



**GRAND HAVEN CHARTER TOWNSHIP  
BOARD AGENDA  
Monday, May 23, 2022**

**WORK SESSION – 6:00 p.m.**

1. **Closed Session** – Consideration of Land Purchase – **Conference Room**
2. Presentation of 2021 Financial Audit – **Board Meeting Room**
3. Discussion/Decision on Restroom Sizing – Schmidt Heritage Park – **Board Meeting Room**

**REGULAR MEETING – 7:00 P.M.**

- I. CALL TO ORDER
- II. PLEDGE TO THE FLAG
- III. ROLL CALL
- IV. APPROVAL OF MEETING AGENDA
- V. CONSENT AGENDA
  1. Approve May 9, 2022, Regular Board Minutes
  2. Approve Payment of Invoices in the amount of \$686,983.46 (*A/P checks of \$573,775.19 and payroll of \$113,208.27*)
  3. Approve Economic Development Agreement with Chamber of Commerce
  4. Establish Compensation for Dangerous Building Hearing Officer - \$78.49 per meeting
- VI. PRESENTATION – CHAMBER OF COMMERCE (*Economic Development Director Elizabeth Butler*)
- VII. OLD BUSINESS
  1. Approve Resolution 22-05-02 -- SALD Stonewater Subdivision No. 2
  2. Approve Resolution 22-05-03 -- Approve Arrowwaste Waste Hauler License
  3. Approve Resolution 22-05-04 -- Land Purchase Agreement (*if recommended in Closed Session*)
- VIII. NEW BUSINESS
  1. Approve Agreement with Property Assessment Solutions (*as opposed to full-time staff*) for \$68,850
  2. First Reading – Brege Rezoning from AG to RP
  3. First Reading – Bagley Rezoning from RP to AG
- IX. REPORTS & CORRESPONDENCE
  1. Committee Reports
  2. Manager’s Report
    - i. April Public Services Report
  3. Other
- X. PUBLIC COMMENTS – (*Non-Agenda Items*)
- XI. ADJOURNMENT

Persons wishing to speak at public hearings, on agenda items, or extended comments, must fill out a “Speakers Form” located on the counter. Completed forms must be submitted to Township Staff prior to the meeting.

**NOTE:** The public will be given an opportunity to comment on any agenda item when the item is brought up for discussion. Please complete Speaker Information Sheet. The supervisor will initiate comment time.

**GRAND HAVEN CHARTER TOWNSHIP BOARD  
MONDAY, MAY 9, 2022**

**REGULAR MEETING**

I. CALL TO ORDER

Supervisor Reenders called the regular meeting of the Grand Haven Charter Township Board to order at 7:00 p.m.

II. PLEDGE TO THE FLAG

III. ROLL CALL

**Board members present:** Larsen, Redick, Wagenmaker, Kieft, Meeusen, Reenders, Behm

**Board members absent:**

Also present was Manager Cargo, Finance Director Sandoval, and Senior Planner Thibault.

IV. APPROVAL OF MEETING AGENDA

**Motion** by Trustee Meeusen and seconded by Trustee Wagenmaker to approve the meeting agenda. **Which motion carried.**

V. APPROVAL OF CONSENT AGENDA

1. Approve April 25, 2022, Regular Board Minutes
2. Approve Payment of Invoices in the amount of \$480,453.73 (*A/P checks of \$354,626.43 and payroll of \$125,827.30*)
3. Approve Purchase of Poly-Bilt Body for New Brush Truck (\$24,350.50)
4. Approve Sale of 2012 Dodge Grand Caravan through Miedema Auctions

**Motion** by Treasurer Kieft and seconded by Trustee Behm to approve the items listed on the Consent Agenda. **Which motion carried.**

VI. OLD BUSINESS

1. **Motion** by Trustee Meeusen and seconded by Trustee Behm to adopt Resolution 22-05-01 that adopts the First Quarter budget amendments for fiscal year 2022. **Which motion carried**, as indicated by the following roll call vote:

Ayes: Larsen, Wagenmaker, Kieft, Meeusen, Redick, Behm, Reenders

Nays:

Absent:

2. **Motion** by Clerk Larsen and seconded by Trustee Wagenmaker to approve the Zoning Map Amendment Ordinance for the rezoning application of 14651 Mercury Drive to be included in the Short-Term Rental Overlay Zone. This is the second reading. **Which motion carried**, as indicated by the following roll call vote:

Ayes: Behm, Wagenmaker, Meeusen, Redick, Kieft, Reenders, Larsen

Nays:

Absent:

3. **Motion** by Trustee Wagenmaker and seconded by Trustee Meeusen to approve the Zoning Map Amendment Ordinance for the rezoning application of 14341 Duneswood Drive (70-07-05-201-003); 14323 Duneswood Drive (70-07-05-201-009); 14291 Terry Trails (70-07-05-201-010); 14255 Terry Trails (70-07-05-201-015); 14367 Duneswood Drive (70-07-05-201-019); 14279 Terry Trails (70-07-05-201-020); and 14267 Terry Trails (70-07-05-201-021); located within the Terry Trails Association to be removed from the Short Term Rental (STR) Overlay Zone. This is the second reading. **Which motion carried**, as indicated by the following roll call vote:  
Ayes: Kieft, Reenders, Meeusen, Behm, Wagenmaker, Larsen, Redick  
Nays:  
Absent:

VII. NEW BUSINESS

1. **Motion** by Treasurer Kieft and seconded by Trustee Behm to approve the Water Special Assessment Contract for the Wallace Lane private road with Thirty-One Properties Inc. with the Township Supervisor and Clerk signing the agreement on behalf of Grand Haven Charter Township. **Which motion carried.**

VIII. REPORTS AND CORRESPONDENCE

1. Committee Reports
  - i. Clerk Larsen noted that the Personnel Committee is cancelled for May.
  - ii. Trustee Redick noted that NORA plans to hold a millage election during the November General Elections.
2. Manager's Report
  - i. April Building Report
  - ii. April Enforcement Report
  - iii. March Legal Review
3. Others
  - i. Supervisor Reenders noted that he and Trustee Behm would be accepting the invitation to attend the Change of Command Ceremony for the US Coast Guard on June 1<sup>st</sup> in Washington, DC. Manager Cargo noted that pursuant to the Administrative Policies and Procedures Manual that he was tasked to approve these types of travel expenses, which he would do for this official ceremony.
  - ii. Discussion was held regarding how single-family units were determined with regard to PUDs. Currently, staff uses the Building Code for this determination. That said, staff will review past practices and seek a legal opinion.

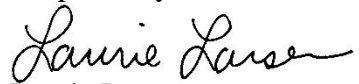
IX. PUBLIC COMMENTS – (*Non-Agenda Items*)

None

X. ADJOURNMENT

- Motion** by Clerk Larsen and seconded by Trustee Wagenmaker to adjourn the meeting at 7:32 p.m. **Which motion carried**

Respectfully Submitted,



Laurie Larsen

Grand Haven Charter Township Clerk



Mark Reenders

Grand Haven Charter Township Supervisor



## Vredeveld Haefner LLC

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May 4, 2022

Members of the Board of Trustees  
Grand Haven Charter Township  
Grand Haven, Michigan

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 Grand Haven Charter Township (the Township) for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 31, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Results

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Grand Haven Charter Township 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 the year. 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:

The useful lives of capital assets and the valuation of other post-employment benefit plan obligations.

Management's estimate of the useful lives is based on previous history and future expectations and the estimate of other post-employment benefit plan obligation is based on an actuarial valuation of the plan. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 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 each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 4, 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 Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as itemized in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

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

Sincerely,

*Uredaxeld Haefner LLC*



**COUNTY OF OTTAWA, MICHIGAN**

**FINANCIAL STATEMENTS**

***YEAR ENDED DECEMBER 31, 2021***



Vredeveld Haefner LLC  
CPAs and Consultants

# Grand Haven Charter Township

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### INDEPENDENT AUDITORS' REPORT

May 4, 2022

Members of the Board of Trustees  
Grand Haven Charter Township  
Grand Haven, Michigan

#### ***Opinions***

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, 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. 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 Township 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, and for 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 Township'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 Responsibilities 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 generally accepted auditing standards 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement 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 Township'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged in 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 on pages 3 through 9 and the information on pages 41 through 46 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 Township's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Urodevelo Haefner LLC*

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



## Management's Discussion and Analysis

As management of Grand Haven Charter Township (the Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

### Financial Highlights

- The Township had an “above average” year in terms of construction with about \$44.17 million of new construction. This included 83 single family homes (with 1 home being razed), 126 additions or alterations and 17 mobile homes. This is a net gain of 98 new dwellings. Commercial construction was about \$4.45 million of the total with 1 new commercial building and 9 commercial remodels.
- The first tranche of American Rescue Plan monies was received in September of 2021 in the amount of \$922k. Discussion on how to spend these funds will occur in the next year as funds must be spent or obligated before December 31, 2024.
- Township residents approved a \$6.14 million bond to fund improvements to the parks system, including the initial phase of Schmidt Heritage Park.
- Restorations to portions of the Pottawattamie Park waterfront took place along with reconstruction to the floating bridge at Hofma Preserve at a cost of \$456k and \$137k, respectively.
- About 1.4 miles of roadway were improved by the Ottawa County Road Commission with the Township contributing just over \$215k for the subdivision resurfacing portion of these improvements.
- The Fire/Rescue Department experienced a record year in terms of emergency responses with a total of 1,401. Related expenses for medical emergencies, fires, vehicular accidents and other rescues amount to \$1.33 million which included capital expenditures for a new Zoll cardiac monitor and vehicle for the Fire Chief.
- The DDA fund did not collect any TIF revenues in 2021 as it had sufficient fund balance to pay for scheduled projects which included the addition of pathway along Rosy Mount Drive at a cost of just over \$128k.
- A total of \$524k in debt payments were made from the Pathway Debt Fund and Refunded Building Debt Fund. It should be noted that the building debt expired in 2021.
- The Sewer Fund completed several large projects that included upgrades to Hofma Park pump station as well as the relocation of the Hofma Park force main at a cost of \$160k and \$790k, respectively.
- The water fund purchased 753 million gallons of water through NOWS and Grand Rapids at a cost of about \$827k. Capital expenditures included the purchase of a valve maintenance trailer and engineering services for the extension of municipal water along 160<sup>th</sup> Avenue at a cost of \$95k and \$75k, respectively.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Grand Haven Charter Township's financial statements. The Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other 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 and liabilities, with the difference between the two 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., earned but unused compensated absences, accrued interest, etc.).

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, community and economic development, and culture and recreation activities. The business-type activities of the Township include the water and sewer systems.

**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 funds balance sheet and the governmental funds 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 ten individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, municipal street fund, fire protection fund, American Rescue Plan Act (ARPA) fund, and pathways construction fund which are considered major funds.

Data is combined into a single aggregated presentation for the other governmental funds. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements and schedules*.

The Township adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison schedules have been provided herein to demonstrate compliance with those budgets.

**Proprietary funds.** The Township maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses internal service funds to account for its information technologies services. Because these services primarily benefit the Township's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide statements.

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, which are considered to be major funds of the Township. The internal service fund is included as a single column in the proprietary fund financial statements.

**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 statement because the resource 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.

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This consists of this management discussion and analysis, major fund budgetary schedules, and schedules of funding progress for the retiree health plan.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities by \$29,947,264 at the close of the most recent fiscal year. A summary of net position is as follows:

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
	Current and other assets	\$ 17,811,885	\$ 9,355,788	\$ 5,318,133	\$ 5,243,787	\$23,130,018
Capital assets	15,577,954	15,297,635	12,237,316	11,827,967	27,815,270	27,125,602
Total assets	<u>33,389,839</u>	<u>24,653,423</u>	<u>17,555,449</u>	<u>17,071,754</u>	<u>50,945,288</u>	<u>41,725,177</u>
Deferred outflows of resources	208,168	230,269	279,469	300,967	487,637	531,236
Long-term liabilities outstanding	10,118,785	4,398,976	4,353,304	4,696,857	14,472,089	9,095,833
Other liabilities	943,564	1,003,632	715,848	626,262	1,659,412	1,629,894
Total liabilities	<u>11,062,349</u>	<u>5,402,608</u>	<u>5,069,152</u>	<u>5,323,119</u>	<u>16,131,501</u>	<u>10,725,727</u>
Deferred inflows of resources	5,354,160	4,391,940	-	-	5,354,160	4,391,940
Net position:						
Net investment in capital assets	5,687,954	11,032,635	7,633,163	6,910,990	13,321,117	17,943,625
Restricted	1,855,105	793,120	-	-	1,855,105	793,120
Unrestricted	9,638,439	3,263,389	5,132,603	5,138,612	14,771,042	8,402,001
Total net position	<u>\$17,181,498</u>	<u>\$15,089,144</u>	<u>\$12,765,766</u>	<u>\$12,049,602</u>	<u>\$29,947,264</u>	<u>\$27,138,746</u>

A significant portion of the Township's net position (49 percent) reflects unrestricted net position which is available for future operations while the largest portion of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), 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.

The government's net position increased by \$2,808,518 during the current fiscal year.

### Changes in Net Position

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenue:						
Program revenue:						
Charges for services	\$1,028,383	\$933,003	\$3,866,407	\$3,496,234	\$4,894,790	\$4,429,237
Operating grants and contributions	783,143	174,513	-	-	783,143	174,513
Capital grants and contributions	-	278,403	238,773	725,506	238,773	1,003,909
General revenue:						
Property taxes	4,540,367	4,155,483	-	-	4,540,367	4,155,483
State sources	2,103,614	1,413,146	-	-	2,103,614	1,413,146
Unrestricted investment earnings	(10,718)	59,508	(2,688)	63,495	(13,406)	123,003
Other	89,191	606,071	28,529	82,169	117,720	688,240
Total revenue	<u>8,533,980</u>	<u>7,620,127</u>	<u>4,131,021</u>	<u>4,367,404</u>	<u>12,665,001</u>	<u>11,987,531</u>
Expenses:						
General government	1,548,604	1,941,951	-	-	1,548,604	1,941,951
Public safety	1,967,715	1,932,042	-	-	1,967,715	1,932,042
Public works	424,451	686,460	-	-	424,451	686,460
Community and economic Development	1,215,998	1,108,622	-	-	1,215,998	1,108,622
Culture and recreation	1,230,911	914,296	-	-	1,230,911	914,296
Interest on long-term debt	153,581	131,272	-	-	153,581	131,272
Sewer fund	-	-	765,022	788,842	765,022	788,842
Water fund	-	-	2,550,201	2,439,804	2,550,201	2,439,804
Total expenses	<u>6,541,260</u>	<u>6,714,643</u>	<u>3,315,223</u>	<u>3,228,646</u>	<u>9,856,483</u>	<u>9,943,289</u>
Change before contributions and transfers	1,992,720	905,484	815,798	1,138,758	2,808,518	2,044,242
Transfers	99,634	97,159	(99,634)	(97,159)	-	-
Change in net position	<u>2,092,354</u>	<u>1,002,643</u>	<u>716,164</u>	<u>1,041,599</u>	<u>2,808,518</u>	<u>2,044,242</u>
Net position - beginning of year	<u>15,089,144</u>	<u>14,086,501</u>	<u>12,049,602</u>	<u>11,008,003</u>	<u>27,138,746</u>	<u>25,094,504</u>
Net position - end of year	<u>\$17,181,498</u>	<u>\$15,089,144</u>	<u>\$12,765,766</u>	<u>\$12,049,602</u>	<u>\$29,947,264</u>	<u>\$27,138,746</u>

**Governmental Activities.** During the year the Township invested \$1,967,715 or 30% of governmental activities expenses in public safety. General government expenses amounted to \$1,548,604 or 24% of governmental activities while culture and recreation, public works, community and economic development, and interest on long-term debt made up the remaining 46% of governmental activities expenses.

### 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 balances of \$11,554,349, an increase of \$7,241,008 in comparison with the prior year. Of the \$11,554,349, \$3,267,116 is reported in the general fund.

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 \$1,949,733. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 47% of total general fund expenditures and transfers. The fund balance of the Township's general fund increased by \$382,263 during the current fiscal year.

The municipal street fund is used to account for a special tax millage levied by the Township for the construction and maintenance of local streets and support of Harbor Transit transportation services. At the end of the current fiscal year, fund balance was \$653,464, an increase of \$609,328 over the prior year. Approximately .6 mills are available for support of the Harbor Transit System while the remainder of the millage, supplemented by transfers from the general fund, is used for streets.

The fire protection fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$818,712 a decrease of \$474,538 over the prior year. The decrease is primarily due to capital outlay in the fund.

The American Rescue Plan Act (ARPA) fund was established to account for the proceeds and uses of the ARPA funds.

The parks construction capital projects fund is used to accounts for the bond issued and the expenditures for the park's capital improvements. At the end of the current fiscal year, fund balance was \$5,873,296, an increase of \$5,873,296 over the prior year. The increase is because this is a new fund that was created during the fiscal year to account for the newly issued parks bond.

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

Unrestricted net position of the sewer and water funds at the end of the year amounted to \$1,326,090 and \$3,806,513 respectively. The sewer fund had an increase in net position for the year of \$131,151. The water fund had an increase in net position for the year of \$585,013.

## 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, amounted to \$25,476,445 (net of accumulated depreciation).

The Township's capital assets (net of depreciation) are summarized as follows:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Land	\$ 3,403,228	\$ 55,804	\$ 3,459,032
Construction in progress	800,550	924,791	1,725,341
Buildings and improvements	4,724,440	-	4,724,440
Land improvements	13,265,435	5,664	13,271,099
Furniture, machinery and equipment	1,861,823	441,900	2,303,723
Vehicles	2,157,428	270,322	2,427,750
Shared improvements	664,012	-	664,012
Utility systems	-	22,692,581	22,692,581
Accumulated depreciation	(11,298,962)	(14,492,571)	(25,791,533)
<b>Total</b>	<b>\$ 15,577,954</b>	<b>\$ 9,898,491</b>	<b>\$ 25,476,445</b>

Additional information on the Township's capital assets can be found in the footnotes to the financial statements.

**Debt.** At the end of the current fiscal year, the Township had total debt outstanding as follows:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Accrued employee benefits	\$ 81,597	\$ 21,071	\$ 102,668
Bonds payable	9,890,000	4,138,962	14,028,962
<b>Total</b>	<b>\$9,971,597</b>	<b>\$4,160,033</b>	<b>\$14,131,630</b>

The Township made principal payments on bonds outstanding totaling \$650,119 during the year.

Additional information on the Township's long-term debt can be found in the footnotes to the financial statements.

## Budgetary Highlights

Significant budget adjustments were made for the following:

- State Shared Revenues increased about \$200k from previous estimates due to an increase in consumer spending.
- Building and related trade permit fee revenues increased by \$135k as a result of the above average addition of new homes within the Township.
- American Rescue Plan Act revenues related to revenue loss were provided to the General, Road, Fire, and Pathway funds in the amounts of \$80k, \$72k, \$145k, and \$34k, respectively.
- Budgeted amounts for capital outlay in the Building & Grounds department were increased by \$89k to reflect the carryover of the finance roof replacement project from FY2020.
- The Parks and Recreation budget was increased by approximately \$289k to account for increased costs related to the Pottawattamie Park waterfront redevelopment project as well as amounts designated for the replacement of the floating bridge in Hofma Park.
- Budget amounts for street paving were decreased by \$455k to reflect the carryover of the 160<sup>th</sup> Avenue paving project to FY2022.
- DDA revenues decreased by \$127k to account for the loss in PPT revenues from the State of Michigan. Capital Outlay and related professional fees in the DDA Fund were decreased by approximately \$971k to reflect projects that were cancelled or pushed to FY 2022.
- The Pathway Fund showed budget decreases of about \$388k due to the delay of the pathway addition along 160<sup>th</sup> Avenue to FY2022.
- The newly created Parks Construction Fund had revenue increases of \$6.14 million as well as expenditure increases of \$375k related to the passage of the bond millage for park improvements and initial engineering costs associated with Schmidt Heritage Park.
- Budgeted revenues in the Sewer Fund were increased by \$98k to reflect additional connections to the system. Budgeted expenditures were decreased by about \$78k to account for lower than anticipated wastewater system maintenance for the year as well as the Hofma Park force main relocation actual costs being under budget.
- The Water Fund Revenues showed budget increases of \$316k to reflect additional connections to the system. This also contributed to an increase in water purchases of roughly \$240k. Budgeted amounts for capital outlay were decreased by \$458k due to the postponement of the 160<sup>th</sup> Avenue watermain extension project to FY2022.

## Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2022 fiscal year:

- State Shared Revenues are increased to about \$1.96 million. This includes about \$1.4 million for the constitutional portion of revenue sharing and about \$55k from the statutory portion. The Township will also receive a supplemental payment of about \$375k that will reflect the per capita changes from the 2020 census.

- 2022 Taxable Values have been established and property values are expected to increase by about 7.6% to the current estimated taxable value of about \$975 million.
- Revenues associated with construction are expected to decline with the permit revenues estimated at \$398k. Housing starts are expected to remain high through, at a minimum, the beginning of the 2022 fourth quarter.
- The Parks Construction Fund will have about \$1.3 million in revenues which includes \$750k from the General Fund and \$546k in grants from the State of Michigan. The three major capital projects include \$5.55 million for Phase I of Schmidt Heritage Park, \$776k for improvements to Hofma Park, and \$364k for the Groesbeck land acquisition.
- Pathway operations and maintenance will cost approximately \$1.44 million and include \$757k for maintenance and \$115k for the final addition of the pathway along 160<sup>th</sup> Avenue.
- The Township has budgeted \$1.84 million for transportation activities including \$497k for Harbor Transit Services, \$390k to pave 160<sup>th</sup> Avenue between Ferris Street and Lincoln Street, \$340k for improvements to Ferris Street for Schmidt Heritage Park, as well as \$550k for resurfacing of subdivision streets.
- \$1.56 million will be utilized by the Fire/Rescue Department to respond to medical emergencies, fires, vehicular accidents, and other rescues. The budget also includes \$180k for the purchase of new SCBA equipment.
- The Township will contract for police protection with 5 deputies through the Ottawa County Sheriff's Department at an estimated cost of \$576k.
- The DDA Fund will collect about \$908k in revenues and will spend about \$120k on scheduled projects which include the extension of sidewalks on the east side of 172<sup>nd</sup> Avenue and installation of a mid-block crosswalk.
- The Township will receive the second tranche of American Rescue Plan Act monies in the amount of \$922k in September of 2022. Discussion will occur during FY2022 on how these monies should be spent. Proposed projects are expected to include broadband in rural areas of the Township and water projects.
- The Water Fund will purchase approximately 761 million gallons of water through NOWS and Grand Rapids along with the operation and maintenance of the water distribution system, including the extension of municipal water along 160<sup>th</sup> Avenue between Ferris Street and Lincoln Street at a cost of about \$2.87 million.
- The Sewer Fund will treat about 111 million gallons of wastewater through the Grand Haven/Spring Lake Sewer Authority along with operations of the sewage collection system, including the extension of sanitary sewer into the Schmidt Heritage Park at a cost of approximately \$1.13 million.

## **Requests for Information**

This financial report is designed to provide a general overview of Grand Haven Charter Township's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to William D. Cargo, Superintendent, Grand Haven Charter Township, 13300 168th Avenue, Grand Haven, Michigan, 49417, (616) 842-5988.

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## **BASIC FINANCIAL STATEMENTS**

**GRAND HAVEN CHARTER TOWNSHIP**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2021**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Downtown Development Authority
<b>Assets</b>				
Cash and pooled investments	\$ 14,845,428	\$ 4,644,349	\$ 19,489,777	\$ 1,535,902
Receivables				
Accounts	61,543	647,797	709,340	-
Taxes	2,166,860	-	2,166,860	717,993
Special assessments (current portion)	-	1,152	1,152	-
Due from other governments	652,515	-	652,515	-
Prepaid items	85,539	18,410	103,949	-
<b>Total current assets</b>	<b>17,811,885</b>	<b>5,311,708</b>	<b>23,123,593</b>	<b>2,253,895</b>
Noncurrent assets				
Special assessments receivable	-	4,031	4,031	-
Unamortized bond discount	-	2,394	2,394	-
Capital assets:				
Access rights, net	-	2,338,825	2,338,825	-
Non-depreciable	3,403,228	55,804	3,459,032	-
Construction in progress	800,550	924,791	1,725,341	-
Depreciable capital assets, net	11,374,176	8,917,896	20,292,072	-
<b>Total noncurrent assets</b>	<b>15,577,954</b>	<b>12,243,741</b>	<b>27,821,695</b>	<b>-</b>
<b>Total assets</b>	<b>33,389,839</b>	<b>17,555,449</b>	<b>50,945,288</b>	<b>2,253,895</b>
<b>Deferred outflows</b>				
Deferred loss on bond refunding	-	279,469	279,469	-
Deferred outflow related to OPEB	208,168	-	208,168	-
<b>Total deferred outflows</b>	<b>208,168</b>	<b>279,469</b>	<b>487,637</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	523,037	407,938	930,975	240
Accrued payroll and benefits	30,090	4,966	35,056	-
Accrued interest payable	50,437	28,630	79,067	-
Current portion of noncurrent liabilities	340,000	274,314	614,314	-
<b>Total current liabilities</b>	<b>943,564</b>	<b>715,848</b>	<b>1,659,412</b>	<b>240</b>
Long-term liabilities				
Post-employment benefits	279,670	-	279,670	-
Compensated absences	81,597	21,071	102,668	-
Unamortized bond premium	207,518	467,585	675,103	-
Bonds payable	9,890,000	4,138,962	14,028,962	-
Less current portion	(340,000)	(274,314)	(614,314)	-
<b>Total long-term liabilities</b>	<b>10,118,785</b>	<b>4,353,304</b>	<b>14,472,089</b>	<b>-</b>
<b>Total liabilities</b>	<b>11,062,349</b>	<b>5,069,152</b>	<b>16,131,501</b>	<b>240</b>
<b>Deferred inflows of resources</b>				
Deferred revenue	5,225,358	-	5,225,358	717,993
Deferred inflow related to OPEB	128,802	-	128,802	-
<b>Total deferred inflows of resources</b>	<b>5,354,160</b>	<b>-</b>	<b>5,354,160</b>	<b>717,993</b>
<b>Net position</b>				
Net investment in capital assets	5,687,954	7,633,163	13,321,117	-
Restricted for				
Fire protection	818,712	-	818,712	-
Transportation	653,464	-	653,464	-
Police services	319,514	-	319,514	-
Building and zoning	209,125	-	209,125	-
Unrestricted	9,492,729	5,132,603	14,625,332	1,535,662
<b>Total net position</b>	<b>\$ 17,181,498</b>	<b>\$ 12,765,766</b>	<b>\$ 29,947,264</b>	<b>\$ 1,535,662</b>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>Primary government</b>					
Governmental activities					
General government	\$ 1,548,604	\$ 434,252	\$ 757,494	\$ -	\$ (356,858)
Public safety	1,967,715	85,772	24,841	-	(1,857,102)
Public works	424,451	-	-	-	(424,451)
Community and economic development	1,215,998	470,454	-	-	(745,544)
Culture and recreation	1,230,911	37,905	808	-	(1,192,198)
Interest on long-term debt	153,581	-	-	-	(153,581)
<b>Total governmental activities</b>	<b>6,541,260</b>	<b>1,028,383</b>	<b>783,143</b>	<b>-</b>	<b>(4,729,734)</b>
Business-type activities					
Sewer	765,022	776,524	-	167,273	178,775
Water	2,550,201	3,089,883	-	71,500	611,182
<b>Total business-type activities</b>	<b>3,315,223</b>	<b>3,866,407</b>	<b>-</b>	<b>238,773</b>	<b>789,957</b>
<b>Total primary government</b>	<b>\$ 9,856,483</b>	<b>\$ 4,894,790</b>	<b>\$ 783,143</b>	<b>\$ 238,773</b>	<b>\$ (3,939,777)</b>
<b>Component unit</b>					
Downtown Development Authority	\$ 237,745	\$ -	\$ -	\$ -	\$ (237,745)
<b>Total component unit</b>	<b>\$ 237,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (237,745)</b>

(Continued)

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
<b>Changes in net position</b>				
<b>Net (expense) revenue</b>	\$ (4,729,734)	\$ 789,957	\$ (3,939,777)	\$ (237,745)
General revenues				
Property taxes				
General purpose	1,791,724	-	1,791,724	-
Specific purpose	2,748,643	-	2,748,643	-
State shared revenues	2,103,614	-	2,103,614	-
Unrestricted investment income (loss)	(10,718)	(2,688)	(13,406)	216
Miscellaneous	89,191	28,529	117,720	30,198
Transfers	99,634	(99,634)	-	-
<b>Total general revenues and transfers</b>	<u>6,822,088</u>	<u>(73,793)</u>	<u>6,748,295</u>	<u>30,414</u>
Change in net position	2,092,354	716,164	2,808,518	(207,331)
<b>Net position, beginning of year</b>	<u>15,089,144</u>	<u>12,049,602</u>	<u>27,138,746</u>	<u>1,742,993</u>
<b>Net position, end of year</b>	<u>\$ 17,181,498</u>	<u>\$ 12,765,766</u>	<u>\$ 29,947,264</u>	<u>\$ 1,535,662</u>

(Concluded)

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**DECEMBER 31, 2021**

	<u>General</u>	<u>Municipal Street</u>	<u>Fire Protection</u>	<u>American Rescue Plan Act</u>	<u>Parks Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>							
Cash and pooled investments	\$ 3,950,177	\$ 1,099,074	\$ 1,630,068	\$ 589,566	\$ 5,936,903	\$ 1,556,231	\$ 14,762,019
Receivables							
Accounts	21,332	-	31,164	-	-	9,047	61,543
Taxes	498,458	372,463	709,259	-	-	586,680	2,166,860
Due from other funds	16,041	-	-	-	-	-	16,041
Due from other governments	652,515	-	-	-	-	-	652,515
Prepaid items	31,938	-	27,902	-	-	3,071	62,911
<b>Total assets</b>	<b>\$ 5,170,461</b>	<b>\$ 1,471,537</b>	<b>\$ 2,398,393</b>	<b>\$ 589,566</b>	<b>\$ 5,936,903</b>	<b>\$ 2,155,029</b>	<b>\$ 17,721,889</b>
<b>Liabilities, deferred inflows of resources, and fund balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 417,496	\$ 24,659	\$ 27,470	\$ -	\$ 47,566	\$ 3,410	\$ 520,601
Accrued payroll and benefits	18,170	-	10,585	-	-	1,335	30,090
Due to other funds	-	-	-	-	16,041	-	16,041
<b>Total liabilities</b>	<b>435,666</b>	<b>24,659</b>	<b>38,055</b>	<b>-</b>	<b>63,607</b>	<b>4,745</b>	<b>566,732</b>
<b>Deferred inflows of resources</b>							
Deferred revenue	1,467,679	793,414	1,541,626	589,336	-	1,208,753	5,600,808
<b>Fund balances</b>							
Nonspendable							
Prepaid items	31,938	-	27,902	-	-	3,071	62,911
Restricted							
Fire Protection	-	-	790,810	-	-	-	790,810
Transportation	-	653,464	-	-	-	-	653,464
Police Services	-	-	-	-	-	319,514	319,514
Building and zoning	209,125	-	-	-	-	-	209,125
Committed							
Parks	750,000	-	-	-	5,873,296	-	6,623,296
Assigned							
Subsequent year expenditures	471,930	-	-	-	-	-	471,930
Debt service funds	-	-	-	-	-	3	3
Pathways capital projects	-	-	-	-	-	618,943	618,943
Unassigned	1,804,123	-	-	230	-	-	1,804,353
<b>Total fund balances</b>	<b>3,267,116</b>	<b>653,464</b>	<b>818,712</b>	<b>230</b>	<b>5,873,296</b>	<b>941,531</b>	<b>11,554,349</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 5,170,461</b>	<b>\$ 1,471,537</b>	<b>\$ 2,398,393</b>	<b>\$ 589,566</b>	<b>\$ 5,936,903</b>	<b>\$ 2,155,029</b>	<b>\$ 17,721,889</b>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET  
FOR GOVERNMENTAL FUNDS TO NET POSITION OF  
GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION**

**DECEMBER 31, 2021**

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<b>Fund balances - total governmental funds</b>	<b>\$ 11,554,349</b>
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	3,403,228
Add - construction in progress	800,550
Add - capital assets (net of accumulated depreciation)	11,341,793
Certain assets are not due and receivable in the current period and therefore are offset with deferred revenue in the funds.	
Add - unavailable revenue	375,450
An internal service fund is used by management to account for the centralized services provided to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	
Add - net position of governmental activities accounted for in the internal service funds	135,984
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - post-employment benefits	(279,670)
Deduct - deferred inflows on OPEB	(128,802)
Add - deferred outflows on OPEB	208,168
Deduct - compensated absences payable	(81,597)
Deduct - bonds payable	(9,890,000)
Deduct - unamortized bond premium	(207,518)
Deduct - accrued interest on bonds payable	(50,437)
<b>Net position of governmental activities</b>	<b><u>\$ 17,181,498</u></b>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General</u>	<u>Municipal Street</u>	<u>Fire Protection</u>	<u>American Rescue Plan Act</u>	<u>Parks Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Revenues</b>							
Property taxes	\$ 1,329,129	\$ 790,116	\$ 1,580,521	\$ -	\$ -	\$ 840,601	\$ 4,540,367
Licenses and permits	714,746	-	-	-	-	-	714,746
Federal	-	-	22,333	332,480	-	-	354,813
State	1,728,164	-	-	-	-	-	1,728,164
Charges for services	227,115	-	37,410	-	-	-	264,525
Fines	750	-	-	-	-	48,362	49,112
Interest	(6,904)	13	(4,187)	230	580	358	(9,910)
Miscellaneous	440,795	1,592	24,949	-	-	49,377	516,713
<b>Total revenues</b>	<u>4,433,795</u>	<u>791,721</u>	<u>1,661,026</u>	<u>332,710</u>	<u>580</u>	<u>938,698</u>	<u>8,158,530</u>
<b>Expenditures</b>							
Current							
General government	1,647,249	-	-	-	-	-	1,647,249
Public safety	-	-	1,237,794	-	-	533,929	1,771,723
Public works	144,349	283,017	-	-	-	-	427,366
Community and economic development	588,673	536,930	-	-	-	-	1,125,603
Culture and recreation	336,769	-	-	-	65,275	179,307	581,351
Debt service							
Principal	-	-	-	-	-	400,000	400,000
Interest	-	-	-	-	-	124,500	124,500
Capital outlay	717,774	-	93,882	-	200,245	65,699	1,077,600
<b>Total expenditures</b>	<u>3,434,814</u>	<u>819,947</u>	<u>1,331,676</u>	<u>-</u>	<u>265,520</u>	<u>1,303,435</u>	<u>7,155,392</u>
Revenues over (under) expenditures	<u>998,981</u>	<u>(28,226)</u>	<u>329,350</u>	<u>332,710</u>	<u>(264,940)</u>	<u>(364,737)</u>	<u>1,003,138</u>
Other financing sources (uses)							
Bond Issues	-	-	-	-	6,138,236	-	6,138,236
Transfers in	80,312	637,554	145,188	-	-	558,496	1,421,550
Transfers out	(697,030)	-	-	(332,480)	-	(292,406)	(1,321,916)
Total other financing sources (uses)	<u>(616,718)</u>	<u>637,554</u>	<u>145,188</u>	<u>(332,480)</u>	<u>6,138,236</u>	<u>266,090</u>	<u>6,237,870</u>
Net changes in fund balances	382,263	609,328	474,538	230	5,873,296	(98,647)	7,241,008
<b>Fund balances, beginning of year</b>	<u>2,884,853</u>	<u>44,136</u>	<u>344,174</u>	<u>-</u>	<u>-</u>	<u>1,040,178</u>	<u>4,313,341</u>
<b>Fund balances, end of year</b>	<u>\$ 3,267,116</u>	<u>\$ 653,464</u>	<u>\$ 818,712</u>	<u>\$ 230</u>	<u>\$ 5,873,296</u>	<u>\$ 941,531</u>	<u>\$ 11,554,349</u>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

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<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 7,241,008</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.	
Add - capital outlay	1,283,916
Deduct - depreciation expense	(962,637)
Deduct - loss on asset disposal	(14,192)
Long-term receivables are collectable in the subsequent year however, only current receipts are reflected as revenues on the fund statements.	
Add - long-term receivable	375,450
Internal service funds are used by management to account for central services provided to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	
Add - net income from the internal service funds	4,092
Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add - principal payments on debt	400,000
Deduct - premium on bonds	(207,518)
Deduct - bond proceeds	(6,025,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Add - decrease in OPEB liability	159,360
Deduct - increase in deferred inflows related to OPEB	(124,292)
Deduct - decrease in deferred outflows related to OPEB	(22,101)
Add - decrease in compensated absences	13,349
Deduct - increase in accrued interest	(29,081)
<b>Change in net position of governmental activities</b>	<b>\$ 2,092,354</b>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**PROPRIETARY FUNDS  
STATEMENT OF NET POSITION**

