,358,836</u>	<u>\$ 10,723,571</u>	<u>\$ 12,024,805</u>

The Township's total debt decreased by \$1.3 million (11%) during the current fiscal year. This is attributable to the Township making the routine payments on debt.

Additional information on the Township's long-term debt can be found in the notes of this report.

Economic Factors and Next Year's Budgets and Rates

Charter Township of Delta's goal is to continually look for the most efficient and effective methods to maintain and enhance the services that are provided to the public. The Township has a conservative and financially prudent budget for the fiscal year 2022 that also promotes and funds numerous project objectives that have been set by the Township's strategic plan.

Requests for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Township Manager's Office, 7710 West Saginaw Highway, Lansing, MI 48917-9712.

BASIC FINANCIAL STATEMENTS

**CHARTER TOWNSHIP OF DELTA
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Brownfield Redevelopment Authority
ASSETS					
Cash	\$ 16,558,134	\$ 9,467,558	\$ 26,025,692	\$ 60,687	\$ 144,013
Investments	13,485,265	7,711,668	21,196,933	-	-
Receivables					
Accounts	1,187,727	959,981	2,147,708	-	-
Taxes	6,108,510	-	6,108,510	-	-
Interest	55,107	31,302	86,409	-	-
Other	-	37,249	37,249	-	-
Internal balances	35,837	(35,837)	-	-	-
Prepaid items	2,531,059	-	2,531,059	-	-
Special assessments					
Due within one year - interest	-	128	128	-	-
Due within one year	-	2,566	2,566	-	-
Due in more than one year	-	10,502	10,502	-	-
Deferred charges					
Tap in charges - deferred	-	430	430	-	-
Capital assets not being depreciated					
Land	6,816,315	1,615,240	8,431,555	-	-
Construction in progress	-	2,282,009	2,282,009	-	-
Other capital assets, net of accumulated depreciation	26,239,799	59,056,554	85,296,353	-	-
TOTAL ASSETS	73,017,753	81,139,350	154,157,103	60,687	144,013
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	3,781,116	-	3,781,116	-	-
Other postemployment benefits related items	5,325,492	1,879,845	7,205,337	-	-
Deferred charge on refunding	118,580	-	118,580	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,225,188	1,879,845	11,105,033	-	-

See notes to financial statements.

	Primary government			Component units	
	Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Brownfield Redevelopment Authority
LIABILITIES					
Accounts payable	\$ 518,376	\$ 756,955	\$ 1,275,331	\$ -	\$ -
Customer deposits payable	104,130	78,820	182,950	-	-
Retainage payable	219,162	-	219,162	-	-
Accrued salaries and related items	243,429	-	243,429	-	-
Accrued interest	74,999	14,124	89,123	-	-
Unearned revenue	1,748,383	1,725	1,750,108	-	-
Noncurrent liabilities					
Due within one year	1,049,568	1,303,757	2,353,325	-	-
Due in more than one year	6,177,758	2,192,488	8,370,246	-	-
Net other postemployment benefits liability	1,373,065	512,687	1,885,752	-	-
Net pension liability	5,127,346	-	5,127,346	-	-
TOTAL LIABILITIES	16,636,216	4,860,556	21,496,772	-	-
DEFERRED INFLOWS OF RESOURCES					
Pension related items	71,876	-	71,876	-	-
Other postemployment benefits related items	5,823,887	2,047,165	7,871,052	-	-
Unavailable revenue - property taxes	10,943,293	-	10,943,293	-	68,359
TOTAL DEFERRED INFLOWS OF RESOURCES	16,839,056	2,047,165	18,886,221	-	68,359
NET POSITION					
Net investment in capital assets	27,026,429	59,967,360	86,993,789	-	-
Restricted for perpetual care	381,219	-	381,219	-	-
Restricted for paramedic services	2,368,545	-	2,368,545	-	-
Restricted for budget stabilization	450,000	-	450,000	-	-
Unrestricted	18,541,476	16,144,114	34,685,590	60,687	75,654
TOTAL NET POSITION	\$ 48,767,669	\$ 76,111,474	\$ 124,879,143	\$ 60,687	\$ 75,654

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position								
	Expenses	Program Revenues			Primary Government			Component Unit	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Brownfield Redevelopment Authority
Primary government									
Governmental activities									
General government	\$ 4,450,116	\$ 605,263	\$ -	\$ 130,720	\$ (3,714,133)	\$ -	\$ (3,714,133)	\$ -	\$ -
Public safety	7,427,071	811,542	19,887	-	(6,595,642)	-	(6,595,642)	-	-
Public works	2,318,095	2,155,842	-	-	(162,253)	-	(162,253)	-	-
Health and welfare	2,794,805	1,709,893	56,511	-	(1,028,401)	-	(1,028,401)	-	-
Community and economic development	470,670	19,880	-	-	(450,790)	-	(450,790)	-	-
Culture and recreation	1,927,542	193,673	-	-	(1,733,869)	-	(1,733,869)	-	-
Interest on long-term debt	178,316	-	-	-	(178,316)	-	(178,316)	-	-
Total governmental activities	19,566,615	5,496,093	76,398	130,720	(13,863,404)	-	(13,863,404)	-	-
Business-type activities									
Water	5,712,269	6,221,703	-	1,055,175	-	1,564,609	1,564,609	-	-
Sewer	4,917,128	5,627,372	-	966,372	-	1,676,616	1,676,616	-	-
Total business activities	10,629,397	11,849,075	-	2,021,547	-	3,241,225	3,241,225	-	-
Total primary government	\$ 30,196,012	\$ 17,345,168	\$ 76,398	\$ 2,152,267	-	-	(10,622,179)	-	-
Component unit									
Economic Development Corporation	\$ 800	\$ -	\$ -	\$ -	-	-	-	(800)	-
Brownfield Redevelopment Authority	86,875	-	-	-	-	-	-	-	(86,875)
Total component unit activities	\$ 87,675	\$ -	\$ -	\$ -	-	-	-	(800)	(86,875)
General revenues									
Taxes									
Property taxes, levied for general purposes					9,441,800	-	9,441,800	-	155,028
Paramedic levy					1,550,711	-	1,550,711	-	-
State sources					3,345,885	-	3,345,885	-	-
Franchise fees					1,695,485	-	1,695,485	-	-
Investment earnings (loss)					(72,548)	(46,336)	(118,884)	(124)	-
Other					284,766	-	284,766	-	-
Total general revenues					16,246,099	(46,336)	16,199,763	(124)	155,028
Change in net position					2,382,695	3,194,889	5,577,584	(924)	68,153
Net position, beginning of year					46,384,974	72,916,585	119,301,559	61,611	7,501
Net position, end of year					\$ 48,767,669	\$ 76,111,474	\$ 124,879,143	\$ 60,687	\$ 75,654

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General	Paramedic Fund (a Special Revenue Fund)	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash	\$ 12,389,538	\$ 1,324,905	\$ 2,614,299	\$ 244,132	\$ 16,572,874
Investments	10,089,331	1,078,948	2,130,984	171,262	13,470,525
Receivables					
Accounts	1,160,545	27,182	-	-	1,187,727
Taxes	4,467,754	1,640,756	-	-	6,108,510
Interest	41,382	4,380	8,650	695	55,107
Due from other funds	56,487	-	-	-	56,487
Prepaid items	2,526,285	4,774	-	-	2,531,059
	<u>\$ 30,731,322</u>	<u>\$ 4,080,945</u>	<u>\$ 4,753,933</u>	<u>\$ 416,089</u>	<u>\$ 39,982,289</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 472,156	\$ 46,220	\$ -	\$ -	\$ 518,376
Customer deposits payable	104,130	-	-	-	104,130
Due to other funds	-	20,650	-	-	20,650
Retainage payable	219,162	-	-	-	219,162
Unearned revenue	-	-	1,748,383	-	1,748,383
Accrued salaries and related items	243,429	-	-	-	243,429
	<u>1,038,877</u>	<u>66,870</u>	<u>1,748,383</u>	<u>-</u>	<u>2,854,130</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	9,340,463	1,640,756	-	-	10,981,219
FUND BALANCES					
Nonspendable					
Prepaid items	2,526,285	4,774	-	-	2,531,059
Restricted					
Budget stabilization	450,000	-	-	-	450,000
Perpetual care fund	-	-	-	381,219	381,219
Paramedic fund	-	2,368,545	-	-	2,368,545
Assigned					
Debt service	-	-	-	34,870	34,870
Compensated absences	965,254	-	-	-	965,254
Roads	1,100,000	-	-	-	1,100,000
Retiree health insurance	100,000	-	-	-	100,000

See notes to financial statements.

	General	Paramedic Fund (a Special Revenue Fund)	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
FUND BALANCES (continued)					
Assigned (continued)					
Non-motorized transportation	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
Economic development	500,000	-	-	-	500,000
Capital improvements	3,990,000	-	3,005,550	-	6,995,550
Subsequent year expenditures	1,393,000	-	-	-	1,393,000
Unassigned	<u>8,627,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,627,443</u>
 TOTAL FUND BALANCES	 <u>20,351,982</u>	 <u>2,373,319</u>	 <u>3,005,550</u>	 <u>416,089</u>	 <u>26,146,940</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 30,731,322</u>	 <u>\$ 4,080,945</u>	 <u>\$ 4,753,933</u>	 <u>\$ 416,089</u>	 <u>\$ 39,982,289</u>

Total governmental fund balances

\$ 26,146,940

Amounts reported for governmental activities in the statement
of net position are different because:

Deferred outflows of resources - related to pensions	3,781,116
Deferred inflows of resources - related to pensions	(71,876)
Deferred outflows of resources - related to other postemployment benefits	5,325,492
Deferred inflows of resources - related to other postemployment benefits	(5,823,887)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Cost of the capital assets	\$ 61,173,290
Less accumulated depreciation	<u>28,117,176</u>

33,056,114

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds:

Delinquent personal property taxes receivable, less allowance for doubtful accounts	37,926
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Deferred loss on refunding	118,580
General obligation debt	(5,581,772)
Other long-term debt	(566,493)
Compensated absences	(1,079,061)
Accrued interest	(74,999)
Net other postemployment benefits liability	(1,373,065)
Net pension liability	<u>(5,127,346)</u>

Net position of governmental activities

\$ 48,767,669

See notes to financial statements.

CHARTER TOWNSHIP OF DELTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	General	Paramedic Fund (a Special Revenue Fund)	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Local sources					
Property taxes	\$ 9,442,511	\$ -	\$ -	\$ -	\$ 9,442,511
Paramedic levy	-	1,550,711	-	-	1,550,711
Licenses and permits	3,173,776	-	-	-	3,173,776
Charges for services	932,019	1,553,499	-	-	2,485,518
Investment earnings (loss)	(57,623)	(5,330)	(8,871)	(724)	(72,548)
Rental income	78,897	-	-	379,800	458,697
Local contributions	583,070	-	-	-	583,070
Other	751,235	-	-	24,048	775,283
Total local sources	14,903,885	3,098,880	(8,871)	403,124	18,397,018
State shared revenue	3,345,885	-	-	-	3,345,885
State and federal grants	150,607	56,511	-	-	207,118
TOTAL REVENUES	18,400,377	3,155,391	(8,871)	403,124	21,950,021
EXPENDITURES					
Current					
General government	4,493,894	-	-	-	4,493,894
Public safety	7,915,282	-	-	-	7,915,282
Public works	1,893,511	-	-	-	1,893,511
Health and welfare	-	3,200,959	-	-	3,200,959
Community and economic development	481,444	-	-	-	481,444
Culture and recreation	1,844,078	-	-	-	1,844,078
Debt service	-	-	-	-	-
Principal repayment	110,481	-	-	180,000	290,481
Interest expenditure	25,949	-	-	200,300	226,249
TOTAL EXPENDITURES	16,764,639	3,200,959	-	380,300	20,345,898
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,635,738	(45,568)	(8,871)	22,824	1,604,123
OTHER FINANCING SOURCES (USES)					
Transfers in	100,000	-	146,500	-	246,500
Transfers out	(146,500)	-	(100,000)	-	(246,500)
Total other financing sources (uses)	(46,500)	-	46,500	-	-
Net change in fund balances	1,589,238	(45,568)	37,629	22,824	1,604,123
FUND BALANCES					
Beginning of year	18,762,744	2,418,887	2,967,921	393,265	24,542,817
End of year	\$ 20,351,982	\$ 2,373,319	\$ 3,005,550	\$ 416,089	\$ 26,146,940

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

Net change in fund balances - total governmental funds	\$ 1,604,123
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Depreciation expense	(1,655,993)
Capital outlay	1,053,864
Realized loss on disposal of capital assets	(33,947)
Accrued interest on bonds is recorded in the statement of activities when incurred; it is not recorded in governmental funds until it is paid:	
Accrued interest payable beginning of the year	80,634
Accrued interest payable end of the year	(74,999)
Repayments of principal on long-term debt is an expenditure in the governmental funds, but not in the statement of activities (where it is a reduction of liabilities):	
Amortization of deferred loss on refunding	(7,905)
Amortization of bond premium	42,298
Repayment of principal on long-term debt	290,481
Revenue is recorded on the accrual method in the statement of activities; in the governmental funds it is recorded on the modified accrual method and not considered available:	
Accrued revenue beginning of the year - primarily delinquent personal property taxes	(38,637)
Accrued revenue end of the year - primarily delinquent personal property taxes	37,926
Compensated absences are reported on the accrual method in the statement of activities, and recorded as an expenditure when financial resources are used in the governmental funds:	
Accrued compensated absences beginning of the year	1,184,925
Accrued compensated absences end of the year	(1,079,061)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Other postemployment benefit related items	106,685
Pension related items	872,301
	872,301
Change in net position of governmental activities	\$ 2,382,695

**CHARTER TOWNSHIP OF DELTA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 DECEMBER 31, 2021**

	Business-type Activities-Enterprise Funds		
	Sewer Fund	Water Fund	Total
ASSETS			
Current assets			
Cash	\$ 4,482,110	\$ 4,985,448	\$ 9,467,558
Investments	3,650,320	4,061,348	7,711,668
Receivables			
Accounts	575,783	384,198	959,981
Interest	14,817	16,485	31,302
Special assessment - current	858	1,708	2,566
Special assessment - interest	5	123	128
Other	-	37,249	37,249
Total current assets	<u>8,723,893</u>	<u>9,486,559</u>	<u>18,210,452</u>
Deferred charges			
Tap in charges - deferred	430	-	430
Special assessment - deferred	-	10,502	10,502
Capital assets not being depreciated	3,408,404	488,845	3,897,249
Property, plant and equipment, net of accumulated depreciation	<u>23,106,371</u>	<u>35,950,183</u>	<u>59,056,554</u>
Total noncurrent assets	<u>26,515,205</u>	<u>36,449,530</u>	<u>62,964,735</u>
TOTAL ASSETS	<u>35,239,098</u>	<u>45,936,089</u>	<u>81,175,187</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other postemployment benefits related items	<u>1,576,644</u>	<u>303,201</u>	<u>1,879,845</u>

See notes to financial statements.

	Business-type Activities-Enterprise Funds		
	Sewer Fund	Water Fund	Total
LIABILITIES			
Current liabilities			
Accounts payable	\$ 493,380	\$ 263,575	\$ 756,955
Customer deposits payable	63,090	15,730	78,820
Accrued interest	-	14,124	14,124
Unearned revenue	-	1,725	1,725
Current portion of long-term liabilities	22,233	955,000	977,233
Current portion of compensated absences	270,574	55,950	326,524
Due to other funds	26,342	9,495	35,837
	<u>875,619</u>	<u>1,315,599</u>	<u>2,191,218</u>
Total current liabilities			
Long-term liabilities, net of current portion			
Compensated absences	149,488	33,790	183,278
Bonds payable	-	1,955,000	1,955,000
Other long-term debt	66,697	-	66,697
Net other postemployment benefits liability	429,996	82,691	512,687
Unamortized bond premiums (discount) - net	-	(12,487)	(12,487)
	<u>646,181</u>	<u>2,058,994</u>	<u>2,705,175</u>
Total long-term liabilities			
	<u>1,521,800</u>	<u>3,374,593</u>	<u>4,896,393</u>
TOTAL LIABILITIES			
DEFERRED INFLOWS OF RESOURCES			
Other postemployment benefits related items	1,716,977	330,188	2,047,165
	<u>1,716,977</u>	<u>330,188</u>	<u>2,047,165</u>
NET POSITION			
Net investment in capital assets	26,425,845	33,541,515	59,967,360
Unrestricted	7,151,120	8,992,994	16,144,114
	<u>7,151,120</u>	<u>8,992,994</u>	<u>16,144,114</u>
TOTAL NET POSITION	<u>\$ 33,576,965</u>	<u>\$ 42,534,509</u>	<u>\$ 76,111,474</u>

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 YEAR ENDED DECEMBER 31, 2021**

	Business-type Activities-Enterprise Funds		
	Sewer Fund	Water Fund	Total
OPERATING REVENUES			
Charges for services	\$ 5,204,300	\$ 5,385,845	\$ 10,590,145
Hydrant rental	-	156,380	156,380
Forfeited discounts	57,738	57,052	114,790
Other services charges	-	247,096	247,096
Other	41,691	15,928	57,619
TOTAL OPERATING REVENUES	5,303,729	5,862,301	11,166,030
OPERATING EXPENSES			
Costs of sales and services	3,899,230	4,428,463	8,327,693
Depreciation	1,014,275	1,208,826	2,223,101
TOTAL OPERATING EXPENSES	4,913,505	5,637,289	10,550,794
Operating income (loss)	390,224	225,012	615,236
NON-OPERATING REVENUES (EXPENSES)			
Capital charges	323,643	359,402	683,045
Investment income - net	(20,804)	(25,532)	(46,336)
Interest and fiscal charges	(3,623)	(71,858)	(75,481)
Amortization of bond discount	-	(3,122)	(3,122)
TOTAL NON-OPERATING REVENUES (EXPENSES) - NET	299,216	258,890	558,106
Income (loss) before capital contributions	689,440	483,902	1,173,342
CAPITAL CONTRIBUTIONS - infrastructure	966,372	1,055,175	2,021,547
Change in net position	1,655,812	1,539,077	3,194,889
NET POSITION, beginning of year	31,921,153	40,995,432	72,916,585
NET POSITION, end of year	\$ 33,576,965	\$ 42,534,509	\$ 76,111,474

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2021**

	Business-type Activities-Enterprise Funds		
	Sewer Fund	Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 5,107,557	\$ 5,432,149	\$ 10,539,706
Hydrant rental	-	156,380	156,380
Forfeited discounts	57,738	57,052	114,790
Other services charges	-	247,096	247,096
Other	41,691	15,928	57,619
Payment to suppliers	(1,380,236)	(3,642,309)	(5,022,545)
Payment to employees	(2,418,709)	(873,597)	(3,292,306)
Receipt (payment) for interfund services	4,261	1,644	5,905
Net cash provided by operating activities	<u>1,412,302</u>	<u>1,394,343</u>	<u>2,806,645</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Capital charges	323,643	359,402	683,045
Main and tap in charges	4,371	11,376	15,747
Net cash provided by noncapital financing activities	<u>328,014</u>	<u>370,778</u>	<u>698,792</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest received from special assessments	51	(1,829)	(1,778)
Proceeds (payments) from special assessments	3,803	(6,727)	(2,924)
Principal repayments on debt	(22,233)	(860,000)	(882,233)
Interest paid on bonds and land contract	(3,623)	(73,744)	(77,367)
Payments for capital acquisitions	(2,030,302)	(638,846)	(2,669,148)
Net cash used by capital and related financing activities	<u>(2,052,304)</u>	<u>(1,581,146)</u>	<u>(3,633,450)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received from investments	(15,394)	(18,816)	(34,210)
Proceeds (purchase) of investments	1,350,447	2,558,274	3,908,721
Net cash provided by investing activities	<u>1,335,053</u>	<u>2,539,458</u>	<u>3,874,511</u>
NET INCREASE IN CASH	1,023,065	2,723,433	3,746,498
CASH			
Beginning of year	<u>3,459,045</u>	<u>2,262,015</u>	<u>5,721,060</u>
End of year	<u>\$ 4,482,110</u>	<u>\$ 4,985,448</u>	<u>\$ 9,467,558</u>

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 2021**

	Business-type Activities-Enterprise Funds		
	Sewer Fund	Water Fund	Total
RECONCILIATION OF NET OPERATING REVENUES (EXPENSE) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 390,224	\$ 225,012	\$ 615,236
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	1,014,275	1,208,826	2,223,101
(Increase) decrease in assets			
Receivables	(96,743)	46,304	(50,439)
Prepaid expenses	12,993	2,712	15,705
Due to/from other funds - net	4,261	1,644	5,905
Increase (decrease) in liabilities			
Accounts payable	100,174	(39,977)	60,197
Accrued compensated absences	23,894	(7,373)	16,521
Customer deposits	-	90	90
Other postemployment benefit liability	(36,776)	(7,073)	(43,849)
Unearned revenue	-	(35,822)	(35,822)
Net cash provided by operating activities	<u>\$ 1,412,302</u>	<u>\$ 1,394,343</u>	<u>\$ 2,806,645</u>

See notes to financial statements.

**CHARTER TOWNSHIP OF DELTA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	<u>Other Post Employment Benefit Trust Fund</u>	<u>Custodial Fund Tax Collection Fund</u>
	<u>Retiree Health Benefits</u>	<u>Tax Collection Fund</u>
ASSETS		
Cash	\$ -	\$ 2,817,807
Investments	18,982,192	2,292,460
Interest receivable	-	9,305
TOTAL ASSETS	<u>18,982,192</u>	<u>5,119,572</u>
LIABILITIES		
Undistributed tax collections		
Current	-	5,119,572
Delinquent and other	-	-
TOTAL LIABILITIES	<u>-</u>	<u>5,119,572</u>
NET POSITION		
Restricted for other post employment benefits	<u>18,982,192</u>	<u>-</u>
TOTAL NET POSITION	<u><u>\$ 18,982,192</u></u>	<u><u>\$ -</u></u>

**CHARTER TOWNSHIP OF DELTA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2021**

	Other Post Employment Benefit Trust Fund Retiree Health Benefits	Custodial Fund Tax Collection Fund
ADDITIONS		
Contributions		
Employer	\$ 698,103	\$ -
Nonemployer	15,000	-
Collection of taxes for other governments	-	61,612,559
Investment income	1,332,932	-
TOTAL ADDITIONS	2,046,035	61,612,559
DEDUCTIONS		
Benefits paid to participants	327,103	-
Payment of taxes collected for other governments	-	61,612,559
TOTAL DEDUCTIONS	327,103	61,612,559
Net change in fiduciary net position	1,718,932	-
NET POSITION		
Beginning of year	17,263,260	-
End of year	\$ 18,982,192	\$ -

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

Reporting Entity

The Charter Township of Delta (Township) is incorporated under the provisions of Act 359, P.A. 1947 as amended (Charter Township Act) and is located in mid-Michigan. The Township is governed by the Charter Township of Delta Board of Trustees (the "Board"), which has responsibility and control over all activities related to the Township. The Township provides the following services as authorized by its charter; public safety (police and fire), public improvements (streets, sewers, water system, lighting), planning and zoning, recreation and general administrative services.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government.

Discretely Presented Component Units

The following is a description of the discretely presented component units:

The Economic Development Corporation of the Charter Township of Delta (EDC) is a nonstock, nonprofit corporation. The primary purpose of the corporation is to encourage and assist commercial enterprises to locate and expand facilities and services in the Township and to its residents. The corporation is organized pursuant to the State of Michigan, Public Act 338 of 1974, as amended. Members of the Board of Directors of the corporation are appointed by the Township Board of Trustees. The Township Board has the ability to exercise oversight responsibility, specifically in the area of designation of management. The EDC is presented as a discretely presented component unit.

The Brownfield Redevelopment Authority of the Charter Township of Delta was established in 2002. The primary purpose of the fund is to clean up environmentally challenged properties in the Township and prepare them for desirable and productive re-use. The Authority is organized pursuant to Section 8 of the State of Michigan's Brownfield Redevelopment Financing Act (Public Act 381 of 1996, as amended by Public Act 145 of 2000 and Public Act 502 of 2012). Members of the Board of Directors of the Authority are the same as the members of the Economic Development Corporation, and are appointed by the Township Board of Trustees. The Township Board has the ability to exercise oversight responsibility, specifically in the area of designation of management. The Brownfield Redevelopment Authority is presented as a discretely presented component unit.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting Entity (continued)

Discretely Presented Component Units (continued)

The Tax Increment Finance Authority (“TIFA”) was established by the Township under the authority contained in Act 450, Michigan Public Acts of 1981 (“Act 450”). Act 450 authorizes the Township to designate specific districts within its corporate limits as TIFA districts. The TIFA presides over such districts, formulating plans for public improvements, economic development, neighborhood revitalization, and historic preservation within the districts. Act 450 allows the TIFA to participate in a broad range of improvement activities intended to contribute to economic growth and prevent property value deterioration. The TIFA’s governing body is appointed by the Supervisor and approved by the Township Board. Funding for the Saginaw Highway Corridor Improvement Authority will come from the TIFA. There was no activity in the TIFA for the year ending December 31, 2021, though it will be presented as a discretely presented component unit in future years.

The Saginaw Highway Corridor Improvement Authority (“SHCIA”) was created in 2021 with the goals to correct and prevent deterioration in the business district, redevelop the Township’s commercial corridors and promote economic growth. The Development and Tax Increment Financing plans arrange projects into three categories: public infrastructure, current and prevent deterioration, and promote neighborhood aligned economic growth. In 2021, the development and tax increment finance plans were approved and allow the Authority to begin its first steps in executing the vision set forth by the corridor’s residents, businesses, and other stakeholders. The Authority’s governing body is appointed by the Supervisor and approved by the Township Board. The Authority relies on tax increment revenues as available, along with grants and other revenues. There was no activity in the SHCIA for the year ending December 31, 2021, though it will be presented as a discretely presented component unit in future years.

Fiduciary Component Unit

The Other Postemployment Benefit Trust Fund was established in 2004 to account for the assets set aside to fund the Delta Township Retiree Health Care Plan. The primary purpose of the Trust is to provide the necessary funding for the retiree health benefits provided to eligible Township employees during retirement. The Trust was established through ICMA Retirement Corporation, with the Township Board of Trustees serving as the trustees. The assets of the Trust are for the exclusive benefit of the participants and their beneficiaries, and the assets shall not be diverted to any other purchase prior to the satisfaction of all liabilities. The assets are protected from any of the Township’s creditors. Members of the Board of Directors of the Trust are the same as the members of the Township Board of Trustees. The Township Board has the ability to exercise oversight responsibility, specifically in the area of designation of management.

Basis of Presentation - Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation - Government-wide Financial Statements (continued)

As discussed earlier, the Township has two discretely presented component units. While the Economic Development Corporation and the Brownfield Redevelopment Authority of the Charter Township of Delta are not considered to be major component units, they are nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for water, sewer and engineering services between the water and sewer funds and other functions of government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the Township's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The government reports the following *major governmental funds*:

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

The *paramedic fund* is a special revenue fund. It is utilized to account for the Township's ambulance service tax levy.

The *capital project fund* is used for the receipt of proceeds and transfers from the general fund for the purchase of capital assets or construction of major capital projects. The Township's capital project fund includes the improvement revolving fund.

The government reports the following *major proprietary funds*:

The water and sewer funds are used to account for the results of operations that provide a service to citizens that are financed primarily by user charges for the provision of that service.

Additionally, the government reports the following nonmajor fund types:

Debt Service Fund - The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term debt payable primarily from rent revenue from the Township Library. The Township's only current debt service fund relates to the Library building.

Permanent Fund - The Township utilizes the Cemetery Perpetual Care fund to account for principal trust amounts received and the related interest.

CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation - Fund Financial Statements (continued)

Additionally, the government reports as fiduciary funds the post-employment benefit trust fund and the tax collection fund (custodial fund).

The other *post-employment benefit trust fund* accounts for the accumulated resources related to health benefit payments to qualified retirees.

The *custodial fund* is utilized to account for the Township's collection of taxes for other governmental units.

During the course of operations, the Township has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary, other postemployment benefit trust, and custodial funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Budgetary Information

Budgetary Basis of Accounting:

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue fund. The capital projects fund is appropriated on a project-length basis.

The budget is prepared by fund, function, and department. The Township's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). The Township does not utilize encumbrance accounting.

The budget was amended during the year with supplemental appropriations. All the budget amendments were approved prior to December 31, 2021. The Township does not consider the amendments to be significant. Violations, if any, are noted in the required supplementary information sections.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Investments

Cash includes amounts in petty cash and demand deposits. Investments include instruments allowed by state statute subsequently described. Investments are carried at fair value.

Certain investments are valued at fair value as determined by quoted market prices, or by estimated fair values when quoted market prices are not available. Standards also provide that certain investments are valued at cost (or amortized cost).

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

Cash and Investments (continued)

In accordance with Michigan Compiled Laws, the Township is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration (NCUA), but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
- c. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Michigan Compiled Laws allow for collateralization of government deposits, if the assets for pledging are acceptable to the State Treasurer under Section 3 of 1855 PA 105, MCL 21.143, to secure deposits of State surplus funds, securities issued by the Federal Loan Mortgage Corporation, Federal National Mortgage Association, or Government National Mortgage Association.

The Township's retirement system investments are held in trust by the investment fiduciary, ICMA Retirement Corporation. Michigan Compiled Laws, Section 38.1132, authorizes Delta Township's retirement system to invest in a wide variety of investments including stocks, bonds, certificates of deposit, real estate, annuity contract obligations of a specified nature, and real or personal property.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" and are all current. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

Receivables and Payables (continued)

Accounts receivable in the proprietary funds do not have an allowance for uncollectibles. Delinquent amounts are ultimately added to the tax roll and become a lien on the property and as a consequence, no allowance is deemed necessary. An allowance is recorded related to delinquent personal property taxes amounting to 50% of the total. No other significant allowances are deemed necessary.

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (sidewalks, water and sewer lines and usage rights), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvement are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight-line method over the following estimated useful live:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Land improvements/sidewalks	15 - 25
Sewer and water mains	50
Flowage rights	40
Streets and highways	15
Vehicles	5
Equipment	3 - 5

CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has three items that qualify for reporting in this category. They are the deferred charge on refunding, pension related items and other postemployment benefits related items reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred outflow is recognized for pension related items and is expensed in the plan years in which it applies. A deferred outflow is also recognized for other postemployment benefit related items and is expensed in the plan years in which it applies.

In addition to liabilities, the statement of financial position will report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Township has three items that qualify for reporting in this category. One is for pension related items reported in the government-wide statement of net position. The second is for other postemployment benefit related items reported in the government-wide statement of net position. The Township also reports unavailable revenues from one source: property taxes. These amounts are property taxes levied for the next fiscal year.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Delta Township Retiree Health Care Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

Net Position Flow Assumption

Sometimes the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund Balance Flow Assumptions

Sometimes the Township will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Township itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Township's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the Township that can, by adoption of a board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action remains in place until a similar action is taken (the adoption of another board action) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as committed. The Board of Trustees has by resolution authorized the township manager and finance director to assign fund balance. The Board of Trustees may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

Fund Balance Policies (continued)

In the general fund, the goal of the Township Board shall be to maintain a minimum unassigned fund balance of no less than 50% of general fund expenditures. For purposes of this calculation, "expenditures" will be the annual budgeted expenditures amount less non-recurring capital expenditures. If unassigned fund balance levels fall below 50% of expenditures, the general fund budget for the following year will be adjusted to restore fund balance to the 50% level.

The Township has a stabilization arrangement, under Michigan Public Act 30 of 1978. There are no requirements to add to the stabilization amount. The conditions under which stabilization amount may be spent are to cover general fund deficits, expenses related arising from natural disasters, and to prevent a reduction in the level of public services provided. The use of the stabilization funds may be appropriated by an ordinance or resolution adopted by a 2/3 vote of the Board of Trustees.

Comparative Data/Reclassifications

Comparative total data for the prior year have been presented only for certain individual funds in additional supplementary information in order to provide an understanding of the changes in the financial position and operations of these funds. Also, at certain times the amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Use of Estimates

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

Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues and Expenditures/Expenses

Property Taxes

Property taxes become an enforceable lien on the property as of December 1. Taxes are levied on December 1 and are due in February of the following year. The Township bills and collects its own property taxes and also taxes for the county, intermediate school district, community college and school districts. All tax collections are accounted for in the tax collection fund, an custodial fund. Township tax revenues are recognized in the fiscal year following the December 1 levy date. Property taxes levied for the ensuing year's revenue are included in taxes receivable and deferred inflows of resources. Property tax receivables related to delinquent taxes are also unavailable unless collected within 60 days of year-end.

The Township is permitted by state statute to levy taxes up to \$5.00 per \$1,000 of taxable valuation for general government services other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. In addition, the residents of the Township have approved an additional \$1.00 per \$1,000 specifically for the operation of the paramedic operations. In 2021, the Township levied \$4.9287 per \$1,000 for general governmental purposes and \$0.9896 per \$1,000 for the paramedic operation for a total of \$5.9183 per \$1,000. The total taxable value for the 2020 levy within the Township was \$1,556,571,125.

Compensated Absences

It is the Township's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick leave, which will be paid to employees upon separation from the Township. All vacation pay is accrued when earned in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as expenditures in the year in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues and Expenditures/Expenses (continued)

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds are charges to customers for sales and services. The funds also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 - DEPOSITS AND INVESTMENTS

As of December 31, 2021 the Township had deposits and investments subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. As of December 31, 2021, \$14,409,100 of the Township's bank balance of \$14,758,621 was exposed to custodial credit risk because it was uninsured and uncollateralized. Money market accounts are included in the above totals. The balance of \$14,778,029 is reported as deposits on the financial statements as of December 31, 2021.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Township will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Township will do business.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Interest Rate Risk

In accordance with its investment policy, the Township will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Township's cash requirements.

Investment Type	Fair Value	Weighted Average Maturity (Years)
U.S. Treasury Notes	\$ 7,459,969	1.8493
U.S. Agency Loans	9,114,180	1.6508
U.S. Mortgage Backed Securities	6,372,807	1.9516
U.S. Agencies - Corporate	215,458	1.5468
Municipal Bonds	690,596	4.1112
MI CLASS EDGE External Investment Pool	9,749,929	0.1233
MI CLASS External Investment Pool	<u>4,156,624</u>	0.2301
Total fair value	<u>\$ 37,759,563</u>	
Portfolio weighted average maturity		<u>1.2502</u>

1 day maturity equals 0.0027, one year equals 1.00

Credit Risk

State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSROs). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Investment Type	Fair Value	Standard & Poor's Rating	Fitch Rating
Municipal Bonds	\$ 690,596	AA-	N/A
MI CLASS EDGE External Investment Pool	9,749,929	N/A	AAAF/S1
MI CLASS External Investment Pool	<u>4,156,624</u>	AAAm	N/A
Total fair value	<u>\$ 14,597,149</u>		

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Concentration of Credit Risk

The Township will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Township's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The Township is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

The Township is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the Township's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Investments that are measured at fair value using net asset per value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

	Level 2
Investments by fair value level	
U.S. Treasury notes	\$ 7,459,969
U.S. Agency loans	9,114,180
U.S. Mortgage backed securities	6,372,807
U.S. Agencies - corporate	215,458
Municipal bonds	690,596
Total investments by fair value level	23,853,010
Investments at net asset value (NAV)	
MI CLASS External Investment Pool	4,156,624
MI CLASS EDGE External Investment Pool	9,749,929
Total investments by net asset value	13,906,553
Total investments	\$ 37,759,563

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Investments in Entities that Calculate Net Asset Value Per Share

The Township holds shares or interests in an investment pool where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

At the year ended December 31, 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
MI CLASS External Investment Pool	\$ 4,156,624	\$ -	No restrictions	None
MI CLASS EDGE External Investment Pool	9,749,929	-	No restrictions	5 business days
Total investments at net asset value	<u>\$ 13,906,553</u>	<u>\$ -</u>		

The cash and investments referred to above have been reported in either the cash or investments captions on the financial statements, based upon criteria disclosed in Note 2.

	<u>Primary Government</u>	<u>Component Units</u>	<u>Custodial Fund</u>	<u>Total</u>
Cash	\$ 26,025,692	\$ 204,700	\$ 2,817,807	\$ 29,048,199
Investments	21,196,933	-	2,292,460	23,489,393
	<u>\$ 47,222,625</u>	<u>\$ 204,700</u>	<u>\$ 5,110,267</u>	<u>\$ 52,537,592</u>

Other Postemployment Benefits

The Charter Township of Delta's Other Post Employment Benefit Trust Fund (the "trust fund" or the "System") investments are maintained separately from the Township's pooled cash and investments, and are subject to separate investment policies and state statutes. Accordingly, the required disclosure for the System's deposits and investments are presented separately.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Deposits

The System does not maintain any checking or other demand/time deposit accounts.

Investments

The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1985, as amended, authorizes the System to invest in stocks, government and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The System has the responsibility and authority to oversee the investment portfolio. A professional investment manager is contracted to assist in managing the System's assets. All investment decisions are subject to Michigan law and the investment policy established by the System.

The System's investments are held with an insurance company administered trust fund. Following is a summary of the System's investments as of December 31, 2021:

	Other Post Employment Benefit Trust Fund	Weighted Average Maturity (Years)	Standard & Poor's Rating
	(Level 1)		
Investments by fair value level			
Balanced funds	\$ 17,461,633	0.0027	AAAm
Investments at net asset value (NAV)			
Stable value funds	1,520,559	0.0027	AAAm
	\$ 18,982,192		
Portfolio weighted average maturity		0.0027	

One day maturity equals 0.0027, one year equals 1.00.

The investments carried at net asset value there are no unfunded commitments, no restrictions on redemption frequency or notice period for redemption.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CAPITAL ASSETS

The capital assets are as follows:

	Balance January 1, 2021	Additions/ Reclassifications	Deletions/ Reclassifications	Balance December 31, 2021
Primary government				
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 6,665,921	\$ 150,394	\$ -	\$ 6,816,315
Capital assets, being depreciated				
Buildings and building equipment	19,049,260	130,955	-	19,180,215
Land improvements and sidewalks	12,814,893	-	-	12,814,893
Vehicles	2,139,823	82,945	75,844	2,146,924
Flowage rights	8,546,530	-	-	8,546,530
Streets and highways	5,111,819	464,067	-	5,575,886
Equipment	5,994,199	225,503	127,175	6,092,527
Total capital assets, being depreciated	53,656,524	903,470	203,019	54,356,975
Less accumulated depreciation for				
Buildings and building equipment	8,479,895	358,800	-	8,838,695
Land improvements and sidewalks	4,950,705	279,538	-	5,230,243
Vehicles	1,301,955	147,859	74,344	1,375,470
Flowage rights	3,722,989	213,663	-	3,936,652
Streets and highways	3,792,220	269,365	-	4,061,585
Equipment	4,382,491	386,768	94,728	4,674,531
Total accumulated depreciation	26,630,255	1,655,993	169,072	28,117,176
Total capital assets, being depreciated, net	27,026,269	(752,523)	33,947	26,239,799
Total	\$ 33,692,190	\$ (602,129)	\$ 33,947	\$ 33,056,114

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CAPITAL ASSETS (continued)

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Primary government				
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 1,567,569	\$ 47,671	\$ -	\$ 1,615,240
Construction in process	347,174	1,934,835	-	2,282,009
Total capital assets, not being depreciated	<u>1,914,743</u>	<u>1,982,506</u>	<u>-</u>	<u>3,897,249</u>
Capital assets, being depreciated				
Buildings and building equipment	29,223,883	-	-	29,223,883
Land improvements/sidewalks	149,441	-	-	149,441
Equipment	3,180,788	160,023	19,509	3,321,302
Sewer and water mains	99,692,954	2,548,256	-	102,241,210
Total capital assets, being depreciated	<u>132,247,066</u>	<u>2,708,279</u>	<u>19,509</u>	<u>134,935,836</u>
Less accumulated depreciation for				
Buildings and building equipment	26,855,605	104,965	-	26,960,570
Land improvements/sidewalks	66,313	8,381	-	74,694
Equipment	2,462,084	134,095	19,509	2,576,670
Sewer and water mains	44,291,688	1,975,660	-	46,267,348
Total accumulated depreciation	<u>73,675,690</u>	<u>2,223,101</u>	<u>19,509</u>	<u>75,879,282</u>
Total capital assets, being depreciated, net	<u>58,571,376</u>	<u>485,178</u>	<u>-</u>	<u>59,056,554</u>
Total	<u>\$ 60,486,119</u>	<u>\$ 2,467,684</u>	<u>\$ -</u>	<u>\$ 62,953,803</u>

Depreciation expense was charged to functions/programs of the primary government at December 31, 2021 as follows:

Governmental activities	
General government	\$ 341,771
Public safety	298,562
Public works	621,821
Health and welfare	111,715
Culture and recreation	282,124
Total depreciation expense - governmental activities	<u>\$ 1,655,993</u>
Business-type activities	
Water	\$ 1,208,826
Sewer	1,014,275
Total depreciation expense - business-type activities	<u>\$ 2,223,101</u>

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Amount	Payable Fund	Amount
General fund	<u>\$ 56,487</u>	Water fund	\$ 9,495
		Sewer fund	26,342
		Paramedic fund	<u>20,650</u>
			<u>\$ 56,487</u>

The outstanding balances between funds result mainly from the accrued payroll. The payroll is calculated in the general fund, and the other funds reimburse. The general fund expects to collect in the subsequent year.

Transfer Out	Transfer In	
	General Fund	Capital Projects Fund
General fund	\$ -	\$ 146,500
Capital projects fund	<u>100,000</u>	<u>-</u>
	<u>\$ 100,000</u>	<u>\$ 146,500</u>

Transfers are used to 1) move funds for purchase of capital outlay or 2) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations.

NOTE 5 - LONG-TERM OBLIGATIONS

General Obligation Bonds

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

Purpose	Interest Rates	Amount
Governmental activities	4.00%	\$ 4,905,000
Business-type activities	2.00% - 2.31%	<u>2,910,000</u>
		<u>\$ 7,815,000</u>

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

General Obligation Bonds (continued)

General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds are issued as 15-year, 20-year, or 30-year serial bonds with differing amounts of principal maturing each year.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 180,000	\$ 192,600	\$ 955,000	\$ 54,098
2023	175,000	185,500	945,000	33,548
2024	175,000	178,500	485,000	17,729
2025	175,000	171,500	525,000	6,064
2026	175,000	164,500	-	-
2027 - 2031	1,530,000	663,000	-	-
2032 - 2036	2,055,000	303,900	-	-
2037	440,000	8,800	-	-
	<u>\$ 4,905,000</u>	<u>\$ 1,868,300</u>	<u>\$ 2,910,000</u>	<u>\$ 111,439</u>

Notes from Direct Borrowings and Direct Placements

The government is assessed for drains at large by Eaton County. The assessment covers the Township's share of installation and flowage rights for the drains.

The general assessment and note payable outstanding at year end are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
Governmental activities	3.25% - 4.25%	\$ 566,493
Business type activities	3.25%	<u>88,930</u>
		<u>\$ 655,423</u>

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

Notes from Direct Borrowings and Direct Placements (continued)

Installment notes and general assessment debt service requirements are as follows:

Year Ending December 31	Governmental Activities General Assessment		Business-type Activities General Assessment	
	Principal	Interest	Principal	Interest
2022	\$ 110,481	\$ 22,051	\$ 22,233	\$ 4,669
2023	110,481	18,185	22,233	3,502
2024	110,481	14,319	22,233	2,334
2025	110,481	10,474	22,231	1,171
2026	26,883	20,403	-	-
2027 - 2031	97,686	903	-	-
	<u>\$ 566,493</u>	<u>\$ 86,335</u>	<u>\$ 88,930</u>	<u>\$ 11,676</u>

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds					
General obligation bonds	\$ 5,085,000	\$ -	\$ (180,000)	\$ 4,905,000	\$ 180,000
Bond premium	719,070	-	(42,298)	676,772	42,298
Total general obligation bonds	5,804,070	-	(222,298)	5,581,772	222,298
Notes from direct borrowings and direct placements					
General assessment payable	676,974	-	(110,481)	566,493	110,481
Compensated absences	1,184,925	-	(105,864)	1,079,061	716,789
	<u>\$ 7,665,969</u>	<u>\$ -</u>	<u>\$ (438,643)</u>	<u>\$ 7,227,326</u>	<u>\$ 1,049,568</u>
BUSINESS-TYPE ACTIVITIES					
General obligation bonds					
General obligation bonds	\$ 3,770,000	\$ -	\$ (860,000)	\$ 2,910,000	\$ 955,000
Bond discount	(15,608)	-	3,121	(12,487)	-
Total general obligation bonds	3,754,392	-	(856,879)	2,897,513	955,000
Notes from direct borrowings and direct placements					
Other long-term debt	111,163	-	(22,233)	88,930	22,233
Compensated absences	493,281	16,521	-	509,802	326,524
	<u>\$ 4,358,836</u>	<u>\$ 16,521</u>	<u>\$ (879,112)</u>	<u>\$ 3,496,245</u>	<u>\$ 1,303,757</u>

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

Changes in Long-Term Liabilities (continued)

The Township's outstanding notes from direct borrowings and direct placements related to governmental activities of \$566,493 and business-type activities of \$88,930 contains provisions that in the event of default, (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including interest may become immediately due and payable. In relation to the general assessments, the County could withhold tax settlement payments to ensure the principal and interest payments are made.

NOTE 6 - PENSION PLANS

Money Purchase Retirement Plan

The Charter Township of Delta has a Money Purchase Retirement Plan which was established on January 1, 1971. This defined contribution plan covers all full-time employees and elected officials who have attained the age of 18 years. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus results of investments transactions. The Plan assets are invested by ICMA Retirement Corporation who is the trustee of the Plan. The Township acts as a public plan sponsor for the retirement plan. Partial vesting occurs after 3 years of service at 20% and increases 20% per year until full vesting occurs at 7 years of service. The Township contributes 12.5% of the employees' base annual compensation, based on the contribution provisions set up in the plan and trust agreement. The Township's total payroll was \$10,279,248 in 2021. The base salary amounted to \$5,670,676. The Township made the required contributions of \$708,834. No significant employee contributions were made. Plan provisions and contribution requirements are established and may be amended by the Township.

Deferred Compensation Plan

The Township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all Township employees, permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The Plan assets are held in trust for the exclusive benefit of participating employees and are not assessable by the government or its creditors.

Defined Benefit Plan

Plan Description

The Township and its firefighter's union elected to place the full-time firefighters into the Municipal Employees Retirement System (MERS) of Michigan. The employer's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - PENSION PLANS (continued)

Benefits Provided

	2021 Valuation
Benefit Multiplier	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 2.00% Multiplier (no max)
Bridged Benefit Date	6/30/2015
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	50/25
Early Retirement (Reduced)	55/15
Final Average Compensation	3 years
COLA for Future Retirees	2.50% (Non-Compound)
Member Contributions	10.00%
Act 88	No

Employees Covered by Benefit Terms

At the December 31, 2020 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	7
Active employees	<u>38</u>
	<u><u>67</u></u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions was 10.00% based on annual payroll for open divisions. At year end, the Township is current on all required pension plan payments. Amounts accrued at year end for accounting purposes was approximately \$39,870. These amounts represent current payments for December paid in January.

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - PENSION PLANS (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: 3.0% in the long-term

Investment Rate of Return: 7.35%, net of investment expense, including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

The mortality table used to project the mortality experience of non-disabled plan members is a 50% Male - 50% Female blend of the following tables: 1. the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%, 2. the RP-2014 Employee Mortality Tables, and 3. the RP-2014 Juvenile Mortality Tables. The mortality table used to project the mortality experience of disabled plan members is a 50% Male - 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	60.00%	5.25%
Global fixed income	20.00%	1.25%
Real assets	20.00%	7.25%

Change in Assumptions

The change in assumptions since the prior valuation consist of a new experience study was completed, which made changes to the economic and demographic assumptions.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - PENSION PLANS (continued)

Discount Rate

The discount rate used to measure the total pension liability is 7.60%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 12/31/2019	\$ 17,755,297	\$ 12,879,604	\$ 4,875,693
Changes for the year			
Service Cost	378,172	-	378,172
Interest on total pension liability	1,325,365	-	1,325,365
Changes in benefits	56,314	-	56,314
Difference between expected and actual experience	151,001	-	151,001
Changes of assumptions	779,744	-	779,744
Employer contributions	-	334,949	(334,949)
Employee contributions	-	336,758	(336,758)
Net investment income	-	1,792,939	(1,792,939)
Benefit payments including employee refunds	(1,010,753)	(1,010,753)	-
Administrative expense	-	(25,703)	25,703
Net changes	1,679,843	1,428,190	251,653
Balances as of 12/31/2020	\$ 19,435,140	\$ 14,307,794	\$ 5,127,346

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - PENSION PLANS (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (6.60%) or 1% higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability at 12/31/2020	\$ -	\$ 5,127,346	\$ -
Change in net pension liability (NPL)	2,701,502	-	(2,183,111)
Calculated NPL	\$ 7,828,848	\$ 5,127,346	\$ 2,944,235

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021 the employer recognized pension expense of \$473,341. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experiences	\$ 484,849	\$ 71,876
Differences in assumptions	1,209,572	-
Excess (deficit) investment returns	1,543,899	-
Contributions subsequent to the measurement date*	542,796	-
	\$ 3,781,116	\$ 71,876

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2022.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year End December 31,	
2022	\$ 924,610
2023	919,231
2024	665,649
2025	501,739
2026	155,215
	\$ 3,166,444

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

In addition to the pension benefits and deferred compensation plan described in Note 6, the Township also sponsors the Delta Township Retiree Health Care Plan (the "Plan"). Based on the Plan, the Township is required to have an actuarial calculation every two years. The information provided is the results of the most recent actuarial valuation as of December 31, 2020, rolled forward to a measurement date of December 31, 2021.

Plan Administration

The Plan provides other postemployment benefits (OPEB) for all of its full-time employees through a single-employer defined benefit plan. The purpose of the Plan is to provide health care benefits to all employees who retire from the Township with a minimum 10 years of service based on the schedule of shared participation rates. The Plan is held with ICMA and is maintained as a trust fund in the Charter Township of Delta's financial statements.

The management of the Plan is vested in the Township Board of Trustees, which consists of seven members. The trustees have authorized township administration to oversee the operations of the trust.

The Charter Township of Delta and the Delta Township District Library both contribute to the Plan. Delta Township District Library is considered a non-employer contributing entity which is legally required to make their share of contributions to the Plan based on an actuarial valuation.

Benefits Provided

The Plan is to provide health care benefits to retirees. Benefits are provided through a third-party insurer, and the cost of benefits is determined by the schedule of shared participation rates, which the Plan covers the Township portion while the member is liability for the remaining. The Township Board of Trustees has the authority to establish and amend benefit provisions.

Plan Membership

At December 31, 2021, the Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	50
Inactive plan members entitled to but not yet receiving benefit payments	12
Active plan members	<u>124</u>
Total	<u><u>186</u></u>

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Plan Description (continued)

Contributions

The contribution requirements of plan members and the Township are established and may be amended by the Township. Retirees receiving benefits contribute to the cost of the premiums based on the number of years of service. The Township's share of costs ranges from 25% for those employees with 10 years of service to 100% for those with 25 years of service. The Township is also required to contribute at a rate that is based on an actuarial valuation that is prepared in accordance within certain parameters, in addition to a pay-as-you-go basis for retiree health care cost. The current rate is 3.58% of annual covered payroll. The Township contributed \$327,103 for their portion of shared costs with retiree's premiums. Delta Township District Library was not required to contribute for their portion of shared costs with retiree's premiums.

Net OPEB Liability

The Township's net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to a measurement date of December 31, 2021.

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to a measurement date of December 31, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation	Included in investment return
Salary increases	3.5%, average, including inflation
Investment rate of return	3.47%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Pre 65 - 8.25% graded 0.25% to 4.50% per annum Medicare eligible-6.5% graded 0.25% to 4.50% per annum

Mortality rates were based on the General Public 2010 Headcount weighted, annuitant and non-annuitant, sex-distinct mortality with MP-2019 improvement scale and the Public Safety 2010 Headcount weighted.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Investments

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Plan's board by a majority vote of its members. It is the policy of the Plan's board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of December 31, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>
Cash	8.8%
Fixed income	52.6%
Large cap	24.2%
Mid cap	1.5%
Small cap	1.4%
International stock	7.8%
Multi-asset	3.7%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of December 31, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	1.03%
Fixed income	1.27%
Large cap	6.90%
Mid cap	9.00%
Small cap	7.60%
International stock	7.28%
Multi-asset	6.55%

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Investments (continued)

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on investments, net of investment expense, was a gain of 39.2%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.47%. The projection of cash flows used to determine the discount rate assumed that Township contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Annual OPEB Cost and Net OPEB Liability of the Township and Library

Funding progress. For the year ended December 31, 2021 the Township has estimated the cost of providing retiree health care benefits through an actuarial valuation as of December 31, 2020, rolled forward to a measurement date of December 31, 2021. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. Based on that valuation, the Township contributed \$698,103 and the Library contributed \$15,000 for the year ended December 31, 2021, which represents 102.3% of the annual required contribution. The value of the Plan's assets at the end of December 31, 2021 was \$18,982,192.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Changes in the Net OPEB Liability

	Increase (Decrease)		Net OPEB Liability (a) - (b)
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	
Balances at December 31, 2020	\$ 19,760,911	\$ 17,263,260	\$ 2,497,651
Changes for the year			
Service cost	476,251	-	476,251
Interest	748,746	-	748,746
Difference between expected and actual experience	(74,070)	-	(74,070)
Change in actuarial assumptions	283,209	-	283,209
Contributions - employer	-	713,103	(713,103)
Contributions - nonemployer	-	-	-
Net investment income (loss)	-	1,332,932	(1,332,932)
Benefit payments	(327,103)	(327,103)	-
Net changes	1,107,033	1,718,932	(611,899)
Balances at December 31, 2021	\$ 20,867,944	\$ 18,982,192	\$ 1,885,752

The components of the net OPEB liability of the Township at December 31, 2021, were as follows:

	Township	Library	Plan Total
Total OPEB liability	\$ 20,278,338	\$ 589,606	\$ 20,867,944
Plan fiduciary net position	(18,376,434)	(605,758)	(18,982,192)
Net OPEB liability (asset)	\$ 1,901,904	\$ (16,152)	\$ 1,885,752
Plan fiduciary net position as a percentage of the total OPEB liability			91.0%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Township, as well as what the Township's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.47%) or 1-percentage-point higher (4.47%). That the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability	\$ 5,942,582	\$ 1,885,752	\$ (1,291,089)

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Changes in the Net OPEB Liability (continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Township, as well as the Township's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower (3.5%) or 1 percentage-point higher (5.5%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ (1,790,488)	\$ 1,885,752	\$ 6,757,303

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the Township recognized OPEB expense of \$562,570. At December 31, 2021, the Township reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 7,377,275
Changes of assumptions	7,205,337	184,286
Net difference between projected and actual earnings on OPEB plan investments	-	309,491
	\$ 7,205,337	\$ 7,871,052

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	
2022	\$ (11,310)
2023	(329,659)
2024	(208,394)
2025	(310,372)
2026	87,379
Thereafter	106,641

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Payable to the OPEB Plan

At December 31, 2021, the Township did not have an outstanding amount of contributions to the Plan required for the year ended December 31, 2021.

Change in Assumptions

The change in assumptions since the prior valuation consist of updating the medical trend rate and lowering the discount rate from 3.73% to 3.47%.

NOTE 8 - LIMITED OBLIGATION BONDS - ECONOMIC DEVELOPMENT CORPORATION

The Corporation acts as a liaison between companies seeking financing and financial institutions in an effort to further the economic development of the Township. In performing this function, the corporation becomes a party in the financing agreements. The resulting debt of the developer is serviced directly by the financial institution. Under the bond agreements, the liability of the corporation upon the default of the debtor, is limited to the underlying value of the property. Under these arrangements, the corporation has no additional responsibility of repayment.

At December 31, 2021, there was no outstanding value of the long-term financing bonds receivable and bonds payable incurred in the aforementioned manner.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The Township and its component units are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township and its component units carry commercial insurance to cover any losses that may result from the above described activities. No settlements have incurred in excess of coverage in 2021 or any of the prior three years.

There are various claims and legal actions pending against the Township, many of which are either partially or fully covered by insurance. The Township is defending against these actions. In the opinion of Township management, the ultimate amount of loss, if any, resulting from these claims and legal actions is not determinable at the time of the release of the Township's financial statements.

NOTE 10 - BUILDING DEPARTMENT

The Township records the results of building department operations in the general fund. In accordance with Michigan Public Act 245 of 1999, the Township is required to maintain an accounting system that separately accumulates revenues and expenditures related to the building department function. For the year ended December 31, 2021 building department revenues were \$1,368,690 and expenditures were \$732,316. The cumulative effect since January 1, 2000, the effective date of Michigan Public Act 245 of 1999, are expenditures in excess of revenues in the amount of \$1,010,969.

**CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS**

NOTE 11 - UNCERTAINTIES

The extent of the impact of COVID-19 on the Township’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, the impact on the state economy, taxpayers, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Township’s financial condition and results of operations is uncertain.

NOTE 12 - LIBRARY CONSTRUCTION

In April 2007, the Township and the Library entered into a 35-year operating lease. Lease revenue is scheduled as follows:

<u>Year Ending December 31,</u>	
2022	\$ 372,600
2023	360,500
2024	353,500
2025	346,500
2026	339,500
2027 - 2031	2,193,000
2032 - 2036	2,358,900
2037	<u>448,800</u>
	<u><u>\$ 6,773,300</u></u>

NOTE 13 - TAX ABATEMENTS

The Township entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. An Industrial Facilities Tax Exemption (IFT) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. The IFT on new plant and new industrial property is computed at 50% of the taxes levied. The Township can elect to freeze the taxable values for rehabilitation properties.