**DECEMBER 31, 2021**

	Enterprise Funds		Enterprise Fund Total	Governmental Activities
	Sewer	Water		Internal Service
<b>Assets</b>				
Current assets				
Cash and pooled investments	\$ 1,292,499	\$ 3,351,850	\$ 4,644,349	\$ 83,409
Receivables				
Accounts	122,319	525,478	647,797	-
Special assessments (current portion)	1,152	-	1,152	-
Prepaid and other assets	<u>5,055</u>	<u>13,355</u>	<u>18,410</u>	<u>22,628</u>
Total current assets	<u>1,421,025</u>	<u>3,890,683</u>	<u>5,311,708</u>	<u>106,037</u>
Noncurrent assets				
Special assessments receivable	4,031	-	4,031	-
Unamortized bond discount	2,394	-	2,394	-
Capital assets:				
Access rights, net	-	2,338,825	2,338,825	-
Non-depreciable	8,405	47,399	55,804	-
Construction in progress	849,563	75,228	924,791	-
Depreciable capital assets, net	<u>3,514,876</u>	<u>5,403,020</u>	<u>8,917,896</u>	<u>32,383</u>
Total noncurrent assets	<u>4,379,269</u>	<u>7,864,472</u>	<u>12,243,741</u>	<u>32,383</u>
<b>Total assets</b>	<u>5,800,294</u>	<u>11,755,155</u>	<u>17,555,449</u>	<u>138,420</u>
<b>Deferred outflow</b>				
Deferred loss on bond refunding	<u>-</u>	<u>279,469</u>	<u>279,469</u>	<u>-</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	93,336	314,602	407,938	2,436
Accrued payroll and benefits	5,630	20,407	26,037	-
Accrued interest payable	-	28,630	28,630	-
Current portion of long-term liabilities	<u>60,000</u>	<u>214,314</u>	<u>274,314</u>	<u>-</u>
Total current liabilities	<u>158,966</u>	<u>577,953</u>	<u>736,919</u>	<u>2,436</u>
Long-term liabilities				
Unamortized bond premium	-	467,585	467,585	-
Bonds payable	470,000	3,668,962	4,138,962	-
Less current portion	<u>(60,000)</u>	<u>(214,314)</u>	<u>(274,314)</u>	<u>-</u>
Total long-term liabilities	<u>410,000</u>	<u>3,922,233</u>	<u>4,332,233</u>	<u>-</u>
<b>Total liabilities</b>	<u>568,966</u>	<u>4,500,186</u>	<u>5,069,152</u>	<u>2,436</u>
<b>Net position</b>				
Net investment in capital assets	3,905,238	3,727,925	7,633,163	32,383
Unrestricted	<u>1,326,090</u>	<u>3,806,513</u>	<u>5,132,603</u>	<u>103,601</u>
<b>Total net position</b>	<u>\$ 5,231,328</u>	<u>\$ 7,534,438</u>	<u>\$ 12,765,766</u>	<u>\$ 135,984</u>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Enterprise Funds		Enterprise Fund Total	Governmental
	Sewer	Water		Activities Internal Service
<b>Operating revenue</b>				
Charges for services				
Water sales	\$ -	\$ 3,030,656	\$ 3,030,656	\$ -
Sewage disposal services	439,367	-	439,367	-
Debt services charges	327,782	-	327,782	-
Penalties	9,375	56,429	65,804	-
Other charges	-	-	-	250,920
Total charges for services	776,524	3,087,085	3,863,609	250,920
Hydrant maintenance charges	-	2,798	2,798	-
Other revenue	(14,326)	42,855	28,529	-
<b>Total operating revenue</b>	<u>762,198</u>	<u>3,132,738</u>	<u>3,894,936</u>	<u>250,920</u>
<b>Operating expense</b>				
Administration	61,800	179,700	241,500	220,059
Plant operations and maintenance	485,005	1,587,104	2,072,109	-
Depreciation	191,769	431,301	623,070	26,769
Amortization	-	177,663	177,663	-
<b>Total operating expense</b>	<u>738,574</u>	<u>2,375,768</u>	<u>3,114,342</u>	<u>246,828</u>
Operating income (loss)	<u>23,624</u>	<u>756,970</u>	<u>780,594</u>	<u>4,092</u>
Non-operating revenue (expense)				
Interest income	(5,494)	2,806	(2,688)	-
Interest expense	(26,448)	(174,433)	(200,881)	-
Total non-operating revenue (expense)	<u>(31,942)</u>	<u>(171,627)</u>	<u>(203,569)</u>	<u>-</u>
Income (loss) before transfers and capital contributions	<u>(8,318)</u>	<u>585,343</u>	<u>577,025</u>	<u>4,092</u>
Other financing sources (uses)				
Transfers out	(27,804)	(71,830)	(99,634)	-
Capital contributions				
Connection fees and charges	160,242	71,500	231,742	-
Special assessments	7,031	-	7,031	-
Total capital contributions	<u>167,273</u>	<u>71,500</u>	<u>238,773</u>	<u>-</u>
Changes in net position	131,151	585,013	716,164	4,092
<b>Net position, beginning of year</b>	<u>5,100,177</u>	<u>6,949,425</u>	<u>12,049,602</u>	<u>131,892</u>
<b>Net position, end of year</b>	<u>\$ 5,231,328</u>	<u>\$ 7,534,438</u>	<u>\$ 12,765,766</u>	<u>\$ 135,984</u>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Enterprise Funds		Enterprise Fund Total	Governmental
	Sewer	Water		Activities Internal Service
<b>Cash flows from operating activities</b>				
Receipts from internal services provided	\$ -	\$ -	\$ -	\$ 250,920
Receipts from customers and users	758,702	3,132,383	3,891,085	-
Payments to employees	(119,184)	(556,097)	(675,281)	-
Payments to suppliers	(452,686)	(1,062,515)	(1,515,201)	(221,028)
Payments for interfund services used	(27,480)	(39,960)	(67,440)	-
Transfers	(27,804)	(71,830)	(99,634)	-
<b>Net cash provided by (used in) operating activities</b>	<u>131,548</u>	<u>1,401,981</u>	<u>1,533,529</u>	<u>29,892</u>
<b>Cash flows from capital and related financing activities</b>				
Connection charges	160,242	71,500	231,742	-
Special assessments collected	1,375	-	1,375	-
Due (from) to other funds	(12,986)	5,981	(7,005)	-
Property taxes	7,031	-	7,031	-
Principal paid on bonds	(55,000)	(195,119)	(250,119)	-
Interest paid on bonds	(25,810)	(175,443)	(201,253)	-
Acquisition of capital assets	(1,049,832)	(202,095)	(1,251,927)	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>(974,980)</u>	<u>(495,176)</u>	<u>(1,470,156)</u>	<u>-</u>
<b>Cash flows from investing activities</b>				
Interest income	(5,494)	2,806	(2,688)	-
<b>Net increase (decrease) in cash and pooled investments</b>	<u>(848,926)</u>	<u>909,611</u>	<u>60,685</u>	<u>29,892</u>
<b>Cash and pooled investments, beginning of year</b>	<u>2,141,425</u>	<u>2,442,239</u>	<u>4,583,664</u>	<u>53,517</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 1,292,499</u>	<u>\$ 3,351,850</u>	<u>\$ 4,644,349</u>	<u>\$ 83,409</u>
<b>Cash flows from operating activities</b>				
Operating income (loss)	\$ 23,624	\$ 756,970	\$ 780,594	\$ 4,092
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	191,769	431,301	623,070	26,769
Amortization	-	177,663	177,663	-
Transfers	(27,804)	(71,830)	(99,634)	-
Change in operating assets and liabilities which provided (used) cash:				
Accounts receivable	(3,496)	(355)	(3,851)	-
Prepaid and other assets	(1,521)	(3,297)	(4,818)	2,717
Accounts payable	(50,828)	115,565	64,737	(3,686)
Accrued liabilities	(196)	(4,036)	(4,232)	-
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 131,548</u>	<u>\$ 1,401,981</u>	<u>\$ 1,533,529</u>	<u>\$ 29,892</u>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**

**FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION**

**DECEMBER 31, 2021**

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	<b>Other Post-employment Benefits Trust</b>	<b>Tax Collection</b>
<b>Assets</b>		
Cash and pooled investments	\$ 1,107	\$ 1,908,447
Investments	175,875	-
Prepaid items	<u>304</u>	<u>-</u>
<b>Total assets</b>	<u>177,286</u>	<u>1,908,447</u>
<b>Liabilities</b>		
Accounts payable	-	221,992
Due to other governmental units	<u>-</u>	<u>1,686,455</u>
<b>Total liabilities</b>	<u>-</u>	<u>1,908,447</u>
<b>Net position</b>		
Restricted for other post-employment benefits	177,286	-
Restricted for other governments	<u>-</u>	<u>-</u>
<b>Total net position</b>	<u>\$ 177,286</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**GRAND HAVEN CHARTER TOWNSHIP**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Other Post-employment Benefits Trust</b>	<b>Tax Collection</b>
<b>Additions</b>		
Contributions:		
Employer	\$ 39,300	\$ -
Retiree	1,743	-
Property taxes collected for other governments	-	23,406,698
Investment earnings:	<u>4,818</u>	<u>-</u>
<b>Total Additions</b>	45,861	23,406,698
<b>Deductions</b>		
Benefits	36,490	-
Property taxes distributed to other governments	-	23,406,698
Administrative expense:	<u>298</u>	<u>-</u>
<b>Total deductions</b>	<u>36,788</u>	<u>23,406,698</u>
Net increase	9,073	-
<b>Net position, beginning of year</b>	<u>168,213</u>	<u>-</u>
<b>Net position, end of year</b>	<u>\$ 177,286</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Grand Haven Charter Township (the "Township") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

##### ***Reporting Entity***

These financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Township's operations, so data from these units are combined with data of the primary government. The Township has no blended component units. Discretely presented component units are reported in separate columns in the financial statements to emphasize they are legally separate from the Township.

##### ***Discretely Presented Component Unit***

The Downtown Development Authority (the "DDA") was created to correct and prevent deterioration in the downtown area and promote economic growth within downtown. The DDA governing body consists of individuals that are appointed by the Township's Board. The Township's Board approves the DDA's budget and has the ability to significantly influence operations of the DDA. Financial statements are not separately issued for the DDA.

This component unit provides services to the businesses located within the district. They are reported in a separate column to emphasize they are legally separate from the Township.

##### ***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *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 certain legally separate *component units* for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for state shared revenue, reimbursement-based grants, and interest which use a one year collection 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. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

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 enterprise fund are charges for services. Operating expenses for the enterprise funds include depreciation or amortization on capital assets, labor, supplies and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Township reports the following major governmental funds:

The *General Fund* is the general operating fund of the Township. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Municipal Street Fund* is used to account for a special tax millage levied by the Township for the construction and maintenance of local streets and support of Harbor Transit transportation services.

The *Fire Protection Fund* is used to account for a special tax millage levied by the Township for the operation of the fire department.

The American Rescue Plan Act (ARPA) fund was established to account for the proceeds and uses of the ARPA funds.

The *Parks Construction Fund* is used to account for a bond issue to be utilized for the construction and improvements of Township parks.

The Township reports the following major proprietary funds:

The *Sewer Enterprise Fund* is used to account for the operations of the Township's Wastewater Department that provides sewer services on a user charge basis.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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The *Water Enterprise Fund* is used to account for the operations of the Township's Water Department that provides water services on a user charge basis.

Additionally, the Township reports the following fund types:

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

The *Debt Service Funds* are used to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs.

The *Pathways Construction Fund* is used to account for a bond issue to be utilized for the construction of non-motorized pathways.

The *Internal Service Fund* is used to account for the accumulation of funds and the payment of information technology costs.

The *Fiduciary Funds* are used to account for the operations of the Township's Other Post-employment Benefits Plan for which assets are held in trust, and for the collection and disbursement of taxes and other funds that are collected on behalf of outside governments or other parties.

#### ***Budgets and Budgetary Accounting***

Comparisons to budget are presented for the general and special revenue funds. General and special revenue funds adopt a legal budget with remaining funds maintaining budgets as a management control device. The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Township Superintendent submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of a resolution.
4. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year-end.
5. Supplemental appropriations, when required to provide for appropriate expenditures are matched by additional anticipated revenues or an appropriation of available fund balance and must be approved by the Township Board. All appropriations lapse at year-end.

The appropriated budget is prepared by fund, function and department. The Township Superintendent may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Township Board. The legal level of budgetary control is the department level. Supplemental appropriations were made during the year.

#### ***Cash and Pooled Investments***

For the purpose of the statement of cash flows, the Township's cash and pooled investments are considered to be cash equivalents because the balances are readily available similar to a demand deposit account.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### ***Investments***

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

State statutes authorize the Township to invest in:

- a. Bond, securities, other obligations and repurchase agreements 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 qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers' acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase that are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.
- h. The OPEB Trust may also invest in corporate debt and equity securities.

#### ***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 either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

#### ***Prepaid Items***

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The Township follows the consumption method of accounting for prepaid items.

#### ***Capital Assets***

Capital assets, which include land, buildings and equipment, access rights, vehicles, improvements, and infrastructure assets (e.g., water and sewer systems, and similar items), are reported in the governmental and 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 valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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Major outlays for capital assets and improvements 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.

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and improvements	40
Utility systems	40
Land improvements	15
Furniture and equipment	5-20
Vehicles	5-20
Shared improvements	20
Access rights	20

#### ***Deferred outflows/inflows of resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Township reports deferred refunding costs and certain other post-employment benefits related costs as deferred outflows. The deferred refunding costs will be amortized over the life of the related refunding bonds payable. The other post-employment benefits are discussed in Note 8.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Governmental funds report deferred inflows for unavailable state shared revenues which are recognized when they become available. The governmental funds and governmental activities report deferred revenues from property taxes levied for the following year; in addition, governmental activities report deferred inflows related to certain other post-employment benefits items. The tax amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The other post-employment benefits are discussed in Note 8.

#### ***Long-Term Obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, the 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 related bonds using the effective interest method.

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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures/expenses regardless of fund or activity.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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### **Compensated Absences**

Under contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the contracts. Accumulated compensated absences of governmental funds is recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. Amounts accumulated for proprietary funds are reported on the statements of net position of the individual enterprise funds.

### **Net Position and Fund Balance Reporting**

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned - the related assets can only be spent for a specific purpose identified by management as authorized by the governing board.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications.

### **Net Position and Fund Balance Flow Assumptions**

Sometimes the government 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/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed. 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.

### **Property Taxes**

Township property taxes attach as an enforceable lien on property as of December 1 of each year and are due without penalty on or before February 14. Tax bills include the Township's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the county for collection, which advances the Township 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the Township Treasurer. The December 1 levy is recorded as a receivable and unearned revenue at the end of the year and is intended to fund expenditures of the following year.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### *Interfund Transactions*

During the course of normal operations, the Township has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Charges between enterprise funds and other functions of the Township are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Remaining transactions are generally reflected as transfers.

#### *Risk Management*

The Township is 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 manages its liability and property risks as a member of the Michigan Participating Plan (MPP), a public entity risk pool providing liability and property coverage to its participating members. The Township pays an annual premium to MPP for its insurance coverage. The MPP is self-sustaining through member premiums and provides, subject to certain deductibles, occurrence-based casualty coverage for each incident and occurrence based property coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. Various deductibles are maintained to place the responsibility for small charges with the insured.

The Township manages its workers' compensation risk by participating in the Michigan Municipal Workers' Compensation Self-Insurance Fund (MMWCSIF), a public entity risk pool providing workers' compensation coverage to its participating members. The Township pays an annual premium to MMWCSIF for its workers' compensation coverage. The MMWCSIF is self-sustaining through member premiums and provides statutory workers' compensation coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. The Township carries commercial insurance for employee health and accident insurance.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## **2. STATUTORY COMPLIANCE**

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a departmental basis. The approved budgets of the Township for these budgeted funds were adopted at the department level.

During the year ended December 31, 2021, community and economic development expenditures under the current function of the municipal street special revenue fund were in excess of the amount appropriated by \$6,050.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

#### 3. CASH AND INVESTMENTS

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$19,489,777	\$1,535,902	\$1,909,554	\$22,935,233
Investments	-	-	175,875	175,875
	\$19,489,777	\$1,535,902	\$2,085,429	\$23,111,108

The cash and investments making up the above balances are as follows:

Deposits	\$16,307,235
Petty cash	300
Investments	6,803,573
Total	\$23,111,108

The deposits are in financial institutions located in Michigan in varying amounts. State policy limits the Treasurer's investing options to financial institutions located in Michigan. All accounts except as noted are in the name of the Township and a specific fund or common account. They are recorded in Township records at fair value. Interest is recorded when earned.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$11,365,985 of the Township's bank balance of \$14,014,032 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

#### Investments

The Township chooses to disclose its investments by type. As of year-end, the Township had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
MI Class Investment Pool	N/A	\$4,311,725	AAAm	S&P
FHLBC bond	11/22/24	248,668	Aaa	Moody
FFCB bond	8/25/25	244,745	Aaa	Moody
FHLBC bond	9/22/25	877,725	Aaa	Moody
FHLBC bond	3/30/26	247,053	Aaa	Moody
FHLBC bond	12/27/24	249,935	Aaa	Moody
FFCB bond	8/19/24	246,928	Aaa	Moody
Lake St Claire MI Clean Water bond	10/1/23	24,839	AA+	S&P
Vassar MI Tax Go Pension bond	10/1/25	176,080	A	S&P
MERS Trust Account	N/A	175,875	Unrated	N/A
Total		\$6,803,573		

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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The Township categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of year-end.

- The FFCB bond and FHLMC note are valued using quoted market prices (Level 1 inputs).
- MI Class Investment Pool and MERS investments are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The Township does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

#### ***Investment and deposit risk***

*Interest Rate Risk.* State law and Township policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk.* State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

*Custodial Credit Risk - Investments.* For an investment, custodial credit risk 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. State law does not require, and the Township does not have, a policy for investment custodial credit risk. The above investment securities were uninsured, unregistered and held by the counterparty for the Township. For the above funds on deposit with MERS and MI Class investments, the Township's custodial credit risk exposure cannot be determined because the Township's participation in the pools/funds do not consist of specifically identifiable securities.

*Concentration of Credit Risk.* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

#### 4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 3,403,228	\$ -	\$ -	\$ 3,403,228
CIP	589,978	1,042,515	831,943	800,550
Total capital assets, not being depreciated	<u>3,993,206</u>	<u>1,042,515</u>	<u>831,943</u>	<u>4,203,778</u>
<b>Capital assets, being depreciated</b>				
Land improvements	12,457,654	855,087	47,306	13,265,435
Buildings and improvements	4,619,114	105,326	-	4,724,440
Furniture and equipment	1,874,459	65,118	77,754	1,861,823
Vehicles	2,109,615	47,813	-	2,157,428
Shared improvements	664,012	-	-	664,012
Total capital assets, being depreciated	<u>21,724,854</u>	<u>1,073,344</u>	<u>125,060</u>	<u>22,673,138</u>
Less accumulated depreciation for				
Land improvements	5,444,139	564,237	33,114	5,975,262
Buildings and improvements	2,460,315	124,019	-	2,584,334
Furniture and equipment	1,217,001	163,056	77,754	1,302,303
Vehicles	760,390	138,033	-	898,423
Shared improvements	538,580	60	-	538,640
Total accumulated depreciation	<u>10,420,425</u>	<u>989,405</u>	<u>110,868</u>	<u>11,298,962</u>
<b>Net capital assets, being depreciated</b>	<u>11,304,429</u>	<u>83,939</u>	<u>14,192</u>	<u>11,374,176</u>
<b>Governmental Activities capital assets, net</b>	<b><u>\$15,297,635</u></b>	<b><u>\$1,126,454</u></b>	<b><u>\$846,135</u></b>	<b><u>\$15,577,954</u></b>
<b>Business-type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 55,804	\$ -	\$ -	\$ 55,804
Construction in progress	329,350	1,112,424	516,983	924,791
<b>Net capital assets, not being depreciated</b>	<u>385,154</u>	<u>1,112,424</u>	<u>516,983</u>	<u>980,595</u>
<b>Capital assets being depreciated</b>				
Land Improvements	5,664	-	-	5,664
Utility systems	22,192,087	516,983	16,489	22,692,581
Machinery and equipment	657,606	155,991	101,375	712,222
Total capital assets, being depreciated	<u>22,855,357</u>	<u>672,974</u>	<u>117,864</u>	<u>23,410,467</u>
Less accumulated depreciation for				
Land Improvements	283	283	-	566
Utility systems	13,441,937	564,173	-	14,006,110
Machinery and equipment	528,657	58,614	101,376	485,895
Total accumulated depreciation	<u>13,970,877</u>	<u>623,070</u>	<u>101,376</u>	<u>14,492,571</u>
<b>Net capital assets, being depreciated</b>	<u>8,884,480</u>	<u>49,904</u>	<u>16,488</u>	<u>8,917,896</u>
<b>Business-type Activities capital assets, net</b>	<b><u>\$9,269,634</u></b>	<b><u>\$1,162,328</u></b>	<b><u>\$533,471</u></b>	<b><u>\$9,898,491</u></b>

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities</b>		
General government		\$ 95,671
Public safety		207,269
Public works		80,625
Community and economic development		90,395
Culture and recreation		488,676
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets		<u>26,769</u>
<b>Total depreciation expense - governmental activities</b>		<u><u>\$989,405</u></u>
<b>Business-type Activities</b>		
Sewer		\$191,769
Water		<u>431,301</u>
<b>Total depreciation expense - business- type activities</b>		<u><u>\$623,070</u></u>

Access rights activity for the year was as follows:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>
<b>Business-type Activities</b>				
Access rights	\$6,433,568	\$ -	\$ -	\$6,433,568
Less accumulated amortization	3,875,235	219,508	-	4,094,743
Access rights, net	<u><b>\$2,558,333</b></u>	<u><b>\$(219,508)</b></u>	<u><b>\$ -</b></u>	<u><b>\$2,338,825</b></u>

Amortization of \$219,508 has been charged to the water enterprise fund.

#### 5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

<u>Transfers out</u>	<u>Transfers in</u>				
	<u>General fund</u>	<u>Municipal street fund</u>	<u>Fire protection fund</u>	<u>Non- Major Funds</u>	
General Fund	\$ -	\$564,960	\$ -	\$132,070	\$ 697,030
American Rescue Plan Act	80,312	72,594	145,188	34,386	332,480
Non-major funds	-	-	-	292,406	292,406
Sewer Fund	-	-	-	27,804	27,804
Water Fund	-	-	-	71,830	71,830
	<u><b>\$80,312</b></u>	<u><b>\$637,554</b></u>	<u><b>\$145,188</b></u>	<u><b>\$558,496</b></u>	<u><b>\$1,421,550</b></u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

#### 6. LONG-TERM DEBT

The following is a summary of the debt transactions of the Township for the year ended December 31, 2021:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
\$1,585,000 Refunding Bonds of 2013; due in annual installments of \$150,000 to \$230,000 plus interest at 1.75% through May 2021	\$ 230,000	\$ -	\$230,000	\$ -	\$ -
*\$4,500,000 Capital Improvement Bonds of 2017; due in annual installments of \$145,000 to \$345,000 plus interest at 2.50-3.75% through May 2036	4,035,000	-	170,000	3,865,000	180,000
*\$6,025,000 Parks Improvement Bonds of 2021; due in annual installments of \$160,000 to \$370,000 plus interest at 2.00% through May 2041	-	6,025,000	-	6,025,000	160,000
Total	4,265,000	6,025,000	400,000	9,890,000	340,000
Bond premium	-	207,518	-	207,518	-
Accrued employee benefits	94,946	-	13,049	81,897	-
<b>Total Governmental Activities</b>	<b>\$4,359,946</b>	<b>\$6,232,518</b>	<b>\$413,049</b>	<b>\$10,179,415</b>	<b>\$340,000</b>
<b>Business-type Activities</b>					
*\$985,000 Township portion of Ottawa County Wastewater System Improvement Bonds of 2008; due in annual installments of \$40,000 to \$75,000 plus interest at 4.25-5.10% through July 2028	\$ 525,000	\$ -	\$ 55,000	\$ 470,000	\$ 60,000
*\$1,015,944 Township portion of Ottawa County 2010 Water Supply Refunding Bonds, due in installments of \$35,000 to \$280,000 plus interest at 2.0% to 2.625% through May 2021	127,563	-	127,563	-	-
*\$3,752,825 Township portion of Northwest Ottawa Water System Refunding Bonds of 2016; due in annual installments of \$16,307 to \$368,061 plus interest at 4.0-5.0% through May 2034	3,736,518	-	67,556	3,668,962	214,314
Total	4,389,081	-	250,119	4,138,962	274,314
Bond discount	(3,032)	-	(638)	(2,394)	-
Bond premium	530,928	-	63,343	467,585	-
Accrued employee benefits	26,966	-	5,895	21,071	-
<b>Total Business-type Activities</b>	<b>\$4,943,943</b>	<b>\$ -</b>	<b>\$318,719</b>	<b>\$4,625,224</b>	<b>\$274,314</b>

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

\* Indicates public offering for GASB 88 purposes.

The outstanding direct borrowings contain a provision that in the event of default, the Township will be required to use money from its general fund or levy an ad valorem tax sufficient to pay the obligation, subject to applicable constitutional, statutory, and charter limitations.

The annual requirements to amortize all debt outstanding (excluding bond discount, bond premium, and accrued employee benefits) as of December 31, 2021 are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 340,000	\$ 267,641	\$ 274,314	\$ 191,277
2023	425,000	227,937	285,962	179,472
2024	440,000	218,312	297,950	167,293
2025	465,000	208,237	307,268	154,539
2026	490,000	197,502	321,586	141,346
2027-2031	2,725,000	796,815	1,598,949	462,933
2032-2035	3,215,000	412,524	1,052,934	80,717
2036-2041	1,790,000	90,800	-	-
<b>Total</b>	<b>\$9,890,000</b>	<b>\$2,419,768</b>	<b>\$4,138,963</b>	<b>\$1,377,577</b>

## 7. PENSION PLANS

### Defined Contribution Pension Plan

The Township maintains a defined contribution pension plan administered by the Municipal Employees Retirement System (MERS) of Michigan, that covers substantially all full-time employees. Participants contribute 5 percent of their salaries to the plan and the Township contributes 10 percent of each eligible employee's salary to the plan. Employees are also able to make additional voluntary contributions. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2021 was \$163,352 and the employees' contribution was \$81,677.

### Deferred Compensation Plan

The Township offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all Township employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All Assets of the plan are held in trust for employees and the related assets and liabilities are not included in this report.

## 8. OTHER POST-EMPLOYMENT BENEFITS

**Plan Description.** The Township administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). This benefit plan is authorized, and applicable benefit requirements are identified, in the Township personnel policy and union agreements. The Retiree Health Plan does not issue a publicly available financial report. The plan is closed to new participants.

**Benefits Provided.** The plan provides covered employees, who retire with 15 years of full-time employment, with partial payment of hospitalization benefits until Medicare eligible for a two person contract and Medicare supplemental coverage thereafter.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (December 31, 2021):

Retirees and beneficiaries receiving benefits	5
Active plan members	<u>6</u>
Total	<u><u>11</u></u>

#### **Contributions**

The Plan was established and is being funded under the authority of the Township. The Plan's funding policy is that the employer will make contributions to a trust to the extent possible. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

#### **Net OPEB Liability**

The employer's net OPEB liability was measured as December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate: 2.87%

Salary increases: 3.0%

Investment rate of return: 3.0%, net of investment expense, including inflation

Healthcare cost trend rates: 8.25% graded down .25 per year to 4.5%

Mortality rates: As set forth in IRS Regulations for 2018 (1.430(h)(3)) for Non-annuitants, separately for males and females as well as annuitants and non-annuitants. Based on Public Service employee 2010 tables.

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

The long-term expected rate of return on OPEB 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>Expected Rate of Return</u>
Diversified Bond Portfolio	100%	0.5%

The sum of each target allocation times its a long- term expected real rate, plus inflation, is 3.0%.

Concentrations. 100% of the plan is invested in MERS Diversified Bond Portfolio fund

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

Discount rate. The discount rate used to measure the total OPEB liability is 2.87% and 1.96% at December 31, 2021 and 2020, respectively. The projection of cash flows used to determine the discount rate assumes that the employer will first use assets to pay benefits and then pay benefits on a pay-as-you-go basis. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current plan members through 2029. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year the benefit payments were not projected to be covered by the projected assets, projected benefits were discounted at a discount rate reflecting a 20 year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate was that yields the same present value of benefits is calculated. The discount rate is used to determine the total OPEB liability.

#### Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at 12/31/20	\$603,913	\$164,883	\$439,030
Changes for the Year:			
Service cost	14,683	-	14,683
Interest	11,803	-	11,803
Differences between expected and actual experience	(55,881)	-	(55,881)
Change in assumptions	(86,145)	-	(86,145)
Contributions	-	39,300	(39,300)
Net investment income	-	4,818	(4,818)
Benefit payments, including refunds	(32,828)	(32,828)	-
Administrative expense	-	(298)	298
Other	-	-	-
Net changes	(148,368)	10,992	(159,360)
Balance at 12/31/21	\$455,545	\$175,875	\$279,670

#### Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 1.96%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower or higher than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total OPEB liability	\$517,112	\$455,545	\$404,715
Fiduciary net position	175,875	175,875	175,875
Net OPEB liability	\$341,237	\$279,670	\$228,840
Plan fiduciary position as a percentage of the total OPEB liability		38.6%	

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

**Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.**

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate of 8.00% in 2021 graded down 0.25% per year to 4.5%, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or 1% higher than the current rate.

	<b>1% Decrease</b>	<b>Current healthcare cost trend rate</b>	<b>1% Increase</b>
Total OPEB liability	\$398,677	\$455,545	\$527,400
Fiduciary net position	175,875	175,875	175,875
Net OPEB liability	\$222,802	\$279,670	\$351,525

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

For the year ended December 31, 2021 the employer recognized OPEB expense of \$26,333. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ 94,837	\$ 50,678
Changes in assumptions	110,563	78,124
Excess(deficit) investment returns	2,768	-
Total	\$208,168	\$128,802

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

2022	\$12,153
2023	11,142
2024	12,904
2025	13,149
2026	11,645
Thereafter	18,373
Total	\$79,366

## 9. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Township expects such amounts, if any, to be immaterial.

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### 10. CONSTRUCTION CODE FEES

The Township oversees building construction in accordance with the State of Michigan Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The Township charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Excess – January 1, 2021	<u>\$63,415</u>
Current year building permit revenues	461,242
Direct expenses	<u>315,532</u>
Excess for the year ended December 31, 2021	<u>145,710</u>
Cumulative excess – December 31, 2021	<u><u>\$209,125</u></u>

#### 11. JOINT VENTURES

The Township is a member of the Grand Haven - Spring Lake Sewer Authority (Authority). The Township appoints one member to the joint venture's governing board, which then approves the annual budget. In the current year, the Township paid \$263,328 to the Authority for sewage treatment. The purpose of the Grand Haven - Spring Lake Sewer Authority is to acquire, own, improve, enlarge, extend and operate a sewage disposal system. The Authority is governed by a Board of Trustees containing seven members. The participating communities (Cities of Grand Haven and Ferrysburg, Townships of Spring Lake and Grand Haven and the Village of Spring Lake) pay a set rate to the Authority to process waste. This rate includes amounts to finance the Authority's debt. At December 31, 2021, the portion of these Ottawa County bonds outstanding for which the township has pledged its full faith and credit amounted to approximately \$1,040,000. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

The Township is also a member of the Northwest Ottawa Water System (System). The Township appoints one member to the joint venture's governing board, which then approves the annual budget. In the current year, the Township paid \$827,001 to the System to purchase water. The purpose of the Northwest Ottawa Water System is to acquire, construct, finance, operate and maintain a water production facility. The plant is governed by an administrative committee composed of one representative from each of the participating communities (Cities of Grand Haven and Ferrysburg, Townships of Grand Haven and Spring Lake and the Village of Spring Lake). These participating communities pay for water at a rate that is estimated to cover operation, maintenance, replacement and debt service. Ottawa County has issued general obligation bonds to provide for the acquisition, construction and financing of improvements to the Northwest Ottawa Water System. Each participating municipality has entered into contracts with Ottawa County pledging its full faith and credit for its respective share of the bond obligation. At December 31, 2021, the portion of these Ottawa County bonds outstanding for which the township has pledged its full faith and credit amounted to approximately \$684,000. The Township is unaware of any other circumstances that would cause an additional benefit or burden to the participating government in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

# GRAND HAVEN CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2021

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#### 12. 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 Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 12 years for real property and 6 years for personal property as determined by the local unit of government. The agreements entered into by the Township include claw back provisions should the recipient of the tax abatement cease operations and no successor employer is providing employment during the term of the abatement. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year ended December 31, 2021 the Township abated property tax revenues of approximately \$5,300.

#### 13. COMMITMENTS

The Township has various ongoing construction projects with total estimated commitments of approximately \$2,020,000 outstanding at December 31, 2021.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**GRAND HAVEN CHARTER TOWNSHIP**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 1,334,420	\$ 1,328,420	\$ 1,329,129	\$ 709
Licenses and permits	578,050	710,550	714,746	4,196
State	1,491,720	1,692,980	1,728,164	35,184
Charges for services	149,530	225,830	227,115	1,285
Fines	1,500	1,500	750	(750)
Interest	10,910	16,110	(6,904)	(23,014)
Miscellaneous	463,480	446,580	440,795	(5,785)
<b>Total revenues</b>	<u>4,029,610</u>	<u>4,421,970</u>	<u>4,433,795</u>	<u>11,825</u>
<b>Expenditures</b>				
Current				
General government				
Township board	203,750	197,740	173,685	24,055
Supervisor	23,150	23,150	22,778	372
Elections	56,510	47,810	32,485	15,325
Finance	266,810	258,310	251,560	6,750
Assessor	216,120	222,780	212,275	10,505
Clerk	36,290	33,290	28,869	4,421
Board of appeals	2,680	3,760	3,115	645
Board of review	3,630	3,630	2,598	1,032
Administration	537,320	573,930	567,492	6,438
Treasurer	43,780	43,780	39,725	4,055
Buildings and grounds	194,470	189,000	154,905	34,095
Cemetery	161,910	168,890	157,762	11,128
Public works				
Street lighting	132,800	134,950	133,749	1,201
Waste collection	10,700	10,700	10,600	100
Drains	44,000	44,000	-	44,000
Community and economic development				
Building and zoning	567,160	580,800	562,423	18,377
Planning commission	16,030	26,710	26,250	460
Culture and recreation				
Parks and recreation	385,140	353,830	336,769	17,061
Capital outlay	<u>352,000</u>	<u>763,800</u>	<u>717,774</u>	<u>46,026</u>
<b>Total expenditures</b>	<u>3,254,250</u>	<u>3,680,860</u>	<u>3,434,814</u>	<u>246,046</u>
Revenues over (under) expenditures	775,360	741,110	998,981	257,871
Other financing sources (uses)				
Transfers in	-	80,320	80,312	(8)
Transfers out	(697,240)	(697,240)	(697,030)	210
Total other financing sources (uses)	<u>(697,240)</u>	<u>(616,920)</u>	<u>(616,718)</u>	<u>202</u>
Net changes in fund balances	78,120	124,190	382,263	258,073
<b>Fund balances, beginning of year</b>	<u>2,884,853</u>	<u>2,884,853</u>	<u>2,884,853</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,962,973</u>	<u>\$ 3,009,043</u>	<u>\$ 3,267,116</u>	<u>\$ 258,073</u>

**GRAND HAVEN CHARTER TOWNSHIP**

**MUNICIPAL STREET SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 796,040	\$ 791,040	\$ 790,116	\$ (924)
Interest	1,000	1,000	13	(987)
Miscellaneous	990	990	1,592	602
<b>Total revenues</b>	<u>798,030</u>	<u>793,030</u>	<u>791,721</u>	<u>(1,309)</u>
<b>Expenditures</b>				
Current				
Public works	837,100	382,100	283,017	99,083
Community and economic development	524,180	530,880	536,930	(6,050)
<b>Total expenditures</b>	<u>1,361,280</u>	<u>912,980</u>	<u>819,947</u>	<u>93,033</u>
Revenues over (under) expenditures	(563,250)	(119,950)	(28,226)	91,724
Other financing sources (uses)				
Transfers in	565,000	637,600	637,554	46
Net changes in fund balances	1,750	517,650	609,328	91,770
<b>Fund balances, beginning of year</b>	<u>44,136</u>	<u>44,136</u>	<u>44,136</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 45,886</u>	<u>\$ 561,786</u>	<u>\$ 653,464</u>	<u>\$ 91,770</u>

**GRAND HAVEN CHARTER TOWNSHIP**

**FIRE PROTECTION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 1,592,340	\$ 1,581,340	\$ 1,580,521	\$ (819)
Federal	-	22,342	22,333	(9)
Charges for services	36,080	38,080	37,410	(670)
Investment earnings	1,600	1,600	(4,187)	(5,787)
Miscellaneous	12,740	21,240	24,949	3,709
<b>Total revenues</b>	<u>1,642,760</u>	<u>1,664,602</u>	<u>1,661,026</u>	<u>(3,576)</u>
<b>Expenditures</b>				
Current				
Public safety	1,325,760	1,301,970	1,237,794	64,176
Capital outlay	139,000	139,000	93,882	45,118
<b>Total expenditures</b>	<u>1,464,760</u>	<u>1,440,970</u>	<u>1,331,676</u>	<u>109,294</u>
Net changes in fund balances	178,000	368,820	474,538	105,718
<b>Fund balances, beginning of year</b>	<u>344,174</u>	<u>344,174</u>	<u>344,174</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 522,174</u>	<u>\$ 712,994</u>	<u>\$ 818,712</u>	<u>\$ 105,718</u>

**GRAND HAVEN CHARTER TOWNSHIP**

**AMERICAN RESCUE PLAN ACT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Federal	\$ -	\$ 332,480	\$ 332,480	\$ -
Investment earnings	-	250	230	(20)
<b>Total revenues</b>	-	332,730	332,710	(20)
<b>Other financing sources (uses)</b>				
Transfers out	-	(332,480)	(332,480)	-
Net changes in fund balances	-	250	230	(20)
<b>Fund balances, beginning of year</b>	-	-	-	-
<b>Fund balances, end of year</b>	\$ -	\$ 250	\$ 230	\$ (20)

**GRAND HAVEN CHARTER TOWNSHIP**

**DEFINED BENEFIT OPEB PLAN  
SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB  
LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	2017	2018	2019	2020	2021
<b>Total OPEB liability</b>					
Service cost	\$ 13,628	\$ 13,333	\$ 13,333	\$ 10,211	\$ 14,683
Interest	9,844	10,396	11,251	16,257	11,803
Difference between expected and actual experience	3,209	21,760	99,298	6,634	(55,881)
Changes in assumptions	21,742	-	27,229	95,424	(86,145)
Benefit payments including employee refunds	<u>(21,233)</u>	<u>(24,763)</u>	<u>(22,505)</u>	<u>(26,186)</u>	<u>(32,828)</u>
<b>Net change in total OPEB liability</b>	27,190	20,726	128,606	102,340	(148,368)
<b>Total OPEB liability, beginning of year</b>	<u>325,051</u>	<u>352,241</u>	<u>372,967</u>	<u>501,573</u>	<u>603,913</u>
<b>Total OPEB liability, end of year</b>	<u>\$ 352,241</u>	<u>\$ 372,967</u>	<u>\$ 501,573</u>	<u>\$ 603,913</u>	<u>\$ 455,545</u>
<b>Plan Fiduciary Net Position</b>					
Contributions-employer	\$ 29,725	\$ 28,798	\$ 32,192	\$ 35,000	\$ 39,300
Contributions-employee	-	4,712	-	-	-
Net investment income	5,104	(1,302)	13,156	5,272	4,818
Benefit payments including employee refunds	(21,233)	(24,763)	(22,505)	(26,186)	(32,828)
Administrative expense	(274)	(294)	(252)	(283)	(298)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>156</u>	<u>-</u>
<b>Net change in plan fiduciary net position</b>	13,322	7,151	22,591	13,959	10,992
<b>Plan fiduciary net position, beginning of year</b>	<u>107,860</u>	<u>121,182</u>	<u>128,333</u>	<u>150,924</u>	<u>164,883</u>
<b>Plan fiduciary net position, end of year</b>	<u>\$ 121,182</u>	<u>\$ 128,333</u>	<u>\$ 150,924</u>	<u>\$ 164,883</u>	<u>\$ 175,875</u>
<b>Employer net OPEB liability</b>	<u>\$ 231,059</u>	<u>\$ 244,634</u>	<u>\$ 350,649</u>	<u>\$ 439,030</u>	<u>\$ 279,670</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	34.4%	34.4%	30.1%	27.3%	38.6%
<b>Covered employee payroll</b>	\$ 389,714	\$ 406,196	\$ 439,142	\$ 437,978	\$ 418,761
<b>Employer's net OPEB liability as a percentage of covered employee payroll</b>	59.3%	60.2%	79.8%	100.2%	66.8%

**Notes to schedule:**

Above data is based on a December 31 measurement date.

The OPEB schedules are being accumulated prospectively until 10 years of information is presented.