For the year ended December 31, 2021, the Township abated property tax revenue for general operations and emergency services totaling \$53,123 under this program. The Township can recoup the taxes abated if the terms of the contract are not met.

CHARTER TOWNSHIP OF DELTA
NOTES TO FINANCIAL STATEMENTS

NOTE 14 - UPCOMING ACCOUNTING PRONOUNCEMENTS

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017 and will be effective for the Township's 2022 year end. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Township is currently evaluating the impact this standard will have on the financial statements when adopted for the Township's 2023-year end.

REQUIRED SUPPLEMENTARY INFORMATION

**CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes	\$ 9,408,300	\$ 9,408,300	\$ 9,442,511	\$ 34,211
Licenses and permits	1,239,100	2,432,100	3,173,776	741,676
Charges for services	747,956	747,956	932,019	184,063
Investment earnings (loss) - net	250,000	182,000	(57,623)	(239,623)
Rental income	72,700	72,700	78,897	6,197
Local contributions	656,400	656,400	583,070	(73,330)
Other	700,140	771,640	751,235	(20,405)
State shared revenue	2,919,000	2,919,000	3,345,885	426,885
State and federal grants	582,500	582,500	150,607	(431,893)
TOTAL REVENUES	<u>16,576,096</u>	<u>17,772,596</u>	<u>18,400,377</u>	<u>627,781</u>
EXPENDITURES				
Current				
General government				
Legislative - trustees	106,731	100,931	100,133	798
Manager	733,968	699,768	582,848	116,920
Assessing	570,747	570,747	461,222	109,525
Clerk	421,575	490,075	472,553	17,522
Treasurer	613,406	430,162	274,062	156,100
Computer	325,920	369,820	360,120	9,700
Township hall and grounds	590,743	626,543	497,565	128,978
General service administration	626,050	1,601,150	1,500,219	100,931
Cemetery	305,136	305,136	245,172	59,964
Total general government	<u>4,294,276</u>	<u>5,194,332</u>	<u>4,493,894</u>	<u>700,438</u>
Public safety				
Law enforcement - police	3,456,500	3,456,500	3,398,902	57,598
Fire	3,532,912	3,860,357	3,848,918	11,439
Emergency operations center	24,680	24,680	18,070	6,610
Protective inspection	687,637	687,637	649,392	38,245
Total public safety	<u>7,701,729</u>	<u>8,029,174</u>	<u>7,915,282</u>	<u>113,892</u>

**CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2021**

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget</u>
EXPENDITURES (continued)				
Current				
Public works				
Recycling	\$ 100,275	\$ 105,275	\$ 103,544	\$ 1,731
Drains	74,620	74,620	64,370	10,250
Streets and highways	990,000	990,000	529,398	460,602
Engineering	447,439	462,439	464,383	(1,944)
Street lighting	<u>730,440</u>	<u>730,440</u>	<u>731,816</u>	<u>(1,376)</u>
Total public works	<u>2,342,774</u>	<u>2,362,774</u>	<u>1,893,511</u>	<u>469,263</u>
Community and economic development				
Planning	421,595	399,795	372,758	27,037
Economic development	<u>131,856</u>	<u>131,856</u>	<u>108,686</u>	<u>23,170</u>
Total community and economic development	<u>553,451</u>	<u>531,651</u>	<u>481,444</u>	<u>50,207</u>
Culture and recreation				
Parks and recreation	<u>2,959,950</u>	<u>2,547,505</u>	<u>1,844,078</u>	<u>703,427</u>
Debt service	<u>136,430</u>	<u>136,430</u>	<u>136,430</u>	<u>-</u>
TOTAL EXPENDITURES	<u>17,988,610</u>	<u>18,801,866</u>	<u>16,764,639</u>	<u>2,037,227</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	103,000	103,000	100,000	(3,000)
Transfers out	<u>(146,500)</u>	<u>(146,500)</u>	<u>(146,500)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(43,500)</u>	<u>(43,500)</u>	<u>(46,500)</u>	<u>(3,000)</u>
Net change in fund balance	<u>\$ (1,456,014)</u>	<u>\$ (1,072,770)</u>	1,589,238	<u>\$ 2,662,008</u>
FUND BALANCE				
Beginning of year			<u>18,762,744</u>	
End of year			<u>\$ 20,351,982</u>	

**CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PARAMEDIC SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes and special assessments	\$ 1,551,470	\$ 1,551,470	\$ 1,550,711	\$ (759)
State and federal grants	-	-	56,511	56,511
Charges for services	1,700,000	1,700,000	1,553,499	(146,501)
Investment earnings (loss) - net	35,000	35,000	(5,330)	(40,330)
TOTAL REVENUES	<u>3,286,470</u>	<u>3,286,470</u>	<u>3,155,391</u>	<u>(131,079)</u>
EXPENDITURES				
Current				
Health and welfare	<u>3,585,560</u>	<u>3,585,560</u>	<u>3,200,959</u>	<u>384,601</u>
Excess of revenues over (under) expenditures	<u>\$ (299,090)</u>	<u>\$ (299,090)</u>	(45,568)	<u>\$ 253,522</u>
FUND BALANCE, beginning of year			<u>2,418,887</u>	
FUND BALANCE, end of year			<u>\$ 2,373,319</u>	

CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY
AND RELATED RATIOS FOR THE MERS RETIREMENT PLAN
LAST SEVEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	\$ 378,172	\$ 385,443	\$ 348,446	\$ 367,324	\$ 337,096	\$ 502,823	\$ 495,489
Interest	1,325,365	1,193,223	1,187,982	1,119,952	1,079,816	1,125,219	1,048,403
Changes of benefit terms	56,314	(81,574)	(50,418)	(9,731)	2,091	(1,854,686)	-
Difference between expected and actual experience	151,001	415,810	93,195	63,846	(251,569)	54,919	-
Changes of assumptions	779,744	670,337	-	-	-	790,245	-
Benefit payments including employee refunds	(1,010,753)	(796,643)	(697,703)	(665,451)	(696,263)	(657,682)	(575,223)
Other	-	62,801	-	-	-	-	-
Net change in total pension liability	1,679,843	1,849,397	881,502	875,940	471,171	(39,162)	968,669
Total pension liability beginning	17,755,297	15,905,900	15,024,398	14,148,458	13,677,287	13,716,449	12,747,780
Total pension liability ending	<u>\$ 19,435,140</u>	<u>\$ 17,755,297</u>	<u>\$ 15,905,900</u>	<u>\$ 15,024,398</u>	<u>\$ 14,148,458</u>	<u>\$ 13,677,287</u>	<u>\$ 13,716,449</u>
Plan fiduciary net position							
Contributions-employer	\$ 334,949	\$ 289,075	\$ 284,469	\$ 248,714	\$ 258,411	\$ 1,215,567	\$ 203,339
Contributions-employee	336,758	291,053	284,413	248,038	257,166	416,946	498,207
Net investment income	1,792,939	1,565,416	(479,010)	1,444,479	1,135,253	(174,811)	544,848
Benefit payments including employee refunds	(1,010,753)	(796,643)	(697,703)	(665,451)	(696,263)	(657,682)	(575,223)
Administrative expense	(25,703)	(26,975)	(23,653)	(22,862)	(22,401)	(21,520)	(20,098)
Net change in plan fiduciary net position	1,428,190	1,321,926	(631,484)	1,252,918	932,166	778,500	651,073
Plan fiduciary net position beginning	12,879,604	11,557,678	12,189,162	10,936,244	10,004,078	9,225,578	8,574,505
Plan fiduciary net position ending	<u>\$ 14,307,794</u>	<u>\$ 12,879,604</u>	<u>\$ 11,557,678</u>	<u>\$ 12,189,162</u>	<u>\$ 10,936,244</u>	<u>\$ 10,004,078</u>	<u>\$ 9,225,578</u>
Employer net pension liability	<u>\$ 5,127,346</u>	<u>\$ 4,875,693</u>	<u>\$ 4,348,222</u>	<u>\$ 2,835,236</u>	<u>\$ 3,212,214</u>	<u>\$ 3,673,209</u>	<u>\$ 4,490,871</u>
Plan fiduciary net position as a percentage of the total pension liability	73.62%	72.54%	72.66%	81.13%	77.30%	73.14%	67.26%
Covered payroll	<u>\$ 2,714,802</u>	<u>\$ 2,723,977</u>	<u>\$ 2,828,986</u>	<u>\$ 2,698,925</u>	<u>\$ 2,475,005</u>	<u>\$ 2,359,565</u>	<u>\$ 2,325,150</u>
Employer's net pension liability as a percentage of covered payroll	188.87%	178.99%	153.70%	105.05%	129.79%	155.67%	193.14%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE MERS RETIREMENT PLAN**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarial Determined Contributions	\$ 542,796	\$ 321,536	\$ 289,075	\$ 284,469	\$ 248,714	\$ 258,411	\$ 215,567	\$ 203,339
Contributions in relation to the actuarially determined contribution	<u>542,796</u>	<u>321,536</u>	<u>289,075</u>	<u>284,469</u>	<u>248,714</u>	<u>258,411</u>	<u>1,215,567</u>	<u>203,339</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>
Covered payroll	<u>\$ 2,714,802</u>	<u>\$ 2,723,977</u>	<u>\$ 2,548,980</u>	<u>\$ 2,828,986</u>	<u>\$ 2,698,925</u>	<u>\$ 2,475,005</u>	<u>\$ 2,359,565</u>	<u>\$ 2,325,150</u>
Contributions as a percentage of covered payroll	20%	12%	11%	10%	9%	10%	52%	9%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**CHARTER TOWNSHIP OF DELTA
NOTES TO THE REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE MERS RETIREMENT PLAN**

Notes to the Schedule of Changes in Employer’s Net Pension Liability and Related Ratios

Benefit Changes - There were no benefit changes.

Changes of Assumptions - A five-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates. Changes to the demographic assumptions resulting from the experience study have been approved by the MERS Retirement Board and are effective beginning with the December 31, 2020, actuarial valuation, first impacting 2022 contributions. A complete description of the assumptions may be found in the Appendix to the valuation.

Notes to the Schedule of Employer Contributions

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	19 years
Asset valuation method	5 year smoothed
Inflation	2.5%
Salary Increases	3.00%
Investment rate of return	7.35%
Retirement age	Varies depending on plan adoption
Mortality	50% Female/50% Male RP-2014 Group Annuity Mortality Table

CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST FIVE YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability					
Service cost	\$ 476,251	\$ 259,970	\$ 297,964	\$ 224,566	\$ 239,038
Interest	748,746	1,231,603	1,134,897	1,291,315	1,237,804
Difference between expected and actual experience	(74,070)	(5,885,625)	(137,607)	(5,519,610)	(325,249)
Changes of assumptions	283,209	7,823,916	(297,575)	2,379,358	-
Benefit payments including employee refunds	(327,103)	(376,625)	(409,735)	(386,561)	(382,435)
Other	-	-	-	(9)	-
Net change in total OPEB liability	1,107,033	3,053,239	587,944	(2,010,941)	769,158
Total OPEB liability beginning	19,760,911	16,707,672	16,119,728	18,130,669	17,361,511
Total OPEB liability ending	<u>\$ 20,867,944</u>	<u>\$ 19,760,911</u>	<u>\$ 16,707,672</u>	<u>\$ 16,119,728</u>	<u>\$ 18,130,669</u>
Plan fiduciary net position					
Contributions-employer	\$ 713,103	\$ 771,625	\$ 844,735	\$ 724,561	\$ 1,057,435
Contributions-nonemployer	-	-	5,900	6,000	5,900
Net investment income (loss)	1,332,932	911,565	1,596,141	(573,523)	1,190,113
Benefit payments including employee refunds	(327,103)	(376,625)	(409,735)	(386,561)	(382,435)
Net change in plan fiduciary net position	1,718,932	1,306,565	2,037,041	(229,523)	1,871,013
Plan fiduciary net position beginning	17,263,260	15,956,695	13,919,654	14,149,177	12,278,164
Plan fiduciary net position ending	<u>\$ 18,982,192</u>	<u>\$ 17,263,260</u>	<u>\$ 15,956,695</u>	<u>\$ 13,919,654</u>	<u>\$ 14,149,177</u>
Employer net OPEB liability	<u>\$ 1,885,752</u>	<u>\$ 2,497,651</u>	<u>\$ 750,977</u>	<u>\$ 2,200,074</u>	<u>\$ 3,981,492</u>
Plan fiduciary net position as a percentage of the total OPEB liability	90.96%	87.36%	95.51%	86.35%	78.04%
Covered employee payroll	<u>\$ 9,137,952</u>	<u>\$ 8,657,996</u>	<u>\$ 8,321,370</u>	<u>\$ 8,616,985</u>	<u>\$ 8,294,632</u>
Employer's net OPEB liability as a percentage of covered employee payroll	20.64%	28.85%	9.02%	25.53%	48.00%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**CHARTER TOWNSHIP OF DELTA
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE LAST FIVE YEARS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contributions	\$ 712,562	\$ 373,485	\$ 570,152	\$ 564,940	\$ 590,971
Contributions in relation to the actuarially determined contribution	<u>713,103</u>	<u>771,625</u>	<u>850,635</u>	<u>730,561</u>	<u>1,063,335</u>
Contribution deficiency (excess)	<u><u>\$ (541)</u></u>	<u><u>\$ (398,140)</u></u>	<u><u>\$ (280,483)</u></u>	<u><u>\$ (165,621)</u></u>	<u><u>\$ (472,364)</u></u>
Covered Employee Payroll	\$ 9,137,952	\$ 8,657,996	\$ 8,321,370	\$ 8,616,985	\$ 8,294,632
Contributions as a percentage of covered employee payroll	7.80%	8.91%	10.22%	8.48%	12.82%

Note - Contributions relate to contributions made by the Township and the Library.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**CHARTER TOWNSHIP OF DELTA
 REQUIRED SUPPLEMENTARY INFORMATION
 OTHER POSTEMPLOYMENT BENEFIT PLAN
 SCHEDULE OF INVESTMENT RETURNS
 FOR THE LAST FIVE YEARS**

	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	39.2%	-8.5%	12.1%	-4.1%	9.7%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**CHARTER TOWNSHIP OF DELTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Notes to the Schedule of Changes in the Township's Net OPEB Liability and Related Ratios

Benefit Changes - There were no benefit changes.

Changes of Assumptions - Assumption changes since prior valuation:

- Medical trend rates updated
- Discount rate lowered from 3.73% to 3.47%

Notes to the Schedule of the Township's Contributions

Valuation Date:

December 31, 2020, rolled forward to December 31, 2021

Methods and Assumptions Used to Determine Contributions Rates:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Amortization period	12 years
Asset valuation method	Market value
Inflation	Included in investment return
Healthcare cost trend rates	Pre 65 - 8.25% graded down to 7.5% after one year and then by 0.25% to 4.50% per annum Medicare eligible-6.5% graded down to 5.75% after one year and then by 0.25% to 4.50% per annum
Salary increases	3.5%, average, including inflation
Investment rate of return	3.47%, net of OPEB plan investment expense, including inflation. Blended rate based on long-term expected return and the 20-year Aa Municipal Bond rate.
20-year Municipal Bond Rate	2.25%
Retirement age	Experience based table of rates that are specific to the type of eligibility condition
Mortality	General Public 2010 Headcount weighted, annuitant and non-annuitant, sex-distinct mortality table with MP 2019 improvement table and Public Safety 2010 Employee and Healthy Retiree Headcount weighted

ADDITIONAL SUPPLEMENTARY INFORMATION

**CHARTER TOWNSHIP OF DELTA
GENERAL FUND
BALANCE SHEETS
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 12,389,538	\$ 11,002,190
Investments	10,089,331	10,323,901
Receivables		
Accounts	1,160,545	1,395,542
Taxes	4,467,754	4,747,848
Interest	41,382	51,467
Due from other funds	56,487	49,831
Prepaid items	<u>2,526,285</u>	<u>8,265</u>
TOTAL ASSETS	<u><u>\$ 30,731,322</u></u>	<u><u>\$ 27,579,044</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 472,156	\$ 132,766
Customer deposits payable	104,130	12,940
Retainage payable	219,162	-
Accrued salaries and related items	<u>243,429</u>	<u>216,069</u>
TOTAL LIABILITIES	<u>1,038,877</u>	<u>361,775</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	<u>9,340,463</u>	<u>8,454,525</u>
 FUND BALANCE		
Nonspendable		
Prepaid items	2,526,285	8,265
Restricted		
Budget stabilization	450,000	450,000
Assigned		
Compensated absences	965,254	860,759
Roads	1,100,000	1,100,000
Retiree health insurance	100,000	100,000
Non-motorized transportation	700,000	700,000
Economic development	500,000	500,000
Capital improvements	3,590,000	3,590,000
County drains	400,000	400,000
Subsequent year expenditures	1,393,000	-
Unassigned	<u>8,627,443</u>	<u>11,053,720</u>
TOTAL FUND BALANCE	<u>20,351,982</u>	<u>18,762,744</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 30,731,322</u></u>	<u><u>\$ 27,579,044</u></u>

**CHARTER TOWNSHIP OF DELTA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 9,442,511	\$ 9,243,992
Licenses and permits	3,173,776	1,186,701
Charges for services	932,019	553,258
Investment income - net	(57,623)	457,254
Rental income	78,897	19,642
Local contributions	583,070	644,491
Other	751,235	785,498
State shared revenue	3,345,885	2,976,118
State and federal grants	<u>150,607</u>	<u>823,466</u>
TOTAL REVENUES	<u>18,400,377</u>	<u>16,690,420</u>
EXPENDITURES		
Current		
General government		
Legislative - trustees	100,133	94,414
Manager	582,848	492,322
Assessing	461,222	462,126
Clerk	472,553	765,905
Treasurer	274,062	317,386
Computer	360,120	281,362
Township hall and grounds	497,565	558,716
General service administration	1,500,219	1,087,284
Cemetery	<u>245,172</u>	<u>243,181</u>
Total general government	<u>4,493,894</u>	<u>4,302,696</u>
Public safety		
Law enforcement - police	3,398,902	3,356,832
Fire	3,848,918	3,708,910
Emergency operations center	18,070	40,313
Protective inspection	<u>649,392</u>	<u>652,896</u>
Total public safety	<u>7,915,282</u>	<u>7,758,951</u>

**CHARTER TOWNSHIP OF DELTA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
EXPENDITURES (continued)		
Current		
Public works		
Recycling	\$ 103,544	\$ 91,847
Drains	64,370	61,968
Streets and highways	529,398	245,449
Engineering	464,383	417,783
Street lighting	<u>731,816</u>	<u>732,876</u>
Total public works	<u>1,893,511</u>	<u>1,549,923</u>
Community and economic development		
Planning	372,758	344,121
Economic development	<u>108,686</u>	<u>81,719</u>
Total community and economic development	<u>481,444</u>	<u>425,840</u>
Parks and recreation	<u>1,844,078</u>	<u>1,689,951</u>
Debt service	<u>136,430</u>	<u>260,265</u>
TOTAL EXPENDITURES	<u>16,764,639</u>	<u>15,987,626</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	100,000	577,420
Transfers out	<u>(146,500)</u>	<u>(1,125,000)</u>
Total other financing sources (uses)	<u>(46,500)</u>	<u>(547,580)</u>
Net change in fund balance	1,589,238	155,214
FUND BALANCE		
Beginning of year	<u>18,762,744</u>	<u>18,607,530</u>
End of year	<u>\$ 20,351,982</u>	<u>\$ 18,762,744</u>

**CHARTER TOWNSHIP OF DELTA
SCHEDULE GENERAL ASSESSMENT PAYABLE
DECEMBER 31, 2021**

	<u>Carrier Creek</u>	<u>Watson & Watson and Branches</u>	<u>Gettysburg</u>	<u>Burrell</u>	<u>Total</u>
2022	\$ 73,590	\$ 20,300	\$ 26,727	\$ 11,915	\$ 132,532
2023	71,867	19,450	25,824	11,525	128,666
2024	70,144	18,600	24,922	11,134	124,800
2025	68,416	17,751	24,036	10,748	120,951
2026	-	-	23,116	10,354	33,470
2027	-	-	22,213	9,969	32,182
2028	-	-	21,311	391	21,702
2029	-	-	20,416	-	20,416
2030	-	-	19,505	-	19,505
2031	-	-	18,604	-	18,604
	<u>284,017</u>	<u>76,101</u>	<u>226,674</u>	<u>66,036</u>	<u>652,828</u>
Less interest	<u>17,227</u>	<u>8,503</u>	<u>49,673</u>	<u>10,932</u>	<u>86,335</u>
	<u><u>\$ 266,790</u></u>	<u><u>\$ 67,598</u></u>	<u><u>\$ 177,001</u></u>	<u><u>\$ 55,104</u></u>	<u><u>\$ 566,493</u></u>

Note: Drains at large consists of drains installed by Eaton County Drain Commission in which the State of Michigan, homeowner, Delta Township, and the Eaton County Drain Commission share the cost of installment. Delta Township is assessed yearly for their share of the cost plus interest on the outstanding balance. Interest rates charged to the different projects range from 3.25% to 5.25%.

**CHARTER TOWNSHIP OF DELTA
PARAMEDIC FUND
BALANCE SHEETS
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,324,905	\$ 1,265,347
Investments	1,078,948	1,187,454
Prepaid expenses	4,774	-
Receivables		
Accounts	27,182	-
Taxes	1,640,756	1,550,711
Interest	4,380	5,891
TOTAL ASSETS	\$ 4,080,945	\$ 4,009,403
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 46,220	\$ 19,906
Due to other funds	20,650	19,899
TOTAL LIABILITIES	66,870	39,805
DEFERRED INFLOW OF RESOURCES		
Unavailable revenue - property taxes	1,640,756	1,550,711
FUND BALANCE		
Restricted	2,373,319	2,418,887
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE	\$ 4,080,945	\$ 4,009,403

**CHARTER TOWNSHIP OF DELTA
PARAMEDIC FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes and special assessments	\$ 1,550,711	\$ 1,503,986
State and federal grants	56,511	299,980
Charges for services	1,553,499	1,491,740
Investment earnings (loss) - net	<u>(5,330)</u>	<u>33,818</u>
TOTAL REVENUES	3,155,391	3,329,524
EXPENDITURES		
Current		
Health and welfare	<u>3,200,959</u>	<u>3,270,254</u>
Net change in fund balance	(45,568)	59,270
FUND BALANCE		
Beginning of year	<u>2,418,887</u>	<u>2,359,617</u>
End of year	<u><u>\$ 2,373,319</u></u>	<u><u>\$ 2,418,887</u></u>

**CHARTER TOWNSHIP OF DELTA
CAPITAL PROJECTS FUND
BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,614,299	\$ 1,527,419
Investments	2,130,984	1,433,391
Interest receivable	8,650	7,111
TOTAL ASSETS	\$ 4,753,933	\$ 2,967,921
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Unearned revenue	\$ 1,748,383	\$ -
FUND BALANCE		
Assigned	3,005,550	2,967,921
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,753,933	\$ 2,967,921

**CHARTER TOWNSHIP OF DELTA
CAPITAL PROJECTS FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
REVENUES		
Investment earnings (loss)	\$ (8,871)	\$ 40,703
OTHER FINANCING SOURCES (USES)		
Transfers in	146,500	1,125,000
Transfers out	<u>(100,000)</u>	<u>(571,371)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>46,500</u>	<u>553,629</u>
Net change in fund balance	37,629	594,332
FUND BALANCE		
Beginning of year	<u>2,967,921</u>	<u>2,373,589</u>
End of year	<u>\$ 3,005,550</u>	<u>\$ 2,967,921</u>

**CHARTER TOWNSHIP OF DELTA
NONMAJOR GOVERNMENTAL FUNDS**

Debt Service Fund

Debt Service Fund

The Township maintains a debt service fund to account for resources accumulated and payments made related to debt related to the Township Library.

Permanent Fund

Cemetery Perpetual Care Fund

This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be used to maintain the cemetery.

**CHARTER TOWNSHIP OF DELTA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021**

		<u>Permanent Fund</u>	
	Debt Service	Cemetery Perpetual Care Fund	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 34,870	\$ 209,262	\$ 244,132
Investments	-	171,262	171,262
Interest receivable	-	695	695
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 34,870</u>	<u>\$ 381,219</u>	<u>\$ 416,089</u>
FUND BALANCES			
Restricted	\$ -	\$ 381,219	\$ 381,219
Assigned	34,870	-	34,870
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCES	<u>\$ 34,870</u>	<u>\$ 381,219</u>	<u>\$ 416,089</u>

**CHARTER TOWNSHIP OF DELTA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2021**

	Debt Service	Permanent Fund Cemetery Perpetual Care Fund	Total Nonmajor Governmental Funds
REVENUES			
Local sources			
Investment earnings (loss)	\$ 43	\$ (767)	\$ (724)
Rental income	379,800	-	379,800
Other	-	24,048	24,048
	<u>379,843</u>	<u>23,281</u>	<u>403,124</u>
TOTAL REVENUES			
EXPENDITURES			
Debt service			
Principal repayment	180,000	-	180,000
Interest expense	200,300	-	200,300
	<u>380,300</u>	<u>-</u>	<u>380,300</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	<u>(457)</u>	<u>23,281</u>	<u>22,824</u>
FUND BALANCES			
Beginning of year	<u>35,327</u>	<u>357,938</u>	<u>393,265</u>
End of year	<u>\$ 34,870</u>	<u>\$ 381,219</u>	<u>\$ 416,089</u>

**CHARTER TOWNSHIP OF DELTA
DEBT SERVICE FUND
BALANCE SHEETS
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 34,870	\$ 35,327
 FUND BALANCE		
Assigned	\$ 34,870	\$ 35,327

**CHARTER TOWNSHIP OF DELTA
DEBT SERVICE FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
REVENUE		
Rental income - Delta Township District Library	\$ 379,800	\$ 387,000
Investment earnings	43	1,567
TOTAL REVENUE	379,843	388,567
EXPENDITURES		
Principal payments on debt	180,000	180,000
Interest and fiscal charges	200,300	207,500
TOTAL EXPENDITURES	380,300	387,500
Net change in fund balances	(457)	1,067
FUND BALANCE		
Beginning of year	35,327	34,260
End of year	\$ 34,870	\$ 35,327

CHARTER TOWNSHIP OF DELTA
2016 GENERAL OBLIGATION LIMITED TAX LIBRARY REFUNDING BONDS
SCHEDULE OF BOND AND INTEREST PAYMENT REQUIREMENTS
DECEMBER 31, 2021

Interest Rate	Due April 1	Principal	Interest		Total Payment Requirements
			April 1	October 1	
4.000%	2022	\$ 180,000	\$ 98,100	\$ 94,500	\$ 372,600
4.000%	2023	175,000	94,500	91,000	360,500
4.000%	2024	175,000	91,000	87,500	353,500
4.000%	2025	175,000	87,500	84,000	346,500
4.000%	2026	175,000	84,000	80,500	339,500
4.000%	2027	270,000	80,500	75,100	425,600
4.000%	2028	270,000	75,100	69,700	414,800
4.000%	2029	265,000	69,700	64,400	399,100
4.000%	2030	365,000	64,400	57,100	486,500
4.000%	2031	360,000	57,100	49,900	467,000
4.000%	2032	360,000	49,900	42,700	452,600
4.000%	2033	355,000	42,700	35,600	433,300
4.000%	2034	450,000	35,600	26,600	512,200
4.000%	2035	445,000	26,600	17,700	489,300
4.000%	2036	445,000	17,700	8,800	471,500
4.000%	2037	440,000	8,800	-	448,800
		<u>\$ 4,905,000</u>	<u>\$ 983,200</u>	<u>\$ 885,100</u>	<u>\$ 6,773,300</u>

NOTE: General obligation debt bonds dated September 7, 2016 were issued to refund the 2018-2037 portion of the 2007 library bonds. Original debt of \$5,625,000.