**GRAND HAVEN CHARTER TOWNSHIP**

**DEFINED BENEFIT OPEB PLAN  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	2017	2018	2019	2020	2021
Actuarially determined contributions	\$ 31,068	\$ 21,791	\$ 27,782	\$ 31,883	\$ 38,867
Contributions in relation to the actuarially determined contribution	29,725	33,510	32,192	35,000	39,300
Contribution excess (deficiency)	\$ (1,343)	\$ 11,719	\$ 4,410	\$ 3,117	\$ 433
Covered employee payroll	\$ 389,714	\$ 406,196	\$ 439,142	\$ 437,978	\$ 418,761
Contributions as a percentage of covered employee payroll	7.63%	8.25%	7.33%	7.99%	9.38%

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	23 years
Asset valuation method	Market value
Discount rate	2.87%% (1.96% in 2020, 3.26% in 2019, 3.0% in 2018)
Salary increases	3.0% (2.5% in 2019-2020, 3.5% in 2018)
Investment rate of return	2.6% (3% in 2018)
Retirement age	60
Mortality	PS employee 2010 retiree, headcount weighted
Medical inflation rate	8.5% graded down .25% per year to rate of 4.5%

**DEFINED BENEFIT OPEB PLAN  
SCHEDULE OF INVESTMENT RETURNS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	2017	2018	2019	2020	2021
Annual money-weighted rate of return net of investment expense	4.43%	-1.17%	8.30%	3.41%	2.38%

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**GRAND HAVEN CHARTER TOWNSHIP**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2021**

	<u>Special Revenue Fund</u>	<u>Refunded Township Building Debt</u>	<u>Debt Service Funds</u>	<u>Parks System Debt</u>	<u>Pathways Debt</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Assets</b>							
Cash and pooled investments	\$ 560,818	\$ -	\$ 181,449	\$ 3	\$ 813,961	\$ 1,556,231	
Receivables							
Accounts	9,047	-	-	-	-	9,047	
Taxes	236,230	-	180,816	-	169,634	586,680	
Prepaid items	-	-	-	-	3,071	3,071	
<b>Total assets</b>	<u>\$ 806,095</u>	<u>\$ -</u>	<u>\$ 362,265</u>	<u>\$ 3</u>	<u>\$ 986,666</u>	<u>\$ 2,155,029</u>	
<b>Liabilities, deferred inflows of resources, and fund balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 1,376	\$ -	\$ -	\$ -	\$ 2,034	\$ 3,410	
Accrued payroll and benefits	-	-	-	-	1,335	1,335	
<b>Total liabilities</b>	<u>1,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,369</u>	<u>4,745</u>	
<b>Deferred inflows of resources</b>							
Unearned revenue - tax	<u>485,205</u>	<u>-</u>	<u>362,265</u>	<u>-</u>	<u>361,283</u>	<u>1,208,753</u>	
<b>Fund balances</b>							
Nonspendable							
Prepays	-	-	-	-	3,071	3,071	
Restricted							
Police services	319,514	-	-	-	-	319,514	
Assigned	-	-	-	3	618,943	618,946	
<b>Total fund balances</b>	<u>319,514</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>622,014</u>	<u>941,531</u>	
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 806,095</u>	<u>\$ -</u>	<u>\$ 362,265</u>	<u>\$ 3</u>	<u>\$ 986,666</u>	<u>\$ 2,155,029</u>	

**GRAND HAVEN CHARTER TOWNSHIP**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Special Revenue Fund</b>	<b>Refunded Township Building Debt</b>	<b>Debt Service Funds</b>	<b>Parks System Debt</b>	<b>Pathways Debt</b>	<b>Capital Project Fund</b>	<b>Total</b>
<b>Revenues</b>							
Property taxes	\$ 462,595	\$ -	\$ -	\$ -	\$ -	\$ 378,006	\$ 840,601
Fines	48,362	-	-	-	-	-	48,362
Investment earnings	130	-	-	-	-	228	358
Miscellaneous	961	-	-	-	-	48,416	49,377
<b>Total revenues</b>	<u>512,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,650</u>	<u>938,698</u>
<b>Expenditures</b>							
Current							
Public safety	533,929	-	-	-	-	-	533,929
Culture and recreation	-	-	-	-	-	179,307	179,307
Debt Service							
Principal	-	230,000	-	170,000	-	-	400,000
Interest	-	2,013	-	122,487	-	-	124,500
Capital outlay	-	-	-	-	-	65,699	65,699
<b>Total expenditures</b>	<u>533,929</u>	<u>232,013</u>	<u>-</u>	<u>292,487</u>	<u>245,006</u>	<u>1,303,435</u>	
Revenues over (under) expenditure	<u>(21,881)</u>	<u>(232,013)</u>	<u>-</u>	<u>(292,487)</u>	<u>181,644</u>	<u>(364,737)</u>	
Other financing sources (uses)							
Transfers in	-	231,704	-	292,406	34,386	-	558,496
Transfers out	-	-	-	-	(292,406)	-	(292,406)
Total other financing sources (uses)	<u>-</u>	<u>231,704</u>	<u>-</u>	<u>292,406</u>	<u>(258,020)</u>	<u>266,090</u>	
Net changes in fund balances	(21,881)	(309)	-	(81)	(76,376)	(98,647)	
<b>Fund balances, beginning of year</b>	<u>341,395</u>	<u>309</u>	<u>-</u>	<u>84</u>	<u>698,390</u>	<u>1,040,178</u>	
<b>Fund balances, end of year</b>	<u>\$ 319,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 622,014</u>	<u>\$ 941,531</u>	

**GRAND HAVEN CHARTER TOWNSHIP**

**POLICE SERVICES SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 465,250	\$ 463,250	\$ 462,595	\$ (655)
Fines	40,000	40,000	48,362	8,362
Interest	360	360	130	(230)
Miscellaneous	700	700	961	261
<b>Total revenues</b>	<u>506,310</u>	<u>504,310</u>	<u>512,048</u>	<u>7,738</u>
<b>Expenditures</b>				
Current				
Public safety	<u>523,460</u>	<u>549,460</u>	<u>533,929</u>	<u>15,531</u>
Net changes in fund balances	(17,150)	(45,150)	(21,881)	23,269
<b>Fund balances, beginning of year</b>	<u>341,395</u>	<u>341,395</u>	<u>341,395</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 324,245</u>	<u>\$ 296,245</u>	<u>\$ 319,514</u>	<u>\$ 23,269</u>



## Manager's Memo

DATE: May 19, 2022

TO: Township Board

FROM: Cargo & Chappell

RE: Schmidt Heritage Park – Restrooms

As you may recall, the Schmidt Heritage Park bids were recently approved – and the contract was awarded to CopperRock Construction for about **\$5.57 million** – which about \$220k under↓ budget.

During the construction permit process, a debate arose between Building Official Corbat and Architect Levandoski regarding the proper sizing for the Phase I restroom facility. (*Recall that both Phase II and the development of the “barn” property will also have restrooms.*) (*See the attached memorandum from Prein & Newhof.*)

In brief, Levanski sized the restroom facility for a crowd of **500** people using the park. Whereas, Corbat believes that during a tournament, the crowd size could surge to **1,400**. Under the Architect's condition, there are 2 toilets and a 1 urinal for the men and 3 toilets for the women with 1 additional family restroom. Under the Building Officials' condition, there would need to be an additional 1 urinal and 2 toilets for the men and 7 toilets for the women. (*Under both scenarios, there will only be 1 family restroom.*)

Cargo has used Helder Park in Holland Charter Township as a comparable to the Schmidt Heritage Park. In brief, the facilities in each park are noted below:

Helder Park	Schmidt Heritage Park (Phase I)
9 Soccer Fields	6 Soccer Fields
2 Baseball or Softball Fields	2 Baseball Fields
4 Pickleball Courts	12 Pickleball Courts
1 Jogging Trail	1 jogging trail
2 tennis Courts	
1 basketball Court	
2 Volleyball Courts	
1 Playground	
1 Dog Park	
<b>Men - 2 urinals &amp; 1 toilet / Women - 3 toilets</b>	<b>Men - 1 urinals &amp; 2 toilets / Women - 3 toilets + 1 family restroom</b>

There are three options from the engineer available for the Board to consider:

1. **No change** to the proposed crowd of 500 with regard to the number of restrooms provided in Phase I; but re-align the restroom facility to allow the facility to be expanded, if necessary, in the future. This is the least costly change order and recognizes that additional restroom facilities will be constructed during Phase II and when the “barn” portion of the property is developed. During the period between Phase I and Phase II, no soccer tournaments would be allowed or would require porto-toilets be used during tournaments. The cost is negligible.
2. **Size the restrooms to a crowd of 975** adding 1 toilet to the Men’s restroom and 4 toilets to the Women’s restroom facility. This assumes you might have a tournament that could “surge” the expected crowd size. The cost will be about \$125k.
3. **Size the restrooms to a crowd of 1,400** by adding 2 toilets and 1 urinal to the Men’s restroom and 7 toilets to the Women’s restroom facility. This will cost about \$300k ±.

Another option is to focus on “ratio” of women vs. men toilets, which is more of a “Building Code” approach.

4. **Size the Restrooms based upon a 2 to 1 ratio for women and men.** The Township could rotate the restroom facility slightly and add 3 toilets to the women’s facility and 1 urinal to the men’s. This would meet the Building Code ratio and be sufficient for a park occupancy load of about **845**. This will cost about **\$100k.**

Staff would like direction from the Board as to how this should be resolved ...

If you have any questions or comments, please contact Cargo or Chappell.

BUILDING CODE SUMMARY – TOILETS AND OCCUPANCY			
Women’s Facilities	Family Facilities	Men’s Facilities	Occupancy
3 toilets	1 toilet	1 toilet and 1 urinal	455
4 toilets	1 toilet	1 toilet and 2 urinals	585
5 toilets	1 toilet	1 toilet and 2 urinals	715
6 toilets	1 toilet	2 toilets and 2 urinals	845
7 toilets	1 toilet	2 toilets and 2 urinals	975
8 toilets	1 toilet	2 toilets and 3 urinals	1,105
9 toilets	1 toilet	2 toilets and 3 urinals	1,235
10 toilets	1 toilet	3 toilets and 3 urinals	1,365
11 toilets	1 toilet	3 toilets and 4 urinals	1,495



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Date: May 19, 2022

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To: Alando Chappell, Grand Haven Charter Township

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From: Kevin Kieft, PE, Matthew Levandoski, PLA Prein&Newhof

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Project #: 2210641

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Re: Schmidt Heritage Park – Restroom Sizing

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The purpose of this memo is to provide the Township a summary of options for increasing the restroom size at Schmidt Heritage Park and a range of potential costs. Construction costs estimates are based on square footage increases using bid costs and do not include any design cost revisions. Final costs will need to be obtained from CopperRock if a larger restroom facility is requested.

Current restroom sizing is based on a Phase I occupancy of 500. Below you will find a table outlining two scenarios reviewed to increase occupancy to include a 50% overlap of soccer field players and spectators (900) along with 100% overlap (1400).

<b>Phase I Occupancy:</b>	<b>Restroom Size</b>	<b>Male</b> (Water Closets:Urinals)	<b>Female</b> Water Closets	<b>Family Restroom</b>	<b>Construction Cost Increase Estimate</b>
500 (Currently provided)	26’x26’	1:2	3	1	As bid – No Increase
900 (Scenario I)	26’x35’4”	3:2	6	1	\$110,000-\$125,000
1400 (Scenario II)	26’x47’4”	5:3	10	1	\$300,000-\$350,000

A range of occupancy has been provided and is based on overlap usage of restrooms for players and spectators at a tournament type weekend setting where users may not leave the facility once their games are complete and they have additional games that day. Large crowds associated with tournaments run by outside organizations like this will typically bring in temporary portable restrooms to accommodate these larger events. This is an additional option the Township may want to consider, if expanding restroom facilities is not desired.

Future restrooms are proposed in Phase II near the baseball fields. Additional restrooms are planned with Phase III near the historic barn area to provide additional restroom coverage to the Phase I area.

# SUPERINTENDENT'S MEMO

DATE: May 16, 2022  
TO: Township Board  
FROM: Bill  
SUBJECT: Economic Development Services Contract

Attached, please find a copy of the proposed Economic Development Services contract with the Chamber of Commerce. The contract is for a three-year economic development services from October 1, 2022 through September 30, 2025.

As you may recall, the Northwest Ottawa communities collaborate with the Chamber of Commerce to provide economic development services to area businesses. Under the proposed contract, Grand Haven Township, Grand Haven City, Spring Lake Township, Spring Lake Village and Ferrysburg City will provide about \$107k annually to the Chamber, which is about fourteen percent (14%) of the total revenues for the Grand Haven Chamber of Commerce.

These monies are used for economic development purposes. The breakdown for the contribution toward these services is as follows:

- Grand Haven Charter Township - 32%
- Spring Lake Township - 31%
- Grand Haven City - 25%
- Ferrysburg City - 7%
- Spring Lake Village - 5%

If the Board agrees that the contract should be extended, the following motion can be offered:

**Authorize the Township Superintendent to execute the proposed three-year contract with the Chamber of Commerce for Economic Development Services.**

If you have any questions or comments prior to the meeting, please contact me at your convenience.

## **GRAND HAVEN CHARTER TOWNSHIP ECONOMIC DEVELOPMENT SERVICES CONTRACT**

THIS CONTRACT, dated for reference purposes as of October 1, 2022 is by and among the **Chamber of Commerce of Grand Haven, Spring Lake and Ferrysburg** (The Chamber) , a Michigan nonprofit corporation, whose address is One South Harbor, P.O. Box 509, Grand Haven, Michigan 49417-0509, and **GRAND HAVEN CHARTER TOWNSHIP**, a Michigan municipal corporation, whose address is 13300 168<sup>TH</sup> Avenue, Grand Haven, MI 49417 (referred to individually as a "Governmental Unit"), and is made with reference to the following facts and circumstances:

- A. The Governmental Unit is authorized by Michigan law to undertake economic development activities; and
- B. The Chamber is a nonprofit corporation that is able to provide economic development services to the Governmental Unit.

In consideration of the mutual covenants and agreements contained in this Contract, IT IS AGREED AS FOLLOWS:

1. General Agreement. The Governmental Unit hereby contract with The Chamber to provide general economic development services to the Governmental Unit and the geographical region in which they are located, including projects and activities in tourism, agriculture, commercial, retail, financial and industrial.
2. Scope of Service Priorities. In addition to general economic development services, the Chamber shall focus it s efforts towards the following activities:
  - a. Business Retention Calls: The Chamber shall complete a business retention call upon each industry within the Township. A written report regarding these calls shall be shared with the Township, excluding any confidential information.
  - b. The Chamber shall annually review with the Township Superintendent available economic development grant programs through the State of Michigan and jointly determine whether any grants should be pursued during the coming year.
  - c. The Chamber shall provide grant writing service and/or assistance for any economic development grant application that the Township determines should be pursued.

d. The Chamber shall appear before the Township Board twice each calendar year as desired by the Township and provide an update of its economic development services.

3. Payment for Services. In payment of the services to be provided pursuant to this Contract, the governmental Unit shall pay such amount as shall be determined annually by The Chamber board provided, however, that in no event shall this annual amount exceed the amounts mutually agreed upon between The Chamber and the Governmental Unit. The maximum amount for the first year will be \$106,737.00 The amount for the second year and third years will be determined by the State Tax Commissions “Inflation Rate Multiplier” applied to the previous year contract amount. All charges of The Chamber for services pursuant to this Contract shall be allocated between the Governmental Unit as follows:

City of Ferrysburg	7%
City of Grand Haven	25%
Grand Haven Charter Township	32% *
Spring Lake Township	31%
Village of Spring Lake	5%

Amounts due the Chamber from the Governmental Unit pursuant to this Contract shall be invoiced annually in advance. All invoices shall be paid within thirty (30) days of their date.

4. Reporting. The Governmental Unit shall receive the same quarterly reports, i.e. activity reports, minutes, committee reports and other pieces of information, as are presently provided to members of The Chamber Board of Directors.
5. Term. This Contract shall have a three (3) year term. This contract may be renewed by mutual written agreement of all of the parties for an additional term or terms, the duration of which shall be specified in such agreement.
6. Termination. This Contract may be terminated at any time by mutual agreement or by either party after ninety (90) days prior written notice to the other. Reason for a unilateral termination may include any of the following:
- a. Failure to Perform: If the Chamber fails to complete or make good faith efforts to complete the tasks specified in the Scope of Economic Development Services or its reporting requirements under Subsection three (3), the contract may be terminated by the governmental unit. However, the Chamber may seek to remedy any failure to perform during the ninety (90) days notice period and, if

governmental unit determines that the remedy is sufficient, the notice shall be null and void.

- b. **Budget Constraints:** The Chamber acknowledges that the governmental unit's revenues are subject to sharp fluctuations and that should the governmental unit experience a significant revenue drop in any of its General Fund revenue sources that the governmental unit shall have, at its sole discretion, the ability to terminate the contract upon ninety (90) days notice. During the ninety (90) days notice period the parties shall make good faith efforts to review alternatives to termination including continuing or modifying the contract at a rate less than that specified in Subsection Two (2). If the parties mutually agree to an alternative to termination, the notice shall be null and void.
  - c. **Political or Developmental Issues:** If the Chamber adopts political position or acts upon a development issue that the governmental unit Board believes is contrary to or in opposition of a decision by the governmental unit, the contract may be terminated by the governmental unit. During the ninety (90) day notice period the parties shall make good faith efforts to resolve the conflict. If the parties mutually agree to actions that resolve the conflict, the termination shall be null and void.
7. Independent Contractor. In the performance of the services to be provided pursuant to this Contract, it is mutually agreed that The Chamber shall be and at all times is acting and performing as an independent contractor.
8. Effective Date. This Contract shall be effective on October 1, 2022.
9. Miscellaneous. This Contract and all rights and obligations hereunder shall not be assignable unless all parties agree in writing to such assignment. This Contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns. All notices and other documents to be serviced or transmitted hereunder shall be in writing and addressed to the respective parties hereto at the addresses stated on page 1 of this Contract or such other address or addresses as shall be specified by the parties hereto from time to time and may be served or transmitted in person or by ordinary mail properly addressed with sufficient postage. This Contract has been executed in the State of Michigan and shall be governed by Michigan law. The waiver by any party hereto of a breach violation of any provision of this Contract shall not be a waiver of any subsequent breach of the same or any other provision of the Contract. It is contemplated that this Contract will be executed in multiple counterparts, all of which together shall be deemed to be one contract.

This Contract represents the entire understanding and agreement between the parties hereto. All prior oral or written understandings and agreements are specifically merged herein. The

captions in this Contract are for convenience only and shall not be considered as part of this Contract or in any way to amplify or modify the terms and provisions hereof. This Contract shall be enforceable only by the parties hereto and their successors in interest by virtue of an assignment which is not prohibited under the terms of this contract and no other person shall have the right to enforce any of the provisions contained herein. All amendments to this Contract shall be in writing and signed by all parties.

IN WITNESS WHEREOF, the parties hereto have executed this Contract.

Signed in presence of:

**CHAMBER OF COMMERCE,  
A Michigan nonprofit corporation**

\_\_\_\_\_  
*Witness*

By: \_\_\_\_\_

Its: Chamber Board Chair

\_\_\_\_\_  
*Witness*

By: \_\_\_\_\_

Its: Chamber Board President

Dated: \_\_\_\_\_, 2022

**GRAND HAVEN CHARTER TOWNSHIP  
Michigan Municipal Corporation**

\_\_\_\_\_  
*Witness*

By: \_\_\_\_\_

Its: Grand Haven Township Superintendent

\_\_\_\_\_  
*Witness*

By: \_\_\_\_\_

Its: \_\_\_\_\_

Dated: \_\_\_\_\_, 2022

\* 2022-23 = \$34,377



Empowering Business. Building Community.  
Established in 1899

May 10, 2022

Bill Cargo  
Grand Haven Charter Township  
13300 168<sup>th</sup> Ave  
Grand Haven, MI 49417

RE: Q1 2022 Economic Development Activities

Bill,

Below is a summary of the Economic Development activities that I worked on for Grand Haven Charter Township for Q1 2022. Please feel free to share this with your Board:

- **5G Wind & Solar** – Conversations around the alternative for 5G powered by wind and solar have been ongoing.
- **Economic Forecast planning and event** – Dr. Paul Isely from GVSU presented the annual Economic Forecast for NW Ottawa County. Prior to his presentation, Elizabeth held roundtable groups for Dr. Isely to speak directly to both manufacturers and consumer facing businesses in our community.
- **Incentive Discussions** – Elizabeth has had many discussions with potential investors around available commercial incentives.
- **HR Roundtable Meetings** – We hold monthly HR Roundtable meetings for our local HR group.
- **Manufacturing Retention Visits** -Elizabeth has been making in person retention visits with many area manufacturers. This has generated significant follow up action items.
- **Distribution Site for Ottawa County Masks** – We became a distribution site for Ottawa County as they distributed KN95 masks, surgical masks, and children’s masks. These were distributed to both businesses and individuals in our community.
- **Michigan Economic Development Corporation (MEDC) meetings** – Elizabeth facilitated meetings with two of our largest employers in NW Ottawa County with the MEDC. One of the meetings was with the legislative branch of the MEDC, while the other was with the Business Development branch of the MEDC.
- **Gateways for Growth** – Elizabeth has been having conversations with targeted local manufacturers on becoming supporters for Ottawa County’s initiative entitled Gateways for Growth.

**The Chamber of Commerce Grand Haven, Spring Lake, Ferrysburg**  
Economic Development | Training Connections | Business & Education Partnerships

One South Harbor Drive, Grand Haven, MI 49417 | p 616.842.4910 | f 616.842.0379 | [grandhavenchamber.org](http://grandhavenchamber.org)

- **Collaboration with area Economic Developers** – Region 4 Collaboration of Economic Developers meet on a regular basis. Additionally, Elizabeth does collaborate specifically with other Economic Developers in Ottawa County.
- **Property / parcel searches** – Elizabeth works with businesses as they search for space to lease or purchase, both for office and manufacturing space.
- **Leadership Connect State Government Day** – For our Leadership Connect 2021/2 class, we headed to Lansing in March. Elizabeth was the Co-chair for the day. The class took a tour of the Capital, met with Senator Roger Victory, met with Representative Jim Lilly, met with Lt. Governor Garland Gilchrist, talked about redistricting, and met with Supreme Court Justice Richard Bernstein.
- **Expansion project** – A local manufacturer must expand, and Elizabeth has been working with them on the specifics of their expansion project.
- **Ottawa County American Rescue Plan Act (ARPA) meetings** – Since July 2021, a cross section of leaders in Ottawa County were invited to discuss the best use of the County's ARPA funds. Elizabeth has been a voice for our local manufacturers.
- **Afflicted Business Relief (ABR) Grant** – The grant application was available in the month of March for qualifying businesses. Elizabeth made personal phone calls and emails to businesses that may qualify. Additionally, Elizabeth spoke on WAWL on air for the grant.
- **Michigan Tech** – Elizabeth is recruiting businesses in NW Ottawa County to go up to Houghton together in September and have a NW Ottawa County day at the schools CareerFEST.
- **Industry 4.0 Poll** - Elizabeth partnered with Lakeshore Advantage to complete an Industry 4.0 poll, tied to a grant that they received.

Respectfully submitted,



Elizabeth Butler

Director of Economic Development Strategic Directions

# SUPERINTENDENT’S MEMO

DATE: May 18, 2022  
TO: Township Board  
FROM: Cargo  
SUBJECT: Compensation for Dangerous Building Hearing Officer

As you are probably aware, the Township is addressing two dangerous buildings that were heavily damaged by structure fires – both will likely be razed.

In order to move the process forward with the Dangerous Building Ordinance, Supervisor Reenders appointed Mike Voss as the Dangerous Building Hearing Officer. Unfortunately, the FY2022 Budget does not include a salary recommendation for this position. That said, staff are recommending that the pay be the same as the Chair for the Zoning Board of Appeals – which currently stands at **\$78.49** per meeting.

If the Board agrees, the following motion can be offered:

**Motion to instruct staff to include the “Dangerous Building Hearing Officer” position on the Committee Compensation table that is part of the Township 2022 Wage Scale and to set the pay identical to the Zoning Board of Appeals Chair – at \$78.49.**

Please contact Cargo if you have any questions or comments.



## Assessing Memo

DATE: May 19, 2022

TO: Grand Haven Township Board

FROM: Ashley Larrison

RE: Special Assessment Lighting District-Stonewater Subdivision No 2

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The Developers of Stonewater Subdivision No. 2, Lincoln Street Holdings have signed a Special Assessment Lighting District Agreement to install streetlights for the second phase of their development.

As you may recall, this agreement process is created to streamline the establishment of Special Assessment Districts for the purpose of billing the lot owners for the electricity used to power the streetlights in their subdivision. The developer will pay for the cost of installation as part of their infrastructure expense.

At this time, the Board needs to make a motion authorizing the signing of this agreement and adopt a resolution (attached) establishing the Special Assessment District.

If approved, the following motion can be made:

**Motion to adopt Resolution 22-05-02 authorizing the installation and operation of streetlights and said operational and installation costs billed to the property owner and authorize the Supervisor to sign the Special Assessment Lighting District agreement for Stonewater Subdivision No 2.**

At a regular meeting of the Township Board of Grand Haven Charter Township, Ottawa County, Michigan, held at the Township Hall at 13300 168th Ave., Grand Haven, Michigan 49417, on the 23<sup>rd</sup> day of May, 2022 at 7:00 p.m., local time.

PRESENT:

ABSENT:

The Township Supervisor called the meeting to order. After certain matters of business were concluded, the Supervisor advised that the next order of business was the consideration of a resolution pertaining to the proposed Special Assessment Lighting District No. 22-01 for Stonewater Subdivision No 2.

The Supervisor noted that a Special Assessment Lighting District Agreement had been entered into with the owner(s) of all the Property located within the district and that notice of the hearings on necessity and the assessment roll have been waived under the terms of that Agreement.

Discussion followed with respect to the special assessment roll for said special assessment district. After completion of this discussion and certain other business, the following Resolution was offered by Supervisor Reenders and supported by Trustee \_\_\_\_\_:

**RESOLUTION NO. 22-05-02**

WHEREAS, by written agreement with all of the property owners within the proposed special assessment district, it was determined that the Township Supervisor should prepare a special assessment roll covering and including the parcels of land described in said Agreement, a copy of which Agreement is incorporated herein and appended to this resolution; and

WHEREAS, the property owner(s) at their expense have installed or will install the necessary lighting equipment; and

WHEREAS, the Township Supervisor has submitted the special assessment roll and his report and certificate in accordance with the instructions specified by this Township Board and filed the same in the office of the Township Clerk; and

WHEREAS, the Township Board did, upon receipt of such items, by agreement accept a waiver of any objections to the special assessment roll; and

WHEREAS, proper notice of said hearing in accordance with the terms and provision of Act 188, of the Public Acts of 1954, as amended, having been waived; and

WHEREAS, the Township Board did meet at said public meeting to review the special assessment roll, the Agreement, and other matters related to the special assessment roll.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the special assessment roll prepared and submitted by the Grand Haven Charter Township Supervisor, with amendments or corrections made, if any, by this Board, for Special Assessment Lighting District No. 22-01, including the lands described in the Agreement attached hereto as Exhibit A, in the amount of approximately \$700.00 for the purpose of defraying the cost of future electrical usage of street lights to be installed within the lighting district, be and the same is hereby ratified, confirmed and adopted. The Township Clerk is hereby directed to endorse on the assessment roll the fact the roll has been confirmed as of the date of this meeting.

2. That the special assessments contained in said special assessment roll shall be payable in annual installments as set forth in the assessment roll.

3. That the first installment due on said special assessment shall be due on December 1 and then on the same day in each and every year thereafter.

4. That all unpaid installments, prior to their transfer to the Township tax roll as provided in Act 188, shall bear interest, payable annually on each installment due date, at a rate of six (6%) percent per annum from December 1, provided, however, the Township Board reserves the option to adjust this interest rate and, further, that this interest rate shall be adjusted as required by Section 7 of Act 188.

5. That all resolutions in conflict herewith in whole or in part are hereby revoked to the extent of such conflict.

YES:

NO:           None.

ABSENT:

RESOLUTION DECLARED ADOPTED.

DATED: \_\_\_\_\_

\_\_\_\_\_  
Laurie Larsen, Township Clerk

**CERTIFICATE**

I, the undersigned, the duly qualified and acting Township Clerk of the Grand Haven Charter Township, Ottawa County, Michigan, do hereby certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 23<sup>rd</sup> day of May, 2022. Do further hereby certify that public notice of said meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

\_\_\_\_\_  
Laurie Larsen, Township Clerk

## **WARRANT**

The undersigned, the duly qualified and acting Township Clerk of the Grand Haven Charter Township, Ottawa County, Michigan, does hereby deliver to the Grand Haven Charter Township Treasurer the special assessment roll confirmed by resolution of the Grand Haven Charter Township Board adopted on the 23<sup>rd</sup> day of May, 2022, for Special Assessment Lighting District No. 22-01, and does hereby command the Township Treasurer to collect the assessments described therein in accordance with the directions of the Township Board as contained in its resolution dated 23<sup>rd</sup> day of May, 2022, as the same may be amended from time to time. The Township Clerk does hereby further require the Township Treasurer on the 1st day of September following the date when any such assessments in such special assessment roll or any part thereof become due to submit to the Township Board a sworn statement setting forth the names of the persons delinquent, if known, a description of the parcels of land upon which there are delinquent assessments, and the amounts of such delinquency, including accrued interest and penalties computed to September 1 of such year.

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Laurie Larsen, Township Clerk

Exhibit A

SPECIAL ASSESSMENT LIGHTING DISTRICT  
AGREEMENT

WITNESS this agreement-dated May 16<sup>th</sup>, between GRAND HAVEN CHARTER TOWNSHIP, a Michigan Municipal Corporation, of 13300 168<sup>th</sup> Ave., Grand Haven, Michigan 49417 (the "Township"), and Lincoln Street Holdings, of 3115 Railway Dr. Byron Center, MI 49315:

RECITALS

WHEREAS, Lincoln Street Holdings is the sole owner of the following described lands and premises located in the Township of Grand Haven, Ottawa County, Michigan, to-wit:

STONEWATER NO. 2, PART OF THE NORTHWEST 1/4, SECTION 14, TOWN 7 NORTH, RANGE 16 WEST, GRAND HAVEN TOWNSHIP, OTTAWA COUNTY, MICHIGAN, DESCRIBED AS: COMMENCING AT THE NORTH 1/4 CORNER OF SAID SECTION; THENCE N87°33'03"W 550.00 FEET ALONG THE NORTH LINE OF SAID SECTION; THENCE S01°34'13"W 50.01 FEET TO THE POINT OF BEGINNING; THENCE S01°34'13"W 769.99 FEET ALONG THE WEST LINE OF THE EAST 550 FEET OF THE NORTHEAST 1/4, NORTHWEST 1/4 OF SAID SECTION; THENCE S87°33'03"E 550.00 FEET ALONG THE SOUTH LINE OF THE NORTH 820 FEET OF THE NORTHEAST 1/4, NORTHWEST 1/4 OF SAID SECTION; THENCE S01°34'13"W 139.98 FEET ALONG THE NORTH - SOUTH 1/4 LINE OF SAID SECTION; THENCE N88°25'47"W 10.00 FEET; THENCE S01°34'13"W 66.00 FEET; THENCE S88°25'47"E 10.00 FEET; THENCE S01°34'13"W 673.77 FEET ALONG SAID NORTH - SOUTH 1/4 LINE; THENCE N88°25'47"W 79.46 FEET; THENCE SOUTHWESTERLY 129.22 FEET ALONG A 473.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 15°39'11", AND A CHORD BEARING S43°05'38"W 128.82 FEET; THENCE NORTHERLY 42.20 FEET ALONG A 183.00 FOOT RADIUS CURVE TO THE LEFT, SAID CURVE HAVING A CENTRAL ANGLE OF 13°12'39", AND A CHORD BEARING N29°03'41"W 42.10 FEET; THENCE N35°40'00"W 98.98 FEET; THENCE SOUTHWESTERLY 66.11 FEET ALONG A 333.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 11°22'29", AND A CHORD BEARING S54°20'00"W 66.00 FEET; THENCE S35°40'00"E 98.98 FEET; THENCE SOUTHERLY 41.82 FEET ALONG A 117.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 20°28'42", AND A CHORD BEARING S25°25'39"E 41.60 FEET; THENCE WESTERLY 117.07 FEET ALONG A 473.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 14°10'54", AND A CHORD BEARING S66°19'23"W 116.78 FEET; THENCE N16°35'10"W 140.00 FEET; THENCE WESTERLY 49.32 FEET ALONG A 333.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 08°29'08", AND A CHORD BEARING S77°39'24"W 49.27 FEET; THENCE N08°06'02"W 66.00 FEET; THENCE N06°45'14"W 126.49 FEET TO REFERENCE POINT "A"; THENCE N06°45'14"W 20 FEET TO THE WATERS EDGE OF AN UNNAMED POND; THENCE MEANDERING NORTHERLY AND WESTERLY ALONG SAID WATERS EDGE TO A POINT WHICH BEARS S02°26'57"W FROM REFERENCE POINT "B" (REFERENCE POINT "B" IS LOCATED ALONG AN INTERMEDIATE TRAVERSE LINE FROM AFORESAID REFERENCE POINT "A" ALONG THE FOLLOWING 8 COURSES: N82°53'35"E 62.36 FEET; THENCE N39°35'34"E 73.85 FEET; THENCE N12°57'24"E 67.34 FEET; THENCE N01°20'16"E 159.04 FEET; THENCE N13°46'37"W 67.86 FEET; THENCE N43°23'32"W 68.93 FEET; THENCE N72°33'24"W 64.73 FEET; THENCE N85°07'35"W 180.16 FEET; THENCE N02°26'57"E 116.39 FEET; THENCE N33°00'56"E 48.58 FEET; THENCE NORTHWESTERLY 133.05 FEET ALONG A 343.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 22°13'29", AND A CHORD BEARING N44°12'05"W 132.22 FEET; THENCE S90°00'00"W 7.17 FEET TO REFERENCE POINT "C"; THENCE S90°00'00"W 23 FEET TO THE WATERS EDGE OF AN UNNAMED POND; THENCE MEANDERING NORTHERLY ALONG SAID WATERS EDGE TO A LINE WHICH BEARS S27°08'00"W FROM REFERENCE POINT "D" (REFERENCE POINT "D" IS LOCATED ALONG AN INTERMEDIATE TRAVERSE LINE FROM AFORESAID REFERENCE POINT "C" ALONG THE FOLLOWING 8 COURSES: N22°23'06"W 121.80 FEET; THENCE N05°31'09"W 83.00 FEET; THENCE N01°18'36"E 137.06 FEET; THENCE N08°09'30"E 83.23 FEET; THENCE N21°51'17"E 83.23 FEET; THENCE N28°42'11"E 172.22 FEET; THENCE N01°34'13"E 164.80 FEET; THENCE N50°00'00"W 34.56 FEET; THENCE N27°08'00"E 17 FEET TO REFERENCE POINT "D"; THENCE N27°08'00"E 11.01 FEET; THENCE S87°33'03"E 50.00 FEET; THENCE N01°34'13"E 10.00 FEET; THENCE S87°33'03"E 76.01 TO THE POINT OF BEGINNING. CONTAINS 14.1 ACRES. CONTAINS 33 LOTS AND TWO PRIVATE PARKS.

To be known as "Stonewater Subdivision No. 2" Lots 31-63; Manchester Dr and Leland Dr.

WHEREAS, the Township requires that the streets and roads within the above-described property be appropriately lighted with street lights ("street lights") as is shown on the documentation attached as Exhibit A; and

WHEREAS, **Lincoln Street Holdings** is desirous of installing street lights at their sole expense and to consent and agree to the establishment of an assessment district to provide for the future payment for the electricity utilized in the illumination of said street lights.257

NOW, THEREFORE, IN CONSIDERATION OF THE AGREEMENTS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. Ownership. **Lincoln Street Holdings** warrants and represents that it/they is/are the sole owner of the Property.
2. Installation. **Lincoln Street Holdings** has/or will install the street lights and/or has paid for the cost of installation.
3. Assessment District. **Lincoln Street Holdings** agrees that this Agreement shall constitute a petition to establish a special assessment lighting district pursuant to Michigan Act 188 of the Public Acts of 1954, as amended, (the "Act"), for the electricity utilized in the illumination of the street lights.
4. Necessity. **Lincoln Street Holdings** acknowledges and accepts the necessity of the street lights for the Property and the requirements of the Township zoning ordinance pertaining thereto and hereby waives a hearing on the determination of such necessity as provided in Section 4(a) of the Act.
5. Assessment Roll. **Lincoln Street Holdings** acknowledges that it/they has/have been provided with a copy of a proposed Assessment Roll and has no objections thereto; and hereby waives a hearing on the Assessment Roll as provided by Section 6 of the Act. **Lincoln Street Holdings** further agrees that the Assessment Roll is appropriate and may be utilized by the Township to assess the Property, and the future owners thereof, for the electricity used by the streetlights.
6. Waiver of Right to Challenge. **Lincoln Street Holdings** on behalf of itself/themselves, and future owners of the Property, waives any right to challenge the Roll and to demand a hearing pursuant to Section 4 of the Act should the estimated future cost of electricity vary by more than ten percent (10%) from the initial estimated cost of \$700.00 yearly.
7. Consent to Allocation. **Lincoln Street Holdings** on behalf of itself/themselves, and future owners of the Property, consent(s) and agree(s) to the Township Board, pursuant to Section 5 of the Act, dividing and allocating the assessment among the lots or any other separate parcels created by a division of the Property as the Township Board shall determine is appropriate.

In the event the Developer selects an upgrade in the style of pole and fixture above the basic pole and utility provided by the utility company, if any, the additional cost and/or replacement of such upgraded pole and fixture shall also be assessed among the lots, as the Township Board shall deem appropriate.

8. Resolution. The Township shall pass an appropriate resolution establishing the special assessment district and approving the special assessment roll.

9. Delinquent Collection. **Lincoln Street Holdings**, on behalf of itself/themselves, and future owners of the Property, consents and agrees to the collection of the assessments, pursuant to Section 10 of the Act, including the addition of a six (6%) percent charge on an assessment six (6) months, or more, past due as of September 1 of each year; and the placement of a lien in the amount of the assessment and additional charge as of September 1 on the Township tax bill.
  
10. Recording. This agreement shall be recorded with the Ottawa County Register of Deeds and shall bind the heirs, assigns, successors in interest, and personal representatives of the parties hereto, and all future owners of the Property or any portion thereof.
  
11. Allocation of Lighting Costs. The costs of the electricity utilized by the streetlights shall be allocated equally among the lots or parcels within the district regardless of lot size or value. The cost for a twelve-month period shall be determined as of December 31 to be included in the tax bill issued effective December 1 of the same year.

Witnessed by:

Executed by:

Sign: *Howie Hecker*  
 Print: Howie Hecker

Sign: *Sara Brower*  
 Print: Sara Brower

Sign: *Jeff Klaasen*  
 Print: Jeff Klaasen  
 Lincoln Street Holdings

STATE OF MICHIGAN    )  
   : ss  
 COUNTY OF Ottawa    )

The foregoing instrument was acknowledged before me this 16<sup>th</sup> day of May, by Jeff Klaasen on behalf of Lincoln Street Holdings as its Vice President.



Sign: *Sara Brower*  
 Print: Sara Brower, Notary Public  
Kent County, Michigan  
 My Commission Expires: 1-27-25





A CMS Energy Company

**CEM Support Center**

Consumers Energy, CEM Support Center, Lansing Service Center, Rm. 122, 530 W. Willow St., P.O. Box 30162 Lansing, MI 48909-7662

February 3, 2022

NOTIFICATION #:  
1059974975

GRAND HAVEN CHARTER TOWNSHIP  
13300 168TH AVE  
GRAND HAVEN, MI 49417-9440

REFERENCE: STONEWATER DEVELOP- PH 2 , GRAND HAVEN

Dear Valued Customer,

Thank you for contacting Consumers Energy for your energy needs. Please note the Notification Number above and include it on any correspondence you send. Please note the Account Number, located above the Account Name on your invoice, when submitting payment.