**CHARTER TOWNSHIP OF DELTA
SEWER FUND
STATEMENTS OF NET POSITION
DECEMBER 31, 2021 AND 2020**

ASSETS	2021	2020
Current assets		
Cash	\$ 4,482,110	\$ 3,459,045
Investments	3,650,320	5,000,767
Receivables		
Customer accounts	575,783	479,040
Interest	14,817	20,317
Special assessment - current	858	2,839
Special assessment - interest	5	56
Other	-	1,822
Prepaid expenses	-	12,993
	8,723,893	8,976,879
Total current assets		
Noncurrent assets		
Deferred charges		
Tap in charges - deferred	430	4,801
Capital assets not being depreciated	3,408,404	1,425,898
Property, plant, and equipment, net of accumulated depreciation	23,106,371	23,106,388
	26,515,205	24,537,087
Total noncurrent assets		
	35,239,098	33,513,966
TOTAL ASSETS		
DEFERRED OUTFLOWS OF RESOURCES		
Other postemployment benefits related items	1,576,644	1,922,666

	<u>2021</u>	<u>2020</u>
LIABILITIES		
Current liabilities		
Accounts payable	\$ 493,380	\$ 393,206
Customer deposits payable	63,090	63,090
Current portion of long-term liabilities	22,233	22,233
Current portion of compensated absences	270,574	257,437
Due to other funds	<u>26,342</u>	<u>22,081</u>
Total current liabilities	<u>875,619</u>	<u>758,047</u>
Long-term liabilities, net of current portion		
Compensated absences	149,488	138,731
Other long-term debt	66,697	88,930
Net other postemployment benefits liability	<u>429,996</u>	<u>568,550</u>
Total long-term liabilities	<u>646,181</u>	<u>796,211</u>
TOTAL LIABILITIES	<u>1,521,800</u>	<u>1,554,258</u>
DEFERRED INFLOWS OF RESOURCES		
Other postemployment benefits related items	<u>1,716,977</u>	<u>1,961,221</u>
NET POSITION		
Net investment in capital assets	26,425,845	24,421,123
Unrestricted	<u>7,151,120</u>	<u>7,500,030</u>
TOTAL NET POSITION	<u>\$ 33,576,965</u>	<u>\$ 31,921,153</u>

**CHARTER TOWNSHIP OF DELTA
SEWER FUND
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for services	\$ 5,204,300	\$ 4,510,575
Forfeited discounts	57,738	21,286
Other	<u>41,691</u>	<u>41,702</u>
 TOTAL OPERATING REVENUES	 <u>5,303,729</u>	 <u>4,573,563</u>
OPERATING EXPENSES		
Costs of sales and services	3,899,230	4,037,633
Depreciation	<u>1,014,275</u>	<u>1,018,013</u>
 TOTAL OPERATING EXPENSES	 <u>4,913,505</u>	 <u>5,055,646</u>
 Operating income (loss)	 <u>390,224</u>	 <u>(482,083)</u>
NON-OPERATING REVENUES (EXPENSES)		
Capital charges	323,643	54,967
Main charges	-	8,337
Investment income - net	(20,804)	145,171
Interest and fiscal charges	<u>(3,623)</u>	<u>(4,335)</u>
 TOTAL NON-OPERATING REVENUES	 <u>299,216</u>	 <u>204,140</u>
 Income (loss) before capital contributions	 689,440	 (277,943)
CAPITAL CONTRIBUTIONS - infrastructure	<u>966,372</u>	<u>-</u>
 Change in net position	 1,655,812	 (277,943)
NET POSITION		
Beginning of year	<u>31,921,153</u>	<u>32,199,096</u>
 End of year	 <u>\$ 33,576,965</u>	 <u>\$ 31,921,153</u>

**CHARTER TOWNSHIP OF DELTA
SEWER FUND
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
INCREASE (DECREASE) IN CASH		
Cash flows from operating activities		
Operating income (loss)	\$ 390,224	\$ (482,083)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities		
Depreciation	1,014,275	1,018,013
Prepaid expenses	12,993	(12,993)
Receivables	(96,743)	(4,423)
Due to/from other funds - net	4,261	22,081
Accounts payable	100,174	(88,793)
Other postemployment benefit liability	(36,776)	(1,837)
Accrued compensated absences	23,894	7,707
Total adjustments	<u>1,022,078</u>	<u>939,755</u>
Net cash provided by operating activities	<u>1,412,302</u>	<u>457,672</u>
Cash flows from non-capital financing activities		
Capital charges	323,643	54,967
Main and tap in charges	4,371	12,312
Net cash provided by non-capital financing activities	<u>328,014</u>	<u>67,279</u>
Cash flows for capital and related financing activities		
Principal repayments on debt	(22,233)	(22,233)
Net interest paid on bonds	(3,623)	(4,335)
Payments for capital acquisitions	(2,030,302)	(813,373)
Issuance from special assessments	3,803	11,959
Interest received from special assessments	51	702
Net cash used by capital and related financing activities	<u>(2,052,304)</u>	<u>(827,280)</u>
Cash flows from investing activities		
Interest received from investments	(15,394)	145,117
Purchases of investments	1,350,447	100,842
Net cash provided by investing activities	<u>1,335,053</u>	<u>245,959</u>
NET INCREASE (DECREASE) IN CASH	1,023,065	(56,370)
CASH		
Beginning of year	<u>3,459,045</u>	<u>3,515,415</u>
End of year	<u>\$ 4,482,110</u>	<u>\$ 3,459,045</u>

**CHARTER TOWNSHIP OF DELTA
SEWER FUND
SCHEDULES OF COSTS OF SALES AND SERVICES
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Salaries and wages	\$ 1,569,572	\$ 1,558,156
Payroll taxes	117,199	114,504
Employee fringe benefits	539,659	570,723
Pension expense	179,397	181,831
Office supplies	3,462	3,872
Chemicals	259,860	275,387
Supplies	40,960	36,600
Maintenance of plant	26,608	12,175
Maintenance of equipment	112,496	132,827
Accounting and auditing	175,372	163,424
Administrative fees	100,000	100,000
Contracted services	150,204	279,120
Engineering	15,043	-
Collection fees	751	711
Telephone	20,712	20,514
Transportation	32,882	22,052
Legal fees	5,382	887
Insurance	132,563	122,248
Utilities	388,781	432,918
Miscellaneous	28,327	9,684
	<u>\$ 3,899,230</u>	<u>\$ 4,037,633</u>

**CHARTER TOWNSHIP OF DELTA
SEWER FUND
SCHEDULE OF GENERAL ASSESSMENT PAYABLE
DECEMBER 31, 2021**

Year	Carrier Creek
2022	\$ 26,902
2023	25,734
2024	24,567
2025	23,403
	100,606
Less interest	11,676
	\$ 88,930

NOTE: Drains at large consists of drains installed by Eaton County Drain Commission in which the State of Michigan, homeowners, Delta Township, and the Eaton County Drain Commission share the cost of installment. Delta Township is assessed yearly for their share of the cost plus interest on the outstanding balance. The interest rate charged to the Sewer Fund's share of the Carrier Creek project is 3.25%.

**CHARTER TOWNSHIP OF DELTA
WATER FUND
STATEMENTS OF NET POSITION
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Current assets		
Cash	\$ 4,985,448	\$ 2,262,015
Investments	4,061,348	6,619,622
Receivables		
Customer accounts	384,198	448,127
Interest	16,485	21,331
Special assessment - current	1,708	3,999
Special assessment - interest	123	164
Other	37,249	19,624
Prepaid expenses	-	2,712
	9,486,559	9,377,594
Total current assets		
Noncurrent assets		
Deferred charges		
Water tap charges - deferred	-	11,376
Special assessments - deferred	10,502	1,484
Capital assets not being depreciated	488,845	488,845
Property, plant, and equipment, less accumulated depreciation	35,950,183	35,464,988
	36,449,530	35,966,693
Total noncurrent assets		
TOTAL ASSETS	45,936,089	45,344,287
DEFERRED OUTFLOWS OF RESOURCES		
Other postemployment benefits related items	303,201	369,744

	<u>2021</u>	<u>2020</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
LIABILITIES		
Current liabilities		
Accounts payable	\$ 263,575	\$ 303,552
Customer deposits payable	15,730	15,640
Accrued interest	14,124	16,010
Unearned revenue	1,725	37,547
Current portion of long-term liabilities	955,000	860,000
Current portion of compensated absences	55,950	45,330
Due to other funds	9,495	7,851
Total current liabilities	<u>1,315,599</u>	<u>1,285,930</u>
Long-term liabilities, net of current portion		
Compensated absences	33,790	51,783
Bonds payable	1,955,000	2,910,000
Net other postemployment benefits liability	82,691	109,336
Unamortized bond premiums (discount) - net	<u>(12,487)</u>	<u>(15,608)</u>
Total long-term liabilities	<u>2,058,994</u>	<u>3,055,511</u>
TOTAL LIABILITIES	<u>3,374,593</u>	<u>4,341,441</u>
DEFERRED INFLOWS OF RESOURCES		
Other postemployment benefits related items	<u>330,188</u>	<u>377,158</u>
NET POSITION		
Net investment in capital assets	33,541,515	32,199,441
Unrestricted	<u>8,992,994</u>	<u>8,795,991</u>
TOTAL NET POSITION	<u>\$ 42,534,509</u>	<u>\$ 40,995,432</u>

**CHARTER TOWNSHIP OF DELTA
WATER FUND
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for services	\$ 5,385,845	\$ 5,780,399
Hydrant rental	156,380	155,610
Forfeited discounts	57,052	28,324
Other service charges	247,096	70,743
Other	<u>15,928</u>	<u>3,397</u>
TOTAL OPERATING REVENUES	<u>5,862,301</u>	<u>6,038,473</u>
OPERATING EXPENSES		
Costs of sales and services	4,428,463	4,313,962
Depreciation	<u>1,208,826</u>	<u>1,141,138</u>
TOTAL OPERATING EXPENSES	<u>5,637,289</u>	<u>5,455,100</u>
Operating income	<u>225,012</u>	<u>583,373</u>
NON-OPERATING REVENUES (EXPENSES)		
Capital charges	359,402	94,355
Main charges	-	56,423
Investment income - net	(25,532)	165,629
Interest and fiscal charges	(71,858)	(98,367)
Amortization of bond discount	(3,122)	(3,122)
Amortization of bond premium	<u>-</u>	<u>4,568</u>
TOTAL NON-OPERATING REVENUES	<u>258,890</u>	<u>219,486</u>
Income before capital contributions	483,902	802,859
CAPITAL CONTRIBUTIONS - infrastructure	<u>1,055,175</u>	<u>415,543</u>
Change in net position	1,539,077	1,218,402
NET POSITION		
Beginning of year	<u>40,995,432</u>	<u>39,777,030</u>
End of year	<u>\$ 42,534,509</u>	<u>\$ 40,995,432</u>

**CHARTER TOWNSHIP OF DELTA
WATER FUND
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
INCREASE (DECREASE) IN CASH		
Cash flows from operating activities		
Operating income	\$ 225,012	\$ 583,373
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Depreciation	1,208,826	1,141,138
Receivables	46,304	6,508
Prepaid expenses	2,712	(2,712)
Due to/from other funds - net	1,644	7,851
Accounts payable	(39,977)	95,031
Accrued compensated absences	(7,373)	23,435
Customer deposits	90	1,890
Other postemployment benefit liability	(7,073)	(65,931)
Unearned revenue	(35,822)	24,022
Total adjustments	<u>1,169,331</u>	<u>1,231,232</u>
Net cash provided by operating activities	<u>1,394,343</u>	<u>1,814,605</u>
Cash flows from non-capital financing activities		
Capital charges	359,402	94,355
Main and tap in charges	<u>11,376</u>	<u>52,894</u>
Net cash provided by non-capital financing activities	<u>370,778</u>	<u>147,249</u>
Cash flows from capital and related financing activities		
Principal repayments on debt	(860,000)	(1,240,000)
Net interest paid on bonds	(73,744)	(104,111)
Payments for capital acquisitions	(638,846)	(1,078,739)
Proceeds from special assessments	(6,727)	546
Interest received from special assessments	<u>(1,829)</u>	<u>2,647</u>
Net cash used by capital and related financing activities	<u>(1,581,146)</u>	<u>(2,419,657)</u>
Cash flows from investing activities		
Interest received from investments	(18,816)	163,888
Proceeds of investments	<u>2,558,274</u>	<u>155,954</u>
Net cash provided by investing activities	<u>2,539,458</u>	<u>319,842</u>
NET INCREASE (DECREASE) IN CASH	2,723,433	(137,961)
CASH		
Beginning of year	<u>2,262,015</u>	<u>2,399,976</u>
End of year	<u>\$ 4,985,448</u>	<u>\$ 2,262,015</u>

**CHARTER TOWNSHIP OF DELTA
WATER FUND
SCHEDULES OF COSTS OF SALES AND SERVICES
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Salaries and wages	\$ 571,815	\$ 585,460
Payroll taxes	43,257	40,828
Employee fringe benefits	177,500	121,230
Pension expense	66,579	65,439
Office supplies	2,222	3,191
Supplies	156,162	96,472
Water purchases	2,677,627	2,705,881
Maintenance of plant	93,181	38,484
Maintenance of equipment	15,704	16,716
Transportation	20,359	17,651
Administrative	100,000	100,000
Accounting and auditing	175,372	163,424
Legal fees	-	887
Engineering fees	3,334	-
Contracted services	153,016	178,166
Telephone	12,536	11,909
Insurance	45,657	42,104
Utilities	89,035	103,410
Miscellaneous	25,107	22,710
	<u>\$ 4,428,463</u>	<u>\$ 4,313,962</u>

**CHARTER TOWNSHIP OF DELTA
WATER FUND
SCHEDULE OF GENERAL OBLIGATION LIMITED TAX BOND
AND INTEREST PAYMENT REQUIREMENTS
DECEMBER 31, 2021**

Charter Township of Delta Bonds
General Obligation Limited Tax Bonds

Year	Interest Rate	Principal Due May 1	Interest April 1	Interest October 1	Total	Total Principal and Interest Requirements
2022	2.00%	\$ 450,000	\$ 9,000	\$ 4,500	\$ 13,500	\$ 463,500
2023	2.00%	450,000	4,500	-	4,500	454,500
		<u>\$ 900,000</u>	<u>\$ 13,500</u>	<u>\$ 4,500</u>	<u>\$ 18,000</u>	<u>\$ 918,000</u>

NOTE: The general obligation limited tax bonds were issued by Charter Township of Delta on July 10, 2013, for the purpose of replacing water mains throughout the Township. Original amount was \$4,000,000.

**CHARTER TOWNSHIP OF DELTA
SCHEDULE OF GENERAL OBLIGATION LIMITED TAX BOND
AND INTEREST PAYMENT REQUIREMENTS
DECEMBER 31, 2021**

Charter Township of Delta Bonds
General Obligation Limited Tax Refunding Bonds

Year	Interest Rate	Principal Due May 1	Interest May 1	Interest November 1	Total	Total Principal and Interest Requirements
2022	2.31%	\$ 505,000	\$ 23,215	\$ 17,383	\$ 40,598	\$ 545,598
2023	2.31%	495,000	17,383	11,665	29,048	524,048
2024	2.31%	485,000	11,665	6,064	17,729	502,729
2025	2.31%	525,000	6,064	-	6,064	531,064
		<u>\$ 2,010,000</u>	<u>\$ 58,327</u>	<u>\$ 35,112</u>	<u>\$ 93,439</u>	<u>\$ 2,103,439</u>

NOTE: The general obligation limited tax refunding bonds were issued by Charter Township of Delta on July 30, 2015, for the purpose of refunding the 2006 general obligation limited tax bonds which paid for the cost of acquiring and constructing, various capital improvements to the Township's water supply system. Original amount was \$4,570,000.



Manager's Office

(517) 323-8590

TO: Supervisor Kenneth R. Fletcher and the Delta Township Board

DATE: April 18, 2022

FROM: Brian Reed, Township Manager

RE: Noise Waiver Request for New Covenant Christian School 5K Race

New Covenant Christian School has applied for a special permit to waive the requirements of the Noise Ordinance in reference to offering music entertainment and event announcement for their upcoming annual 5K race. The proposed waiver will be from 10:30 a.m. and 5:00 p.m. on Saturday, April 30, 2022.

We have notified all property owners within 300 feet of New Covenant's property line of this request. We have not received any objections from residents about this event. Therefore, we offer the following:

"I move that the Delta Township Board approve the request by New Covenant Christian School for a waiver of the Noise Ordinance between the hours of 10:30 a.m. and 5:00 p.m. on April 30, 2022.

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Manager's Office

(517) 323-8590

March 29, 2022

Re: Petition by New Covenant Christian School
To Waive the Delta Township Noise Ordinance

Dear property owner/resident:

New Covenant Christian School has requested a special permit from the Charter Township of Delta to waive the requirements of the Noise Ordinance for the purpose of using a PA System use for their April 30, 2022 5K event at 4415 W. St. Joseph Hwy., Lansing, MI 48917.

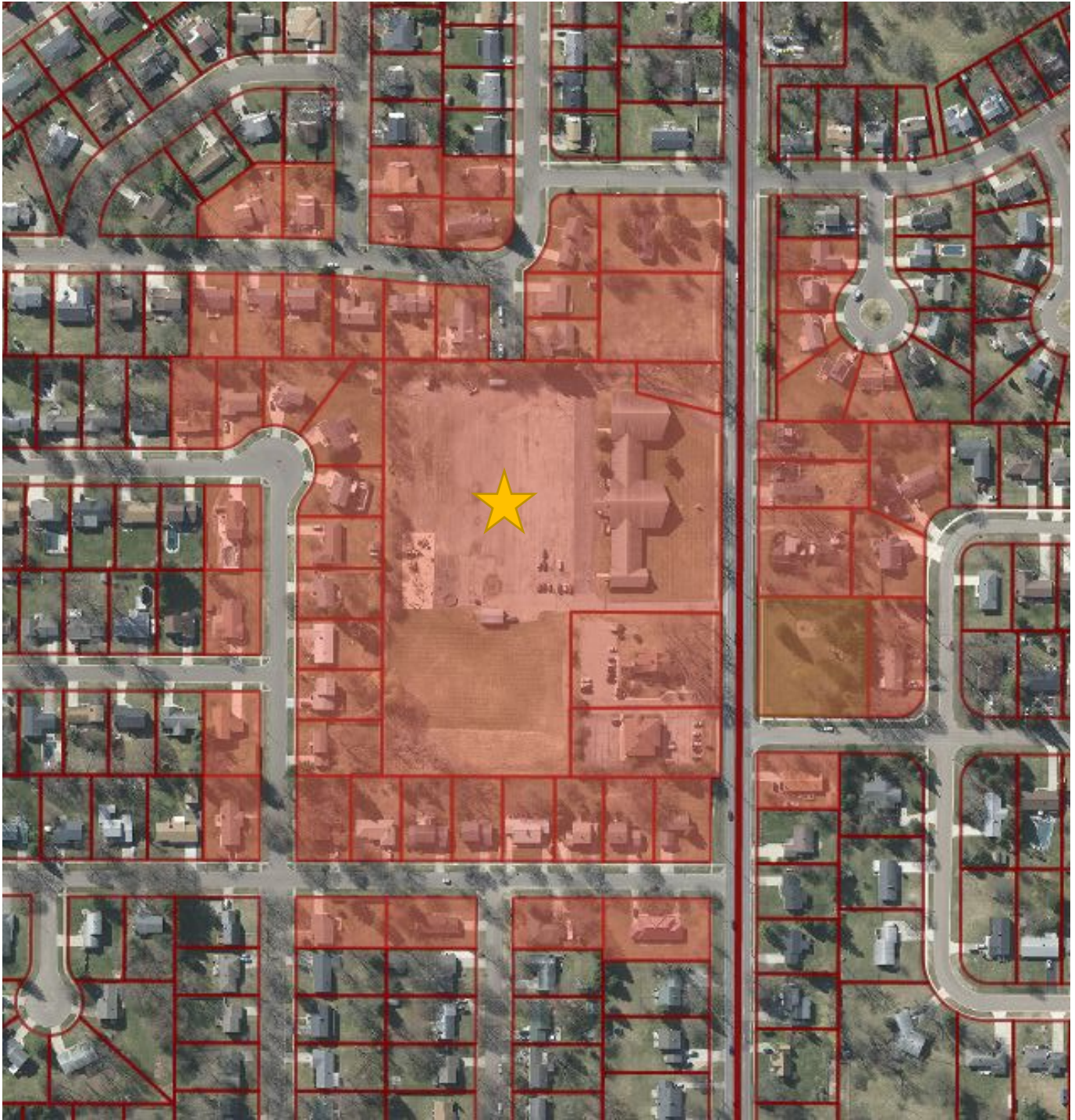
The proposed waiver is requested to take place between 12:30 a.m. and 5:00 p.m. on Saturday, April 30, 2022. The Township noise ordinance currently allows the proposed noise from 7:00 a.m. to 10:00 p.m., at a decibel limit of 60dB at a distance of 50 feet from the source of the sound producing equipment. New Covenant has requested a special permit to allow for a 5K race fundraiser that may exceed this limit but will not extend beyond the noise curfew.

On April 18, 2022, the Delta Township Board will consider this request for a temporary waiver of the Noise Ordinance. The meeting will be held at 6:00 p.m. in Room A of the Delta Township Administration building located at 7710 W. Saginaw Highway. The meeting room is located on the west end of the Administration Building on the second floor. Parking is also available on the west end of the building. All are welcome to attend this meeting.

If you have questions or wish to comment on this request please contact our office at (517) 323-8590, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m. or send your comments by e-mail to mworland@deltami.gov.

Sincerely,

Brian T. Reed
Township Manager



7710 West Saginaw Highway • Lansing, Michigan 48917-9712

Phone: (517) 323-8590 • Fax: (517) 327-1703

www.deltami.gov • www.facebook.com/deltatownship • www.twitter.com/deltatownship





Delta Charter Township

7710 West Saginaw Highway
Lansing, MI 48917
517-323-8590

NOISE WAIVER REQUEST Sound Amplifying Equipment (SAE)

APPLICATION FOR A WAIVER OF RELIEF FROM THE NOISE LEVEL DESIGNATED
IN ARTICLE V OF CHAPTER 14 (NOISE CONTROL) OF THE DELTA CHARTER
TOWNSHIP CODE OF ORDINANCES.

Date Submitted: 3-23-22 (must be at least two (2) weeks prior to the
date of request)

Name of Organization/Individual Using Equipment: New Covenant Christian School

Address Where Equipment will be used:
4415 W. St. Joseph Hwy, Lansing, 48917

Contact Name: Dalton Gatlin Phone: 517-323-8903

Mailing Address: 4415 W. St. Joseph Hwy, Lansing, MI, 48917

Purpose of using SAE: 5K Fun Run and Family Fun Day Events (playing music in the background)

On site (24 hour contact) Name: Dalton Gatlin Mobile #: 814-229-7859

On site (24 hour contact) Name: Amber Kersjes Mobile #: 517-652-5343

Please circle one: Stationary or Mobile

If mobile, license and vehicle numbers: _____

Date(s) Waiver is needed: April 30, 2022 Hours Waiver is needed: 10:30 am - 5:00 pm

Maximum sound producing power of SAE, including wattage and volume in decibels of
sound, which will be produced: 430 watts, 90 decibels

Approximate distance from which sound will be audible from SAE: 300 ft.

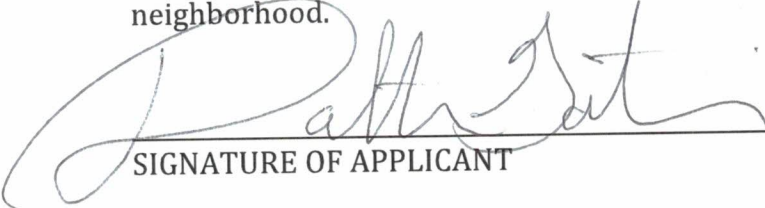
**Please submit request to the Delta Township Manager's Office two weeks
prior to the date of request.**

***Additional information on backside.**

Applications may be made to the Township Board or its duly authorized representatives on the basis of undue hardship. Relief may be granted as applied for if one of the following is found:

1. That additional time is necessary for the applicant to alter or modify his/her activity or operation to comply with this article; or
2. The activity, operation or noise source will be of temporary duration, and cannot be done in a manner that would comply with other subsections of this section; and
3. That no other reasonable alternative is available to the applicant.

The Township Board may prescribe any conditions or requirements deemed necessary to minimize adverse effects upon the community or the surrounding neighborhood.



SIGNATURE OF APPLICANT

3-23-22

DATE

OFFICE USE ONLY

APPLICATION FEE: \$50 PAID ___/___/___ RECEIPT NO. _____

APPROVED BY THE TOWNSHIP BOARD ___/___/___

APPROVED FOR THE FOLLOWING DATES: _____

**DELTA CHARTER TOWNSHIP
FINANCE REPORT
FOR TOWNSHIP BOARD MEETING
4/18/2022**

Disbursement requests listed on the following pages, totaling \$888,329.54 have been received and reviewed by the Manager, Finance Director, and Clerk. It is recommended that all listed vouchers be approved for payment.

Payroll & Related	394,208.06
Refunds	1,575.54
Tax Distributions	-
Vendor Claims	<u>492,545.94</u>
Total	<u><u>\$ 888,329.54</u></u>

Kenneth R. Fletcher, Township Supervisor

Mary R. Clark, Township Clerk

Dennis R. Fedewa, Township Treasurer

PAYABLES FOR DELTA CHARTER TOWNSHIP
BOARD AGENDA DATE
04/18/2022

Check Date	Check	Invoice Vendor	Description	Amount
03/29/2022	CCARD	AMAZON MARKETPLACE	OFFICE AND BUILDING SUPPLIES	552.36
03/29/2022	CCARD	ADVANCE AUTO PARTS	HVAC BLOWER MOTOR CONNECTOR	23.36
03/29/2022	CCARD	AMAZON MARKETPLACE	BOOTS	74.96
03/29/2022	CCARD	BJ'S WHOLESALE	FRUIT, PTOUCH LABEL MAKER	116.07
03/29/2022	CCARD	CALL-EM-ALL	MONTHLY SUB EMERGENCY NOTIFICATIONS	15.00
03/29/2022	CCARD	CANCUN MEXICAN GRILL	FOOD FOR LIVE FIRE TRAINING	104.35
03/29/2022	CCARD	DAILY DISPATCH	EMPLOYMENT AD	405.00
03/29/2022	CCARD	EBAY	EC FLOORING	475.94
03/29/2022	CCARD	FACEBOOK	BUSINESS POST HIGHLIGHTS, MOTHER SON DANCE AD	100.45
03/29/2022	CCARD	HOME DEPOT	MISC HARDWARE AND SUPPLIES	641.15
03/29/2022	CCARD	MI WATER RESOURCES INFORMATION	PERMIT ANNUAL FEE	510.00
03/29/2022	CCARD	MICROSOFT	BACKUP CLOUD STORAGE	1,409.68
03/29/2022	CCARD	MMAAO	STC MMAO PROGRAM - J.PAWLEY	1,010.00
03/29/2022	CCARD	GORDON FOOD SERVICE, INC.	FOOD FOR TRAINING LIVE FIRE	259.32
03/29/2022	CCARD	SHUBEE	WATERPROOF SHOE COVERS	89.77
03/29/2022	CCARD	AMAZON MARKETPLACE	LIVE FIRE TRAINING: PRINCIPLES AND PRACTICE	412.00
03/29/2022	CCARD	MI ASSOCIATION OF MUNICIPAL CLERKS	MAMC SUMMER CONFERENCE REGISTRATION	500.00
03/29/2022	CCARD	DUO SECURITY	MFA ANNUAL	317.80
03/29/2022	CCARD	WALMART STORES, INC.	DRINKS FOR EVENTS, CLEANING SUPPLIES	106.12
03/29/2022	CCARD	ISFSI	INT'L SOCIETY OF FIRE SERVICE INSTRUCTOR	75.00
03/29/2022	CCARD	GODADDY.COM, LLC	DOMAIN RENEWAL	899.98
03/29/2022	CCARD	DRIVERS LICENSE GUIDE COMPANY	2022 ID CHECKING GUIDE	31.95
03/29/2022	CCARD	THE WALL STREET JOURNAL	MONTHLY SUBSCRIPTION - DIGITAL & PRINT	38.99
03/29/2022	CCARD	AMAZON MARKETPLACE	CHAINSAW IGNITION FLYWHEEL	40.92
03/29/2022	CCARD	GOVERNMENT FINANCE OFFICERS ASSOC	BUDGET AWARD SUBMISSION, CONF REGISTRATION	950.00
03/29/2022	CCARD	4IMPRINT	THERMOMETERS	1,523.26
03/29/2022	CCARD	ADOBE, INC.	MONTHLY SUBSCRIPTION FOR STOCK PHOTOS	29.99
03/29/2022	CCARD	MITA	DELTA MILLS PARK RESTROOM RENOVATION	75.00
03/29/2022	CCARD	PANERA BREAD	FOOD FOR METRO/SHARED SERVICES	30.49
03/29/2022	CCARD	CHEDDARS	MEAL	53.22