Enclosed for approval and signature is the original Authorization for Change and Resolution covering the replacement and/or installation of streetlight(s). You are responsible for the final restoration.

The estimated cost for your energy request is as follows:

Non Refundable Agreement for Installation of Electric Facilities:

Winter Construction Costs:	\$ -
Installation Charge:	\$ 3,582.00
Additional Costs	
<b>Total Estimated Cost:</b>	<b>\$ 3,582.00</b>
Less Prepayment Received:	\$ -
<b>Total Estimated Cost Due:</b>	<b><u>\$ 3,582.00</u></b>

Please sign and return the original Authorization for Change and Resolution in the enclosed self-addressed envelope or email to: POBoxCEServiceRequest@cmsenergy.com. Payment in full is required before the installation can be scheduled for construction.

Please review all attached materials carefully and direct inquiries for your request to:

Brian Balczak at 231-332-2644



A CMS Energy Company

Dear New Electric Customer:

Thank you for your request for electric service. In order to expedite your request and meet your schedule, we have developed the following list of items requiring action by you (Customer Responsibilities). These requirements must be met before we can install your service.

CUSTOMER RESPONSIBILITIES

- 1) **Service Location:** A copy of our design document may be included in your customer packet. If included, your service entrance equipment should be located at the spot indicated by an "X" as shown on the design document (Form 2804). Install the meter socket 3½ - 5 feet above final grade of this location.
- 2) **Meter Socket:** Residential metering equipment furnished free of charge, owned and maintained by Consumers Energy includes: meters and one or two position self-contained meter sockets. Contact the company representative assigned to your notification for locations to pick-up the meter socket. For metering installations that require a three or more position self-contained meter socket, the customer will be required to purchase approved meter sockets from a distributor or supplier of their choice.
- 3) **Payment:** An invoice may be included in your customer packet. If included, the deposit amount on the invoice must be paid prior to installation of your service. Additional charges may apply and will be billed/or a refund issued upon completion of your service installation.
- 4) **Site Conditions:** The site must be within three (3) inches of final grade before we can install your service. If you have requested an underground service, you will need to clear a 12-foot wide path that is free of building materials, brush, trees, shrubs, etc, along the proposed service route to avoid delays. Our Forestry Department can provide this service for you at an additional charge. For overhead service, nominal line clearing will be provided at no charge. Any extensive line clearing may require additional charges. After your service is installed, we will backfill and place excavated earth over the trench. You are responsible for the final restoration and ensuring that the grading over the trench is at the required level.
- 5) **Staking:** To avoid damage, you must mark (stake) your existing private underground facilities such as: well, septic systems, sprinkler system, any underground wires, buried LPG tanks, piping, or other unusual buried facilities. These stakes must be apparent when we arrive to install the service. We cannot reimburse you for damage to facilities that are not properly staked. You do not need to stake the utilities' electric, gas or communication lines.
- 6) **Mobile Home or Temporary Service:** If you requested service to a mobile home or temporary electric service, you will be required to set your own pole or install a pipe for underground service in accordance with Consumers Energy specifications. Contact the Consumers Energy representative assigned to your notification for additional information.
- 7) **Construction Repair:** If additional line work is required to reach your location due to site conditions or other unusual circumstances, extra charges may be incurred.
- 8) **ELECTRICAL INSPECTION: YOU ARE RESPONSIBLE FOR ENSURING THAT ALL ELECTRICAL PERMITS AND INSPECTIONS ARE OBTAINED BEFORE ANY SERVICE CONNECTIONS CAN BE MADE. WIRINGS MUST COMPLY WITH LOCAL AND STATE ELECTRICAL CODES. NOTE: CAUTION SHOULD BE USED WHEN WORKING INSIDE FUSE PANEL. PANEL MAY BE ENERGIZED AFTER SERVICE IS**
- 9) **Additional Charges:** Underground services installed during the months of December through April may be subject to an additional charge. Unusual site conditions may also require an additional charge. These charges will be communicated to you in advance of construction.
- 10) **Joint Trenching:** Discounts for installation of electric and gas service in the same trench (joint trench) are applied in calculating the gas service contribution.
- 11) **Usage Rate:** Customers are billed at a general service rate while the structure is under construction. If the structure is a home, then the owner of the home, upon receiving a Certificate of Occupancy, should call 1-800-477-5050 to ensure the gas and/or electric rates are changed to an appropriate rate.

Please keep these procedures in a convenient location to review as we proceed with designing your service and constructing the job. If any of the characteristics of the service request are changed and not communicated to us, you may experience delays and/or additional charges.

If you have any questions regarding these requirements please direct inquiries to:  
Brian Balczak at 231-332-2644



**AUTHORIZATION FOR CHANGE IN  
STANDARD LIGHTING CONTRACT  
(COMPANY-OWNED) FORM 547**

Contract Number: 103033105638

Consumers Energy Company is authorized as of \_\_\_\_\_, by the Charter Township of GRAND HAVEN, to make changes, as listed below, in the lighting system(s) covered by the existing Standard Lighting Contract between the Company and the Charter Township of GRAND HAVEN dated 6/1/2018.

Lighting Type:

General Unmetered Light Emitting Diode Lighting Rate GU-LED

Notification Number(s):

1059974975

Construction Work Order Number(s):

Except for the changes in the lighting system(s) as herein authorized, all provisions of the aforesaid Standard Lighting Contract dated 6/1/2018 shall remain in full force and effect.

Charter Township of GRAND HAVEN

By:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Printed)

Its

\_\_\_\_\_  
(Title)

This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

**RESOLUTION**

RESOLVED, that it is hereby deemed advisable to authorize Consumers Energy Company to make changes in the lighting service as provided in the Standard Lighting Contract between the Company and the Charter Township of GRAND HAVEN, dated 6/1/2018, in accordance with the Authorization for Change in Standard Lighting Contract dated \_\_\_\_\_, heretofore submitted to and considered by this  commission  council  board ;and

RESOLVED, further, that the \_\_\_\_\_ Clerk be and are authorized to execute such authorization for change on the behalf of the Charter Township.

STATE OF MICHIGAN  
 COUNTY OF Ottawa

I, \_\_\_\_\_, Clerk of the Charter Township of GRAND HAVEN, do hereby certify that the foregoing resolution was duly adopted by the  commission  council  board of said municipality, at the meeting held on \_\_\_\_\_.

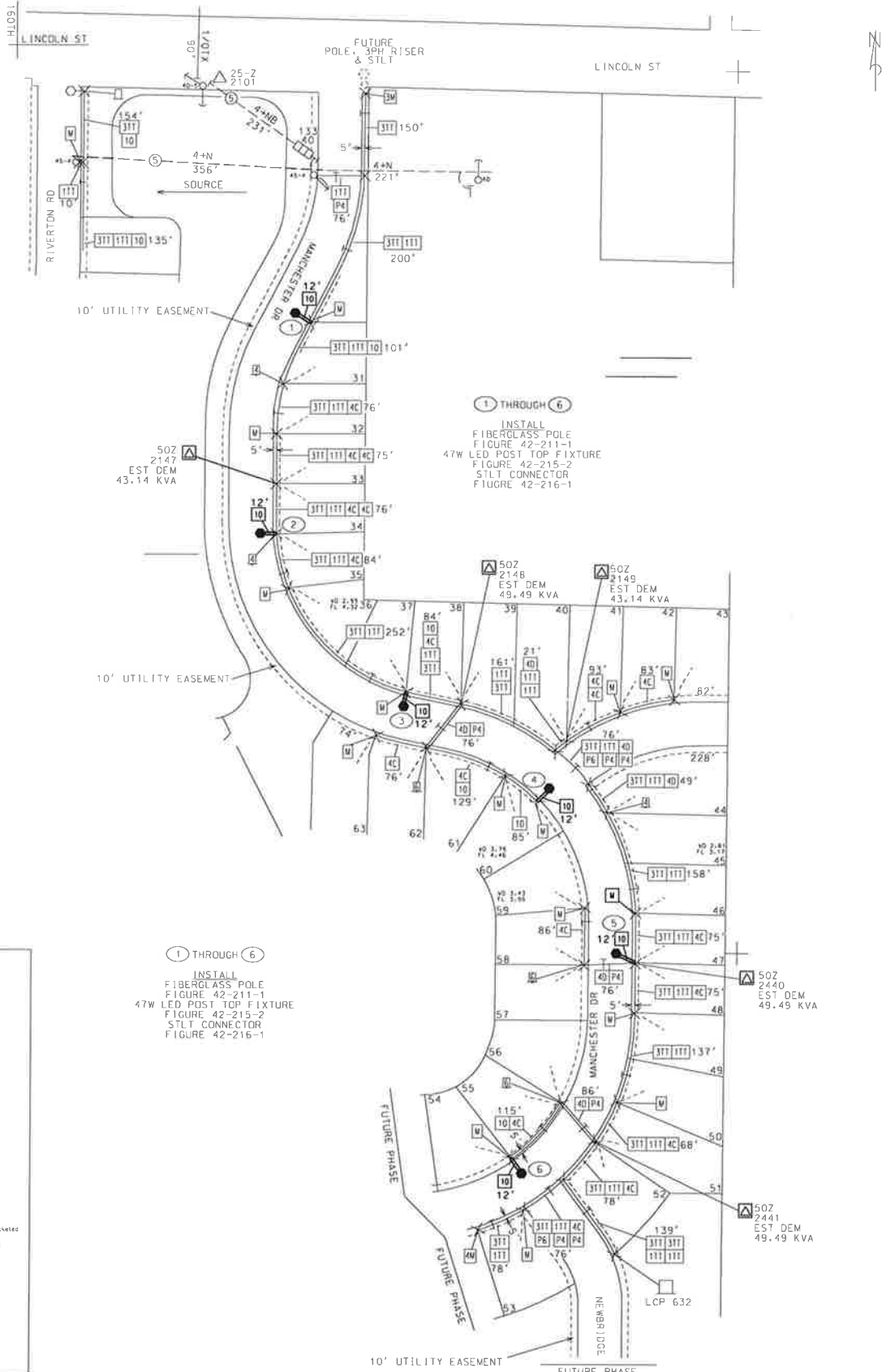
\_\_\_\_\_

Dated: \_\_\_\_\_

Municipal Customer Type: Charter Township

GENERAL UNMETERED LIGHT EMITTING DIODE LIGHTING RATE GU-LED

Number of Luminaires	Nominal Watts	Luminaire Type	Fixture Type	Fixture Style	Install Remove	Location
6	47	LED	Post Top	Traditional C	Install	STONEWATER DEVELOPMENT PHASE II STREETLIGHT



**UNDERGROUND LEGEND**

- Single phase primary
- 3PH primary
- Three phase primary
- Single phase secondary
- Combination light and power secondary
- Three phase power secondary
- Single phase service
- Combination lighting and power service
- Three phase power service
- Strengthening conductor 12C-10 CLIP
- Strengthening conductor 12C-10 ALI
- Covered metal conductor for ducts
- Strengthening conductor (3C-1/0 AL)

**CONDUIT**

P2 2" Plastic P3 3" Plastic P4 4" Plastic P6 6" Plastic  
 S2 2" Steel S3 3" Steel S4 4" Steel S5 5" Steel S6 6" Steel

**CABLE MATERIAL AND SIZE**

A. No 3/0 AL cable, 175 mils, 15KV, or secondary.  
 B. No 1/0 AL cable, 175 mils, 15KV, or secondary.  
 C. No 3/0 AL cable, 175 mils, 15KV, or secondary.  
 D. 350 kcmil AL cable, 175 mils, 15KV, or secondary.  
 E. 500 kcmil copper cable, 175 mils, 15KV, or secondary.  
 F. 750 kcmil AL cable, 175 mils, 15KV, or secondary.  
 G. 1000 kcmil AL cable, 175 mils, free/retrograde INS, jacketed.  
 H. No 1/0 stranded AL cable, 280 mils, 28KV.  
 I. No 3/0 stranded AL cable, 280 mils, 28KV.  
 J. 750 kcmil AL cable, 280 mils, 28KV.  
 K. Cable joint.  
 L. 350 kcmil AL cable, 260 mils, 25KV.  
 M. Marker to locate cable.  
 N. Refer to Note on Drawing, NI for Note, Etc.  
 O. No 1/0 AL, stranded, 280 mils, 28KV.  
 P. No 1/0 AL, stranded, 280 mils, 28KV, jacketed.  
 Q. 350 kcmil AL, stranded, 260 mils, 25KV, jacketed.  
 R. 350 kcmil AL, solid, 260 mils, 25KV, jacketed.  
 S. 750 kcmil AL, stranded, 280 mils, 28KV, jacketed.  
 T. 750 kcmil AL, solid, 280 mils, 28KV, jacketed.  
 U. 750 kcmil AL, solid, 260 mils, 25KV, jacketed.

**CONDUCTOR TYPES**

PRDP ELEC. CONDUCTORS ONLY  
 PRDP ELEC. AND GAS LINES ONLY  
 PRDP GAS LINE ONLY  
 PRDP ELEC. GAS AND TELECOMMUNICATIONS  
 EXIST. ELEC. CONDUCTORS ONLY  
 EXIST. GAS LINE ONLY  
 FUTURE ELECTRIC TRENCH

EX: **3/0** - No 1/0 solid AL cable for three-phase primary  
**3/0** - No 1/0 AL cable for 3-phase primary and 350 AL cable for 1-phase secondary  
**X** - CONDUCTOR CHANGE

① THROUGH ⑥  
 INSTALL FIBERGLASS POLE  
 FIGURE 42-211-1  
 47W LED POST TOP FIXTURE  
 FIGURE 42-215-2  
 STL CONNECTOR  
 FIGURE 42-216-1

SUBSTATION <b>AGNEW</b>		WD NO. <b>Q22B</b>	STONEMATER DEVELOP- PH 2 STL				JOB PURPOSE: INSTALL STREETLIGHTS IN PHASE 2 OF SUBDIVISION																		
CIRCUIT <b>LAKE</b>		EXT NO. <b>Q1</b>	LCP NO. <b>0122</b>	TLM NUMBER <b>07161421</b>	# OF BODS	OHMS	CM NO. 100006655495	ORDER TYPE <b>CMNC</b>	NOTIFICATION NUMBER <b>1059974975</b>	DESIGN NUMBER <b>11317642</b>	ORDER NUMBER	UPSTREAM PROTECTIVE DEVICE: LCP#635 40A LOCATION: RISER FUSE NORTH OF LOCATION 1	CONSUMERS ENERGY CONTACTS												
		CE STAKING REQ'D <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		FORESTRY REQ'D <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								<table border="1"> <tr> <th>DEPARTMENT</th> <th>NAME</th> <th>NUMBER</th> <th>ALTERNATE</th> </tr> <tr> <td>COORDINATOR</td> <td>MIHAN BALCZAK</td> <td>231-332-2644</td> <td></td> </tr> <tr> <td>DESIGNER</td> <td>MATT O'BRIEN</td> <td>231-730-4316</td> <td></td> </tr> </table>		DEPARTMENT	NAME	NUMBER	ALTERNATE	COORDINATOR	MIHAN BALCZAK	231-332-2644		DESIGNER	MATT O'BRIEN	231-730-4316	
DEPARTMENT	NAME	NUMBER	ALTERNATE																						
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DESIGNER	MATT O'BRIEN	231-730-4316																							
SHEET C SHEET 010F01		SCALE 1"=10'		MUSKOGON CO GRAND HAVEN WP		T 07N R 16W SEC. 14																			



## Manager's Memo

DATE: May 18, 2022  
TO: Township Board  
FROM: Cargo  
RE: Arrowaste, Inc. - 2022 Waste Hauling License

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Attached, please find a proposed resolution approving Arrowaste's application to operate within the Township.

Their proposed fee is a maximum of between \$27.000 and \$65.00 – depending upon where the property is located – *e.g., properties along narrow private roads within the Lakehills area of the Township have much higher↑ rates.* The rates include recycling every other week with a 96-gallon cart. (*Arrowaste purchased this “route” from Waste Management in 2020 – who no longer offer residential waste collection within the Township.*)

The company does not offer yard waste collection.

A copy of their application and supporting documentation will be available at the meeting for those interested.

To approve the application, the following motion can be offered:

**Move to approve Resolution 23-05-03 approving a one-year license agreement with Arrowaste, Inc. for waste collection and hauling services in Grand Haven Charter Township.**

If there are any questions or comments, please contact me at your convenience.



At a regular meeting of the Township Board of the Charter Township of Grand Haven, Ottawa County, Michigan, held at the Township Hall at 13300 – 168<sup>th</sup> Avenue, Grand Haven Charter Township, Ottawa County, Michigan, on the 23<sup>rd</sup> day of May 2022, at 7:00 p.m., local time.

After certain matters of business had been completed, Supervisor Reenders announced that the next order of business was the consideration of a license to operate in the Township for Arrowaste.

The proposed license agreement was discussed by the members of the Board, and after discussion was completed the following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_:

**GRAND HAVEN CHARTER TOWNSHIP  
RESOLUTION 22-05-03**

**APPROVING THE LICENSE APPLICATION OF ARROWASTE TO OPERATE  
WITHIN GRAND HAVEN CHARTER TOWNSHIP AND THE SCHEDULE OF FEES  
FOR SERVICE.**

**WHEREAS**, Grand Haven Charter Township adopted and amended Ordinance No. 334 which provides for the licensing of garbage, trash, and recyclable collectors or haulers; and

**WHEREAS**, Arrowaste applied for a license to operate within Grand Haven Charter Township pursuant to said Ordinance; and

**WHEREAS**, Arrowaste meets all of the requirements of said Ordinance for operating within the Township, as shown by their license application, which has been reviewed and approved by the Township Superintendent; and

**WHEREAS**, Arrowaste provided a schedule of fees to be charged for said services, which is included within said application.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

- 1) The application of Arrowaste to provide trash and recyclable collection and hauling services pursuant to Ordinance No. 334, as amended, within the Charter Township of Grand Haven is hereby approved until May 1, 2023.
- 2) That the attached schedule of fees, which indicates the maximum rate that can be charged, is approved until May 1, 2023, at which time a new schedule of rates must be submitted for review and approval by the Township Board. *(Any change of the rates prior to May 1, 2022 must be submitted to the Township Board for approval pursuant to Ordinance No. 334, as amended.)* It is noted that applicant will be providing recycling services every other week but will be supplying a large cart.
- 3) That a copy of this resolution will be forwarded by the Township Clerk to Arrowaste and that it shall be considered to be a license to operate waste and recyclable collection and hauling within Grand Haven Charter Township until May 1, 2023.

AYES:  
NAYS:  
ABSENT:

**RESOLUTION DECLARED: Adopted.**  
**ADOPTED ON May 23, 2022**

---

Laurie Larsen  
Grand Haven Charter Township Clerk

**CERTIFICATE**

I, the undersigned, the duly qualified and Township Clerk of the Charter Township of Grand Haven, Ottawa County, Michigan, certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 23<sup>rd</sup> day of May 2022. I further certify that public notice of the meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

---

Laurie Larsen  
Grand Haven Charter Township Clerk



## Director of Assessing

DATE: May 19, 2022  
TO: Township Board  
FROM: Ashley Larrison  
RE: Assessing Department Contracting Services

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As you know the Assessing Department has had staffing changes and challenges throughout the last several months. In response to those challenges, I have met and worked with several local assessors on a solution to meet the demands of the Department in order to meet all goals and deadlines; while working to maintain the high quality we have always had. The main objective would be to gather/input data-much needed for accuracy and the integrity of the Assessment roll; through conducting the state required audit of 20% of all the real properties in Grand Haven Township each year (1,377 properties).

The attached agreement with Property Assessment Solutions is for \$68,850 annually (cost to the Township for hiring a full-time entry-level appraiser ranges between \$66,380.87-single person with benefits to \$82,014.59-average cost with family benefits) and comes with a high level of expertise, training and knowledge. This would also alleviate the burden of hiring, training, and retaining employees while providing continuity throughout the years to come.