03/29/2022	CCARD	BUFFALO WILD WINGS	GIFT CARDS	100.00
03/29/2022	CCARD	AMAZON MARKETPLACE	KEYBOARD	19.99
03/29/2022	CCARD	HORROCKS FARM MARKET	STRAW BALES	256.00
03/29/2022	CCARD	CROWN AWARDS	TROPHY, MEDALS, BAGS	475.68
03/29/2022	CCARD	CROWNE PLAZA LANSING WEST	FOOD FOR FIRE INSPECTOR ASSESSMENT	221.39
03/29/2022	CCARD	ULINE, INC	SHELF, UTILITY CART	631.85
03/29/2022	CCARD	MICHIGAN STATE POLICE	2022 GREAT LAKES HOMELAND SECURITY TRAIN	350.00
03/29/2022	CCARD	MEIJER, INC.	COOKIES , FOOD COLORING	168.05
03/29/2022	CCARD	YOURMEMBERSHIP.COM, INC.	JOB POSTINGS - ENGINEERING	1,046.00
03/29/2022	CCARD	AMAZON MARKETPLACE	NAME PLATES AND DIPLOMA FRAMES	138.05
03/29/2022	CCARD	GRAINGER	HARD HATS, SAFETY GOGGLES, EAR PLUGS	96.39
03/29/2022	CCARD	COMCAST	SERVICE @ MULTIPLE LOCATIONS (FEB - MAR 22)	595.47
03/29/2022	CCARD	MICHIGAN ECONOMIC DEVELOPERS ASSOC	CAPITAL DAY	195.00
03/29/2022	CCARD	LOWES BUSINESS ACCOUNT	RESCUE EQUIPMENT E411, WOOD FOR DOOR PROP	70.22
03/29/2022	CCARD	MICHIGAN TOWNSHIPS ASSOCIATION	MTA CONFERENCE REGISTRATION	1,562.00
03/29/2022	CCARD	MICHIGAN MUNICIPAL LEAGUE	MML CONFERENCE	1,100.00
03/29/2022	CCARD	CONNECTICUT BIOTECH	N95 MASKS	48.08
03/29/2022	CCARD	FIRE SAFETY USA	SLEDGE HAMMER	206.95
03/29/2022	CCARD	IMAGIN, INC	IMAGIN, INC MEMBERSHIP AND CONFERENCE	450.00
03/29/2022	CCARD	LABELVALUE.COM	YELLOW/PINK ADDRESS LABELS	168.99
03/29/2022	CCARD	MI PERMIT LIC PLAN REV	MI PERMIT LICENSE PLAN - N. FOLTZ	300.00
03/29/2022	CCARD	ONLINELABELS.COM	LABELS	281.93
03/29/2022	CCARD	ROGERS BASE COMPANY	FIELD BASES	1,474.74
03/29/2022	CCARD	ROYCEU	MICHIGAN DW COURSE BASIC MATH & HYDRAULICS	138.00
03/29/2022	CCARD	SILLYSTAMPS.COM	CUSTOM STAMP, INK BOTTLE	29.72
03/29/2022	CCARD	U.S. POSTMASTER	POSTAGE	10.55
03/29/2022	CCARD	STATE OF MICHIGAN	MIDEAL	230.00
03/29/2022	CCARD	INT'L ASSOCIATION OF FIRE CHIEFS	ANNUAL MEMBERSHIP - G GINEBAUGH	215.00
03/29/2022	CCARD	MI ASSOCIATION OF MUNICIPAL CLERKS	MAMC NON-MEMBER RATE REFUND	(75.00)
03/29/2022	CCARD	TONY M'S	SALES TAX REFUND	(3.41)
03/29/2022	CCARD	MICHIGAN ECONOMIC DEVELOPERS ASSOC	CAPITOL DAY	(70.00)
03/29/2022	CCARD	AMAZON MARKETPLACE	DUST SAFETY MASKS - REFUND	(649.50)
03/29/2022	CCARD	MICHIGAN ASSOCIATION OF CHIEFS	2022 COMMUNICATING IN A CRISIS EVENT	(330.00)
03/29/2022	CCARD	CROWNE PLAZA LANSING WEST	ROOM DEPOSIT REFUND	(50.00)
04/06/2022	322901	CONSUMERS ENERGY	SERVICE @ MULTIPLE LOCATIONS (FEB - MAR 22)	8,131.72

04/06/2022	322902	WEX BANK	FUEL PURCHASES FOR TWP FLEET - MARCH 202	14,060.74
04/06/2022	322903	BRENDA FREZELL	ZONING PER DIEM - 3RD & 4TH QUARTER 2021	150.00
04/06/2022	322904	KEA GLENNON-FREDS	ELECTION WORKERS CLASS ONLY REISSUE CK 3	15.00
04/06/2022	322905	LANSING BOARD OF WATER & LIGHT	SERVICE @ MULTIPLE LOCATIONS (FEB - MAR 22)	69,647.35
04/06/2022	322906	LOOMIS	ARMORED SERVICE - MARCH 2022	695.06
04/06/2022	322907	POWER HOME SOLAR LLC	REFUND - BD PAYMENT	587.00
04/06/2022	322908	SELVAM, SEETHA LAKSHMI PANNEER	REFUND - BD PAYMENT	24.50
04/06/2022	322909	SHIELDS, MICHAEL	REFUND BUILDING FEES REISSUE CK 321049	22.50
04/06/2022	322910	MICHIGAN URBAN SEARCH & RESCUE	TRENCH RESCUE OP - A.WEST, M.RUSTER REISSUE CK 321267	1,200.00
04/06/2022	322911	MICHIGAN URBAN SEARCH & RESCUE	ROPE RESCUE - B.RILEY REISSUE CK 321564	760.00
04/06/2022	322912	ANNIS, JOAN	REFUND P&R RENTAL DEPOSIT REISSUE CK 320702	250.00
04/06/2022	322913	ERIN BORN	REFUND P&R SOCCER CLINIC FEES REISSUE CK 317538	20.00
04/06/2022	322914	PAULA BERRY	REFUND ACTIVITY FEE - CROCHET CLASS REISSUE CK 316812	12.00
04/06/2022	322915	TAMI MULLETT	REFUND BALANCE ON ACCOUNT REISSUE CK 317572	5.00
04/06/2022	322916	SANDRA MEADOWS	REFUND ACTIVITY FEE GOLF LEAGUE REISSUE CK 317712	25.00
04/06/2022	322917	ISAAC BURTON	REFUND GAMES NOT PLAYED REISSUE CK 317431	31.50
04/06/2022	322918	SILVIA GONZALEZ	REFUND RENTAL FEE REISSUE CK 315960 CK 317713	250.00
04/06/2022	322919	JORDYN QUENBY	REFUND GAMES NOT PLAYED REISSUE CK 317445	103.50
04/06/2022	322920	LAUREN URBINA	REFUND YOUTH ATHLETIC JERSEY REISSUE CK 316701	15.00
04/06/2022	322921	BRENT RILEY	REIMBURSE B.RILEY LUNCH TRAINING REISSUE CK 321571	10.47
04/06/2022	322922	ANDREW ROMAN	REIMBURSE EMS LICENSE RENEWAL REISSUE CK 317508	25.00
04/06/2022	322923	BARBARA ROSSI	BARRE, ZUMBA AND SENIOR CORE WINTER 3RD	944.00
04/06/2022	322924	DENISE SLOAN	PLANNING PER DIEM - 1 & 2 QTR 2020 REISSUE CK 316956	100.00
04/06/2022	322925	UPS	SHIPPING CHARGES	54.74
04/06/2022	322926	STORK CONSTRUCTION, LLC	REFUND W/S FOR ACCOUNT: 00037429	98.34
04/06/2022	322927	MAZURE, INDIRA	REFUND W/S FOR ACCOUNT: 00031439 REISSUE CK 321955	74.18
04/06/2022	322928	FRED W MARQUARDT	REFUND W/S FOR ACCOUNT REISSUE CK 320440 CK 321953	15.94
04/06/2022	322929	CHECK N' GO MAIL STOP #7 - LAW 2659	REFUND W/S FOR ACCOUNT: 00015590	12.81
04/06/2022	322930	YES COMMUNITIES	REFUND W/S FOR ACCOUNT: 00036926	28.27
04/06/2022	322931	ZACH WILLIAMS	REIMBURSE EMS LICENSE REISSUE CK 317668	25.00
04/06/2022	322932	ROBERT WILSON	EDC PER DIEM 2021 REISSUE CK 321751	100.00
04/13/2022	322942	AT&T MOBILITY	WIRELESS MODEM - ENGINEERING (MAR - APR 22)	36.24
04/13/2022	322943	CAPITAL AREA UNITED WAY	PAYROLL WITHHOLDING 04/08/2022	34.23
04/13/2022	322944	COMCAST	SERVICE @ 7708 ADMINISTRATION DR (APR - MAY 22)	37.57
04/13/2022	322945	CONSUMERS ENERGY	SERVICE @ MULTIPLE LOCATIONS, STREETLIGHTS - MAR 22	418.19

04/13/2022	322946	FIDELITY SECURITY LIFE INS/ EYEMED	VISION INSURANCE COVERAGE - APRIL 2022	1,529.02
04/13/2022	322947	LANSING BOARD OF WATER & LIGHT	WHOLESALE WATER INVOICES MARCH 2022	194,578.18
04/13/2022	322948	TRACTOR SUPPLY CREDIT PLAN	STATEMENT FOR SUPPLIES & MATERIALS - MAR 22	77.99
04/13/2022	322949	UPS	SHIPPING CHARGES	134.98
04/20/2022	322950	THE ACCUMED GROUP	BILLING SERVICE FEE - EMS & FIRE - MARCH 22	3,765.11
04/20/2022	322951	ACE HARDWARE OF GRAND LEDGE	HARDWARE AND FASTENERS	12.90
04/20/2022	322952	ADVANCED TURF SOLUTIONS, INC.	ROUNDUP & ELITE BLUE SEED	3,544.52
04/20/2022	322953	AIRGAS USA, LLC	OXYGEN	1,090.20
04/20/2022	322954	AMBS MESSAGE CENTER	ANSWERING SERVICE - APRIL 22	180.12
04/20/2022	322955	APOLLO FIRE APPARATUS	VEHICLE REPAIR - ENGINE, MIRRORS, ETC	1,402.25
04/20/2022	322956	APOLLO FIRE EQUIPMENT CO.	HELMETS, RESPONDER FOAM	1,633.20
04/20/2022	322957	AUTOMATION DIRECT	WILLOW LS VFD REPLACEMENT	75.00
04/20/2022	322958	AUTO VALUE PARTS STORE	MISC PARTS & SUPPLIES	553.74
04/20/2022	322959	AUTO VALUE PARTS STORE	HITCH FOR 2005 CHEVY SILVERADO	301.39
04/20/2022	322960	AUTO ZONE	GREASE FITTING ASSORTMENT, GREASE GUN	32.42
04/20/2022	322961	BINDER LIFT INC	PATIENT LIFT ASSIST DEVICES	4,610.30
04/20/2022	322962	BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	30.88
04/20/2022	322963	CAPITAL EQUIPMENT & SUPPLY	BATTERY CHARGER	34.97
04/20/2022	322964	CDW GOVERNMENT, INC.	COMPUTER	3,417.84
04/20/2022	322965	CHROUCH COMMUNICATIONS, INC.	SERVICE WORK ON RADIOS	245.00
04/20/2022	322966	CINTAS CORPORATION #725	MATS FOR SUBSTATION	120.00
04/20/2022	322967	CLASSIC COFFEE CO.	COFFEE, CREAM, SUGAR - STATIONS #1 & #3	339.00
04/20/2022	322968	COCM	2022 MEMBERSHIP DUES - M LEACH	45.00
04/20/2022	322969	DAVID D'HAENE	WATER OPERATOR RENEWAL REIMBURSEMENT	95.00
04/20/2022	322970	DICKINSON WRIGHT PLLC	CIA DEVELOPMENT / CARRIER CREEK PROF SERVICES	8,335.60
04/20/2022	322971	DORNBOS SIGN & SAFETY, INC.	CUSTOM DELTA FIRE MAGNETICS & VEHICLE DECALS	678.30
04/20/2022	322972	DUBOIS-COOPER	PUMP FOR THOMAS L LS	9,275.00
04/20/2022	322973	EATON COUNTY	WORK CREW SERVICES AND 1 & 2 QTR CROSSING GUARD	10,019.09
04/20/2022	322974	EATON COUNTY ROAD COMMISSION	SIGNAL ENERGY FOR CANAL RD FIRE STATION	381.35
04/20/2022	322975	ENCOMPASS EAP LLC	QUARTERLY EMPLOYEE PRODUCTIVITY SERVICES	540.00
04/20/2022	322976	ETNA SUPPLY COMPANY	3" METER SETS, NUTS & BOLTS, PIT MXU'S, CURB BOX REPAIR	4,279.60
04/20/2022	322977	FACILITY SOLUTIONS, INC.	HIGH PRESSURE HOSE	121.00
04/20/2022	322978	JOHN DEERE FINANCIAL	SUPPLIES & MATERIALS FOR MULTIPLE DEPART	168.70
04/20/2022	322979	FERGUSON WATERWORKS #3386	REPAIR WMB & MEIJER	260.00
04/20/2022	322980	FIBERTEC ENVIRONMENTAL SERVICES	BIOSOLIDS AND IPP MONITORING	1,127.00

04/20/2022	322981	FLEETPRIDE	EXHAUST SYSTEM IN SHOP	90.53
04/20/2022	322982	FLUID CONNECTIONS INC AUTOMATION	JET TRUCK PARTS	291.00
04/20/2022	322983	FRATE PRODUCTIONS	PERFORMANCE - MUSIC IN THE PARK - 5/17/22	1,200.00
04/20/2022	322984	GREGG GINEBAUGH	REIMBURSE - FOAM DISPOSAL PAILS AND LIDS	21.78
04/20/2022	322985	GRAINGER	MISC SUPPLIES & PARTS	3,488.70
04/20/2022	322986	GRAYMONT WESTERN LIME, INC.	HIGH CALCIUM QUICKLIME	5,448.49
04/20/2022	322987	GREAT LAKES EXPRESS SERVICE, INC.	MONTHLY MAIL SERVICE - MARCH 2022	368.00
04/20/2022	322988	HALLAHAN & ASSOCIATES	PROFESSIONAL SERVICES THROUGH 03/31/22	429.00
04/20/2022	322989	HAMMOND FARMS	WASHINGTON BALL MIX	1,600.00
04/20/2022	322990	HEDLUND PLUMBING	CLEAR KITCHEN, BATHROOM DRAIN LINE	226.80
04/20/2022	322991	INTERNATIONAL MINUTE PRESS	PRINT, MAIL W/S BILLS - MARCH 22, DATA VERIFICATION	6,139.43
04/20/2022	322992	I/O SOLUTIONS, INC.	NEXT GENERATION FIREFIGHTER/EMT EXAMS	729.00
04/20/2022	322993	KENDALL ELECTRIC INC.	PARTS FOR RIVER RIDGE LS, FERRIC TANK PROJECT	2,378.69
04/20/2022	322994	KIMBALL MIDWEST	TOOLS & MAINTENANCE SUPPLIES	1,124.82
04/20/2022	322995	KNIGHT WATCH	HANDICAP OPENER INTEGRATION - MATERIALS	1,094.95
04/20/2022	322996	KODIAK EMERGENCY VEHICLES	COLLISION REPAIR - 2019 CHEVY EXPRESS 45	954.55
04/20/2022	322997	CROWNE PLAZA LANSING WEST	BANQUET CHARGES 3/14/22	726.00
04/20/2022	322998	MANER COSTERISAN	2021 AUDIT	17,600.00
04/20/2022	322999	AUGUSTINE MARTINEZ	SOUND PRODUCTION SERVICE - MUSIC IN THE PARK	300.00
04/20/2022	323000	MAURER'S	UTILITIES/PARKS UNIFORMS - MARCH 2022	899.08
04/20/2022	323001	MCMASTER-CARR SUPPLY CO.	EXHAUST SYSTEM	195.12
04/20/2022	323002	MEDLER ELECTRIC CO.	FOR RIVER RIDGE LS	849.32
04/20/2022	323003	MENARDS	MISC PARTS & SUPPLIES	412.38
04/20/2022	323004	METTLER-TOLEDO, INC.	PAN BALANCE SERVICE FOR LAB	265.21
04/20/2022	323005	MICHIGAN COMPANY, INC.	JANITORIAL SUPPLIES	6.50
04/20/2022	323006	MID-STATES BOLT & SCREW CO.	EXHAUST SYSTEM	119.00
04/20/2022	323007	JOHN KAHLER	REIMBURSE FOR 48 27-GALLON TOTES	621.75
04/20/2022	323008	SUNRISE	BOARD UP WINDOWS AND DOORS	340.03
04/20/2022	323009	HARLAND RAY MINGUS JR	BUY BACK CEMETARY PLOTS	390.00
04/20/2022	323010	MICHIGAN URBAN SEARCH & RESCUE	ROPE RESCUE OPERATIONS - 10/4-8/21 A WEST	2,175.00
04/20/2022	323011	MICHIGAN STATE UNIVERSITY	REGULAR SOIL ANALYSIS	39.00
04/20/2022	323012	NORTH AMERICAN SAFETY, INC	UNIFORM T-SHIRTS	342.49
04/20/2022	323013	NORTH GRAND RIVER COOPERATIVE	DELTA FIRE MEDICAL LINENS - FEBRUARY 22	571.96
04/20/2022	323014	NYE UNIFORM	NAME TAGS AND EMBLEMS, PINS, BELT, PANTS	297.00
04/20/2022	323015	PHOENIX SAFETY OUTFITTERS	PANT REPAIR, COAT REPAIR, GLOVES, HELMETS	2,439.46

04/20/2022	323016	RESERVE ACCOUNT	ADDITIONAL POSTAGE FUNDS	25,000.00
04/20/2022	323017	PRINTING SYSTEMS, INC.	AV BALLOT ENVELOPES	1,845.28
04/20/2022	323018	PVS TECHNOLOGIES, INC.	FERRIC CHLORIDE SOLUTION	7,643.58
04/20/2022	323019	QUALITY TIRE, INC.	TIRE, HP VALVE	773.41
04/20/2022	323020	SAFETY-KLEEN SYSTEMS, INC.	OIL SERVICE	54.40
04/20/2022	323021	SCHINDLER ELEVATOR CORP.	QUARTERLY ELEVATOR MAINT - ADMIN BUILDING	1,280.61
04/20/2022	323022	SHERWIN-WILLIAMS	PAINT SUPPLY	590.06
04/20/2022	323023	THE SHYFT GROUP USA, INC.	REPAIRS ON TRUCK	16,905.04
04/20/2022	323024	SPICER GROUP	WET WEATHER SAMPLING SERVICES THROUGH 02/28	2,087.50
04/20/2022	323025	STATE OF MICHIGAN	BOILER INSPECTION - DELTA CHARTER TOWNSHIP	120.00
04/20/2022	323026	STATE OF MICHIGAN	BOILER INSPECTION	120.00
04/20/2022	323027	STERICYCLE, INC.	MEDICAL WASTE DISPOSAL SERVICE - MARCH 22	38.25
04/20/2022	323028	SUNDANCE CHEVROLET	HUB, ROTOR	526.60
04/20/2022	323029	USA BLUE BOOK	LAB EQUIPMENT, SAMPLE POINTS, IPP PROGRAM FOR LAB	5,897.70
04/20/2022	323030	VISION MARKETING	NAME TAGS	40.50
04/20/2022	323031	WEST SHORE SERVICES, INC.	SERVICE CALL FOR SIREN	776.86
04/20/2022	323032	WIDMER TIME RECORDER CO., INC.	RED RIBBON FOR TIME CLOCK STAMP	39.75
04/20/2022	323033	WINDSOR CHARTER TOWNSHIP	AMBULANCE SERVICE ASSISTANCE	422.35
04/20/2022	323034	XYLEM WATER SOLUTIONS USA, INC.	UV LAMPS	4,489.01
				<hr/>
				\$ 494,155.71
			PAYROLL PAY ENDING 04/02/2022	\$ 394,173.83
			GRAND TOTAL	<hr/> <hr/>
				\$ 888,329.54

CHARTER TOWNSHIP OF DELTA
Public Meeting Room A
Delta Township Administration Building
7710 West Saginaw Highway
Lansing, MI 48917

**TOWNSHIP BOARD REGULAR MEETING MINUTES FOR
MONDAY, APRIL 4, 2022**

I. CALL TO ORDER

Clerk Clark called the meeting to order at 6:00 PM.

II. OPENING CEREMONIES – Pledge of Allegiance

III. ROLL CALL

Members Present: Clerk Mary R. Clark, Treasurer Dennis R. Fedewa, Trustee Andrea M. Cascarilla, Trustee Karen J. Mojica, Trustee Elizabeth S. Bowen

Members Absent: Trustee Fonda J Brewer, and Supervisor Kenneth R. Fletcher (Fletcher arrived at 6:20 PM)

Others Present: Manager Brian T. Reed, Assistant Manager Alannah Doak, Fire Chief Gregg Ginebaugh, Assistant Fire Chief John Kahler, Utilities Director Rick Kane, Finance Director Courtney Nicholls, Planning Director Gary Bozek, Deputy Planning Director Dave Waligora, Planner Matt McKernan, Township Engineer Ernie West, and Building Director Matt Leach

TRUSTEE CASCARILLA MOVED TO EXCUSE TRUSTEE FONDA J BREWER, AND KENNETH R. FLETCHER FROM THE APRIL 4, 2022, BOARD MEETING.

TRUSTEE BOWEN SUPPORTED THE MOTION. MOTION PASSED 5-0.

IV. PRESENTATIONS AND PROCLAMATIONS

V. SET/ADJUST AGENDA

TRUSTEE CASCARILLA MOVED TO APPROVE THE AGENDED AS PRESENTED.

TRUSTEE MOJICA SUPPORTED THE MOTION. MOTION PASSED 5-0.

VI. PUBLIC HEARINGS

1. St. Gerard Festival Noise Waiver

MONDAY, APRIL 4, 2022 TOWNSHIP BOARD MINUTES – REGULAR MEETING
CHARTER TOWNSHIP OF DELTA

TRUSTEE CASCARILLA MOVED THAT THE DELTA TOWNSHIP BOARD APPROVE THE REQUEST BY ST. GERARD CHURCH FOR A WAIVER OF THE NOISE ORDINANCE BETWEEN THE HOURS OF 12:00 P.M. AND 11:30 P.M. ON MAY 7, 2022.

TRUSTEE BOWEN SUPPORTED THE MOTION. THE MOTION PASSED 5-0.

Clerk Clark stated that it has always been disclosed that she, Trustee Cascarilla, and Supervisor Fletcher are members of St. Gerard Church, and this request does not pose a conflict of interest.

2. Oldsmobile Homecoming Car Show Noise Waiver

Randy Pratt stated that he is one of the organizers of the car show, spoke to the Board regarding the noise waiver.

TRUSTEE MOJICA MOVED THAT THE DELTA TOWNSHIP BOARD APPROVE THE REQUEST BY THE OLDSMOBILE HOMECOMING CAR SHOW FOR A WAIVER OF THE NOISE ORDINANCE BETWEEN THE HOURS OF 8:00 A.M. AND 4:00 P.M. ON JUNE 18, 2022.

TRUSTEE BOWEN SUPPORTED THE MOTION. THE MOTION PASSED 5-0.

VII. COMMUNICATIONS

VIII. PUBLIC COMMENTS

IX. INTRODUCTION OF ORDINANCES

X. PASSAGE OF ORDINANCES

XI. CONSENT AGENDA

TRUSTEE BOWEN MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

TRUSTEE CASCARILLA SUPPORTED THE MOTION.

ROLL CALL:

AYES: CLERK CLARK, TREASURER FEDEWA, TRUSTEE CASCARILLA, TRUSTEE MOJICA, AND TRUSTEE BOWEN

NAYS: NONE

MONDAY, APRIL 4, 2022 TOWNSHIP BOARD MINUTES – REGULAR MEETING
CHARTER TOWNSHIP OF DELTA

ABSENT: TRUSTEE BREWER AND SUPERVISOR FLETCHER

THE MOTION PASSED 5-0.

3. Bills and Financial Transactions

Bonds/Debt Payments	\$	
Payroll & Related	\$	395,784.60
Refunds	\$	3,561.42
Tax Distributions	\$	-
Vendor Claims	\$	1,371,807.30
Total	\$	1,771,153.32

TRUSTEE BOWEN MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

TRUSTEE CASCARILLA SUPPORTED THE MOTION. MOTION PASSED 5-0.

4. Minutes

a. March 21, 2022

TRUSTEE BOWEN MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

TRUSTEE CASCARILLA SUPPORTED THE MOTION. MOTION PASSED 5-0.

5. Final Preliminary Plat Approval for the Wind Trace No. 3

TRUSTEE BOWEN MOVED THAT THE DELTA TOWNSHIP BOARD ACCEPT THE PROPOSAL FROM LAFONTAINE AUTOMOTIVE GROUP, THROUGH THE GENERAL MOTORS NATIONAL FLEET #840496, FOR THE PURCHASE OF A 2022 GMC SIERRA 2500 AT A COST OF \$38,406.00.

IT WAS FURTHER MOVED THAT THE TOWNSHIP BOARD AUTHORIZE THE TOWNSHIP MANAGER TO SIGN THE PURCHASE AUTHORIZATION FORMS.

TRUSTEE CASCARILLA SUPPORTED THE MOTION. THE MOTION PASSED 5-0.

6. St. Gerard Amusement and Entertainment License Application

MONDAY, APRIL 4, 2022 TOWNSHIP BOARD MINUTES – REGULAR MEETING
CHARTER TOWNSHIP OF DELTA

TRUSTEE BOWEN MOVED THAT THE DELTA TOWNSHIP BOARD AUTHORIZE THE APPLICATION FROM THE PARKS, RECREATION & CEMETERIES DEPARTMENT FOR A SPECIAL LICENSE TO SERVE ALCOHOL ON AUGUST 6, 2022, TO BE LOCATED AT MOUNT HOPE PARK, 7419 EAST MOUNT HOPE HIGHWAY, GRAND LEDGE, MI 48837.

IT WAS FURTHER MOVED THAT THE TOWNSHIP BOARD AUTHORIZE THE TOWNSHIP MANAGER TO SIGN ALL RELATED DOCUMENTS.

TRUSTEE CASCARILLA SUPPORTED THE MOTION. THE MOTION PASSED 5-0.

XII. ITEMS REMOVED FROM CONSENT AGENDA FOR DISCUSSION

XIII. ITEMS ADDED TO AGENDA UNDER SECTION V. SET/ADJUST AGENDA

XIV. OLD ITEMS OF BUSINESS

XV. ITEMS OF BUSINESS

**7. 2022 Water Resource Recovery Facility Major Capital Improvements
Phase 1 Recommendations for Award of Construction Phase Contracts**

- a. Approval of the Proposed Deduct Change Order No. 1**
- b. Approval of Proposed Contracts and Contract Amendments**
- c. Approval of the Bond Authorizing Ordinance**

TREASURER FEDEWA MOVED THAT THE DELTA TOWNSHIP BOARD ACCEPT THE BID FROM COMMERCIAL CONTRACTING CORPORATION AND ADOPT THE SRF RESOLUTION TO TENTATIVELY AWARD A CONSTRUCTION CONTRACT FOR PHASE 1 OF THE WATER RESOURCE RECOVERY FACILITY MAJOR CAPITAL IMPROVEMENTS PROJECT, INCLUDING IN THE AMOUNT OF \$73,776,000, CONTINGENT UPON MICHIGAN DEPARTMENT OF ENVIRONMENT, GREAT LAKES, AND ENERGY (EGLE) ORDER OF APPROVAL;

IT WAS FURTHER MOVED, THAT THE DELTA TOWNSHIP BOARD APPROVE THE PROPOSED DEDUCT CHANGE ORDER NO. 1 WITH COMMERCIAL CONTRACTING CORPORATION, REDUCING THE CONTRACT AMOUNT BY \$699,318 TO \$73,076,682, AND DIRECT THE TOWNSHIP MANAGER TO SIGN AND EXECUTE THE CHANGE ORDER CONTINGENT UPON EGLE ORDER OF APPROVAL;

IT WAS FURTHER MOVED, THAT THE DELTA TOWNSHIP BOARD APPROVE THE FOLLOWING PROPOSED CONTRACTS AND CONTRACT AMENDMENTS FOR PROFESSIONAL SERVICES FOR THE PROJECT, AND AUTHORIZE THE TOWNSHIP MANAGER TO SIGN AND EXECUTE

MONDAY, APRIL 4, 2022 TOWNSHIP BOARD MINUTES – REGULAR MEETING
CHARTER TOWNSHIP OF DELTA

THE NECESSARY DOCUMENTS ON BEHALF OF DELTA TOWNSHIP,
CONTINGENT UPON EGLE ORDER OF APPROVAL:

AMENDMENT NO. 2 TO THE AGREEMENT WITH TETRA TECH TO
PROVIDE PROFESSIONAL ENGINEERING SERVICES AT A COST
NOT TO EXCEED \$2,265,500;

PROPOSAL FROM SME FOR GEOTECHNICAL ENGINEERING
SERVICES FOR SOIL AND MATERIALS TESTING IN THE AMOUNT OF
\$178,750; PROPOSAL FROM BENDZINSKI & CO FOR FINANCIAL
ADVISOR SERVICES IN THE AMOUNT OF \$57,000;

PROPOSAL FROM MILLER CANFIELD FOR LEGAL SERVICES IN THE
AMOUNT OF \$64,500;

IT WAS FURTHER MOVED, THAT THE DELTA TOWNSHIP BOARD
APPROVE THE BOND AUTHORIZING ORDINANCE AND DIRECT THE
TOWNSHIP CLERK TO PUBLISH SAID ORDINANCE AS REQUIRED BY
STATE LAW;

AND, IT WAS FURTHER MOVED, THAT THE TOWNSHIP MANAGER BE
AUTHORIZED AND DIRECTED TO EXECUTE THE NECESSARY
DOCUMENTS RELATED TO THE AFOREMENTIONED PROJECTS AT THE
APPROPRIATE TIMES.

TRUSTEE BOWEN SUPPORTED THE MOTION. THE MOTION PASSED 6-
0.

(Supervisor Fletcher arrived at 6:20pm)

8. Fireworks Permit & Agreement

TRUSTEE CASCARILLA MOVED THAT THE REQUEST FOR A
FIREWORKS DISPLAY ON JULY 3, 2022, WITH AN AGREED UPON RAIN
DATE (IF NEEDED), BY PARKS, RECREATION AND CEMETERIES
COMMISSION BE GRANTED, SUBJECT TO ACCEPTABLE WEATHER
CONDITIONS AND AN ON-SITE INSPECTION ON THE DAY OF THE
DISPLAY BY THE FIRE CHIEF OR HIS DESIGNEE.

IT WAS FURTHER MOVED THAT THE TOWNSHIP MANAGER BE
AUTHORIZED TO SIGN THE ATTACHED PERMIT & AGREEMENT WITH
NIGHT MAGIC DISPLAYS.

TRUSTEE MOJICA SUPPORTED THE MOTION. THE MOTION PASSED 6-
0.

XVI. MANAGER'S REPORT – Brian Reed, Township Manager

MONDAY, APRIL 4, 2022 TOWNSHIP BOARD MINUTES – REGULAR MEETING
CHARTER TOWNSHIP OF DELTA

Manager Reed presented his updates to the Township Board:

- The Eaton County Road Commission submitted their bridge application for the Webster Road bridge. We will receive an update on funding in the fall. In the meantime, staff has met with the TAP Program and the DNR to begin the process in figuring out funding for a nonmotorized component for the bridge when it gets rebuilt.
- Finance 101 event is on Thursday starting at 6:00 PM at the Community Center.
- Friday at 3:00 PM is the Tour of the Xavier Degroat Autism Foundation Museum.
- Final interviews for the Human Resource Director position are tomorrow.
- Fire Department completed the agility and written testing of candidates. Still have many candidates to choose from and will work with the chiefs over the next few weeks to hopefully get back up to full staffing soon. Currently have 8 open positions.
- Finance Director Courtney Nicholls received her CPA certification this week.

XVII. COMMITTEE OF THE WHOLE

9. Planning Annual Report

Planning Director Gary Bozek presented the Planning Departments 2021 Annual Report to the Board.

XVIII. PUBLIC COMMENTS

XIX. CLOSED SESSION

XX. ADJOURNMENT –

Supervisor Fletcher adjourned the meeting at 6:40 PM.

CHARTER TOWNSHIP OF DELTA

KENNETH R. FLETCHER, SUPERVISOR

MARY R. CLARK, TOWNSHIP CLERK

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Engineering Department

(517) 323-8540

TO: Supervisor Fletcher and the Delta Township Board

FROM: Ernest A. West, P.E., Township Engineer

DATE: April 11, 2022

**SUBJECT: MDOT 2207B Form Update – MDOT Right of Way Permits
Governmental Resolutions**

In 2015, the Township took action to approve the resolution as presented for the MDOT Performance Resolution, which is used for MDOT right of way permits. Delta Township was recently notified that MDOT has updated its form for Governmental Resolutions and it must be updated and presented for approval.

The following motion is offered for your consideration:

"I move that the Delta Township Board accept the MDOT Performance Resolution as presented. I further move that the Township Clerk authorized and directed to execute the necessary documents related to the aforementioned project."

Staff will attend the April 18, 2022 Board meeting to answer any questions or address any concerns from the Board. If there any questions in the interim, please let us know. Thank you.

PERFORMANCE RESOLUTION FOR MUNICIPALITIES

This Performance Resolution (Resolution) is required by the Michigan Department of Transportation for purposes of issuing to a Municipality an "Individual Permit for Use of State Highway Right of Way", and/or an "Annual Application and Permit for Miscellaneous Operations within State Highway Right of Way".

RESOLVED WHEREAS, the _____
(County, City, Village, Township, etc.)

hereinafter referred to as the "MUNICIPALITY," periodically applies to the Michigan Department of Transportation, hereinafter referred to as the "DEPARTMENT," for permits, referred to as "PERMIT," to construct, operate, use and/or maintain utilities or other facilities, or to conduct other activities, on, over, and under State Highway Right of Way at various locations within and adjacent to its corporate limits;

NOW THEREFORE, in consideration of the DEPARTMENT granting such PERMIT, the MUNICIPALITY agrees that:

1. Each party to this *Resolution* shall remain responsible for any claims arising out of their own acts and/or omissions during the performance of this *Resolution*, as provided by law. This *Resolution* is not intended to increase either party's liability for, or immunity from, tort claims, nor shall it be interpreted, as giving either party hereto a right of indemnification, either by Agreement or at law, for claims arising out of the performance of this Agreement.
2. If any of the work performed for the MUNICIPALITY is performed by a contractor, the MUNICIPALITY shall require its contractor to hold harmless, indemnify and defend in litigation, the State of Michigan, the DEPARTMENT and their agents and employee's, against any claims for damages to public or private property and for injuries to person arising out of the performance of the work, except for claims that result from the sole negligence or willful acts of the DEPARTMENT, until the contractor achieves final acceptance of the MUNICIPALITY Failure of the MUNICIPALITY to require its contractor to indemnify the DEPARTMENT, as set forth above, shall be considered a breach of its duties to the DEPARTMENT.
3. Any work performed for the MUNICIPALITY by a contractor or subcontractor will be solely as a contractor for the MUNICIPALITY and not as a contractor or agent of the DEPARTMENT. The DEPARTMENT shall not be subject to any obligations or liabilities by vendors and contractors of the MUNICIPALITY, or their subcontractors or any other person not a party to the PERMIT without the DEPARTMENT'S specific prior written consent and notwithstanding the issuance of the PERMIT. Any claims by any contractor or subcontractor will be the sole responsibility of the MUNICIPALITY.
4. The MUNICIPALITY shall take no unlawful action or conduct, which arises either directly or indirectly out of its obligations, responsibilities, and duties under the PERMIT which results in claims being asserted against or judgment being imposed against the State of Michigan, the Michigan Transportation Commission, the DEPARTMENT, and all officers, agents and employees thereof and those contracting governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract. In the event that the same occurs, for the purposes of the PERMIT, it will be considered as a breach of the PERMIT thereby giving the State of Michigan, the DEPARTMENT, and/or the Michigan Transportation Commission a right to seek and obtain any necessary relief or remedy, including, but not by way of limitation, a judgment for money damages.
5. The MUNICIPALITY will, by its own volition and/or request by the DEPARTMENT, promptly restore and/or correct physical or operating damages to any State Highway Right of Way resulting from the installation construction, operation and/or maintenance of the MUNICIPALITY'S facilities according to a PERMIT issued by the DEPARTMENT.

- 6. With respect to any activities authorized by a PERMIT, when the MUNICIPALITY requires insurance on its own or its contractor's behalf it shall also require that such policy include as named insured the State of Michigan, the Transportation Commission, the DEPARTMENT, and all officers, agents, and employees thereof and those governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract.
- 7. The incorporation by the DEPARTMENT of this *Resolution* as part of a PERMIT does not prevent the DEPARTMENT from requiring additional performance security or insurance before issuance of a PERMIT.
- 8. This *Resolution* shall continue in force from this date until cancelled by the MUNICIPALITY or the DEPARTMENT with no less than thirty (30) days prior written notice provided to the other party. It will not be cancelled or otherwise terminated by the MUNICIPALITY with regard to any PERMIT which has already been issued or activity which has already been undertaken.

BE IT FURTHER RESOLVED that the following position(s) are authorized to apply to the DEPARTMENT for the necessary permit to work within State Highway Right of Way on behalf of the MUNICIPALITY.

Title and/or Name:

I HEREBY CERTIFY that the foregoing is a true copy of a resolution adopted by

the _____

 (Name of Board, etc.)
 of the _____ of _____

 (Name of MUNICIPALITY) (County)
 at a _____ meeting held on the _____ day
 of _____ A.D. _____.

Signed

Title

Print Signed Name

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Engineering Department

(517) 323-8540

TO: Supervisor Fletcher and the Delta Township Board

**FROM: Ernest A. West, P.E.
Township Engineer**

DATE: April 11, 2022

SUBJECT: Acceptance of Wind Trace – Phase III Utility Agreement development of Wind Trace Subdivision

Attached, please find an executed Municipal Utility Agreement for extension of public water and sanitary sewer services proposed to serve Phase III of the Wind Trace Subdivision located south of Saginaw Highway and west of Nixon Road in Section 18 of Delta Township. Proposed to be constructed are 46 new single-family residential lots along new public roads (Windford Lane and Windswept Drive).

The document follows the standard form that has been drafted and is currently use by the Township Engineering Department. The agreement has been signed by the developer.

The following motion is offered for your consideration:

"I move that the Delta Township Board approve the Municipal Utility Agreement submitted by Nixon Road Holding Company, LLC for the extension of the public water and sanitary sewer mains to serve the proposed Wind Trace – Phase III subdivision. I further move that the Township Supervisor and Clerk be authorized and directed to sign the agreement on behalf of the Township."

Staff will attend the April 18, 2022 Board meeting to answer any questions or address any concerns the Board may have. If there any questions in the interim, please let us know. Thank you.

**CHARTER TOWNSHIP OF DELTA
MUNICIPAL UTILITY AGREEMENT
FOR
WIND TRACE – PHASE III
IN THE SOUTHEAST 1/4 OF SECTION 18,
DELTA TOWNSHIP, T4N, R3W**

THIS AGREEMENT, made this _____ day of _____, 2022, by and between **NIXON ROAD HOLDING COMPANY, LLC**, a Michigan corporation, whose address is 4248 West Saginaw Highway, Grand Ledge, Michigan 48837-2225, hereinafter referred to as “Developer” and the **CHARTER TOWNSHIP OF DELTA**, a Michigan Municipal Corporation, whose address is 7710 West Saginaw Highway, Lansing, Michigan 48917, hereinafter referred to as “Delta”.

WITNESSETH:

WHEREAS, Developer is desirous of extending the Municipal Sanitary Sewer and/or Water Main Facilities to serve its proposed development in accordance with Chapter 40 of the Township’s Code of Ordinances, as amended, and

WHEREAS, The parties hereto intend by this Agreement to aid in the administration of the extension and/or relocation of the Municipal Sanitary Sewer and/or Water Main Facilities for the proposed development:

NOW, THEREFORE, IT IS HEREBY AGREED by and between the parties heretofore and in consideration of the foregoing and the mutual promises hereinafter contained as follows:

1. This Agreement concerns the approved final Site and Construction Civil Engineering & Site Plans for the Wind Trace Phase III Subdivision, as prepared by KEBS, Inc., dated February 17, 2022, and sealed by Allen J. Patrick, P.E., a Michigan licensed professional engineer; which will serve as the drawings of record as to Sanitary Sewer and/or Water Main Facilities to be built and/or relocated; and which may be revised to incorporate changes in the development of the site that is the subject of the site plan drawings and/or any new phases thereof, subject to prior written approval of the Township Engineer and the revising of the site plan drawings. Issuances of sewer and/or water permits for connecting individual buildings to the Sanitary Sewer and/or Water Main Facilities are subject to satisfactory completion of the Sanitary Sewer and/or Water Main Facilities as set forth in this Agreement.

2. Developer shall arrange for the procurement of the necessary materials, labor and equipment to cause the construction of the Sanitary Sewer and/or Water Main Facilities on private and public properties. Certain of these facilities, upon completion, shall be owned by Delta, in a manner consistent with this Agreement, the plans and specifications, and all applicable statutes, ordinances and rules, and regulations. Developer shall pay all costs of installation and construction of the Sanitary Sewer and/or Water Main Facilities to be owned by Delta upon completion thereof. Developer shall pay all charges incurred by Delta for engineering services as later herein delineated. Developer shall be responsible for contractors retained to perform the work and shall condition final payments to said contractors upon certification of the completed work by the Township Engineer. Safety in the construction of the Sanitary Sewer and/or Water Main Facilities shall be the sole responsibility of the Developer and his contractors. The contractors shall comply with the current applicable requirements of Federal and State of Michigan Occupational Health and Safety regulations during construction of the Sanitary Sewer and/or Water Main Facilities.

3. That the parties agree the facilities indicated herein to be built may be phased or staged. Developer agrees that it will supply Delta with construction plans and specifications for any current phase of the work covered by this Agreement, which plans shall be prepared by a Registered Professional Engineer, licensed to practice in the State of Michigan, to show the proposed utility facilities to become the property of Delta. The plans and specifications shall be consistent with the **DELTA MUNICIPAL UTILITY STANDARDS**. All construction plans and specifications in connection therewith shall be subject to approval by the Township Engineer. The Township Engineer shall forward all such plans for approval of the appropriate State agency and the issuance of the necessary permits, as applicable. When a permit is granted by the appropriate State agency, same shall constitute approval by said agency and the Township Engineer. Developer shall furnish Delta a reproducible copy of the plans and specifications for the Township Engineer's use during construction.

4. That the parties agree a commitment is hereby made on the part of the Developer to build the Sanitary Sewer and/or Water Main Facilities herein indicated within two years of the issuance of the State permits, and on the part of Delta, to own, operate and maintain the public portion of the Municipal Sanitary Sewer and/or Water Main Facilities, being the public sewer main and associated manholes and the public water mains and associated valves and hydrants. The sewer stubs, the building sewer main connecting the buildings to the public sewer main, and the water stubs and leads connecting the public water main to the buildings shall be maintained by the owners of the buildings which are connected.

5. That all resident engineering, layout staking and detailed construction inspection, including compaction of trench backfill material, shall be performed by qualified personnel retained by the Developer.

6. That Developer shall determine, by field survey, vertical and horizontal locations of each sanitary sewer manhole, sanitary sewer service stub-end, water main, water valves, hydrants, fittings, corporation stops, curb stops and all other related appurtenances, after installation of the facilities, for incorporation into as-built drawings, easement exhibits and Township's mapping system.

7. The Township Engineer shall perform the following activities in assessing general compliance with the requirements of Delta's **MUNICIPAL UTILITY STANDARDS** as applicable:

SANITARY SEWER FACILITIES:

Spot check materials, general construction methods and procedures, subgrade and sand bedding of the mains.

Observe subgrade for each manhole.

Observe any and all concrete encasement of risers.

Check out all manholes upon completion of a substantial portion of the project.

Observe air test of system.

Prepare easement grants based upon legal descriptions and easement exhibit drawings provided by Developer, as required.

WATER FACILITIES:

Spot check materials and general construction methods and procedures.

Observe all connections to existing mains.

Coordinate shut down of existing customers as situation dictates.

Operate existing valves when procedures dictate.

Observe pressure test, disinfection and thrust restraint devices; draw and deliver watch samples to an EGLE-certified laboratory.

Prepare easement grants based upon legal descriptions and easement exhibit drawings provided by Developer, as required.

The Township Engineer shall not supervise construction, perform any staking, or necessarily observe all the construction work. Developer shall pay the actual hourly rate of Delta personnel employed to perform engineering services plus time and one-half for overtime and double time for Sunday or Holiday work, plus 70% to cover fringes, transportation, equipment and administrative overhead costs. If the Township Engineer uses a consultant to perform engineering services, the Developer shall pay the actual rate of the consultant. Above said work by the Township Engineer is estimated to cost \$9,000; as much as 20% increase is estimated if part of the work is performed during the period of November through April.

8. That the construction shall not commence until the Township Engineer shall have given written authorization to the Developer. Prior to starting construction work Developer shall have:

- A. Caused his contractor to furnish certificates of insurance noting Delta as an additional insured (see General Conditions of Municipal Utility Standards). Should the Township Engineer use a consultant to perform engineering services as outlined in this Utility Agreement, the Developer shall also include the consultant as an additional insured.
- B. Bulkhead the existing sanitary sewer main at a location and in the manner approved by the Township Engineer to preclude storm water getting into the sanitary sewer system.
- C. Conducted the pre-construction meeting (See General Specifications of Municipal Utility Standards).
- D. Caused his contractor to have obtained proper permits from the Road Commission and the other governmental agencies as may be applicable, and to have notified the **MISS DIG** program.

9. It is agreed between the parties that the Township Engineer shall have jurisdiction and control of the water valves in Delta's existing water mains and that any time the Water Main Facilities must be turned on or off in order to facilitate the construction of the new Water Main Facilities, same shall be done under the jurisdiction or representatives of the Township Engineer. Water meters shall not be installed until after the Township Engineer has certified the satisfactory completion of the work; however, at the sole discretion of the Township, temporary meters may be installed at the expense of the Developer for water to be used in the construction of a building, said temporary water meter to be installed by Delta's Water Department personnel only after the pressure testing and "safe" water sampling is complete and with the affirmation of the Township Engineer. If temporary meters are permitted by the Township, the Developer shall be liable for any damage or loss which is incurred due to the Developer's use of the

Township water system. The Township Engineer shall not draw the “safe” water sample prior to satisfactory completion of that portion of the public sanitary sewer and/or water systems serving the same buildable parcels of land.

10. That the Township Engineer shall certify the satisfactory completion of the work provided for hereunder; said certificate shall be filed with the Township Clerk. The following items, as applicable, shall be completed before final certification can be made:

- A. A satisfactory high pressure hydrostatic testing of the Water Main Facilities shall be complete.
- B. Receipt of tests of water taken from the Water Main Facilities showing same to have been tested “safe”.
- C. A satisfactory air test, deflection tests and CCTV inspection of the Sanitary Sewer mains shall be completed.
- D. Developer shall complete clean-up of construction site within the road right-of-way.
- E. Developer shall execute and deliver a deed of grant from Developer to the Township covering all utility installation which is to be owned by Delta.
- F. Final construction Waivers of Lien on the project shall be filed with the Township Engineering Department.
- G. Easement grants, suitable for recording, granting to Delta access to the utility mains and appurtenances to be owned by Delta for construction, operation and maintenance purposes, including the right to make future hook-ups or connections to any of said lines shall have been delivered for such mains not constructed in public rights-of-way. The easement grants shall hold Developer responsible for costs of repair to any landscaping or other improvements that may exist within the easements and may become damaged or destroyed in the initial construction of the utilities. Upon acceptance of the utility by the Township, the Township shall be responsible for returning all seeded surface area, driveways and parking areas to substantially the same condition after repairs and/or maintenance are completed by the Township. Developer’s Surveyor/Engineer shall prepare legal description(s) and easement exhibit drawing(s) based upon the final installed location of the Sanitary Sewer and Water Main Facilities.
- H. The Developer’s Engineer shall prepare as-built drawings for the Sanitary Sewer Facilities and the Water Main Facilities. As-built drawings shall be provided electronically in CAD and .pdf formats. As-built drawings shall update the construction drawings to accurately reflect the installed location, elevation and conditions of final utility installation based upon field measurements incorporated into the CAD file(s). CAD files shall be based upon Michigan South Zone (2113) State Plane Coordinate System NAD83 (2011) Epoch 2010.00 realization and the 1988 North American Vertical Datum (NAVD88) to an accuracy of +/- 0.01 feet vertically and +/- 0.1 feet horizontally.

11. That no permits for the use of any utilities shall be either requested or issued until after the facilities which are to become the property of Delta have been certified as satisfactorily complete by the Township Engineer and the proper deeds of grant, waivers of lien and easement agreements are provided to the Township in accordance with the requirements of Paragraph 8 of this Agreement. In the event of a violation of this paragraph, the Township may without notice or liability to the Developer, disconnect the facilities and/or take any other action necessary to prevent the flowage of sanitary sewage into the public sewer system and/or the flowage of water into the facilities constructed pursuant to this Agreement. The Developer shall pay all costs, including actual attorneys' fees, which the Township incurs in enforcing the provisions of this paragraph.

12. It is further agreed by the parties that no building shall be occupied nor an occupancy permit be issued until after an access road shall be completed to assure access by Delta's Fire Department apparatus and the Township Engineer has certified to the satisfactory completion of the work.

13. Delta agrees that when certification of final approval has been made by the Township Engineer, subject to a final financial accounting and any other applicable considerations which may arise, the Board of Delta shall accept the certain facilities which are to be a part of Delta's Municipal Sanitary Sewer and/or Water Main Facilities.

14. That Developer guarantees the materials and workmanship in the facilities for a period of not more than two (2) years from the date of partial utilization, but at least one (1) year from the date of final acceptance of said facilities by the Township Board.

15. Developer shall, upon completion of construction of the Sanitary Sewer and/or Water Main Facilities, certify as to the costs of materials, labor, equipment, engineering and administrative overhead to the Township Engineer so that Delta may capitalize donated assets.

16. To the fullest extent permitted by law, the Developer shall indemnify and hold harmless Delta and its agents and employees from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or in any way related to construction, installation and/or hook-up operations, or the duties or obligations of this Agreement, caused in whole or in part by any acts or omissions of the Developer, a contractor, or anyone directly or indirectly employed by them or anyone for whose acts they may be liable. The Developer's indemnification responsibility shall be to the fullest degree of the Developer' fault (or the fault of any others for whom the Contractor is responsible), except that the Developer shall not be obligated to indemnify to the extent of the Delta's sole negligence. The

Developer shall be responsible to Delta and its agents and employees from and against all amounts such parties may be required to pay in attorneys' fees in order to pursue enforcement of this provision against the Developer or otherwise obtain indemnification from the Developer provided under the terms of this Paragraph 16. Such obligations shall not be construed to negate, abridge or reduce any other rights or obligations of indemnity which would otherwise exist as to any party or person set forth in this Paragraph 16.

17. This Agreement shall expire seven (7) years from the first said date and may be amended or extended at any time upon mutual consent of the parties.

18. Partial Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable in any manner, the remaining provisions of the Agreement shall nonetheless continue in full force and effect without being impaired or invalidated in any way. In addition, if any provision of this Agreement may be modified by a court of competent jurisdiction such that it may be enforced, then said provision shall be modified and, as modified, shall be fully enforced.

19. Applicable Law. This Agreement, together with the right, duties and obligations hereunder, shall be construed in accordance with the laws of the State of Michigan.

20. Conflict. In the event of a conflict between the terms of this Agreement and the Township Code of Ordinances, the provisions contained in the Township Code of Ordinances shall govern.

21. Entire Agreement. Except as otherwise stated herein, this Agreement contains the entire understanding of the parties hereto with respect to the subject matter contained herein, supersedes all prior agreements, understandings and negotiations; and no parole evidence of prior or contemporaneous agreements, understanding and negotiations shall govern or be used to construe or modify this Agreement. No modification or alteration hereof shall be deemed effective unless in writing and signed by all parties to this Agreement.

22. Code of Ordinances. The Developer shall comply with the provisions of the Township Code of Ordinances which are in effect at the time when the work is performed under this Agreement, even though there may be changes to these Ordinances after the date that this Agreement is signed by the Developer.

23. Termination. In the event that the Developer breaches any of the terms, covenants or conditions contained in this Agreement, the Township, at its option and after providing written notice thereof to the Developer and Developer's failure to cure the same within twenty (20) calendar days after Developer's receipt thereof, may terminate this Agreement and all of the rights of Developer hereunder

shall cease. The Township shall be entitled to all costs, including actual attorneys' fees, which the Township incurs because of the Developer's breach of this Agreement.

24. Time. Time is of the essence to this Agreement and each and all of its provisions.

SIGNATURES APPEAR ON FOLLOWING PAGES



IN THE PRESENCE OF:

**CHARTER TOWNSHIP OF DELTA, a
Municipal Corporation**

Witness #1: _____
(Printed Name)

Kenneth R. Fletcher, Supervisor
(per authorization contained in the Board
Resolution attached as "Exhibit A")

Witness #2: _____
(Printed Name)

Mary R. Clark, Clerk
(per authorization contained in the Board
Resolution attached as "Exhibit A")

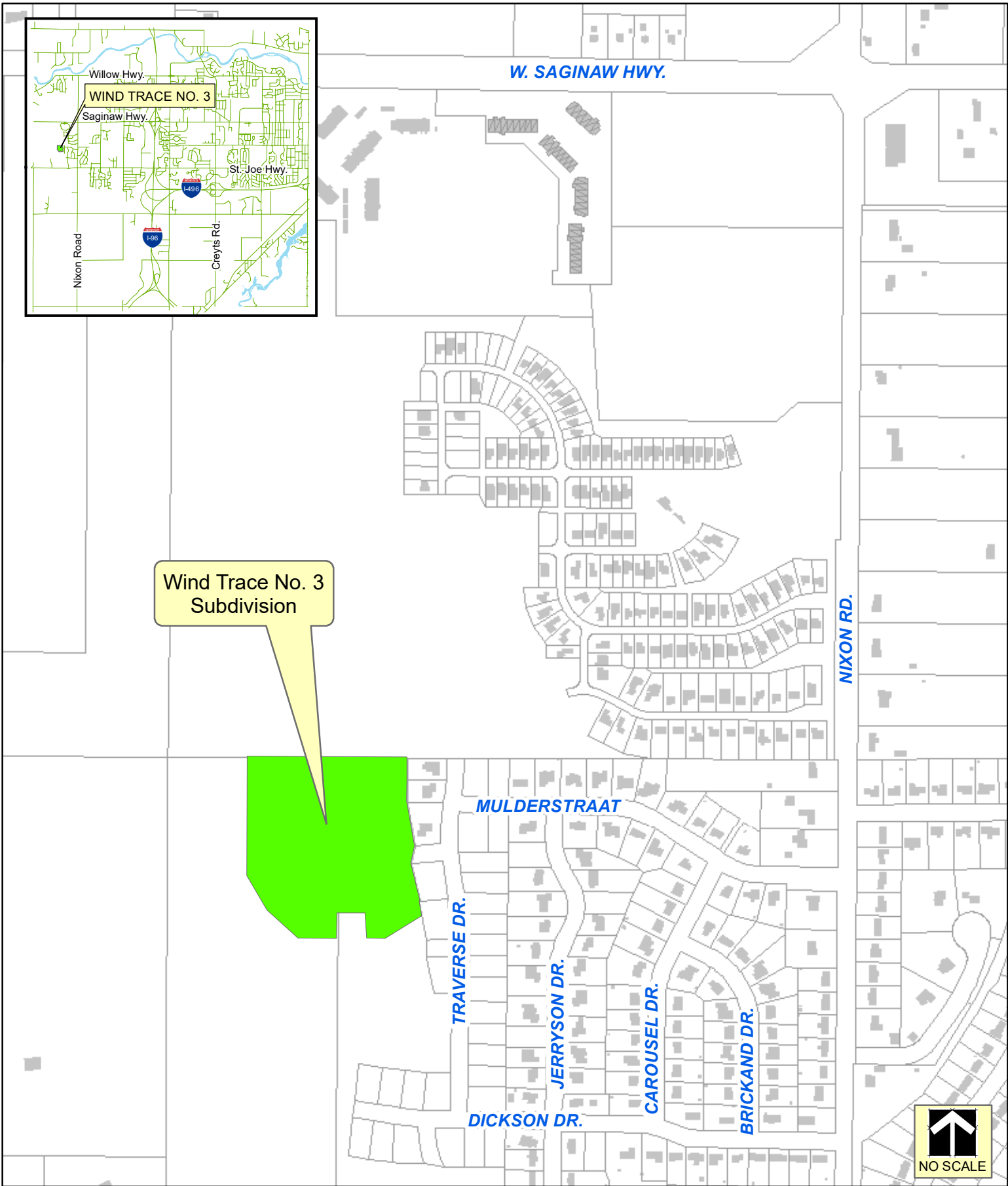
STATE OF MICHIGAN }
 } ss
COUNTY OF EATON }

On this _____ day of _____, 2022 before me appeared Kenneth R. Fletcher and Mary R. Clark, to me personally known, who being by me duly sworn, did say that they are the Supervisor and Clerk, respectively of the Charter Township of Delta, who executed the within instrument and acknowledged said instrument to be a free act and deed of said Township.

Notary Public _____ County, MI

My Commission Expires: _____

DRAFTED BY:
Jennifer Bernardin
Engineering Department Assistant
Charter Township of Delta
7710 West Saginaw Highway
Lansing, Michigan 48917



DELTA CHARTER TOWNSHIP

7710 W. SAGINAW HIGHWAY
LANSING, MI 48917
517.323.8555



WIND TRACE SUBDIVISION
NO. 3
LOCATION MAP

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Engineering Department

(517) 323-8540

TO: Supervisor Fletcher and the Delta Township Board
FROM: Ernest A. West, P.E., Township Engineer
DATE: April 11, 2022
**SUBJECT: 2022 Sidewalk Raising Program
Bid Results and Recommendation for Award**

On March 24, 2022, the Township received one (1) bid for the 2022 Sidewalk Raising Program project. This project consists of concrete jacking of selected portions of deteriorated sidewalk within Zone 2 of the Delta Township sidewalk repair program area (see attached location map).

The single bid was submitted by Concrete Raising and Leveling Co. of Mason, Michigan, in the amount of \$9,460.00. A copy of the bid tabulation is included with this memorandum.

The Township contracted with Concrete Raising and Leveling Co. for the 2017, 2018, 2019, and 2021 Sidewalk Raising Program project. Concrete Raising and Leveling successfully completed each of these previous projects and we would have no concerns about using them for this years' project.

Based upon the single bid received and our previous experience with the bidder, it is recommended that the Township Board award the contract for the subject project to Concrete Raising and Leveling Co. in the amount of \$9,460.00.

The following motion is offered for your consideration:

"I move that the Delta Township Board accept the bid from Concrete Raising and Leveling Co. for the 2022 Sidewalk Raising Program project in the amount of \$9,460.00. I further move that the Township Manager be authorized and directed to execute the necessary documents related to the aforementioned project."

Staff will attend the April 18, 2022 Board meeting to answer any questions or address any concerns from the Board. If there any questions in the interim, please let us know. Thank you.

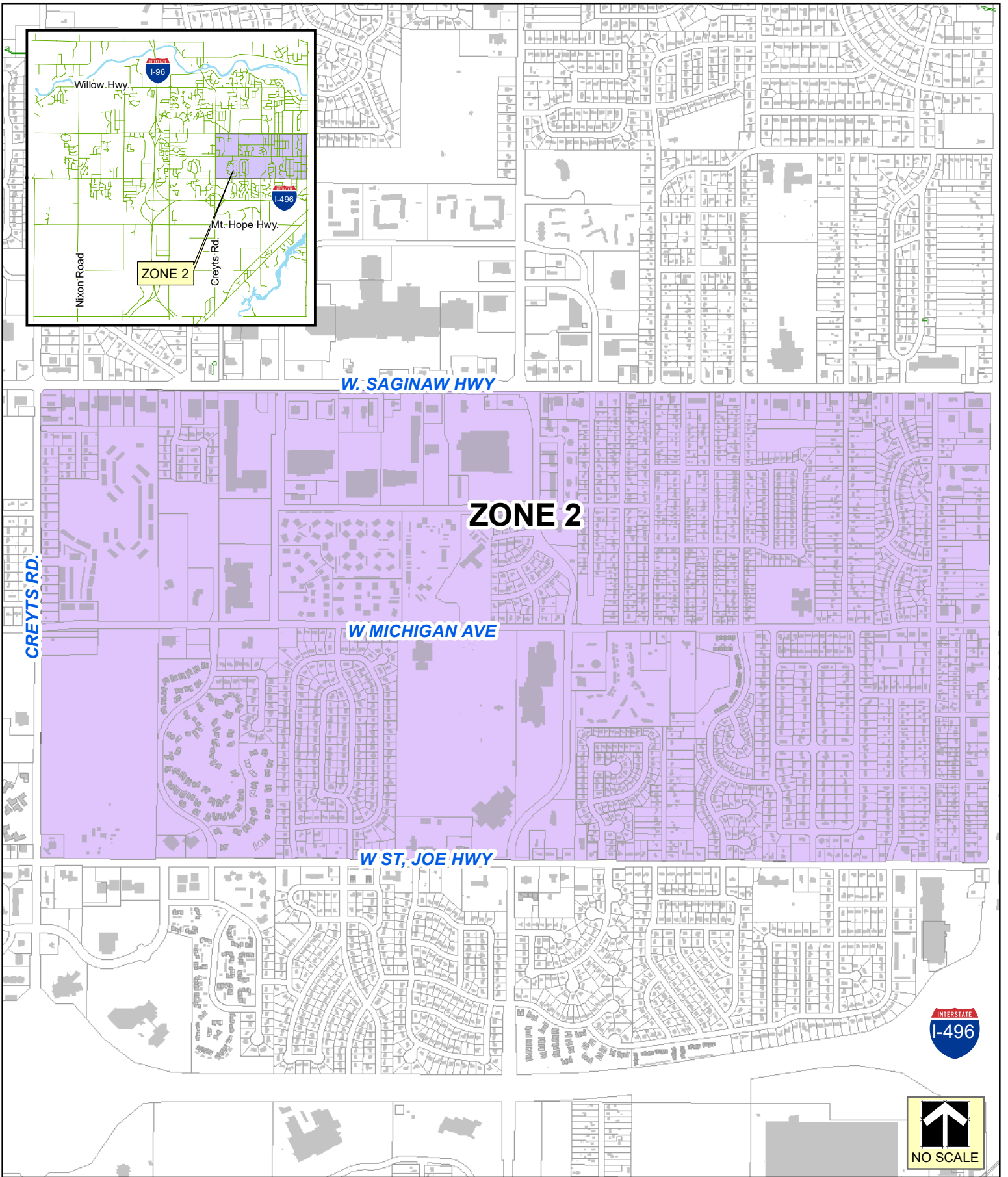


Bid Tabulation
2022 Sidewalk Raising Program
Delta Township Engineering Department

				Concrete Raising and Leveling Mason, MI	
Item No.	Description	Estimated Quantity	Units	Bid Unit Price	Extended Price
1	Mobilization	1	LSUM	\$ -	\$ -
2	Concrete Jacking	172	FLAGS	\$ 55.00	\$ 9,460.00
3	Maintaining Traffic	1	LSUM	\$ -	\$ -
Total of all Extended Prices for Base Bid (items 1 through 3)				\$	9,460.00

I certify that this is a true and correct tabulation of the bids received in Delta Township, Eaton County, State of Michigan on Thursday, March 24, 2022.

 Ernest A. West, P.E.
 Township Engineer



DELTA CHARTER TOWNSHIP

7710 W. SAGINAW HIGHWAY
 LANSING, MI 48917
 517.323.8555



2022
 SIDEWALK
 REPAIRS
 ZONE 2

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Engineering Department

(517) 323-8540

TO: Supervisor Kenneth R. Fletcher and the Delta Township Board

FROM: Ernest A. West, P.E., Township Engineer

DATE: April 11, 2022

**SUBJECT: 2022 Sidewalk Replacement Program
Bid Results and Recommendation for Award**

On March 24, 2022, the Township received three (3) sealed bids for the 2022 Sidewalk Replacement Program project. This project consists of removing and replacing selected portions of deteriorated sidewalk and curb ramps within Zone 2 of the Delta Township sidewalk repair program area (see attached location map).

The low bid was submitted by Lopez Concrete Construction, LLC of Lansing, Michigan, in the amount of \$39,222.00. A copy of the bid tabulation is included with this memorandum.

The Township has not previously worked with this Contractor. Staff conducted a post bid interview with one of the owners of the company regarding their bid and how they will approach the project. The answers given in the post bid interview were consistent with the answers given by other successful contractors used for this type of work. Staff also contacted references from previous projects, including staff at Meridian Township and Delhi Township, who were familiar with Lopez Concrete Construction's work. The references received for this firm indicated that while they are a relatively smaller, family-owned business, the other clients were happy with their work and indicated that they were easy to work with.

Based upon their low bid, the post bid interview, and good references from other municipalities in the area, it is recommended that the Township Board award the contract for the subject project to Lopez Concrete Construction in the amount of \$39,222.00.

The following motion is offered for your consideration:

"I move that the Delta Township Board accept the bid from Lopez Concrete Construction for the 2022 Sidewalk Replacement Program project in the amount of \$39,222.00. I further move that the Township Manager be authorized and directed to execute the necessary documents related to the aforementioned project."

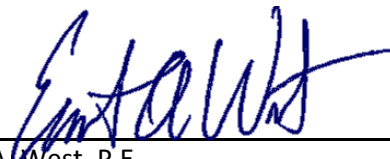
Staff will attend the April 18, 2022 Board meeting to answer any questions or address any concerns from the Board. If there any questions in the interim, please let us know. Thank you.

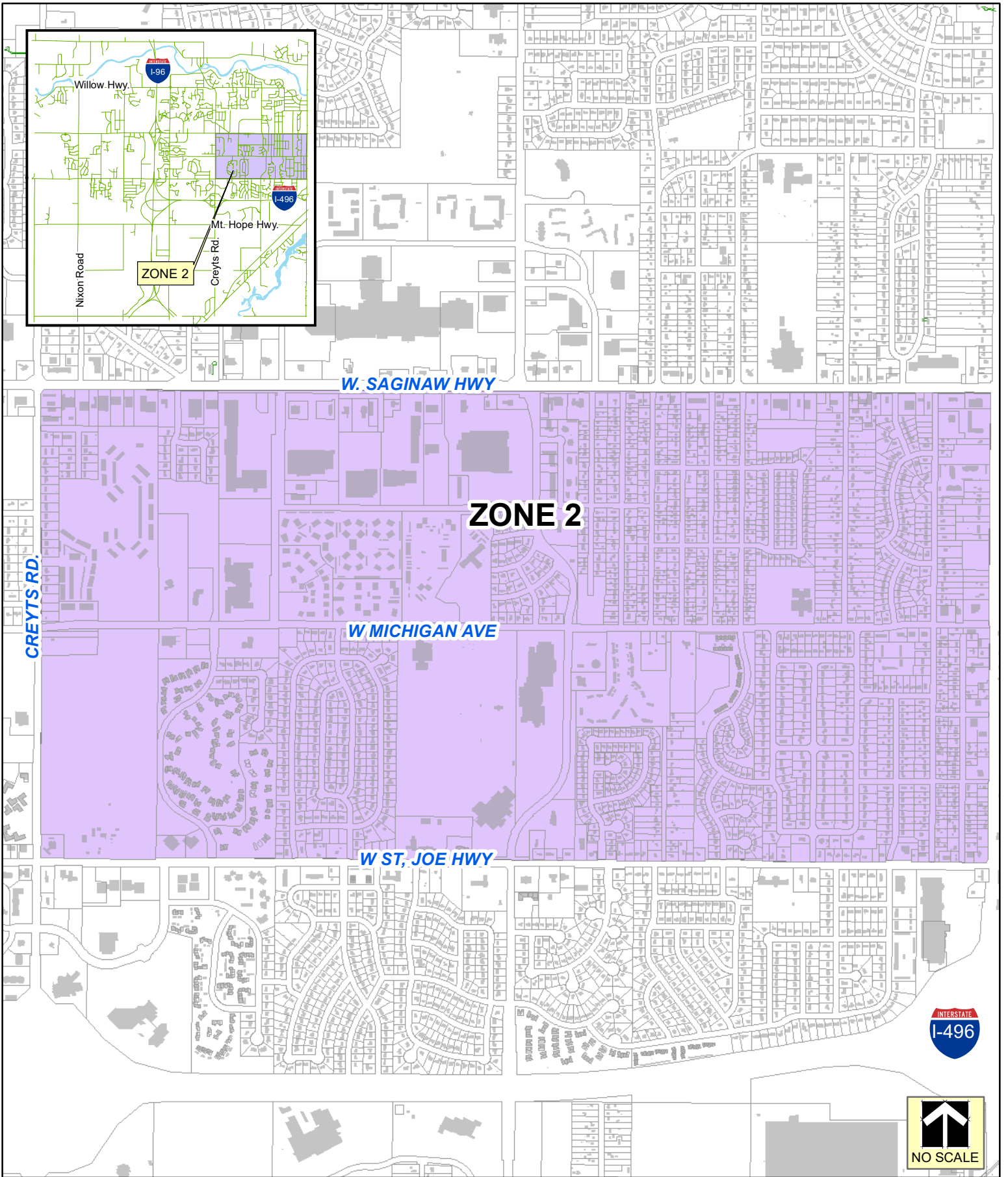


Bid Tabulation
2022 Sidewalk Replacement Program
Delta Township Engineering Department

Item No.	Description	Estimated Quantity	Units	Lopez Concrete Construction, LLC Lansing, MI		Bearstone Construction Bath, MI		Able Concrete DeWitt, MI	
				Bid Unit Price	Extended Price	Bid Unit Price	Extended Price	Bid Unit Price	Extended Price
1	Sidewalk Ramp, Rem	88	SYD	\$ 21.00	\$ 1,848.00	\$ 2.50	\$ 220.00	\$ 54.00	\$ 4,752.00
2	Curb and Gutter, Rem	147	LFT	\$ 15.00	\$ 2,205.00	\$ 15.00	\$ 2,205.00	\$ 20.00	\$ 2,940.00
3	Ramp Slope Restoration	13	SYD	\$ 20.00	\$ 260.00	\$ 13.08	\$ 170.04	\$ 54.00	\$ 702.00
4	Concrete Curb and Gutter	147	LFT	\$ 25.00	\$ 3,675.00	\$ 25.00	\$ 3,675.00	\$ 55.00	\$ 8,085.00
5	Sidewalk Ramp, Conc, 6 inch	1065	SFT	\$ 7.00	\$ 7,455.00	\$ 7.25	\$ 7,721.25	\$ 17.00	\$ 18,105.00
6	Detectable Warning Panels, Cast Iron	50	LFT	\$ 95.00	\$ 4,750.00	\$ 140.00	\$ 7,000.00	\$ 110.00	\$ 5,500.00
7	Joint Sealant	120	LFT	\$ 5.00	\$ 600.00	\$ 10.00	\$ 1,200.00	\$ 20.00	\$ 2,400.00
8	Mobilization	1	LSUM	\$ 800.00	\$ 800.00	\$ 3,500.00	\$ 3,500.00	\$ 10,855.90	\$ 10,855.90
9	Sidewalk, Rem	214	SYD	\$ 12.00	\$ 2,568.00	\$ 22.50	\$ 4,815.00	\$ 54.00	\$ 11,556.00
10	Sidewalk Conc, 4 inch, MDOT Class II Sand Base	1716	SFT	\$ 5.00	\$ 8,580.00	\$ 4.50	\$ 7,722.00	\$ 14.75	\$ 25,311.00
11	Sidewalk Conc, 6 inch, MDOT Class II Sand Base	206	SFT	\$ 6.00	\$ 1,236.00	\$ 6.00	\$ 1,236.00	\$ 16.00	\$ 3,296.00
12	Sidewalk Slope Restoration	153	SYD	\$ 15.00	\$ 2,295.00	\$ 13.08	\$ 2,001.24	\$ 54.00	\$ 8,262.00
13	Sprinkler Head, Remove, Replace or Relocate	4	EACH	\$ 50.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 200.00	\$ 800.00
14	Maintaining Traffic	1	LSUM	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 8,000.00	\$ 8,000.00
15	Joint Sealant	250	LFT	\$ 5.00	\$ 1,250.00	\$ 10.00	\$ 2,500.00	\$ 20.00	\$ 5,000.00
Total of all Extended Prices for Base Bid (items 1 through 15)				\$	39,222.00	\$	46,865.53	\$	115,564.90

I certify that this is a true and correct tabulation of the bids received in Delta Township, Eaton County, State of Michigan on Thursday, March 24, 2022.


 Ernest A. West, P.E.
 Township Engineer



DELTA CHARTER TOWNSHIP

7710 W. SAGINAW HIGHWAY
 LANSING, MI 48917
 517.323.8555



2022
 SIDEWALK
 REPAIRS
 ZONE 2



Manager's Office

(517) 323-8590

TO: The Delta Township Board
FROM: Kenneth R. Fletcher, Township Supervisor
DATE: April 18, 2022
SUBJECT: Board and Commission Appointments

I respectfully submit for your consideration the following individuals to be reappointed to the respective Delta Township Boards/Commissions:

Zoning and Sign Board of Appeals

- **Jeff Hicks** is reappointed to a full three-year term expiring March 31, 2025.

Parks, Recreation and Cemeteries Commission

- **Lonnie Lee** is reappointed to a full three-year term expiring March 31, 2025.

Delta Township Saginaw Highway Corridor Improvement Authority

- **Bryan Torok** is appointed to a partial term expiring June 30, 2023, replacing John Daher, who passed away in February 2022.

Therefore, I offer the following motion for your consideration:

“I move that the aforementioned persons be appointed to the Township Boards/Commissions; and that the Clerk is hereby directed to send notification to all of those selected informing them of their appointment.”

Alannah Doak

From: Mary Clark
Sent: Tuesday, March 29, 2022 10:49 AM
To: Mary Worland; Ken Fletcher
Subject: FW: Reappointment to ZBA

I thought I had forwarded this email to you both regarding Jeff's desire to be reappointed.

Mary R Clark, MiPMC

Delta Township Clerk
Michigan Association of Municipal Clerks Board of Directors (MAMC) –President
2020 MAMC Township Clerk of the Year
Capitol Area Municipal Clerks (CAMC) – Immediate Past President
7710 West Saginaw
Lansing, MI 48917
517-323-8500



*"Do the best you can until you know better.
Then when you know better, do better."
Maya Angelou*

From: Jeff Hicks <jeffchicks@gmail.com>
Sent: Thursday, February 10, 2022 11:42 AM
To: Mary Clark <mclark@deltami.gov>
Subject: Re: Reappointment to ZBA

Hi, Mary.

I'm sorry.I've been out of the country the last 3 weeks.

I would like to kindly request reappointment to the ZBA. If you would be so kind as to pass along my request to be reappointed, I would certainly appreciate it.

Thank you,

Jeff

From: Mary Clark <mclark@deltami.gov>
Sent: Thursday, February 10, 2022 11:39:38 AM
To: Jeff Hicks (jeffchicks@gmail.com) <jeffchicks@gmail.com>
Subject: Reappointment to ZBA

Jeff,
Can you please shoot me a quick email requesting reappointment?

Hope all is well.

Thanks,

Mary R Clark, MiPMC

Delta Township Clerk
Michigan Association of Municipal Clerks Board of Directors (MAMC) –President
2020 MAMC Township Clerk of the Year
Capitol Area Municipal Clerks (CAMC) – Immediate Past President
7710 West Saginaw
Lansing, MI 48917
517-323-8500



*"Do the best you can until you know better.
Then when you know better, do better."
Maya Angelou*

CAUTION: This email originated from outside of the Delta Township organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Lonnie C. Lee
5743 River Ridge Drive
Lansing, MI 48917

January 31, 2022

Ms. Mary R. Clark
Clerk, Charter Township of Delta
7710 West Saginaw Highway
Lansing, MI 48917-9712

Dear Ms. Clark:

Thank you for your letter notifying me that my term, serving on the Parks, Recreation & Cemeteries Commission of Delta Township, will be expiring on March 31, 2022. I continue to be committed to and passionate about serving on the Parks, Recreation & Cemeteries Commission of Delta Township. Therefore, I am writing to express my interest in being considered for an additional term on the Parks, Recreation & Cemeteries Commission of Delta Township.

Your consideration in this matter, is very much appreciated.

Sincerely,


Lonnie C. Lee

Rec'd
2.3.22

Supervisor Kenneth R. Fletcher
Clerk Mary R. Clark
Treasurer Dennis R. Fedewa
Manager Brian T. Reed



Trustee Elizabeth S. Bowen
Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Karen J. Mojica

Manager's Office

(517) 323-8590

**CHARTER TOWNSHIP OF DELTA
WEST SAGINAW HIGHWAY CORRIDOR IMPROVEMENT AUTHORITY (CIA)
BOARD APPOINTMENT APPLICATION**

Delta Charter Township is creating a Corridor Improvement Authority (CIA) for West Saginaw Highway. Business owners, residents, and property owners can apply to be members of this important new board. CIA Board members will help create a vision for the corridor and develop strategies to guide investment and growth. Members should be passionate about creating change and placemaking. Ideal candidates understand the value of collaboration between members of the CIA, the community, public entities, and private interests. This is an unpaid position. Members are appointed for four-year terms, except for those appointed at the initiation of the CIA who shall be appointed to staggered terms. Appointments may be renewed.

Please provide the following information, please print.

Name: Bryan Torok Email Address: btorok57@att.net

Mailing Address: 1131 Meadow Glen Lansing Mi 48917
Street City State Zip

Residence Address: 1131 Meadow Glen Lansing Mi 48917
Street City State Zip

Cell Phone: 517-256-0256 Alt Phone: 517-256-3341

Are you a resident of the Delta Township? Yes No of the CIA Development Area? Yes No

Do you have an ownership or business interest in property within the CIA Development Area? Yes No

If so, what is the address of the property: 908 Elmwood Rd, Lansing, Mi. 48917

What is your interest in the property? (i.e. owner, officer, trustee, principal, or employee) Owner/Partner

Why would you like to serve on this Board?

I am interested in helping to create a vision and developing strategies for the corridor.

Educational Background: Bachelor-Business-Western Michigan University

Occupational Background: West Zone Sales Director Michigan Lottery; Co-Owner The Smoke N Pig BBQ

Signature:  Date: 5-31-2021

**Please Return Application to: Delta Township Manager, 7710 West Saginaw Highway, Lansing, MI 48917
or email to manager@deltami.gov. Deadline June 4, 2021.**





Manager's Office

(517) 323-8590

To: Supervisor Kenneth R. Fletcher and the Delta Township Board
From: Brian Reed, Delta Township Manager
Date: April 18, 2022
Subject: Resolution of Support of the WRRF Project for Congressionally Directed Funding

With the costs for phase 1 of the Water Resource Recovery Facility (WRRF) escalating due to inflationary pressures, labor and material shortages, and other circumstances brought upon by the Covid-19 Pandemic, Delta Township is seeking additional financial assistance through the federal process for congressionally directed funding.

To further this effort, Township will be submitting an application for consideration to Congressman Tim Walberg's office for the purpose of Community Project Funding for fiscal year 2023. As part of the application, a resolution of support from local elected officials is required.

The Township is also working through a similar process with the offices of both Senator Stabenow and Senator Peters.

Therefore, I recommend the following motion:

"I move that the Delta Township Board approve the resolution of support for the Water Resource Recovery Facility Major Capital Improvements Project for consideration of additional Congressionally Directed Funding."

CHARTER TOWNSHIP OF DELTA

EATON COUNTY, MICHIGAN

**RESOLUTION OF SUPPORT FOR FUNDING THE DELTA TOWNSHIP WATER
RESOURCE RECOVERY FACILITY MAJOR CAPITAL IMPROVEMENTS PROJECT**

At a regular meeting of the Township Board of the Charter Township of Delta, Eaton County, Michigan (the “Township”), held on April 18, 2022 at 6:00 p.m.:

PRESENT: Trustees:

ABSENT: Trustees:

The following resolution was offered by Trustee _____ and seconded by Trustee _____:

WHEREAS, Delta Township’s Water Resource Recovery Facility (WRRF) has reached the end of its useful life; and

WHEREAS, Delta Township is making a substantial investment to rebuild its Water Resource Recovery Facility after four years of studying, planning, and design; and

WHEREAS, the Delta Township WRRF is a regional asset and economic driver serving major employers such as GM, Meijer, Auto-Owners, Lansing Community College, and the State of Michigan Secondary Complex; and

WHEREAS, Scheduled improvements will meet advanced treatment standards as set by the Federal Safe Drinking Water Act preserving water quality in the Grand River and surrounding watersheds; and

WHEREAS, Due to inflationary pressures, in addition to labor and material shortages brought upon by the Covid-19 Pandemic and other circumstances impacting the economic market, the costs for phase 1 have escalated by nearly 40%; and

WHEREAS, Delta Township is seeking additional financial assistance for this critical infrastructure project that would reduce the burden of additional scheduled rate increases on residents, businesses, and industry.

THEREFORE, BE IT HEREBY RESOLVED that the Delta Township Board is supportive of efforts to seek and apply for congressionally directed spending proposals for the regional benefit of its Water Resource Recovery Facility.

AYES: Trustees:

NAYS: Trustees:

RESOLUTION DECLARED ADOPTED.

Mary R. Clark
Delta Township Clerk

STATE OF MICHIGAN)
) ss:
COUNTY OF EATON)

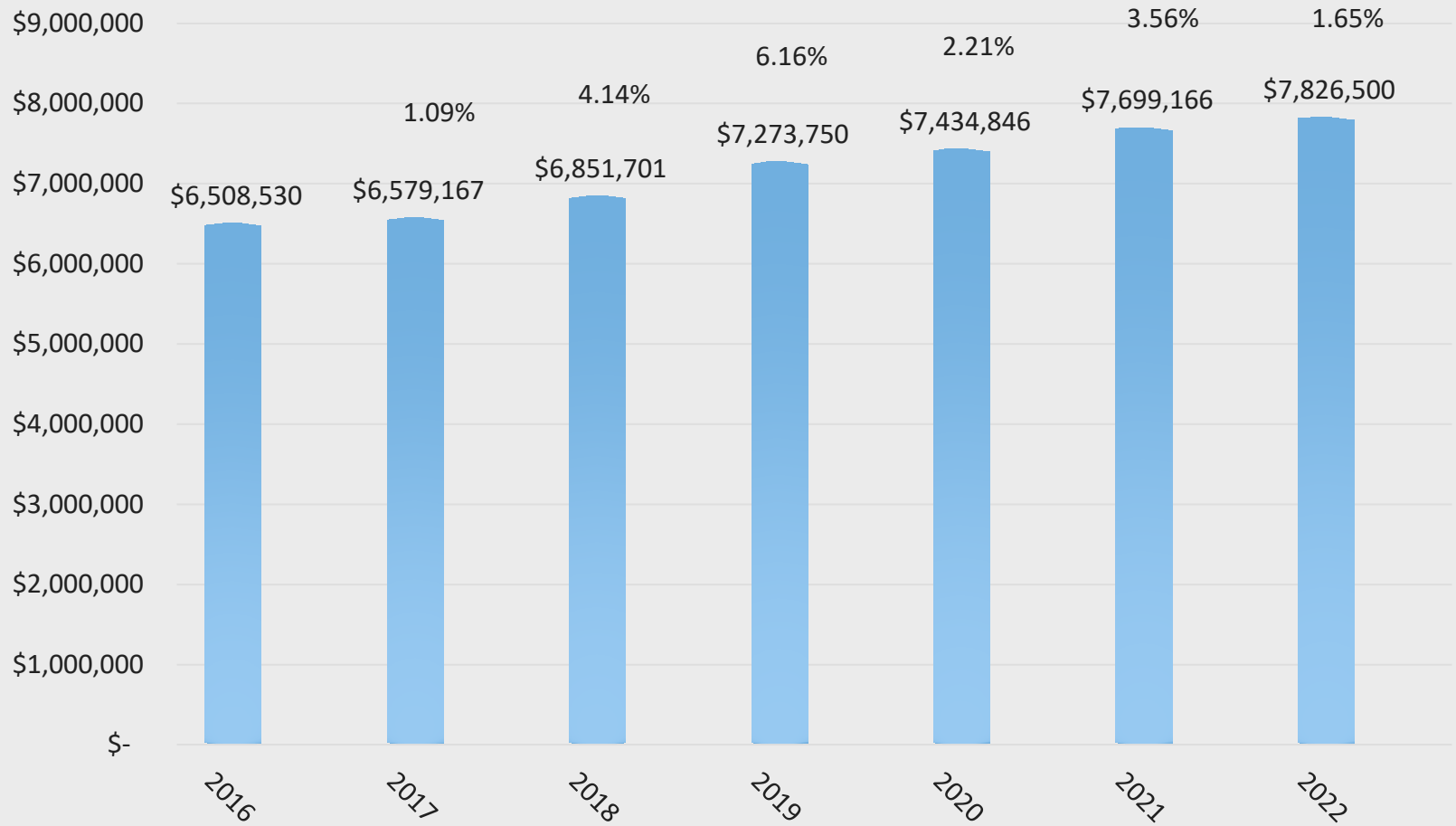
I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Delta, Eaton County, Michigan, at a regular meeting held on April 18, 2022 the original of which resolution is on file in my office.

Mary R. Clark
Delta Township Clerk

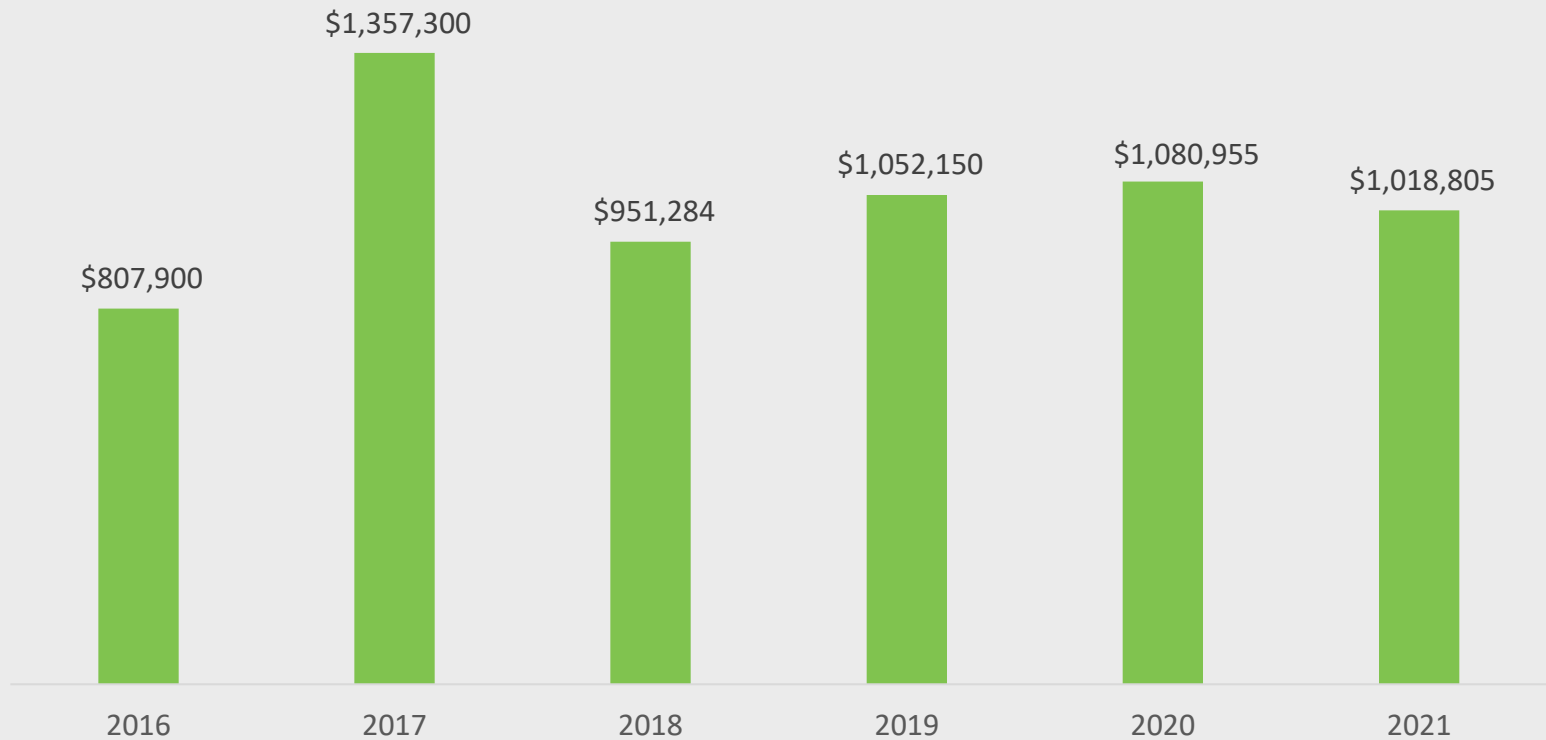


2021 Accounting Department Year End Report

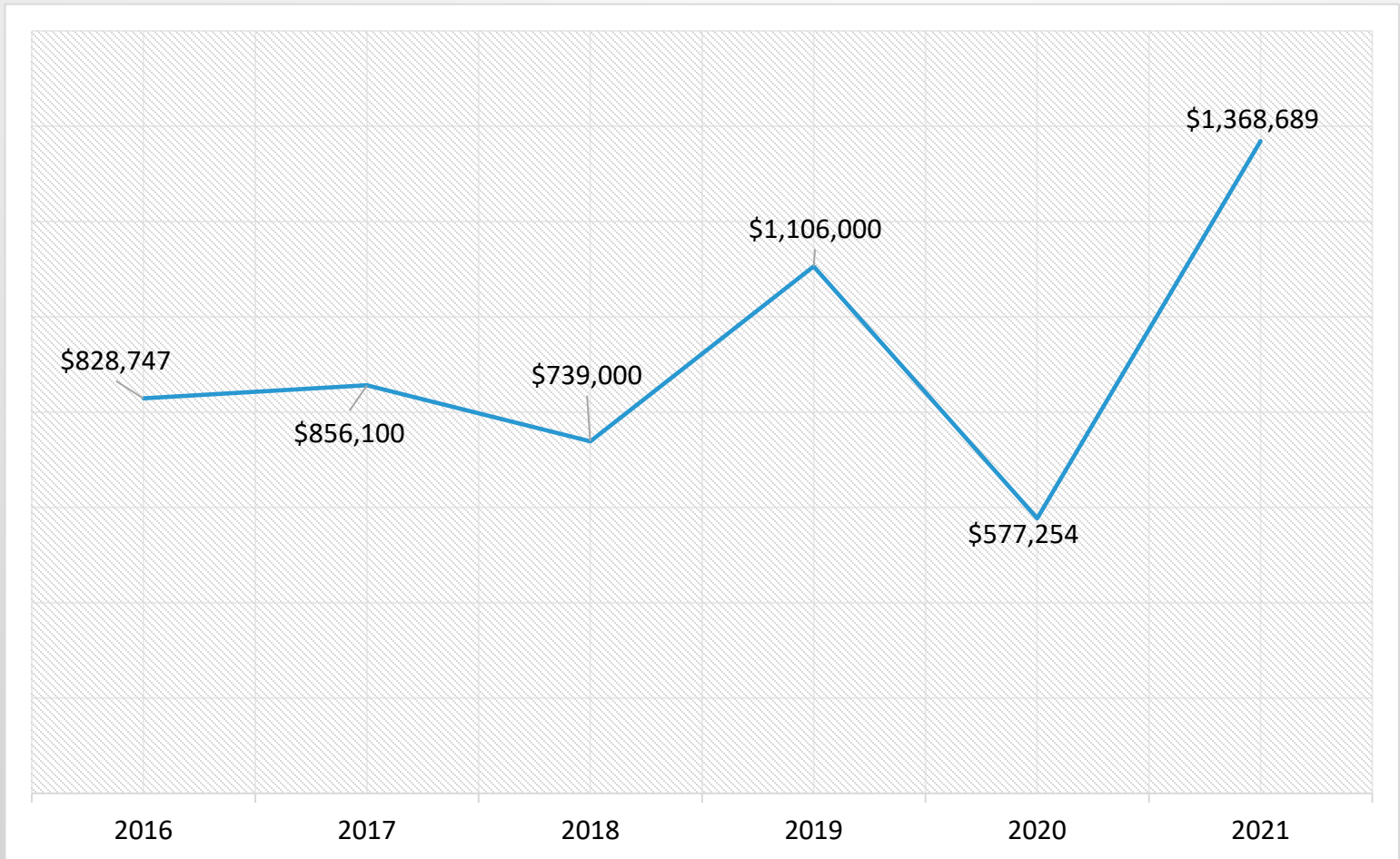
GENERAL FUND PROPERTY TAX REVENUE



OTHER TAX RELATED REVENUE (425 AGREEMENTS)

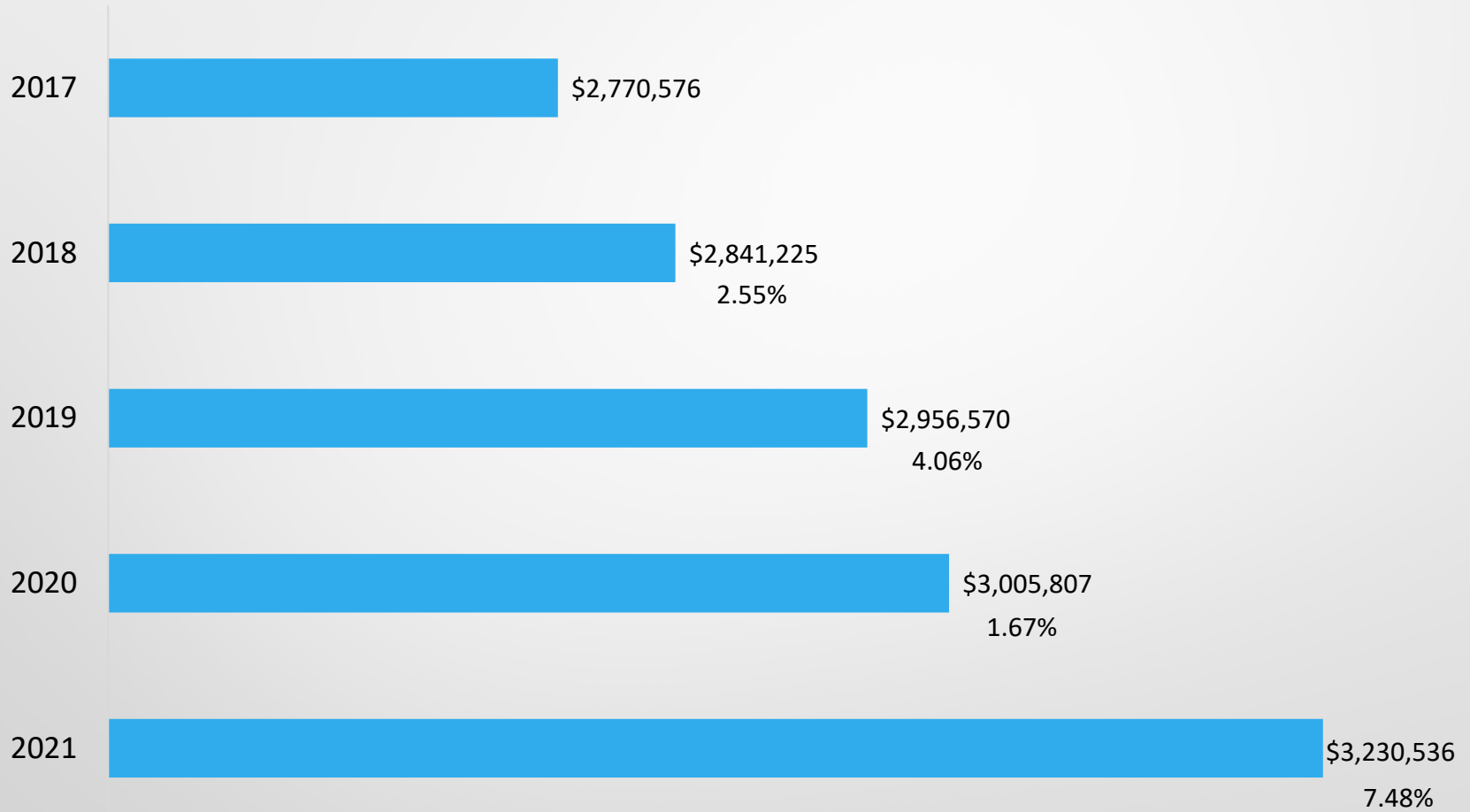


Building Permit Fee Revenue

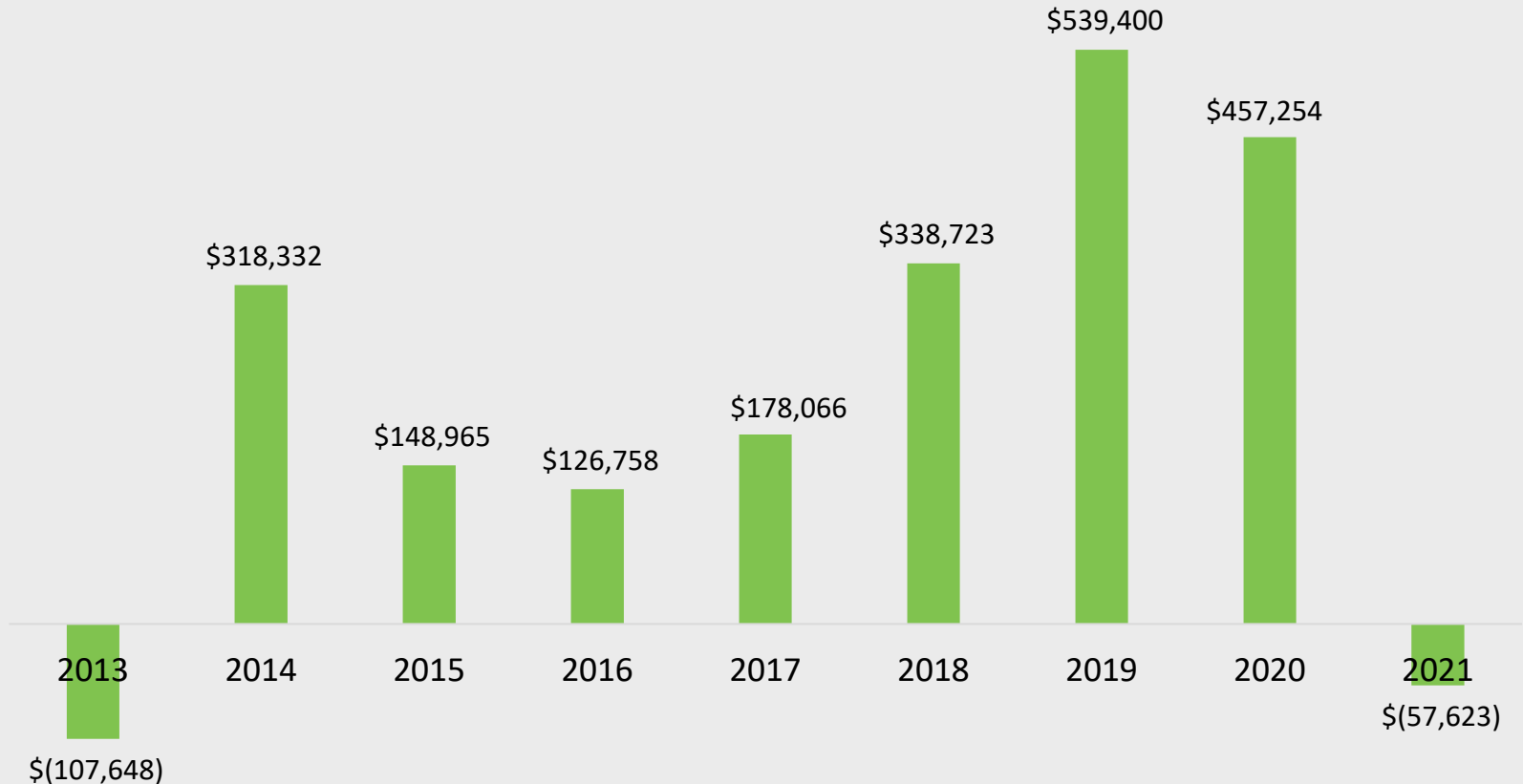


High in 2021 due to Amazon, Delta Crossing, Redwood and Farm Bureau projects

State Revenue Sharing



GENERAL FUND INTEREST INCOME



Township investments are marked up or down monthly to their fair value in accordance with GASB rules. Due to the increase in interest rates in the fourth quarter, the fair value of the investments decreased in 2021. The fair value loss is not a cash loss because Township investments are held to maturity. For perspective, the 2-year Treasury noted yielded 0.12% on 12/31/20, 0.28% on 09/30/21, and 0.73% on 12/31/21.

**DELTA CHARTER TOWNSHIP
MONTHLY INVESTMENT SUMMARY
AS OF DECEMBER 31, 2021**

PORTFOLIO SUMMARY

CASH/MONEY MKT FUNDS	\$	30,026,160
COMMERCIAL PAPER	\$	-
CD'S	\$	-
GOVT BONDS	\$	8,532,911
MUNICIPAL BONDS	\$	528,056
U.S. GOVT AGENCY NOTES	\$	15,404,984
TOTAL	\$	54,492,111

INTEREST INCOME SUMMARY

RATE OF RETURN (YTD)		-0.20%
TOTAL INTEREST INCOME (YTD)	\$	(98,815)

INVESTMENT DETAIL

CASH/MONEY MKT FUNDS	\$	30,026,160	55.10%
CHASE CHK/SAVING	\$	13,806,885	
MI CLASS POOL FUND	\$	14,263,903	
RAYMOND JAMES	\$	1,894,874	
INSIGHT INVESTMENT CASH	\$	60,499	

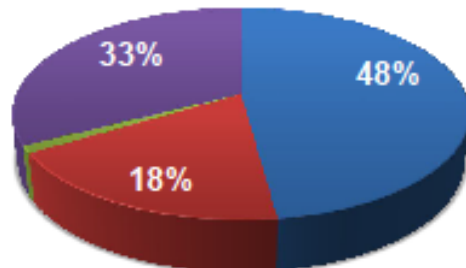
COMMERCIAL PAPER	\$	-	0.00%
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CERTIFICATES OF DEPOSIT	\$	-	0.00%
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LONG TERM	\$	24,465,951	44.90%
(R. JAMES & INSIGHT INVESTMENTS)			
U.S. GOVT AGENCY NOTES	\$	15,404,984	28.27%
GOVT BONDS	\$	8,532,911	15.66%
MUNICIPAL BONDS	\$	528,056	0.97%

TOTAL INVESTMENTS	\$	54,492,111	100%
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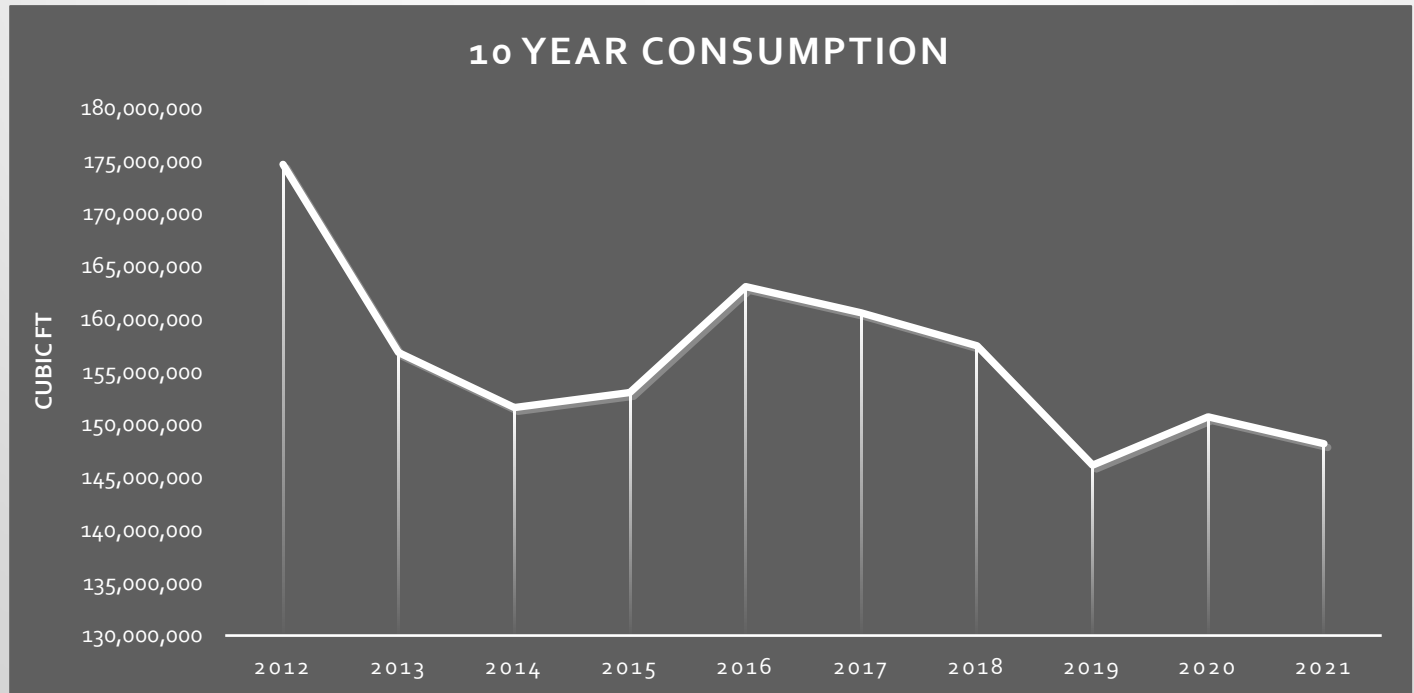
- CASH/MONEY MKT FUNDS
- GOVT BONDS
- MUNICIPAL BONDS
- U.S. GOVT AGENCY NOTES



Water/Sewer

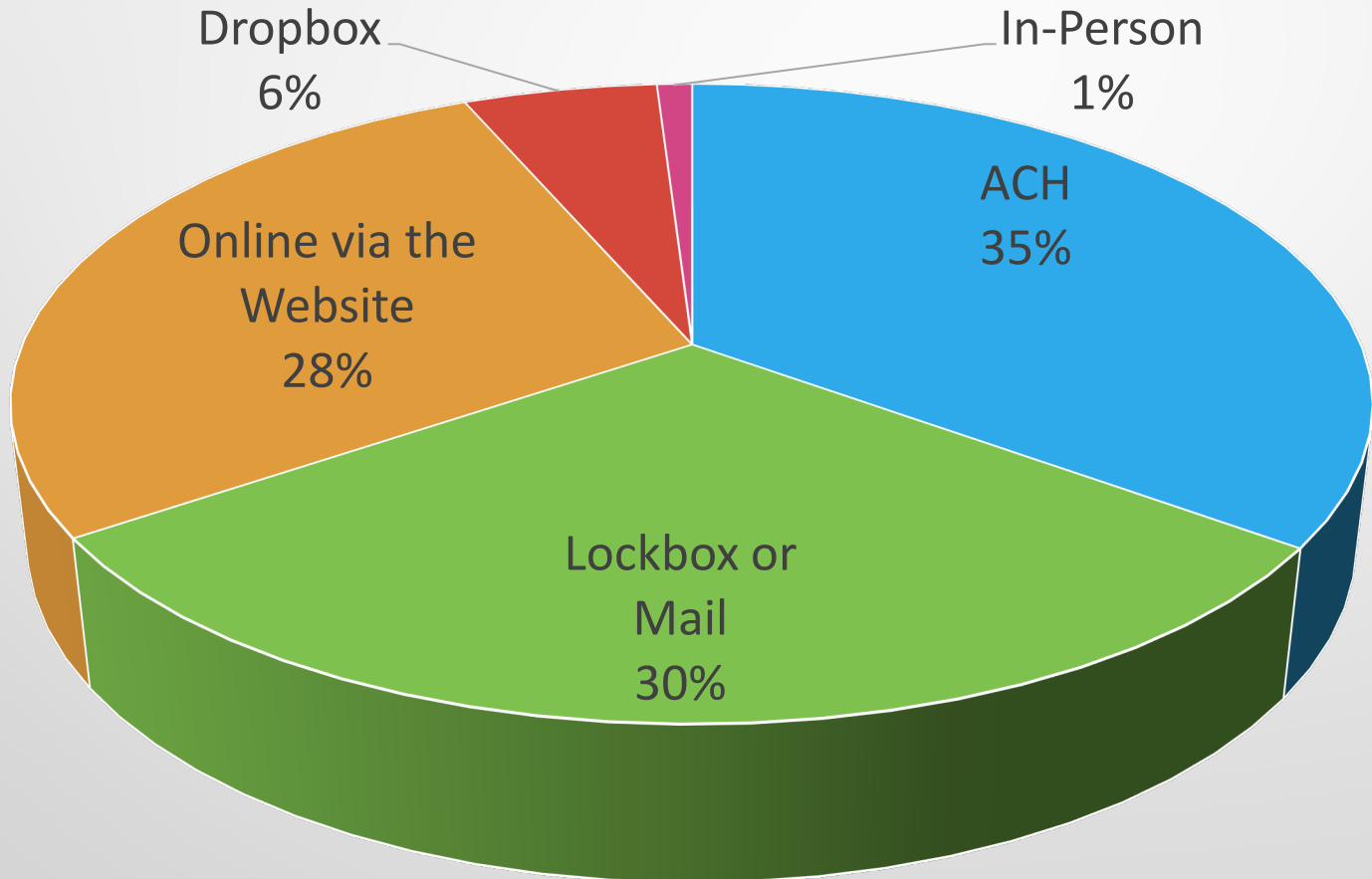
Top Water Users

General Motors
State of Michigan
Lansing Board of Water and Light
Cintas
Norplas



Utility Billing and Collection

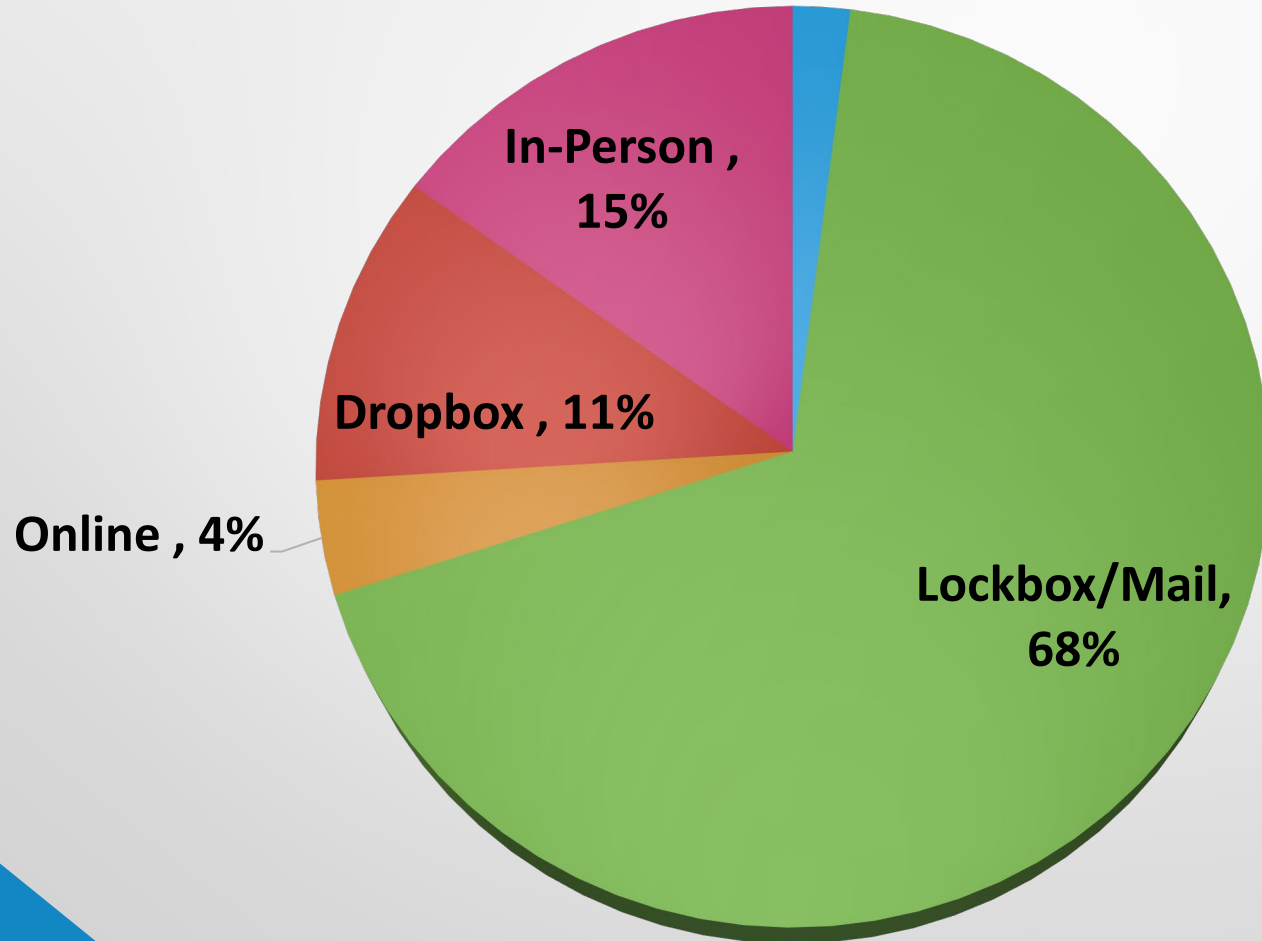
120,000 Utility Bills



Tax Billing and Collection

24,000 Total Tax Bills

ACH , 2%




Over \$70 million collected and distributed

Collection Rates

- 2021 Tax Year Collection Rate – 98.4%
- Value of Utility Bills outstanding for over 60 day with an amount due over \$80 - \$25,522.75 as of April 13, 2022
 - Currently registered with two programs for utility bill assistance:
 - Capital Area Community Services/MDHHS
 - Michigan Homeowner Assistance fund through MSHDA

American Rescue Plan of 2021

Date	Funds Received		Funds Earmarked	Planned Use
11/9/2021	1,748,383.50		(181,351.24)	Aerial Fire Truck
1/31/2022	7,038.44		(625,963.67)	Pumper Truck
Expected 11/2022	1,755,421.94		(239,654.00)	Ambulance 2022
			(300,000.00)	Ambulance 2023
Total	3,510,843.88		(1,346,968.91)	
Funds Unallocated	2,163,874.97			



Major Duties & Projects

- **Accounting and Internal Controls**

- Prepare and monitor annual budget
- Prepare financial statements
- Reconciliation of daily cash receipts (\$90 million)
- Administer internal control procedures Township wide
- Manage cash flows and investment portfolio (\$40-\$50 million)
- Calculate, prepare and distribute bi-weekly payroll (\$10.4 million in payroll)
- Oversee all insurance procurement and administration (health, liability, w/c)
- Process and pay 6,380 A/P invoices in 2021 (paperless system)
- Creation of online forms/articles for Twp publications
- Annual update of utility rate study
- Completed Chart of Accounts Change required by Dept of Treasury
- Customer Service

2022 Projects

- Continue to cross train employees
 - Hired three new employees in the last year and have returned to full staffing
- Implement the tax capture and distribution process for the CIA
- Continue to work with engineering and utilities on the funding/reimbursements for the WRRF project
- Contract with Cleargov to provide digital budget book
 - Replaces the need to enter budget data into spreadsheets
 - Data is downloaded into the document directly from BS&A
 - Document can be accessed via an interactive website or be downloaded into a traditional budget book

List of Annual Reporting Requirements

- Unclaimed Property
- State of Michigan F-65
- Municipal Qualifying Statement
- Annual Debt Service Report
- State of MI Annual IFT Report (170-B)
- Continuing Disclosure
- Retirement System Annual Report
- CVTRS Annual Report
- State & Federal Monthly & Quarterly Withholding Reports
- Unemployment Insurance Reports
- Payroll Reporting (W2 & W3)
- Affordable Care Act Reporting
- Vendor 1099 Reporting
- Pension & OPEB reporting Form 5572