If the Board agrees, the following motion can be offered:

**Move to authorize the Township Superintendent to execute a Property Tax Assessment and Administrative Services agreement with Property Assessment Solutions for assisting with assessment services including performing field work and data entry, visiting 20% of real property parcels each year, offering on site availability as needed while maintaining the qualifications necessary to perform the work. At a cost of \$68,850 annually.**

If you have any questions or comments, please contact me.

# property assessment solutions

PROVIDING LOCAL GOVERNMENT WITH PROPERTY TAX ASSESSMENT SERVICES

## AGREEMENT FOR CONTRACT SERVICES WITH GRAND HAVEN TOWNSHIP

### - PROPERTY TAX ASSESSMENT & ADMINISTRATION SERVICES -

This Agreement for Contract Services (the “Agreement”) is made on June 1<sup>st</sup>, 2022, by and between **Grand Haven Charter Township**, a Michigan township, with offices located at 13300 168<sup>th</sup> Avenue, Grand Haven MI 49417 (the “Township”), and **Property Assessment Solutions LLC**, a limited liability company, whose address is 1752 Plummer Drive, Byron Center, MI 49315 (“the Contractor”).

#### Recitals:

WHEREAS, the Township desires to have the Contractor provide property tax assessment services, under the direction of the Township Assessor. The Assessor, as separately employed by the Township, will maintain authority and control of the assessment roll, and provide guidance, direction, and ultimate responsibility for the additional services provided by the Contractor. **This contract is intended to cover the scope of work provided to the Township and the compensation provided for labor services of the Contractor.** Additional costs and services will be separately supported by the Township, such as use of office space at the Town Hall, computers and internet access, appraisal software programs, printings, assessment notice mailings, property tax appeal defense, board of review training and staffing, township support staff, etc. In consideration of these premises, it is hereby agreed as follows:

#### Article 1 Scope of Services

1.1 In consideration of the Michigan State Tax Commission’s guidance on *Supervising Preparation of the Assessment Roll*, the Township Assessor will perform all mandatory duties. The Contractor will assist with those duties as it pertains to property site visits (“field work”) as well as data entry of those visits in the Township’s appraisal software system (“BS&A”).

1.2 The Contractor will implement a review process, whereby an estimated 20% of real property parcels are visited on site, each year. This is intended to keep accurate appraisal records, educate fellow residents about the assessment process, and maintain uniformity and equity on the Township Assessment Roll. As of this contract date, there are 6,885 real property parcels on the assessment roll. 20% of this is roughly 1,377 parcels.

1.3 The Contractor will be working out in the community and at the Township Hall on a flexible schedule each week, based on the work volume and at the discretion of the Township Assessor.

1.4 The Contractor shall perform the services, duties and obligations hereunder in a good, workmanlike, and professional manner and to the satisfaction of the Township. The Contractor shall maintain the qualifications necessary to perform the Services.

## **Article 2 Independent Contractor**

2.1 The Contractor is an independent contractor of the Township and shall not be considered an employee of the Township. The Township shall have no responsibility for, and the Contractor shall not be entitled to worker's compensation insurance, unemployment insurance, health and/or accident insurance, public liability insurance, or for any withholding for social security, federal or state income taxes or otherwise by or from the Township.

2.2 Throughout the term of this Agreement, the Contractor shall maintain appropriate liability insurance in an amount at least equal to the amount of liability insurance maintained by the Township; shall insure that any Contractor employee used to provide services per this Agreement has a valid Michigan driver's license; and shall insure that any Contractor employee and any motor vehicle used to provide services per this Agreement will have comprehensive automobile liability insurance

## **Article 3 Compensation**

3.1 The Contractor shall be paid on a monthly basis, after submission of an invoice around the end of the month. In the Assessing profession, the work volume fluctuates throughout the year, and the majority of the on-site visits take place between April and December. Thus, the contracted annual rate will be divided evenly over the months of expected service, with a goal of having a consistent monthly billing over the months that the work is being performed.

3.2 The Contractor shall be paid \$50 per parcel annually, for 20% of each real property parcel on the assessment roll being visited, updated, and/or maintained. As of the date the initial contract was in preparation (April 14, 2022), there are 6,885 parcels being managed by the Assessor's Office:

### **Contractor's Annual Salary:**

\$50/parcel x 1,377 = **\$68,850 annually**

\$68,850 annual compensation / 7 months = **\$9,835/monthly**

The compensation shall be re-evaluated on April 1<sup>st</sup> each year, following the close of the annual March Board of Review. The intent is to review the most current parcel count data available and to account for inflationary changes in the cost of living.

3.3 The Contractor will provide all personal transportation and not require reimbursement for such normal workday expenses (gas mileage, vehicle maintenance, etc.). Additional compensation may be reimbursed for a-typical or extraordinary expenses such as assessment appeal hearings, work conferences, township retreats, team events, or unforeseen circumstances.

3.4 The Contractor will be given access to share the office space, computers, software, IT support, and tools of the Township Assessor and/or Township staff, as needed and when available. Additional resources may be provided by the Township at their discretion, such as support staff services, secondary work stations, or additional peripheral equipment.

#### **Article 4 Term of Agreement**

The intent of the Terms of Agreement are to create a fruitful and longstanding relationship between the Contractor and the Township, whereby occasional scope of work and compensation changes may be taken in to consideration, to the benefit of all parties. The term is intended to expire shortly following the close of the annual March Board of Review, which is deemed to be a good transition point in the annual assessment process.

4.1 The term of this Agreement is from June 1<sup>st</sup>, 2022 (the “Commencement Date”) through and including March 31<sup>st</sup>, 2023, unless terminated earlier pursuant to Section 4.3.

4.2 The compensation shall be re-evaluated on April 1<sup>st</sup> of each year (noted similarly in Section 3.2). The rates shall be updated to reflect the current parcel count of the Township at that time. In addition, there shall be a cost of living (“inflation”) adjustment implemented, as mutually agreed upon by the Township and the Contractor.

4.3 Notwithstanding Section 4.1, this Agreement may be terminated by either party upon 60 days prior written notice to the other party mailed to the address first listed above. This agreement may also be terminated immediately by either party upon written notice to the other party, if the other party fails to cure any breach of this Agreement, after seven days written notice from the terminating party.

**4.4 With the hope of a successful and long-term relationship between the Township and Contractor, additional renewal and extension of this Agreement can be made between the parties at any time.**

**Article 5  
Miscellaneous**

5.1 The captions or headings of the various Articles and Sections of the agreement are for convenience only and they shall be ignored in interpreting this Agreement.

5.2 This Agreement shall be deemed to have been made in Ottawa County, Michigan, and shall be governed by, and construed in accordance with, the laws of the State of Michigan.

5.3 Each party warrants and represents that it has authority to enter into this Agreement.

IN WITNESS WHEREOF the Township and the Contractor, by its duly authorized officers, have each executed this Agreement as of the date and year first written above.

**TOWNSHIP – GRAND HAVEN TOWNSHIP:**

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Township Clerk

\_\_\_\_\_  
Date

**CONTRACTOR – PROPERTY ASSESSMENT SOLUTIONS, LLC:**

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Date



# Community Development Memo

DATE: May 19, 2022  
 TO: Township Board  
 FROM: Rory Thibault – Senior Planner  
 RE: Brege – AG to RP

## BACKGROUND

The applicant, Nichole Brege, is requesting to rezone 10.5-acres located at 10441 152<sup>nd</sup> Ave. (Parcel No. 70-07-26-400-021), from Agricultural (AG) to Rural Preserve (RP).

The request to rezone to RP sets the minimum lot area at 5-acres and a 250-ft lot width per Section 2.08 of the Zoning Ordinance, for which the current lot is compliant. The property currently has a singular residence on it. The applicant has expressed a desire to split the property into (2) 5-acre lots to build a house next to her family, who own the property. This was brought before the Planning Commission in September, 2021, requesting a change to the future land use of the property from Agricultural to Rural Preservation (called Rural Residential at the time). This change was adopted.

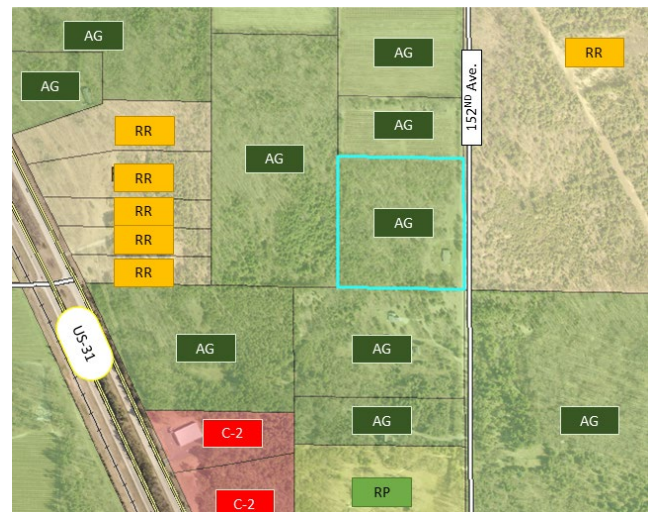
The rezoning application was tested against the “Three C’s” evaluation method.

## COMPATIBILITY

*Is the proposed rezoning **compatible** with the existing developments or zoning in the surrounding area?*

The adjacent zoning is:

Direction	Current Zoning	Existing Use
North	AG	Agricultural fields
East	RR	Vacant
West	AG	Crossroads/Vacant
South	AG	Residential



The 2016 Future Land Use Map has master-planned the subject parcel for Rural Preservation (RP) which corresponds with applicant’s proposal.

For this reason, **staff is supportive of the application to move through the rezoning process.**

**CONSISTENCY**

*Is the proposed rezoning **consistent** with the goals and objectives of the Master Plan and does it coincide with the Future Land Use Map in terms of an appropriate use of the land?*

STATEMENT OF PURPOSE FOR RP ZONING DISTRICT	SITE CONSISTENCY
Appropriate uses for large parcels not suited for agricultural	Hasn't been used for agricultural usage since 1962, heavily wooded
Low density development in areas with limited infrastructure	152 <sup>nd</sup> is unpaved, property does not have water/sewer access

INTENT FOR RP FUTURE LAND USE	SITE CONSISTENCY
Single-family homes on lots from 5 – 20 acres	Intended split is to be 5 acres, residential in use
Preserve large areas of rural land from premature development	Only one split (2 lots) would be possible if rezoned to RP, as the minimum lot size is 5 acres

The rezoning is consistent with the current purpose in the Zoning Ordinance and the intended future land use in the Master Plan.

**CAPABILITY**

*Does the proposed rezoning require an extension of public sewer and water, roadway improvements, or enhanced fire and police protection, and if so, is it in an area **capable** of being provided with such services?*

Parcels zoned RP are not intended to have public utilities or paved roads. 152<sup>nd</sup> Ave. is not paved, public utilities are not available, and are not anticipated.

The Planning Commission recommended approval of the rezoning at the May 16<sup>th</sup>, 2022 meeting.

## SAMPLE MOTIONS

If the Township Board finds the rezoning application meets the standards, the following motion can be offered:

**Motion to present and postpone** the Zoning Map Amendment Ordinance concerning the rezoning for 10441 152<sup>nd</sup> Ave. from Agricultural (AG) to Rural Preserve (RP) based on the application meeting the rezoning standards of the Zoning Ordinance and Master Plan.

If the Township Board finds the rezoning application does not meet the standards, the following motion can be offered:

**Motion to deny** the rezoning application for 10441 152<sup>nd</sup> Ave. from Agricultural (AG) to Rural Preserve (RP) based on the application not meeting the rezoning standards of the Zoning Ordinance and Master Plan.

If the Township Board finds the rezoning application is premature or needs revisions, the following motion can be offered:

**Motion to table** the 10441 152<sup>nd</sup> Ave. rezoning application, and direct the applicant to address the following items:

1. *List the items...*

Please contact me prior to the meeting if you have questions.



# Community Development Memo

DATE: May 19, 2022  
 TO: Township Board  
 FROM: Rory Thibault – Senior Planner  
 RE: Bagley – RP to AG

## BACKGROUND

The applicant, John Bagley, is requesting to rezone 20-acres located at 16552 Winans St (Parcel No. 70-07-27-300-026), from Rural Preserve (RP) to Agricultural (AG).

The request to rezone to AG sets the minimum lot area at 20-acres and 300-ft lot width per Section 2.08 of the Zoning Ordinance, for which the current lot is compliant. The property currently does not have a residence nor structure on it. The applicant desires to build a large pole barn prior to building a personal residence on the property. A pole barn may be considered the main building on a lot zoned Agricultural only when the principal use of the lot is conducted in it (i.e. it's an agricultural structure, storing only agricultural and farming related items).

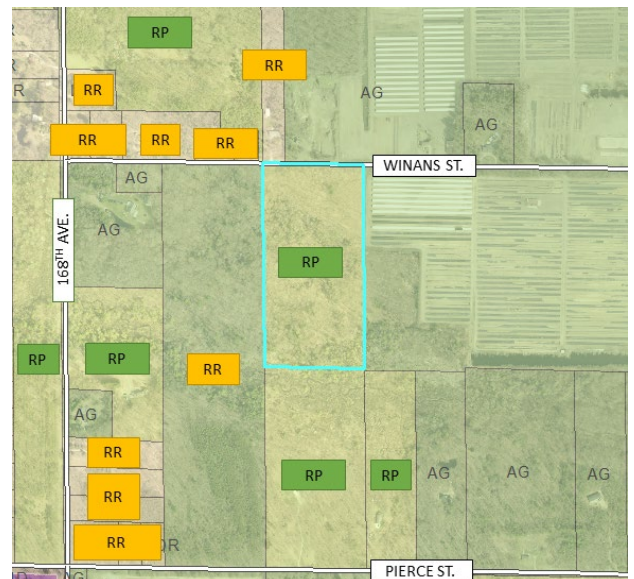
The rezoning application was tested against the “Three C’s” evaluation method.

## COMPATIBILITY

*Is the proposed rezoning **compatible** with the existing developments or zoning in the surrounding area?*

The adjacent zoning is:

Direction	Current Zoning	Existing Use
North	RR/AG	Res./Zelenka Farms
East	AG	Zelenka Farms
West	RR	Vacant/ Residential Lots
South	RP	Residential



The 2016 Future Land Use Map has master-planned the subject parcel for Rural Preservation (RP) which is more intensive than the applicant’s proposal. This would not create an instance of “spot-zoning” since the usage is compatible with the surrounding properties.

**CONSISTENCY**

*Is the proposed rezoning **consistent** with the goals and objectives of the Master Plan and does it coincide with the Future Land Use Map in terms of an appropriate use of the land?*

STATEMENT OF PURPOSE FOR AG ZONING DISTRICT	SITE CONSISTENCY
Open area with primarily rural activities; housing is subordinate to other ag. use on property	Abuts land used for agri-business, large forested homesteads without agricultural use in area
Infrastructure not required	Winans St. is paved

INTENT FOR AG FUTURE LAND USE	SITE CONSISTENCY
Agri-business and large vacant lots; rural character	Abuts agricultural land, large homesteads without ag. use, and vacant land
Requires a minimum lot size of 20 acres to ensure land is not further split	Future splits would not be possible if rezoned AG; applicant has expressed not wanting to split or sell land; heavily impacted wetland area would make future lots difficult to build upon

The rezoning is consistent with Agricultural purpose in the Zoning Ordinance. The intended future land use for agricultural land in the Master Plan does not prioritize residential usage of the land, however since the current future land use of the property (Rural Preservation) is oriented toward a residential use, Staff is of the opinion the proposed usage of the property is less intensive and more oriented toward the Master Plan’s goals than what would otherwise be allowed.

**CAPABILITY**

*Does the proposed rezoning require an extension of public sewer and water, roadway improvements, or enhanced fire and police protection, and if so, is it in an area **capable** of being provided with such services?*

Parcels in AG are not intended to have public utilities or even paved roads. Winans Street is paved, public utilities are not available.

## CONTEXT

The Planning Commission recommended approval of the Rezoning at the May 16, 2022 Meeting. However, after consulting with Attorney Bultje, it is of his opinion that the Township would be unable to issue a zoning permit for the pole barn/accessory building due to the following factors:

- The applicant has not confirmed the primary use of the pole barn to be of agricultural use in whole, therefore it could not be considered the “main building” unless it is exclusively devoted to agricultural use.
- The pole barn as used for the storage of building materials would be considered an accessory structure, and therefore cannot remain on a lot without a main building.
  - Further, Staff understands that construction can occur simultaneously for a main building and an accessory structure, insofar as the accessory structure may be completed first so long as there is demonstrated construction progress on the main building
- The Zoning Administrator may allow a temporary exemption to allow for an accessory structure to be built on a lot without a main building subject to Section 10.01.C.2 of the Zoning Ordinance; however, this option has not been exercised and it is of Staff opinion that this application would not meet the requirements.

## SAMPLE MOTIONS

If the Township Board finds the rezoning application meets the standards, the following motion can be offered:

**Motion to present and postpone** the Zoning Map Amendment Ordinance concerning the rezoning for 16552 Winans St. from Rural Preserve (RP) to Agricultural (AG). Further action will be postponed until the next regularly scheduled Board meeting when the zoning map amendment ordinance will be considered for adoption. **This is the first reading.**

If the Township Board finds the rezoning application does not meet the standards, the following motion can be offered:

**Motion to deny** the rezoning application for 16552 Winans St. from Rural Preserve (RP) to Agricultural (AG) based on the application not meeting the rezoning standards of the Zoning Ordinance and Master Plan.

If the Township Board finds the rezoning application is premature or needs revisions, the following motion can be offered:

**Motion to table** the 16552 Winans St. rezoning application, and direct the applicant to address the following items:

1. *List the items...*

Please contact me prior to the meeting if you have questions.

**PUBLIC SERVICES DEPARTMENT  
END OF THE MONTH REPORT  
2022**

**WATER**

MONTH	WORK ORDERS	METER		REPLACED METERS	REPLACED MXU'S	NEW TAPS		MAIN INSTALLED IN FEET	MILLION GALLONS OF NOWS WATER	MILLION GALLONS OF G.R. WATER	G.R. SUPPLIMENTAL WATER	
		3/4"	1"			3/4"	1"					
JANUARY	74	3	3	2	0	4	1	0	31.34	0.90	0.00	
FEBRUARY	67	2	1	9	0	5	0	0	27.95	0.82	0.00	
MARCH	85	4	6	4	0	5	4	0	37.74	1.67	0.00	
APRIL	80	7	2	2	0	3	1	1800	35.33	1.50	0.00	
MAY								0	0.00	0.00	0.00	
JUNE								0	0.00	0.00	0.00	
JULY								0	0.00	0.00	0.00	
AUGUST								0	0.00	0.00	0.00	
SEPTEMBER								0	0.00	0.00	0.00	
OCTOBER								0	0.00	0.00	0.00	
NOVEMBER								0	0.00	0.00	0.00	
DECEMBER								0	0.00	0.00	0.00	
TOTAL YTD	306	16	12	17	0	17	6	1800	132.37	4.90	0.00	
TOTALS			28				23				4.90	
							5604			137.26		

NOTES:

**WASTEWATER**

MONTH	WORK ORDERS	NEW TAPS	MAIN INSTALLED IN FEET	MILLION GALLONS OF WASTE PUMPED
JANUARY	11	6	0	9.04
FEBRUARY	1	7	0	8.34
MARCH	6	7	0	10.75
APRIL	8	3	1800	10.00
MAY			0	0.00
JUNE			0	0.00
JULY			0	0.00
AUGUST			0	0.00
SEPTEMBER			0	0.00
OCTOBER			0	0.00
NOVEMBER			0	9.03
DECEMBER			0	10.79
TOTAL YTD	26	23	1800	57.95
TOTALS		987		

NOTES: