



## AGENDA

### CHARTER TOWNSHIP OF MERIDIAN TOWNSHIP BOARD – VIRTUAL MEETING

June 1, 2021 6:00 PM

---

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE/INTRODUCTIONS
3. ROLL CALL
4. PRESENTATION
  - A. Introduction of New Police Officers-Bryant Martin, Taya Catherwood, Meghan Cole and Maggie Cole
  - B. Introduction of Assessor Candidate-Ashley Winstead
  - C. 2020 Audit Presentation-Yeo & Yeo
5. CITIZENS ADDRESS AGENDA ITEMS AND NON-AGENDA ITEMS
6. TOWNSHIP MANAGER REPORT
7. BOARD MEMBER REPORTS OF ACTIVITIES AND ANNOUNCEMENTS
8. APPROVAL OF AGENDA
9. CONSENT AGENDA
  - A. Communications
  - B. Minutes-May 6, 2021 Virtual Regular Board Meeting
  - C. Bills
10. QUESTIONS FOR THE ATTORNEY
11. HEARINGS (CANARY)
12. ACTION ITEMS (PINK)
  - A. Appointment of Assessor
  - B. Rezoning #21020 (Martin Investment Properties, Inc.) rezone approximately six acres on the north side of Jolly Road and east of Kansas Road from I (Industrial) and RA (Single Family-Medium Density) to PO (Professional and Office) -**Introduction**
  - C. Okemos Drain
  - D. National Gun Violence Awareness Day Resolution
  - E. Acceptance of 2020 Audit Findings
  - F. Legal Counsel Contract & Continuing Legal Services
13. BOARD DISCUSSION ITEMS (ORCHID)
  - A. Rezoning #21040 (Okemos IL-AL Investors, LLC) rezone approximately 9.07 acres located at 1510 and 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family-Medium Density)
14. COMMENTS FROM THE PUBLIC
15. OTHER MATTERS AND BOARD MEMBER COMMENTS
16. ADJOURNMENT

---

All comments limited to 3 minutes, unless prior approval for additional time for good cause is obtained from the Supervisor.  
Appointment of Supervisor Pro Tem and/ or Temporary Clerk if necessary.

Individuals with disabilities requiring auxiliary aids or services should contact the Meridian Township Board by contacting:  
Township Manager Frank L. Walsh, 5151 Marsh Road, Okemos, MI 48864 or 517.853.4258 - Ten Day Notice is Required.  
Meeting Location: 5151 Marsh Road, Okemos, MI 48864 Township Hall (VIRTUAL MEETING)

Providing a safe and welcoming, sustainable, prime community.



4.A.



Photo Top Row (Left-Right): Officer Bryant Martin, Lieutenant Bart Crane, Police Chief Ken Plaga.

Photo Bottom Row (Left to Right) - Officer Maggie Cole, Officer Meghan Cole, Officer Taya Catherwood, Captain Rick Grillo



4. B/12. A

**To: Board Members**  
**From: Frank L. Walsh, Township Manager**  
**Date: May 28, 2021**  
**Re: Appointment of Assessor**

---

As you are aware, since September of 2010, Meridian Township has been well-served with a shared assessing agreement with the City of East Lansing. The community has benefited greatly from the services of Master Level Assessor David Lee. The two communities split the cost of Mr. Lee's services resulting in a \$75,000 annual cost to Meridian Township. Approximately one month ago, Mr. Lee informed me that his responsibilities in East Lansing have reached a point that he no longer can serve two communities. It's understandable given the significant number of parcels in both communities. While the news is extremely disappointing, I completely understand the need to focus solely on East Lansing.

Due to the number of parcels in Meridian Township, and our significant tax base, we are required to employ a Master Level Assessor. Locating an available Master Level (formerly referred to as Level 4) in Michigan is akin to finding a needle in the haystack. The strong demand far outweighs the current supply. We have reached out to several master assessors to no avail. We reached out to our regional community partners to no avail. Finally, we chose to recruit a current Level 3 Assessor and enroll the candidate in the Master program. That sounds easy, but finding a qualified Level 3 who has the time and interest to seek their master level is another high hurdle.

The State Tax Commission (STC) requires that Meridian Township employ a Master Level Assessor. However, we learned through the recruitment process that there is a waiver available for master communities to employ a Level 3. However, the Level 3 must be enrolled and an active participant in the state's master level program. Our conversation and recruitment led us to Howell.

Since August 2018, Ms. Ashley J. Winstead (resume attached) has served as the Level 3 Assessor for the City of Howell. Her credentials include a Bachelor of Science in Education from University of Michigan-Flint. Ms. Winstead has been through three interviews with our team. She has agreed to join the Meridian Team and immediately enroll in the state's master assessor program. We are united in our recommendation to appoint Ashley J. Winstead as Township Assessor.

The Charter Township Act, 42.1 et seq., grants the authority to appoint assessors to the township board. The Act provides that, "[i]n any charter township, in addition to the supervisor, the charter township board may provide for the appointment of assessors, not exceeding 2, for such charter township." MCL 42.11a.

Therefore, the appointment of our new Assessor rests with the Township Board.

A motion is prepared for Board consideration:

**MOVE TO SUPPORT THE TOWNSHIP MANAGER'S RECOMMENDATION TO APPOINT ASHLEY J. WINSTEAD AS TOWNSHIP ASSESSOR WITH THE STARTING DATE TO BE DETERMINED BY THE ADMINISTRATION.**

**Attachment:**

1. Resume of Ashley J. Winstead





# Charter Township of Meridian Audit Results December 31, 2020

*Presented by*

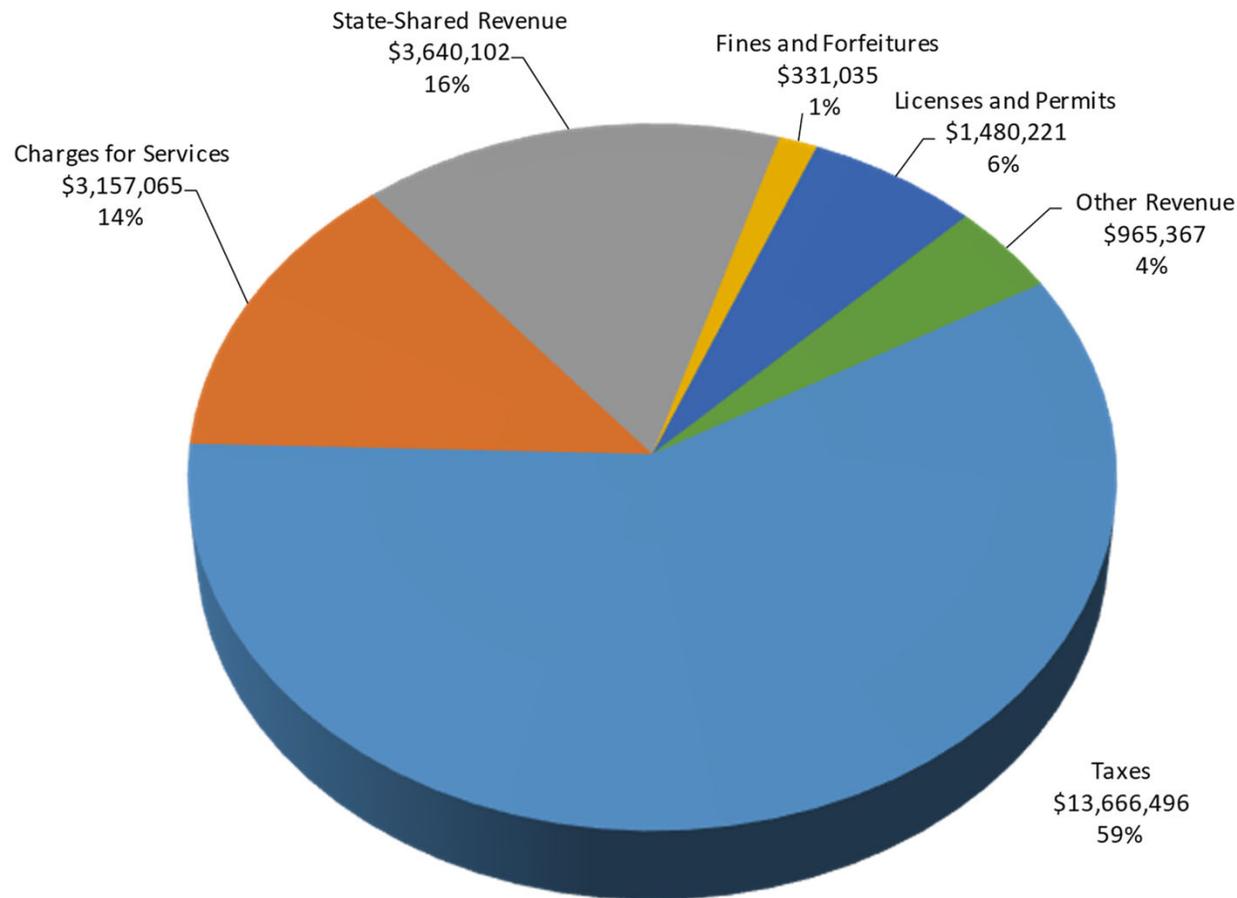
**Ali N. Barnes, CPA**



# Charter Township of Meridian



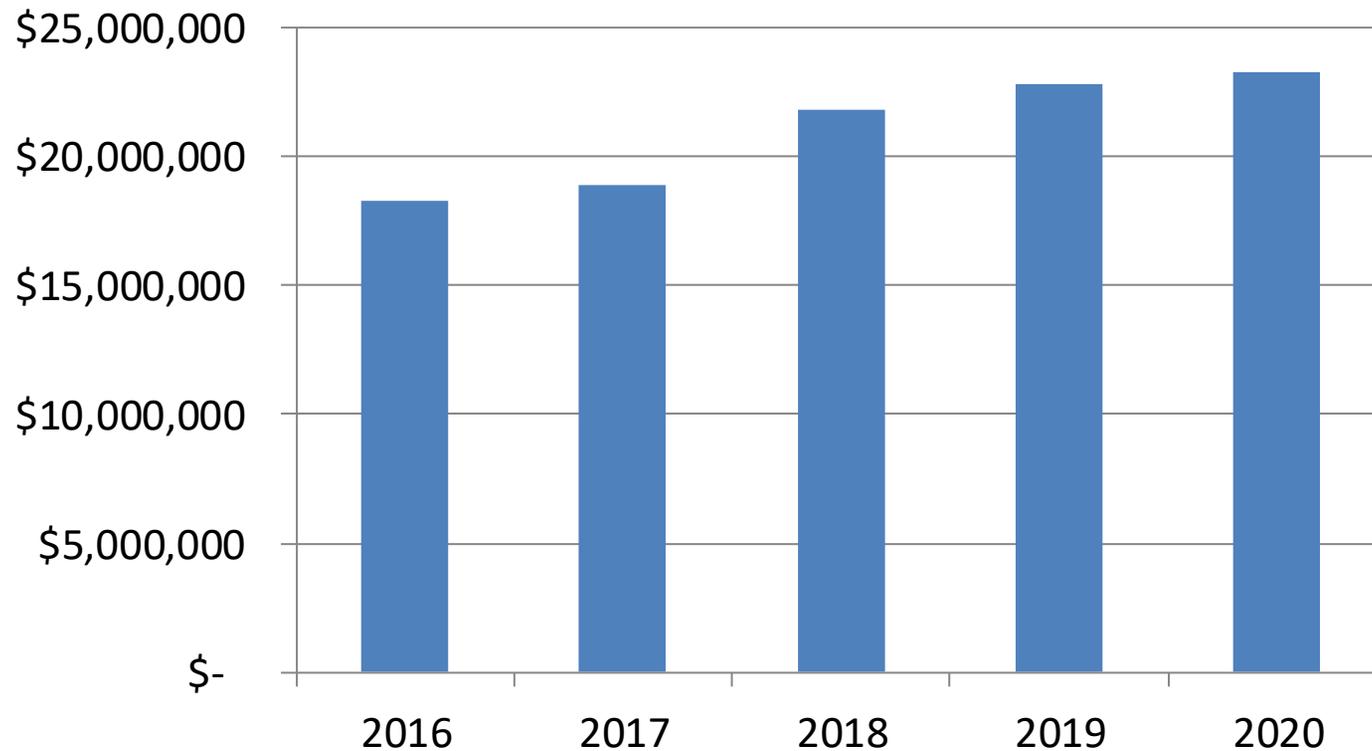
## General Fund Revenues and Transfers - \$23,240,286 December 31, 2020



# Charter Township of Meridian



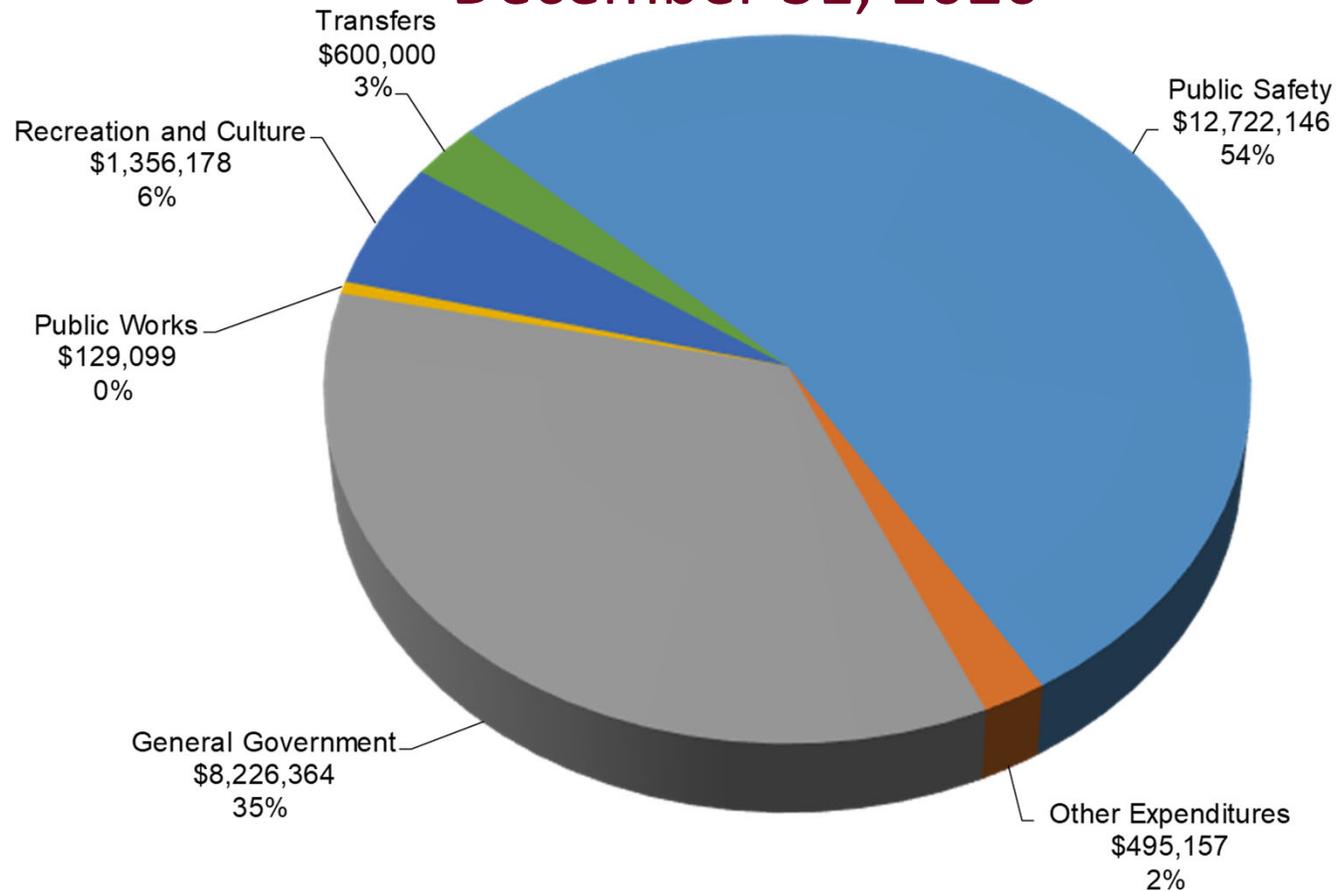
## General Fund Revenues and Transfers



# Charter Township of Meridian



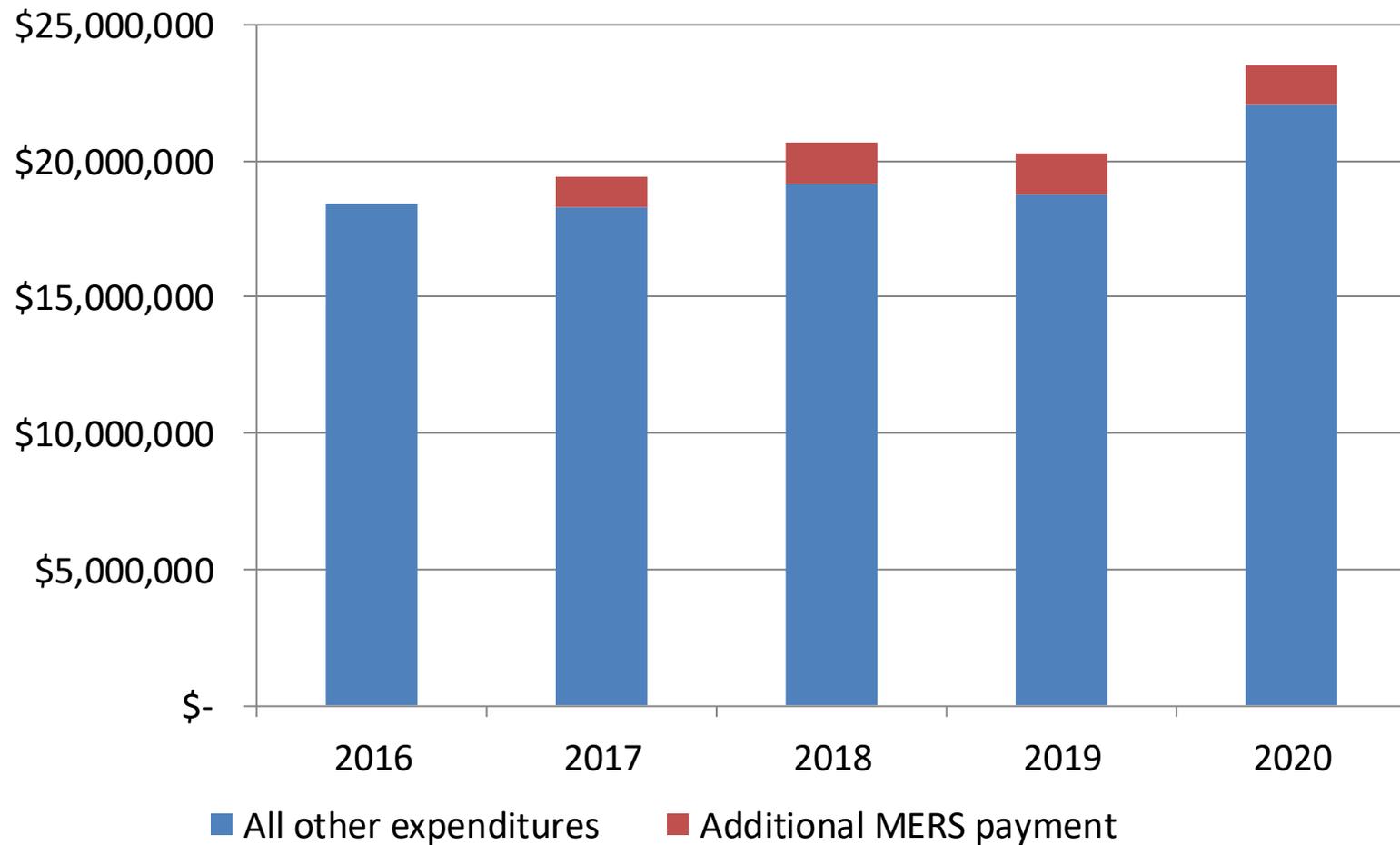
## General Fund Expenditures and Transfers - \$23,528,944 December 31, 2020



# Charter Township of Meridian



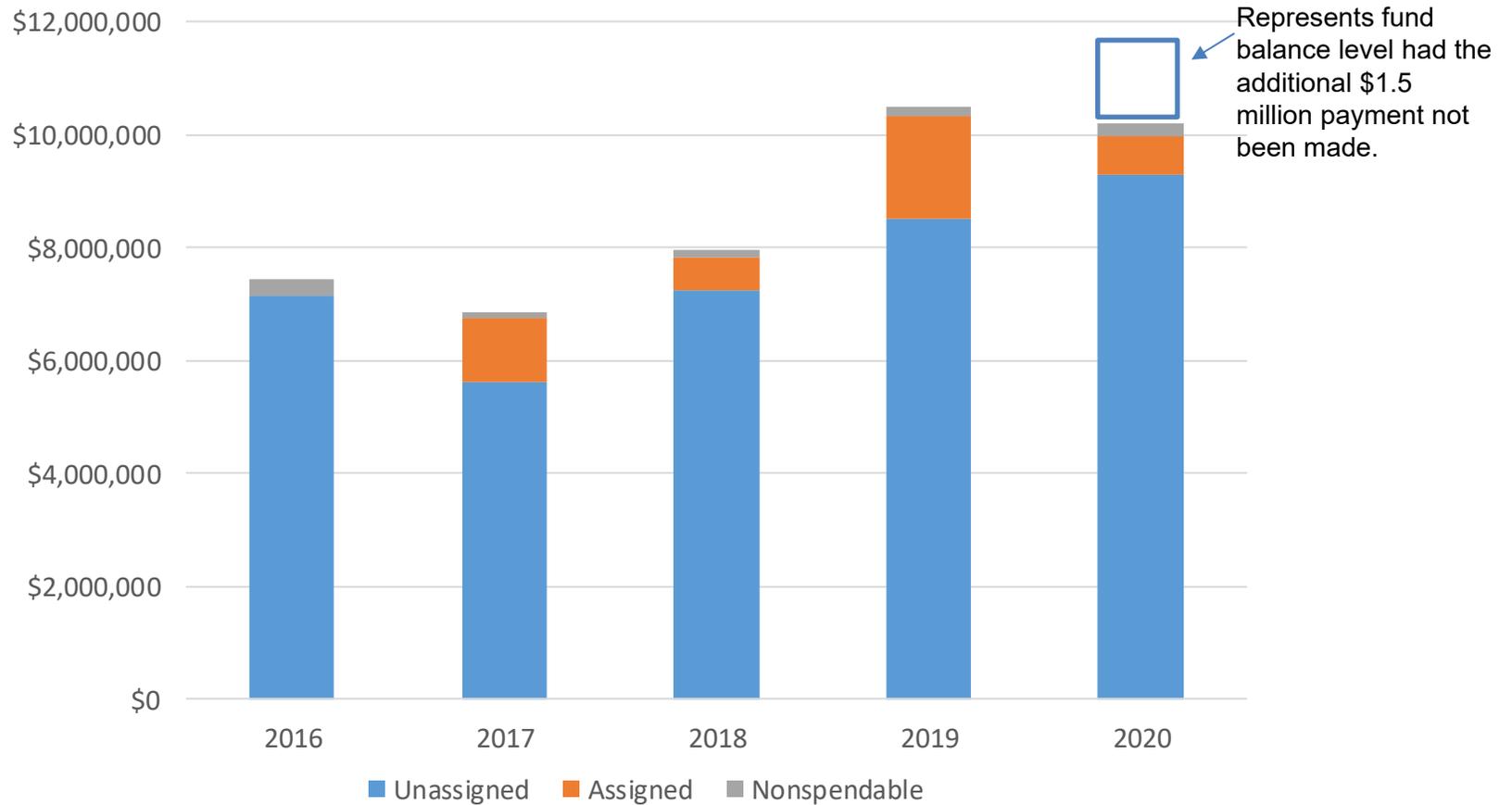
## General Fund Expenditures and Transfers



# Charter Township of Meridian



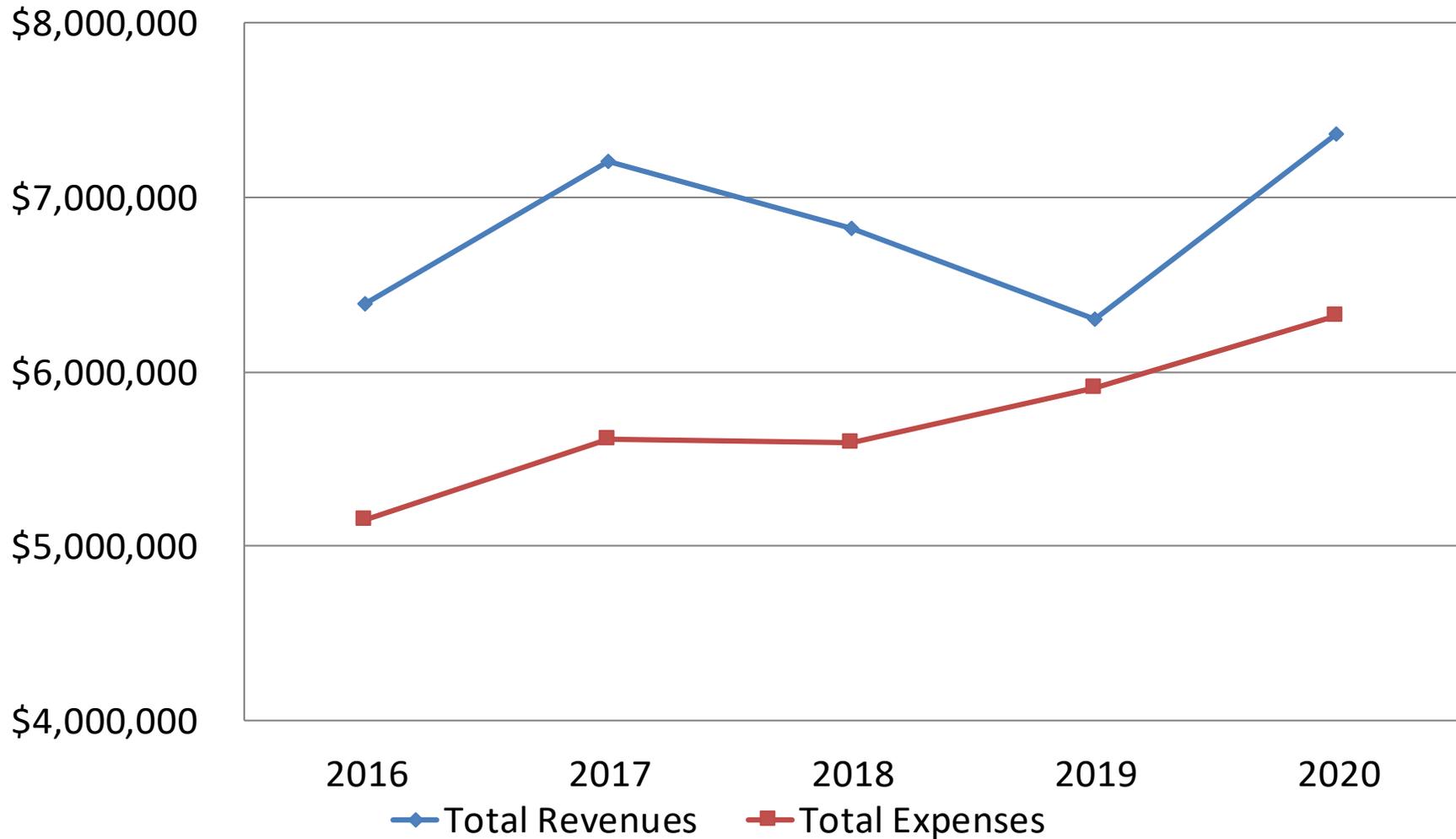
## General Fund – Fund Balance



# Charter Township of Meridian



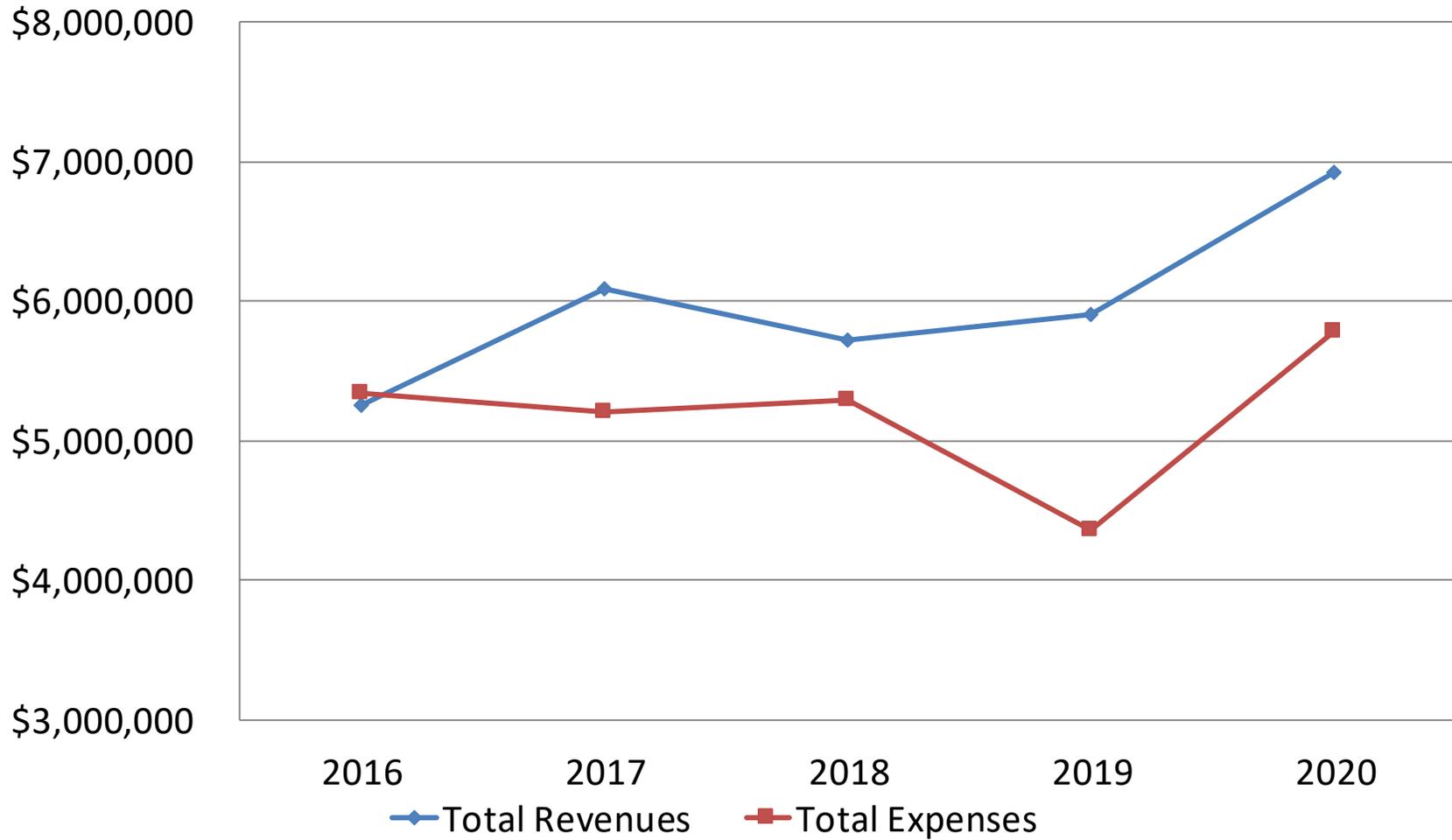
## Water Fund



# Charter Township of Meridian



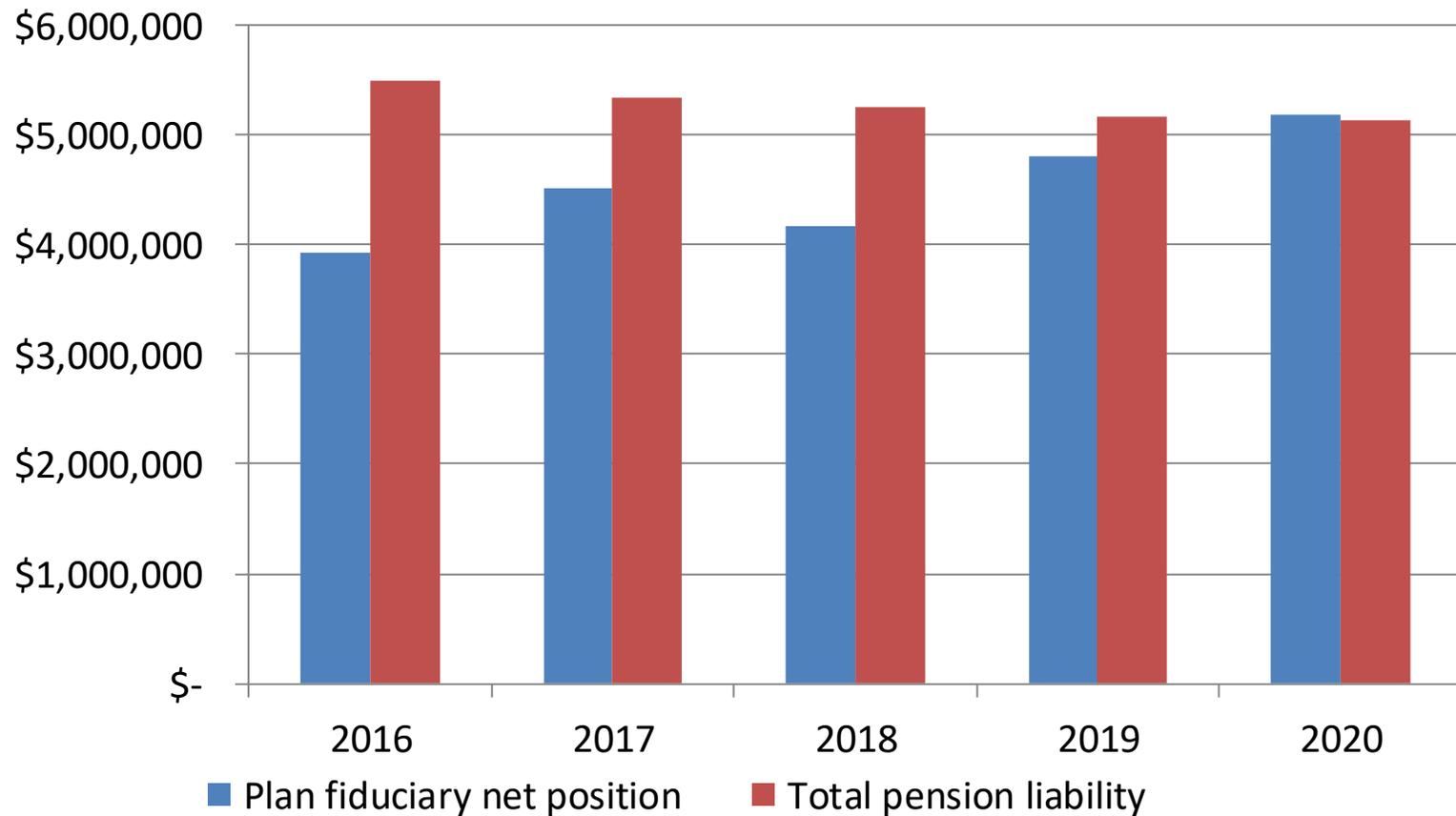
## Sewer Fund



# Charter Township of Meridian



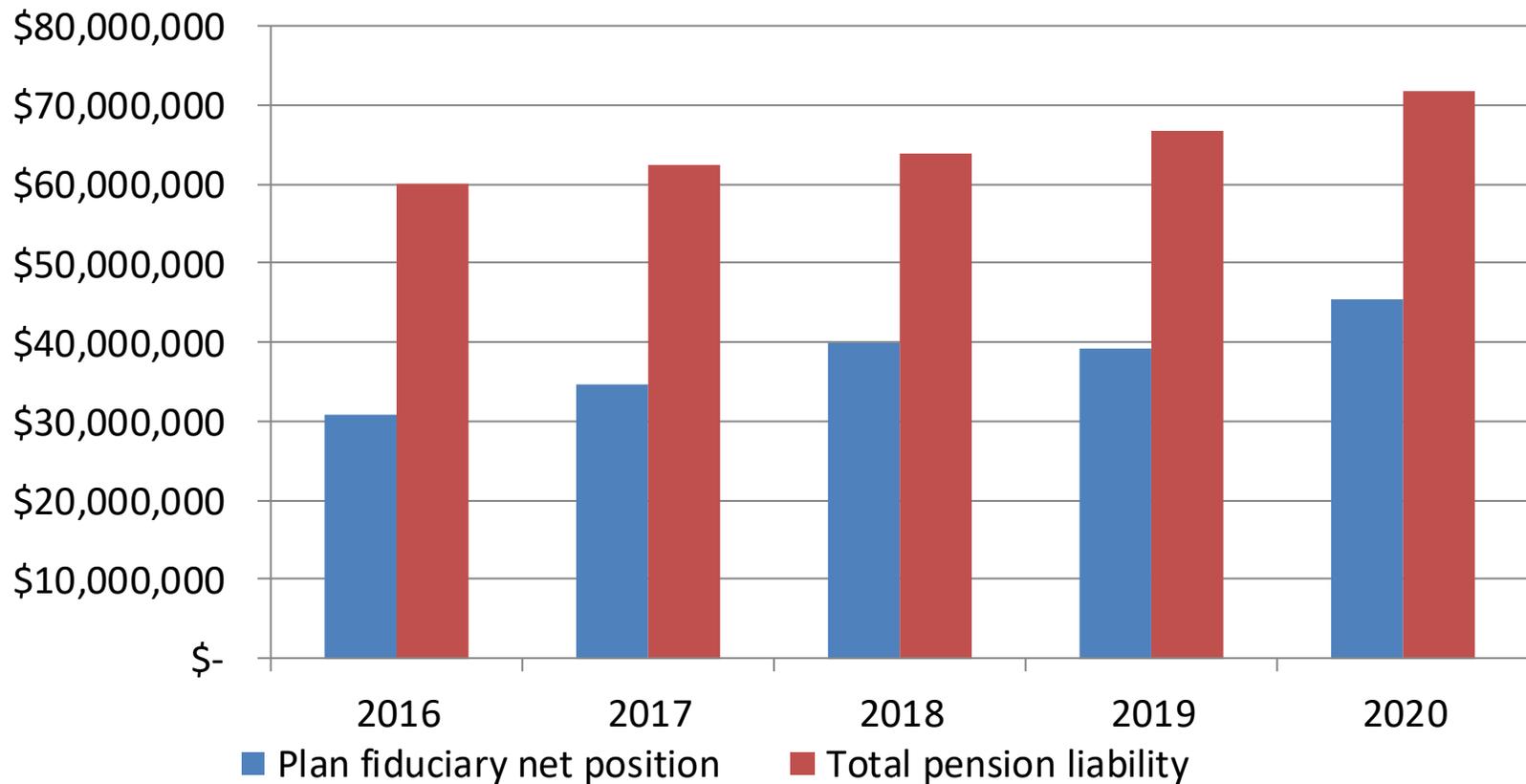
## Employee's Retirement Pension Plan



# Charter Township of Meridian



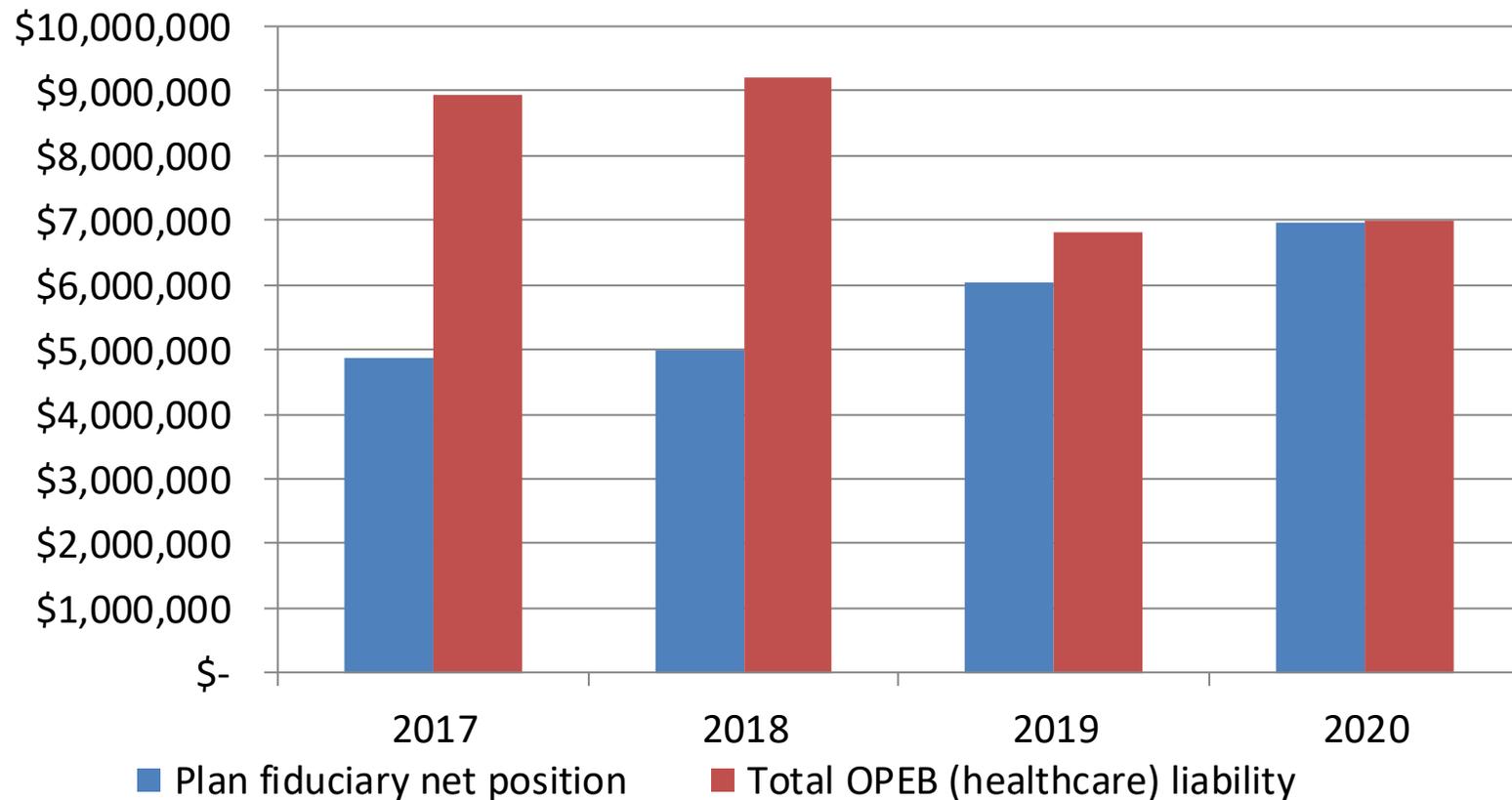
## Municipal Employees' Retirement System of Michigan



# Charter Township of Meridian



## Other Postemployment Benefits



## Single Audit

### Program Tested

- 21.019 Coronavirus Relief Fund

### Federal Award Findings

- None in the current year

## Internal Controls over Financial Reporting

### Material Weakness

- Audit Adjustments and Prior Period Adjustment

### Significant Deficiency

- None in the current year

# Charter Township of Meridian



## Management Comments

- DDA Fund Deficit
- Federal Policies and Procedures



*Thank you!*

**Ali N. Barnes, CPA**  
(800) 968-0010  
alibar@yeoandyeo.com

Knowledge. Relationships. Trust.



9A

**CONSENT AGENDA  
BOARD COMMUNICATIONS  
JUNE 1, 2021**

**EAST LANSING – MERIDIAN WATER AND SEWER AUTHORITY**  
2470 BURCHAM DRIVE – EAST LANSING, MICHIGAN 48823  
PHONE: 517-337-7535 – FAX 517-337-7240

**Agenda**

East Lansing-Meridian Water and Sewer Authority

May 20, 2021

11:00 A.M.

**BOARD OF TRUSTEES**

**DEREK PERRY**  
Chair

**SCOTT HOUSE**  
Vice-Chair

**CHUCK PETERSON**  
Secretary

**BRADLEY BROGREN**  
Trustee

**JIM CLELAND**  
Trustee

**JIM ECKLUND**  
Trustee

•

**JILL FELDPAUSCH**  
Treasurer

•

**CLYDE DUGAN**  
Operator/Manager

1. Roll call.
2. Approval of minutes of the April 15, 2021 meeting.
  - A. Motion to approve.
3. Communications.
4. Public Comments.
5. Treasurer's Report.
6. Resolution 2021-5-1.
  - A. Motion to Tentatively Award Construction Contractor for Filter Additions/Controls upgrade project.
  - A. Motion to Award.
7. Preliminary Budget for fiscal 2021/22 Draft 4.
  - A. Motion to Adopt.
8. Long Term Planning update.
9. Manager's Report.
  - A. Expenditure list (Motion to acknowledge).
10. Other Business
  - A. Tuition Reimbursement for Operator Thomas Fish.
11. Adjournment.

# EAST LANSING – MERIDIAN WATER AND SEWER AUTHORITY

2470 BURCHAM DRIVE – EAST LANSING, MICHIGAN 48823

PHONE: 517-337-7535 FAX 517-337-7240

## BOARD OF TRUSTEES MEETING NOTICE OF ELECTRONIC AND TELEPHONIC MEETING

Please take notice that the Board of Trustees of the East Lansing – Meridian Water and Sewer Authority (“Authority Board”) will hold a public meeting at 11:00 AM, on Thursday, May 20, 2021 by convening the Authority Board through remote electronic access as provided in this Notice. Proceedings conducted at this meeting are pursuant to the provisions of the Ingham County Local State of Emergency declaration, Res #21-219 and the Meridian Township Local State of Emergency declaration, dated February 2, 2021.

1. The Authority Board is meeting electronically to address necessary business operations and allow ongoing work to sustain and protect the lives of the residents of its constituent municipalities.
2. This meeting is being held electronically to comply with federal, state and local agency recommendations to cease in-person public assemblies, self-quarantine, and help prohibit the spread of COVID-19. The Authority Board recognizes its continuing responsibility for needed decision-making and will conduct this meeting in a manner that effectuates as fully as possible the purposes of the Open Meetings Act.
3. Individuals are encouraged to participate in the meeting electronically, including providing public comment, either through prior e-mail correspondence, online audio-conferencing, and telephone comments.
4. For those seeking to participate electronically through online video or audio-conferencing, participants can access the electronic meeting through the following link: <https://zoom.us/s/572589791>, Password 2470, or by calling 1 (646) 558-8656, Meeting ID 572 589 791, Password 2470. Participants may use any device that supports the video-conferencing app or when prompted after clicking the link, choose to join the meeting through a default browser, if applicable. For those who choose to access through the video-conference app, you will be prompted to download the app to participate.
5. To participate in public comment during the virtual meeting, upon entering the meeting indicate you wish to take part in public comment in the chat, or verbally if on the phone or audio-conferencing. You’ll be called upon by the Chairperson during the Public Comment section or other appropriate sections of the meeting. When directed by the Chairperson, please call (517) 349-1232 to make your comments. Members of the public are allowed three minutes to speak. You can then return to the meeting as before
6. Questions and comments may be submitted prior to the meeting by email to [cdugan@elmwsa.com](mailto:cdugan@elmwsa.com). Emails to that address relevant to this meeting will be distributed to the Authority Board.
7. Further information and materials related to this meeting can be requested by contacting [cdugan@elmwsa.com](mailto:cdugan@elmwsa.com) or (517) 337-7535 Ext. 1.
8. Persons with disabilities needing accommodations for effective participation in the meeting should contact the Authority Manager at (517) 337-7535 Ext. 1 or through the Michigan Relay Center at 7-1-1 (TDD) at least twenty-four (24) hours in advance of the meeting to request visual, hearing, technological, or other assistance.
9. If you are unable to access the meeting due to technical difficulties, please contact Director of IT, Stephen Gebes; (517) 853-4222; [geb@meridian.mi.us](mailto:geb@meridian.mi.us). Every effort will be made to help you participate in the meeting.



April 30, 2021

Ms. Brandie Yates, Communications Manager  
Meridian Township  
5151 Marsh Road  
Okemos, MI 48864

Re: Programming Advisory

Dear Ms. Yates:

We are committed to keeping you and our customers informed about changes to Xfinity TV services. As part of that ongoing commitment to keep you informed, we wanted to update you on the following:

The distributor of Newsy informed Comcast that effective June 30, 2021 the channel will cease operation as a traditional TV channel. It will continue to be available as part of the Xumo app.

Please feel free to contact me at 734-359-2077 if you have any questions.

Sincerely,

John P. Gardner  
Director, External Affairs  
Comcast, Heartland Region  
1401 E. Miller Rd.  
Lansing, MI 48911

**From:** [Kate Hodgkins](#)  
**To:** [Board](#); [Mark Kieselbach](#); [Deborah Guthrie](#)  
**Cc:** [Leslie Shanlian](#)  
**Subject:** ICMCF Letter of Support for Sparrow Health System  
**Date:** Thursday, May 13, 2021 5:08:19 PM  
**Attachments:** [ICMCF Letter of Support.pdf](#)

---

Hello,

I wanted to extend a letter of support for Sparrow Health System. Please see the attached letter. If you have any questions, please let me know.

Thank you,  
Kate

**Kate Hodgkins, LLMSW, CHC**

~Director of Post Acute Care Network & Wellness

Tel: [\(517\) 381-6069](tel:(517)381-6069)

Fax: [\(517\) 574-4810](tel:(517)574-4810)

<http://dobieroad.org>



---

The information contained in this e-mail message and any files transmitted with it are confidential, privileged or protected health information and are intended solely for the person or entity to whom they are addressed. Any review, retransmission, dissemination or other use of, or taking any action in reliance upon this information by persons or entities other than the intended recipient is strictly prohibited. This information is intended only for the use of the individual or entity named above. You, the recipient are obligated to maintain this information in a safe, secure and confidential manner and are required to destroy the information after its stated need has been fulfilled.

IMPORTANT WARNING: If you are not the intended recipient, and you have received this email in error, you are hereby notified that any disclosure, copying, distribution, or action taken in reliance on the contents of these documents is STRICTLY PROHIBITED. If you have received this information in error, please notify the sender immediately at 517-381-6100 and arrange for the return or destruction of these documents.

Ingham County  
Medical Care Facility  
On Dobie Road

May 13, 2021

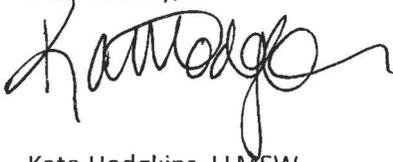
Dear Meridian Township Trustees,

It was brought to our attention that Sparrow Health System is planning on meeting a community need by building a freestanding emergency department in Okemos on Jolly Road. Ingham County Medical Care Facility (affectionally known as Dobie Road) is in support of this great addition!

Dobie Road is a 236-bed facility that provides long term care, short term rehab, outpatient therapy, and community wellness programming. We are home to over 175 residents in Okemos, and we continue to provide care to many across the Greater Lansing Area in our short-term rehab and outpatient therapy. Sparrow Health System is one of our primary hospitals to care for our residents and patients. As you know, Sparrow is a very busy hospital—we have even had some residents redirected to alternate health systems as a result despite Sparrow being their hospital of choice. Having a Sparrow emergency department here in Okemos provides a closer option that could ensure our residents get to utilize the hospital of their choosing and improve coordination of care. In addition, when working with the elderly population, timeliness to care is often critical. Having closer access to quality care could be life saving as it means medical needs getting addressed more promptly.

Finally, Dobie Road knows the value of staying closer to home. A local emergency department in Okemos will keep residents closer to their home, and there is no greater value especially when it means access to quality care.

Respectfully,



Kate Hodgkins, LLMSW  
Director of Wellness and Post-Acute Network  
Ingham County Medical Care Facility

**From:** [Kathleen Ann Burba](#)  
**To:** [Board](#); [Mark Kieselbach](#); [Deborah Guthrie](#)  
**Subject:** Meridian Township project  
**Date:** Thursday, May 13, 2021 4:07:21 PM

---

Dear Meridian Township Trustees: We write in support of Sparrow's request to rezone three parcels (two residential and one industrial) on Jolly and Kansas Roads to construct their medical facility which includes an emergency department. As the parents of four active high and middle school student athletes, we have recognized the lack of medical services in the southern part of the township. On more than one occasion we have had to make the trip to one of the busy emergency rooms in Lansing for emergency medical care, most always sports related. Facing an overcrowded emergency room with individuals who require more emergent medical attention has caused us to wait several hours for something as simple as x-rays or cat scan. Having this type of medical service available near the high school and athletic fields would be a major benefit to our community.

We respectfully ask for the township trustees to approve Sparrow's rezoning request that will provide a much needed asset in our community.

Thank you,

Matthew & Kathleen Burba

[2706 Loon Ln](#)

[Okemos, MI 48864](#)



May 14, 2021

Ms. Brandie Yates, Communications Manager  
Meridian Township  
5151 Marsh Road  
Okemos, MI 48864

Dear Ms. Yates:

We recently made changes to our government affairs organization to continue to effectively serve our customers and maintain strong relationships with the communities we serve.

I am writing to introduce myself as your new Comcast government affairs liaison. In that role, I will be your key contact for government and regulatory matters.

I look forward to working with you and helping to ensure that Meridian and Comcast have an amicable and productive relationship, built on the understanding that our primary concern is excellent service for Comcast customers in your community.

My phone number is 734-359-2077 and my e-mail address is Benjamin\_Miller4@comcast.com.

Sincerely,

Director, External Affairs  
Director, External Affairs  
Comcast, Heartland Region  
1401 E. Miller Rd.  
Lansing, MI 48911

**From:** [Meridian Township, MI](#)  
**To:** [Deborah Guthrie](#)  
**Subject:** Kansas Rd.  
**Date:** Friday, May 14, 2021 12:19:54 PM

---

Message submitted from the <Meridian Township, MI> website.

**Site Visitor Name:** John Faichney, MD  
**Site Visitor Email:** [jdfaichney@hotmail.com](mailto:jdfaichney@hotmail.com)

I spoke to the broker for the medical office building across from Kansas at 2445 Jolly Rd. He reports no contact with Sparrow. This building is 27000 feet vs. the 30000 feet Sparrow is proposing. The broker tells me that it may be adjusted for a free standing emergency room. It is immediately available.

This being fact makes Sparrow's proposal to disrupt a neighborhood with 24/7 emergency service moot. Okemo's can benefit without destroying a neighborhood with the activity. Why would the Board not deny their petition on these grounds alone?

Please include this note in the meeting packet for May 18 Meridian Township Board.

Thank you. JD Faichney, MD

**From:** [Meridian Township, MI](#)  
**To:** [Board](#)  
**Subject:** Rezoning Kansas  
**Date:** Friday, May 14, 2021 11:48:35 AM

---

Message submitted from the <Meridian Township, MI> website.

**Site Visitor Name:** John Faichney  
**Site Visitor Email:** [jdfaichney@hotmail.com](mailto:jdfaichney@hotmail.com)

Across street, in Alaiedon, address 2445 Jolly. Broker informs me no conversation with Sparrow. Property provides 27000 square feet vs. 30000 per Sparrow's proposal. Property is immediately available and can be redesigned to serve free standing emergency room. Sparrow has no choice, It should negotiate for that property and begin its project if that is what they want. If Meridian Board does not see this discrepancy then who is the Board working for, Sparrow or the residents of Meridian Township? Who employs this Board?  
JD Faichney, MD

**From:** [John Hyden](#)  
**To:** [Board](#); [Mark Kieselbach](#); [Deborah Guthrie](#)  
**Subject:** Sparrow Project on Jolly Road - Letter of Support  
**Date:** Friday, May 14, 2021 9:48:47 AM

---

*To whom it may concern:*

*I am contacting you to support the proposed Sparrow Health System development off of Jolly Road near Okemos Road.*

*The project would improve access to healthcare for residents of Meridian Township and surrounding communities. The innovative services Sparrow proposes would be a unique addition to the Township and further enable Meridian as a Prime Community. The Sparrow development will be an influencing factor for people to choose Meridian Township, knowing they will have nearby emergency care and other services.*

*Sparrow also has a history of top-notch developments that bring millions of dollars in new investment to the Lansing-area economy, provide local jobs, and promote potential employment growth. The proposed project meets the high standards set by other upscale developments in the Jolly Road-Okemos Road corridor and fits with the long-term vision of the area. As the region's only community-based and community-governed health system, you can be sure of Sparrow's commitment to Meridian Township and the entire region.*

*For these reasons and others, I urge you to positively consider this project.*

*Sincerely,*

John Hyden, Esq.

Georgine Hyden, Esq.

3503 Autumnwood Lane

Okemos, Michigan 48864

**From:** [spencer soka](#)  
**To:** [Board](#)  
**Subject:** Proposed development of Okemos Road  
**Date:** Saturday, May 15, 2021 3:49:34 PM

---

*To whom it may concern:*

*I am contacting you to support the proposed Sparrow Health System development off of Jolly Road near Okemos Road.*

*The project would improve access to healthcare for residents of Meridian Township and surrounding communities. The innovative services Sparrow proposes would be a unique addition to the Township and further enable Meridian as a Prime Community. The Sparrow development will be an influencing factor for people to choose Meridian Township, knowing they will have nearby emergency care and other services.*

*Sparrow also has a history of top-notch developments that bring millions of dollars in new investment to the Lansing-area economy, provide local jobs, and promote potential employment growth. The proposed project meets the high standards set by other upscale developments in the Jolly Road-Okemos Road corridor and fits with the long-term vision of the area. As the region's only community-based and community-governed health system, you can be sure of Sparrow's commitment to Meridian Township and the entire region.*

*For these reasons and others, I urge you to positively consider this project.*

*Sincerely,*

Thank you,  
Spencer Soka  
Owner/Operator, Stateside Deli  
[statesidedeli.com](http://statesidedeli.com)

**From:** [Meridian Township, MI](#)  
**To:** [Board](#)  
**Subject:** Kansas Road  
**Date:** Monday, May 17, 2021 12:04:19 PM

---

Message submitted from the <Meridian Township, MI> website.

**Site Visitor Name:** John David Faichney, MD, FACP  
**Site Visitor Email:** [jdfaichney@hotmail.com](mailto:jdfaichney@hotmail.com)

One of your colleagues sent me a nice note but, apparently, he was confused about who I was. To save your time, I am a Clinical Associate Professor of Medicine at Michigan State University. I practiced medicine and conducted medical research and taught physicians for almost 45 years including 17 years as Senior Staff Physician, Henry Ford Hospital, Detroit, Michigan, 8 years as Medical Director, Center for Diabetes and Endocrinology, Grand Rapids, Michigan and over 13 years as Consultant Endocrinologist, Munson Hospital, Traverse City, Michigan. My legal residence is in Grand Traverse County but my wife and I also share a home in Okemos on Sheldrake and our daughter has a home on Kansas Rd which my wife, Shereen Tabrizi, PhD., and I own.

Obviously, I have a very strong interest in medical care in this community. More emergency service would be great! However, why Sparrow has gone about this process by intruding upon a residential community and pushing spot rezoning when across the street there is very satisfactory property from which they can deliver this care is beyond me.

I hope that the Board will not allow itself to be influenced by the power of Sparrow. Please do what is right.

Sincerely yours, John David Faichney, MD, FACP

**From:** [Dave Tuffs](#)  
**To:** [Board](#)  
**Subject:** Meridian Township Guidance on Political Signs/Temporary Political Sign Placement--Last house on W side of Green Rd and Haslett Rd intersection  
**Date:** Tuesday, May 18, 2021 6:48:55 PM  
**Attachments:** [Meridian Township Political Sign Ordinance](#)

---

Dear Meridian Township Board Members:

I've included below a recent email exchange between Mark Kieselbach and me, regarding: Meridian Township Guidance on Political Signs/Temporary Political Sign Placement--Last house on W side of Green Rd and Haslett Rd intersection. I've also attached a copy of Meridian Township's compiled ordinances regarding placement of political signs. Based on an earlier email exchange with Mark Kieselbach, I believe it was prior to last November's general election, it seems that the township was not pursuing violations of these political sign ordinances with a great deal of rigor. I remember coming away with the impression that, in practical terms, that even if I had a billboard-sized political sign in my residence's yard, as long as it was set back from the street the required number of feet, it would not have to come down.

I doubt that there is any chance that the diehard Trump supporter living on the SW corner of Green Rd where it runs into Haslett Rd has any interest in taking his Trump-Pence yard sign down, but I hope that the township can figure out what kind of political signage will be permissible and what ordinances might be in place, for the elections to take place next year and beyond. Although in the greater scheme of things, this issue might seem insignificant, it goes to the rule of law. When, for example, a number of years ago I was informed that I had a pile of brush that encroached upon the undeveloped land behind my property, and that Meridian Township was ordering me to remove the brush pile or face the consequences, I complied.

I don't mean to involve Mark Kieselbach in this issue in writing to you, but it does seem that the township needs to get its ducks in a row when it comes to enforcement of this sort of issue. Either enforce an ordinance on the books, or figure out how to go forward with a revised version.

Thank you for your attention to this matter.

Sincerely,

Dave Tuffs

On Wed, May 12, 2021 at 11:53 AM Dave Tuffs <[davetuffs@gmail.com](mailto:davetuffs@gmail.com)> wrote:

Dear Mr. Kieselbach,

Thank you for getting back to me about this. I look forward to whatever guidance/revised ordinance about these political signs is issued. It appears that the resident I told you about is not interested in complying with the current ordinance. It's unfortunate that I could probably be arrested for going onto his property to remove it. (I don't plan to do so.)

Thanks again.

Sincerely,

Dave Tuffs

On Fri, Apr 23, 2021 at 4:27 PM Mark Kieselbach <[Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)> wrote:

Dave,

I will ask the Code Enforcement Officer to talk to the property owner about moving the sign. The update to the sign ordinance and several other projects have had to be delayed due to two of the planners on staff leaving to take jobs in other communities. Until we can fill those positions

projects we had planned on doing this year will be on hold.

Mark I've included below



**Mark Kieselbach**

Community Planning & Development Director

[kieselbach@meridian.mi.us](mailto:kieselbach@meridian.mi.us)

W 517.853.4506

5151 Marsh Road | Okemos, MI 48864

[meridian.mi.us](http://meridian.mi.us)

**From:** Dave Tuffs [mailto:[davetuffs@gmail.com](mailto:davetuffs@gmail.com)]

**Sent:** Friday, April 23, 2021 2:40 PM

**To:** Mark Kieselbach <[Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)>

**Subject:** Temporary Political Sign Placement--Last house on W side of Green Rd and Haslett Rd intersection

Dear Mr. Kieselbach:

You mentioned to me some time ago that Meridian Township might be developing a new temporary political sign ordinance. I'm not sure what applies at present, but could you possibly ask the resident in the red house on the SW corner of the Green Rd and Meridian Rd intersection to remove the one remaining Trump-Pence sign that is in his front/side yard, facing the street? He's certainly free to put the sign up on his living room wall or out of sight in his back yard.

Thank you,

Dave Tuffs

5703 Woodmont Cir  
Haslett, MI 48840-9741  
517-449-3342 (cell)  
[davetuffs@gmail.com](mailto:davetuffs@gmail.com)

**From:** [David Pierson](#)  
**To:** [Board](#)  
**Cc:** [Ronald Styka](#); [Phil Deschaine](#); [Deborah Guthrie](#); [Patricia Herring Jackson](#); [Dan Opsommer](#); [Kathy Ann Sundland](#); [Courtney Wisinski](#); [Mark K. Clouse \(clouse@eyde.com\)](#); [William K. Fahey \(wfahey@fsbrlaw.com\)](#)  
**Subject:** Sierra Ridge Estates preliminary plat extension  
**Date:** Tuesday, May 18, 2021 12:59:12 PM  
**Attachments:** [Meridian Twp Board ltr re Eyde property access 5-18-21.pdf](#)

---

Please see the attached letter from the George F. Eyde Family, LLC, concerning the requested extension for the Sierra Ridge Estates preliminary plat on tonight's agenda.

Thanks,

David E. Pierson  
McClelland and Anderson, LLP  
1142 S. Washington Ave.  
Lansing, Michigan 48910  
(517) 482-4890  
(517) 816-4020 direct  
(517) 482-4875 fax

McCLELLAND & ANDERSON, L.L.P.

ATTORNEYS AT LAW

---

GAIL A. ANDERSON  
DAVID E. PIERSON  
MELISSA A. HAGEN

GREGORY L. MCCLELLAND  
(1950-2018)

1142 SOUTH WASHINGTON AVENUE  
LANSING, MICHIGAN 48910  
TELEPHONE: (517) 482-4890  
FACSIMILE: (517) 482-4875  
www.malansing.com

BERNARDO A. BALLESTEROS

May 18, 2021

Township Board  
Meridian Charter Township  
5151 Marsh Rd  
Okemos MI 48864

*Via Email*

Ladies & Gentlemen:

I am writing on behalf of George F. Eyde Family, LLC, the owner of property immediately east of Sierra Ridge Estates to object to the extension of the preliminary plat of Sierra Ridge Estates Township's with cul-de-sacs, isolating the Eyde Family property in violation of the Land Division Act. With construction of the remaining roads in Sierra Ridge Estates approaching, the Eyde Family has been forced to take action and filed a complaint in the Circuit Court. The Township Board can, and should, resolve the issue by requiring the developer of Sierra Ridge Estates, G.S. Fedewa Builders, Inc., to reconfigure the plat to allow connection to the Eyde Family property.

The Sierra Ridge Estates preliminary plat (enclosed) comprises ninety-nine single-family lots on seventy-three acres north of Lake Lansing Road and east of Newton Road; it was first approved by the Township Board on July 1, 2003. As the first three phases of the subdivision were built and the Township Board granted extensions for the preliminary plat, the Eyde Family has objected to the Township's failure to require connection to property to the east in accordance with the plain language of the Land Division Act and the policies of the Township and the Ingham County Road Department. The Land Division Act requires the Township Board to reject a final plat "which isolates other lands from existing public streets, unless suitable access is provided." MCL 560.182.

In line with this requirement, county road regulations have long required stub streets or connecting roads in subdivisions like Sierra Ridge: "the layout of roads in proposed developments shall provide a continuous circuit for travel" and "shall include road stubs, with dedicated right-of-way to provide future connections to unplatted or undeveloped lands adjacent to the proposed development."

May 18, 2021

Page 2

The Eyde Family property is split into north and south parcels by extensive wetlands and the Costigan Drain. The southern portion of Sierra Ridge Estates, as approved for final plat, follows the statute and regulation and provides a connection to the adjoining property to the east. The northern part of the preliminary plat, however, as currently approved, specifically violates it. The lack of access from Sierra Ridge Estates to the Eyde Family property to the east does not appear to be justified by wetlands, topography, or other circumstances. There are no other planning reasons that suggest that these areas, both planned for single-family development, should be isolated from one another.

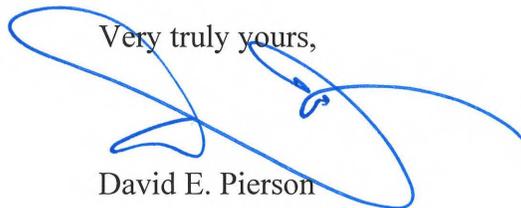
We understood that a final plat for the last part of the subdivision, Sierra Ridge Estates #4 had been filed for your approval. To avoid the construction of roads and the sale of lots that would forever block access, the Eyde Family filed suit, asking the court to declare that failing to require Fedewa Builders to provide access from Sierra Ridge Estates #4 to the Eyde Family property to the east will violate the Land Division Act.

In response, the Township's attorneys filed a motion for summary disposition. On May 5, 2020, following a hearing, Judge Draganchuk denied the motion. Among the reasons given by Judge Draganchuk for denying the Township's motion were her disagreement with the Township's position that the Land Division Act prohibited the Township from requiring Fedewa Builders to change the road configuration in Sierra Ridge Estates #4 to provide access for the Eyde Family property. Judge Draganchuk ruled that the Township is **not** precluded from requiring Fedewa Builders to revise its Sierra Ridge Estates #4 plat.

Judge Draganchuk also disagreed with the argument that the Eyde Family property is not isolated in violation of Land Division Act. Although looking at a parcel map alone would suggest there are many routes for access, a key to her ruling was the engineering report of The Mannik & Smith Group, Inc., a copy of which is enclosed, outlining the obstacles to other access. Providing access, for example, by switching the two cul-de-sacs, one of which does connect to adjoining property, makes sense. Doing so now, while there have been no improvements made to Sierra Ridge Estates #4 makes even better sense.

If you need further information, we are glad to provide it, and have asked the Township to work with the Eyde Family and Fedewa Builders to reach an agreement. The Township has time to do that, and we ask that the Board, the Township Manager, and its attorneys work to that end, and not simply extend the preliminary plat again.

Very truly yours,



David E. Pierson

cc: Mark K. Clouse, Esq.  
William K. Fahey, Esq.



**The Mannik & Smith Group, Inc. (MSG) Review and Professional Opinion regarding Dispute Associated with Access to Eyde Family Property (Eyde) through Sierra Ridge #4**

In summary, MSG's professional opinion is that the Township's proposed six alternative access routes to the Subject Property all have economic barriers to access development related to the presence of significant existing wetlands and are cost prohibitive. In order to further evaluate the impacts the existing wetlands would have on access development, MSG recommends that the wetlands be delineated on the Eyde Subject Property and surrounding properties. In addition, it is MSG's opinion that the most economically feasible access to the Eyde Subject Property would be through the Sierra Ridge Estates #4 proposed development. MSG recommends the Township give strong consideration to granting access to the Eyde Property through the Sierra Ridge #4 property.

The following paragraphs summarize MSG's review of the provided documents and provides the basis for MSG's professional opinions and recommendations.

1. MSG professionals have reviewed the plats for the Fedewa Property named Sierra Ridge Estates #4, as well as plans submitted to the Ingham County Road Department (ICRD), the Ingham County Drain Commissioner (ICDC), and the Charter Township of Meridian (Township). These plans for Sierra Ridge Estates #4 are not marked as a final plat. MSG has reviewed the above documents and determined the Sierra Ridge Estates #4 preliminary plan may eliminate the possibility of accessing the northern portion of the Eyde property (Parcel 04-400-012 – Subject Parcel) from the west side of the parcel which provides the most economically feasible access option due to the limited presence of wetlands.
2. MSG has reviewed topographical maps of the Eyde property prepared by KEBS, Inc. and has reviewed topographical maps of the Eyde property and surrounding area prepared by the ICDC, including the 100-foot wide easement which contains the open Costigan Drain. MSG has also

reviewed topographical maps of the preliminary plat of Sierra Ridge Estates #4 prepared by KEBS, Inc.

3. MSG has reviewed the Township wetland map as well as other wetland maps provided including:
  - MIRIS Wetland Map (shows less wetlands than other maps)
  - National Wetland Inventory Map

4. MSG has reviewed the International Fire Code, 2018 edition, including Appendix Chapter D, which limits the number of single-family dwelling units to thirty, unless there are two separate and approved fire apparatus access roads, and the Township Subdivision ordinance provisions for roads.

5. MSG has reviewed the Township map on which arrows have been drawn to show the Township's potential alternative routes for road access to the Subject Parcel.

Based on our review of the wetlands and topographical maps, there are developable uplands on the northern portion of the Eyde Subject Parcel.

6. The Township claims that there are several potential alternative access routes to the northern portion of the Subject Property other than access through the Sierra Ridge Estates #4 parcel as follows (see the following potential access routes on attached Access Routes Exhibit):

- a. **Access #1** – The Township claims that “[a]n access route is feasible through the existing Isaac Lane located south of the Subject Property.” This route will require the following to obtain access:
  - Excessive grading likely required to install new drain (Costigan Drain) crossing route and maintain reasonable slopes for fire access
  - Crossing the Costigan (County) Drain for the proposed access route will require permitting for the culvert crossing. Specifically, a “Crossing and Tap-In Permit” from the County Drain Commission and a “General Permit, Minor Project” from EGLE for construction of a culvert at a drain crossing.

- Wetland mitigation will likely be required. For wetland mitigation used for this access option and others below, an EGLE/USACE Joint Permit Application will likely be required for cut/fill of the existing wetland. A conceptual wetland mitigation plan is required when disturbing more than 1/3 acre of an existing wetland with the proposed construction. Wetland mitigation entails delineation of the existing wetland conditions and providing plans for replacement/restoration areas to compensate for the areas disturbed with the proposed plans. Cross sections will likely be required to show the proposed grading changes compared to the existing wetland areas. The ratio of impacted wetlands to restored wetlands can range from 1:1 to 1:1.5 or more dependent on the wetland type determined during the delineation phase.
- Majority of the access route is within the floodplain limits defined by FEMA Flood Rate Insurance Map (FIRM) #26065C0043D, dated August 11<sup>th</sup> 2011. The grading changes within the floodplain could require a state flood plain permit if disturbing the county drain which has greater than a 2 acre drainage area.

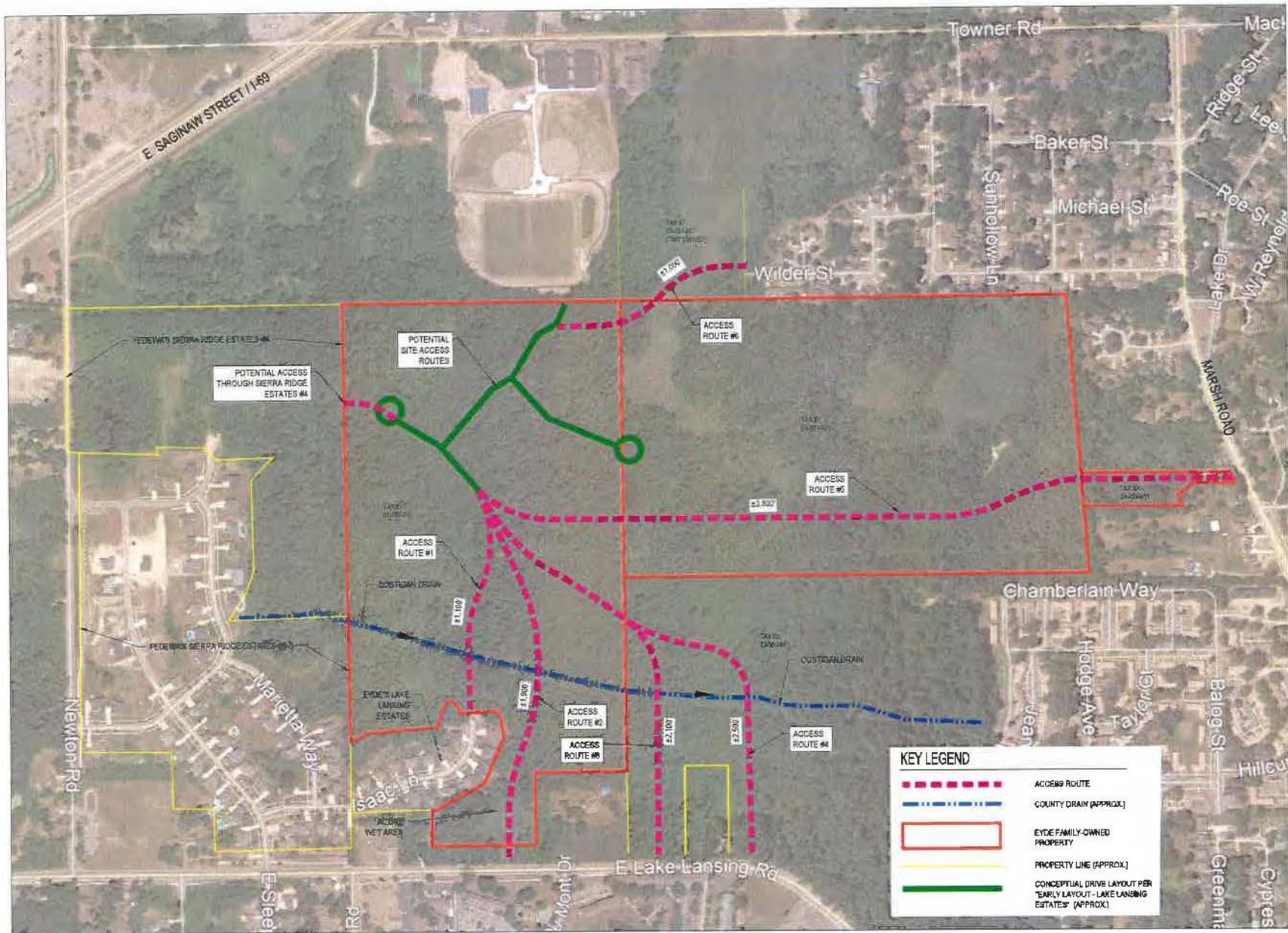
b. **Access #2** – The Township claims that “[a]n access route is feasible by connecting directly to Lake Lansing Road via the southern portion of the Subject Property.” This route would require the following to obtain access:

- Wetland mitigation will be required, significantly more than other access routes. Nearly entire access route would be within wetland areas per wetland mapping.
- Excessive grading likely required to install new drain crossing route and maintain reasonable slopes. Most grading likely at low point near Lake Lansing Road and to meet significant elevation drop-off from Lake Lansing Road.
- Excessive access route length, over 3,800 feet from Marsh Road to approximate project entrance. Costs would be exceedingly high based on this length.
- More than half of access route within flood plain limits per FIRM map 26065C0043D, which could require a state floodplain permit.

c. **Access #3** – The Township claims that “[a]n access route is feasible by connecting directly to Lake Lansing Road via the southern portion of parcel no. 03-351-001, located to the east of the Subject Property.” This route would require the following to obtain access:

- Wetland mitigation will be required as a large majority of access route in wetland areas per wetland mapping.
- Excessive grading likely required to install new drain crossing route and maintain reasonable slopes. Most grading likely at low point near Lake Lansing Road and to meet significant elevation drop-off from Lake Lansing Road.
- Overall length exceeds 2,000 feet to proposed development.
- Nearly entire route within flood plain limits per FIRM map 26065C0043D which could require a state floodplain permit.

- d. **Access #4** – The Township claims that “[a]n additional access route is feasible by connecting directly to Lake Lansing Road via the southern portion of parcel no. 03-351-001, located to the east of the Subject Property.” This route would require the following for access:
- Wetland mitigation will be required as a large majority of access route passes through wetland areas per wetland maps.
  - Clearing of heavily wooded area for building access road.
  - Excessive grading likely required to install new drain crossing route and maintain reasonable slopes. Most grading likely at low point near Lake Lansing Road and to meet significant elevation drop-off from Lake Lansing Road.
  - Overall length of access road exceeds 2,500 feet to proposed development.
  - Nearly entire access route within floodplain limits per FIRM map 26065C0043D which could require a state floodplain permit.
- e. **Access #5** – The Township claims that “[a]n access route is feasible through parcel nos. 03-301-001 and 03-326-016 to connect directly to Marsh Road.” This route would require the following for access:
- Wetland mitigation will be required as a significant portion of the access route passes through wetlands per all three wetland maps. Standing water and low point exists near Lake Lansing Road.
  - Excessive grading likely required to install new drain crossing route and maintain reasonable slopes. Most grading likely at low point near Lake Lansing Road and to meet significant elevation drop-off from south side of property (sloping downward to north) existing wetland area.
  - Nearly entire route within floodplain limits per FIRM map 26065C0043D which could require a state floodplain permit.
- f. **Access #6** – The Township claims that “[a]n access route may be possible through the existing Wilder Road via the northern portion of parcel no. 03-301-001.” This route would require the following for access:
- Wetland mitigation will be required for most of access route to proposed subject property per wetland maps and aerial images.
  - This option would require adjacent property owner sign off on extending access from Wilder Road (Crestwood Subdivision) based on layout of existing dead end road.



LAKE LANSING ESTATES II  
EYDE PROPERTIES  
ACCESS ROUTES EXHIBIT

**From:** [Kari Rennie](#)  
**To:** [Deborah Guthrie](#); [Mark Kieselbach](#); [Board](#)  
**Subject:** Sparrow Support  
**Date:** Tuesday, May 18, 2021 10:49:56 AM

---

Dear Meridian Township Trustees:

I write in support for Sparrow's rezoning request to construct a freestanding emergency department in Meridian Township.

Burcham Hills is a continuing care retirement community that offers a variety of services to meet the needs of almost 300 residents. Our community consists of independent living, assisted living, memory care, long-term skilled nursing, post-acute and short-term rehabilitation and outpatient therapy. When a resident requires low-acuity emergency services they are transported by ambulance to one of the busy emergency rooms at either local hospital. Our residents are often faced with long wait times, in a bustling atmosphere, that can be quite confusing to a resident depending on their health condition. A freestanding emergency department like the one Sparrow is proposing, is an ideal setting for our residents when trauma services are not necessary.

Burcham Hills has cared for people in this community for nearly 50 years and we are truly grateful for the dedicated partners who share our mission and vision for a healthy region. Sparrow is indeed one of those committed partners and we are happy to support their efforts to continue improving the access to care in our region.

Personally, I am very excited about Sparrow's proposal. I recently relocated to mid-Michigan and my family and I live in the southern part of Meridian Township. I believe this is a welcomed addition to Jolly Road and I am pleased that Sparrow is addressing the need.

I respectfully ask you to vote in favor of Sparrow's rezoning request.

Sincerely,

Kari Rennie

Kari Rennie  
Executive Director  
Burcham Hills  
2700 Burcham Drive  
East Lansing, Michigan 48823  
direct: (517)827-1042 | cell: (313)655-4565 | fax: (517)351-1738  
[Click here to Join the Burcham Hills Team!](#)

**From:** [Piotr Lupa](#)  
**To:** [Frank Walsh](#); [Dan Opsommer](#); [Ronald Styka](#); [Courtney Wisinski](#); [Kathy Ann Sundland](#); [Patricia Herring Jackson](#); [Deborah Guthrie](#); [Phil Deschaine](#)  
**Subject:** Proposed Sparrow ER on Jolly Rd  
**Date:** Tuesday, May 18, 2021 9:08:03 PM

---

Hello Board Members,

I think Sparrow made significant progress with the new proposed conditions for the proposed development. I'm the resident of 3575 Kansas Rd and now open to the project, given the township can keep the investor accountable on all the points.

In particular, public water, removal of the Industrial zone lot, and removal of the access to the business from the Kansas Rd, could benefit the neighborhood. The public water is of great need for health reasons, and cost prohibitive to be paid by residents of Kansas Rd, so this being paid by investors can be a great benefit to the neighborhood.

I also see the benefit to the Meridian Township as a whole to the additional access to primary medical care.

Again as the resident, I would like to see the board keep the investor accountable on all the proposed improvements to the development project.

Best Regards,  
Peter Lupa  
517 899-4864

**From:** [Rick Lantz](#)  
**To:** [Board](#); [Deborah Guthrie](#)  
**Cc:** [Mark Kieselbach](#); [Frank Walsh](#)  
**Subject:** support for Sparrow rezoning request  
**Date:** Tuesday, May 18, 2021 9:05:09 AM  
**Attachments:** [image001.png](#)  
[Delta Dental letter regarding Sparrow rezoning request.pdf](#)

---

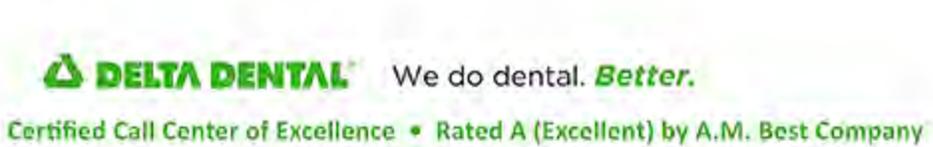
Meridian Township Board members,

Please see the attached letter from Delta Dental in support of the rezoning request for a new Sparrow urgent care facility on Jolly Road.

Thank you for your consideration of our views on this issue.

**Rick Lantz**

Vice President  
Delta Dental of Michigan  
Direct: (517) 347-5436



---

**CONFIDENTIALITY NOTICE:** The information contained in this email is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. If you are not the intended recipient, you are hereby notified that any unauthorized review, use, dissemination, distribution or copying of this communication is prohibited and may be subject to legal restriction or sanction. If you have received this email in error, please notify the sender immediately to arrange for return or destruction of the information and all copies. If you are the intended recipient but do not wish to receive communications through this medium, please advise the sender immediately. Thank you.

May 17, 2021

Meridian Township Board of Trustees  
5151 Marsh Road  
Okemos, MI 48864

Dear Board Members:

On behalf of Delta Dental, I am writing to offer our support for the Rezoning Request #21020, which would allow for the rezoning of approximately six acres on the north side of Jolly Road and east of Kansas Road.

For over forty years, Delta Dental has been proud to call Meridian Township its home. Additionally, with many of our employees living here, we are keenly interested in changes that improve the quality of life in our community. In our view, this rezoning request will help facilitate another significant step forward for township residents and neighbors.

Our understanding is that the facility that Sparrow will eventually operate on this site will be a first of its kind in our region and promises to make urgent medical care more accessible and convenient. Further, the higher level of care available at this site will prevent unnecessary trips to local hospital emergency departments. A facility of this nature will provide a significant benefit for township residents.

Sparrow Health System is a trusted corporate citizen and good neighbor in our region and we are confident that its proposed Jolly Road facility will make Meridian Township an even more desirable place to live and work.

We respectfully request that you vote to approve this rezoning request. Thank you for this opportunity to offer our perspective.

Sincerely,



Rick Lantz  
Vice President, Government Relations  
Delta Dental of Michigan

Cc: Frank Walsh, Township Manager  
Mark Kieselbach, Community Planning Director

**From:** [Scott Swanson](#)  
**To:** [Deborah Guthrie](#); [Mark Kieselbach](#); [Board](#)  
**Subject:** Letter regarding Sparrow rezoning request  
**Date:** Tuesday, May 18, 2021 3:14:27 PM  
**Attachments:** [Swanson support letter.PDF](#)

---

Hello,

I would like to submit the attached letter in support of Sparrow's rezoning request.

Thank you,

Scott Swanson

Dear Meridian Township Board of Trustees:

I am writing you as an Okemos homeowner to offer my support for Sparrow's request to rezone a site — three parcels of approximately six acres located on Jolly Road and east of Kansas Road — to construct their medical facility that includes an emergency department.

My young son, who is about to enter kindergarten in Okemos Public Schools, and I as well, have utilized both Sparrow's Urgent Care locations and its Sparrow Hospital Emergency Department over the years. Each time we have done so, we have been grateful and impressed at how we were cared for by Sparrow caregivers — and I have also understood that each type of facility serves a unique purpose.

As any parent understands, it is important to me to have the right level of care for my family, and a new medical facility at this location would provide even greater peace of mind, especially as my son becomes more active in school.

As a resident now of Okemos for nine years, I respectfully request that you approve this rezoning request.

Sincerely,



Scott Swanson  
3916 Windy Heights  
Okemos, MI 48864

**From:** [Steve Japinga](#)  
**To:** [Ronald Styka](#); [Phil Deschaine](#); [Deborah Guthrie](#); [Kathy Ann Sundland](#); [Patricia Herring Jackson](#); [Dan Opsommer](#); [Courtney Wisinski](#)  
**Cc:** [Frank Walsh](#); [Tim Daman](#); [intern](#)  
**Subject:** Lansing Regional Chamber Support Letter for Rezoning Request  
**Date:** Tuesday, May 18, 2021 4:30:39 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[LRCC Support Letter for Rezoning Request\\_Meridian Township\\_5-18-2021.pdf](#)

---

Meridian Township Board of Trustees,

Good afternoon. Please find attached support letter from the Lansing Regional Chamber of Commerce pertaining to the rezoning request for three parcels on Jolly and Kansas Roads to construct a new medical facility and a much-needed emergency department by Sparrow Health System.

Thank you in advance your consideration.

**Steven D. Japinga**

Vice President, Public Affairs Department

Lansing Regional Chamber of Commerce

O: (517) 853-6467 | C: (517) 449-3732 | [www.lansingchamber.org](http://www.lansingchamber.org)





LANSING REGIONAL CHAMBER

*We Work Relentlessly to Help Businesses **Connect, Grow and Thrive.***

May 18, 2021

Meridian Township Board of Trustees  
5151 Marsh Road  
Okemos, MI 48864

Meridian Township Board of Trustees:

This letter serves as a formal indication of support from the Lansing Regional Chamber of Commerce (LRCC) for the request to rezone three parcels (two residential and one industrial) on Jolly and Kansas Roads to construct a new medical facility and a much-needed emergency department by Sparrow Health System.

The LRCC has been a strong leader in advocating for the economic development and growth throughout the township and region. This proposed project not only will provide that continued growth but also will deliver greater access to health care services for residents of Meridian Township.

The proposed request for this project aligns with the Chamber's policy priority regarding healthcare accessibility and affordability. We encourage the Board of Trustees to approve this zoning request.

Thank you for this consideration,

Sincerely,

Tim Daman  
President & CEO

**From:** [john david faichney](#)  
**To:** [Board](#)  
**Cc:** [john david faichney](#); [SHEREEN TABRIZI](#)  
**Subject:** Kansas Rd. Rezoning  
**Date:** Wednesday, May 26, 2021 6:05:48 PM

---

5/22/2021

To: Board, Meridian Township  
From: JD Faichney, MD and Shereen Tabrizi, Ph.D.  
3917 Sheldrake Ave and 3566 Kansas Rd, Okemos, Michigan, USA.  
Subject: Kansas rezoning for Sparrow Hospital/**Sparrow's Purpose is to defend its market share. Is that our responsibility?**

Old idea: Validity of zoning or is a person entitled to expect who his or her neighbors will be? If the Board does not reject this proposal then the answer to this question is no, a person who buys property in Okemos has no reason to feel secure regarding the sustainability of the zoning for his property. This is the conclusion we have to come to if you do not reject Sparrow's proposal. It is not a foregone conclusion that the rezoning is legitimate. Even if Sparrow was the only health care provider in the area, which it is not, the residents of Okemos deserve to have security against arbitrary seizure of the rights and privileges of property by an arbitrary government, especially one which is operating for a corporate entity. How would you like an emergency room as the background of your home without your consent? No person on Kansas or environs have consented to date. Nobody!

New, Old, Idea: Sparrow's purpose for this adventure has nothing to do with the health and well being of the citizens of Okemos. Their purpose is to obstruct emergency case traffic from Okemos to the most proximate hospital, McLaren's new, state-of-art facility, which will be completed this year. This hospital will have an emergency room which far exceeds the plan of Sparrow. Also, it is an emergency distance away for every Okemos resident, 10 to 15 minutes with regular transport. Sparrow's intent is to capture these well insured patients in Okemos and send them to Sparrow downtown if they need further care. From this perspective, Sparrow's emergency room in Okemos will be literally a triage site for patients to be cared for downtown. There will be care provided in this center but the overriding purpose here is to obstruct McLaren's progress as the premiere hospital in the Lansing region. Judging from the plan that Sparrow has given you, we can understand why they will ascend to that position. Is McLaren proposing to bring an emergency room parking lot into the homes of Okemos residents without their consent? No, this is Sparrow's proposal. Do the members of the Board desire to have an emergency room parking lot to view every day and night, 7 days per week? I think not.

Given these ideas, Sparrow is serving to obstruct better health care in a competitor who is very close to us. Sparrow is doing us no favors by bringing their emergency room to the residents of Kansas, Indiana, and Robin's Way.

**From:** [Chuck Holman](#)  
**To:** [Mark Kieselbach](#)  
**Cc:** [Frank Walsh](#); [Ronald Styka](#); [Phil Deschaine](#); [Deborah Guthrie](#); [Patricia Herring Jackson](#); [Dan Opsommer](#); [Kathy Ann Sundland](#); [Courtney Wisinski](#); [Amber Clark](#); [Raji Uppal](#)  
**Subject:** Mark Kieselbach Day  
**Date:** Monday, May 24, 2021 3:58:55 PM  
**Attachments:** [image003.png](#)  
[image004.png](#)  
[image006.png](#)  
[image007.png](#)  
[Mark Kieselbach Retirement\\_05252021.pdf](#)

---

Mark,  
Congratulations on your retirement! We all at DTN wish you the very best!  
Chuck

## Chuck Holman

*Vice President, Development & Construction* | **DTN Asset Management and Development, LLC**

2502 Lake Lansing Road, Suite C | Lansing, MI 48912

p 517.679.3481 c 704.626.0705 e [cholman@dtnmgt.com](mailto:cholman@dtnmgt.com)



**Confidentiality Statement:** This message, including attachments, may be confidential and legally privileged. If not for you, do not review, use or share it; notify us immediately and delete it. Thank you.



**May 24, 2021**

**Mr. Mark Kieselbach**  
Community Planning & Development Director  
Meridian Township  
5151 Marsh Road  
Okemos, MI 48864

Dear Mark,

On behalf of the owners of DTN Management Company, our team of consultants and myself, we congratulate you on your retirement from Meridian Township. We have enjoyed working with you during your time there, and have considered you not only to be a valuable asset to Meridian Township but also an extremely fair, responsive and supportive Township representative in our dealings.

While you will be missed by all of us DTN, you certainly deserve your retirement. Your hard work, thoughtful suggestions and diligence has greatly benefited our company, and we hope the future Director will strive to follow your stellar example.

It has always been my pleasure to work with you. So, while I am saddened to see you go, I am confident that you will find the same success and happiness in retirement that you experienced during your time with Meridian Township.

I wish you the best in your future endeavors. Retirement will surely offer you many new opportunities, which I know you will embrace wholeheartedly, just as you did in Community Planning & Development.

I hope you have a fun and fruitful retirement!

Best wishes,

A handwritten signature in blue ink, appearing to read 'Chuck Holman', is written over a light blue horizontal line.

Chuck Holman  
*Vice President, Development & Construction* | **DTN Asset Management and Development, LLC**  
2502 Lake Lansing Road, Suite C | Lansing, MI 48912  
p 517.679.3481 c 704.626.0705 e [cholman@dtnmgt.com](mailto:cholman@dtnmgt.com)

cc: Raji Uppal, Frank Walsh, Ronald Styka, Phil Deschaine, Deborah Guthrie, Patricia Herring Jackson, Dan Opsommer, Kathy Ann Sundland, Courtney Wisinski, Amber Clark

**From:** [Derek Perry](#)  
**To:** [Courtney Wisinski](#); [Dan Opsommer](#); [Deborah Guthrie](#); [Frank Walsh](#); [Kathy Ann Sundland](#); [Michelle Prinz](#); [Patricia Herring Jackson](#); [Phil Deschaine](#); [Ronald Styka](#)  
**Subject:** 2021 Local Road program- Second letter to residents  
**Date:** Wednesday, May 26, 2021 8:20:35 AM  
**Attachments:** [Resident Notice Crushing - Paving letter.pdf](#)  
[Resident Notice, Milling - Paving Follow Up.pdf](#)

---

Good morning:

Attached are the latest notices to the residents impacted by the 2021 local road program. It includes a tentative schedule and “what to expect” information.

Paving work is scheduled to start next week. Concrete work for curb, gutter and sidewalk/pathway ramps has been underway for several weeks.

The notices and an updatable progress map will be posted on the website.

**Derek N. Perry**

Deputy Township Manager

Director of Public Works & Engineering

[perry@meridian.mi.us](mailto:perry@meridian.mi.us)

W 517.853.4440 | F 517.853.4099

5151 Marsh Road | Okemos, MI 48864



**Department of Public Works**

5151 Marsh Road  
Okemos, MI 48864  
517.853.4440  
dpw@meridian.mi.us

---

May 25, 2021

**RE: Meridian Township Local Road Pavement Maintenance Program**

Dear Resident:

The streets listed on the backside of this notice are to be crushed and resurfaced **with anticipated start dates as listed in the table**, depending on weather and contractor scheduling. Actual start will be indicated by the placement of roadwork and traffic signs several days in advance.

The resurfacing work includes three separate phases: crushing the existing asphalt, grading and preparing the new road base, and placing the new asphalt. Crushing is a continuously moving process that grinds up the existing asphalt and creates a new, quality road base (aggregate) material. The crushing equipment typically moves past a given driveway in approximately 10 minutes, after which there is a rough gravel surface that is accessible to vehicles. The work will be done one lane at a time, thus the streets will be usable on at least one side at all times. An entire street is normally completed in one (1) day. Once the crushing is finished, the gravel surface will be graded and shaped to create the new road base, with new asphalt placed within 10 days.

**Please be advised: new asphalt is VERY HOT when first placed.** This is why it must cool prior to vehicles being allowed on the new surface. Additionally, it is potentially dangerous for humans and animals to walk on the new surface, before it cools sufficiently. While paving work is taking place, please ask one of the nearby construction workers before walking or driving on the new asphalt. This is for your own safety as well as for the integrity of the new road.

Any roadside mailboxes in the way of the work will temporarily be moved back about one foot, as necessary, during construction. Any relocated mailboxes will be re-set in final position at the completion of the project. Mail delivery will not be interrupted at any time. Any disturbed lawn areas will be restored, and all roads will be swept to remove debris after all work is completed.

Traffic will be able to get to and from their destinations at almost all times, in some cases with a single lane closure and flag control, depending on exactly where work is occurring at the given time. Immediately after the asphalt is placed there will be a short period, typically **around one (1) hour**, while the asphalt is compacted and allowed to cool and you will be asked not to drive across. If there are any issues involving access, there will always be an inspector onsite from Mannik & Smith Group, typically in a white truck, who can assist you. Please just let them know and they can help you navigate the site.

Please do not park any vehicles on or along the roadway on the days your street is to be milled or resurfaced. Your street may have to be re-scheduled later if parked vehicles block the process. **To be assured of not holding up progress, please avoid parking any vehicles on all listed streets between the date of this letter and the completion of resurfacing.**

The resurfacing project includes re-grading and/or adding gravel shoulders alongside the road edges. **If you have any sprinklers, lighting, landscaping, or any other personal property within approximately 10 feet of the listed roads, kindly contact Meridian Township.** The property owner will need to stake or flag these items and/or may need to relocate them away from the road so they are not damaged by the project. Although every effort will be made to avoid damage to personal property items adjacent to the road, such as sprinklers, the contractor does not replace or relocate these items other than setting them back in, or as close as possible to, their original locations.

---

Funding for this project comes from the Meridian Township Street Improvement Bond, as part of the Township's 10-year effort to bring all of the local roads in Meridian up to a 'good' rating.

Meridian Township is partnering with a local consulting firm, **Mannik & Smith Group**, to provide field inspection and day-to-day administration of this project. A representative from Mannik & Smith will be onsite during the road construction to ensure a quality product for all Township residents.

The paving contractor for this project is **Michigan Paving & Materials**, a well-established asphalt company based in the Lansing-area. They have completed numerous projects within Meridian Township, working for both Meridian as well as the Ingham County Road Department.

While representatives for Mannik & Smith and Michigan Paving will be onsite during construction, **please submit any questions or concerns directly to Meridian Township at 517.853.4440 or by email at [dpw@meridian.mi.us](mailto:dpw@meridian.mi.us)**. Although field representatives are able to answer questions, they will not be able to authorize changes to the plans or add additional work.

We sincerely apologize in advance for any inconvenience caused by the construction, and we truly appreciate your patience and understanding while we work to improve your neighborhood and our entire community. For regular updates, please see the Meridian Township Road Projects at: [www.meridian.mi.us/government/township-goals-projects/2021-township-projects](http://www.meridian.mi.us/government/township-goals-projects/2021-township-projects).

---

**Meridian Township Local Roads to be crushed and resurfaced in 2021:**

<b><u>Street</u></b>	<b><u>From</u></b>	<b><u>To</u></b>	<b><u>Tentative Start Date</u></b>
<b>Oakwood Drive</b>	Birchwood Dr	Hatch Rd	<b>JUNE 1</b>
<b>Tomahawk Road</b>	Pawnee Trl	Tacoma Blvd	
<b>Tomahawk Circle</b>	Cul-de-Sac	Tomahawk Rd	
<b>Lagoon Drive</b>	Tacoma Blvd	Wausau Rd	
<b>Wausau Road</b>	Lagoon Dr/Yuma Trl	Cul-de-Sac	
<b>Skyline Drive</b>	Dead End	Margate Ln	<b>JUNE 21</b>



May 25, 2021

**RE: Meridian Township Local Road Pavement Maintenance Program**

Dear Resident:

This is a follow-up to the letter you received earlier in May regarding the resurfacing work on your street. The concrete contractor is making strong progress, so the asphalt contractor has provided tentative dates for the actual paving work. Please see the table on the reverse side of this letter for the outline of the preliminary paving schedule. These dates are approximate, intended only to give you a general idea of the project timeline. As mentioned in the previous letter, please check the 2021 Township Project website for regular updates (see the address at the bottom of this page as well). The construction activity will generally proceed as follows:

1. Excavating around and lowering all of the manhole structures within the roadway;
2. Milling (grinding) off all of the existing asphalt;
3. Preparation (grading & compacting) of the gravel road base;
4. Paving the first layer of new asphalt;
5. Excavation around and raising all of the manholes structures within the roadway;
6. Paving the top and final layer of new asphalt.

Depending on the weather and how many streets are being done at once, there may be a period of a few days in between some of these steps. However, the whole process is generally continuous until the final asphalt is placed.

Any roadside mailboxes in the way of the work will temporarily be moved back about one foot, as necessary, during construction. Any relocated mailboxes will be re-set in final position at the completion of the project. Mail delivery will not be interrupted at any time. Any disturbed lawn areas will be restored, and all roads will be swept to remove debris after all work is completed.

The milling typically moves past a given driveway in approximately 10 minutes, after which there is a rough gravel surface that is accessible to vehicles. The work will be done one lane at a time, thus the streets will be usable on at least one side at all times. An entire street is normally completed in one (1) day. Once the milling is finished, the new asphalt will be placed within 10 days.

Traffic will be able to get to and from their destinations at almost all times, in some cases with a single lane closure and flag control, depending on exactly where work is occurring at the given time. Immediately after the asphalt is placed there will be a short period, typically **around one (1) hour**, while the asphalt is compacted and allowed to cool and you will be asked not to drive across. If there are any issues involving access, there will always be an inspector onsite from **Mannik & Smith Group**, typically in a white truck, who can assist you. Please just let them know and they can help you navigate the site.

**Please be advised: new asphalt is VERY HOT when first placed.** This is why it must cool prior to vehicles being allowed on the new surface. Additionally, it is potentially dangerous for humans and animals to walk on the new surface, before it cools sufficiently. While paving work is taking place, please ask one of the nearby construction workers before walking or driving on the new asphalt. This is for your own safety as well as for the integrity of the new road.

Please do not park any vehicles on or along the roadway on the days your street is to be milled or resurfaced. Your street may have to be re-scheduled later if parked vehicles block the process. **To be assured of not holding up progress, please avoid parking any vehicles on all listed streets between the date of this letter and the completion of resurfacing.**

While representatives for Mannik & Smith and Michigan Paving will be onsite during construction, **please submit any questions or concerns directly to Meridian Township at 517.853.4440 or by email at [dpw@meridian.mi.us](mailto:dpw@meridian.mi.us).** Although field representatives are able to answer questions, they will not be able to authorize changes to the plans or add additional work.

We sincerely apologize in advance for any inconvenience caused by the construction, and we truly appreciate your patience and understanding while we work to improve your neighborhood and our entire community. For regular updates, please see the Meridian Township Road Projects at: [www.meridian.mi.us/government/township-goals-projects/2021-township-projects](http://www.meridian.mi.us/government/township-goals-projects/2021-township-projects).

**Meridian Township Local Roads to be milled and resurfaced in 2021:**

<b>Street</b>	<b>From</b>	<b>To</b>	<b>Tentative Start Date</b>
<b>Sapphire Lane</b>	E. Hidden Lake Dr.	Sapphire Ln. (Cir.)	<b>JUNE 18</b>
<b>Conifer Circle</b>	Cul-de-Sac	Woodfield Rd.	
<b>Cherrywood Drive</b>	Riverwood Dr.	Butternut Dr.	
<b>Butternut Drive</b>	Cherrywood Dr.	Riverwood Dr.	
<b>Osage Drive</b>	Tacoma Blvd.	East End	
<b>Seneca Drive</b>	Shaker Blvd.	Mirabeau Dr.	
<b>Farm Meadows Court</b>	Cul-de-Sac	Hatch Road	<b>JULY 5</b>
<b>Mojave Court</b>	Indian Glen Dr.	Cul-de-Sac	
<b>Indian Glen Drive</b>	Hatch Road	Cul-de-Sac	
<b>Ivywood Drive</b>	Cul-de-Sac	Mistywood Dr.	
<b>Mistywood Drive</b>	Spicewood Dr. S.	Ivywood Dr.	
<b>Spicewood Drive S.</b>	Mistywood Dr.	Ethel St.	
<b>Sequoia Trail</b>	Arapaho Tr.	Comanche Dr.	<b>JULY 16</b>
<b>Comanche Drive</b>	Sequoia Tr.	Cul-de-Sac	
<b>Cochise Lane</b>	Cul-de-Sac	Comanche Dr.	
<b>Shortwood Circle</b>	Silverwood Dr.	Cul-de-Sac	
<b>Silverwood Drive</b>	Alderwood Dr.	Cul-de-Sac	
<b>Rainbow Court</b>	Elk Ln.	Cul-de-Sac	
<b>Fairhills Drive</b>	Belwood Dr.	Birch Bluff Dr.	<b>JULY 30</b>
<b>Timberview Drive</b>	Autumnwood Dr.	Autumnwood Dr.	
<b>Autumnwood Drive</b>	Belwood Dr.	Jolly Rd.	
<b>Overglen Court</b>	Pine Hollow Dr.	Cul-de-Sac	
<b>Fenwick Court</b>	Mereford Ct.	East End	<b>AUGUST 13</b>
<b>Mereford Court</b>	Cul-de-Sac	Pine Hollow Dr.	
<b>Pine Hollow Drive</b>	Whitehills Lake Dr.	E. Saginaw St. (I-69BL)	
<b>Kings Cross N.</b>	Westminster Way	Kings Cross S.	
<b>Kings Cross S.</b>	Westminster Way	Kings Cross N.	
<b>White Ash Lane</b>	Buckingham Rd.	Cul-de-Sac	
<b>Buckingham Road</b>	Teakwood Cir.	White Ash Ln.	<b>AUG 27</b>
<b>Cliffdale Drive</b>	Hillview Dr.	Cul-de-Sac	

**From:** [Deborah Guthrie](#)  
**To:** [Dave Tuffs](#); [Board](#)  
**Subject:** RE: Meridian Township Guidance on Political Signs/Temporary Political Sign Placement--Last house on W side of Green Rd and Haslett Rd intersection  
**Date:** Wednesday, May 26, 2021 9:54:13 AM

---

Dave,

Yes. We did receive your communication and it will be included in the upcoming June 1, 2021 Township Board packet. Please note that if you would like to file a code enforcement complaint regarding the sign, you can do so here:

<https://www.meridian.mi.us/Home/Components/Form/Form/803ad43370174a4a9f210f15f4144921/227>

If after filing the complaint and your issue continues to be unresolved, please contact the Township Manager Frank Walsh at [walsh@meridian.mi.us](mailto:walsh@meridian.mi.us).

Thank you, Deborah

**Deborah Guthrie**

Clerk, Meridian Township  
[guthrie@meridian.mi.us](mailto:guthrie@meridian.mi.us)  
W 517.853.4324 | F 517.853.4251  
5151 Marsh Road | Okemos, MI 48864  
[meridian.mi.us](http://meridian.mi.us)

**From:** Dave Tuffs [mailto:davetuffs@gmail.com]  
**Sent:** Tuesday, May 25, 2021 2:42 PM  
**To:** Board <Board@meridian.mi.us>  
**Subject:** Fwd: Meridian Township Guidance on Political Signs/Temporary Political Sign Placement--Last house on W side of Green Rd and Haslett Rd intersection

Dear Meridian Township Board:

It's unclear to me whether you received the message I sent to your group email account last Tuesday. I'm writing to ask if you did indeed receive the message included below. Thank you for your attention to this message.

Sincerely,  
Dave Tuffs

**From:** [Derek Perry](#)  
**To:** [Courtney Wisinski](#); [Dan Opsommer](#); [Deborah Guthrie](#); [Frank Walsh](#); [Kathy Ann Sundland](#); [Michelle Prinz](#); [Patricia Herring Jackson](#); [Phil Deschaine](#); [Ronald Styka](#)  
**Cc:** [Tim Schmitt](#); [Mark Kieselbach](#); [Amber Clark](#); [Abigail Tithof](#); [William Fahey](#)  
**Subject:** FW: Sign ordinance question  
**Date:** Wednesday, May 26, 2021 10:18:38 AM

---

This is the response sent to Mr. Tuffs regarding his sign ordinance email.

We look forward to Tim leading the charge on a revision!

Please let me know if you have any questions.

**Derek N. Perry**

Deputy Township Manager  
Director of Public Works & Engineering  
[perry@meridian.mi.us](mailto:perry@meridian.mi.us)  
W 517.853.4440 | F 517.853.4099  
5151 Marsh Road | Okemos, MI 48864

**From:** Derek Perry  
**Sent:** Wednesday, May 26, 2021 10:16 AM  
**To:** 'davetuffs@gmail.com' <davetuffs@gmail.com>  
**Subject:** Sign ordinance question

---

Hello Mr. Tuffs:

Thank you for contacting the Township with your concern.

As previously indicated by retiring Director Kieselbach, signage regulations by local units of governments are in flux as we react to the outfall of the U.S. Supreme Court decision in 2015 and the subsequent cases that have followed and expanded it. Fortunately, the majority of our residents and businesses have been reasonable with the placement of temporary signs in the community, but there is always exceptions.

Our team is aware that our local sign ordinance is in need of modification to be upheld in court, and the new Community Planning and Development Director, Tim Schmitt, is keenly aware of the issue and the struggle to enforce the ordinance in its current form. Because of these concerns, Director Schmitt is making the sign ordinance update a priority for the Department, and will be leading an effort to revise it this year.

Please let me know if you have any additional questions or concerns.

Respectfully,  
Derek N. Perry  
Deputy Township Manager  
Director of Public Works & Engineering  
[perry@meridian.mi.us](mailto:perry@meridian.mi.us)  
W 517.853.4440 | F 517.853.4099  
5151 Marsh Road | Okemos, MI 48864

**From:** [Younes Ishraidi](#)  
**To:** [Robin Faust](#)  
**Subject:** FW: Next Meeting Reminder - Lake Lansing Advisory Committee  
**Date:** Tuesday, May 25, 2021 3:27:11 PM

---

Robin,

Please see below the resignation email from Tim McCarthy who was a Tier 1 member of the Lake Lansing SAD Advisory Committee.

The advisory committee will be considering all interested citizens, who are Tier 1 residents, during our next meeting on June 8 and provide a recommendation to the Township Board for consideration during June 15 meeting.

Let me know if you have any questions.

Sincerely,

**Younes Ishraidi, PE**

Chief Engineer

[ishraidi@meridian.mi.us](mailto:ishraidi@meridian.mi.us)

W 517.853.4460 | F 517.853.4095

5151 Marsh Road | Okemos, MI 48864

[meridian.mi.us](http://meridian.mi.us)

**From:** Tim McCarthy <family.mccarthy@gmail.com>

**Sent:** Monday, May 10, 2021 8:27 PM

**To:** Younes Ishraidi <ishraidi@meridian.mi.us>

**Cc:** Curtis J. Armbruster <curtarmy@aol.com>; Ronald Rowe <rwroweski@aol.com>; steveculling@kentwoodoffice.com <steveculling@kentwoodoffice.com>; amylarryw@comcast.net <amylarryw@comcast.net>; ppratt@ingham.org <ppratt@ingham.org>; sueand1@hotmail.com <sueand1@hotmail.com>; Emens, Coe <CEmens@ingham.org>

**Subject:** Re: Next Meeting Reminder - Lake Lansing Advisory Committee

To All Concerned,

As of today I am resigning from all committees.

All the Best!!

Tim McCarthy

On Mon, May 10, 2021 at 5:23 PM Younes Ishraidi <[ishraidi@meridian.mi.us](mailto:ishraidi@meridian.mi.us)> wrote:

**From:** [Meridian Township, MI](#)  
**To:** [Board](#)  
**Subject:** Kansas Rd. Zoning  
**Date:** Thursday, May 27, 2021 9:40:51 AM

---

Message submitted from the <Meridian Township, MI> website.

**Site Visitor Name:** JD Faichney, MD  
**Site Visitor Email:** [jdfaichney@hotmail.com](mailto:jdfaichney@hotmail.com)

Sparrow Hospital, if sincere in its desire to provide additional service to this community, should be willing to compromise the location in order to preserve the integrity of the Kansas, Indiana and Robin's Way community.

The property across the street, 2445 Jolly, in Alaiedon Township, is already built medical office facility of 27000 sq ft. Sparrow desires 30000 sq ft. The broker and owner report that Sparrow has not reviewed and negotiated this property with them. Medical activity there as Sparrow describes would not adversely effect any residential community in Okemos. The Board should not support Sparrow's project given this alternative which will provide equivalent service and be just as close as Kansas. Why has the Board not publicly discussed this fact with the public?

**From:** Ilona Hansen <[23hansenil@haslett.k12.mi.us](mailto:23hansenil@haslett.k12.mi.us)>

**Sent:** Thursday, May 27, 2021 3:15:03 PM

**To:** Planning Commision (DG) <[planningcommission@meridian.mi.us](mailto:planningcommission@meridian.mi.us)>; Board <[Board@meridian.mi.us](mailto:Board@meridian.mi.us)>

**Subject:** Safety on Marsh Road

To Whom it May Concern,

The traffic on Marsh Road makes traveling to and from Haslett High school and Haslett Middle school hard and dangerous. Although there is a crosswalk down the street, it is hard to get to and makes walking to school a lot longer than it needs to be. I have conducted a survey for students at my school and parents in the Haslett school system, and the majority of the responses requested adding a crosswalk at the corner of Marsh Road and Rolling Hills, or a stoplight that is only operational during the beginning of the school day and the times students are released. If a protected crosswalk or stoplight is added, it will be used often, it will help parents have more peace of mind, and it will reduce the risk of car-pedestrian accidents.

Another point the survey focused on was the school zone speed limit. From those who responded to my survey, the general consensus was that drivers do not heed the speed limit, especially during school zone hours. This may be because the school zone signs are small and hard to see, and it is very difficult to read the times the speed limit is active. In the past year alone, there have been at least three major accidents on Marsh Rd, including injury and death. Many parents are wary of the drivers on Marsh Rd and rarely let their students walk to school if it can be avoided. If there is a way to fix the signs and the speeding, it would be deeply appreciated.

One of the responses to my survey pointed out that the drivers have a hard time seeing pedestrians and students during the fall and winter seasons, as it is dark when school starts. Adding streetlights at the intersection of Marsh Rd and Franklin St would make driving and walking much safer.

What is needed to further this along and to help these parents' concerns to be heard?

I look forward to hearing back from you and seeing results.

Thank you,

Ilona Hansen.



Dennis A. Blue  
Jackson  
1 Corporate Way  
Lansing, MI 48854  
517-702-2530

May 28, 2021

Clerk: [guthrie@meridian.mi.us](mailto:guthrie@meridian.mi.us)  
Community Planning Director: [Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)  
General Board: [Board@meridian.mi.us](mailto:Board@meridian.mi.us)  
MT Manager: [walsh@meridian.mi.us](mailto:walsh@meridian.mi.us)

To Meridian Township Planning Board,

As a large employer in the Jolly Road and Okemos Road corridor I am writing you on behalf of Jackson to express our support for the proposed Sparrow clinic on the current site of Midwest Power and surrounding land.

The facility will:

- First, and for most, provide more immediate medical support for our associates and visitors that may have a life-threatening emergency;
- Close a needed gap in the immediate area; and,
- Provide an amenity to Jackson's associates which allow medical items to be taken care of during the workday providing a better work life balance.

As both a local a resident and an executive of a large employer, I thank you for your efforts and approval of this very important community project.

Sincerely,

Dennis A. Blue  
Vice President  
Corporate Support Services

CC: Rich White – Senior Vice President, Government Relations  
David Zyble – Assistant Vice President, Government Relations

# CHARTER TOWNSHIP OF MERIDIAN

Ronald J. Styka  
Deborah Guthrie  
Phil Deschaine  
Frank L. Walsh

Supervisor  
Clerk  
Treasurer  
Manager



Courtney Wisinski  
Patricia Herring Jackson  
Dan Opsommer  
Kathy Ann Sundland

Trustee  
Trustee  
Trustee  
Trustee

May 27, 2021

Meridian Township  
ATTN: Meridian Township Board  
5151 Marsh Road  
Okemos, MI 48864

**Re: Pathway Master Plan**

Dear Township Board,

The Transportation Commission at its meeting on May 20, 2021 voted unanimously to support the updates to the Pathway Master Plan as recommended by Deputy Manager Perry. The Transportation Commission stressed the importance of connecting the links in the pathway system to better serve the community.

Please contact me if you have any questions regarding this matter at 517-853-4506 or by email at [kieselbach@meridian.mi.us](mailto:kieselbach@meridian.mi.us).

Sincerely,

A handwritten signature in blue ink that reads "Mark Kieselbach". The signature is fluid and cursive.

Mark Kieselbach  
Director of Community Planning & Development

cc: Frank Walsh, Township Manager  
Derek Perry, Deputy Township Manager



FOR IMMEDIATE RELEASE  
May 17, 2021

CONTACT: Darla Jackson, Human Services Specialist  
517.853.4204 | [jackson@meridian.mi.us](mailto:jackson@meridian.mi.us)

---

**Meridian Township to Host Marianne Deschaine Memorial Fund**  
*Donations to Assist with Homeless Prevention Efforts*

**Meridian Township, MI** – Meridian Township will host the Marianne Deschaine Memorial Fund to benefit those struggling to avoid homelessness. This fund was created in response to the passing of Meridian Township Treasurer Phil Deschaine’s daughter, Marianne.



The fund will be administered through the Meridian Cares Program, which works with Meridian Township households experiencing financial crisis.

Marianne was passionate about her work with the homeless. She worked tirelessly with challenging populations and this fund is a fitting way to continue her legacy of service.

According to the 2021 ALICE Report from the United Way, 33% of Meridian Township households earn less than the basic cost of living.

“There are many families in Meridian Township that are struggling, whether it’s being between jobs or out of work due to situations like child care issues or illness. The Marianne Deschaine Memorial Fund will help ensure that those households don’t become homeless,” stated Darla Jackson, Meridian Township Human Services Specialist.

Those wanting to make a contribution to the Marianne Deschaine Memorial Fund can send a check or can donate online via PayPal at <https://bit.ly/MCPayPal> with “Marianne Deschaine Memorial Fund” in the subject line or instructions field.

For more information, please contact Darla Jackson at 517.853.4204 or [jackson@meridian.mi.us](mailto:jackson@meridian.mi.us).

###

The community of Meridian Township is in close proximity to the Michigan State Capitol and Michigan State University. The Township serves the community through exceptional services, beneficial amenities and an outstanding quality of life. It is a welcoming community that celebrates quality education, recreation and lifestyles.





FOR IMMEDIATE RELEASE  
May 18, 2021

CONTACT: Deborah Guthrie, Township Clerk  
517.853.4324 | [guthrie@meridian.mi.us](mailto:guthrie@meridian.mi.us)

---

**Meridian Township Celebrates Memorial Day**  
*Special Service to Honor Those Who Served*

**Meridian Township, MI** – Meridian Township carries on the tradition of honoring and paying respect to those who served in the military with a Memorial Day Service on Monday, May 31 at 11:00 am at the Glendale Cemetery.

During the ceremony, the Meridian Community Band will be providing musical tribute selections, Chief Okemos District Eagle Scouts and Okemos Senior Reagan Woods will lead the Color Guard and a special presentation will be held.

- WHAT:** Meridian Township Memorial Day Service
- WHEN:** Memorial Day – Monday, May 31, 2021 at 11:00 am
- WHERE:** Glendale Cemetery, 2500 Mt Hope Road, Okemos
- WHO:** Open to the public

A live stream of the ceremony will be available on the Meridian Township Facebook page at [www.facebook.com/MeridianTownship](https://www.facebook.com/MeridianTownship).

“It is important to honor those who have lost their lives in battle to protect us and those who are currently serving to protect the freedoms we Americans enjoy today,” stated Meridian Township Clerk Deborah Guthrie. “While we honor this great sacrifice and service each day, Memorial Day is a time to gather together and collectively pay tribute and honor those who serve and those who have served and made the ultimate sacrifice.”

For additional information, visit the Meridian Township website at [www.meridian.mi.us](http://www.meridian.mi.us) or contact the Meridian Township Clerk’s Office at 517.853.4300.

###

The community of Meridian Township is in close proximity to the Michigan State Capitol and Michigan State University. The Township serves the community through exceptional services, beneficial amenities and an outstanding quality of life. It is a welcoming community that celebrates quality education, recreation and lifestyles.





FOR IMMEDIATE RELEASE  
May 18, 2021

CONTACT: LuAnn Maisner, Parks & Recreation Director  
517.712.4604 | [maisner@meridian.mi.us](mailto:maisner@meridian.mi.us)

---

**Township Parks & Recreation Looks to Form New Committee**  
*To Identify Unique Universal Access in All Parks*

**Meridian Township, MI** – The Meridian Township Parks and Recreation Department, together with the Meridian Township Park Commission, have a goal of making all Township parks accessible and inclusive. Major improvements have been made over the last twenty years (through guidelines established by the Americans with Disabilities Act of 1990) to make public facilities accessible to persons with disabilities.

The Township would like to take it one step further and develop park facilities that not only meet the minimum requirements, but also encourage participation from persons of all abilities.

“We are dedicated to having a park system where everyone feels welcomed and comfortable,” stated LuAnn Maisner, Parks and Recreation Director.

The advisory committee will assist in identifying unique opportunities, including universal design concepts to make all Township parks accessible. Members will meet, review park site plans and offer input that will truly serve the special needs of the residents.

All interested community members willing to serve on the Meridian Universal Access Advisory Committee should contact Jane Greenway, Senior Parks and Land Management Coordinator at [greenway@Meridian.mi.us](mailto:greenway@Meridian.mi.us) or call 517.853.4610.

###

The community of Meridian Township is in close proximity to the Michigan State Capitol and Michigan State University. The Township serves the community through exceptional services, beneficial amenities and an outstanding quality of life. It is a welcoming community that celebrates quality education, recreation and lifestyles.





FOR IMMEDIATE RELEASE  
May 24, 2021

CONTACT: Kati Adams, Harris Nature Center Coordinator  
517.349.3866 | [adams@meridian.mi.us](mailto:adams@meridian.mi.us)

---

**Music in Nature Returns to Harris Nature Center**  
*Music Groups to Perform at the Gathering Circle*

**Meridian Township, MI** – The Harris Nature Center (3998 Van Atta Road, Okemos) brings back the Music in Nature concert series beginning in June. Two different music groups will perform LIVE at the Gathering Circle, while visitors have the choice to listen concert-style, while walking the trails, during a picnic or freely moving around the park.

Event schedule:

- Sunday, June 13 from 4:00 - 6:00 pm: Pretty Shaky String Band
- Sunday, September 19 from 4:00 - 6:00 pm: Monte Pride

Kicking off our Music in Nature Series this year is the Pretty Shaky String Band. This band is comprised of Michigan musicians of all levels, in fact many of Michigan's finest folk musicians are Shaky alumni! This group plays old time music from Appalachia, the Midwest, Celtic and French-Canadian influence.

Monte Pride will be the musical performance in September to close out the series. Monte Pride features a Michigan born and raised singer-songwriter who brings stories of love, loss and healing to soul stirring songs on the guitar.

“The Harris Nature Center and HNC Foundation are excited to bring back Music in Nature this year after a pause in 2020,” stated Harris Nature Center Coordinator Kati Adams. “All those who attend can enjoy this outdoor event in amphitheater style seating in the woods or while walking the grounds and trails at the Harris Nature Center.”

These events are sponsored by the Harris Nature Center Foundation and are free to the public. For more information about this and other programs offered at the Harris Nature Center, contact the center at [hnc@meridian.mi.us](mailto:hnc@meridian.mi.us) or call 517.349.3866.

###

The community of Meridian Township is in close proximity to the Michigan State Capitol and Michigan State University. The Township serves the community through exceptional services, beneficial amenities and an outstanding quality of life. It is a welcoming community that celebrates quality education, recreation and lifestyles.





CHARTER TOWNSHIP OF MERIDIAN, INGHAM COUNTY

LEGAL AD NOTICE: Special Use Permit #21041

Guthrie

MONDAY, June 14, 2021

---

CHARTER TOWNSHIP OF MERIDIAN  
LEGAL NOTICE  
Special Use Permit #21041  
(Guthrie)  
Public Hearing

Notice is hereby given that the Planning Commission of the Charter Township of Meridian will hold a public hearing on Monday, June 14, 2021 at 7:00 p.m. via the Zoom web conferencing application to hear all persons interested in a special use permit (SUP) request. The applicant, Stacy Guthrie, is requesting a special use permit for landscape and grading improvements located in the floodplain at 4681 Nakoma Drive. The project site is zoned RAA (Single Family, Low Density).

The Zoom meeting ID for the public hearing is 872 0006 8286 and the password is 5151. To participate in public comment during the virtual meeting please call 517.349.1232. If you have any questions about accessing the meeting contact Assistant Planner Keith Chapman at 517.853.4564 or chapman@meridian.mi.us. The Planning Commission may make a decision on the request on the same night as the public hearing.

Materials related to the request are available for viewing on the Township website at the following location: <http://www.meridian.mi.us/government/at-your-fingertips/current-applications-before-meridian-township> or at the Meridian Municipal Building, 5151 Marsh Road, Okemos, MI, 48864. Written comments may be sent prior to the public hearing to the Planning Commission, Charter Township of Meridian, 5151 Marsh Road, Okemos, Michigan, 48864, or by email to [planningcommission@meridian.mi.us](mailto:planningcommission@meridian.mi.us).

**Publish:** Towne Courier  
May 30, 2021

Deborah Guthrie  
Township Clerk

1 Affidavit, please



**CONSENT AGENDA  
PROPOSED BOARD MINUTES  
JUNE 1, 2021**

**PROPOSED MOTION:**

- (1) Move to approve and ratify the minutes of the the Virtual Regular Meeting of May 6, 2021, as submitted.**

**ALTERNATE MOTION:**

- (1) Move to approve and ratify the minutes of the the Virtual Regular Meeting of May 6, 2021 with the following amendment(s):**

**[insert amendments]**

CHARTER TOWNSHIP OF MERIDIAN  
TOWNSHIP BOARD VIRTUAL REGULAR MEETING **-DRAFT-**  
5151 Marsh Road, Okemos MI 48864-1198  
517.349.1232, Virtual Meeting via Zoom  
TUESDAY, MAY 6, 2021; 6:00 pm.

PRESENT: Supervisor Styka, Clerk Guthrie (arrived at 6:02 pm), Treasurer Deschaine, Trustees Jackson, Opsommer, Sundland,

ABSENT: Trustee Wisinski

STAFF: Township Manager Walsh, Fire Chief Hamel, Police Chief Plaga, Community Planning and Development Director Kieselbach, Information Technology Director Gebes, Finance Director Mattison, Human Resources Director Tithof, Economic Development and Neighborhoods Director Clark, Communications Manager Yates

1. CALL MEETING TO ORDER

Supervisor Styka called the meeting to order at 6:00 pm.

2. PLEDGE OF ALLEGIANCE/INTRODUCTIONS

Supervisor Styka led the Pledge of Allegiance.

3. ROLL CALL

Manager Walsh called the roll of the Board.

4. PRESENTATIONS-NONE

5. CITIZENS ADDRESS AGENDA ITEMS AND NON-AGENDA ITEMS

Supervisor Styka opened public remarks at 6:02 pm

Anne Hubbell, Las Cruces, New Mexico, voiced concern about a newly installed stone next to her father's grave in Glendale Cemetery and referenced the emails and family letters outlining their concern.

John Faichney, 3566 Kansas, stated Sparrow Hospital representatives have met with persons interested in their project and suggested an alternative location be investigated for the project.

Supervisor Styka closed public remarks at 6:20 pm.

6. TOWNSHIP MANAGER REPORT

Manager Walsh provided an update on township projects and township goals, congratulated Lt. Bart Crane and Captain Rick Grillo on their recent promotions in the Police Department and announced upcoming meetings with the business community.

7. BOARD MEMBER REPORTS AND ANNOUNCEMENTS

Supervisor Styka wished Happy Birthday to Trustee Pat Jackson. Trustee Jackson thanked everyone for the birthday wishes

Treasurer Deschaine:

- Attended the Capital Area Transportation Authority Board, Meridian Economic Development Corporation and Environmental Commission meetings
- April 26-29 attended the second year of the Michigan Municipal Treasurer's Association certification course. Although they are behind due to COVID, he will be certified in 2022
- April 30 hosted the Capital Area Treasurer's group meeting and the speakers were from Ingham County Treasurer Eric Schertzing office
- May 1 participated in the planting of 208 hardwood trees in Towar Woods Land Preservation which is part of the Meridian Conservation Corps program

Clerk Guthrie:

- Reported the May 4 Election was certified by the Board of Canvassers today and summarized the election results
- May 6 attended Capital Area District Library presentation on the micro-pantry at the Okemos Library and thanked everyone involved in the project

Supervisor Styka:

- Attended the Downtown Development Authority and Chamber of Commerce meetings

8. APPROVAL OF AGENDA

**Treasurer Deschaine moved to approve the agenda as presented. Seconded by Trustee Jackson**

ROLL CALL VOTE: YEAS: Trustees Opsommer, Jackson, Sundland, Treasurer Deschaine, Clerk Guthrie, Supervisor Styka

NAYS: None

Motion carried: 6-0

9. CONSENT AGENDA

Supervisor Styka reviewed the consent agenda.

**Trustee Jackson moved to approve the Consent Agenda as presented. Seconded by Treasurer Deschaine**

ROLL CALL VOTE: YEAS: Trustees Jackson, Opsommer, Treasurer Deschaine, Supervisor Styka, Clerk Guthrie, Trustee Sundland

NAYS: None

Motion carried: 6-0

A. Communications

**Trustee Jackson move the communications not already assigned for disposition be referred to the Township Manager or Supervisor for follow-up. Seconded by Treasurer Deschaine**

ROLL CALL VOTE: YEAS: Trustees Jackson, Opsommer, Treasurer Deschaine, Supervisor Styka, Clerk Guthrie, Trustee Sundland

NAYS: None

Motion carried: 6-0

B. Approval of Minutes – April 13, 2021 Virtual Regular Meeting

**Trustee Jackson moved to approve and ratify the minutes of the April 13, 2021 Virtual Regular Meeting, as submitted. Seconded by Treasurer Deschaine**

ROLL CALL VOTE: YEAS: Trustees Jackson, Opsommer, Treasurer Deschaine, Supervisor Styka, Clerk Guthrie, Trustee Sundland

NAYS: None

Motion carried: 6-0

C. Bills

**Trustee Jackson moved to approve that the Township Board approve the Manager’s Bills as follows: Seconded by Treasurer Deschaine**

<b>Common Cash</b>	<b>\$</b>	<b>177,249.68</b>
<b>Public Works</b>	<b>\$</b>	<b>32,954.09</b>
<b>Trust &amp; Agency</b>	<b>\$</b>	<b><u>121.36</u></b>
<b>Total Checks</b>	<b>\$</b>	<b>210,325.13</b>
<b>Credit Card Transactions 04.15.2021 – 04.29.2021</b>	<b>\$</b>	<b>10,878.57</b>
<b>Total Purchases</b>	<b>\$</b>	<b><u>221,203.70</u></b>
<b>ACH Payments</b>	<b>\$</b>	<b><u>877,807.85</u></b>

ROLL CALL VOTE: YEAS: Trustees Jackson, Opsommer, Treasurer Deschaine, Supervisor Styka, Clerk Guthrie, Trustee Sundland

NAYS: None

Motion carried: 6-0

D. Ratification of New Police Officers

**Trustee Jackson move to ratify the appointments of Bryant Martin and Taya Catherwood to the position of Police Officer contingent upon successful completion of those items stipulated in the conditional offer of employment. Seconded by Treasurer Deschaine**

ROLL CALL VOTE: YEAS: Trustees Jackson, Opsommer, Treasurer Deschaine, Supervisor Styka,  
Clerk Guthrie, Trustee Sundland

NAYS: None

Motion carried: 6-0

10. QUESTIONS FOR THE ATTORNEY – NONE

11. HEARINGS - NONE

12. ACTION ITEMS

- A. Zoning Amendment #21010 (Township Board) amend the Code of Ordinances to require Township Board approval of a special use permit for motor vehicle sales and service establishments and automobile dealerships in the C-2 and C-3 (Commercial) zoning district-  
**Final Adoption**

**Trustee Opsommer move to adopt the resolution for final adoption of Zoning Amendment #21010 to amend the Code of Ordinances to require Township Board approval of special use permits for motor vehicle sales and service establishments and automobile dealerships in the C-2 and C-3 (Commercial) zoning districts. Seconded by Treasurer Deschaine**

Discussion:

- Trustee Opsommer outlined the proposed Amendment
- In order to avoid the issues that occurred on the Lafontaine site, the new process would require the Planning Commission to hold the initial hearing and make a recommendation. The Board would make the final decision on the special use permit

ROLL CALL VOTE: YEAS: Supervisor Styka, Clerk Guthrie, Treasurer Deschaine, Trustees Jackson, Sundland, Opsommer

NAYS: None

Motion carried: 6-0

- B. Acceptance of Lansing Economic Area Partnership (LEAP) Public Art Grant

Director Clark outlined the Public Art Grant program offered by LEAP and their partner PNC Bank. The Township was chosen to receive a \$10,000 grant for public art to be placed at Marketplace on the Green. The contract has been signed and the request for proposals has been sent out. The final report is due to LEAP by October 31, 2021.

**Trustee Jackson move accept the Public Art for Communities Grant for 2021 as described by Director Clark. Seconded by Clerk Guthrie**

ROLL CALL VOTE: YEAS: Treasurer Deschaine, Clerk Guthrie, Supervisor Styka, Trustees Sundland, Opsommer, Jackson

NAYS: None

Motion carried: 6-0

**C. Final Plat #17012 (Powell Road Holding LLC) Silverstone Estates**

**Trustee Jackson moved to approve the resolution for Final Plat #17012 (Powell Road Holding LLC) Silverstone Estates, a single family subdivision of 25 lots on the east side of Powell Road, north of Grand River Avenue. Seconded by Treasurer Deschaine**

Discussion:

- Director Kieselbach outlined the proposed subdivision
- Manager Walsh stated he will confirm which homes are affected by the special assessment being proposed for Powell Road

ROLL CALL VOTE: YEAS: Trustees Opsommer, Sundland, Jackson, Supervisor Styka, Clerk Guthrie, Treasurer Deschaine

NAYS: None

Motion carried: 6-0

**D. Powell Road Public Road Improvement SAD #43 – Resolution #4**

**Treasurer Deschaine move to approve Powell Road Public Road Special Assessment District #43 Resolution #4; which files the proposed final assessment roll with the Township Clerk and sets the date for a public hearing on May 18, 2021. Seconded by Trustee Jackson**

Discussion:

- Manager Walsh stated there is an increase of \$44,000 due to additional soil costs. The public hearing is scheduled to be held virtually on May 18. At that meeting, the assessment role will be set and assessments mailed in June. The reconstruction of Powell Road will be taking place over the next four weeks.

ROLL CALL VOTE: YEAS: Trustee Sundland, Supervisor Styka, Clerk Guthrie, Treasurer Deschaine, Trustees Jackson, Opsommer

NAYS: None

Motion carried: 6-0

**E. Resolution Celebrating Asian American Pacific Islander Month**

**Trustee Jackson move to approve the resolution Celebrating Asian American Pacific Islander Month which is in May. Seconded by Trustee Sundland**

ROLL CALL VOTE: YEAS: Trustee Jackson, Treasurer Deschaine, Clerk Guthrie, Supervisor Styka, Trustees Opsommer, Sundland

NAYS: None

Motion carried: 6-0

**13. BOARD DISCUSSION ITEMS**

**A. Special Use Permit #18091 (Newton Pointe LLC) request of an extension of the special use permit for the square footage of buildings at Newton Place 6276 Newton Road**

Director Kieselbach outlined the development proposal for Special Use Permit #18091 and review criteria for the extension request. The last two criteria have been met and the owner has submitted information on criteria one.

Chuck Holman, DTN, 2502 Lake Lansing Road, stated they are requesting an extension due to finalizing the financing. They are preparing to submit documents for site plan approval to the Township. The storm water system caused a delay in obtaining the necessary approvals from the Ingham County Drain Commissioner. When asked if COVID and lumber costs would stop the project, Mr. Holman replied they are on track to proceed with financing and final plans for the project.

Board consensus to place this item on the next Board meeting agenda.

**14. COMMENTS FROM THE PUBLIC**

Supervisor Styka Opened Public Remarks at 7:00 pm.

Beth Hubbell, 1158 Woodside Drive, Haslett, voiced concern about the monument stone issues she is having at Glendale Cemetery.

Supervisor Styka Closed Public Remarks at 7:08 pm.

**15. OTHER MATTERS AND BOARD MEMBER COMMENTS - NONE**

**16. CLOSED SESSION**

**Trustee Opsommer move to go into closed session to discuss the township attorney's confidential written legal opinion concerning the Lansing Board of Water and Light Franchise Fee. Seconded by Trustee Jackson**

ROLL CALL VOTE: YEAS: Treasurer Deschaine, Clerk Guthrie, Supervisor Styka, Trustees Jackson, Opsommer, Sundland

NAYS: None

Motion carried: 6-0

The Board entered closed session at 7:10 pm

**Trustee Opsommer moved to return to open session. Seconded by Trustee Jackson**

ROLL CALL VOTE: YEAS: Trustees Opsommer, Sundland, Jackson, Treasurer Deschaine,  
Supervisor Styka, Clerk Guthrie

NAYS: None

Motion carried: 6-0

The Board returned to open session at 7:45 pm

17. ADJOURNMENT

**Treasurer Deschaine moved to adjourn. Seconded by Trustee Jackson**

VOICE/HAND VOTE: Motion carried 6-0

**Supervisor Styka adjourned the meeting at 7:46 pm.**

---

RONALD J. STYKA,  
TOWNSHIP SUPERVISOR

---

DEBORAH GUTHRIE,  
TOWNSHIP CLERK



9.C

To: Board Members  
From: Miriam Mattison, Finance Director  
Date: June 1, 2021  
Re: Board Bills

Charter Township of Meridian  
Board Meeting  
6/1/2021

MOVED THAT THE TOWNSHIP BOARD APPROVE THE MANAGER'S  
BILLS AS FOLLOWS:

COMMON CASH	\$	212,542.28
PUBLIC WORKS	\$	41,202.32
TRUST & AGENCY	\$	120.80
	TOTAL CHECKS:	\$ 253,865.40
CREDIT CARD TRANSACTIONS		
05/13/2021 to 05/26/2021	\$	6,428.08
	TOTAL PURCHASES:	\$ <u>260,293.48</u>
ACH PAYMENTS	\$	<u>518,736.98</u>

05/27/2021 10:43 AM  
 User: GRAHAM  
 DB: Meridian

INVOICE APPROVAL BY INVOICE REPORT FOR CHARTER TOWNSHIP OF MERIDIAN  
 EXP CHECK RUN DATES 06/01/2021 - 06/01/2021  
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
 BANK CODE: GF

Vendor Name	Description	Amount	Check #
1. AIRGAS GREAT LAKES	MEDICAL OXYGEN ORDER #1099784594	97.46	
2. ALLISON DENISCO	REFUND SPORTIES FOR SHORTIES	70.00	
3. AT & T	FIRE#92 - SERVICES FROM APRIL 2 TO MAY 1, 2021	557.24	105101
4. AVALON TECHNOLOGIES INC	VMWARE LICENSE & SUPPORT RENEWAL 2021	5,596.00	
5. BANNASCH WELDING INC	DUMP TRUCK REPAIRS AND PARTS UNIT #24	604.82	
6. BARTLETT PLUMBING	PLUMBING PERMIT APPLICATION - \$40 OVERPAID	40.00	
7. BARYAMES CLEANERS	APRIL/MAY 2021 POLICE UNIFORM CLEANING	665.50	
8. BLACK & VEATCH	PB20-0292 REFUND FOR ENGINEER/ARCHITECT FEES	100.00	
9. BLUE CROSS BLUE SHIELD OF MICHIGAN	BCBS PPO MONTHLY HEALTH INS PMT 06/01/21 TO 06/30/	3,843.67	
10. BOARD OF WATER & LIGHT	MAY 1, 2021 TO JUNE 1, 2021 STREETLIGHT SERVICE	609.42	
11. BOYNTON FIRE SAFETY SERVICE	2021 BACKFLOW ANNUAL RE-CERTIFICATION CENTRAL FIRE	130.00	
	2021 BACKFLOW ANNUAL RE-CERTIFICATION	65.00	
	2021 BACKFLOW ANNUAL RE-CERTIFICATION	65.00	
	2021 BACKFLOW ANNUAL RE-CERTIFICATION	65.00	
	2021 ANNUAL SPRINKLER & BACKFLOW INSP/CERTIFICATIO	530.00	
	TOTAL	855.00	
12. BRINK WOOD PRODUCTS, INC	PLAYGROUND MULCH FOR PARKS 2021	3,272.00	
13. CARLSON APPRAISAL CO	50% UPDATED APPRAISAL FOR 5280 OKEMOS RD	475.00	
14. CEDAR CREEK APARTMENTS	RENT FOR J. TODD	414.50	105106
15. COBALT COMMUNITY RESEARCH	SURVEY MERIDIAN TOWNSHIP RESIDENTS	8,987.50	
16. COMCAST	TV + INET - SERVICES FROM JUNE 1 2021 TO JUNE 30 2	392.40	
	HNC - SERVICES FROM MAY 29 2021 TO JUNE 28 2021	213.23	
	FRANCHISE DROP PD - SERVICES FROM MAY 29 2021 TO J	24.03	
	SCADA INET - SERVICES FROM MAY 19 2021 TO JUNE 18	148.35	
	TOTAL	778.01	
17. CONSUMERS ENERGY	UTILITY PAYMENT - TREVINO	273.53	105096
	UTILITY PAYMENT - ASHLEY	193.85	105097
	UTILITY PAYMENT - GREEN	174.76	105098
	UTILITY PAYMENT - SHEETS	270.10	105099
	TOTAL	912.24	
18. COUNTRYSIDE PARTY RENTALS	TENT/FOLDING CHAIRS - MEMORIAL SERVICE - GLENDALE	540.00	
19. CRYSTAL FLASH	FLEET FUEL MAY 2021	14,262.87	
20. D & G EQUIPMENT INC	PARKS DEPARTMENT - UNIT #72 REPAIRS	1,044.92	
	MOWER REPAIRS FOR JOHN DEERE ZERO TURNS UNITS - 80	1,264.32	
	TOTAL	2,309.24	
21. DBI	OFFICE SUPPLIES - PORTFOLIO FOR HR	13.29	
	OFFICE SUPPLIES ACCOUNT #280044	98.70	
	OFFICE SUPPLIES - TAPE/RUBBERBANDS ENGINEERING	31.98	
	TOTAL	143.97	
22. DELL MARKETING LP	DELL SERVER FIXED DRIVES & CARD	1,571.07	

Vendor Name	Description	Amount	Check #
23. ELAINE HIGH	ROUNDRIP MILEAGE REIMB TO MASON & TWP HALL	12.55	
24. ERIN ECKENRODE	REFUND FOR PHOTOGRAPHY CLASS CANCELLED DUE TO COVI	60.00	
25. FD HAYES ELECTRIC	VOIDED ELECTRICAL PERMIT - 50% REFUND	89.00	
26. FIRST COMMUNICATIONS	ANALOG TELEPHONE SERVICE 05/01/2021 TO 05/31/2021	1,447.77	105102
27. FISHBECK, THOMPSON, CARR & HUBER	PROF SERVICES THROUGH 3/19/2021 - WDV 21-01 ESCROW	1,563.50	
	PROFESSIONAL SERVICES THROUGH 04/16/2021 - ECOLOGI	310.00	
	HVAC SYSTEM COMMISSIONING SERVICES THRU 05/14/2021	3,078.00	
	TOTAL	4,951.50	
28. FORESIGHT GROUP	WATER BILLS AND POSTAGE FOR 05/14/2021	527.97	
29. FRONTLINE MEDICAL	SERVICE INSPECTION FOR STRETCHER	148.50	
30. GALLAGHER BENEFIT SERVICES, INC	MAY 2021 MONTHLY HEALTHCARE CONSULTING FEE	2,723.53	
31. GAVIN ULMAN	REIMB FOR EYE GLASSES DAMAGED AT WORK	81.97	
32. GRANGER	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	114.33	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	256.98	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	74.26	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	87.00	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES 2ND QTR 2021	69.60	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	88.33	105103
	RUBBISH & RECYCLING DISPOSAL SERVICES APRIL 2021	17.50	105103
	TOTAL	708.00	
33. H.C. BERGER COMPANY	COPIER USAGE OVRAGE PERIOD 04/15/21 TO 05/14/21	885.58	
34. HALT FIRE INC	REPAIR PARTS FIRE EQUIP JOB EC255 - UNIT #137	630.78	
35. HEAT'N SWEEP	REFUND FOR MECHANICAL PERMIT OVRPD BY \$15	15.00	
36. HENDERSON GLASS	POLICE INTERCEPTOR REPAIRS UNIT 668 - WO #542918	525.65	
37. ICHABOD PRESS	S & C ORDER 154-21-0101 - 2019 & 2020 YEARS	12.52	105104
38. JERRY FEDEWA HOMES, INC	CANCELLED ISSUED PERMIT 80% REFUND	3,481.00	
39. KMI ROAD MAINTENANCE	2021 CONCRETE REPAIR PROGRAM	25,305.52	
40. KRISTIN BUTLER	PARK PAVILION DEPOSIT REFUND	50.00	
41. LANSING MART ASSOCIATES LLC	RELEASE MONEY FOR ESCROW ESTABLISHED FOR WDV 21-01	186.50	
42. LANSING SANITARY SUPPLY INC	CUSTODIAL SUPPLIES MAY 17 2021	779.13	
43. LANSING UNIFORM COMPANY	UNIFORM - HILLARD & ULMAN	124.90	
44. LAWSON PRINTERS	BUSINESS CARDS - CANNON/DEVLIN/SCHMITT	195.00	
45. LEAK PETROLEUM EQUIPMENT INC	FUEL MONITORING SYSTEM (2019) - FUEL ISLAND	3,121.78	
46. MADISON NATIONAL LIFE INS CO	2021 TOWNSHIP SPONSORED TERM LIFE & LTD INSURANCEJ	2,986.57	
47. MANAGED SPECIALTY SERVICES LLC	HAZMAT PEAT ZORB BALES	1,015.63	
48. MANNIK AND SMITH	PROJECT #M4150012 - PROF SERVICES THRU APR 23 2021	3,829.00	
	NEPA CLEARANCE AND REVIEW- MSU TO LAKE LANSING TRA	2,196.75	
	TOTAL	6,025.75	
49. MCKESSON MEDICAL-SURGICAL GOC SOL	AMBULANCE SUPPLIES/EQUIP ORDER #96629398	104.56	

05/27/2021 10:43 AM  
 User: GRAHAM  
 DB: Meridian

INVOICE APPROVAL BY INVOICE REPORT FOR CHARTER TOWNSHIP OF MERIDIAN  
 EXP CHECK RUN DATES 06/01/2021 - 06/01/2021  
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
 BANK CODE: GF

Vendor Name	Description	Amount	Check #
50. MEAGHAN MASSEY	REFUND FOR SPORTIES PROGRAM	35.00	
51. MERIDIAN TOWNSHIP	TRANFER FOR FLEX CHECKING FOR 05/21/2021 PAYROLL	370.23	
52. MERIDIAN TOWNSHIP RETAINAGE	2021 CONCRETE REPAIR PROGRAM	2,811.73	
53. MICHIGAN TOWNSHIPS ASSOCIATION	MTA 2021 VIRTUAL CONFERENCE & EXPO	159.00	
54. MID MICHIGAN EMERGENCY EQUIPMENT	POLICE INTERCEPTORS UPFITTINGS UNIT #684 MAY 2021	9,157.24	
55. MYERS PLUMBING	S. FIRE STATION - PLUMBING REPAIRS ON 04/28/2021	1,204.67	
56. NATOA	2021 CHAPTER MEMBERSHIP - B YATES	100.00	
57. OFFICE TEAM	TEMP IN PLANNING - WEEK ENDING 05/14/2021	733.46	
	OFFICE TEAM TEMP PLANNING WK ENDING 05/21/21	761.67	
	TOTAL	1,495.13	
58. OKEMOS COMMUNITY EDUCATION	WARDCLIFF ELEMENTARY RENTAL - MAY 2021 ELECTION	200.00	
59. OVERHEAD DOOR OF LANSING	OVERHEAD DOOR REPAIRS ORDER #33863	328.00	
60. RECLAIMED BY DESIGN	JUNE 2021 RECYCLING CENTER SERVICE	2,000.00	
61. RESERVE ACCOUNT	MAY 2021 POSTAGE FOR TWP POSTAGE METER	5,000.00	105105
62. RONALD RAU	COCM CONFERENCE TRAVEL REIMBURSEMENT	497.97	
63. SCHERTZING BUILDERS	MIRABEAU DRIVE JOB CANCELLED, 100% REFUND	415.00	
64. SOLDAN'S FEED & PET SUPPLIES	SUPPLIES FOR K9 ON 04/20/21	38.97	
65. SPARTAN DISTRIBUTORS	TORO MOWER REPAIR PARTS ORDER #10878978	70.00	
	TORO MOWER REPAIR PARTS ORDER #10881792	456.21	
	PARKS MOWER REPAIR UNIT #79 - ORDER #10882707	1,312.17	
	PARKS MOWER REPAIR UNIT #79 - ORDER #10882886	34.43	
	PARKS MOWER REPAIR UNIT #79 - ORDER #10879912	267.40	
	PARKS MOWER REPAIR UNIT #79 ORDER #10882707	771.43	
	TOTAL	2,911.64	
66. SPARTAN FENCE	INSTALL 42" FENCE PANELS AT SPILLWAYS ON GR RIVER	4,200.00	
	FENCE & GATE REPAIRS AT GLENDALE CEMETERY	1,575.00	
	TOTAL	5,775.00	
67. ST MARTHA CONFERENCE OF	PAYMENT OF RENT - FORDJOUR	385.00	105100
68. STATE OF MICHIGAN	PUBLIC SAFETY BLDG - STATE BOILER INSPECTION 04/20	250.00	
69. SWAGIT PRODUCTIONS, LLC	VIDEO STREAMING SERVICE HOMTV - APRIL 2021	2,613.75	
70. TELEFLEX LLC	IO SUPPLIES/EQUIP ORDER #7419352	562.50	
71. THE HARKNESS LAW FIRM PLLC	PROSECUTION SERVICES FOR MAY 2021 - LEGAL FEES-UTC	6,669.22	
72. THE RAPID GROUP LLC	SHREDDING SERVICES	55.00	
73. TRIANGLE EXTERIORS	PERMIT CANCELLED/CONTR DIDN'T SUBMIT NECESSARY DOC	60.00	
74. TRUCK & TRAILER EQUIPMENT INC	DUMP BODY AND ASSEMBLY ORDER #HJO001761	40,910.00	
75. TYLER KENNEL	CDL REIMBURSEMENT FOR 2021	70.00	
76. UPPER LEVEL CONSTRUCTION	CONTRACTOR OVERPAID BY \$15	15.00	
77. VERIZON CONNECT	VEHICLE DATA UPLINK - MERI007	1,359.96	

05/27/2021 10:43 AM  
User: GRAHAM  
DB: Meridian

INVOICE APPROVAL BY INVOICE REPORT FOR CHARTER TOWNSHIP OF MERIDIAN  
EXP CHECK RUN DATES 06/01/2021 - 06/01/2021  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
BANK CODE: GF

Vendor Name	Description	Amount	Check #
78. WILLIAMSTOWN TOWNSHIP	CARES - PSPHPRP SHARE OF REIMBURSEMENT	17,106.35	
79. YEO & YEO	PROGRESS BILLING ANNUAL AUDIT ENDING 12/31/2020	6,500.00	
80. ZOLL MEDICAL CORP	HEART MONITOR SUPPLIES/EQUIP ORDER #2456536	350.00	
	HEART MONITOR SUPPLIES/EQUIP ORDER #2484958	233.75	
	TOTAL	583.75	
TOTAL - ALL VENDORS		212,542.28	

05/27/2021 10:44 AM  
User: GRAHAM  
DB: Meridian

INVOICE APPROVAL BY INVOICE REPORT FOR CHARTER TOWNSHIP OF MERIDIAN  
EXP CHECK RUN DATES 06/01/2021 - 06/01/2021  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
BANK CODE: PWHRZ

Vendor Name	Description	Amount	Check #
1. BLUE CROSS BLUE SHIELD OF MICHIGAN	BCBS PPO MONTHLY HEALTH INS PMT 6/1/21 TO 6/30/21	545.37	
2. CARL SCHLEGEL INC	SAND - MAY 11 2021	540.00	
3. CHRISTOPHER DEAN	RETURN OF PERFORMANCE GUARANTEE PGE 20-16	2,000.00	
4. EJ USA, INC.	FIRE HYDRANTS ORDER #0001500224 CREDIT FROM INV 110210035010	7,469.17 (304.50)	
	TOTAL	7,164.67	
5. GALLAGHER BENEFIT SERVICES, INC	MAY 2021 MONTHLY HEALTHCARE CONSULTING FEE	526.47	
6. IDC CORPORATION	SERVICE AT CENTRAL LIFT STATION ON 04/01/2021	178.50	
7. INNOVATED ENERGY CONTROLS	2021 STANDBY GENERATOR CONTRACT- SHOAL & WHITEHIL	12,854.54	
8. MADISON NATIONAL LIFE INS CO	JUNE 2021 TWSP SPONSORED TERM LIFE & LTD INS ACCOU	367.33	
9. MARY WADFORD	OVR PMT FINAL SEWER BILL - ANACOSTIA DR	33.81	
10. MERIDIAN TOWNSHIP RETAINAGE	2021 STANDBY GENERATOR CONTRACT- SHOAL AND WHITEHI	109.12	
11. OLLABISI OBINWANNE	OVR PMT FINAL SEWER/WATER BILL - AUTUMNWOOD LANE	170.92	
12. SHARON SKINNER TRUST	OVR PMT FINAL SEWER/WATER BILL - HAMILTON RD	186.59	
13. SURPLUS STEEL SUPPLY LLC	FIRE HYDRANT BOLLARDS SHOP TOWN HASLETT	525.00	
14. YEO & YEO	PROGRESS BILLING ANNUAL AUDIT ENDING 12/31/2020	16,000.00	
TOTAL - ALL VENDORS		41,202.32	

05/27/2021 10:44 AM  
User: GRAHAM  
DB: Meridian

INVOICE APPROVAL BY INVOICE REPORT FOR CHARTER TOWNSHIP OF MERIDIAN  
EXP CHECK RUN DATES 06/01/2021 - 06/01/2021  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
BANK CODE: TA

Vendor Name	Description	Amount	Check #
1. TRANSNATION TITLE INSURANCE CO	REFUND-OVERP'MT OF TAXES - REISSUE	120.80	
TOTAL - ALL VENDORS		120.80	

**Credit Card Report 5/13/2021-5/26/2021**

<b>Posting Date</b>	<b>Merchant Name</b>	<b>Amount</b>	<b>Name</b>
2021/05/13	THE HOME DEPOT #2723	\$17.66	LAWRENCE BOBB
2021/05/13	PAS*PASSPT LANSING PR	\$1.87	BART CRANE
2021/05/13	AMZN MKTP US*2L1DI31J2	\$59.00	SAMANTHA DIEHL
2021/05/13	SMARTSIGN	\$45.24	ROBERT MACKENZIE
2021/05/13	HAMMOND FARMSLANDSCAPE SU	\$105.00	KEITH HEWITT
2021/05/13	THE PAPER MILL STORE	\$114.89	DENISE GREEN
2021/05/13	SHERWIN WILLIAMS 701339	\$147.21	CATHERINE ADAMS
2021/05/14	HASLETT TRUE VALUE HARDW	\$7.62	JIM HANSEN
2021/05/14	AMZN MKTP US*2L7XD6PU2	\$12.99	SAMANTHA DIEHL
2021/05/14	USA BLUE BOOK	\$122.28	ROBERT MACKENZIE
2021/05/14	PANERA BREAD #600715 P	\$16.49	TAVIS MILLEROV
2021/05/14	AMZN MKTP US*2L4516Y31	\$17.55	MICHELLE PRINZ
2021/05/17	MARKS LOCK SHOP INC	\$108.00	LAWRENCE BOBB
2021/05/17	THE HOME DEPOT 2723	\$224.77	LAWRENCE BOBB
2021/05/17	THE HOME DEPOT #2723	\$33.98	LAWRENCE BOBB
2021/05/17	COVERT SCOUTING	\$32.99	BART CRANE
2021/05/17	THE HOME DEPOT #2723	(\$2.12)	RUDY GONZALES
2021/05/17	THE HOME DEPOT #2723	\$2.12	RUDY GONZALES
2021/05/17	THE HOME DEPOT #2723	\$3.86	RUDY GONZALES
2021/05/17	AMZN MKTP US*2L6C71S10	\$89.00	SAMANTHA DIEHL
2021/05/17	AMAZON.COM*2L0GW3SL0	\$44.99	SAMANTHA DIEHL
2021/05/17	QUALITY DAIRY 31280027	\$28.36	ANDREW MCCREADY
2021/05/17	AMAZON.COM*2L1JC42K0 AMZN	\$254.97	KRISTI SCHAEING
2021/05/17	AMAZON.COM*2R34M54F1	\$169.98	KRISTI SCHAEING
2021/05/17	THE HOME DEPOT #2723	\$108.29	JANE GREENWAY
2021/05/17	AMZN MKTP US*2L0U842Q0	\$65.80	MICHAEL DEVLIN
2021/05/17	MSU BAKERS ONLINE	\$182.00	MICHELLE PRINZ
2021/05/17	AMZN MKTP US*2R4J02LB1	\$21.28	MICHELLE PRINZ
2021/05/17	THE HOME DEPOT #2723	\$16.88	WILLIAM PRIESE
2021/05/17	THE HOME DEPOT #2723	\$25.48	WILLIAM PRIESE
2021/05/18	SQ *HASLETT/OKEMOS	\$140.00	MICHAEL HAMEL
2021/05/19	GRAINGER	\$33.41	ROBERT MACKENZIE
2021/05/19	THE HOME DEPOT #2723	\$8.96	WILLIAM PRIESE
2021/05/19	SOLDANS FEEDS & PET S	\$10.74	CATHERINE ADAMS
2021/05/20	FEDEX 81444026	\$8.90	KRISTI SCHAEING
2021/05/20	MEIJER # 025	\$139.99	MARK VROMAN
2021/05/20	ZOOM.US 888-799-9666	\$514.85	STEPHEN GEBES
2021/05/20	MICHIGAN SUPPLY	\$145.40	ROBERT MACKENZIE
2021/05/20	INDUSTRIALSAFETY.COM	\$243.07	ROBERT MACKENZIE
2021/05/20	BEACON ATHLETICS	\$100.92	LUANN MAISNER
2021/05/21	PREMIER SAFETY CHESTERFIE	\$229.67	ROBERT STACY
2021/05/21	DOLLAR TREE	\$25.00	LUANN MAISNER
2021/05/21	FIRE PROTECTION PUB	\$86.50	TAVIS MILLEROV
2021/05/21	WAL-MART #2866	\$30.80	KEITH HEWITT
2021/05/24	THE HOME DEPOT #2723	\$19.96	TYLER KENNEL
2021/05/24	THE HOME DEPOT #2723	\$35.47	CHAD HOUCK
2021/05/24	THE HOME DEPOT #2723	\$32.91	CHAD HOUCK
2021/05/24	THE HOME DEPOT #2723	\$1.96	KYLE FOGG
2021/05/24	QUALITY DAIRY 31280027	\$17.98	ANDREW MCCREADY
2021/05/24	WEST MICHIGAN INTERNATIONAL	\$712.54	TODD FRANK
2021/05/24	AMZN MKTP US*2R37E6XM1	\$36.91	ROBERT MACKENZIE
2021/05/24	MEIJER # 253	\$14.38	MICHELLE PRINZ

2021/05/24	LANSINGSTATE JOURNAL	\$9.99	MICHELLE PRINZ
2021/05/24	SOLDANS FEEDS & PET S	\$47.98	CATHERINE ADAMS
2021/05/24	MEIJER # 025	\$6.18	CATHERINE ADAMS
2021/05/24	MEIJER # 253	\$11.86	CATHERINE ADAMS
2021/05/25	JACK DOHENY COMPANIES	\$144.34	ROBERT STACY
2021/05/25	AMZN MKTP US*2R87Z1AN0	\$41.55	KRISTI SCHAEING
2021/05/25	ADOBE ACROPRO SUBS	\$15.89	DENISE GREEN
2021/05/25	AMERICAN HEART SHOPCPR	\$144.00	WILLIAM PRIESE
2021/05/26	GRAINGER	\$14.01	ROBERT STACY
2021/05/26	MICHIGAN SUPPLY	\$198.00	TYLER KENNEL
2021/05/26	MICHIGAN ASSOC OF CHIEFS	\$310.00	ANDREW MCCREADY
2021/05/26	CDW GOVT #D633584	\$311.85	STEPHEN GEBES
2021/05/26	HASLETT TRUE VALUE HARDW	\$25.98	JAY GRAHAM
2021/05/26	USA BLUE BOOK	\$220.09	ROBERT MACKENZIE
2021/05/26	ADOBE ACROPRO SUBS	\$14.99	DEREK PERRY
2021/05/26	DUSTY'S CELLAR CORP	\$200.00	MICHELLE PRINZ
2021/05/26	SOLDANS FEEDS & PET S	\$42.62	CATHERINE ADAMS

---

<b>Total</b>	<b>\$6,428.08</b>
--------------	-------------------

---

ACH Transactions

Date	Payee	Amount	Purpose
5/13/2021	Consumers	\$ 60,342.24	Utilities
5/17/2021	ELAN	\$ 21,789.52	Credit Card Payment
5/21/2021	Nationwide	\$ 4,595.52	Payroll Deductions 05/21/2021
5/21/2021	IRS	\$ 97,395.85	Payroll Taxes 05/21/2021
5/21/2021	ICMA	\$ 40,228.06	Payroll Deductions 05/21/2021
5/21/2021	Various Financial Institutions	\$ 266,045.24	Direct Deposit 05/21/2021
5/21/2021	State of Michigan	\$ 28,340.55	MI Bus Tax
	<b>Total ACH Payments</b>	<b><u>\$ 518,736.98</u></b>	



**To: Board Members**  
**From: Frank L. Walsh, Township Manager**  
**Date: May 28, 2021**  
**Re: Appointment of Assessor**

---

As you are aware, since September of 2010, Meridian Township has been well-served with a shared assessing agreement with the City of East Lansing. The community has benefited greatly from the services of Master Level Assessor David Lee. The two communities split the cost of Mr. Lee’s services resulting in a \$75,000 annual cost to Meridian Township. Approximately one month ago, Mr. Lee informed me that his responsibilities in East Lansing have reached a point that he no longer can serve two communities. It’s understandable given the significant number of parcels in both communities. While the news is extremely disappointing, I completely understand the need to focus solely on East Lansing.

Due to the number of parcels in Meridian Township, and our significant tax base, we are required to employ a Master Level Assessor. Locating an available Master Level (formerly referred to as Level 4) in Michigan is akin to finding a needle in the haystack. The strong demand far outweighs the current supply. We have reached out to several master assessors to no avail. We reached out to our regional community partners to no avail. Finally, we chose to recruit a current Level 3 Assessor and enroll the candidate in the Master program. That sounds easy, but finding a qualified Level 3 who has the time and interest to seek their master level is another high hurdle.

The State Tax Commission (STC) requires that Meridian Township employ a Master Level Assessor. However, we learned through the recruitment process that there is a waiver available for master communities to employ a Level 3. However, the Level 3 must be enrolled and an active participant in the state’s master level program. Our conversation and recruitment led us to Howell.

Since August 2018, Ms. Ashley J. Winstead (resume attached) has served as the Level 3 Assessor for the City of Howell. Her credentials include a Bachelor of Science in Education from University of Michigan-Flint. Ms. Winstead has been through three interviews with our team. She has agreed to join the Meridian Team and immediately enroll in the state’s master assessor program. We are united in our recommendation to appoint Ashley J. Winstead as Township Assessor.

The Charter Township Act, 42.1 et seq., grants the authority to appoint assessors to the township board. The Act provides that, “[i]n any charter township, in addition to the supervisor, the charter township board may provide for the appointment of assessors, not exceeding 2, for such charter township.” MCL 42.11a.

Therefore, the appointment of our new Assessor rests with the Township Board.

A motion is prepared for Board consideration:

**MOVE TO SUPPORT THE TOWNSHIP MANAGER’S RECOMMENDATION TO APPOINT ASHLEY J. WINSTEAD AS TOWNSHIP ASSESSOR WITH THE STARTING DATE TO BE DETERMINED BY THE ADMINISTRATION.**

**Attachment:**

1. Resume of Ashley J. Winstead

# Ashley J. Winstead

## **CERTIFICATION:**

Michigan Certified Assessing Officer (MAAO, Level III)

Michigan Provisional Teaching Certificate -Elementary K-5, Mathematics 6-8

## **EDUCATION:**

Bachelor of Science- Education                      University of Michigan-Flint                      2008

Associate in Business Administration                      Mid-Michigan Community College                      2006

## **PROFESSIONAL EXPERIENCE:**

### **Assessor**

City of Howell- Howell, MI    August 2018 – Present

- Complete and sign assessment roll
- Work collaboratively with staff, council and city attorney
- Conduct field work in accordance with state requirements
- Resolve assessment disputes and educate property owners
- Received perfect AMAR for 2020 requiring no remediation plan

### **Middle School Math Teacher**

K12/MGLVA- Home office    March 2016 – August 2018

- Communicated with students and parents through live streaming
- Assisted students with varying abilities and backgrounds
- Collaborated with coworkers using internet based applications

### **Intervention Teacher**

Richfield Public School Academy, Flint, MI                      August 2012 – March 2016

- Collected and interpreted student data to guide instruction
- Differentiated instruction to meet individual student needs
- Collaborated daily with grade level and intervention teachers

### **Classroom Teacher**

Rolesville Elementary, Rolesville, NC                      September 2009- June 2012

- Integrated technology to maximize student engagement
- Analyzed test data to form flexible learning groups
- Inclusion of special needs students through accommodations

## **ADDITIONAL EXPERIENCE**

South East Michigan Assessors Association- Board Member, current

Livingston County Assessors Association- Education Committee, current

Trained in 7 Habits of Highly Effective People

Genesee ISD Math Leadership Team 2012-2016

International Student Teaching- Hyderabad, India



**To:** Township Board

**From:** Timothy R. Schmitt, *AICP*, Director Community Planning & Development

**Date:** May 28, 2021

**Re:** **Rezoning #21020 (Martin Investment Properties, LLC), rezone three parcels totaling approximately six acres located on the north side of Jolly Road, east of Kansas Road, from I (Industrial) and RA (Single Family-Medium Density) to PO (Professional and Office).**

---

The application under review is a request to rezone approximately six acres at the northeast corner of Jolly Road and Kansas Road to PO (Professional and Office). The Planning Commission held a public hearing on the rezoning at its meeting on March 8, 2021 and voted to recommend denial at its meeting on March 22, 2021, citing a number of reasons. The Township Board discussed Rezoning #21020 at its meeting of May 18, 2021 meeting.

After the public hearing at the Planning Commission meeting and before the May 18<sup>th</sup> Township Board meeting, the applicant voluntarily offered a series of conditions to be incorporated into the rezoning request. Since the meeting on May 18<sup>th</sup>, the applicant has further clarified the proposed conditions, adding language regarding screening between the proposed development and the residential properties to the west and further refining the water main extension/connection offer they made previously. The revised conditions of approval that have been offered by the applicant are as follows:

1. The use of the north 75 feet along the depth of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be limited to screening, landscape buffer and storm water detention with associated underground utilities.
2. The north property line of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be landscaped to match or exceed the buffer requirement between Professional Office Zoning and Residential Zoning as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3) for rear yard buffer.
3. The west property line of Parcel Numbers: 33-02-02-33-353-004 and 33-02-02-33-353-005 (commonly known as 3532 and 3558 Kansas Road) to the extent that the properties across Kansas Road are zoned Residential (RA) (to the southern edge of Parcel Number: 33-02-02-33-352-004) would be landscaped to exceed the landscape screening material buffer requirements as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3). This would require a double row of interlocking trees, primarily evergreens, or the equivalent in addition to general screening standards.
4. Driveways would be limited to a primary drive access on Jolly Road, a secondary drive to Woodlake Drive on the east, and a drive on Kansas Road aligning with the current curb cut on Kansas Road for 2476 Jolly Road. This condition would be subject

**Rezoning #21020 (Martin Investment Properties, Inc.)  
Township Board (June 1, 2021 meeting)  
Page 2**

to Ingham County Road Commission approval of the driveways and location of the driveways.

5. The Owner will pursue LEED certification for the proposed project.
6. As a condition of the rezoning, the developer will provide for the extension and construction of a public water main along Kansas Road subject to the Meridian Department of Public Works specifications and design. In addition, the developer will establish an escrow account to cover the connection costs of up to 14 Residential Houses on Kansas Road to be serviced by such water main extension in an amount not to exceed \$10,000 per Residential House to be used on or before May 31, 2026. Any such funds held in escrow after such date, shall be returned to the developer. "Residential Houses" shall mean the current owner(s) and parcel numbers identified in the attached Exhibit A.

### **Township Board Options**

The Township Board may approve or deny the proposed rezoning from I (Industrial) and RA (Single Family-Medium Density) to PO (Professional and Office) with conditions. If the Board amends the proposal, the request may be referred back to the Planning Commission for a recommendation. A resolution to approve the rezoning request, subject to the conditions offered by the application, is included with this memo.

- **Move to adopt the resolution approving for introduction Rezoning #21020 to rezone approximately six acres of land located on the north side of Jolly Road, east of Kansas Road, from I (Industrial) and RA (One-Family, Medium-Density Residential) to PO (Professional and Office) with conditions.**

### **Attachments**

1. Resolution to approve for introduction
2. Communications

G:\Community Planning & Development\Planning\REZONINGS (REZ)\2021\REZ 21020 (Martin)\2021.6.1 TB meeting\Rezoning Introduction Memo

**RESOLUTION TO APPROVE - Introduction**

**Rezoning #21020  
Martin Investment Properties, Inc.**

**RESOLUTION**

At a regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held virtually using the Zoom web conferencing application, in said Township on the 1<sup>st</sup> day of June, 2021, at 6:00 p.m., Local Time.

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered by \_\_\_\_\_ and supported by \_\_\_\_\_.

WHEREAS, Martin Investment Properties, Inc. requested the rezoning of 6.0 acres located on the north side of Jolly Road, east of Kansas Road, including Parcel #33-353-016, Parcel #33-353-005, and Parcel #33-353-004, from I (Industrial) and RA (One-Family, Medium-Density) to PO (Professional and Office) with conditions; and

WHEREAS , the applicant voluntarily offered the following six conditions on the rezoning: 1) The use of the north 75 feet along the depth of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be limited to screening, landscape buffer and storm water detention with associated underground utilities, 2) The north property line of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be landscaped to match or exceed the buffer requirement between Professional Office Zoning and Residential Zoning as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3) for rear yard buffer, 3) The west property line of Parcel Numbers: 33-02-02-33-353-004 and 33-02-02-33-353-005 (commonly known as 3532 and 3558 Kansas Road) to the extent that the properties across Kansas Road are zoned Residential (RA) (to the southern edge of Parcel Number: 33-02-02-33-352-004) would be landscaped to exceed the landscape screening material buffer requirements as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3). This would require a double row of interlocking trees, primarily evergreens, or the equivalent in addition to general screening standards, 4) Driveways would be limited to a primary drive access on Jolly Road, a secondary drive to Woodlake Drive on the east, and a drive on Kansas Road aligning with the current curb cut on Kansas Road for 2476 Jolly Road. This condition would be subject to Ingham County Road Commission approval of the driveways and location of the driveways, 5) The Owner will pursue LEED certification for the proposed project, 6) As a condition of the rezoning, the developer will provide for the extension and construction of a public water main along Kansas Road subject to the Meridian Department of Public Works specifications and design. In addition, the developer will establish an escrow account to cover the connection costs of up to 14 Residential Houses on Kansas Road to be serviced by such water main extension in an amount not to exceed \$10,000 per Residential House to be used on or before May 31, 2026. Any such funds held in escrow after such date, shall be returned to the developer. "Residential Houses" shall mean the current owner(s) and parcel numbers identified in the attached Exhibit A; and

**Resolution to Approve  
Rezoning #21020 (Martin Investment Properties, Inc.)  
Page 2**

WHEREAS, the Planning Commission held a public hearing on the request at its regular meeting on March 8, 2021 and voted to recommend denial of the request at its meeting on March 22, 2021; and

WHEREAS, the Township Board discussed the proposed rezoning at its meetings on May 18, 2021, and June 1, 2021 and has reviewed the staff and Planning Commission materials provided under cover memorandums dated March 3, 2021, March 18, 2021, April 13, 2021, and May 28, 2021; and

WHEREAS, the proposed rezoning to PO and the conditions voluntarily offered by the applicant ensure future development of the site will be consistent with Goal 3 of the 2017 Master Plan to enhance the viability of township businesses by promoting economic development and Goal 7 of the 2017 Master Plan to promote efficient and sustainable growth practices by promoting LEED certification or the equivalent for new or redeveloped projects; and

WHEREAS, the proposed rezoning to PO and the conditions voluntarily offered by the applicant will result in a potential development that will bring emergency medical services into the township, serving our population directly; and

WHEREAS, the condition of approval offered by the applicant to extend water infrastructure to the homes along Kansas Road will bring public water service to the properties at no cost the property owners; and

WHEREAS, public water and sanitary sewer are available for the subject site.

NOW THEREFORE, BE IT RESOLVED THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF MERIDIAN hereby INTRODUCES FOR PUBLICATION AND SUBSEQUENT ADOPTION Ordinance No. \_\_\_\_\_, entitled "Ordinance Amending the Zoning District Map of Meridian Township pursuant to Rezoning Petition #21020" from I (Industrial) and RA (One-Family, Medium-Density) to PO (Professional and Office) subject to the following conditions voluntarily offered by the applicant:

1. The use of the north 75 feet along the depth of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be limited to screening, landscape buffer and storm water detention with associated underground utilities.
2. The north property line of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be landscaped to match or exceed the buffer requirement between Professional Office Zoning and Residential Zoning as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3) for rear yard buffer.
3. The west property line of Parcel Numbers: 33-02-02-33-353-004 and 33-02-02-33-353-005 (commonly known as 3532 and 3558 Kansas Road) to the extent that the properties across Kansas Road are zoned Residential (RA) (to the southern edge of Parcel Number: 33-02-02-33-352-004) would be landscaped to exceed the landscape screening material buffer requirements as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3). This would require a double row of interlocking trees, primarily evergreens, or the equivalent in addition to general screening standards.
4. Driveways would be limited to a primary drive access on Jolly Road, a secondary drive to Woodlake Drive on the east, and a drive on Kansas Road aligning with the



**ORDINANCE NO. \_\_\_\_\_**  
**ORDINANCE AMENDING THE ZONING DISTRICT MAP**  
**OF MERIDIAN TOWNSHIP**  
**PURSUANT TO REZONING #21020**

The Charter Township of Meridian ordains:

Section 1. Amending the Zoning District Map.

A. The Zoning District Map of Meridian Township, as adopted in Section 86-312 of the Code of the Charter Township of Meridian, Michigan, as previously amended, is hereby amended by changing the I (Industrial) District symbol and indication as shown on the Zoning District Map, for Parcel #33-353-016 and the RA (One-Family, Medium-Density Residential) District symbol and indication as shown on the Zoning District Map for Parcel #33-353-005, and Parcel #33-353-004 for the land legally described as:

A parcel of land in the Southwest 1/4 of Section 33, T4N, R1W, Meridian Township, Ingham County, Michigan, further described as: Commencing at the Southwest corner of said Section 33; thence East along the South line of said Section 33, 396 feet to the point of beginning of this description; thence North 641.14 feet; thence East 462 feet; thence South 377.14 feet; thence West 132 feet; thence South 264 feet to a point on the South line of said Section 33; thence along said South line, 330 feet to the point of beginning. Containing 6.00 acres of land, more or less.

to that of PO (Professional and Office) with conditions.

Section 2. Validity and Severability. The provisions of this Ordinance are severable and the invalidity of any phrase, clause or part of this Ordinance shall not affect the validity or effectiveness of the remainder of the Ordinance.

Section 3. Repealer Clause. All ordinances or parts of ordinances in conflict therewith are hereby repealed only to the extent necessary to give this Ordinance full force and effect.

Section 4. Savings Clause. This Ordinance does not affect rights and duties matured, penalties that were incurred, and proceedings that were begun, before its effective date.

Section 5. Effective Date. This Ordinance shall be effective seven (7) days after its publication or upon such later date as may be required under Section 402 of the Michigan Zoning Enabling Act (MCL 125.3402) after filing of a notice of intent to file a petition for a referendum.

\_\_\_\_\_  
Ronald J. Styka, Township Supervisor

\_\_\_\_\_  
Deborah Guthrie, Township Clerk

**From:** [Frank Walsh](#)  
**To:** [MTeam](#)  
**Cc:** [William Fahey](#); [Matthew Kuschel](#)  
**Subject:** Fwd: Proposed Sparrow ER on Jolly Rd  
**Date:** Wednesday, May 19, 2021 6:53:57 AM

---

FYI

Sent from my iPhone

Begin forwarded message:

**From:** Piotr Lupa <piotkarollupa@gmail.com>  
**Date:** May 18, 2021 at 9:08:02 PM EDT  
**To:** Frank Walsh <walsh@meridian.mi.us>, Dan Opsommer <opsommer@meridian.mi.us>, Ronald Styka <styka@meridian.mi.us>, Courtney Wisinski <wisinski@meridian.mi.us>, Kathy Ann Sundland <sundland@meridian.mi.us>, Patricia Herring Jackson <pjackson@meridian.mi.us>, Deborah Guthrie <guthrie@meridian.mi.us>, Phil Deschaine <deschaine@meridian.mi.us>  
**Subject:** **Proposed Sparrow ER on Jolly Rd**

Hello Board Members,

I think Sparrow made significant progress with the new proposed conditions for the proposed development. I'm the resident of 3575 Kansas Rd and now open to the project, given the township can keep the investor accountable on all the points.

In particular, public water, removal of the Industrial zone lot, and removal of the access to the business from the Kansas Rd, could benefit the neighborhood. The public water is of great need for health reasons, and cost prohibitive to be paid by residents of Kansas Rd, so this being paid by investors can be a great benefit to the neighborhood.

I also see the benefit to the Meridian Township as a whole to the additional access to primary medical care.

Again as the resident, I would like to see the board keep the investor accountable on all the proposed improvements to the development project.

Best Regards,  
Peter Lupa  
517 899-4864

**From:** [Frank Walsh](#)  
**To:** [Timothy Schmitt](#)  
**Subject:** Fwd: Sparrow proposal  
**Date:** Friday, May 21, 2021 6:58:45 PM

---

FYI

Sent from my iPhone

Begin forwarded message:

**From:** Candy Parker <candypar@comcast.net>  
**Date:** May 21, 2021 at 4:41:42 PM EDT  
**To:** Board <Board@meridian.mi.us>  
**Subject:** Sparrow proposal

Dear township board,

We are in support of Sparrow's plan to construct a freestanding emergency room and other clinical services on Jolly Road near Okemos Road.

While rezoning residential parcels may not be ideal, the value of increasing access to healthcare services along Jolly Road is something that will have a significant positive impact for thousands of residence in Mouradian Township.

Please vote to approve Sparow' rezoning request.

Thank you,

Candy and Larry Parker  
4361 Aztec Way  
Okemos, MI 48864

Sent from my iPhone

**From:** Bakkegard, Staci  
**To:** [Mark Kieselbach](#)  
**Cc:** [Tim Schmitt](#); [Frank Walsh](#); [Derek Perry](#)  
**Subject:** RE: [EXTERNAL] Rezoning Condition  
**Date:** Thursday, May 27, 2021 5:32:09 PM  
**Attachments:** [Jolly Road Site Rezoning Proposed Conditions bjp 5.27.21.docx](#)

---

Please see attached additions/revisions for conditions. Let me know your thoughts- our intent is the same on the water and we added the west boundary landscaping.

**From:** Bakkegard, Staci  
**Sent:** Wednesday, May 26, 2021 1:55 PM  
**To:** Mark Kieselbach <[Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)>  
**Cc:** Tim Schmitt <[schmitt@meridian.mi.us](mailto:schmitt@meridian.mi.us)>; Frank Walsh <[walsh@meridian.mi.us](mailto:walsh@meridian.mi.us)>; Derek Perry <[perry@meridian.mi.us](mailto:perry@meridian.mi.us)>  
**Subject:** Re: [EXTERNAL] Rezoning Condition

We are talking through this and will be adding something for the west.  
We are also working on the parameters of water (setting timeline for homeowners to access etc).

Sent from my iPhone

On May 24, 2021, at 8:21 AM, Mark Kieselbach <[Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)> wrote:

**Warning:** This email originated from outside of Sparrow. **Do not click links or open attachments** unless you recognize the sender **and** are expecting the message.

Good Morning Staci,  
Based on the discussion at the Township Board meeting will Sparrow be adding wording to the conditions to provide a landscape buffer along Kansas Road? Please let me know as soon as possible.

Thank you,

Mark

<[image002.jpg](#)>

**Mark Kieselbach**

Community Planning & Development Director

[kieselbach@meridian.mi.us](mailto:kieselbach@meridian.mi.us)

W 517.853.4506

5151 Marsh Road | Okemos, MI 48864

[meridian.mi.us](http://meridian.mi.us)

---

*CONFIDENTIALITY NOTICE: This email communication may contain private, confidential, or legally privileged information intended for the sole use of the designated and/or duly authorized recipient(s). If you are not the intended recipient or have received this email in error, please notify the sender immediately by email and permanently delete all copies of this email including all attachments without reading them. If you are the intended recipient, secure the contents in a manner that conforms to all applicable state and/or federal requirements related to privacy and confidentiality of such information.*

Jolly Road Site, Okemos, MI

Rezoning Supplemental Information to Application

May \_\_, 2021

Proposed conditions to the Rezoning

The applicant is offering the following proposed conditions to the rezoning:

1. The use of the north 75 feet along the depth of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be limited to screening, landscape buffer and storm water detention with associated underground utilities.
2. The north property line of Parcel Number: 33-02-02-33-353-004 (commonly known as 3558 Kansas Road) would be landscaped to match or exceed the buffer requirement between Professional Office Zoning and Residential Zoning as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3) for rear yard buffer.
3. The west property line of Parcel Numbers: 33-02-02-33-353-004 and 33-02-02-33-353-005 (commonly known as 3532 and 3558 Kansas Road) to the extent that the properties across Kansas Road are zoned Residential (RA) (to the southern edge of Parcel Number: 33-02-02-33-352-004) would be landscaped to exceed the landscape screening material buffer requirements as outlined in the current Meridian Charter Township Zoning Ordinance Section 86-404 (b)(3). This would require a double row of interlocking trees, primarily evergreens, or the equivalent in addition to general screening standards.
4. Driveways would be limited to a primary drive access on Jolly Road, a secondary drive to Woodlake Drive on the east, and a drive on Kansas Road aligning with the current curb cut on Kansas Road for 2476 Jolly Road. This condition would be subject to Ingham County Road Commission approval of the driveways and location of the driveways.
5. The Owner will pursue LEED certification for the proposed project.
6. As a condition of the rezoning, the developer will provide for the extension and construction of a public water main along Kansas Road subject to the Meridian Department of Public Works specifications and design. In addition, the developer will establish an escrow account to cover the connection costs of up to 14 Residential Houses on Kansas Road to be serviced by such water main extension in an amount not to exceed \$10,000 per Residential House to be used on or before May 31, 2026. Any such funds held in escrow after such date, shall be returned to the developer. "Residential Houses" shall mean the current owner(s) and parcel numbers identified in the attached Exhibit A.

## EXHIBIT A

<b>Owner</b>	<b>Address</b>	<b>Parcel Number</b>
Murphy, Rick DC & Charmaine	2414 Kansas Rd	33-02-02-33-302-002
Muringathery, Suresh & Joseph, Sunita	2422 Kansas Rd	33-02-02-33-302-001
Halm, James & Carol	3535 Kansas Rd	33-02-02-33-352-004
Hanks Trust, Steven W	3545 Kansas Rd	33-02-02-33-352-003
Kane Sam Jr & Renea	3565 Kansas Rd	33-02-02-33-352-002
Tabrizi, Shereen & Faichney, John	3566 Kansas Rd	33-02-02-33-353-003
Lupa, Piotr & Szum-Lupa, Malgorzata	3575 Kansas Rd	33-02-02-33-352-001
Alhachim, Sondos	3589 Kansas Rd	33-02-02-33-351-021
Baldori, Leonard	3589 Kansas Rd	33-02-02-33-351-017
Baker, Monica	3596 Kansas Rd	33-02-02-33-353-002
Freemire, Steven E	3622 Kansas Rd	33-02-02-33-353-017
Kraai, Linda	3657 Kansas Rd	33-02-02-33-301-004
Hooker, Carlene E Trustee	3663 Kansas Rd	33-02-02-33-301-003
Miller, Kenneth A & Brenda K	3681 Kansas Rd	33-02-02-33-301-009

01196:01916:5509496-1

## Tim Schmitt

---

**From:** Mark Kieselbach  
**Sent:** Friday, May 28, 2021 9:17 AM  
**To:** Tim Schmitt  
**Subject:** FW: Sparrow Clinic - Letter of Support  
**Attachments:** Sparrow Clinic Support.pdf



**Mark Kieselbach**  
Community Planning & Development Director  
[kieselbach@meridian.mi.us](mailto:kieselbach@meridian.mi.us)  
W 517.853.4506  
5151 Marsh Road | Okemos, MI 48864  
[meridian.mi.us](http://meridian.mi.us)

**From:** Blue, Dennis [mailto:dennis.blue@jackson.com]  
**Sent:** Friday, May 28, 2021 8:35 AM  
**To:** Deborah Guthrie <guthrie@meridian.mi.us>; Mark Kieselbach <Kieselbach@meridian.mi.us>; Board <Board@meridian.mi.us>; Frank Walsh <walsh@meridian.mi.us>  
**Cc:** White, Richard <richard.white@jackson.com>; Zyble, David <david.zyble@jackson.com>  
**Subject:** Sparrow Clinic - Letter of Support

Meridian Twp. Planning Commission,

Please see the attached letter.

Sincerely,

**Dennis A. Blue**

**Vice President, Corporate Support Services**

1 Corporate Way, Lansing MI 48951

Office 517-702-2530 | Cell 517-256-3712

**Jackson<sup>®</sup>**



Dennis A. Blue  
Jackson  
1 Corporate Way  
Lansing, MI 48854  
517-702-2530

May 28, 2021

Clerk: [guthrie@meridian.mi.us](mailto:guthrie@meridian.mi.us)  
Community Planning Director: [Kieselbach@meridian.mi.us](mailto:Kieselbach@meridian.mi.us)  
General Board: [Board@meridian.mi.us](mailto:Board@meridian.mi.us)  
MT Manager: [walsh@meridian.mi.us](mailto:walsh@meridian.mi.us)

To Meridian Township Planning Board,

As a large employer in the Jolly Road and Okemos Road corridor I am writing you on behalf of Jackson to express our support for the proposed Sparrow clinic on the current site of Midwest Power and surrounding land.

The facility will:

- First, and for most, provide more immediate medical support for our associates and visitors that may have a life-threatening emergency;
- Close a needed gap in the immediate area; and,
- Provide an amenity to Jackson's associates which allow medical items to be taken care of during the workday providing a better work life balance.

As both a local a resident and an executive of a large employer, I thank you for your efforts and approval of this very important community project.

Sincerely,

Dennis A. Blue  
Vice President  
Corporate Support Services

CC: Rich White – Senior Vice President, Government Relations  
David Zyble – Assistant Vice President, Government Relations



**To: Township Board Members**  
**From: Derek N. Perry, Deputy Township Manager  
Director of Public Works & Engineering**  
**Date: May 14, 2021**  
**Re: Okemos Drain**

---

In the fall of 2020, the Township approved proceeding with the development of a drain improvement plan with the Ingham County Drain Commissioner (ICDC) for the Grettenberger Drain and the Meijer Drain in conjunction with the Michigan Department of Transportation (MDOT) plan to reconstruct and improve Grand River Avenue in 2022. As part of this project, portions of Okemos Road north and south of Grand River Avenue would also be reconstructed in coordination with the Ingham County Road Department and the ICDC to eliminate the periodic flooding that occurs at the intersection.

While conducting the hydraulic study and associated engineering analysis, it has become evident that the Okemos Drain needs to be incorporated into the overall plan with the other two drains, as all three drains operate as a complete system in the study area and are dependent on one another to function.

Unfortunately, as separate drains, and created under different Chapters of the Michigan Drain Code, they all have their own unique bureaucracy and are required to be treated as distinct under the Drain Code regulations. As such, managing and making engineering changes as a system, can be cumbersome.

To overcome this obstacle, we are recommending that we consider combining the three drains into a single “Okemos Consolidated Drain” to effectively manage the system comprehensively.

On May 18, 2021, the ICDC presented their findings and provided justification for the consolidation of the three drains into one “Okemos Consolidated Drain” to service our core commercial development area to the Township Board.

In order to proceed with the drain consolidation process, the attached 1) Resolution to Relinquish, 2) Agreement to Operate and Maintain the Township Drain, 3) Resolution to Create the Okemos Consolidated Drain and 4) Petition to Consolidate must be approved and adopted by the Township Board.



12. C.

**Recommended Motion:**

Move to Approve the Resolution Requesting the Relinquishment of the Okemos Drain to Township, Approve the Operation and Maintenance of Township Drain Agreement, Approve the Resolution to File a Drain Petition Pursuant to Chapter 8 and 19 of the Michigan Drain Code of 1956, as Amended and Approve and Submit the Petition For The Consolidation Of Drainage Districts and For Cleaning Out, Relocating, Widening, Deepening, Straightening, Tiling, Extending, Providing Structures, Adding Lands Not Within The Existing Drainage Districts, Adding Branches And Relief Drains, Relocating Along A Highway, Adding Structures And Mechanical Devices That Will Properly Purify or Improve The Flow, Adding Pumping Equipment Necessary to Assist Or Relieve The Flow And For The Consolidation Of Drains Pursuant To Chapters 8 And 19 Of The Michigan Drain Code Of 1956, as Amended and presented.

**CHARTER TOWNSHIP OF MERIDIAN**

At a regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held at the municipal building at 5151 Marsh Road, Okemos, MI 48864 in said Township on the \_\_\_\_ day of \_\_\_\_\_ 2021 at 6:00 p.m., local time.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered for adoption by Trustee \_\_\_\_\_, and supported by Trustee \_\_\_\_\_.

**RESOLUTION TO REQUESTING THE RELINQUISHMENT OF THE OKEMOS DRAIN TO TOWNSHIP**

**WHEREAS**, the Okemos Drain (the “Drain”) and Okemos Drain Drainage District (“Drainage District”) was established on or about December 16, 1969 in accordance with the provisions of Chapter 20 of the Michigan Drain Code of 1956, 1956 P.A. 40, as amended, MCL 280.461 et seq., (the “Drain Code”) and is under the jurisdiction of the Okemos Drainage Board (“Drainage Board”); and,

**WHEREAS** the Drain is located is located in Sections 15, 16, 21 and 22 of the Charter Township of Meridian (“Township”) as further described by the route and course description set forth in **Exhibit A**; and,

**WHEREAS**, pursuant to Section 478 of the Drain Code, MCL 280.478, the Drainage Board for the Drain may relinquish jurisdiction and control over all or any part of a drain or drain project at any time when there is no outstanding indebtedness or contract liability of its drainage district, to the township in which all or the part of the drain or drain project is wholly located, if the township requests or consents to the relinquishment of jurisdiction and control by resolution duly adopted by its governing body; and,

**WHEREAS**, in order to consolidate several drains and drainage districts located in the same drainage basin, and organize as a single drainage district, which said drainage districts, include the Grettenberger Drain, Meijers Drain and Okemos Drain, the Okemos Drain as constituted under Chapter 20 of the Drain Code, requires relinquishment to the Township before said Drain may be consolidated with other drains within the same drainage basin; and,

**WHEREAS**, pursuant to Section 478 of the Drain Code, MCL 280.478, the Township desires and consents to the relinquishment jurisdiction and control of the Drain and Drainage District from Drainage Board to the Township; and,

**WHEREAS**, to ensure continued and proper operation and maintenance of the Okemos Drain following the approval and relinquishment of the Okemos Drain to the Township by the Drainage Board, the Township and the Ingham County Drain Commissioner have agreed to enter into an agreement according to the terms and conditions; and.

**NOW THEREFORE BE IT RESOLVED**, pursuant to Section 478 of the Drain Code, MCL 280.478, the Township hereby consents to the relinquishment of jurisdiction and control of the Okemos Drain and Okemos Drainage District as set forth in **Exhibit A** from the Drainage Board to the Township.

**BE IT FURTHER RESOLVED**, the Township accepts for assignment from the Drainage Board to the Township all drain easements, including drainage structures and related appurtenances.

**BE IT FURTHER RESOLVED**, the Township approves and authorizes the Supervisor and Clerk to execute the Operation and Maintenance Agreement with the Ingham County Drain Commissioner attached as **Exhibit B**, in connection with the continued operation and maintenance of the Okemos Drain following the Drainage Board's relinquishment of the Okemos Drain.

**BE IT FURTHER RESOLVED**, all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

ADOPTED: YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

The foregoing Resolution was declared and adopted on the date.

STATE OF MICHIGAN     )  
  ) ss  
COUNTY OF INGHAM     )

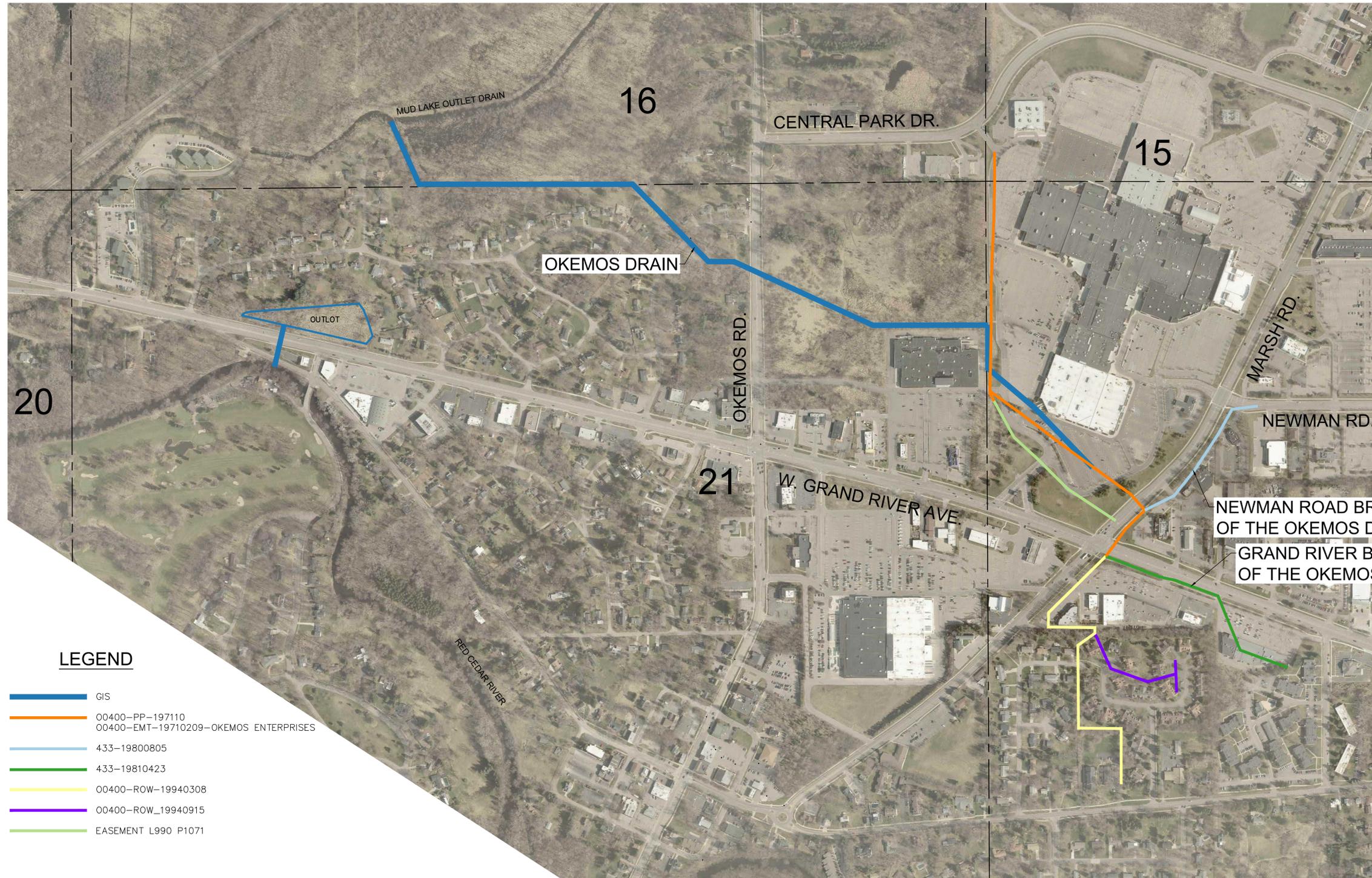
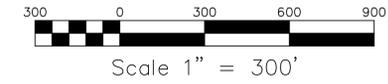
I, the undersigned, the Clerk of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Township Board on the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Deborah Guthrie, Clerk  
Meridian Charter Township

# OKEMOS DRAIN

MERIDIAN TOWNSHIP, MICHIGAN

## EXHIBIT A



### LEGEND

- GIS
- 00400-PP-197110  
00400-EMT-19710209-OKEMOS ENTERPRISES
- 433-19800805
- 433-19810423
- 00400-ROW-19940308
- 00400-ROW\_19940915
- EASEMENT L990 P1071

NEWMAN ROAD BRANCH  
OF THE OKEMOS DRAIN

GRAND RIVER BRANCH  
OF THE OKEMOS DRAIN

**AGREEMENT**

**INGHAM COUNTY DRAIN COMMISSIONER AND  
MERIDIAN CHARTER TOWNSHIP  
OPERATION AND MAINTENANCE OF TOWNSHIP DRAIN  
(FORMERLY KNOWN AS THE OKEMOS DRAIN)**

This **Agreement** (“Agreement”) is made and entered into on this \_\_\_\_ day of \_\_\_\_\_, 2021, by and between the **Ingham County Drain Commissioner** (the “Drain Commissioner”), whose address is 707 Buhl St, Mason, MI 48854-0220, and the **Meridian Charter Township** (hereinafter, the “Township”), 5151 Marsh Road, Okemos, Michigan 48864. In this Agreement, the Drain Commissioner and Township may be referred individually as “Party”, or collectively as “Parties”.

Recitals:

**WHEREAS**, the Okemos Drain and Okemos Drain Drainage District was originally established in accordance with the provisions of Chapter 20 of the Michigan Drain Code of 1956, 1956 P.A. 40, as amended, MCL 280.461 et seq., (the “Drain Code”); and,

**WHEREAS**, the Okemos Drain is located in of Sections 15, 16, 21 and 22 of the Township, Ingham County, Michigan; and,

**WHEREAS**, in order to consolidate the Okemos Drain with the Grettenberger Drain and Meijers Drain, and organize said drains and drainage districts as a single drainage district, the Okemos Drain as constituted under Chapter 20 of the Drain Code, required the Drainage Board (for the Okemos Drain) to relinquish jurisdiction and control of the drain to the Township; and,

**WHEREAS**, in accordance with Section 478 of the Drain Code, MCL 280.478, the Drainage Board for the Okemos Drain has relinquished jurisdiction and control over the drain, and the Township accepted and assumed jurisdiction; and,

**WHEREAS**, to ensure the continued operation and maintenance of the former Okemos Drain until such time that said drain is consolidated with Grettenberger Drain and Meijers Drain, the Township has requested, and the Drain Commissioner has agreed to operate and maintain the Okemos Drain on behalf of the Township; and,

**WHEREAS**, the purpose of this Agreement is to establish terms and condition between the Township and Drain Commissioner in connection with the continued operation and maintenance of the Okemos Drain.

**NOW THEREFORE**, in consideration of these premises and mutual promises, representation and agreements set forth in this Agreement, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties mutually agree as follows:

1. Authority and Purpose. Pursuant to the Urban Cooperation Act of 1967, as amended (MCL 124.501 et seq.), Section 431 of the Michigan Drain Code (MCL 280.431) and any other applicable laws of the State of Michigan, the Township and the Drain Commissioner enter into this Agreement to establish terms and conditions for purpose of the operation and maintenance of the former Okemos Drain (the “Drain”). Each Party agrees to take all actions reasonably necessary to effectuate the objectives set forth in this Agreement.

2. Operation and Maintenance of Drain. The Drain Commissioner agrees to operate and maintain the Drain on behalf of the Township and in accordance with the Drain Commissioner’s standards, practices and specifications associated with the operation and maintenance of county drains under his jurisdiction. The Township hereby grants a license to the Drain Commissioner, its employees and to access, to occupy and use all Drain easements for the purpose of operating and maintaining the Drain. The diagram showing the route of the Drain is attached as **Exhibit A**.

3. Township Liability for Costs. The Township agrees to assume and pay all costs and expenses of the Drain Commissioner resulting from this Agreement and in connection with the operation and maintenance of the Drain, including, inspection, engineering, legal and administrative expenses and costs related to or associated with this Agreement. Any amount incurred by Drain Commissioner will be billed to the Township. Township agrees to remit payment within thirty (30) days upon invoice.

4. Termination. This Agreement shall automatically terminate at such time that this Drain is consolidated with the Grettenberger Drain and Meijers Drain. In the event that the proposed consolidation of this Drain does not take place, then either Party may terminate this Agreement upon 180 days’ written notice to the other Party.

5. Governing Law. This Agreement is made and entered into in the State of Michigan and shall in all respects be interpreted, enforced and governed under the laws of the State of Michigan. The language of all parts of this Agreement is intended to and, in all cases, shall be construed as a whole according to its fair meaning, and not construed strictly for or against any party. As used in this Agreement, the singular or plural number, possessive or non-possessive shall be deemed to include the other whenever the context so suggests or requires.

6. Reservation of Rights; Governmental Function. This Agreement does not, and is not intended to impair, divest, delegate, or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty, or immunity of the Parties. In addition, the Parties maintain that the obligations set forth in this Agreement will be in the exercise or discharge of a governmental function. Nothing in this Agreement shall be construed as a waiver of governmental immunity for either Party.

7. Severability. If any provision of this Agreement or the application to any person or circumstance is, to any extent, judicially determined to be invalid or unenforceable, the remainder of the Agreement, or the application of the provision of persons or circumstances other than those as to which it is invalid or unenforceable, is not affected and is enforceable, provided the invalid provision does not substantially alter the Agreement or make execution impractical.

8. Binding Agreement; Assignment; and Amendments. This Agreement will be binding upon and for the benefit of the Parties hereto and their respective successors and assigns, subject to any assignment requiring the prior written consent of the non-assigning Party by an amendment to this Agreement signed by both Parties, and the assignor binding the assignee to the terms and provisions of this Agreement.

9. Captions. The section headings or titles and/or all section numbers contained in this Agreement are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Agreement.

10. Recitals. The recitals shall be considered an integral part of the Agreement.

11. Execution. The Parties signing this Agreement on behalf of each Party are, by said signatures, affirming that they are authorized to enter into this Agreement for and on behalf of the respective Parties to this Agreement.

**INGHAM COUNTY COMMISSIONER**

By: \_\_\_\_\_  
Patrick E. Lindemann  
Ingham County Drain Commissioner

**MERIDIAN CHARTER TOWNSHIP**

By: \_\_\_\_\_  
Ronald J. Styka

Its: Supervisor

By: \_\_\_\_\_  
Deborah Guthrie

Its: Clerk

**CHARTER TOWNSHIP OF MERIDIAN**

At a regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held at the municipal building at 5151 Marsh Road, Okemos, MI 48864 in said Township on the \_\_\_\_ day of \_\_\_\_\_ 2021 at 6:00 p.m., local time.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered for adoption by \_\_\_\_\_ and supported by \_\_\_\_\_.

**RESOLUTION TO FILE A DRAIN PETITION PURSUANT TO CHAPTERS 8 AND 19 OF THE MICHIGAN DRAIN CODE OF 1956, AS AMENDED**

**WHEREAS**, the Grettenberger Drain and the Meijers Drain are all drains located within the same drainage basin, and are in serious need of maintenance and improvements to address system-wide flooding of residential and non-residential properties in the Township, and such drains and drainage districts should be consolidated to effectively manage stormwater within the watershed, for efficiency and cost savings; and,

**WHEREAS**, Meridian Charter Township recognizes that it is necessary for the public health, convenience or welfare to consolidate the following Drains and Drainage Districts, all or a portion of which are located and established within Meridian Charter Township:

- Grettenberger Drain Drainage District (located in Section 21 of Meridian Charter Township)
- Meijers Drain Drainage District (located in Sections 21 and 22 of Meridian Charter Township); and,

**WHEREAS**, the consolidated drainage district will be known as the Okemos Consolidated Drain Drainage District; and

**WHEREAS**, Meridian Charter Township recognizes that it is also necessary for the public health, convenience or welfare of the cleaning out, relocating, widening, deepening, straightening, tiling, extending, providing structures, adding lands not within the existing drainage districts, adding branches and relief drains, relocating along a highway, adding structures and mechanical devices that will properly purify or improve the flow, adding pumping equipment necessary to assist or relieve the flow and for the consolidation of the following drains, all located and established within Meridian Charter Township, Ingham County, Michigan:

- Grettenberger Drain
- Meijers Drain; and,

**WHEREAS**, the consolidated drain will be known as the Okemos Consolidated Drain; and,

**WHEREAS**, the Grettenberger Drain and the Meijers Drain are all drains located within the same drainage basin, and are in serious need of maintenance and improvements to address system-wide flooding of residential and non-residential properties in the Township, and such drains and drainage districts should be consolidated to effectively manage stormwater within the watershed, for efficiency and cost savings; and,

**WHEREAS**, consolidation of the Grettenberger Drain Drainage District, and Meijers Drain Drainage District, and the maintenance, improvement and consolidation of the Grettenberger Drain, and Meijers Drain is conducive to the public health, convenience and welfare of the Township; and,

**WHEREAS**, all or a portion of the lands to be benefitted by the consolidation are located within Meridian Charter Township; and

**WHEREAS**, Meridian Charter Township recognizes that it will be subject to assessments at large to pay for a percentage of the costs of the consolidated Drain.

**NOW, THEREFORE, BE IT RESOLVED**, pursuant to Chapters 8 and 19 of Public Act 40 of 1956, as amended, a petition for the consolidation of the Grettenberger Drain Drainage District and the Meijers Drain Drainage District and for the revising of the boundaries of the consolidated drain drainage district to be known as the Okemos Consolidated Drain Drainage District is authorized to be executed by Meridian Charter Township, and the Supervisor and Clerk are authorized to sign all documents necessary to effectuate the intent of this petition. The consolidated drainage district shall be known as the Okemos Consolidated Drain Drainage District.

**BE IT FURTHER RESOLVED**, pursuant to Chapters 8 and 19 of Public Act 40 of 1956, as amended, a petition for the relocating, extending, adding branches and a relief drain and/or relocating along a highway and for the consolidation of the Grettenberger Drain and the Meijers Drain is also authorized to be executed by Meridian Charter Township, and that the Supervisor and Clerk are authorized to sign all documents necessary to effectuate the intent of this petition. The consolidated drain shall be known as the Okemos Consolidated Drain.

**BE IT FURTHER RESOLVED**, the Township Clerk shall forward to the Ingham County Drain Commissioner a copy of this Resolution and file the Petition described above, as permitted under Public Act 40 of 1956, as amended.

**BE IT FURTHER RESOLVED**, all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

ADOPTED:

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

The foregoing Resolution was declared and adopted on the date.

STATE OF MICHIGAN     )  
  ) ss  
COUNTY OF INGHAM     )

I, the undersigned, the Clerk of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Township Board on the\_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Deborah Guthrie, Clerk  
Meridian Charter Township

**PETITION FOR THE CONSOLIDATION OF DRAINAGE DISTRICTS  
AND FOR CLEANING OUT, RELOCATING, WIDENING, DEEPENING,  
STRAIGHTENING, TILING, EXTENDING, PROVIDING STRUCTURES,  
ADDING LANDS NOT WITHIN THE EXISTING DRAINAGE DISTRICTS,  
ADDING BRANCHES AND RELIEF DRAINS, RELOCATING  
ALONG A HIGHWAY, ADDING STRUCTURES AND MECHANICAL DEVICES  
THAT WILL PROPERLY PURIFY OR IMPROVE THE FLOW, ADDING PUMPING  
EQUIPMENT NECESSARY TO ASSIST OR RELIEVE THE FLOW AND FOR THE  
CONSOLIDATION OF DRAINS PURSUANT TO CHAPTERS 8 AND 19 OF THE  
MICHIGAN DRAIN CODE OF 1956, AS AMENDED**

To the Ingham County Drain Commissioner:

The undersigned petitioner, Meridian Charter Township, located within Ingham County, Michigan, hereby petitions pursuant to Chapter 19 of the Michigan Drain Code of 1956, as amended, for the consolidation of the following Drainage Districts, all located within Meridian Charter Township, Ingham County, Michigan:

- Grettenberger Drain Drainage District (located in Section 21 of Meridian Charter Township)
- Meijers Drain Drainage District (located in Sections 21 and 22 of Meridian Charter Township)

(collectively, “Drainage Districts”)

The consolidated drainage district is to be known as the Okemos Consolidated Drain Drainage District.

Meridian Charter Township also petitions pursuant to Chapter 8 of the Michigan Drain Code of 1956, as amended, for the cleaning out, relocating, widening, deepening, straightening, tiling, extending, providing structures, adding lands not within the existing drainage districts, adding branches and relief drains, relocating along a highway, adding structures and mechanical devices that will properly purify or improve the flow, adding pumping equipment necessary to assist or relieve the flow and for the consolidation of the following drains, all located and established within Meridian Charter Township, Ingham County, Michigan:

- Grettenberger Drain
- Meijers Drain

(collectively “Drains”); and,

The consolidated drain is to be known as the Okemos Consolidated Drain.

The petitioner is a municipality that will be liable to assessments at large for at least a percentage of the total amount to be assessed for the cost of the proposed consolidated Drain. This

petition has been authorized by Meridian Charter Township's governing body. A copy of the Resolution of Meridian Charter Township is attached hereto.

Your petitioner further shows that the established drains need maintaining and improving to address system-wide flooding of residential and non-residential properties in the Township, and such drains and drainage districts need consolidating to effectively manage stormwater within the watershed, for efficiency and cost savings. Consolidation of the Drainage Districts, and maintenance, improvement and consolidation of the Drains are conducive to the public health, convenience and welfare.

MERIDIAN CHARTER TOWNSHIP

As authorized by its governing body

---

Ronald J. Styka, Township Supervisor

On: \_\_\_\_\_, 2021

---

Deborah Guthrie, Township Clerk



12. D

**To: Board Members**  
**From: Ronald J. Styka, Township Supervisor**  
**Date: May 28, 2021**  
**Re: National Gun Violence Awareness Day Resolution**

---

The first Friday in June is recognized as National Gun Violence Awareness Day to honor and remember all victims and survivors of gun violence and to declare that we as a country must do more to reduce gun violence. In recognition, please see the attached document that has been drafted for Township Board approval.

A motion is prepared for Board consideration:

**MOVE TO APPROVE THE NATIONAL GUN VIOLENCE AWARENESS DAY RESOLUTION.**

**Attachment:**

1. National Gun Violence Awareness Day Resolution

**NATIONAL GUN VIOLENCE AWARENESS DAY RESOLUTION**

At a regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held on the 1st day of June 2021, at 6:00 p.m. local time.

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered by \_\_\_\_\_ and supported by \_\_\_\_\_

**WHEREAS**, every day, more than 100 Americans are killed by gun violence and on average there are more than 13,000 gun homicides every year; and

**WHEREAS**, Americans are 25 times more likely to die by gun homicide than people in other high-income countries; and

**WHEREAS**, Michigan has over 1,200 gun deaths and more than 3,500 people are wounded by guns every year. Michigan has the 29th highest rate of gun deaths in the US; and

**WHEREAS**, gun homicides and assaults are concentrated in cities, with more than half of all firearm related gun deaths in the nation occurring in 127 cities; and

**WHEREAS**, cities across the nation, including in Michigan, are working to end the senseless violence with evidence-based solutions; and

**WHEREAS**, protecting public safety in the communities they serve is municipal leaders' highest responsibility; and

**WHEREAS**, support for the Second Amendment rights of law-abiding citizens goes hand-in-hand with keeping guns away from people with dangerous histories; and

**WHEREAS**, municipal leaders and law enforcement officers know their communities best, are the most familiar with local criminal activity and how to address it, and are best positioned to understand how to keep their citizens safe; and

**WHEREAS**, gun violence prevention is more important than ever as the COVID-19 pandemic continues to exacerbate gun violence after more than a year of increased gun sales, increased calls to suicide and domestic violence hotlines, and an increase in city gun violence; and

**WHEREAS**, in January 2013, Hadiya Pendleton, was tragically shot and killed at age 15; and on June 4, 2021 to recognize the 24th birthday of Hadiya Pendleton (born June 2, 1997), people across the United States will recognize National Gun Violence Awareness Day and wear orange in tribute to- (1) Hadiya Pendleton and other victims of gun violence ; and (2) the loved ones of those victims; and





**To: Board Members**  
**From: Miriam Mattison, Finance Director**  
**Date: May 28, 2021**  
**Re: Acceptance of 2020 Township Audit Findings**

---

On Tuesday evening, a presentation of the 2020 Audited Financial Statements will be given for the Board's approval. An annual audit, required by state statute, of accounts, financial records, and transactions has been completed by the independent certified public accounting firm of Yeo & Yeo. The firm was appointed by the Township through an open bid process in 2017.

The audit process is an important benchmark regarding the Township's management of our financial resources. We are more than pleased with the results of the 2020 Audit and take great pride in our stewardship of the public trust.

The following motion is prepared for Board consideration:

**MOVE TO APPROVE THE 2020 AUDITED FINANCIAL STATEMENTS AND THE SINGLE AUDIT AS PRESENTED BY YEO & YEO.**

**Attachment:**

1. Government Letter from Yeo & Yeo
2. 2020 Audited Financial Statements
3. 2020 Single Audit



May 24, 2021

Management and the Township Board  
Charter Township of Meridian  
5151 Marsh Rd.  
Okemos, MI 48864

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Charter Township of Meridian (the Organization) as of and for the year ended December 31, 2020. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit.

Our communication includes the following:

- I. Auditors' Communication of Significant Matters with Those Charged with Governance
- II. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the Organization during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

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

*Yeo & Yeo, P.C.*

Lansing, Michigan

## Appendix I Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 14, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in the footnotes of the financial statements. The Organization has adopted the following Governmental Accounting Standards Board Statements effective January 1, 2020:

- Statement No. 84, *Fiduciary Activities* improves the guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The criteria generally is on (1) is the government controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally will report fiduciary activities that are not held in a trust or similar arrangement that meets specific criteria.
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

We noted no transactions entered into by the Organization during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement 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 Organization's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability (asset), and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

- Other post-employment benefits. The estimate is derived from a calculation including factors such as: life expectancy, historical insurance costs, probability of retirement, and the applicable federal interest rates in effect at the time of the calculation.

We evaluated the key factors and assumptions used to develop these 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.

### **Accounting Standards**

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

### **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.

The following material misstatements were detected as a result of our audit procedures and corrected by management:

- An adjustment of \$241,762 was required in the Local Roads Fund to record additional accounts payable that should have been accrued at year end.
- An adjustment of \$458,954 was required to increase water utility revenue and decrease beginning net position in the Water Fund. This was due to a bill adjustment performed in January 2020 that reduced the current year revenue that should have been adjusted in December 2019. This adjustment is considered to be a prior period adjustment.

There were no known uncorrected misstatements that were more than trivial.

### **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 as of the date of the audit report.

### **Management's Consultations with Other 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 Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to

check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

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

### **Emphasis of Matters in Independent Auditors' Report**

Our report will include the following emphasis of matter paragraph:

#### **Adoption of New Accounting Standards**

As described in Note 1 to the financial statements, during the year ended December 31, 2020, the Organization adopted GASB Statement No. 84 *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

#### **Emphasis of Matter Regarding Correction of Error**

As described in Note 18 to the financial statements, the Water Fund's beginning net position was restated. Our opinion is not modified with respect to that matter.

### **Other Reports**

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance For Each Major Federal Program; Independent Auditors' Report on Internal Control Over Compliance; Independent Auditors' Report on Schedule of Expenditures of Federal Awards Required by the Uniform Grant Guidance; and the Schedule of Findings and Questioned Costs. Please read all information included in those reports to ensure you are aware of relevant information.

### **Report on Required Supplementary Information**

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements 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.

### **Report on Other Supplementary Information**

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We

compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Comprehensive Annual Financial Report**

The Organization's audited financial statements are included in their comprehensive annual financial report. Our responsibility for the other information contained in the comprehensive annual financial report does not extend beyond the financial information identified in our audit report. We do not have an obligation to perform any procedures to corroborate the other information contained in the introductory section and statistical section. However, we read the other information and considered whether such information, or the manner of its presentation, was materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

## **Appendix II Matters for Management's Consideration**

In planning and performing our audit of the financial statements of Charter Township of Meridian as of and for the year ended December 31, 2020, we considered Charter Township of Meridian's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of the following matter for management's consideration that is an opportunity for improving compliance. This letter does not affect our report dated May 24, 2021, on the financial statements of Charter Township of Meridian. Our comment and recommendation is:

### **Deficit Net Position / Fund Balance**

The Downtown Development Authority (DDA), a component unit of the Township, has deficit net position of \$83,407.

We recommend that the operations of the DDA continue to be evaluated, and plans followed to alleviate the deficit.

### **Federal Policies and Procedures**

Uniform Guidance requires that all entities accepting federal funding must have minimum written policies and procedures about how internal controls and processes will be conducted over the federal awards. While some required written policies exist, the Township does not have a written federal policies and procedures manual and will be receiving significant federal funding based on current projections from the American Relief Plan Act. The amount expected to be received will likely trigger additional Single Audits over the next several years. In order to be compliant with Uniform Guidance we suggest that written policies and procedures be developed based on the following compliance areas, with careful attention to the specified requirements in 2 CFR 200.

- Cash management
- Allowability of costs
- Conducting technical evaluations
- Equipment and real property management
- Subrecipient monitoring

Management has been provided example policies and procedures as well as checklists of requirements. We encourage the use of those documents in conjunction with the federal guidance in 2 CFR 200.

**Charter Township of Meridian, Michigan**

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended December 31, 2020**

**Prepared by:  
Department of Finance  
Miriam Mattison, Director of Finance**



## Table of Contents

Section	Page	
<b><u>Introductory Section</u></b>		
Letter of Transmittal	i-vii	
GFOA Certificate of Achievement	viii	
Organizational Chart	ix	
List of Elected and Appointed Officials	x	
<b><u>Financial Section</u></b>		
<b>1</b>	<b>Independent Auditors' Report</b>	1 – 1
<b>2</b>	<b>Management's Discussion and Analysis</b>	2 – 1
<b>3</b>	<b>Basic Financial Statements</b>	
	Government-wide Financial Statements	
	Statement of Net Position	3 – 1
	Statement of Activities	3 – 3
	Fund Financial Statements	
	Governmental Funds	
	Balance Sheet	3 – 4
	Reconciliation of Fund Balances of Governmental Funds to Net Position of Governmental Activities	3 – 6
	Statement of Revenues, Expenditures and Changes in Fund Balances	3 – 7
	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	3 – 9
	Proprietary Funds	
	Statement of Net Position	3 – 10
	Statement of Revenues, Expenses and Changes in Fund Net Position	3 – 12
	Statement of Cash Flows	3 – 14

<b>Section</b>	<b>Page</b>
<b>3</b>	
<b>Basic Financial Statements</b>	
Fiduciary Funds	
Statement of Fiduciary Net Position	3 – 16
Statement of Changes in Fiduciary Net Position	3 – 17
Component Units	
Statement of Net Position	3 – 18
Statement of Activities	3 – 19
Notes to the Financial Statements	3 – 20
<b>4</b>	
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule	
General Fund	4 – 1
Local Roads Fund	4 – 2
Land Preservation Fund	4 – 3
Road Debt Fund	4 – 4
Notes to the Required Supplementary Information	4 – 5
Charter Township of Meridian Employee’s Retirement Pension Plan	
Schedule of Changes in Net Pension Liability and Related Ratios	4 – 6
Schedule of Employer Contributions	4 – 7
Schedule of Investment Return	4 – 8
Municipal Employees’ Retirement System of Michigan	
Schedule of Changes in Net Pension Liability and Related Ratios	4 – 9
Schedule of Employer Contributions	4 – 10
Charter Township of Meridian Postemployment Health Benefits	
Schedule of Changes in Net OPEB Liability and Related Ratios	4 – 11
Schedule of Employer Contributions	4 – 12
Schedule of Investment Returns	4 – 13

**Section****Page****5 Other Supplementary Information**

## Nonmajor Governmental Funds

Combining Balance Sheet

5 – 1

Combining Statement of Revenue, Expenditures and Changes in Fund Balance

5 – 5

## Nonmajor Governmental Funds

## Budgetary Comparison Schedule

Pedestrian/Bike Path Millage Fund

5 – 7

Fire Restricted/Designated Fund

5 – 8

Police Restricted/Designated Fund

5 – 9

Senior Center Millage Fund

5 – 10

Cable TV Fund

5 – 11

Community Needs Fund

5 – 12

Library Fund

5 – 13

Grants Fund

5 – 14

CATA Millage Fund

5 – 15

Park Millage Fund

5 – 16

Fire Station Debt Service Fund

5 – 17

Township Improvement Revolving Fund

5 – 18

**Section****Page****6      Statistical Section (Unaudited)**

## Financial Trend Information

Net position by Component	6 – 1
Changes in Governmental Net Position	6 – 2
Changes in Business-type Net Position	6 – 3
Fund Balances – Governmental Funds	6 – 4
Changes in Fund Balances – Governmental Funds	6 – 5

## Revenue Capacity Information

Taxable Value and Actual Value of Taxable Property	6 – 6
Direct and Overlapping Property Tax Rates	6 – 7
Principal Property Taxpayers	6 – 8
Property Tax Levies and Collections	6 – 9

## Debt Capacity Information

Ratio of Outstanding Debt by Type	6 – 10
Ratio of General Bonded Debt Outstanding	6 – 11
Direct and Overlapping Governmental Activities Debt	6 – 12
Pledged Revenue Coverage	6 – 13
Legal Debt Margin	6 – 14

## Demographic and Economic Information

Demographic and Economic Statistics	6 – 15
Principal Employers	6 – 16

## Operating Information

Full-time Equivalent Government Employees	6 – 17
Operating Indicators	6 – 18
Capital Asset Statistics	6 – 19



**Meridian Township**  
5151 Marsh Road  
Okemos, MI 48864

P 517.853.4000

**Township Board:**

**Ronald J. Styka**  
*Township Supervisor*

**Deborah Guthrie**  
*Township Clerk*

**Phil Deschaine**  
*Township Treasurer*

**Patricia Herring Jackson**  
*Township Trustee*

**Dan Opsommer**  
*Township Trustee*

**Kathy Ann Sundland**  
*Township Trustee*

**Courtney Wisinski**  
*Township Trustee*

**Frank L. Walsh**  
*Township Manager*

May 24, 2021

To the Township Board and the Citizens of the Charter Township of Meridian:

The comprehensive annual financial report of the Charter Township of Meridian (the "Township") for the year ended December 31, 2019, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the Charter Township of Meridian issue annually a report on its financial position and activity, and that this report be audited by an independent certified public accounting firm. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the Charter Township of Meridian. All disclosures necessary to enable the reader to gain an understanding of the Charter Township of Meridian's activities have been included.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Charter Township of Meridian's MD&A can be found immediately following the report of the independent auditors.

The financial reporting entity (the government) includes all the funds of the primary government (i.e., the Charter Township of Meridian) as legally defined, as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a range of services, including police and fire protection, water and sanitary sewer services, recreational activities, and cultural events.

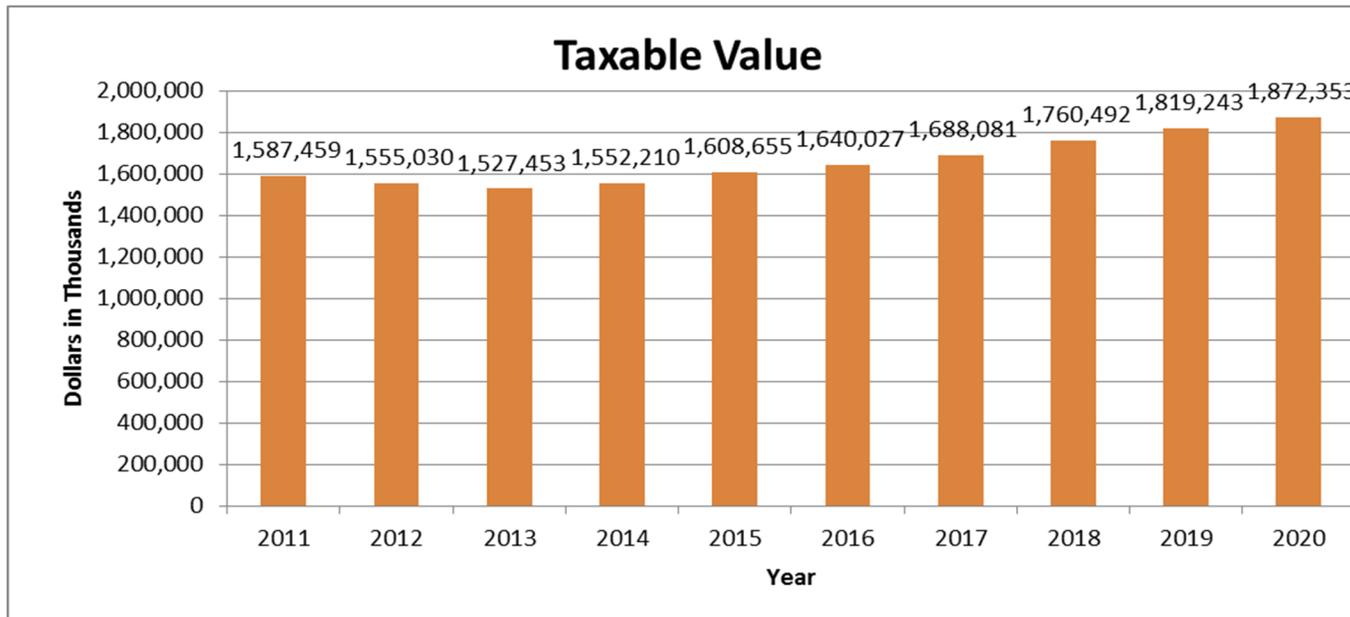
Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Economic Development Corporation and the Downtown Development Authority are reported as discretely presented component units.

## Governmental Structure, Local Economic Condition, and Outlook

The governmental unit, organized in 1842 and chartered in 1959, is approximately 32 square miles in the south-central area of Lower Michigan with a population of approximately 40,000. The municipality is a largely residential area located east of Lansing, the State Capital, and immediately adjacent to East Lansing, home of Michigan State University, and is part of the Lansing Metropolitan Area.

The Charter Township of Meridian was established pursuant to Act 359, Public Act of Michigan, 1947, as amended. The Township is governed by a Township Board, which is composed of a part-time Supervisor, full-time Clerk and full-time Treasurer, and four Trustees serving four-year terms. The Board is vested with all legislative powers, except those otherwise provided by law. The chief administrative officer is the Township Manager who is appointed by the Township Board and serves at its pleasure. The Manager is responsible for carrying out the policies and ordinances of the Township Board, for overseeing the day-to-day operations of the government, and for appointing the heads of the Township's departments, consistent with the duties of a Township superintendent.

The Charter Township of Meridian continues to be an attractive community for residential construction and commercial development. The following chart details the change in Taxable Value over the last ten years. The 2020 taxable value (2021 tax revenue) increased 2.92 percent over 2019 taxable value. This is the seventh consecutive year of growth in taxable value since 2009; the 2020 taxable value is 9.3 percent higher than the 2009 taxable value. The Township weathered the financial storm of the past several years by making changes to its organizational structure, increasing the usage of technology to maintain services to keep up with the demand of increased population and business activity, and monitoring and limiting discretionary spending where possible. The year ended December 31, 2020 was a very challenging year but the Township continued to grow with new residents and businesses moving into the Township.



The State of Michigan's economy stayed relatively flat due to the COVID-19 pandemic in 2020 resulting in only a 1.26% increase in State-Shared Revenue to the Township, which has been slowly increasing since 2011. Prior to that, it had been declining for five years.

## **Major Initiatives**

The Township's staff, following specific directives from the Township Board and Manager, were involved in a variety of projects throughout the year. These projects reflect the Township's commitment to promote the safety and welfare of its residents, as well as, investing in the infrastructure vital to sustaining quality service delivery.

The following accomplishments are indicative of our commitment to maintaining a quality community:

- The highest priority of the Communications Department is to provide residents with an increased access to transparency in governance with relevant information in a timely fashion. In early March, the COVID-19 pandemic hit Michigan and the Governor initiated the Stay Home, Stay Safe Executive Order. The Communications Team worked diligently to communicate information pertaining to COVID-19 and our modified operations to the community.
- In 2020, the Community Development Department processed 10 special use permits, recommended two rezoning's, held four public hearings for proposed planned unit developments, recommended a zoning amendment and discussed form based code. Over 900 code enforcement complaints were also investigated.
- The year 2020 was a banner year for road improvements in the Township. Honoring our commitment, 10.24 miles of neighborhood streets were reconstructed or resurfaced this year. The work affected many of our residents all summer, and we appreciate their patience and understanding as we completed our inaugural work of the 10-year program. In addition to resurfacing work, our preservation program completed crack sealing of over 16 miles of local roads this year. This preservation work will allow our "good" roads to last longer by slowing their deterioration. Funding for this preventative maintenance program is provided from the Township General Fund to allow all of the road bond revenue to go towards reconstruction and resurfacing work. The resulting rehabilitation and preventative maintenance work this year allowed our local road network Pavement Surface Evaluation and Rating (PASER) to go from 4.48 in 2019 to 5.08 at the end of 2020.
- The 2020 calendar year began with a change of leadership in the Economic Development Department, but the department did not change focus. No one could have anticipated the economic stall caused by COVID-19 in the first quarter of the year. Even with COVID-19, the Village of Okemos development remained a priority for this Department to fulfill through efficient partnerships. The Meridian Township Redevelopment Fund (MRF) is a great resource tool created to provide financing options to make improvements to this property. The Village of Okemos Developers came to the Township with an application requesting the use of the funds in 2019. This request was approximately \$500,000, which would have depleted the majority of the fund.

- In October 2020, the Village of Okemos, LLC, provided the Meridian Economic Development Corporation (EDC) with an application request in the amount of \$85,481.44, almost 10% of the total demolition cost of the development. The application requests reimbursement for eligible costs related to demolition and asbestos removal. The EDC approved a recommendation to the Township Board on October 8, 2020. The October 21, 2020 Township Board meeting held a public hearing and approved the EDC's recommendation to create a development agreement in the grant amount. This is the first requested and approved MRF application since its creation. The community is eager to see the buildings come down as the sign of progress.
- The much-anticipated Meridian Township Marketplace on the Green project was completed in September with the ribbon-cutting event held on October 7, 2020 to signify the grand opening of Marketplace on the Green! The Farmers' Market operated in the new facility from October 7 – December 19. The extended outdoor Market has replaced the normal indoor winter market in Meridian Mall this year due to COVID-19 safety concerns.
- The Harris Nature Center has always been a popular destination in our community for environmental education and accessible walks in the woods. Thanks to state and federal grants, a new waterless restroom building and picnic pavilion will enhance the usage of this township gem. A special feature of the pavilion is the adjacent patio that features engraved donor pavers and a grill. This pavilion is a much-needed amenity as our pavilion rentals throughout the park system are very popular.
- 2020 was the most successful deer management program in the Township's history. 75 hunters were placed on 1,600 acres of parks and land preserves (41 properties) during the 2020 deer management archery program, as well as, on seven private properties in the Township. A much stronger effort was put forth to increase the cull from 87 in 2019- to 300 in 2020. This goal was achieved in combination of our volunteer archers during the regular hunting season, as well as, through a supplemental cull from January to mid-March 2021 utilizing the Police and Public Works Department.
- In the fall of 2020, the Township completed the installation of two solar photovoltaic arrays totaling 40.32kW at the south Fire Station (114 PV modules) and the Market Place on the Green restroom building (12 PV modules). In a typical year, we anticipate the south fire station system to generate almost 60% of its electrical usage and 100% at the farmers' market. The systems generation statistic and history can be viewed on our Township website.
- The Municipal Building HVAC project was substantially completed by the end of October. Final control and balancing work will be complete by mid-November. The \$2.2 million project will greatly enhance energy savings, allow for improved employee comfort, and incorporates enhanced filtration to safe guard the air quality in the building.
- Meridian Cares functions to ensure that the human infrastructure within the community remains strong and vital. To that end, the program strives to help residents by developing, coordinating, and promoting local resources. Information, referral, or emergency assistance was provided to Township residents for various services on an as-needed basis. 720 requests were received and included, but were not limited to, emergency assistance for shelter, utilities, furniture, food, clothing, transportation, food baskets, or other issues. Requests for assistance came from 398 households.

- The Township will be fulfilling the promise of enhanced pension payments to MERS by contributing over \$4,170,000 to MERS for the fiscal year 2020. The Township contributed an extra \$1,500,000 to the plan, and is using a 5.75% rate of return assumption and not the 7.35% rate of return assumption used by MERS.
- 2020 demonstrated once again that Meridian Township Fire did much more than respond to a total of 4,906 calls for service from emergency medical calls to residential structure fires. MTFD is an all-hazards department that also responds to significant motor vehicle accidents, a variety of rescues and fires that present unusual hazards for the community. While responding to emergencies is the priority of the Operations Division, personnel also spend their time completing required training classes, conducting station tours for the public and maintaining the stations, apparatus and equipment. In 2020, this was all completed with the added challenge of keeping the community and crews safe while in the midst of a worldwide pandemic.
- Community policing is the cornerstone of all our actions and interactions. From the first day of employment until the day they retire, officers are assigned to specific neighborhoods to participate in community activities, communicate directly with citizens, and form relationships, so that our community trusts and understands our Department. In 2020, there were 16,228 calls for service (excluding traffic stops 3,465).
- The Meridian Township Police Department views traffic safety as an important key to keeping the community safe. The Department works with the Ingham County Road Commission and the State Highway Department to address road design related concerns. Officers take enforcement in areas identified as directed patrols based on complaints from citizens. Additionally, the speed trailer and speed sign are utilized to educate motorists, complete traffic studies regarding speed-related safety concerns and traffic counts and can be deployed to locations with citizen's request. In 2020, the Police Department completed 10 traffic studies and 42 directed patrols.
- During the calendar year 2020, the Treasurer's Office reported a total property taxes collected and processed in 2020 were \$105,219,167, up from \$102,919,241 in 2019, and \$95,411,904 in 2018. These receipts were distributed to our local school districts, Ingham County, Lansing Community College (LCC), Capital Area Transit Authority (CATA), Capital Area District Library (CADL) and the Capital Region Airport Authority (CRAA), and Meridian Township operations.

## Financial Information

**Internal Controls:** Management of the Township is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Budgetary Controls:** The Township maintains extensive budgetary controls. Formal budgets are adopted for all funds on a functional level. However, budgetary controls are exercised at a line item level for internal control purposes. The government maintains an encumbrance accounting system. Encumbered amounts lapse at year end. However, outstanding encumbrances, depending on their nature, may be re-appropriated as part of the following year's budget.

**Long-term Planning:** The Township prepares a one-year budget; however, longer range planning is also utilized to ensure that future needs and opportunities are addressed. These planning tools include the following:

Capital Improvements Plan (CIP) – A review of planned public improvements in the next five years, which is updated annually.

Technology Upgrade/Replacement Plan – A 10-year plan which is updated annually as part of the budget process.

Vehicle Replacement Plan – A 10-year plan for replacing township vehicles and heavy equipment that is reviewed annually as part of the budget process.

Tax Revenue Projections – A five-year estimate of future tax revenues based on economic reports, expected change in tax base, and anticipated tax rates that is updated annually.

Policy Governance Manual – Policy statements and priorities set forth by the Township Board, updated annually.

Park Maintenance Plan – A five-year plan for maintaining the Township parks, updated annually.

Water & Sewer Rate Model – A 10-year projection of commodity, capital, and maintenance costs, updated annually.

Pension and Retiree Health Benefits Funding – The Township continues to monitor funding of both pension plans and the retiree health insurance plan and is continuing to budget contributions to these plans.

**2020 Financial Condition:** The financial condition and results of operations for 2019 are discussed in the Management’s Discussion & Analysis section of the Comprehensive Annual Financial Report. The Township continues to maintain a strong financial position and provides services from current revenues.

**Relevant Financial Policies:** There have been no situations that have affected the application of the Township’s standard financial policies.

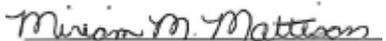
## **Other Information**

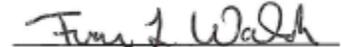
**Independent Audit.** An annual audit, required by state statute, of accounts, financial records, and transactions has been completed by the independent certified public accounting firm of Yeo & Yeo. The firm was appointed by the Township through an open bid process in 2017. Bids are requested every five to seven years.

**Certificate of Achievement.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Charter Township of Meridian for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019.

**Acknowledgments.** The preparation of this report could not have been accomplished without the efficient and dedicated services of the Finance Department staff and the Treasurer's Department.

Respectfully submitted,

  
Miriam M. Mattison  
Director of Finance

  
Frank L. Walsh  
Township Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

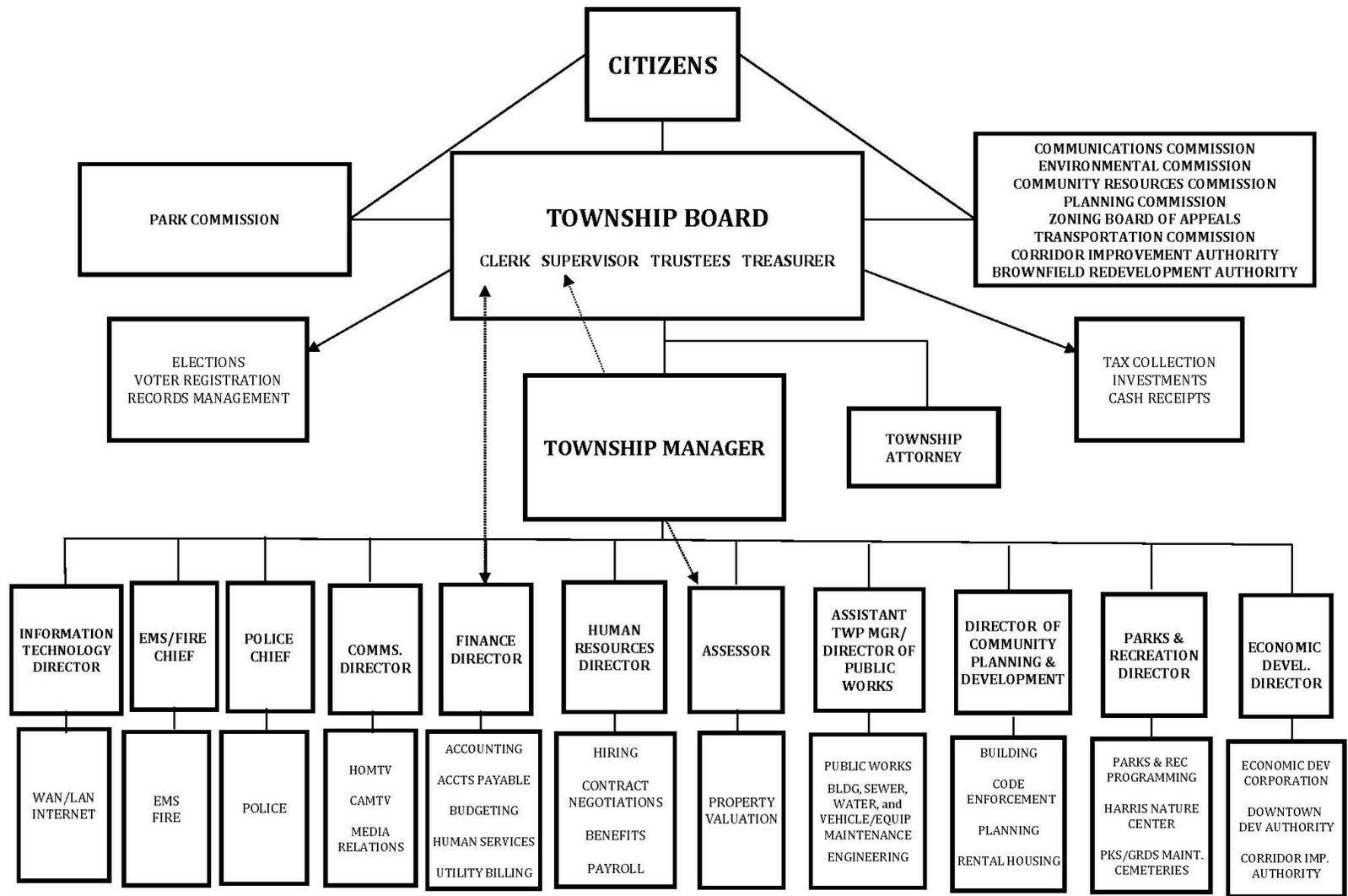
**Charter Township of Meridian  
Michigan**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morrill*

Executive Director/CEO



Dotted Lines – Denotes Relationship defined by State Statute

**Charter Township of Meridian**  
**List of Elected and Appointed Officials**  
**December 31, 2020**

---

**Elected Officials**

Township Board

Supervisor	Ronald J. Styka
Clerk	Deborah Guthrie
Treasurer	Philip Deschaine
Trustee	Courtney Wisinski
Trustee	Patricia Herring Jackson
Trustee	Dan Opsommer
Trustee	Kathy Ann Sundland

Park Commission

Chair	Amanda Lick
Vice Chair	Ami Van Antwerp
Commissioner	Mark Stephens
Commissioner	Michael McDonald
Commissioner	Mary Nardo Farris

**Appointed Officials**

Manager	Frank Walsh
Human Resources Director	Abby Tithof
Finance Director	Miriam Mattison
Parks & Recreation Director	LuAnn Maisner
Assessor	David Lee
Community Planning and Development Director	Mark Kieselbach
Assistant Township Manager and Director of Public Works and Engineering	Derek Perry
Fire Chief	Mike Hamel
Police Chief	Ken Plaga
Communications Director	Brandie Yates
Information Technology Director	Stephen Gebes
Economic Development Director	Amber Clark



800.968.0010 | yeoandyeo.com

## Independent Auditors' Report

Township Board  
Charter Township of Meridian  
Ingham County, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Meridian, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the East Lansing – Meridian Water and Sewer Authority, a joint venture, which represent 6.99 percent and 10.44 percent, respectively, of the assets and net position of the business-type activities at December 31, 2020. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the East Lansing – Meridian Water and Sewer Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, based on our audit and the report of other auditors, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Meridian, as of December 31, 2020, 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.

## **Adoption of New Accounting Standard**

As described in Note 1 to the financial statements, during the year ended December 31, 2020, the Township adopted GASB Statement No. 84 *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

## **Emphasis of Matter Regarding Correction of Error**

As described in Note 18 to the financial statements, the Water Fund's beginning net position was restated. Our opinion is not modified with respect to that matter.

## **Required Supplementary Information**

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

## **Other Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Meridian's basic financial statements. The introductory section, statistical section and other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information, as identified in the table of contents, 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 other supplementary 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 other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section, which are the responsibility of management, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2021 on our consideration of Charter Township of Meridian's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Charter Township of Meridian's internal control over financial reporting or on compliance. That report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Charter Township of Meridian's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Lansing, Michigan  
May 24, 2021

## **Charter Township of Meridian Management's Discussion and Analysis December 31, 2020**

---

The Township's Comprehensive Annual Financial Report is presented in the format required by the Governmental Accounting Standards Board (GASB) Statement No. 34. The 2020 annual report consists of five parts: (1) management's discussion and analysis, (2) the basic financial statements, (3) required supplementary information, (4) other supplementary information that presents combining statements for nonmajor governmental funds and fiduciary funds, and (5) a statistical section. The basic financial statements include two kinds of statements that present different views of the Township. The first two statements are government-wide financial statements that provide both long-term and short-term information about the Township's overall financial status. The remaining statements are fund financial statements that focus on individual parts of the Township's government, reporting the Township's operations in more detail than the government-wide statements.

### **Government-wide Statements**

The government-wide statements report information about the Township as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the Township's net position and how it has changed. Net position, the difference between the Township's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the Township's financial health or position.

The government-wide financial statements of the Township are divided into three categories:

- **Governmental Activities** – Most of the Township's basic services are included here, such as police, fire, streets and highways, recreation, parks, and general administration. Property taxes, state-shared revenue, and charges for services provide most of the funding.
- **Business-type Activities** – The Township charges fees to customers to cover the costs of certain services it provides. The Township's water and sewer system is treated as a business-type activity.
- **Component Units** – The Township includes two other entities in its report: the Economic Development Corporation and the Downtown Development Authority. Although legally separate, these "component units" are important because the Township is financially accountable for them.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the Township's most significant funds – not the Township as a whole. Funds are accounting devices that the Township uses to keep track of specific sources of revenue and spending for particular purposes. Some funds are required by state law and bond covenants. The Township's Board establishes other funds to control and manage money for particular purposes.

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

---

**Fund Financial Statements (continued)**

The Township has three kinds of funds:

- **Governmental Funds** – Most of the Township's basic services are included in governmental funds, which focus on how cash and other financial assets that can be readily converted to cash flow in and out and the balances left at year end that are available for spending. The governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs.
- **Proprietary Funds** – Services for which the Township charges customers a fee are generally reported in proprietary funds. Proprietary funds, like government-wide statements, provide both long and short-term financial information.
- **Fiduciary Funds** – The Township is responsible for ensuring that the assets reported in these funds are used for their intended purpose (taxes collected on behalf of other agencies and retirement payments). All of the Township's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

**Financial Overview**

In a condensed format, the table below shows a comparison of the net position as of the current date to the prior year:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current assets	\$ 56,916,665	\$ 60,070,035	\$ 11,300,352	\$ 10,087,498	\$ 68,217,017	\$ 70,157,533
Capital assets	57,658,440	49,181,361	67,289,180	57,247,339	124,947,620	106,428,700
Investment in joint venture	-	-	5,910,078	5,485,972	5,910,078	5,485,972
Total assets	114,575,105	109,251,396	84,499,610	72,820,809	199,074,715	182,072,205
<b>Deferred outflows of resources</b>						
Deferred OPEB	132,405	175,273	-	-	132,405	175,273
Deferred pension	6,032,796	7,091,094	180,869	198,354	6,213,665	7,289,448
Current liabilities	6,165,201	7,266,367	180,869	198,354	6,346,070	7,464,721
<b>Liabilities</b>						
Current liabilities	2,048,095	2,570,364	399,002	400,894	2,447,097	2,971,258
Long-term liabilities	38,763,069	44,533,454	27,652,805	18,165,273	66,415,874	62,698,727
Total liabilities	40,811,164	47,103,818	28,051,807	18,566,167	68,862,971	65,669,985
<b>Deferred inflows of resources</b>						
Property taxes levied for a subsequent period	20,098,778	19,601,292	-	-	20,098,778	19,601,292
Deferred OPEB	2,418,763	2,692,736	-	-	2,418,763	2,692,736
Deferred pension	948,762	1,088,345	12,873	20,656	961,635	1,109,001
Special assessments levied for a subsequent period	1,023,924	1,093,778	-	-	1,023,924	1,093,778
Total deferred inflows of resources	24,490,227	24,476,151	12,873	20,656	24,503,100	24,496,807
<b>Net Position</b>						
Net investment in capital assets	51,738,456	44,162,492	40,505,019	39,914,232	92,243,475	84,076,724
Restricted	12,130,341	23,049,329	-	-	12,130,341	23,049,329
Unrestricted	(8,429,882)	(22,274,027)	16,110,780	14,518,108	7,680,898	(7,755,919)
Total net position	\$ 55,438,915	\$ 44,937,794	\$ 56,615,799	\$ 54,432,340	\$ 112,054,714	\$ 99,370,134

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

---

The Charter Township of Meridian had combined net position of \$112.1 million. Business-type activities comprise \$56.6 million and governmental activities make up \$55.4 million of the total net position. The total net position increased in total by \$12.7 million, or 12.8%. This increase is due to the \$18.5 million increase in capital assets and a \$1.9 million decrease in current assets. This is offset by an increase of \$3.7 million in Long-term liabilities.

There was an \$10.9 million decrease in the restricted net position.

The current ratio (current assets divided by current liabilities) is still healthy at 27.9, an increase from 23.6 in 2019. The increase in this ratio is related to a decrease in current liabilities. The reduction is from accounts payable and accrued liabilities. This ratio shows that the Township has adequate current assets to meet its current obligations.

Long-term liabilities of \$66.4 million represent 59.3% of net position; however, \$26.6 million of this is the net pension and OPEB liability. This is an increase of \$3.7 million from 2019. The increase is due to an additional \$9.4 million in Business liabilities offset by a \$5.7 reduction in Governmental liabilities. The Township is working on reducing the pension and OPEB liabilities through contract changes and additional payments.

**Governmental Activities**

Revenues for governmental activities totaled approximately \$32.1 million in 2020. A total of \$20.1 million was in the form of property tax collections. Revenue from other sources was very consistent with 2019.

Expenses for governmental activities totaled \$21.6 million. More than half (57.6%) of this expense funded public safety in the Township.

**Business-type Activities**

Business-type activities in the Township include water and sewer services. Revenue for business-type activities totaled \$14.3 million; \$13 million was collected from customers and \$1.3 million is the value of assets contributed by developers. The Township purchases water from the East Lansing-Meridian Water Sewer Authority and the Board of Water and Light, and water is distributed by the Township through mains to customers. The Township contracts for sewage treatment from the City of East Lansing Wastewater Treatment Plant. Township residential customers are billed quarterly for water and sewer service based on water consumption. Commercial customers are billed monthly.

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

The following table shows the changes in net position:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Revenue</b>						
Program revenue:						
Charges for services	\$5,210,594	\$5,197,427	\$12,952,052	\$11,995,992	\$18,162,646	\$17,193,419
Operating grants and contributions	1,460,279	417,725	-	-	1,460,279	417,725
Capital grants and contributions	252,000	837,245	1,300,487	154,081	1,552,487	991,326
General Revenue:						
Property taxes	20,099,409	16,765,631	-	-	20,099,409	16,765,631
State sources	3,728,315	3,710,606	-	-	3,728,315	3,710,606
Unrestricted investment income (loss)	719,611	748,187	22,946	55,725	742,557	803,912
Gain on Sale of capital assets	5,490	22,699	-	-	5,490	22,699
Other miscellaneous income	622,703	571,836	-	-	622,703	571,836
<b>Total revenue</b>	<b>32,098,401</b>	<b>28,271,356</b>	<b>14,275,485</b>	<b>12,205,798</b>	<b>46,373,886</b>	<b>40,477,154</b>
<b>Program Expenses</b>						
General government	5,350,419	3,788,901	-	-	5,350,419	3,788,901
Public safety	12,449,920	13,146,132	-	-	12,449,920	13,146,132
Public works	1,850,883	1,069,541	-	-	1,850,883	1,069,541
Health and welfare	196,026	272,805	-	-	196,026	272,805
Community and economic development	128,695	-	-	-	128,695	-
Recreation and culture	1,221,131	2,699,832	-	-	1,221,131	2,699,832
Interest on long-term debt	400,206	334,543	-	-	400,206	334,543
Water and sewer	-	-	12,092,026	10,275,050	12,092,026	10,275,050
<b>Total program expenses</b>	<b>21,597,280</b>	<b>21,311,754</b>	<b>12,092,026</b>	<b>10,275,050</b>	<b>33,689,306</b>	<b>31,586,804</b>
<b>Change in Net Position</b>	<b>10,501,121</b>	<b>6,959,602</b>	<b>2,183,459</b>	<b>1,930,748</b>	<b>12,684,580</b>	<b>8,890,350</b>
Net Position – beginning of year	44,937,794	37,978,192	54,432,340	52,501,592	99,370,134	90,479,784
<b>Net Position – end of year</b>	<b>\$55,438,915</b>	<b>\$44,937,794</b>	<b>\$56,615,799</b>	<b>\$54,432,340</b>	<b>\$112,054,714</b>	<b>\$99,370,134</b>

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

---

**Current Economic Events**

The Township continues to experience a relatively healthy economy in the community. This is seen in a relatively stable housing market, as well as some new construction growth. The Township saw an increase in taxable value through 2008. The 2009 taxable value and tax revenues were flat, but in 2010 through 2012 both taxable value and tax revenue experienced decreases. The 2013 taxable value decreased, however the increase of 0.05 mills kept the tax revenue flat for 2013. The 2014 taxable value decreased, however revenue increased due to the addition of 0.2 mills. In 2015, the taxable value increased for the first time since 2008. Looking forward to 2021, we see that the taxable value will continue to increase for the sixth year in a row, bringing us 9.3% above 2008. This, coupled with rising costs, continues to create challenges to maintain existing services levels.

Personnel costs represent approximately 72.7% of the governmental operating expenses of the Township. The increasing cost of healthcare and legacy costs continue to be a concern. Changes in programs and employee cost-sharing agreements in the past couple of years have helped to contain healthcare costs; however, they continue to rise along with payroll taxes, pension, and other personnel costs. Operating efficiencies, organizational restructuring, and improved technology have helped to contain expenditures to available revenue.

**Financial Analysis of Township Funds and Budgets**

The General Fund ended 2020 with an unassigned fund balance of approximately \$9.3 million (compared with \$8.5 million in 2019). This represents approximately 5 months of annual expenditures, which is within the requirements of policy governance established by the Township's board. The total decrease in fund balance is approximately \$.3 million. The overall decrease is a result of paying cash for capital projects. We purchased a new HVAC unit and solar panels totaling \$2.2 million. The Township has continued to operate with a balanced budget. This has been accomplished with the dedicated efforts of all employees to work more efficiently, manage expenditures, and enhance revenue whenever possible.

The Land Preservation Fund continues to maintain a healthy fund balance of \$7.2 million. The fund balance increased \$.7 million from 2019 mainly attributable to millage collected.

The Local Roads fund has a fund balance of \$7.6 million. The fund balance decrease \$4.3 million from 2019 attributed to fixing and maintain the townships road system.

**Budget Variances**

All funds of the Township operate with a board-approved budget. These budgets are monitored and amended as needed throughout the year. Such amendments are primarily related to projects carried over from the prior year and unanticipated projects or revenue. In addition, unexpected changes in projected revenues may result in changes to the expenditure budgets (e.g., reduction in state-shared revenue).

The actual vs. budget variances in the General Fund are the result of efforts to keep costs below budget. On the revenue side, the largest positive variances occurred in the State-shared revenue and charges for services related to the Planning department. On the expenditure side, the departments with the largest variances (expenditures under budget) include Police Department, Fire Department, and Meridian Redevelopment.

**Charter Township of Meridian  
Management's Discussion and Analysis  
December 31, 2020**

---

The General fund had no significant budget amendments during the year.

**Capital Assets Activity**

There were several large capital projects in 2020. The Township completed two major projects in 2020 of the Market Place on the Green and a new HVAC system in the municipal building

Additional information about capital assets is presented in Note 7 to the financial statements.

**Long-term Debt Activity**

The Township continued to pay off its debt and made principal payments on the outstanding governmental activities debt of approximately \$3,515,000 during 2020. Outstanding governmental activities debt at December 31, 2020 including compensated absences was approximately \$13.1 million. The Township added no new debt in 2020.

For business-type activities, the Township recorded \$10.1 million of new debt for wastewater system improvements and paid down approximately \$629,000 of existing debt. Ending business-type debt was \$26.8 million.

More detailed information about long-term liabilities is presented in Note 9 to the financial statements.

**Contact Us**

This report is intended to aid our residents and other interested parties in understanding the Township's financial condition. Should you have further questions, please contact the Finance Department at the Township's Municipal Building.

**Charter Township of Meridian**  
**Statement of Net Position**  
**December 31, 2020**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 36,330,968	\$ 8,318,514	\$ 44,649,482	\$ 87,396
Investments	5,615,074	-	5,615,074	-
Receivables				
Taxes	11,120,592	-	11,120,592	4,664
Customers	-	2,416,159	2,416,159	-
Special assessments	1,347,984	-	1,347,984	-
Other, net of allowance	456,633	-	456,633	-
Due from other units of government	1,681,013	-	1,681,013	-
Internal balances	(35,082)	35,082	-	-
Advance to component unit	124,500	-	124,500	-
Inventories	-	217,192	217,192	-
Prepaid items	230,878	313,405	544,283	-
Investment in joint venture	-	5,910,078	5,910,078	-
Net pension asset	44,105	-	44,105	-
Capital assets not being depreciated	35,400,268	369,503	35,769,771	-
Capital assets, net of accumulated depreciation	<u>22,258,172</u>	<u>66,919,677</u>	<u>89,177,849</u>	<u>-</u>
Total assets	<u>114,575,105</u>	<u>84,499,610</u>	<u>199,074,715</u>	<u>92,060</u>
<b>Deferred Outflows of Resources</b>				
Deferred amount related to net OPEB liability	132,405	-	132,405	-
Deferred amount related to net pension liability	<u>6,032,796</u>	<u>180,869</u>	<u>6,213,665</u>	<u>-</u>
Total deferred outflows of resources	<u>6,165,201</u>	<u>180,869</u>	<u>6,346,070</u>	<u>-</u>
<b>Liabilities</b>				
Accounts payable	1,307,627	127,107	1,434,734	-
Accrued and other liabilities	210,297	155,992	366,289	934
Advance from primary government	-	-	-	124,500
Due to other units of government	330,819	-	330,819	-
Performance bonds and other deposits payable	120,813	115,903	236,716	-
Unearned revenue	78,539	-	78,539	-
Long-term debt				
Due within one year	3,787,771	1,327,209	5,114,980	-
Due in more than one year	9,325,001	25,557,145	34,882,146	-
Net OPEB liability (due in more than one year)	18,461	-	18,461	-
Net pension liability (due in more than one year)	<u>25,631,836</u>	<u>768,451</u>	<u>26,400,287</u>	<u>-</u>
Total liabilities	<u>40,811,164</u>	<u>28,051,807</u>	<u>68,862,971</u>	<u>125,434</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Statement of Net Position**  
**December 31, 2020**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a subsequent period	\$ 20,098,778	\$ -	\$ 20,098,778	\$ 4,561
Special assessments levied for a subsequent period	1,023,924	-	1,023,924	-
Deferred amount related to net OPEB liability	2,418,763	-	2,418,763	-
Deferred amount related to net pension liability	948,762	12,873	961,635	-
Total deferred inflows of resources	<u>24,490,227</u>	<u>12,873</u>	<u>24,503,100</u>	<u>4,561</u>
<b>Net Position</b>				
Net investment in capital assets	51,738,456	40,505,019	92,243,475	-
Restricted for				
Land preservation	7,233,545	-	7,233,545	-
Pedestrian/bike path millage	1,496,081	-	1,496,081	-
Fire	5,084	-	5,084	-
Police	70,281	-	70,281	-
Senior center millage	297,204	-	297,204	-
Cable TV	221,732	-	221,732	-
Community needs	106,923	-	106,923	-
Library	13,536	-	13,536	-
Grants	135,778	-	135,778	-
CATA millage	9,693	-	9,693	-
Local roads	1,226,613	-	1,226,613	-
Park millage	159,237	-	159,237	-
Fire station debt service	371,098	-	371,098	-
Road debt service	783,536	-	783,536	-
Unrestricted (deficit)	<u>(8,429,882)</u>	<u>16,110,780</u>	<u>7,680,898</u>	<u>(37,935)</u>
Total net position	<u>\$ 55,438,915</u>	<u>\$ 56,615,799</u>	<u>\$ 112,054,714</u>	<u>\$ (37,935)</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Statement of Activities**  
**For the Year Ended December 31, 2020**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
<b>Primary government</b>								
Governmental activities								
General government	\$ 5,350,419	\$ 1,440,305	\$ 132,023	\$ -	\$ (3,778,091)	\$ -	\$ (3,778,091)	\$ -
Public safety	12,449,920	2,421,066	1,097,159	-	(8,931,695)	-	(8,931,695)	-
Public works	1,850,883	1,231,244	1,500	-	(618,139)	-	(618,139)	-
Health and welfare	196,026	-	55,081	-	(140,945)	-	(140,945)	-
Community and economic development	128,695	-	-	-	(128,695)	-	(128,695)	-
Recreation and culture	1,221,131	117,979	174,516	252,000	(676,636)	-	(676,636)	-
Interest and fiscal charges on long-term debt	400,206	-	-	-	(400,206)	-	(400,206)	-
Total governmental activities	<u>21,597,280</u>	<u>5,210,594</u>	<u>1,460,279</u>	<u>252,000</u>	<u>(14,674,407)</u>	<u>-</u>	<u>(14,674,407)</u>	<u>-</u>
Business-type activities								
Sewer	5,776,160	6,335,029	-	572,545	-	1,131,414	1,131,414	-
Water	6,315,866	6,617,023	-	727,942	-	1,029,099	1,029,099	-
Total business-type activities	<u>12,092,026</u>	<u>12,952,052</u>	<u>-</u>	<u>1,300,487</u>	<u>-</u>	<u>2,160,513</u>	<u>2,160,513</u>	<u>-</u>
Total primary government	<u>\$ 33,689,306</u>	<u>\$ 18,162,646</u>	<u>\$ 1,460,279</u>	<u>\$ 1,552,487</u>	<u>(14,674,407)</u>	<u>2,160,513</u>	<u>(12,513,894)</u>	<u>-</u>
<b>Component units</b>								
Downtown Development Authority	\$ 4,369	\$ -	\$ -	\$ -				(4,369)
Economic Development Corporation	170,000	10,000	158,000	-				(2,000)
Total component units	<u>\$ 174,369</u>	<u>\$ 10,000</u>	<u>\$ 158,000</u>	<u>\$ -</u>				<u>(6,369)</u>
General revenues								
Property taxes					20,099,409	-	20,099,409	11,597
State-shared revenue (unrestricted)					3,728,315	-	3,728,315	-
Investment income					719,611	22,946	742,557	40
Gain on sale of capital assets					5,490	-	5,490	-
Miscellaneous					622,703	-	622,703	-
Total general revenues					<u>25,175,528</u>	<u>22,946</u>	<u>25,198,474</u>	<u>11,637</u>
Change in net position					<u>10,501,121</u>	<u>2,183,459</u>	<u>12,684,580</u>	<u>5,268</u>
Net position - beginning of year					44,937,794	54,891,294	99,829,088	(43,203)
Prior period adjustment					-	(458,954)	(458,954)	-
Net position - beginning of year, as restated					<u>44,937,794</u>	<u>54,432,340</u>	<u>99,370,134</u>	<u>(43,203)</u>
Net position - end of year					<u>\$ 55,438,915</u>	<u>\$ 56,615,799</u>	<u>\$ 112,054,714</u>	<u>\$ (37,935)</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2020**

	General	Special Revenue Funds		Debt	Nonmajor Governmental Funds	Total Governmental Funds
		Local Roads	Land Preservation	Service Fund Road Debt		
<b>Assets</b>						
Cash and cash equivalents	\$ 14,229,511	\$ 8,162,736	\$ 4,346,340	\$ 2,500,639	\$ 5,249,953	\$ 34,489,179
Investments	2,641,960	-	2,973,114	-	-	5,615,074
Receivables						
Taxes	7,488,188	-	103,336	2,008,330	1,520,738	11,120,592
Special assessments	187,813	-	-	-	1,160,171	1,347,984
Other, net of allowance	456,017	-	-	-	616	456,633
Due from other units of government	1,527,034	-	-	-	153,979	1,681,013
Due from other funds	3,663	-	-	-	-	3,663
Prepaid items	222,138	416	519	-	1,497	224,570
Advance to component unit	124,500	-	-	-	-	124,500
<b>Total assets</b>	<b>\$ 26,880,824</b>	<b>\$ 8,163,152</b>	<b>\$ 7,423,309</b>	<b>\$ 4,508,969</b>	<b>\$ 8,086,954</b>	<b>\$ 55,063,208</b>
<b>Liabilities</b>						
Accounts payable	\$ 498,648	\$ 589,200	\$ 11	\$ -	\$ 203,525	\$ 1,291,384
Accrued and other liabilities	5,992	-	24	473	6,595	13,084
Due to other funds	-	-	292	-	37,909	38,201
Due to other units of government	330,819	-	-	-	-	330,819
Performance deposits payable	120,813	-	-	-	-	120,813
Unearned revenue	78,539	-	-	-	-	78,539
<b>Total liabilities</b>	<b>1,034,811</b>	<b>589,200</b>	<b>327</b>	<b>473</b>	<b>248,029</b>	<b>1,872,840</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue - state shared revenue	594,191	-	-	-	-	594,191
Unavailable revenue - special assessments	-	-	-	-	519,955	519,955
Unavailable revenue - ambulance charges	28,000	-	-	-	-	28,000
Unavailable revenue - federal grant revenue	932,843	-	-	-	150,000	1,082,843
Unavailable revenue - cable franchise fees	165,349	-	-	-	-	165,349
Property taxes levied for a subsequent period	13,536,160	1,010	189,437	3,624,335	2,747,836	20,098,778
Special assessments levied for a subsequent period	383,709	-	-	-	640,215	1,023,924
<b>Total deferred inflows of resources</b>	<b>15,640,252</b>	<b>1,010</b>	<b>189,437</b>	<b>3,624,335</b>	<b>4,058,006</b>	<b>23,513,040</b>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian  
Governmental Funds  
Balance Sheet  
December 31, 2020**

	General	Special Revenue Funds		Debt	Nonmajor Governmental Funds	Total Governmental Funds
		Local Roads	Land Preservation	Service Fund Road Debt		
<b>Fund Balances</b>						
Non-spendable						
Prepaid items	\$ 222,138	\$ 416	\$ 519	\$ -	\$ 1,497	\$ 224,570
Restricted for						
Land preservation	-	-	7,233,026	-	-	7,233,026
Pedestrian/bike path millage	-	-	-	-	1,495,963	1,495,963
Fire	-	-	-	-	5,084	5,084
Police	-	-	-	-	70,281	70,281
Senior center millage	-	-	-	-	297,204	297,204
Cable TV	-	-	-	-	221,732	221,732
Community needs	-	-	-	-	106,923	106,923
Library	-	-	-	-	13,536	13,536
Grants	-	-	-	-	135,778	135,778
Capital area transportation authority millage	-	-	-	-	9,693	9,693
Local roads	-	1,226,197	-	-	-	1,226,197
Local roads - capital projects	-	6,346,329	-	-	-	6,346,329
Park millage	-	-	-	-	7,858	7,858
Fire station debt service	-	-	-	-	382,777	382,777
Road debt service	-	-	-	884,161	-	884,161
Assigned						
Township improvement	-	-	-	-	1,032,593	1,032,593
Subsequent fiscal year budget	682,875	-	-	-	-	682,875
Unassigned	9,300,748	-	-	-	-	9,300,748
<b>Total fund balances</b>	<b>10,205,761</b>	<b>7,572,942</b>	<b>7,233,545</b>	<b>884,161</b>	<b>3,780,919</b>	<b>29,677,328</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 26,880,824</b>	<b>\$ 8,163,152</b>	<b>\$ 7,423,309</b>	<b>\$ 4,508,969</b>	<b>\$ 8,086,954</b>	<b>\$ 55,063,208</b>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Governmental Funds**  
**Reconciliation of Fund Balances of Governmental Funds**  
**to Net Position of Governmental Activities**  
**December 31, 2020**

<b>Total fund balances for governmental funds</b>	<b>\$ 29,677,328</b>
Total net position for governmental activities in the statement of net position is different because:	
Capital assets not being depreciated used in governmental activities are not financial resources and therefore are not reported in the funds.	35,400,268
Capital assets net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the funds.	20,426,586
Certain receivables are not available to pay for current period expenditures and, therefore are deferred in the funds.	2,390,338
Certain liabilities are not due and payable in the current period and are not reported in the funds.	
Accrued interest	(197,213)
Compensated absences	(839,694)
Deferred outflows (inflows) of resources.	
Deferred outflows of resources resulting from net OPEB liability	132,405
Deferred inflows of resources resulting from net OPEB liability	(2,418,763)
Deferred outflows of resources resulting from net pension liability (asset)	6,009,899
Deferred inflows of resources resulting from net pension liability (asset)	(947,134)
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Bonds payable and other long-term liabilities	(12,266,313)
Net OPEB liability	(18,461)
Net pension asset	44,105
Net pension liability	(25,534,553)
Internal service funds are included as part of governmental activities.	<u>3,580,117</u>
<b>Net position of governmental activities</b>	<b><u>\$ 55,438,915</u></b>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2020**

	General	Special Revenue Funds		Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
		Local Roads	Land Preservation	Road Debt		
<b>Revenues</b>						
Taxes	\$ 13,666,496	\$ 2,868	\$ 595,781	\$ 3,517,018	\$ 2,317,246	\$ 20,099,409
Licenses and permits	1,480,221	-	-	-	-	1,480,221
Federal grants	105,359	-	-	-	6,506	111,865
State shared revenue	3,640,102	-	-	-	-	3,640,102
Other state grants	107,379	-	-	-	83,310	190,689
Local contributions	-	-	-	-	2,000	2,000
Charges for services	3,157,065	-	-	-	186,352	3,343,417
Fines and forfeitures	331,035	-	-	-	15	331,050
Interest income	275,067	130,843	242,693	15,707	48,655	712,965
Other revenue	477,562	-	-	-	471,067	948,629
<b>Total revenues</b>	<b>23,240,286</b>	<b>133,711</b>	<b>838,474</b>	<b>3,532,725</b>	<b>3,115,151</b>	<b>30,860,347</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	8,226,364	-	-	-	-	8,226,364
Public safety	12,722,146	-	-	-	33,894	12,756,040
Public works	129,099	4,636,644	-	-	647,170	5,412,913
Health and welfare	60,889	-	-	-	119,057	179,946
Community and economic development	130,000	-	-	-	-	130,000
Recreation and culture	1,356,178	-	102,133	-	3,220,810	4,679,121
<b>Debt service</b>						
Principal retirement	240,408	-	-	3,050,000	225,000	3,515,408
Interest and fiscal charges	63,860	-	-	481,000	48,405	593,265
<b>Total expenditures</b>	<b>22,928,944</b>	<b>4,636,644</b>	<b>102,133</b>	<b>3,531,000</b>	<b>4,294,336</b>	<b>35,493,057</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>311,342</b>	<b>(4,502,933)</b>	<b>736,341</b>	<b>1,725</b>	<b>(1,179,185)</b>	<b>(4,632,710)</b>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2020**

	General	Special Revenue Funds		Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
		Local Roads	Land Preservation	Road Debt		
<b>Other financing sources (uses)</b>						
Transfers in	\$ -	\$ 250,000	\$ -	\$ -	\$ 100,000	\$ 350,000
Transfers out	(600,000)	-	-	-	-	(600,000)
Total other financing sources and uses	(600,000)	250,000	-	-	100,000	(250,000)
Net change in fund balance	(288,658)	(4,252,933)	736,341	1,725	(1,079,185)	(4,882,710)
Fund balance - beginning of year	10,494,419	11,825,875	6,497,204	882,436	4,860,104	34,560,038
Fund balance - end of year	<u>\$ 10,205,761</u>	<u>\$ 7,572,942</u>	<u>\$ 7,233,545</u>	<u>\$ 884,161</u>	<u>\$ 3,780,919</u>	<u>\$ 29,677,328</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Governmental Funds**  
**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, 2020**

<b>Net change in fund balances - total governmental funds</b>	\$	(4,882,710)
Total change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation expense		(1,838,805)
Capital outlay		10,445,450
Sale of capital assets (net book value)		(41,284)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.		
State-shared revenue		(19,166)
Special assessments		(5,108)
Ambulance charges		2,000
Federal grant revenue		1,082,843
Cable franchise fees		165,349
Expenses are recorded when incurred in the statement of activities.		
Accrued interest		(27,062)
Compensated absences		(73,110)
The statement of net position reports the net pension liability (asset) and deferred outflows of resources and deferred inflows related to the net pension liability (asset) and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.		
Net change in net pension liability (asset)		1,280,001
Net change in the deferred outflow of resources related to the net pension liability (asset)		(1,024,450)
Net change in the deferred inflow of resources related to the net pension liability (asset)		135,304
The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and OPEB expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.		
Net change in net OPEB liability		758,072
Net change in the deferred outflow of resources related to the net OPEB liability		(42,868)
Net change in the deferred inflow of resources related to the net OPEB liability		273,973
Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayments of long-term debt		3,515,408
Amortization of premiums		220,121
Internal service funds are also included as governmental activities		577,163
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>10,501,121</b>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Net Position**  
**December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 4,192,482	\$ 4,126,032	\$ 8,318,514	\$ 1,841,789
Receivables				
Customers	1,119,688	1,296,471	2,416,159	-
Due from other funds	28,670	7,025	35,695	-
Inventories	217,192	-	217,192	-
Prepaid items	31,134	282,271	313,405	6,308
Total current assets	<u>5,589,166</u>	<u>5,711,799</u>	<u>11,300,965</u>	<u>1,848,097</u>
Noncurrent assets				
Investment in joint venture	5,910,078	-	5,910,078	-
Capital assets, net of accumulated depreciation	18,875,252	48,044,425	66,919,677	1,831,586
Capital assets not being depreciated	181,530	187,973	369,503	-
Total noncurrent assets	<u>24,966,860</u>	<u>48,232,398</u>	<u>73,199,258</u>	<u>1,831,586</u>
Total assets	<u>30,556,026</u>	<u>53,944,197</u>	<u>84,500,223</u>	<u>3,679,683</u>
<b>Deferred Outflows of Resources</b>				
Deferred amount related to net pension liability	<u>107,392</u>	<u>73,477</u>	<u>180,869</u>	<u>22,897</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Net Position**  
**December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Liabilities</b>				
Current liabilities				
Accounts payable	\$ 13,633	\$ 113,474	\$ 127,107	\$ 16,243
Accrued and other liabilities	-	155,992	155,992	-
Due to other funds	238	375	613	544
Performance bonds and other deposits payable	-	115,903	115,903	-
Current portion of noncurrent liabilities	<u>10,744</u>	<u>1,316,465</u>	<u>1,327,209</u>	<u>1,218</u>
Total current liabilities	<u>24,615</u>	<u>1,702,209</u>	<u>1,726,824</u>	<u>18,005</u>
Noncurrent liabilities				
Net pension liability	456,279	312,172	768,451	97,283
Long-term debt net of current portion	<u>48,947</u>	<u>25,508,198</u>	<u>25,557,145</u>	<u>5,547</u>
Total noncurrent liabilities	<u>505,226</u>	<u>25,820,370</u>	<u>26,325,596</u>	<u>102,830</u>
Total liabilities	<u>529,841</u>	<u>27,522,579</u>	<u>28,052,420</u>	<u>120,835</u>
<b>Deferred Inflows of Resources</b>				
Deferred amount related to net pension liability	<u>7,640</u>	<u>5,233</u>	<u>12,873</u>	<u>1,628</u>
<b>Net Position</b>				
Net investment in capital assets	19,056,782	21,448,237	40,505,019	1,831,586
Unrestricted	<u>11,069,155</u>	<u>5,041,625</u>	<u>16,110,780</u>	<u>1,748,531</u>
Total net position	<u>\$ 30,125,937</u>	<u>\$ 26,489,862</u>	<u>\$ 56,615,799</u>	<u>\$ 3,580,117</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**For the Year Ended December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Operating revenue</b>				
Sale of water	\$ 5,686,617	\$ -	\$ 5,686,617	\$ -
Sewage disposal charges	-	5,896,448	5,896,448	-
Charges for services	463,286	437,161	900,447	1,250,320
Other revenue	43,014	1,420	44,434	-
	<u>6,192,917</u>	<u>6,335,029</u>	<u>12,527,946</u>	<u>1,250,320</u>
Total operating revenue				
<b>Operating expenses</b>				
Cost of water purchases	3,281,127	-	3,281,127	-
Cost of sewage treatment	-	2,310,561	2,310,561	-
Operation and maintenance	490,600	405,916	896,516	393,158
General administrative	603,592	559,339	1,162,931	107,617
Personnel services	1,036,693	698,287	1,734,980	-
Depreciation	754,559	1,171,003	1,925,562	434,518
	<u>6,166,571</u>	<u>5,145,106</u>	<u>11,311,677</u>	<u>935,293</u>
Total operating expenses				
Operating income	<u>26,346</u>	<u>1,189,923</u>	<u>1,216,269</u>	<u>315,027</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**For the Year Ended December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Nonoperating revenue (expenses)</b>				
Investment income	\$ 15,218	\$ 7,728	\$ 22,946	\$ 6,646
Change in value of joint venture	424,106	-	424,106	-
Gain (loss) on sale of assets	(149,295)	(121,586)	(270,881)	5,490
Interest expense	-	(509,468)	(509,468)	-
	<u>290,029</u>	<u>(623,326)</u>	<u>(333,297)</u>	<u>12,136</u>
Total nonoperating revenues (expenses)				
Income before contributions and transfers	316,375	566,597	882,972	327,163
Capital contributions - local	727,942	572,545	1,300,487	-
Transfers in	-	-	-	250,000
	<u>1,044,317</u>	<u>1,139,142</u>	<u>2,183,459</u>	<u>577,163</u>
Change in net position				
Net position - beginning of year	29,540,574	25,350,720	54,891,294	3,002,954
Prior period adjustment	(458,954)	-	(458,954)	-
Net position - beginning of year (restated)	<u>29,081,620</u>	<u>25,350,720</u>	<u>54,432,340</u>	<u>3,002,954</u>
Net position - end of year	<u>\$ 30,125,937</u>	<u>\$ 26,489,862</u>	<u>\$ 56,615,799</u>	<u>\$ 3,580,117</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 6,115,358	\$ 6,195,602	\$ 12,310,960	\$ -
Receipts from interfund users	-	-	-	1,250,320
Payments to suppliers	(4,442,232)	(3,208,304)	(7,650,536)	(479,812)
Payments to employees	(1,002,683)	(678,134)	(1,680,817)	(192,046)
Other receipts	43,014	1,420	44,434	-
Net cash provided by operating activities	<u>713,457</u>	<u>2,310,584</u>	<u>3,024,041</u>	<u>578,462</u>
<b>Cash flows from noncapital financing activities</b>				
Transfer from other funds	-	-	-	250,000
<b>Cash flows from capital and related financing activities</b>				
Proceeds from capital debt	-	10,080,201	10,080,201	-
Purchases/construction of capital assets	(655,057)	(10,282,740)	(10,937,797)	(346,236)
Principal and interest paid on long-term debt	-	(1,092,358)	(1,092,358)	-
Proceeds from sale of capital assets	-	-	-	5,490
Net cash used by capital and related financing activities	<u>(655,057)</u>	<u>(1,294,897)</u>	<u>(1,949,954)</u>	<u>(340,746)</u>
<b>Cash flows from investing activities</b>				
Interest received	<u>15,218</u>	<u>7,728</u>	<u>22,946</u>	<u>6,646</u>
Change in cash and cash equivalents	73,618	1,023,415	1,097,033	494,362
Cash and cash equivalents - beginning of year	<u>4,118,864</u>	<u>3,102,617</u>	<u>7,221,481</u>	<u>1,347,427</u>
Cash and cash equivalents - end of year	<u>\$ 4,192,482</u>	<u>\$ 4,126,032</u>	<u>\$ 8,318,514</u>	<u>\$ 1,841,789</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Proprietary Funds**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2020**

	Enterprise Funds			Internal Service Fund
	Water	Sewer	Total	Motor Pool
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income	\$ 26,346	\$ 1,189,923	\$ 1,216,269	\$ 315,027
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization expense	754,559	1,171,003	1,925,562	434,518
Changes in assets and liabilities				
Receivables (net)	(34,545)	(95,007)	(129,552)	-
Due from other funds	15,439	4,341	19,780	-
Prepaid items	(42,876)	(27,081)	(69,957)	(7,373)
Deferred outflows of resources	7,710	9,775	17,485	33,848
Accounts payable	(38,461)	90,782	52,321	(76,741)
Accrued and other liabilities	-	7,983	7,983	-
Due to other funds	(1,015)	(530)	(1,545)	(2,540)
Performance bonds and other deposits payable	-	(43,000)	(43,000)	-
Deferred inflows of resources	(4,343)	(3,440)	(7,783)	(4,279)
Net pension liability	24,249	(299)	23,950	(115,706)
Compensated absences	6,394	6,134	12,528	1,708
	<u>\$ 713,457</u>	<u>\$ 2,310,584</u>	<u>\$ 3,024,041</u>	<u>\$ 578,462</u>
<b>Net cash provided by operating activities</b>				
<b>Noncash Capital Financing Activities</b>				
Capital assets acquired through contributions from taxpayers	<u>\$ 727,942</u>	<u>\$ 572,545</u>	<u>\$ 1,300,487</u>	<u>\$ -</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**December 31, 2020**

	Pension and Other Employee Benefit Trust Funds	Custodial Fund <u>Tax Collection Fund</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 197,646	\$ 13,660,320
Investments		
Stocks	305,954	-
Mutual funds	11,637,611	-
Receivables		
Accrued interest	<u>3,295</u>	<u>-</u>
Total assets	<u>12,144,506</u>	<u>13,660,320</u>
<b>Liabilities</b>		
Accounts payable	-	10,657
Due to other units of government	<u>-</u>	<u>13,649,663</u>
Total liabilities	<u>-</u>	<u>13,660,320</u>
<b>Net Position</b>		
Restricted		
Pension benefits	5,182,419	-
Other postemployment benefits	<u>6,962,087</u>	<u>-</u>
Total net position	<u>\$ 12,144,506</u>	<u>\$ -</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended December 31, 2020**

	Pension and Other Employee Benefit Trust Funds	Custodial Fund <u>Tax Collection Fund</u>
<b>Additions</b>		
Contributions		
Employer	\$ 650,018	\$ -
Investment earnings		
Interest and dividends	174,875	-
Change in fair value	1,101,264	-
Investment expenses	(18,444)	-
Net investment income	1,257,695	-
Property tax collections for other governments	-	88,177,456
Other miscellaneous income	154	-
Total additions	1,907,867	88,177,456
<b>Deductions</b>		
Benefits	538,366	-
Other deductions	51,647	-
Payments of property tax to other governments	-	88,177,456
Total deductions	590,013	88,177,456
Change in net position	1,317,854	-
Net position - beginning of year	10,826,652	-
Net position - end of year	\$ 12,144,506	\$ -

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Component Units**  
**Statement of Net Position**  
**December 31, 2020**

	Downtown Development Authority	Economic Development Corporation	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 41,924	\$ 45,472	\$ 87,396
Receivables			
Taxes	4,664	-	4,664
Total assets	<u>46,588</u>	<u>45,472</u>	<u>92,060</u>
<b>Liabilities</b>			
Accrued and other liabilities	934	-	934
Advance due to primary government	124,500	-	124,500
Total liabilities	<u>125,434</u>	<u>-</u>	<u>125,434</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for subsequent period	4,561	-	4,561
<b>Net Position</b>			
Unrestricted (deficit)	<u>\$ (83,407)</u>	<u>\$ 45,472</u>	<u>\$ (37,935)</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian  
Component Units  
Statement of Activities  
For the Year Ended December 31, 2020**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Downtown Development Authority	Economic Development Corporation	Total
<b>Functions/Programs</b>							
Downtown Development Authority							
Community and economic development	\$ 634	\$ -	\$ -	\$ -	\$ (634)	\$ -	\$ (634)
Interest and fiscal charges on long-term debt	<u>3,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,735)</u>	<u>-</u>	<u>(3,735)</u>
Total Downtown Development Authority	4,369	-	-	-	(4,369)	-	(4,369)
Economic Development Corporation	<u>170,000</u>	<u>10,000</u>	<u>158,000</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>(2,000)</u>
Total component units	<u>\$ 174,369</u>	<u>\$ 10,000</u>	<u>\$ 158,000</u>	<u>\$ -</u>	<u>(4,369)</u>	<u>(2,000)</u>	<u>(6,369)</u>
General revenues							
Property taxes					11,597	-	11,597
Investment income					<u>5</u>	<u>35</u>	<u>40</u>
Total general revenues					<u>11,602</u>	<u>35</u>	<u>11,637</u>
Change in net position					7,233	(1,965)	5,268
Net position - beginning of year					<u>(90,640)</u>	<u>47,437</u>	<u>(43,203)</u>
Net position - end of year					<u>\$ (83,407)</u>	<u>\$ 45,472</u>	<u>\$ (37,935)</u>

See Accompanying Notes to the Financial Statements

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Note 1 - Summary of Significant Accounting Policies**

The accounting policies of the Charter Township of Meridian, Ingham County, Michigan (Township) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Charter Township of Meridian, Ingham County, Michigan:

**Reporting entity**

The Charter Township of Meridian, Ingham County, Michigan is governed by an elected seven-member board. The accompanying financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the Township (see discussion below for description).

Discretely Presented Component Units – The following component units are reported within the component unit column in the combined financial statements. They are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the Township.

*Downtown Development Authority* – The Downtown Development Authority (DDA) of Okemos was created to halt property value deterioration and increase property tax valuation where possible in its business district, to eliminate the causes of such deterioration, and to promote economic growth in and surrounding the DDA. The DDA's governing body includes the Township supervisor and members who are appointed by the Township supervisor and approved by the Township board. In addition, the DDA's budget is subject to approval by the Township board. The DDA does not issue separate financial statements.

*Economic Development Corporation* – The Economic Development Corporation was created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving, or expanding within the Township, so as to provide needed services and facilities of such enterprises to the residents of the Township. The Township board approves the individuals appointed to the Economic Development Corporation's governing body by the Township supervisor and can impose its will. The Economic Development Corporation's financial report can be obtained at the Township clerk's office.

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

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

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

**Measurement focus, basis of accounting, and financial statement presentation**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. The following major revenue sources meet the availability criterion: 2019 property taxes, portions of state-shared revenue, and interest associated with the current fiscal period.

Conversely, 2020 property taxes, portions of state-shared revenue, certain grants and contracts, and special assessments do not meet the availability criterion because they were not received within the 45 day period of availability or they are levied to support the following year's operations. Receivables have been recorded for these, along with deferred inflows of resources.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 and internal service fund's principal ongoing operations. The principal operating revenues of the Townships proprietary funds relates to charges to customers for sales and services. The Township also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Fund Accounting**

The Township accounts for its various activities in several different funds, in order to demonstrate accountability for how we have spent certain resources - separate funds allow us to show the particular expenditures for which specific revenues were used. The various funds are aggregated into three broad fund types:

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, and capital project funds. The Township reports the following funds as “major” governmental funds:

General Fund – The General Fund contains the records of the ordinary activities of the Township that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

Local Roads Fund – The Local Roads Fund is used to account for tax revenue that supports local road maintenance.

Land Preservation Funds – The Land Preservation funds are used to account for tax revenue which will be used to purchase land and/or an interest in land for the permanent preservation of open green spaces and natural features throughout the Township.

Road Debt Service Fund – This fund is used to account for tax revenue and debt service related to the 2019 bond issuance for road improvements.

Proprietary funds include enterprise funds, (which provide goods or services to users in exchange for charges or fees) and the internal service fund (which provide goods or services to other funds of the Township). The Township reports the following funds as “major” enterprise funds:

Water Fund – The Water Fund is used to account for the provision of water services to the residents of the Township. Activities of the fund include administration, operating, maintenance, and billing and collection activities.

Sewer Fund – The Sewer Fund is used to account for the provision of sewer services to the residents of the Township. Activities of the fund include administration, operating, maintenance, and billing and collection activities.

The Township reports the following fund as an internal service fund:

Motor Pool Fund – The Motor Pool Fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the Township, or to other governments, primarily on a cost-reimbursement basis.

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts will not be used to operate our Township’s programs. Activities that are reported as fiduciary include:

Pension and Other Employee Benefit Trust Funds – The Pension Trust Fund accounts for the assets of the Township employees’ pension plan. The Employer Funded Retiree Health Insurance Fund accounts for the assets and expenses of the Township retirees’ other postemployment benefits (OPEB).

Tax Collection Fund – The Tax Collection Fund accounts for property tax and other deposits collected on behalf of other units and individuals.

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

**Property Tax Revenue**

Property taxes are assessed as of December 31. The related property taxes are billed and become a lien on December 1 of the following

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

year and are due on February 14 with the final collection date of February 28 before they are added to the county tax rolls.

Property taxes billed during the month of December will be used to finance the following year's operations. As such, these taxes are recorded as deferred inflows in each respective fund as of December 31. The 2019 taxable valuation of the Township totaled approximately \$1.82 billion, on which ad valorem taxes consisted of the following mills, and resulted in the following revenue, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Purpose	Mills Levied	Ad Valorem Taxes Levied Raised (in millions)
Township operating	4.1670	\$ 7.58
Streets debt	1.9429	3.53
Police protection	0.6030	1.10
Fire protection	0.6353	1.16
Police and fire protection	1.4804	2.69
Community services	0.1487	0.27
Bike path	0.3316	0.60
Park & recreation	0.6612	1.20
Land preservation	0.3273	0.60
Fire station debt	0.2000	0.36

**Assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position or equity**

**Cash and cash equivalents** – Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

**Investments** – Investments are stated at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Real estate assets are reported at fair value utilizing an income approach to valuation. Independent appraisals are obtained to determine the fair value of real estate

assets. Pooled investment income is generally allocated to each fund using a weighted average balance for the principal.

**Receivables and payables** – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.” All trade and property tax receivables are shown net of an allowance for uncollectible amounts of \$18,000.

**Inventories and prepaid items** – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed. Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Township follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

**Capital assets** – Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g. bike paths and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation, unless received in a service concession arrangement which would require acquisition value to be used rather than fair value.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

Capital assets are depreciated using the straight-line method over the following useful lives:

Water and sewer mains	15 to 50 years
Drainage flow rights	50 years
Buildings, additions and improvements	10 to 40 years
Vehicles	5 to 10 years
Furniture and equipment	5 to 10 years
Machinery and equipment	5 to 10 years
Other tools and equipment	5 to 20 years
Roads and improvements	5 to 20 years

Deferred outflows 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 or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has deferred outflows of resources related to the defined benefit pension and OPEB plans, made up of employer contributions made subsequent to the measurement date, the variance between the plan's actual investment earnings compared to the plan's assumed investment earnings, changes in assumptions, and experience differences.

Compensated absences (vacation and sick leave) – It is the Township's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. The government-wide and proprietary fund statements accrue all vacation and personal pay as it is earned, and sick pay as it is used or vested (whichever is earlier). A liability for these amounts is reported in governmental funds as it comes due for payment (when the time is taken off or the employee is terminated).

Long-term obligations – In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the

applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pension – The Township offers a defined benefit pension plan to its employees. The Township receives an actuarial valuation to compute the annual required contribution (ARC) necessary to fund the obligation over the remaining amortization period. In the governmental funds, pension costs are recognized as contributions are made. For the government-wide statements and proprietary funds, the Township records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Township's pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General Fund, Sewer Fund, Water Fund and Motor Pool Fund are primarily responsible for liquidating the pension liability.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

Other Postemployment Benefit (OPEB) Costs – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The General Fund is primarily responsible for liquidating the OPEB liability.

Deferred inflows of resources – 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 or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has several types of items that qualify for reporting in this category. The governmental funds report unavailable revenues, which arise only under the modified accrual basis of accounting, from receivables related to special assessments, state-shared revenue, and certain other revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources are reported in the government-wide and governmental fund financial statements for property taxes and special assessments levied during the year that were intended to finance future periods. The Township has deferred inflows of resources related to the defined benefit pension and OPEB plans, consisting of the variance between the plan’s actual investment earnings compared to the plan’s assumed investment earnings and differences between projected and actual experience, changes in assumptions and experience differences. The

component units also report deferred inflows of resources for property taxes levied for a subsequent period.

Fund Equity – In the fund financial statements, governmental funds report fund balance in the following categories:

Nonspendable – Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

Committed – Amounts that have been formally set aside by the Township board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Township Board.

Assigned – Intent to spend resources on specific purposes expressed by the governing body or the Township Manager, who is authorized by resolution approved by the governing body to make assignments.

Unassigned – Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Township’s policy is to consider restricted funds spent first.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the Township's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

**Adoption of New Accounting Standards**

Statement No. 84, *Fiduciary Activities* improves the guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The focus of the criteria includes the following: (1) is the government controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally will report fiduciary activities that are not held in a trust or similar arrangement that meets specific criteria.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB)

plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**Upcoming Accounting and Reporting Changes**

Statement No. 87, *Leases* increases the usefulness of the Township's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the Township's leasing activities. The requirements of this Statement are effective for the fiscal year ending December 31, 2022.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. It requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reporting in a business-type activity or enterprise fund. Interest cost incurred before the end of a construction period should

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

be recognized as an expenditure for financial statements prepared using the current financial resources measurement. The requirements of this Statement are effective for the fiscal year ending December 31, 2021.

Statement No. 91, *Conduit Debt Obligations* provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This statement is effective for the year ending December 31, 2022.

Statement No. 93, *Replacement of Interbank Offered Rates* establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. This statement is effective for the year ending December 31, 2022.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a

service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This statement is effective for the year ending December 31, 2023.

Statement No. 96, *Subscription-Based Information Technology Arrangements*, is based on the standards established in Statement No. 87 *Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. This statement is effective for the year ending December 31, 2023.

The Township is evaluating the impact that the above GASBs will have on its financial reporting.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**Note 2 - Stewardship, Compliance, and Accountability**

**State Construction Code Act**

The Township oversees building construction, in accordance with the State's 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 the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Current year permit revenue	\$	693,249
Related expenses:		
Direct costs	\$	(548,879)
Estimated indirect costs		<u>(100,147)</u>
		<u>(649,026)</u>
Current year surplus		44,223
Cumulative shortfall - beginning of year		<u>(6,801,566)</u>
Cumulative shortfall - end of year		<u><u>\$ (6,757,343)</u></u>

**Deficit**

The Downtown Development Authority, a component unit, has deficit net position of \$83,407. A deficit elimination plan is not required.

**Note 3 - Deposits and Investments**

At year end the Township's deposits and investments were reported in the financial statements in the following categories:

	Cash and Cash Equivalents	Investments	Total
Governmental activities	\$ 36,330,968	\$ 5,615,074	\$ 41,946,042
Business-type activities	<u>8,318,514</u>	<u>-</u>	<u>8,318,514</u>
Total	44,649,482	5,615,074	50,264,556
Fiduciary funds	13,857,966	11,943,565	25,801,531
Component units	<u>87,396</u>	<u>-</u>	<u>87,396</u>
Total	<u>\$ 58,594,844</u>	<u>\$ 17,558,639</u>	<u>\$ 76,153,483</u>

The breakdown between deposits and investments is as follows:

	Primary Government	Fiduciary Funds	Component Unit	Total
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 38,954,701	\$ 13,857,966	\$ 87,396	\$ 52,900,063
Investments in securities, mutual funds and similar vehicles	11,308,305	11,943,565	-	23,251,870
Petty cash and cash on hand	<u>1,550</u>	<u>-</u>	<u>-</u>	<u>1,550</u>
	<u>\$ 50,264,556</u>	<u>\$ 25,801,531</u>	<u>\$ 87,396</u>	<u>\$ 76,153,483</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. A local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; banker's acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan. To the extent that cash from various funds has been pooled in an investment, related investment income is allocated to each fund based on relative participation in the pool, except that the agency fund's investment earnings are allocated to the General Fund.

The Township has designated 11 banks for the deposit of its funds. The investment policy adopted by the Township board in accordance with Public Act 196 of 1997 has authorized investments as allowed under state statutory authority as listed above.

The Township's investments include the Cooperative Liquid Assets Securities System – Michigan (CLASS), which is a Michigan public sector joint investment program that is subject to oversight by the program's board of trustees. The Township's investment in this pool is recorded at cost, which approximates fair value.

The Township's cash and investments are subject to several types of risk, which are examined in more detail as follows:

*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 to it. The Township does not have a deposit policy for custodial credit risk. At year-end, the Township's bank balance was

\$58,121,322 and \$56,344,241 of that amount was exposed to custodial credit risk because it was uninsured and uncollateralized. All bank deposits of the component units were insured and collateralized by federal depository insurance at year end. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

*Interest rate risk* – Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Township's investment policy does restrict certain investment maturities, other than commercial paper which can only be purchased with a maximum 270-day maturity.

At year end, the average maturities of investments are as follows:

Investment	Fair Value	Less than One Year	1 to 5 Years	6 to 10 Years	More than 10 Years
<b>Primary Government</b>					
U.S. agency securities	\$ 5,615,074	\$ -	\$ 4,127,615	\$ 407,639	\$ 1,079,820
Money market mutual funds	<u>5,693,231</u>	5,693,231	N/A	N/A	N/A
	<u>11,308,305</u>				
<b>Fiduciary Funds</b>					
Stocks	305,954	N/A	N/A	N/A	N/A
Mutual funds	<u>11,637,611</u>	N/A	N/A	N/A	N/A
	<u>11,943,565</u>				
	<u>\$ 23,251,870</u>				

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

*Credit risk* – State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities (other than U.S. government) are as follows:

Investment	Fair Value	Rating	Rating Organization
<b>Primary Government</b>			
U.S. agency securities	\$ 5,207,435	Aaa	Moody's
Money market mutual funds	5,693,231	AAAm	S&P
Certificates of deposit	407,639	Not rated	Not rated
	11,308,305		
<b>Fiduciary Funds</b>			
Stocks	305,954	Not rated	Not rated
Mutual funds	11,637,611	Not rated	Not rated
	11,943,565		
	\$ 23,251,870		

*Concentration of credit risk:*

Government-wide

It is the policy of the Township to invest its funds in a manner which will ensure the preservation of principal and provide the highest investment return with the maximum security while meeting the daily cash flow needs of the Township and complying with all state statutes governing the investment of public funds.

More than 5% of the Township's government-wide investments are in:

Federal National Mortgage	\$5,615,074
Michigan Class	5,711,573

These investments are 100% of the Township's primary government investments.

Pension and Similar Trust Funds

Pension and similar trust funds are authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

More than 5% of the Township's pension and similar trust funds' investments are in:

Vantagepoint Model Portfolio Conservative Growth Fund	\$ 6,962,087
Western Asset Intermediate Bond Fund	1,322,581
Alger Small Cap Focus	279,324
Artisan Mid Cap Fund	495,328
Ishares S&P 500 Index Fund	1,438,295
Federated Hermes International	723,368

These investments are 94% of the Township's total fiduciary investments.

**Note 4 - Fair Value Measurements**

The Township categorizes its fair value measurements 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; and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Township's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Debt securities are valued by the Township's investment custodian using independent pricing services based on the type of asset. The pricing services may use valuation models or matrix pricing, which consider: (a) benchmark yields, (b) reported trades, (c) broker/dealer quotes, (d) benchmark securities, (e) bids or offers, and (f) reference data. The Township's level 2 investments as noted in the table below are valued using significant other observable inputs of the underlying securities.

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

Investment	Balance at December 31, 2020	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Primary Government</b>				
U.S. agency securities				
Residential mortgage backed securities	\$ 5,207,435	\$ -	\$ 5,207,435	\$ -
Certificates of deposit	407,639	407,639	-	-
	<u>5,615,074</u>	<u>407,639</u>	<u>5,207,435</u>	<u>-</u>
<b>Fiduciary Funds</b>				
Common and preferred stock	305,954	305,954	-	-
Mutual funds	11,637,611	11,637,611	-	-
	<u>11,943,565</u>	<u>11,943,565</u>	<u>-</u>	<u>-</u>
	17,558,639	\$ 12,351,204	\$ 5,207,435	\$ -
<b>Investments carried at net asset value</b>				
Michigan CLASS government investment pool	5,693,231			
Total investments	<u>\$ 23,251,870</u>			

**Investments in Entities that Calculate Net Asset Value per Share**

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

At year end, the net asset value of the Township's investment in Michigan CLASS was \$5,693,231. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies. It has a rating of AAA from Standard and Poor's with a weighted average maturity of 54 days.

**Note 5 - Receivables**

The only receivables not expected to be collected within one year are as follows:

	Due After One Year	Fund
<b>Primary government</b>		
Special assessments	<u>\$ 640,215</u>	Nonmajor governmental funds

**Note 6 - Unearned Revenue**

Unearned revenue is reported in connection with resources that have been received but not yet earned. At the end of the current fiscal year, unearned revenue is as follows:

<b>Primary government</b>	
Charges for services	<u>\$ 78,539</u>

**Note 7 - Capital Assets**

Capital assets activity of the primary government for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land and land improvements	\$ 33,987,221	\$ 777,371	\$ 29,400	\$ 34,735,192
Construction in progress	<u>500,548</u>	<u>665,076</u>	<u>500,548</u>	<u>665,076</u>
Total capital assets not being depreciated	<u>34,487,769</u>	<u>1,442,447</u>	<u>529,948</u>	<u>35,400,268</u>
Capital assets being depreciated				
Local roads	7,340,641	4,273,396	-	11,614,037
Buildings, additions and improvements	12,968,490	5,011,330	21,925	17,957,895
Furniture and equipment	8,568,872	218,825	7,133,890	1,653,807
Drainage flow rights	<u>4,992,489</u>	<u>-</u>	<u>-</u>	<u>4,992,489</u>
Total capital assets being depreciated	<u>33,870,492</u>	<u>9,503,551</u>	<u>7,155,815</u>	<u>36,218,228</u>
Less accumulated depreciation for				
Local roads	5,805,949	955,109	-	6,761,058
Buildings, additions and improvements	6,077,268	594,772	14,031	6,658,009
Furniture and equipment	7,995,603	188,466	7,129,900	1,054,169
Drainage flow rights	<u>1,217,948</u>	<u>100,458</u>	<u>-</u>	<u>1,318,406</u>
Total accumulated depreciation	<u>21,096,768</u>	<u>1,838,805</u>	<u>7,143,931</u>	<u>15,791,642</u>
Net capital assets being depreciated	<u>12,773,724</u>	<u>7,664,746</u>	<u>11,884</u>	<u>20,426,586</u>
Capital assets, net	<u>\$ 47,261,493</u>	<u>\$ 9,107,193</u>	<u>\$ 541,832</u>	<u>\$ 55,826,854</u>
<b>Internal Service Fund:</b>				
Capital assets being depreciated				
Machinery and equipment	\$ 284,771	\$ 27,419	\$ -	\$ 312,190
Vehicles	<u>5,273,868</u>	<u>318,817</u>	<u>43,186</u>	<u>5,549,499</u>
Total capital assets being depreciated	<u>5,558,639</u>	<u>346,236</u>	<u>43,186</u>	<u>5,861,689</u>
Less accumulated depreciation for				
Machinery and equipment	223,767	14,432	-	238,199
Vehicles	<u>3,415,004</u>	<u>420,086</u>	<u>43,186</u>	<u>3,791,904</u>
Total accumulated depreciation	<u>3,638,771</u>	<u>434,518</u>	<u>43,186</u>	<u>4,030,103</u>
Net capital assets being depreciated	<u>1,919,868</u>	<u>(88,282)</u>	<u>-</u>	<u>1,831,586</u>
Capital assets, net	<u>\$ 1,919,868</u>	<u>\$ (88,282)</u>	<u>\$ -</u>	<u>\$ 1,831,586</u>
Governmental capital assets not being depreciated	\$ 34,487,769	\$ 1,442,447	\$ 529,948	\$ 35,400,268
Net governmental capital assets being depreciated	<u>14,693,592</u>	<u>7,576,464</u>	<u>11,884</u>	<u>22,258,172</u>
Net governmental activities capital assets	<u>\$ 49,181,361</u>	<u>\$ 9,018,911</u>	<u>\$ 541,832</u>	<u>\$ 57,658,440</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities</b>				
Capital assets not being depreciated				
Land	\$ 363,060	\$ -	\$ -	\$ 363,060
Construction in progress	31,200	6,443	31,200	6,443
Total capital assets not being depreciated	<u>394,260</u>	<u>6,443</u>	<u>31,200</u>	<u>369,503</u>
Capital assets being depreciated				
Buildings and improvements	4,086,251	-	729,514	3,356,737
Other tools and equipment	3,711,422	202,996	21,926	3,892,492
Water and sewer mains	70,804,863	1,979,846	192,992	72,591,717
Participation in East Lansing Sewage System	<u>20,177,412</u>	<u>10,080,199</u>	<u>-</u>	<u>30,257,611</u>
Total capital assets being depreciated	<u>98,779,948</u>	<u>12,263,041</u>	<u>944,432</u>	<u>110,098,557</u>
Less accumulated depreciation for				
Buildings and improvements	3,730,914	21,711	486,342	3,266,283
Other tools and equipment	2,847,169	113,102	21,926	2,938,345
Water and sewer mains	34,018,381	1,286,399	165,283	35,139,497
Participation in East Lansing Sewage System	<u>1,330,405</u>	<u>504,350</u>	<u>-</u>	<u>1,834,755</u>
Total accumulated depreciation	<u>41,926,869</u>	<u>1,925,562</u>	<u>673,551</u>	<u>43,178,880</u>
Net capital assets being depreciated	<u>56,853,079</u>	<u>10,337,479</u>	<u>270,881</u>	<u>66,919,677</u>
Business-type capital assets, net	<u>\$ 57,247,339</u>	<u>\$ 10,343,922</u>	<u>\$ 302,081</u>	<u>\$ 67,289,180</u>

Depreciation expense was charged to programs of the Township as follows:

**Governmental activities**

General government	\$ 315,439
Public safety	267,607
Public works	1,055,567
Health and welfare	15,852
Recreation and culture	<u>184,340</u>
	1,838,805

Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets

Total governmental activities	<u>434,518</u>
	<u>2,273,323</u>

**Business-type activities**

Water	754,559
Sewer	<u>1,171,003</u>
Total business-type activities	<u>1,925,562</u>

Total primary government	<u>\$ 4,198,885</u>
--------------------------	---------------------

**Construction Commitments**

The Township entered into a contract to replace the HVAC system at the Municipal Building for \$2,149,472. As of December 31, 2020, \$175,149 remained outstanding on the contract.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**Note 8 - Interfund Receivables, Payables, and Transfers**

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
<b>Due from/to other funds</b>		
General fund	Land preservation fund	\$ 292
General fund	Nonmajor governmental funds	2,214
General fund	Sewer fund	375
General fund	Water fund	238
General fund	Motor pool fund	544
Sewer fund	Nonmajor governmental funds	7,025
Water fund	Nonmajor governmental funds	28,670
		<u>\$ 39,358</u>

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

**Advances due to/from primary government and component units**

General fund	Downtown Development Authority	<u>\$ 124,500</u>
--------------	--------------------------------	-------------------

The advance from General Fund to the Downtown Development Authority, a component unit, was made to assist in financing the acquisition and installation of twenty-five historic LED lighting fixtures and poles in downtown Okemos. The repayment terms of the advance include annual installments of \$24,500 to \$25,000, plus interest payable at 3% through 2027.

The details for interfund transfers are as follows:

Funds Transferred From	Funds Transferred To	Amount
General fund	Local roads fund (1)	\$ 250,000
General fund	Motor pool fund (2)	250,000
General fund	Nonmajor governmental funds (3)	100,000
		<u>\$ 600,000</u>

(1) To support local roads.

(2) To support purchase of public safety vehicles.

(3) To support Meridian Cares and provide additional funding to the Parks fund.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**Note 9 - Long-Term Debt**

The Township issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Township. Compensated absences are typically satisfied by the general fund, internal service fund, water fund and sewer fund.

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities</b>									
Bonds and notes payable									
General obligation bonds									
Fire Station Construction Bond	\$ 3,500,000	2028	1.85% - 2.80%	\$230,000 - \$270,000	\$ 2,210,000	\$ -	\$ 225,000	\$ 1,985,000	\$ 230,000
Road Construction Bond	11,100,000	2023	5.00%	\$1,525,000 - \$3,360,000	11,100,000	-	3,050,000	8,050,000	3,165,000
Special assessment obligations									
Towar Gardens	3,485,000	2026	4.98%	\$187,320	1,311,240	-	187,320	1,123,920	187,320
Towar Snell	965,000	2026	5.40%	\$25,125	175,875	-	25,125	150,750	25,125
Briarwood	211,500	2026	5.33%	\$10,575	74,025	-	10,575	63,450	10,575
Kinawa	190,000	2032	4.19%	\$10,000	130,000	-	10,000	120,000	10,000
Ember Oaks	35,800	2033	5.25%	\$1,790	25,060	-	1,790	23,270	1,790
Smith Consolidated	111,953	2036	3.22%	\$5,592-\$5,598	95,160	-	5,598	89,562	5,598
Total					15,121,360	-	3,515,408	11,605,952	3,635,408
Less deferred amounts									
For issuance premiums					880,482	-	220,121	660,361	-
Total					16,001,842	-	3,735,529	12,266,313	3,635,408
Compensated absences									
Internal service fund obligations					766,584	684,384	611,274	839,694	151,145
Compensated absences					5,057	7,755	6,047	6,765	1,218
Total governmental activities					<u>\$ 16,773,483</u>	<u>\$ 692,139</u>	<u>\$ 4,352,850</u>	<u>\$ 13,112,772</u>	<u>\$ 3,787,771</u>
<b>Business-type activities</b>									
Bonds and notes payable									
Other governmental obligations									
2013 SRF Wastewater Optimization Bonds	\$ 681,738	2033	2.00%	\$31,772-\$41,410	\$ 504,547	\$ -	\$ 31,771	\$ 472,776	\$ 31,772
2015 SRF Wastewater Optimization Bonds	4,999,500	2036	2.50%	\$216,645-\$313,297	4,399,558	-	211,646	4,187,912	216,645
2017 SRF Wastewater Optimization Bonds	5,632,185	2038	2.50%	\$395,537-\$587,421	7,591,008	1,068,962	385,730	8,274,240	395,537
2019 SRF Wastewater Optimization Bonds	4,837,994	2040	2.00%	\$492,506-\$918,561	4,837,994	9,011,239	-	13,849,233	665,221
Total					17,333,107	10,080,201	629,147	26,784,161	1,309,175
Compensated absences									
Water Fund					53,297	15,651	9,257	59,691	10,744
Sewer Fund					34,368	53,539	47,405	40,502	7,290
Total business-type activities					<u>\$ 17,420,772</u>	<u>\$ 10,149,391</u>	<u>\$ 685,809</u>	<u>\$ 26,884,354</u>	<u>\$ 1,327,209</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

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

Year Ending December 31,	Governmental Activities	
	Bonds	
	Principal	Interest
2021	\$ 3,635,408	\$ 502,538
2022	3,835,408	331,399
2023	2,005,408	150,117
2024	485,408	60,179
2025	490,408	46,010
2026 - 2030	1,094,960	61,879
2031 - 2035	53,360	5,430
2036	5,592	180
	<u>\$ 11,605,952</u>	<u>\$ 1,157,732</u>

Year Ending December 31,	Business-type Activities	
	Bonds	
	Principal	Interest
2021	\$ 1,309,175	\$ 1,148,718
2022	1,339,914	1,108,931
2023	1,367,795	1,050,933
2024	1,401,835	991,746
2025	1,434,208	931,201
2026 - 2030	7,660,690	3,700,973
2031 - 2035	8,484,486	1,980,457
2036 - 2038	3,786,058	305,466
	<u>\$ 26,784,161</u>	<u>\$ 11,218,425</u>

**Other Debt**

From time to time, the Economic Development Corporation issues limited Obligation Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are secured by the property financed. The resulting debt of the developers is serviced directly by the financial institution. Neither the Township nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2020, there were three series of Limited Obligation Revenue Bonds outstanding, with an aggregate principal amount payable of \$7,380,000.

**Note 10 - Risk Management**

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Township has purchased commercial insurance for medical benefit claims and for claims relating to property loss, torts, and errors and omissions. The Township participates in the Michigan Municipal Workers' Compensation Fund (risk pool) for claims relating to employee injuries (workers' compensation). Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Note 11 - Employee Retirement Systems**

**Charter Township of Meridian Employees' Retirement System**

Plan Administration – The Charter Township of Meridian Pension Board is the administrator of the Meridian Township Employees' Pension Plan (Plan), a single-employer defined benefit pension plan that provides pensions to all full-time employees of the Township, excluding those included in the Municipal Employees' Retirement System of Michigan and defined contribution plan. This Plan is closed to new employees. Benefit terms have been established by contractual agreements between the Township and the various employee union representation; amendments are subject to the same process.

Management of the Plan is vested with the Pension Board, which consists of five members – the Township Treasurer, an employee representative, and three residents appointed by the Township Supervisor.

This is a single employer defined benefit plan administered by the Township. The plan does not issue a separate stand-alone financial statement.

Benefits Provided – The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Postretirement cost of living adjustments are not provided. Retirement benefits for general plan members are calculated as a percent of the member's final average compensation based on the highest five consecutive years out of the last ten years of service. The percentages used for the various groups are as follows:

1) Basic Benefit – A participant eligible for a normal retirement benefit shall be entitled to a monthly ten year certain and life pension equal to the greater of the amount listed below or his or her accrued benefit as of December 31, 1988:

- a. Non-Represented Employees – 1.0% of final average compensation not in excess of \$1,725, plus 1.4% of final average compensation in excess of \$1,725, multiplied by years of benefit credited service.
- b. Professional Supervisory and Non-Supervisory Union Employees – Effective January 1, 1988, 1.11% of final average compensation multiplied by years of benefit credited service.
- c. Firefighters Union Employees – Effective January 1, 1988, 1.5% of final average compensation multiplied by years of benefit credited service. Effective October 14, 1991, 1.6% of final average compensation multiplied by years of benefit credited service. Effective April 30, 1996, 1.8% of final average compensation multiplied by years of benefit credited service.
- d. Police Supervisory Union Employees – Effective January 1, 1988, 1.6% of final average compensation multiplied by years of benefit credited service. Effective July 1, 1994, 2.16% of final average compensation multiplied by years of benefit credited service. Effective December 31, 1996, 2.25% of final average compensation multiplied by years of benefit credited service.
- e. Police Non-Supervisory Union Employees – Effective January 1, 1987, 1.48% of final average compensation multiplied by years of benefit credited service. Effective December 31, 1991, 1.6% of final average compensation multiplied by years of benefit credited service. Effective January 1, 1995, 1.8% of final average compensation multiplied by years of benefit credited service.
- f. Public Works/Physical Plant Union Employees – 1.25% of final average compensation multiplied by years of benefit credited service.
- g. Clerical and Secretarial Union Employees – 1.05% of final average compensation multiplied by years of benefit credited service.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

h. For Any Active Participant Who is an Employee of the Township as of May 1, 2000 – 1.5% of final average compensation multiplied by years of benefit credited service. Effective January 1, 2009, the benefit multiplier of 1.5% shall be increased to 1.8% for a participant who is an active non-union employee hired prior to February 1, 1980.

2) Additional Normal Retirement Benefit – Any participant-fireman or participant-policeman who is entitled to a retirement benefit under the Plan shall receive an additional retirement benefit during each month for which retirement benefits are payable which is prior to the month in which such participant attains age 62. This benefit shall not apply to a police supervisory union employee who terminates service on or after July 1, 1994.

The additional normal retirement benefit shall equal the amount such participant would be entitled to commencing at age 62 under Title II of the Social Security Act then in effect, multiplied by a fraction (not greater than one), the numerator of which is equal to such participant's years of benefit credited service earned while a participant-fireman or participant-policeman as of the date of his or her retirement, and the denominator of which is 25. The additional normal retirement benefit shall be payable only during the life of the retired participant, with no continuing benefits payable to such participant's spouse, joint pensioner or other beneficiary following death. In addition, the additional normal retirement benefit shall not be considered in determining the amount of any pre-retirement death benefit payable. Further, the additional normal retirement benefit described herein shall not be subject to any actuarial adjustment.

Benefit Options – In lieu of the benefit forms provided for above, a participant may elect pursuant to a qualified election made during the election period, an actuarially equivalent optional form of benefit. Such actuarially equivalent optional form of benefit may be:

- 1) A monthly benefit payable for the life of the participant with or without a period certain (five years or ten years), as specified by the participant. If a five- or ten-year period certain is specified, the participant shall name one or more designated beneficiaries to receive payments after the participant's death. The participant shall specify shares or priority among designated beneficiaries.
- 2) A monthly benefit payable for life of the participant with a percentage (50, 66 2/3, 75, or 100%) of such monthly benefit, as specified by the participant, continued to the participant's eligible spouse until his or her death and continued to the participant's designated beneficiary after the eligible spouse's death.

Normal Retirement Date – The date on which the participant attains age 65, except that the normal retirement date for participant-firemen and participant-policemen shall be the earlier of (1) the date on which the participant attains age 65, or (2) the date on which the participant attains age 55 and completes 25 years of benefit credited service. Effective April 1, 1996, in the case of a participant fireman who terminates service between April 1, 1996 and April 15, 1996, the age requirement in clause (2) of the preceding sentence shall not apply. Effective April 30, 1996, the normal retirement date for participant-fireman shall be the earlier of (1) the date on which the participant attains age 65, or (2) the date on which the participant attains age 52 and completes 25 years of benefit credited service. Effective as of April 1, 1997, in the case of a participant-fireman who terminates service between April 1, 1997 and May 31, 1997, who, as of April 1, 1997, has attained age 50 and completed 20 or more years of benefit credited service, and the sum of whose age and years of benefit credited service was not less than 75 as of April 1, 1997, such participant's normal retirement date shall be the earlier of (1) the date

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

determined under the preceding three sentences, or (2) the date on which the participant terminates service. Effective January 1, 1991, the normal retirement date for police supervisory union employees shall be the earlier of (1) the date on which the participant attains age 65, or (2) the date on which the participant attains age 52 and completes 25 years of benefit credited service. Effective December 31, 1991, the normal retirement date for police non-supervisory union employees shall be the earlier of (1) the date on which the participant attains age 65, or (2) the date on which the participant attains age 52 and completes 25 years of benefit credited service. Effective August 19, 1997, the normal retirement date for the participant holding the position of public safety director of the employer on July 1, 1997, shall be October 31, 1997. For any active participant employed by the Township on or after May 1, 2000, the normal retirement date shall be the earlier of (1) the date on which participant attains age 65, or (2) the date on which the participant attains age 55 and completes 20 years of benefit credited service.

Effective June 1, 2003, the normal retirement date for the participant-police officer labor council – terminated vested participants, police department non-supervisory – terminated vested participants and fire department – terminated vested participants shall be the earlier of (1) the date on which the terminated vested participant attains age 65, or (2) the date on which the terminated vested participant attains age 52 and completes 25 years of benefit credited service, or (3) the date on which the terminated vested participant attains age 55 and completes 15 years of benefit credited service.

Early Retirement Benefit – The “Early Retirement Date” means the first day of the month following the month in which the participant attains age 55 and completes 15 or more years of benefit credited service. A participant eligible for an early retirement benefit hereunder shall be entitled to a monthly ten year certain and life pension equal to his or her accrued benefit, reduced by 5/9ths of one % for each of the first 60 months and 5/18ths of one % for each additional month that

the date on which the participant’s early retirement benefit commences precedes his or her normal retirement date.

Death Benefit – Effective January 1, 1985, upon the death of a participant before commencement of benefits under this plan, an early survivor’s pension shall be payable to his or her eligible spouse, if any. The amount of the early survivor’s pension and the time at which it will commence shall be determined as follows:

- 1) If the participant had met the requirements for immediate commencement of any benefit under the Plan on or prior to his or her date of death, the early survivor’s pension shall be the survivor’s pension that would have been payable if the participant had retired on the day before his or her death and not elected an optional form of retirement benefit.
- 2) If the participant had not met the requirements for immediate commencement of any benefit under the Plan on or prior to his or her date of death, the early survivor’s pension shall be the survivor’s pension that would have been payable if the participant had:
  - a. separated from service on the date of his or her death;
  - b. survived until the earliest date on which he or she could elect to receive retirement benefits under the Plan and retired on said date without electing an optional form of retirement benefit; and
  - c. died on the day after his or her deemed early retirement date.
- 3) The death benefit payable shall commence not earlier than the earliest date on which the participant could have elected to receive retirement benefits under the Plan.

Disability Benefits – A participant eligible for a disability retirement benefit under the plan document shall be entitled to a monthly pension commencing as of the first day of the month coincident with or next

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

following the participant's normal retirement date in an amount equal to what the participant's normal retirement benefit would be if the participant had remained in service until his or her normal retirement date (accruing years of benefit credited service until such normal retirement date) and based on the participant's final average compensation determined as of the date on which the disability is certified.

Plan Membership – As of December 31, 2020, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	44
Inactive plan members entitled to, but not yet receiving benefits	15
Active employees*	<u>1</u>
	<u>60</u>

\*The plan is closed to new members.

Contributions – Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year are to be funded during that year. Accordingly, the Township retains an independent actuary to determine the annual contribution, and the Township considers this during the budget process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The Plan does not call for any employee contributions to the Plan. For the year ended December 31, 2020, the Township contributed \$200,000, or 178% of 2020 annual payroll.

Investment Policy – The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Pension Board by a majority vote of its members. It is the policy of the Pension Board to pursue an investment strategy that manages risk through the

prudent diversification of the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The Plan's asset allocation policy is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity - large cap	40.00%
Domestic equity - small cap	13.00%
International equity	8.00%
Intermediate bonds - fixed income	32.00%
Real estate	4.00%
Cash or cash equivalents	<u>3.00%</u>
	<u>100.00%</u>

Concentrations – As of December 31, 2020 the Plan held the following investments that represent 5% or more of the Plan's fiduciary net position.

Western Asset Intermediate Bond Fund	\$ 1,322,581
Alger Small Cap Focus	279,324
Artisan Mid Cap Fund	495,328
Ishares S&P 500 Index Fund	1,438,295
Federated Hermes International	723,368

Rate of Return – For the year ended December 31, 2020, the annual money-weighted rate of return on Plan investments, net of investment expense, was 13.04%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Reserves – The Plan does not require reserves to be set aside.

Funding Policy – Historically, the Township has made periodic employer contributions at actuarially determined rates; however, this is a closed plan with only one active employee that was over 100%

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

funded in 2008. The Township suspended contributions, so as to not overfund the Plan. The subsequent economic downturn resulted in the Plan dropping to 76% funded at the time of the January 1, 2011 actuarial valuation. Township management made the decision to resume funding the Plan in 2012. The Township once again suspended contributions for 2013. The Plan was funded at 66.9% at the time of the January 1, 2014 actuarial valuation and 65.9% at the time of the January 1, 2013 actuarial valuation. The Township resumed contributions for the years ended December 31, 2014 through 2020. Administrative costs of the Plan are financed through investment earnings.

Net Pension Asset – The components of the net pension asset as of December 31, 2020 were as follows:

Total pension liability - ending	\$ 5,138,314
Plan fiduciary net position - ending	5,182,419
Net pension asset	<u>\$ (44,105)</u>
Plan fiduciary net position as a percentage of total pension liability	100.86%

Actuarial Assumptions – The December 31, 2020 total pension liability was determined by an actuarial valuation as of December 31, 2020. The measurement date was December 31, 2020 and all census data provided to the actuary was as of December 31, 2020, therefore no update procedures to roll forward the estimated liability to December 31, 2020 were needed. The valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	4.50%
Salary increases	4.50%
Investment rate of return	6.00% Net of pension plan investment expenses, including inflation

Mortality rates were based on the fully generational Pub-2010 amount-weighted General Mortality Tables for males and females with MP-2019 mortality improvement scales.

The actuarial assumptions are generally based on past experience, modified for projected changes in conditions.

The long-term expected rate of return on pension plan investments of 6.0% was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense 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 best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equity - large cap	7.35%
Domestic equity - small cap	8.55%
International equity	8.80%
Intermediate bonds - fixed income	3.00%
Real estate	7.05%
Cash or cash equivalents	0.00%

Discount Rate – The discount rate used to measure the total pension liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Changes in Net Pension Asset – The components of the change in net pension asset are summarized as follows:

<b>Total Pension Liability</b>	
Service cost	\$ 8,064
Interest on the total pension liability	297,676
Other changes	120,898
Changes in assumptions	(33,084)
Benefit payments and refunds	<u>(424,945)</u>
Net change in total pension liability	(31,391)
Total pension liability - beginning	<u>5,169,705</u>
Total pension liability - ending (a)	<u>\$ 5,138,314</u>
<b>Plan Fiduciary Net Position</b>	
Employer contributions	\$ 200,000
Pension plan net investment income	605,038
Benefit payments and refunds	(424,945)
Pension plan administrative expense	<u>(50)</u>
Net change in plan fiduciary net position	380,043
Plan fiduciary net position - beginning	<u>4,802,376</u>
Plan fiduciary net position - ending (b)	<u>\$ 5,182,419</u>
<b>Net pension asset (a-b)</b>	<u>\$ (44,105)</u>
Plan fiduciary net position as a percentage of total pension liability	100.86%
Covered payroll	\$ 112,521
Net pension asset as a percentage of covered payroll	(39.20%)

Sensitivity of the Net Pension Asset to Changes in the Discount Rate – The following presents the net pension asset of the Township, calculated using the discount rate of 6.0%, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.0%) or 1 percentage point higher (7.0%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability (asset)	\$ 342,372	\$ (44,105)	\$ (377,611)

Pension Expense and Deferred Inflows of Resources Related to Pensions – For the year ended December 31, 2020, the Township recognized pension benefit of \$41,919. As of December 31, 2020, the Township reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on plan investments	<u>\$ (519,483)</u>

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

<u>Year Ending December 31,</u>	
2021	\$ (167,034)
2022	(95,379)
2023	(192,341)
2024	<u>(64,729)</u>
	<u>\$ (519,483)</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Municipal Employees' Retirement System of Michigan**

Plan Description – The Township participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS), which covers eligible employees of the Township. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at [www.mersofmichigan.com](http://www.mersofmichigan.com) or in writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

Benefits Provided – The Plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers all public works (American Federation of State, County, and Municipal Employees (AFSCME)), police nonsupervisory, clerical unit, police supervisory employees, firefighters, and Teamsters employees of the Township.

<u>01 - DPW</u>	<u>Closed to new hires</u>
Benefit Multiplier	2.25% Multiplier (80% max)
Normal Retirement Age	60
Vesting	6 years
Early Retirement (Unreduced)	55/20
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	5 years
Employee Contributions	5.00%
Act 88	Yes (Adopted 7/10/2001)

<u>02 - Police Patrol</u>	<u>Open Division</u>
Benefit Multiplier	2.75% Multiplier (80% max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	50/25
Early Retirement (Reduced)	55/15
Final Average Compensation	3 years
COLA for Future Retirees	2.50% (Non-Compound)
Employee Contributions	8.29%
D-2	D-2 (25%)
Act 88	Yes (Adopted 7/10/2001)

<u>05 - Firefighters</u>	<u>Closed to new hires</u>
Benefit Multiplier	2.75% Multiplier (80% max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	50/25
Early Retirement (Reduced)	55/15
Final Average Compensation	3 years
COLA for Future Retirees	2.50% (Non-Compound)
Employee Contributions	7.76%
D-2	D-2 (25%)
Act 88	Yes (Adopted 7/10/2001)

<u>10 - Admin Professional</u>	<u>Closed to new hires</u>
Benefit Multiplier	2.50% Multiplier (80% max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	55/25
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	5 years
Employee Contributions	5.00%
Act 88	Yes (Adopted 7/10/2001)

**Charter Township of Meridian  
Notes to the Financial Statements  
For the Year Ended December 31, 2020**

<u>11 - Teamsters</u>	<u>Open Division</u>
Benefit Multiplier	2.00% Multiplier (no max)
Normal Retirement Age	60
Vesting	6 years
Early Retirement (Unreduced)	55/20
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	5 years
Employee Contributions	5.00%
Act 88	Yes (Adopted 7/10/2001)

<u>12 - Admin Professional on/aft 1/1/17</u>	<u>Open Division</u>
Benefit Multiplier	1.50% Multiplier (no max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	55/25
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	5 years
Employee Contributions	5.00%
Act 88	Yes (Adopted 7/10/2001)

<u>13 - DPW on/aft 1/1/17</u>	<u>Open Division</u>
Benefit Multiplier	1.50% Multiplier (80% max)
Normal Retirement Age	60
Vesting	6 years
Early Retirement (Unreduced)	55/20
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	5 years
Employee Contributions	5.00%
Act 88	Yes (Adopted 7/10/2001)

<u>20 - Police Command</u>	<u>Open Division</u>
Benefit Multiplier	2.75% Multiplier (80% max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	50/25
Early Retirement (Reduced)	55/15
Final Average Compensation	3 years
COLA for Future Retirees	2.50% (Non-Compound)
Employee Contributions	11.24%
D-2	D-2 (25%)
Act 88	Yes (Adopted 7/10/2001)

<u>50 - Firefighters IAFF on/aft 1/1/17</u>	<u>Open Division</u>
Benefit Multiplier	1.75% Multiplier (no max)
Normal Retirement Age	60
Vesting	10 years
Early Retirement (Unreduced)	55/25
Early Retirement (Reduced)	50/25 or 55/15
Final Average Compensation	3 years
Employee Contributions	7.76%
D-2	D-2 (25%)
Act 88	Yes (Adopted 7/10/2001)

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the Township Board.

Employees Covered by Benefit Terms – As of the December 31, 2019 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	101
Inactive plan members entitled to, but not yet receiving benefits	29
Active employees	<u>112</u>
	<u>242</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Contributions – Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. For the year ended December 31, 2020, the employee and employer contribution rates were as follows:

Actuarial Assumptions – The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%	
Salary increases	3.00%	
Investment rate of return	7.35%	Gross of pension plan investment expenses, including inflation

Mortality rates were based on a 50% female/ 50% male blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%; RP-2014 Employee Mortality Tables; RP-2014 Juvenile Mortality Tables.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of the most recent actuarial experience study in 2015.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense 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.

	Percentage of Payroll	
	Employer Contributions	Employee Contributions
01 - DPW	-	5.00%
02 - Police Patrol	25.07%	8.29%
05 - Firefighters	-	7.76%
10 - Admin Professional	-	5.00%
11 - Teamsters	14.04%	5.00%
12 - Admin Prof on/aft 1/1/17	4.15%	5.00%
13 - DPW on/aft 1/1/17	2.97%	5.00%
20 - Police Command	63.21%	11.24%
50 - Fire IAFF on/aft 1/1/17	1.63%	7.76%

Net Pension Liability – The net pension liability reported as of December 31, 2020 was determined using a measure of the total pension liability and the pension net position as of December 31, 2019. The December 31, 2019 total pension liability was determined by an actuarial valuation performed as of that date.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

The target allocation and best estimates of arithmetic real rates of return as of December 31, 2019, the measurement date, for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Allocation Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-Term Expected Real Rate of Return
Global equity	60.00%	8.65%	5.19%	2.50%	3.70%
Global fixed income	20.00%	3.76%	0.75%	2.50%	0.30%
Private investments	20.00%	9.06%	1.81%	2.50%	1.25%
	<u>100.00%</u>		<u>7.75%</u>		<u>5.25%</u>

**Discount Rate** – The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Changes in Net Pension Liability** – The components of the change in net pension liability are summarized as follows:

<b>Total Pension Liability</b>	
Service cost	\$ 984,875
Interest on the total pension liability	5,226,527
Differences between expected and actual experience	14,112
Changes in assumptions	2,527,677
Benefit payments and refunds	<u>(3,575,639)</u>
Net change in total pension liability	5,177,552
Total pension liability - beginning	<u>66,626,952</u>
Total pension liability - ending (a)	<u>\$ 71,804,504</u>
<b>Plan Fiduciary Net Position</b>	
Employer contributions	\$ 3,854,707
Employee contributions	503,377
Pension plan net investment income	5,449,737
Benefit payments and refunds	(3,575,639)
Pension plan administrative expense	<u>(94,307)</u>
Net change in plan fiduciary net position	6,137,875
Plan fiduciary net position - beginning	<u>39,266,342</u>
Plan fiduciary net position - ending (b)	<u>\$ 45,404,217</u>
<b>Net pension liability (a-b)</b>	<u>\$ 26,400,287</u>
Plan fiduciary net position as a percentage of total pension liability	63.23%
Covered payroll	\$ 6,445,381
Net pension liability as a percentage of covered payroll	409.60%

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the Township, calculated using the discount rate of 7.60%, as well as what the Township’s net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 35,389,020	\$ 26,400,287	\$ 18,922,392

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – For the year ended December 31, 2020, the Township recognized pension expense of \$3,975,383. As of December 31, 2020, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount to Amortize
Difference between expected and actual experience	\$ 10,584	\$ (442,152)	\$ (431,568)
Changes in assumptions	1,895,758	-	1,895,758
Net difference between projected and actual earnings on plan investments	130,519	-	130,519
Contributions subsequent to the measurement date*	4,176,804	-	-
<b>Total</b>	<b>\$ 6,213,665</b>	<b>\$ (442,152)</b>	<b>\$ 1,594,709</b>

\*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2021.

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

Year Ending December 31,	
2021	\$ 304,427
2022	592,208
2023	1,154,254
2024	(456,180)
	<b>\$ 1,594,709</b>

Financial Statement Reconciliation

	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Total Pension Expense
Charter Township of Meridian				
Employees' Retirement System	\$ (44,105)	\$ -	\$ (519,483)	\$ (41,919)
Municipal Employee's Retirement System of Michigan				
	26,400,287	6,213,665	(442,152)	3,975,383
	<b>\$ 26,356,182</b>	<b>\$ 6,213,665</b>	<b>\$ (961,635)</b>	<b>\$ 3,933,464</b>

**Note 12 - Defined Contribution Plan Description**

**Meridian Charter Township Money Purchase Plan**

The Township provides pension benefits to its nonunion, professional supervisory, and professional nonsupervisory employees through a defined contribution plan which is administered by ICMA. The Township also provides a defined contribution Retirement Health Savings Plan (RHS) for all employees, except the police and fire union personnel, through a plan administered by Vantage Care. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan provisions and contribution requirements were established through negotiation with the Township’s competitive bargaining units. For the pension plan, the Township contributes 10% of employees’ gross earnings, while employees contribute 3.5%. For the healthcare plan, the Township contributes 2% of employees’ gross earnings, while

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

employees contribute 1%. Additionally, when an employee separates or retires from the Township, 0.25% of their unused sick time is contributed to their Retirement Health Savings Plan.

In accordance with these requirements, the Township contributed \$284,945 and \$99,730 during the current year and employees contributed \$96,983 and \$64,348 for the pension and healthcare plans, respectively.

**Note 13 - Other Postemployment Benefits**

Plan description – The Township, in accordance with the labor contracts, administers the Charter Township of Meridian Other Postemployment Benefits Plan - a single employer defined benefits plan used to provide postemployment health care benefits. The committee designated with oversight within the Township consists of the Township Manager, Finance Director and Township Treasurer.

This is a single employer defined benefit plan administered by the Township. The benefits are provided under collective bargaining agreements. The plan does not issue a separate stand-alone financial statement. Administrative costs are paid by the plan through the employer contributions.

Benefits provided – Benefits are provided through a self-insurance plan, and half of the cost of benefits is covered by the plan. The Township, in accordance with labor contracts, has the authority to establish and amend the benefit terms. Benefits are provided for as follows:

Retiree Coverage and Eligibility

All police and fire uniformed employees (MTFFA/POAM/FOP) receive two-person coverage after reaching age 50 with 25 years of service. The Township pays 50% of the monthly premium.

All AFSCME-DPW and Teamsters employees who are hired prior to 1981 and have at least twenty (20) years of service and are at least age 55. The Township will pay one-half (1/2) of the two (2) person rate (not to exceed \$4,000 annually) or one-half (1/2) the single subscriber rate (not to exceed \$2,000 annually).

AFSCME-Clerical, AFSCME-Non Supervisory, Professional Supervisory and Non-Union employees do not receive retiree post-retirement health coverage.

Spouse Coverage

One-half of the cost of spouse coverage is included for retirees covered by the MTFFA, POAM and FOP collective bargaining agreements. AFSCME-DPW and Teamsters employees' spouse are covered subject to the limits listed above.

Coverage for Beneficiary of Deceased Active Employee

MTFFA only – Coverage will be maintained for the firefighter and his/her family after his/her death or disability. The coverage will be maintained for the spouse until remarriage and for the children until they reach age 21 or until they marry, if marrying before age 21.

Coverage for Beneficiary of Deceased Retired Employee

One-half of the cost of the surviving spouse coverage is included for retirees covered by the MTFFA, POAM and FOP collective bargaining agreements. AFSCME-DPW and Teamsters employees' surviving spouse are covered subject to the limits listed above.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Employees covered by benefit terms – At December 31, 2020, the plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	29
Inactive plan members entitled to, but not yet receiving benefits	34
Active plan members	73
	<u>136</u>

Contributions – The Township, in accordance with labor contracts, has the authority to establish and amend the contribution requirements of the Township and plan members. The Township establishes rates based on an actuarially determined rate. For the year ended December 31, 2020, the Township contributed \$447,018. Plan members are required to contribute 0 percent to the plan.

Investment policy – The Plan does not have a formal policy in regards to the allocation of invested assets. Establishing such a policy, and any subsequent amendments to the policy, would require a majority vote of the Township Board's members. It is the intention of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across the broad selection of distinct asset classes. The Plan informally discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The Plan invests in accordance with the authorizations noted in note 3 that are applicable to the Township.

The long-term expected rate of return on OPEB plan investments have not been formally determined by asset allocation class. The Plan as a whole expects the long-term expected rate to be 5%. The Plan currently has one investment which is considered a balanced fund that seeks to obtain exposure to approximately 67% fixed income/stable value investment and 33% equity investments.

Concentrations – As of December 31, 2020 the Plan held the following investments that represent 5% or more of the Plan's fiduciary net position.

Vantagepoint Model Portfolio Conservative Growth Fund	\$ 6,962,087
---	--------------

Rate of return – For the year ended December 31, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 10.68%. The money-weighted rate of return expresses investment performance, net of investment expenses, adjusted for the changing amounts actually invested.

Net OPEB liability – The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018. The components of the net OPEB liability as of December 31, 2020 were as follows:

Total OPEB liability	\$ 6,980,548
Plan fiduciary net position	(6,962,087)
Net OPEB liability	<u>18,461</u>

Plan fiduciary net position as a percentage of the total OPEB liability is 99.74%.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	N/A
Investment rate of return	5.00%, including inflation, net of administrative and investment expenses
Healthcare cost trend rates	Non-medicare: 8.50% in 2019, grading to 4.50% in 2035. Medicare: 7.00% in 2019, grading to 4.50% in 2029.

Mortality rates were based on the following:

*Post Retirement:* RPH-2014 Health Annuitant Mortality Table for males and females, adjusted backward to 2006 with MP-2017. The provision for future mortality improvement is the fully generational projection table MP-2017, beginning in 2006.

*Disabled Retirement:* RPH-2014 Disabled Mortality Table for males and females is used, adjusted backward to 2006 with MP-2017. The provision for future mortality improvement is the fully generational projection table MP-2017, beginning in 2006.

*Pre Retirement:* RPH-2014 Employee Mortality Table for males and females is used, adjusted backward to 2006 with MP-2017. The provision for future mortality improvement is the fully generational projection table MP-2017, beginning in 2006.

Discount rate – A single discount rate of 4.99% was used to measure the total OPEB liability. This single discount rate was based on a combination of the expected rate of return on OPEB plan investments of 5.00% and the municipal bond rate of 2.00%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution

rate and that employer contributions will be made at the levels in the actuarial report. Based on these assumptions, the OPEB plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members, which results in the use of a single discount rate.

**Changes in Net OPEB Liability**

**Total OPEB Liability**

Service cost	\$ 109,467
Interest on the total OPEB liability	336,017
Differences between expected and actual experience	(74,110)
Changes in assumptions	(29,617)
Benefit payments and refunds	<u>(162,018)</u>

Net change in total OPEB liability	179,739
Total OPEB liability - beginning	<u>6,800,809</u>
Total OPEB liability - ending (a)	<u>\$ 6,980,548</u>

**Plan Fiduciary Net Position**

Employer contributions	\$ 447,018
OPEB plan net investment income	652,811
Benefit payments and refunds	<u>(162,018)</u>

Net change in plan fiduciary net position	937,811
Plan fiduciary net position - beginning	<u>6,024,276</u>
Plan fiduciary net position - ending (b)	<u>\$ 6,962,087</u>

<b>Net OPEB liability (a-b)</b>	<u>\$ 18,461</u>
---------------------------------	------------------

Plan fiduciary net position as a percentage of total OPEB liability	99.74%
Covered payroll	N/A
Net OPEB liability as a percentage of covered payroll	N/A

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the Township, as well as what the Township’s net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate.

	1% Decrease 3.99%	Current Discount Rate 4.99%	1% Increase 5.99%
Net OPEB liability (asset)	\$ 1,124,839	\$ 18,461	\$ (919,800)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the Township, as well as what the Township’s net OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Trend Rate Assumption	1% Increase
Net OPEB liability (asset)	\$ 945,827	\$ 18,461	\$ 1,160,638

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended December 31, 2020 the employer recognized an OPEB benefit of \$542,159. The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount to Amortize
Difference between expected and actual experience	\$ -	\$ (2,004,850)	\$ (2,004,850)
Changes in assumptions	132,405	(44,163)	88,242
Net difference between projected and actual earnings on plan investments	-	(369,750)	(369,750)
Total	<u>\$ 132,405</u>	<u>\$ (2,418,763)</u>	<u>\$ (2,286,358)</u>

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

Year Ending December 31,	
2021	\$ (679,304)
2022	(679,303)
2023	(772,262)
2024	(153,682)
2025	(1,807)
	<u>\$ (2,286,358)</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Note 14 - Pension and Other Employee Benefit Trust Funds Financial Statements**

	Pension Trust Fund	Employer Funded Retiree Health Insurance Trust Fund	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 197,646	\$ -	\$ 197,646
Investments			
Stocks	305,954	-	305,954
Mutual funds	4,675,524	6,962,087	11,637,611
Receivables			
Accrued interest	3,295	-	3,295
Total assets	5,182,419	6,962,087	12,144,506
<b>Net Position</b>			
Restricted - held in trust for pension benefits and other employee benefits	\$ 5,182,419	\$ 6,962,087	\$ 12,144,506

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

	<u>Pension Trust Fund</u>	<u>Employer Funded Retiree Health Insurance Trust Fund</u>	<u>Total</u>
<b>Additions</b>			
Contributions			
Employer	\$ 200,000	\$ 450,018	\$ 650,018
Investment earnings			
Interest and dividends	174,875	-	174,875
Change in fair value	448,453	652,811	1,101,264
Investment expenses	(18,444)	-	(18,444)
Net investment income	<u>604,884</u>	<u>652,811</u>	<u>1,257,695</u>
Other miscellaneous income	<u>154</u>	<u>-</u>	<u>154</u>
Total additions	<u>805,038</u>	<u>1,102,829</u>	<u>1,907,867</u>
<b>Deductions</b>			
Benefits	373,348	165,018	538,366
Other deductions	51,647	-	51,647
Total deductions	<u>424,995</u>	<u>165,018</u>	<u>590,013</u>
Change in net position	380,043	937,811	1,317,854
Net position - beginning of year	<u>4,802,376</u>	<u>6,024,276</u>	<u>10,826,652</u>
Net position - end of year	<u>\$ 5,182,419</u>	<u>\$ 6,962,087</u>	<u>\$ 12,144,506</u>

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Note 15 - Joint Venture**

**East Lansing – Meridian Water and Sewer Authority**

The Township is a member of the East Lansing – Meridian Water and Sewer Authority, which provides water services to the residents of the City of East Lansing and the Charter Township of Meridian. The participating communities provide annual funding for its operations. During the current year, the Township contributed \$3,281,127 for its operations and debt. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. The Township appoints three members to the joint venture’s governing board, which then approves the annual budget.

The following financial information of the joint venture is obtained from audited financial statements as of June 30, 2020. Complete financial statements for the East Lansing – Meridian Water and Sewer Authority can be obtained from the administrative office at 410 Abbot Road, East Lansing, Michigan.

Total assets	\$ 11,283,333
Total deferred outflows of resources	227,194
Total liabilities	1,887,127
Total deferred inflows of resources	316,730
Total net position	9,306,670
Total operating revenue	4,989,382
Total operating expenses	3,684,406
Total nonoperating revenue (expense)	(603,110)
Change in net position	701,866

The Township’s equity in this joint venture as of December 31, 2020 is \$5,910,078, which is recorded in the Water Fund.

**Note 16 - Tax Abatements**

The Township receives reduced property tax revenue as a result of payment in lieu of taxes agreements (PILT) under Section 15A of the State Housing Development Authority Act of 1966 and also under MCL 211.7d Public Act 8 of 2010. The Township has Brownfield reductions under Michigan Public Act 381 of 1996.

For the fiscal year ended December 31, 2020, the Township’s property tax revenues were reduced by \$91,096 under these programs. These long-term agreements expire in varying years with one agreement expiring only when the property ceases to be used for the purpose specified in the abatement agreement.

There are no significant abatements made by Ingham County that affect the Township.

**Note 17 - Property Tax Appeals**

The Township is defending various property tax appeal cases in the Michigan Tax Tribunal. In each case, the Township assessor is required to determine whether to litigate or settle. The property tax values relate to multiple tax years, and the outcome of these cases may affect property tax revenue.

**Note 18 - Net Position Restatement**

The Township determined the previous year’s Water Fund revenue and receivables were overstated by \$458,954 due to a bill adjustment performed in an incorrect period. The effect of this adjustment was to reduce beginning net position in the Water Fund and the Business-Type Activities by \$458,954.

**Charter Township of Meridian**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

---

**Note 19 - Effect of COVID-19 Pandemic**

As a result of the global coronavirus pandemic of 2020, many organizations' financial picture has seen an unanticipated change. The duration and full effects of the outbreak are currently unknown, as the global picture continues to change daily. While management is hopeful that the impact is temporary in nature, it is not possible to estimate the effect this may have on the Township. Accordingly, no adjustments to the financial statements have been made related to this uncertainty.

## **Required Supplementary Information**

---

**Charter Township of Meridian  
Required Supplementary Information  
Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 13,499,160	\$ 13,634,160	\$ 13,666,496	\$ 32,336
Licenses and permits	1,697,500	1,697,500	1,480,221	(217,279)
Federal grants	-	105,000	105,359	359
State-shared revenue	3,480,000	3,480,000	3,640,102	160,102
State grants	80,000	100,000	107,379	7,379
Charges for services	3,308,800	3,254,800	3,157,065	(97,735)
Fines and forfeitures	357,700	357,700	331,035	(26,665)
Interest income	105,985	138,485	275,067	136,582
Other revenue				
Other miscellaneous income	375,210	470,460	477,562	7,102
Total revenues	<u>22,904,355</u>	<u>23,238,105</u>	<u>23,240,286</u>	<u>2,181</u>
<b>Expenditures</b>				
General government	8,764,810	9,142,660	8,226,364	(916,296)
Public safety	13,705,595	13,439,695	12,722,146	(717,549)
Public works	311,165	302,300	129,099	(173,201)
Health and welfare	60,575	60,575	60,889	314
Community and economic development	-	130,000	130,000	-
Recreation and culture	1,070,170	1,446,795	1,356,178	(90,617)
Debt service				
Principal retirement	240,410	240,410	240,408	(2)
Interest and fiscal charges	63,860	63,860	63,860	-
Transfers out	500,000	500,000	600,000	100,000
Total expenditures	<u>24,716,585</u>	<u>25,326,295</u>	<u>23,528,944</u>	<u>(1,797,351)</u>
Net change in fund balance	(1,812,230)	(2,088,190)	(288,658)	1,799,532
Fund balance - beginning of year	10,494,419	10,494,419	10,494,419	-
Fund balance - end of year	<u>\$ 8,682,189</u>	<u>\$ 8,406,229</u>	<u>\$ 10,205,761</u>	<u>\$ 1,799,532</u>

**Charter Township of Meridian**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Local Roads Fund**  
**For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under)
				Final Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 2,868	\$ 2,868
Local contributions	172,500	172,500	-	(172,500)
Investment income	5,000	85,000	130,843	45,843
Issuance of debt	11,600,000	11,600,000	-	(11,600,000)
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total revenues	12,027,500	12,107,500	383,711	(11,723,789)
<b>Expenditures</b>				
Current				
Public works	<u>3,500,000</u>	<u>5,270,300</u>	<u>4,636,644</u>	<u>(633,656)</u>
Net change in fund balance	8,527,500	6,837,200	(4,252,933)	(11,090,133)
Fund balance - beginning of year	<u>11,825,875</u>	<u>11,825,875</u>	<u>11,825,875</u>	<u>-</u>
Fund balance - end of year	<u>\$ 20,353,375</u>	<u>\$ 18,663,075</u>	<u>\$ 7,572,942</u>	<u>\$ (11,090,133)</u>

**Charter Township of Meridian  
Required Supplementary Information  
Budgetary Comparison Schedule  
Land Preservation Fund  
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
<b>Revenues</b>				
Taxes	\$ 592,200	\$ 592,200	\$ 595,781	\$ 3,581
Investment income	<u>55,000</u>	<u>55,000</u>	<u>242,693</u>	<u>187,693</u>
Total revenues	647,200	647,200	838,474	191,274
<b>Expenditures</b>				
Current				
Recreation and culture	<u>192,005</u>	<u>192,005</u>	<u>102,133</u>	<u>(89,872)</u>
Net change in fund balance	455,195	455,195	736,341	281,146
Fund balance - beginning of year	<u>6,497,204</u>	<u>6,497,204</u>	<u>6,497,204</u>	<u>-</u>
Fund balance - end of year	<u>\$ 6,952,399</u>	<u>\$ 6,952,399</u>	<u>\$ 7,233,545</u>	<u>\$ 281,146</u>

**Charter Township of Meridian**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Road Debt Fund**  
**For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 3,514,000	\$ 3,514,000	\$ 3,517,018	\$ 3,018
Investment income	<u>30,000</u>	<u>30,000</u>	<u>15,707</u>	<u>(14,293)</u>
Total revenues	<u>3,544,000</u>	<u>3,544,000</u>	<u>3,532,725</u>	<u>(11,275)</u>
<b>Expenditures</b>				
Debt service				
Principal retirement	3,305,000	3,305,000	3,050,000	(255,000)
Interest and fiscal charges	<u>235,175</u>	<u>235,175</u>	<u>481,000</u>	<u>245,825</u>
Total expenditures	<u>3,540,175</u>	<u>3,540,175</u>	<u>3,531,000</u>	<u>(9,175)</u>
Net change in fund balance	3,825	3,825	1,725	(2,100)
Fund balance - beginning of year	<u>882,436</u>	<u>882,436</u>	<u>882,436</u>	<u>-</u>
Fund balance - end of year	<u>\$ 886,261</u>	<u>\$ 886,261</u>	<u>\$ 884,161</u>	<u>\$ (2,100)</u>

**Charter Township of Meridian**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2020**

---

**Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The Township adopts a formal budget for the General Fund, special revenue fund types, and debt service fund types. By mid-June of each year, all department heads submit spending requests to the director of finance so that a budget may be prepared. Before September 1, the proposed budget is submitted by the Township manager to the Township board for review. Public hearings are held, and a final budget is adopted no later than November 1. The Township manager has authority to amend the budget up to \$1,500. Any budget amendments greater than \$1,500 must be approved by the Township board. The legal level of budgetary control is effectively lowered to that level. During the year, the budget was amended in a legally permissible manner.

The budget is adopted on a functional basis. Although spending estimates are produced for each line item, budgetary control is exercised at the department level for internal control purposes. Encumbrances represent commitments related to unperformed contracts (or purchase orders) for goods or services. Encumbrances are not included as expenditures or liabilities; the amount of encumbrances outstanding at December 31, is not significant. Unexpended appropriations lapse at year end.

The budgetary comparison schedules for the General Fund and major special revenue funds are presented on the same basis of accounting used in preparing the adopted budgets.

A comparison of actual results of operations to all budgets shown in the other supplementary information section is for management analysis and is more detailed than the adopted budget on a functional basis.

**Excess of Expenditures Over Appropriations in Budgeted Funds**

During the year, the Township incurred expenditures that were in excess of the amounts budgeted as follows:

	<u>Appropriations</u>	<u>Actual</u>	<u>Budget Variance</u>
General Fund			
Health and welfare	\$ 60,575	\$ 60,889	\$ 314
Transfers out	500,000	600,000	100,000
Community Needs Fund	8,500	22,185	13,685

The unfavorable variances were caused by unanticipated expenditures that became necessary during the year.

**Charter Township of Meridian**  
**Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Charter Township of Meridian Employee's Retirement Pension Plan**  
**For the Year Ended December 31, 2020**

Fiscal year ended December 31,	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>							
Service cost	\$ 8,064	\$ 7,933	\$ 7,751	\$ 14,978	\$ 14,830	\$ 12,993	\$ 10,867
Interest on the total pension liability	297,676	302,038	307,616	318,040	324,025	307,223	302,325
Differences between expected and actual experience	120,898	54,195	25,530	(86,411)	(22,387)	(124,938)	131,492
Changes in assumptions	(33,084)	-	-	-	-	474,087	-
Benefit payments and refunds	(424,945)	(448,911)	(418,997)	(414,434)	(418,211)	(362,253)	(365,991)
Net change in total pension liability	(31,391)	(84,745)	(78,100)	(167,827)	(101,743)	307,112	78,693
Total pension liability - beginning	5,169,705	5,254,450	5,332,550	5,500,377	5,602,120	5,295,008	5,216,315
Total pension liability - ending (a)	<u>\$ 5,138,314</u>	<u>\$ 5,169,705</u>	<u>\$ 5,254,450</u>	<u>\$ 5,332,550</u>	<u>\$ 5,500,377</u>	<u>\$ 5,602,120</u>	<u>\$ 5,295,008</u>
<b>Plan Fiduciary Net Position</b>							
Employer contributions	\$ 200,000	\$ 200,000	\$ 300,000	\$ 400,000	\$ 400,000	\$ 250,000	\$ 260,000
Net investment income (loss)	605,038	880,823	(217,924)	593,541	162,002	86,536	296,201
Benefit payments and refunds	(424,945)	(448,911)	(418,997)	(414,434)	(418,211)	(362,253)	(365,991)
Administrative expense	(50)	(74)	(25)	(46)	(25)	(69,808)	(72,944)
Net change in plan fiduciary net position	380,043	631,838	(336,946)	579,061	143,766	(95,525)	117,266
Plan fiduciary net position - beginning	4,802,376	4,170,538	4,507,484	3,928,423	3,784,657	3,880,182	3,762,916
Plan fiduciary net position - ending (b)	<u>\$ 5,182,419</u>	<u>\$ 4,802,376</u>	<u>\$ 4,170,538</u>	<u>\$ 4,507,484</u>	<u>\$ 3,928,423</u>	<u>\$ 3,784,657</u>	<u>\$ 3,880,182</u>
Net pension liability (asset) (a-b)	<u>\$ (44,105)</u>	<u>\$ 367,329</u>	<u>\$ 1,083,912</u>	<u>\$ 825,066</u>	<u>\$ 1,571,954</u>	<u>\$ 1,817,463</u>	<u>\$ 1,414,826</u>
Plan fiduciary net position as a percentage of total pension liability	100.86%	92.89%	79.37%	84.53%	71.42%	67.56%	73.28%
Covered payroll	\$ 112,521	\$ 106,283	\$ 104,560	\$ 102,156	\$ 100,153	\$ 99,161	\$ 97,050
Net pension liability (asset) as a percentage of covered payroll	(39.20%)	345.61%	1,036.64%	807.65%	1,569.55%	1,832.84%	1,457.83%

**Note:** Data will be added as information is available until 10 years of such data is available.

**Charter Township of Meridian  
Required Supplementary Information  
Schedule of Employer Contributions  
Charter Township of Meridian Employee's Retirement Pension Plan  
For the Year Ended December 31, 2020**

Actuarial Valuation Date	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
12/31/2011	\$ 311,763	\$ -	\$ 311,763	\$ 138,975	0.00%
12/31/2012	437,567	450,808	(13,241)	138,984	324.36%
12/31/2013	457,795	-	457,795	85,570	0.00%
12/31/2014	421,346	260,000	161,346	97,050	267.90%
12/31/2015	403,377	250,000	153,377	99,161	252.12%
12/31/2016	430,449	400,000	30,449	100,153	399.39%
12/31/2017	206,057	400,000	(193,943)	102,156	391.56%
12/31/2018	151,469	300,000	(148,531)	104,560	286.92%
12/31/2019	146,745	200,000	(53,255)	106,283	188.18%
12/31/2020	127,718	200,000	(72,282)	112,521	177.74%

**Notes to Schedule of Employer Contributions**

Actuarial valuation information relative to the determination of contributions:

Valuation date

December 31, 2019

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which is 1 day prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Individual entry-age normal

Amortization method

Level dollar, closed

Remaining amortization period

7 years

Asset valuation method

4-year smoothed market

Inflation

4.5%

Salary increases

4.5%

Investment rate of return

6.0%

Retirement age

The final active member is assumed to retire at age 68.

Mortality

Fully generational RP-2014 Healthy Annuitant Tables after adjustment to the base year 2006 for males and females with MP-2015 mortality improvement scales.

**Charter Township of Meridian  
 Required Supplementary Information  
 Schedule of Investment Returns  
 Charter Township of Meridian Employee's Retirement Pension Plan  
 For the Year Ended December 31, 2020**

---

Fiscal Year Ending December 31,	Annual Money- Weighted Rate of Return, Net of Investment Expense
2014	8.01%
2015	2.23%
2016	4.35%
2017	15.46%
2018	-5.34%
2019	22.46%
2020	13.04%

**Note:** Data will be added as information is available until 10 years of such data is available.

**Charter Township of Meridian**  
**Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Municipal Employees' Retirement System of Michigan**  
**For the Year Ended December 31, 2020**

Fiscal year ended December 31,	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>						
Service cost	\$ 984,875	\$ 984,557	\$ 1,010,514	\$ 1,000,303	\$ 981,161	\$ 972,200
Interest on the total pension liability	5,226,527	5,023,418	4,901,121	4,711,548	4,473,927	4,260,390
Differences between expected and actual experience	14,112	(17,758)	(948,982)	(268,400)	(344,829)	-
Changes in assumptions	2,527,677	-	-	-	2,496,029	-
Changes in benefits	-	-	(201,785)	-	-	-
Other changes	-	-	(9,031)	-	-	-
Benefit payments and refunds	(3,575,639)	(3,327,410)	(3,092,898)	(3,064,869)	(2,837,026)	(2,460,442)
Net change in total pension liability	5,177,552	2,662,807	1,658,939	2,378,582	4,769,262	2,772,148
Total pension liability - beginning	66,626,952	63,964,145	62,305,206	59,926,624	55,157,362	52,385,214
Total pension liability - ending (a)	<u>\$ 71,804,504</u>	<u>\$ 66,626,952</u>	<u>\$ 63,964,145</u>	<u>\$ 62,305,206</u>	<u>\$ 59,926,624</u>	<u>\$ 55,157,362</u>
<b>Plan Fiduciary Net Position</b>						
Employer contributions	\$ 3,854,707	\$ 3,802,749	\$ 3,460,367	\$ 2,835,443	\$ 2,065,675	\$ 1,863,475
Employee contributions	503,377	500,743	519,853	454,938	434,297	552,292
Net investment income (loss)	5,449,737	(1,638,422)	4,636,217	3,637,926	(517,185)	1,898,696
Benefit payments and refunds	(3,575,639)	(3,327,410)	(3,092,898)	(3,064,869)	(2,837,026)	(2,460,442)
Administrative expense	(94,307)	(79,386)	(73,113)	(71,256)	(70,405)	(69,906)
Net change in plan fiduciary net position	6,137,875	(741,726)	5,450,426	3,792,182	(924,644)	1,784,115
Plan fiduciary net position - beginning	39,266,342	40,008,068	34,557,642	30,765,460	31,690,104	29,905,989
Plan fiduciary net position - ending (b)	<u>\$ 45,404,217</u>	<u>\$ 39,266,342</u>	<u>\$ 40,008,068</u>	<u>\$ 34,557,642</u>	<u>\$ 30,765,460</u>	<u>\$ 31,690,104</u>
Net pension liability (a-b)	<u>\$ 26,400,287</u>	<u>\$ 27,360,610</u>	<u>\$ 23,956,077</u>	<u>\$ 27,747,564</u>	<u>\$ 29,161,164</u>	<u>\$ 23,467,258</u>
Plan fiduciary net position as a percentage of total pension liability	63.23%	58.93%	62.55%	55.47%	51.34%	57.45%
Covered payroll	\$ 6,445,381	\$ 6,473,935	\$ 6,324,075	\$ 6,197,969	\$ 6,122,164	\$ 6,100,190
Net pension liability as a percentage of covered payroll	409.60%	422.63%	378.81%	447.69%	476.32%	384.70%

**Note:** Data will be added as information is available until 10 years of such data is available.

**Charter Township of Meridian  
Required Supplementary Information  
Schedule of Employer Contributions  
Municipal Employees' Retirement System of Michigan  
For the Year Ended December 31, 2020**

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
12/31/2011	\$ 1,550,208	\$ 1,684,217	\$ (134,009)	\$ 6,268,267	26.87%
12/31/2012	1,691,100	1,724,094	(32,994)	6,166,430	27.96%
12/31/2013	1,799,256	1,863,475	(64,219)	6,444,197	28.92%
12/31/2014	1,917,900	1,852,078	65,822	6,100,190	30.36%
12/31/2015	2,001,384	3,049,113	(1,047,729)	6,122,164	49.80%
12/31/2016	1,835,443	2,835,443	(1,000,000)	6,197,969	45.75%
12/31/2017	2,318,478	3,460,368	(1,141,890)	6,324,075	54.72%
12/31/2018	2,302,708	3,802,749	(1,500,041)	6,453,286	58.93%
12/31/2019	2,354,749	3,854,707	(1,499,958)	6,586,586	58.52%
12/31/2020	2,676,804	4,176,804	(1,500,000)	6,434,228	64.92%

**Notes to Schedule of Employer Contributions**

Actuarial valuation information relative to the determination of contributions:

Valuation date

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end the fiscal year in which contributions are reported.

Other

The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age
Amortization method	Level percentage of pay, open
Remaining amortization period	21 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.35%
Retirement age	60 years
Mortality	50% Female/50% Male blend of RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%; RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables

**Charter Township of Meridian**  
**Required Supplementary Information**  
**Other Post Employment Benefits**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**For the Year Ended December 31, 2020**

Fiscal year ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>				
Service cost	\$ 109,467	\$ 101,169	\$ 190,743	\$ 184,032
Interest	336,017	451,588	433,155	422,016
Differences between expected and actual experience	(74,110)	(3,048,686)	(177,273)	(146,888)
Changes in assumptions	(29,617)	218,141	(38,069)	49,580
Benefit payments	<u>(162,018)</u>	<u>(136,274)</u>	<u>(126,136)</u>	<u>(123,649)</u>
Net change in total OPEB liability	179,739	(2,414,062)	282,420	385,091
Total OPEB liability - beginning	<u>6,800,809</u>	<u>9,214,871</u>	<u>8,932,451</u>	<u>8,547,360</u>
Total OPEB liability - ending (a)	<u>\$ 6,980,548</u>	<u>\$ 6,800,809</u>	<u>\$ 9,214,871</u>	<u>\$ 8,932,451</u>
<b>Plan Fiduciary Net Position</b>				
Employer contributions	\$ 447,018	\$ 447,774	\$ 450,136	\$ 295,649
Net investment income (loss)	652,811	724,043	(212,818)	395,193
Benefit payments and refunds	<u>(162,018)</u>	<u>(136,274)</u>	<u>(126,136)</u>	<u>(123,649)</u>
Net change in plan fiduciary net position	937,811	1,035,543	111,182	567,193
Plan fiduciary net position - beginning	<u>6,024,276</u>	<u>4,988,733</u>	<u>4,877,551</u>	<u>4,310,358</u>
Plan fiduciary net position - ending (b)	<u>\$ 6,962,087</u>	<u>\$ 6,024,276</u>	<u>\$ 4,988,733</u>	<u>\$ 4,877,551</u>
Net OPEB liability (a-b)	<u>\$ 18,461</u>	<u>\$ 776,533</u>	<u>\$ 4,226,138</u>	<u>\$ 4,054,900</u>
Plan fiduciary net position as a percentage of total OPEB liability	99.74%	88.58%	54.14%	54.60%
Covered payroll	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of covered payroll	N/A	N/A	N/A	N/A

Note: GASB Statement No. 74 was implemented for the fiscal year ended December 31, 2017 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Charter Township of Meridian  
Required Supplementary Information  
Other Post Employment Benefits  
Schedule of Employer Contributions  
For the Year Ended December 31, 2020**

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
12/31/2017	\$ 453,565	\$ 295,649	\$ 157,916	N/A	N/A
12/31/2018	449,295	450,136	(841)	N/A	N/A
12/31/2019	207,005	447,774	(240,769)	N/A	N/A
12/31/2020	205,355	447,018	(241,663)	N/A	N/A

**Notes to Schedule of Employer Contributions**

Actuarial valuation information relative to the determination of contributions:

Valuation date	December 31, 2018
Notes	Actuarially determined contribution rates are calculated as of December 31 of even numbered years, which is 1 day prior to the beginning of the fiscal year biennium in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	N/A
Investment rate of return	5.00%, including inflation, net of administrative and investment expenses
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	Pre and Post Retirement: RPH-2014 Health Annuitant Mortality Table for males and females, adjusted backward to 2006 with MP-2017. The provision for future mortality improvement is the fully generational projection table MP-2017, beginning in 2006.

Disabled Retirement: RPH-2014 Disabled Mortality Table for males and females is used, adjusted backward to 2006 with MP-2017. The provision for future mortality improvement is the fully generational projection table MP-2017, beginning in 2006.

Health care trend rates	Non-Medicare: 8.50% in 2019, grading to 4.50% in 2035. Medicare: 7.00% in 2019, grading to 4.50% in 2029.
Aging factors	The tables used in developing the retiree premium are based on a recent Society of Actuaries study of health costs.

**Charter Township of Meridian  
Required Supplementary Information  
Other Post Employment Benefits  
Schedule of Investment Returns**

---

<u>Fiscal Year Ending December 31,</u>	<u>Annual Return % *</u>
2017	9.01%
2018	-5.34%
2019	22.46%
2020	10.68%

\* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 74 was implemented for the fiscal year ended December 31, 2017 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

## **Other Supplementary Information**

---

**Charter Township of Meridian**  
**Description of Funds**  
**Nonmajor Governmental Funds**

---

**Pedestrian/Bike Path Millage Fund** – This fund is used to account for the design and construction of the Township’s millage-supported pedestrian/bicycle pathway system.

**Fire Restricted/Designated Fund** – This fund is used to account for donations that are restricted and designated for fire-related activities.

**Police Restricted/Designated Fund** – This fund is used to account for donations, forfeitures, and State of Michigan funds that are specifically used to aid law enforcement.

**Senior Center Millage Fund** – This fund is used to account for tax revenue and donations that are used to support the Meridian Senior Center.

**Cable TV Fund** – This fund is used to account for the operations of government access channels, which provide news and information about the Township’s government activities and the community it serves. Funds for operations are derived from cable franchise fees.

**Community Needs Fund** – This fund is used to account for donations that provide emergency funds to needy Township residents.

**Library Restricted Fund** – This fund is used to account for donations for improvements to the local libraries.

**Grants Fund** – This fund is used to account for various federal grant awards.

**CATA Millage Fund** – This fund is used to account for tax revenue that supports increased public transportation.

**Park Millage Fund** – This fund is used to account for tax revenue and donations that are used to beautify and maintain the various parks.

**Fire Station Debt Service Fund** – This fund is used to account for tax revenue and debt service related to the 2013 bond issuance to construct a new central fire station.

**Township Improvement Revolving Fund** – This fund is used to account for advances from the General Fund and reimbursements from special assessments for specific public improvements.

**Charter Township of Meridian  
Other Supplementary Information  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2020**

	Special Revenue Funds						
	Pedestrian/ Bike Path Millage	Fire Restricted/ Designated	Police Restricted/ Designated	Senior Center Millage	Cable TV	Community Needs	Library
<b>Assets</b>							
Cash and cash equivalents	\$ 1,824,840	\$ 5,084	\$ 70,317	\$ 414,834	\$ 221,787	\$ 106,954	\$ 13,536
Receivables							
Taxes	341,904	-	-	85,825	-	-	-
Customers	-	-	-	-	-	616	-
Special assessments	-	-	-	-	-	-	-
Due from other units of government	-	-	3,979	-	-	-	-
Prepaid items	118	-	-	-	-	-	-
Total assets	<u>\$ 2,166,862</u>	<u>\$ 5,084</u>	<u>\$ 74,296</u>	<u>\$ 500,659</u>	<u>\$ 221,787</u>	<u>\$ 107,570</u>	<u>\$ 13,536</u>
<b>Liabilities</b>							
Accounts payable	\$ 52,557	\$ -	\$ -	\$ 48,329	\$ 55	\$ -	\$ -
Accrued and other liabilities	80	-	2,874	20	-	-	-
Due to other funds	-	-	1,141	-	-	647	-
Total liabilities	<u>\$ 52,637</u>	<u>\$ -</u>	<u>\$ 4,015</u>	<u>\$ 48,349</u>	<u>\$ 55</u>	<u>\$ 647</u>	<u>\$ -</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue - special assessments	-	-	-	-	-	-	-
Unavailable revenue - federal grant revenue	-	-	-	-	-	-	-
Property taxes levied for a subsequent period	618,144	-	-	155,106	-	-	-
Special assessments levied for a subsequent period	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>618,144</u>	<u>-</u>	<u>-</u>	<u>155,106</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Charter Township of Meridian  
Other Supplementary Information  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2020**

	Special Revenue Funds						
	Pedestrian/ Bike Path Millage	Fire Restricted/ Designated	Police Restricted/ Designated	Senior Center Millage	Cable TV	Community Needs	Library
<b>Fund Balances</b>							
Non-spendable							
Prepaid items	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for							
Pedestrian/bike path millage	1,495,963	-	-	-	-	-	-
Fire	-	5,084	-	-	-	-	-
Police	-	-	70,281	-	-	-	-
Senior center millage	-	-	-	297,204	-	-	-
Cable TV	-	-	-	-	221,732	-	-
Community needs	-	-	-	-	-	106,923	-
Library	-	-	-	-	-	-	13,536
Grants	-	-	-	-	-	-	-
Capital area transportation authority millage	-	-	-	-	-	-	-
Park millage	-	-	-	-	-	-	-
Fire station debt service	-	-	-	-	-	-	-
Assigned - township improvement	-	-	-	-	-	-	-
Total fund balances	<u>1,496,081</u>	<u>5,084</u>	<u>70,281</u>	<u>297,204</u>	<u>221,732</u>	<u>106,923</u>	<u>13,536</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,166,862</u>	<u>\$ 5,084</u>	<u>\$ 74,296</u>	<u>\$ 500,659</u>	<u>\$ 221,787</u>	<u>\$ 107,570</u>	<u>\$ 13,536</u>

**Charter Township of Meridian**  
**Other Supplementary Information**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2020**

	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Grants	CATA Millage	Park Millage	Fire Station Debt Service	Township Improvement Revolving	
<b>Assets</b>						
Cash and cash equivalents	\$ 135,778	\$ 175,016	\$ 700,062	\$ 549,153	\$ 1,032,592	\$ 5,249,953
Receivables						
Taxes	-	204,426	681,879	206,704	-	1,520,738
Customers	-	-	-	-	-	616
Special assessments	-	-	-	-	1,160,171	1,160,171
Due from other units of government	-	-	150,000	-	-	153,979
Prepaid items	-	-	1,379	-	-	1,497
Total assets	<u>\$ 135,778</u>	<u>\$ 379,442</u>	<u>\$ 1,533,320</u>	<u>\$ 755,857</u>	<u>\$ 2,192,763</u>	<u>\$ 8,086,954</u>
<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ 102,584	\$ -	\$ -	\$ 203,525
Accrued and other liabilities	-	48	3,524	49	-	6,595
Due to other funds	-	-	36,121	-	-	37,909
Total liabilities	<u>\$ -</u>	<u>\$ 48</u>	<u>\$ 142,229</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ 248,029</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue - special assessments	-	-	-	-	519,955	519,955
Unavailable revenue - federal grant revenue	-	-	150,000	-	-	150,000
Property taxes levied for a subsequent period	-	369,701	1,231,854	373,031	-	2,747,836
Special assessments levied for a subsequent period	-	-	-	-	640,215	640,215
Total deferred inflows of resources	<u>-</u>	<u>369,701</u>	<u>1,381,854</u>	<u>373,031</u>	<u>1,160,170</u>	<u>4,058,006</u>

**Charter Township of Meridian  
Other Supplementary Information  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2020**

	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Grants	CATA Millage	Park Millage	Fire Station Debt Service	Township Improvement Revolving	
<b>Fund Balances</b>						
Non-spendable						
Prepaid items	\$ -	\$ -	\$ 1,379	\$ -	\$ -	\$ 1,497
Restricted for						
Pedestrian/bike path millage	-	-	-	-	-	1,495,963
Fire	-	-	-	-	-	5,084
Police	-	-	-	-	-	70,281
Senior center millage	-	-	-	-	-	297,204
Cable TV	-	-	-	-	-	221,732
Community needs	-	-	-	-	-	106,923
Library	-	-	-	-	-	13,536
Grants	135,778	-	-	-	-	135,778
Capital area transportation authority millage	-	9,693	-	-	-	9,693
Park millage	-	-	7,858	-	-	7,858
Fire station debt service	-	-	-	382,777	-	382,777
Assigned - township improvement	-	-	-	-	1,032,593	1,032,593
<b>Total fund balances</b>	<u>135,778</u>	<u>9,693</u>	<u>9,237</u>	<u>382,777</u>	<u>1,032,593</u>	<u>3,780,919</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 135,778</u>	<u>\$ 379,442</u>	<u>\$ 1,533,320</u>	<u>\$ 755,857</u>	<u>\$ 2,192,763</u>	<u>\$ 8,086,954</u>

**Charter Township of Meridian**  
**Other Supplementary Information**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2020**

	Special Revenue Funds						
	Pedestrian/ Bike Path Millage	Fire Restricted/ Designated	Police Restricted/ Designated	Senior Center Millage	Cable TV	Community Needs	Library
<b>Revenues</b>							
Taxes	\$ 601,681	\$ -	\$ -	\$ 151,014	\$ -	\$ -	\$ -
Federal grants	-	-	6,506	-	-	-	-
Other state grants	-	-	4,856	-	-	-	-
Local contributions	-	-	-	-	-	-	-
Charges for services	36,000	-	-	-	-	-	-
Fines and forfeitures	-	-	15	-	-	-	-
Interest income	7,965	17	441	1,792	1,024	139	64
Other revenue	250,000	57	2,882	-	-	55,081	-
<b>Total revenues</b>	<b>895,646</b>	<b>74</b>	<b>14,700</b>	<b>152,806</b>	<b>1,024</b>	<b>55,220</b>	<b>64</b>
<b>Expenditures</b>							
Current							
Public safety	-	-	33,894	-	-	-	-
Public works	501,342	-	-	-	-	-	-
Health and welfare	-	-	-	96,872	-	22,185	-
Recreation and culture	-	-	-	-	75,760	-	-
Debt service							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>501,342</b>	<b>-</b>	<b>33,894</b>	<b>96,872</b>	<b>75,760</b>	<b>22,185</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	394,304	74	(19,194)	55,934	(74,736)	33,035	64
<b>Other financing sources</b>							
Transfers in	-	-	-	-	-	50,000	-
<b>Net change in fund balance</b>	<b>394,304</b>	<b>74</b>	<b>(19,194)</b>	<b>55,934</b>	<b>(74,736)</b>	<b>83,035</b>	<b>64</b>
Fund balance - beginning of year	1,101,777	5,010	89,475	241,270	296,468	23,888	13,472
Fund balance - end of year	<u>\$ 1,496,081</u>	<u>\$ 5,084</u>	<u>\$ 70,281</u>	<u>\$ 297,204</u>	<u>\$ 221,732</u>	<u>\$ 106,923</u>	<u>\$ 13,536</u>

**Charter Township of Meridian**  
**Other Supplementary Information**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2020**

	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Grants	CATA Millage	Park Millage	Fire Station Debt Service	Township Improvement Revolving	
<b>Revenues</b>						
Taxes	\$ -	\$ 2,220	\$ 1,198,851	\$ 363,480	\$ -	\$ 2,317,246
Federal grants	-	-	-	-	-	6,506
Other state grants	-	-	76,954	-	1,500	83,310
Local contributions	-	-	2,000	-	-	2,000
Charges for services	-	-	-	-	150,352	186,352
Fines and forfeitures	-	-	-	-	-	15
Interest income	627	92	11,311	1,922	23,261	48,655
Other revenue	3,000	-	160,043	-	4	471,067
<b>Total revenues</b>	<b>3,627</b>	<b>2,312</b>	<b>1,449,159</b>	<b>365,402</b>	<b>175,117</b>	<b>3,115,151</b>
<b>Expenditures</b>						
Current						
Public safety	-	-	-	-	-	33,894
Public works	-	-	-	-	145,828	647,170
Health and welfare	-	-	-	-	-	119,057
Recreation and culture	-	10,000	3,135,050	-	-	3,220,810
Debt service						
Principal retirement	-	-	-	225,000	-	225,000
Interest and fiscal charges	-	-	-	48,405	-	48,405
<b>Total expenditures</b>	<b>-</b>	<b>10,000</b>	<b>3,135,050</b>	<b>273,405</b>	<b>145,828</b>	<b>4,294,336</b>
Excess (deficiency) of revenues over expenditures	3,627	(7,688)	(1,685,891)	91,997	29,289	(1,179,185)
<b>Other financing sources</b>						
Transfers in	-	-	50,000	-	-	100,000
<b>Net change in fund balance</b>	<b>3,627</b>	<b>(7,688)</b>	<b>(1,635,891)</b>	<b>91,997</b>	<b>29,289</b>	<b>(1,079,185)</b>
Fund balance - beginning of year	132,151	17,381	1,645,128	290,780	1,003,304	4,860,104
Fund balance - end of year	\$ 135,778	\$ 9,693	\$ 9,237	\$ 382,777	\$ 1,032,593	\$ 3,780,919

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Pedestrian/Bike Path Millage Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Taxes	\$ 599,200	\$ 599,200	\$ 601,681	\$ 2,481
Investment income	10,000	10,000	7,965	(2,035)
Other revenue	<u>2,350,000</u>	<u>2,350,000</u>	<u>250,000</u>	<u>(2,100,000)</u>
Total revenues	2,959,200	2,995,200	895,646	(2,099,554)
<b>Expenditures</b>				
Current				
Public works	<u>2,917,420</u>	<u>2,935,345</u>	<u>501,342</u>	<u>(2,434,003)</u>
Net change in fund balance	41,780	59,855	394,304	334,449
Fund balance - beginning of year	<u>1,101,777</u>	<u>1,101,777</u>	<u>1,101,777</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,143,557</u>	<u>\$ 1,161,632</u>	<u>\$ 1,496,081</u>	<u>\$ 334,449</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Fire Restricted / Designated Fund  
For the Year Ended December 31, 2020**

---

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Investment income	\$ 50	\$ 50	\$ 17	\$ (33)
Other revenue	-	-	57	57
Total revenues	50	50	74	24
Fund balance - beginning of year	5,010	5,010	5,010	-
Fund balance - end of year	\$ 5,060	\$ 5,060	\$ 5,084	\$ 24

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Police Restricted/Designated Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Federal grants	\$ 8,000	\$ 8,000	\$ 6,506	\$ (1,494)
Other state grants	7,000	7,000	4,856	(2,144)
Fines and forfeitures	5,000	5,000	15	(4,985)
Investment income	500	500	441	(59)
Other revenue	<u>5,000</u>	<u>5,000</u>	<u>2,882</u>	<u>(2,118)</u>
Total revenues	25,500	25,500	14,700	(10,800)
<b>Expenditures</b>				
Current				
Public safety	<u>35,000</u>	<u>35,000</u>	<u>33,894</u>	<u>(1,106)</u>
Net change in fund balance	(9,500)	(9,500)	(19,194)	(9,694)
Fund balance - beginning of year	<u>89,475</u>	<u>89,475</u>	<u>89,475</u>	<u>-</u>
Fund balance - end of year	<u>\$ 79,975</u>	<u>\$ 79,975</u>	<u>\$ 70,281</u>	<u>\$ (9,694)</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Senior Center Millage Fund  
For the Year Ended December 31, 2020**

---

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Taxes	\$ 150,550	\$ 150,550	\$ 151,014	\$ 464
Investment income	3,000	3,000	1,792	(1,208)
Total revenues	153,550	153,550	152,806	(744)
<b>Expenditures</b>				
Current				
Health and welfare	148,500	148,500	96,872	(51,628)
Net change in fund balance	5,050	5,050	55,934	50,884
Fund balance - beginning of year	241,270	241,270	241,270	-
Fund balance - end of year	\$ 246,320	\$ 246,320	\$ 297,204	\$ 50,884

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Cable TV Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 1,024	\$ 1,024
<b>Expenditures</b>				
Current				
Recreation and culture	<u>131,310</u>	<u>131,310</u>	<u>75,760</u>	<u>(55,550)</u>
Net change in fund balance	(131,310)	(131,310)	(74,736)	56,574
Fund balance - beginning of year	<u>296,468</u>	<u>296,468</u>	<u>296,468</u>	<u>-</u>
Fund balance - end of year	<u>\$ 165,158</u>	<u>\$ 165,158</u>	<u>\$ 221,732</u>	<u>\$ 56,574</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Community Needs Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Investment income	\$ 50	\$ 50	\$ 139	\$ 89
Other revenue	7,700	7,700	55,081	47,381
Transfers in	-	-	50,000	50,000
	<u>7,750</u>	<u>7,750</u>	<u>105,220</u>	<u>97,470</u>
<b>Expenditures</b>				
Current				
Health and welfare	<u>8,500</u>	<u>8,500</u>	<u>22,185</u>	<u>13,685</u>
Net change in fund balance	(750)	(750)	83,035	83,785
Fund balance - beginning of year	<u>23,888</u>	<u>23,888</u>	<u>23,888</u>	<u>-</u>
Fund balance - end of year	<u>\$ 23,138</u>	<u>\$ 23,138</u>	<u>\$ 106,923</u>	<u>\$ 83,785</u>

**Charter Township of Meridian  
 Other Supplementary Information  
 Budgetary Comparison Schedule  
 Nonmajor Governmental Fund  
 Library Fund  
 For the Year Ended December 31, 2020**

---

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Investment income	\$ 50	\$ 50	\$ 64	\$ 14
Fund balance - beginning of year	13,472	13,472	13,472	-
Fund balance - end of year	\$ 13,522	\$ 13,522	\$ 13,536	\$ 14

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Grants Fund  
For the Year Ended December 31, 2020**

---

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Investment income	\$ 700	\$ 700	\$ 627	\$ (73)
Other revenue	50	50	3,000	2,950
Total revenues	750	750	3,627	2,877
Fund balance - beginning of year	132,151	132,151	132,151	-
Fund balance - end of year	\$ 132,901	\$ 132,901	\$ 135,778	\$ 2,877

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
CATA Millage Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 2,220	\$ 2,220
Investment income	100	100	92	(8)
Total revenues	100	100	2,312	2,212
<b>Expenditures</b>				
Current				
Recreation and culture	10,000	10,000	10,000	-
Net change in fund balance	(9,900)	(9,900)	(7,688)	2,212
Fund balance - beginning of year	17,381	17,381	17,381	-
Fund balance - end of year	<u>\$ 7,481</u>	<u>\$ 7,481</u>	<u>\$ 9,693</u>	<u>\$ 2,212</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Park Millage Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Taxes	\$ 1,196,250	\$ 1,196,250	\$ 1,198,851	\$ 2,601
Other state grants	-	(40,000)	76,954	116,954
Local contributions	-	-	2,000	2,000
Investment income	13,000	13,000	11,311	(1,689)
Other revenue	149,100	180,100	160,043	(20,057)
Transfers in	-	-	50,000	50,000
	<u>1,358,350</u>	<u>1,349,350</u>	<u>1,499,159</u>	<u>149,809</u>
<b>Expenditures</b>				
Current				
Recreation and culture	<u>1,369,600</u>	<u>3,501,500</u>	<u>3,135,050</u>	<u>(366,450)</u>
Net change in fund balance	(11,250)	(2,152,150)	(1,635,891)	516,259
Fund balance - beginning of year	<u>1,645,128</u>	<u>1,645,128</u>	<u>1,645,128</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,633,878</u>	<u>\$ (507,022)</u>	<u>\$ 9,237</u>	<u>\$ 516,259</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Fire Station Debt Service Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Taxes	\$ 361,600	\$ 361,600	\$ 363,480	\$ 1,880
Investment income	2,000	2,000	1,922	(78)
Total revenues	<u>363,600</u>	<u>363,600</u>	<u>365,402</u>	<u>1,802</u>
<b>Expenditures</b>				
Debt service				
Principal retirement	225,000	225,000	225,000	-
Interest and fiscal charges	<u>48,405</u>	<u>48,405</u>	<u>48,405</u>	<u>-</u>
Total expenditures	<u>273,405</u>	<u>273,405</u>	<u>273,405</u>	<u>-</u>
Net change in fund balance	90,195	90,195	91,997	1,802
Fund balance - beginning of year	<u>290,780</u>	<u>290,780</u>	<u>290,780</u>	<u>-</u>
Fund balance - end of year	<u>\$ 380,975</u>	<u>\$ 380,975</u>	<u>\$ 382,777</u>	<u>\$ 1,802</u>

**Charter Township of Meridian  
Other Supplementary Information  
Budgetary Comparison Schedule  
Nonmajor Governmental Fund  
Township Improvement Revolving Fund  
For the Year Ended December 31, 2020**

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
<b>Revenues</b>				
Other state grants	\$ -	\$ -	\$ 1,500	\$ 1,500
Charges for services	150,000	150,000	150,352	352
Investment income	20,000	20,000	23,261	3,261
Other revenue	-	-	4	4
	<u>170,000</u>	<u>170,000</u>	<u>175,117</u>	<u>5,117</u>
<b>Expenditures</b>				
Current				
Public works	<u>120,000</u>	<u>200,000</u>	<u>145,828</u>	<u>(54,172)</u>
Net change in fund balance	50,000	(30,000)	29,289	59,289
Fund balance - beginning of year	<u>1,003,304</u>	<u>1,003,304</u>	<u>1,003,304</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,053,304</u>	<u>\$ 973,304</u>	<u>\$ 1,032,593</u>	<u>\$ 59,289</u>

## **Statistical Section**

---

## Charter Township of Meridian Statistical Section

---

This part of the Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Township's overall financial health.

The statistical section is organized into the following main categories:

**Financial trends** – These schedules contain trend information to help the reader understand how the Township's financial performance and well-being have changed over time.

**Revenue capacity** – These schedules contain information to help the reader assess the Township's most significant local revenue source, the property tax.

**Debt capacity** – These schedules contain information to help the reader assess the affordability of the Township's current levels of outstanding debt and the Township's ability to issue additional debt in the future.

**Demographic and economic information** – These schedules offer demographic and economic indicators to help the reader understand the environment within which the Township's financial activities take place.

**Operating information** – These schedules contain service and infrastructure data to help the reader understand how the information in the Township's financial report relates to the services the Township provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The Township implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**Charter Township of Meridian**  
**Net Position by Component**  
**Last Ten Fiscal Years**

	December 31									
	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities:</b>										
Net investment in capital assets	\$ 33,401	\$ 33,781	\$ 34,428	\$ 34,416	\$ 36,166	\$ 37,311	\$ 40,613	\$ 42,957	\$ 44,162	\$ 51,739
Restricted	5,580	5,948	6,553	7,345	8,400	9,757	9,150	10,204	23,050	12,130
Unrestricted	8,060	8,877	9,018	10,629	(10,661)	(11,611)	(11,910)	(15,183)	(22,274)	(8,430)
Total net position	\$ 47,041	\$ 48,606	\$ 49,999	\$ 52,390	\$ 33,905	\$ 35,457	\$ 37,853	\$ 37,978	\$ 44,938	\$ 55,439
<b>Business-type Activities:</b>										
Net investment in capital assets	\$ 42,339	\$ 41,380	\$ 40,589	\$ 40,452	\$ 39,764	\$ 39,273	\$ 39,865	\$ 39,887	\$ 39,914	\$ 40,505
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	6,070	7,090	7,839	8,972	7,433	9,077	10,972	12,615	14,977	16,111
Total net position	\$ 48,409	\$ 48,470	\$ 48,428	\$ 49,424	\$ 47,197	\$ 48,350	\$ 50,837	\$ 52,502	\$ 54,891	\$ 56,616
<b>Primary Government:</b>										
Net investment in capital assets	\$ 75,740	\$ 75,161	\$ 75,017	\$ 74,868	\$ 75,930	\$ 76,584	\$ 80,478	\$ 82,844	\$ 84,076	\$ 92,244
Restricted	5,580	5,948	6,553	7,345	8,400	9,757	9,150	10,204	23,050	12,130
Unrestricted	14,130	15,967	16,857	19,601	(3,228)	(2,534)	(938)	(2,568)	(7,297)	7,681
Total net position	\$ 95,450	\$ 97,076	\$ 98,427	\$ 101,814	\$ 81,102	\$ 83,807	\$ 88,690	\$ 90,480	\$ 99,829	\$ 112,055

**Charter Township of Meridian**  
**Changes in Governmental Net Position**  
**Last Ten Fiscal Years**

	Fiscal Year Ended December 31									
	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses:</b>										
General government	\$ 3,371	\$ 4,244	\$ 4,284	\$ 3,941	\$ 4,346	\$ 4,347	\$ 4,785	\$ 4,239	\$ 3,789	\$ 5,350
Public safety	10,048	9,901	10,922	9,799	10,937	12,247	11,454	12,450	13,146	12,450
Public works	708	1,072	1,072	1,277	946	1,230	1,132	1,414	1,070	1,851
Health and welfare	55	63	169	166	162	159	180	143	273	196
Community and economic development	-	-	-	-	-	-	-	-	-	129
Recreation and culture	2,256	2,071	1,684	2,118	2,258	2,484	3,078	2,514	2,700	1,221
Interest on long-term debt	244	183	367	221	168	148	138	128	334	400
<b>Total expenses</b>	<b>16,682</b>	<b>17,534</b>	<b>18,498</b>	<b>17,522</b>	<b>18,817</b>	<b>20,615</b>	<b>20,767</b>	<b>20,888</b>	<b>21,312</b>	<b>21,597</b>
<b>Program revenue:</b>										
Charges for services:										
General government	55	415	391	383	416	414	667	699	680	1,440
Public safety	2,790	2,352	3,064	2,658	2,574	2,724	2,895	2,685	2,897	2,421
Public works	87	105	113	89	121	82	120	204	417	1,231
Recreation and culture	218	325	307	321	338	346	1,181	1,181	1,203	118
<b>Total charges for services</b>	<b>3,150</b>	<b>3,197</b>	<b>3,875</b>	<b>3,451</b>	<b>3,449</b>	<b>3,566</b>	<b>4,863</b>	<b>4,769</b>	<b>5,197</b>	<b>5,210</b>
Operating grants and contributions	475	163	283	175	127	137	172	121	418	1,460
Capital grants and contributions	-	-	-	-	-	-	-	589	-	252
<b>Total program revenue</b>	<b>3,625</b>	<b>3,360</b>	<b>4,158</b>	<b>3,626</b>	<b>3,576</b>	<b>3,703</b>	<b>5,035</b>	<b>5,479</b>	<b>5,615</b>	<b>6,922</b>
<b>Excess of expenses over revenue</b>	<b>(13,057)</b>	<b>(14,174)</b>	<b>(14,340)</b>	<b>(13,896)</b>	<b>(15,241)</b>	<b>(16,912)</b>	<b>(15,732)</b>	<b>(15,409)</b>	<b>(15,697)</b>	<b>(14,675)</b>
<b>General revenue:</b>										
Property taxes	11,981	11,488	11,464	11,710	13,005	13,464	13,695	16,142	16,766	20,099
State-shared revenue	2,819	2,891	2,960	3,085	3,087	3,165	3,496	3,579	3,711	3,728
Investment income (loss)	184	98	(46)	212	152	128	238	486	748	720
Franchise fees*	819	873	822	856	1,021	1,058	-	-	-	-
Miscellaneous income	383	389	533	424	562	694	723	793	1,432	629
<b>Total general revenue</b>	<b>16,186</b>	<b>15,739</b>	<b>15,733</b>	<b>16,287</b>	<b>17,827</b>	<b>18,509</b>	<b>18,152</b>	<b>21,000</b>	<b>22,657</b>	<b>25,176</b>
<b>Transfers</b>	-	-	-	-	-	(45)	(24)	-	-	-
<b>Change in net position</b>	<b>\$ 3,129</b>	<b>\$ 1,565</b>	<b>\$ 1,393</b>	<b>\$ 2,391</b>	<b>\$ 2,586</b>	<b>\$ 1,552</b>	<b>\$ 2,396</b>	<b>\$ 5,591</b>	<b>\$ 6,960</b>	<b>\$ 10,501</b>

\*Franchise fees were included in charges for services beginning in 2017 to comply with the State of Michigan's chart of accounts requirements.

**Charter Township of Meridian**  
**Changes in Business-type Net Position**  
**Last Ten Fiscal Years**

	Fiscal Year Ended December 31									
	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Operating revenue:</b>										
Sale of water	\$ 3,421	\$ 4,055	\$ 4,026	\$ 4,152	\$ 4,104	\$ 5,320	\$ 5,287	\$ 5,391	\$ 5,677	\$ 5,687
Sewage disposal charge	2,993	3,479	3,587	3,800	3,833	4,185	4,580	5,240	5,432	5,896
Charges for services	736	974	1,150	1,061	887	979	1,335	997	935	900
Other	92	246	433	35	42	26	46	48	63	45
Total operating revenue	7,242	8,754	9,196	9,048	8,866	10,510	11,248	11,676	12,107	12,528
<b>Operating expense:</b>										
Cost of water produced/purchased	2,211	2,595	2,518	2,458	2,556	2,505	2,852	3,091	3,186	3,281
Cost of sewage treatment	1,433	1,430	1,855	1,789	2,301	2,393	1,870	2,651	1,556	2,311
Other operation and maintenance costs	2,068	2,278	2,541	2,871	2,959	2,685	3,083	752	851	897
Billing and administrative costs	1,160	1,161	1,076	1,082	1,101	1,160	1,192	2,579	2,619	2,897
Depreciation	1,619	1,654	1,795	1,650	1,680	1,647	1,686	1,600	1,745	1,926
Total operating expenses	8,491	9,118	9,785	9,850	10,597	10,390	10,683	10,673	9,957	11,312
<b>Operating income (loss)</b>	(1,249)	(364)	(589)	(802)	(1,731)	120	565	1,003	2,150	1,216
<b>Nonoperating revenue (expense):</b>										
Investment income	9	3	3	4	3	1	1	1	55	23
Gain (loss) from joint venture	(158)	179	163	234	(31)	300	296	337	348	424
Grant revenue	-	-	-	569	932	402	514	7	-	-
Gain (loss) on sale of assets	-	-	-	-	-	-	-	-	-	(271)
Interest expense	(32)	(29)	(37)	(12)	(39)	(98)	(126)	(210)	(317)	(509)
Total nonoperating revenue (expense)	(181)	153	129	795	865	605	685	135	86	(333)
<b>Income (loss) – Before capital contributions and transfer</b>	(1,430)	(211)	(460)	(7)	(866)	725	1,250	1,138	2,236	883
<b>Capital contributions</b>	647	272	418	1,003	195	383	1,213	526	154	1,300
<b>Transfers from other funds</b>	-	-	-	-	-	45	24	-	-	-
<b>Transfers to other funds</b>	-	-	-	-	-	-	-	-	-	-
<b>Change in net position</b>	\$ (783)	\$ 61	\$ (42)	\$ 996	\$ (671)	\$ 1,153	\$ 2,487	\$ 1,664	\$ 2,390	\$ 2,183
<b>Change in net position – primary government</b>	\$ 2,346	\$ 1,626	\$ 1,351	\$ 3,387	\$ 1,915	\$ 2,705	\$ 4,883	\$ 7,255	\$ 9,350	\$ 12,684

**Charter Township of Meridian**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**

	As of December 31									
	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 692	\$ 675	\$ 564	\$ 217	\$ 297	\$ 289	\$ 119	\$ 140	\$ 174	\$ 222
Assigned	-	-	-	-	-	-	1,111	592	1,812	683
Unassigned	4,901	5,281	6,280	6,896	7,307	7,137	5,627	7,229	8,508	9,301
Total general fund	<u>\$ 5,593</u>	<u>\$ 5,956</u>	<u>\$ 6,844</u>	<u>\$ 7,113</u>	<u>\$ 7,604</u>	<u>\$ 7,426</u>	<u>\$ 6,857</u>	<u>\$ 7,961</u>	<u>\$ 10,494</u>	<u>\$ 10,206</u>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 160	\$ 150	\$ 8	\$ 7	\$ 31	\$ 13	\$ 11	\$ 8	\$ 8	\$ 2
Restricted	5,418	5,798	9,840	10,501	8,368	9,744	9,139	10,197	23,055	18,437
Assigned	993	1,041	1,162	1,170	1,131	1,059	1,150	956	1,003	1,033
Unassigned	(401)	(407)	(349)	(1)	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 6,170</u>	<u>\$ 6,582</u>	<u>\$ 10,661</u>	<u>\$ 11,677</u>	<u>\$ 9,530</u>	<u>\$ 10,816</u>	<u>\$ 10,300</u>	<u>\$ 11,161</u>	<u>\$ 24,066</u>	<u>\$ 19,472</u>

**Charter Township of Meridian**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**

	Year Ended December 31									
	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenue</b>										
Property taxes	\$ 11,981	\$ 11,488	\$ 11,464	\$ 11,710	\$ 13,005	\$ 13,464	\$ 13,695	\$ 16,142	\$ 16,766	\$ 20,099
Licenses and permits	536	618	1,153	841	737	796	2,280	1,946	2,008	1,480
Intergovernmental revenue	3,282	3,021	3,106	3,229	3,226	3,252	3,555	4,198	3,999	3,943
Special assessments	195	225	238	134	163	121	137	150	144	186
Charges for services	3,297	3,363	3,403	3,364	3,434	3,503	3,200	3,506	3,551	3,157
Investment income (loss)	184	98	(46)	212	152	128	236	476	730	713
Other	1,561	1,514	1,727	1,640	1,902	2,160	1,062	1,149	1,827	1,282
<b>Total revenue</b>	<b>21,036</b>	<b>20,327</b>	<b>21,045</b>	<b>21,130</b>	<b>22,619</b>	<b>23,424</b>	<b>24,165</b>	<b>27,567</b>	<b>29,025</b>	<b>30,860</b>
<b>Expenditures</b>										
Current:										
General government	4,059	5,391	5,030	4,925	5,010	5,208	5,832	5,257	5,595	6,339
Public safety	10,060	9,766	10,172	10,263	10,273	11,287	11,042	12,656	12,552	12,407
Public works	265	511	328	539	287	519	823	1,205	424	850
Health and welfare	54	62	168	166	161	168	163	123	240	180
Community and economic development	-	-	-	-	-	-	-	-	-	130
Recreation and culture	2,257	2,083	1,771	2,185	2,275	2,711	2,552	2,629	2,700	1,075
Capital outlay	2,600	1,224	1,574	1,019	5,852	1,732	4,003	2,816	3,114	10,404
Debt service:										
Principal	1,333	332	262	516	659	480	486	491	491	3,515
Interest	244	184	212	232	217	155	145	136	124	593
Debt issuance costs	-	-	62	-	-	-	-	-	117	-
<b>Total expenditures</b>	<b>20,872</b>	<b>19,553</b>	<b>19,579</b>	<b>19,845</b>	<b>24,734</b>	<b>22,260</b>	<b>25,046</b>	<b>25,313</b>	<b>25,357</b>	<b>35,493</b>
<b>Excess of revenues over (under) expenditures</b>	<b>164</b>	<b>774</b>	<b>1,466</b>	<b>1,285</b>	<b>(2,115)</b>	<b>1,164</b>	<b>(881)</b>	<b>2,254</b>	<b>3,668</b>	<b>(4,633)</b>
<b>Other financing sources (uses)</b>										
Proceeds from issuance of long-term debt	-	-	3,500	-	-	-	-	-	11,100	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	880	-
Transfers in	(1,471)	141	137	467	462	190	451	550	400	350
Transfers out	1,471	(141)	(137)	(467)	(462)	(247)	(700)	(840)	(610)	(600)
Insurance recoveries	-	-	-	-	-	-	43	-	-	-
Sale of capital assets	-	-	-	-	459	-	3	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>459</b>	<b>(57)</b>	<b>(203)</b>	<b>(290)</b>	<b>11,770</b>	<b>(250)</b>
<b>Net change in fund balance</b>	<b>\$ 164</b>	<b>\$ 774</b>	<b>\$ 4,966</b>	<b>\$ 1,285</b>	<b>\$ (1,656)</b>	<b>\$ 1,107</b>	<b>\$ (1,084)</b>	<b>\$ 1,964</b>	<b>\$ 15,438</b>	<b>\$ (4,883)</b>
Debt service as a percentage of noncapital expenditures	8.63%	2.82%	2.64%	3.97%	4.64%	3.09%	3.00%	2.82%	2.73%	16.40%
Capital outlay as a percentage of total expenditures	12.46%	6.26%	8.04%	5.13%	23.66%	7.78%	15.98%	11.12%	12.28%	29.31%

**Charter Township of Meridian**  
**Taxable Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

---

Taxable Value by Property Type (\$000s)

Tax Year	Residential	Commercial, Industrial, Agricultural, and Other	Total Value	Tax Rate (Mills)	Estimated Actual Value (\$000s)	Taxable Value as a Percent of Actual
2011	\$ 1,166,537	\$ 420,922	\$ 1,587,459	6.92%	\$ 3,310,277	47.96%
2012	1,159,890	395,140	1,555,030	6.97%	3,198,797	48.61%
2013	1,128,124	399,329	1,527,453	7.17%	3,124,917	48.88%
2014	1,151,524	400,686	1,552,210	7.84%	3,209,695	48.36%
2015	1,182,156	426,509	1,608,665	7.84%	3,447,893	46.66%
2016	1,206,787	433,240	1,640,027	7.82%	3,642,106	45.03%
2017	1,242,176	445,905	1,688,081	9.02%	3,784,714	44.60%
2018	1,290,897	469,595	1,760,492	9.00%	3,943,992	44.64%
2019	1,346,089	473,155	1,819,244	10.50%	4,141,308	43.93%
2020	1,391,098	481,255	1,872,353	10.45%	4,366,300	42.88%

Note: Under Michigan law, the revenue base is referred to as "taxable value." This amount represents assessed value (50 percent of true cash value), limited for each property by the lower of 5 percent or inflation.

Taxes levied in a particular "tax year" become revenue of the subsequent fiscal year.

Source: Charter Township of Meridian Assessor

**Charter Township of Meridian**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

Millage Rates - Direct Township Taxes					Overlapping Taxes													
Tax Year	General Operating	Debt	Special Purpose	Total Direct Taxes	Ingham County	Lansing Community College	Ingham Intermediate School District	Okemos School - Homestead	Okemos School - Non-Homestead	Haslett School - Homestead	Haslett School - Non-Homestead	Williamston School - Homestead	Williamston School - Non-Homestead	East Lansing School - Homestead	East Lansing School - Non-Homestead	Capital Regional Airport Authority	Capital Area District Library	Capital Area Transit Authority
2011	4.20	-	2.72	6.92	14.11	3.81	5.99	13.99	31.99	15.11	33.11	14.05	32.05	14.28	32.29			
2012	4.20	-	2.77	6.97	14.75	3.81	5.99	13.99	31.99	15.11	33.11	14.05	32.05	14.29	32.29			
2013	4.20	0.20	2.77	7.17	14.76	3.81	5.99	13.99	31.99	16.36	34.36	15.05	33.05	15.41	33.41			
2014	4.20	0.20	3.44	7.84	15.26	3.81	5.99	13.99	31.99	16.36	34.36	15.73	33.73	15.38	33.38			
2015	4.20	0.20	3.44	7.84	15.09	3.81	5.99	13.99	31.99	16.36	34.36	15.59	33.59	12.74	30.74			
2016	4.18	0.20	3.44	7.82	15.33	3.81	5.99	13.99	31.99	16.35	34.35	15.58	33.58	12.49	30.49			
2017	4.17	0.20	4.64	9.02	15.34	3.81	5.99	13.99	31.99	16.33	34.33	15.57	33.57	14.28	32.28			
2018	4.17	0.20	4.63	9.00	11.34	3.81	6.00	13.99	31.99	16.33	34.33	15.57	33.57	14.28	32.26	0.70	1.56	3.01
2019	4.17	0.20	6.13	10.50	11.34	3.81	6.00	13.99	31.99	16.33	34.33	15.58	33.58	13.50	31.50	0.70	1.56	3.01
2020	4.16	2.14	4.15	10.45	11.91	3.78	6.24	13.99	31.99	16.32	34.32	15.57	33.41	14.00	32.00	0.70	1.56	3.00

Note: The Township has multiple overlapping tax districts due to 425 agreements, additional school districts, and TIF plans. The tax rates shown above relate to the Township's tax for the Ingham, Okemos, Haslett, Williamston, and East Lansing School Districts. Information relating to other overlapping tax districts can be obtained from the Finance Department at Township Hall.

Source: Charter Township of Meridian Treasurer

**Charter Township of Meridian  
Principal Property Taxpayers**

Taxpayer	2020 Taxable Value	Percentage of Total	2011 Taxable Value	Percentage of Total	2011 Rank
1 Consumers Energy	\$ 26,971,503	1.44%	\$ 17,858,087	1.12%	3
2 Meridian Mall, LP	22,538,609	1.20%	29,232,200	1.84%	1
3 C150 2929 Hannah Lofts, LLC	22,288,713	1.19%			
4 East Lansing I, LLC	14,701,636	0.79%			
5 East Lansing Athletic Club, Inc.	10,173,214	0.54%			
6 TEG Central, LLC	10,152,428	0.54%			
7 Brandywine Creek II, LLC	8,896,629	0.48%	8,250,150	0.52%	6
8 TEG Club Meridian, LLC	8,465,851	0.45%			
9 ACC OP, LLC	8,314,659	0.44%			
10 Okemos Pointe, LLC	7,831,775	0.42%			

Source: Charter Township of Meridian Assessor

**Charter Township of Meridian  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

Tax Year	Fiscal Year Ended December 31	Total Levy	Current Collections	Percent Collected	Delinquent Collections	Total Tax Collections	Percent of Levy Collected
2010	2011	\$ 10,950,422	\$ 10,579,279	96.61%	\$ 14,587	\$ 10,593,866	96.74%
2011	2012	10,779,268	10,476,566	97.19%	11,671	10,488,237	97.30%
2012	2013	10,913,178	10,494,474	96.16%	9,397	10,503,871	96.25%
2013	2014	12,158,875	11,843,345	97.40%	10,490	11,853,835	97.49%
2014	2015	12,602,616	12,309,015	97.67%	14,730	12,323,745	97.79%
2015	2016	12,797,544	12,513,915	97.78%	11,080	12,524,995	97.87%
2016	2017	15,189,137	14,838,327	97.69%	7,355	14,845,682	97.74%
2017	2018	15,745,273	15,479,066	98.31%	21,849	15,500,915	98.45%
2018	2019	19,000,536	18,647,722	98.14%	7,166	18,654,888	98.18%
2019	2020	19,465,284	19,033,079	97.78%	8,130	19,041,209	97.82%

Source: Charter Township of Meridian Assessor and Treasurer

**Charter Township of Meridian**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities</b>										
General obligation bonds	\$ -	\$ -	\$ 3,500,000	\$ 3,290,000	\$ 3,080,000	\$ 2,865,000	\$ 2,650,000	\$ 2,430,000	\$ 2,210,000	\$ 1,985,000
Installment purchase agreements	372,446	264,000	225,000	184,000	-	-	-	-	-	-
Road construction bond	-	-	-	-	-	-	-	-	11,100,000	8,050,000
Drain assessments	3,122,280	3,122,280	3,308,821	3,043,384	2,777,947	2,624,463	2,353,428	2,082,394	1,811,360	1,570,952
Unamortized issuance premiums*	-	-	-	-	-	-	-	-	880,482	660,361
<b>Total</b>	<b>3,494,726</b>	<b>3,386,280</b>	<b>7,033,821</b>	<b>6,517,384</b>	<b>5,857,947</b>	<b>5,489,463</b>	<b>5,003,428</b>	<b>4,512,394</b>	<b>16,001,842</b>	<b>12,266,313</b>
<b>Business-type Activities</b>										
Installment purchase agreements	679,800	556,050	427,350	349,450	1,773,094	5,024,672	5,370,166	10,771,821	17,333,107	26,784,161
<b>Total debt of the government</b>	<b>\$ 4,174,526</b>	<b>\$ 3,942,330</b>	<b>\$ 7,461,171</b>	<b>\$ 6,866,834</b>	<b>\$ 7,631,041</b>	<b>\$ 10,514,135</b>	<b>\$ 10,373,594</b>	<b>\$ 15,284,215</b>	<b>\$ 33,334,949</b>	<b>\$ 39,050,474</b>
<b>Total taxable value (\$000s)</b>	<b>\$ 1,587,459</b>	<b>\$ 1,555,030</b>	<b>\$ 1,527,453</b>	<b>\$ 1,552,210</b>	<b>\$ 1,608,665</b>	<b>\$ 1,640,027</b>	<b>\$ 1,688,081</b>	<b>\$ 1,760,492</b>	<b>\$ 1,819,244</b>	<b>\$ 1,872,353</b>
<b>Debt as a Percentage of Taxable Value</b>	<b>0.26%</b>	<b>0.25%</b>	<b>0.49%</b>	<b>0.44%</b>	<b>0.47%</b>	<b>0.64%</b>	<b>0.61%</b>	<b>0.87%</b>	<b>1.83%</b>	<b>2.09%</b>
<b>Total Population</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>	<b>39,688</b>
<b>Total Debt per Capita</b>	<b>\$ 105</b>	<b>\$ 99</b>	<b>\$ 188</b>	<b>\$ 173</b>	<b>\$ 192</b>	<b>\$ 265</b>	<b>\$ 261</b>	<b>\$ 385</b>	<b>\$ 840</b>	<b>\$ 984</b>

**Charter Township of Meridian**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

Fiscal Year	Tax-limited General Obligation Bonds (LTGO)	Tax Supported Bonds (UTGO)	Less Pledged Debt Service Funds	Unamortized Issuance Costs	Other General Obligation Debt	Net General Obligation Debt	Taxable Value (\$000s)	Debt as a Percentage of Actual Taxable Value	Population	Net General Obligation Debt per Capita
2011	\$ -	\$ -	\$ -	\$ -	\$ 372,446	\$ 372,446	\$ 1,587,459	2.35%	39,688	9
2012	-	-	-	-	264,000	264,000	1,555,030	1.70%	39,688	7
2013	-	3,500,000	-	-	225,000	3,725,000	1,527,453	24.39%	39,688	94
2014	-	3,290,000	-	-	184,000	3,474,000	1,552,210	22.38%	39,688	88
2015	-	3,080,000	-	-	-	3,080,000	1,608,665	19.15%	39,688	78
2016	-	2,865,000	-	-	-	2,865,000	1,640,027	17.47%	39,688	72
2017	-	2,650,000	-	-	-	2,650,000	1,688,081	15.70%	39,688	67
2018	-	2,430,000	-	-	-	2,430,000	1,760,492	13.80%	39,688	61
2019	11,100,000	2,210,000	-	880,482	-	14,190,482	1,819,244	78.00%	39,688	358
2020	8,050,000	1,985,000	-	660,361	-	10,695,361	1,872,353	57.12%	39,688	269

**Charter Township of Meridian**  
**Direct and Overlapping Governmental Activities Debt**  
**December 31, 2020**

---

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Ingham County	\$119,993,677	22.44%	\$ 26,926,581
East Lansing School District	102,413,377	14.29%	14,634,872
Okemos School District	32,283,281	87.84%	28,357,634
Williamston School District	43,555,379	7.89%	3,436,519
Haslett School District	65,996,263	67.25%	44,382,487
Ingham Intermediate School District	1,002,000	18.92%	189,578
Lansing Community College	98,220,000	15.26%	14,988,372
Total overlapping debt			132,916,043
Direct Township debt			12,266,313
Total direct and overlapping debt			\$ 145,182,356

Source: The overlapping debt is calculated by the Municipal Advisory Council of Michigan (MAC). MAC's method is to take the outstanding debt for all municipalities in its geographic region except for the State of Michigan and the federal government and multiply that by the estimated percent applicable, which is based on the relative taxable value in each municipality.

**Charter Township of Meridian  
Pledged Revenue Coverage  
Last Ten Fiscal Years**

Fiscal Year	Water and Sewer Revenue Bonds						Special Assessment Bonds				
	Gross Revenue	Applicable Expenses	Net Revenue	Debt Service			Special Assessment Collections	Debt Service			
				Principal	Interest	Coverage		Principal	Interest	Coverage	
2011	-	-	-	-	-	-	-	-	-	-	
2012	-	-	-	-	-	-	-	-	-	-	
2013	-	-	-	-	-	-	-	-	-	-	
2014	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	-	-	-	
2018	-	-	-	-	-	-	-	-	-	-	
2019	-	-	-	-	-	-	-	-	-	-	
2020	-	-	-	-	-	-	-	-	-	-	

**Charter Township of Meridian**  
**Legal Debt Margin**  
**Last Ten Fiscal Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Calculation of Debt Limit</b>										
State equalized valuation	\$ 1,655,181,000	\$ 1,599,398,400	\$ 1,562,458,500	\$ 1,604,386,223	\$ 1,723,946,700	\$ 1,821,053,200	\$ 1,892,356,824	\$ 1,971,995,800	\$ 2,070,653,588	\$ 2,183,150,200
10% of taxable value	165,518,100	159,939,840	156,245,850	160,438,622	172,394,670	182,105,320	189,235,682	197,199,580	207,065,359	218,315,020
<b>Calculation of debt subject to limit</b>										
Total debt	5,014,421	4,770,392	8,273,557	7,637,481	8,330,658	11,298,335	11,196,846	16,130,928	33,303,774	39,336,765
Less debt not subject to limit:										
Special assessment bonds	3,122,280	3,122,280	3,308,821	3,043,384	2,777,947	2,624,463	2,353,428	2,082,395	1,811,360	1,570,952
Contractual adjustment	372,446	264,000	225,000	241,400	8,200	-	-	-	-	-
Employee compensated absences	839,895	828,062	812,386	770,647	699,617	784,200	823,252	846,714	849,305	946,652
Total	4,334,621	4,214,342	4,346,207	4,055,431	3,485,764	3,408,663	3,176,680	2,929,109	2,660,665	2,517,604
Net debt subject to limit	\$ 679,800	\$ 556,050	\$ 3,927,350	\$ 3,582,050	\$ 4,844,894	\$ 7,889,672	\$ 8,020,166	\$ 13,201,819	\$ 30,643,109	\$ 36,819,161
<b>Legal debt margin</b>	\$ 164,838,300	\$ 159,383,790	\$ 152,318,500	\$ 156,856,572	\$ 167,549,776	\$ 174,215,648	\$ 181,215,516	\$ 183,997,761	\$ 176,422,250	\$ 181,495,859
<b>Net debt subject to limit as a percentage debt limit</b>	0.41%	0.35%	2.51%	2.23%	2.81%	4.33%	4.24%	6.69%	14.80%	16.87%

## Charter Township of Meridian Demographic and Economic Statistics

---

Calendar Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Township's Unemployment Rate
1970	23,827	\$ 103,933	\$ 4,362	5.70%
1980	28,735	308,815	10,747	6.20%
1990	35,644	594,506	16,679	3.10%
2000	39,125	1,259,434	32,190	1.80%
2010	39,688	1,483,180	37,371	6.00%
2020	40,589	1,839,412	45,318	Not available

Sources: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce and U.S. Census Bureau, Charter Township of Meridian Department of Planning and Community Development

**Charter Township of Meridian  
Principal Employers**

Employer	Calendar Year 2019 Employees	Percentage of Total	Calendar Year 2000 Employees	Percentage of Total	Calendar Year 2000 Rank
1 State of Michigan	15,729	29.20%	N/A	N/A	N/A
2 Michigan State University	10,253	19.04%	N/A	N/A	N/A
3 Sparrow Health System	7,600	14.11%	N/A	N/A	N/A
4 General Motors	4,549	8.45%	N/A	N/A	N/A
5 Lansing Community College	3,144	5.84%	N/A	N/A	N/A
6 McLaren Health	3,000	5.57%	N/A	N/A	N/A
7 Auto Owners	2,578	4.79%	N/A	N/A	N/A
8 Peckham	2,510	4.66%	N/A	N/A	N/A
9 Jackson National Life	2,500	4.64%	N/A	N/A	N/A
10 Dart Container	2,000	3.71%	N/A	N/A	N/A

N/A = Information is not available  
 2018 switched source to LEAP  
 Source: LEAP Largest Employers Lansing Michigan  
 2020 information not yet available

**Charter Township of Meridian**  
**Full-time Equivalent Government Employees**  
**Last Ten Fiscal Years**

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government	39	38	39	37	37	39	32	33	33	35
Public safety:										
Police	45	45	45	45	45	45	45	46	46	46
Fire and EMS	36	35	35	34	34	34	35	36	36	36
Community planning and development	11	11	11	11	12	12	16	17	18	13
Public works	23	23	22	22	21	21	20	21	22	21
Parks and recreation	9	9	9	10	10	11	15	15	13	13
Total	162	160	160	159	158	161	163	168	168	164

Source: Charter Township of Meridian records

**Charter Township of Meridian  
Operating Indicators  
Last Ten Fiscal Years**

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Election data:										
Registered voters	29,128	29,664	28,947	29,099	29,070	31,257	30,263	30,954	31,106	33,942
Voters (at polls or absentee)	3,701	21,640	5,816	16,513	8,791	22,934	5,625	21,344	7,116	25,798
Percent voting	12.7%	73.0%	20.1%	56.7%	30.2%	73.4%	18.6%	69.0%	22.9%	76.0%
Police:										
Physical arrests	978	975	864	855	765	700	559	577	563	402
Traffic violations	3,666	3,789	2,883	2,618	2,366	2,272	1,752	1,922	2,096	1,517
Investigations	430	305	256	208	234	366	398	263	222	351
Fire:										
Fire runs	532	600	737	714	623	925	1,181	991	1,217	875
Emergency medical runs	3,711	3,842	3,619	3,683	3,884	4,028	3,988	4,226	4,220	4,031
Inspections	125	348	312	275	205	158	173	285	412	N/A
Water										
Number of customers billed	13,000	13,000	13,000	13,000	13,000	12,310	12,300	12,250	12,300	12,320
Total gallons purchased (000s)	1,374,163	1,405,345	1,435,717	1,376,308	1,135,397	1,212,208	1,304,855	1,306,647	1,287,860	1,349,203
Average consumption per year	106	108	110	106	87	98	106	107	105	110
Sewer - Average daily sewage treatment	3,924,000	3,863,859	3,764,964	4,290,875	4,264,226	4,233,669	4,742,521	4,617,594	4,715,567	4,579,664

N/A = Information is not available

Source: Charter Township of Meridian records

**Charter Township of Meridian  
Capital Asset Statistics  
Last Ten Fiscal Years**

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Police:</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units (number of officers and sergeants)	36	35	36	36	37	35	34	34	38	36
<b>Fire:</b>										
Stations	3	3	3	3	3	3	3	3	3	3
Fire response vehicles	4	4	4	4	4	4	4	4	4	4
Emergency response vehicles	4	4	4	4	4	4	5	5	5	5
Pedestrian/Bicycle pathways (miles)	72.79	73.30	73.55	73.63	74.50	74.50	76.00	76.00	76.00	77.00
<b>Parks and recreation:</b>										
Acreage	904	904	904	904	911	911	911	911	911	931
Mowing acres	213	213	213	215	219	215	215	215	215	215
Developed parks/playgrounds	17	17	17	17	17	17	17	17	17	17
Developed fields (soccer, baseball, etc.)	10	10	10	13	14	14	14	15	15	16
<b>Water</b>										
Mains (miles)	165.00	165.61	166.18	167.74	168.08	168.08	171.66	225.66	226.00	227.60
Fire hydrants	1,900	1,900	1,900	1,900	1,900	1,900	1,900	2,279	2,284	2,299
Storage capacity	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Sewer - Miles of sanitary sewers	143.00	146.18	146.34	147.18	147.18	147.35	148.87	192.54	192.54	193.97
Township vehicles/equipment	136	132	136	136	136	136	136	136	138	137

Source: Charter Township of Meridian records

Note: In 2018 an asset management study was done resulting in significant increases in fire hydrants, water main miles and sanitary sewer miles.

**Charter Township of Meridian**

**Single Audit Report**

**December 31, 2020**



## Table of Contents

	<b>Page</b>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and the Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Summary Schedule of Prior Audit Findings	10
Corrective Action Plan	11



800.968.0010 | yeoandyeo.com

# **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

## **Independent Auditors' Report**

Township Board  
Charter Township of Meridian  
Ingham County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Charter Township of Meridian as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Charter Township of Meridian's basic financial statements, and have issued our report thereon dated May 24, 2021. Our report includes a reference to other auditors who audited the financial statements of the East Lansing – Meridian Water and Sewer Authority, as described in our report on Charter Township of Meridian's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Charter Township of Meridian's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Charter Township of Meridian's internal control. Accordingly, we do not express an opinion on the effectiveness of Charter Township of Meridian's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a material weakness.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Charter Township of Meridian's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Charter Township of Meridian's Response to Findings and Corrective Action Plan

Charter Township of Meridian's responses to the finding identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Charter Township of Meridian's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Yeo & Yeo, P.C.*

Lansing, Michigan  
May 24, 2021



800.968.0010 | yeoandyeo.com

## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

### **Independent Auditors' Report**

Township Board  
Charter Township of Meridian  
Ingham County, Michigan

#### **Report on Compliance for Each Major Federal Program**

We have audited Charter Township of Meridian's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Charter Township of Meridian's major federal programs for the year ended December 31, 2020. Charter Township of Meridian's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Our report includes a reference to other auditors who audited the financial statements of the East Lansing – Meridian Water and Sewer Authority, as described in our report on Charter Township of Meridian's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Charter Township of Meridian's basic financial statements include the operations of the East Lansing – Meridian Water and Sewer Authority, which received \$0 in federal awards, which is not included in the schedule during the year ended December 31, 2020. Our audit, described below, did not include the operations of the East Lansing – Meridian Water and Sewer Authority because the East Lansing – Meridian Water and Sewer Authority engaged other auditors and an audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) was not required due to the amount of federal awards received.

#### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Charter Township of Meridian's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Charter Township of Meridian's

compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Charter Township of Meridian's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Charter Township of Meridian complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### **Report on Internal Control Over Compliance**

Management of Charter Township of Meridian is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Charter Township of Meridian's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Charter Township of Meridian's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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 Charter Township of Meridian as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Charter Township of Meridian's basic financial statements. We issued our report thereon dated May 24, 2021 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of

federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Yeo & Yeo, P.C.*

Lansing, Michigan  
May 24, 2021

**Charter Township of Meridian  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantors Number</u>	<u>Expenditures</u>
<b>U.S. Department of the Interior</b>			
Passed through Michigan Department of Natural Resources Outdoor Recreation Acquisition, Development and Planning	15.916	26-01768	\$ <u>150,000</u>
<b>U.S. Department of Justice</b>			
Passed through Michigan Department of State Police COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0434	15,555
Passed through Michigan Department of State Police Bulletproof Vest Partnership Program	16.607	202BUBX20023090	<u>6,506</u>
Total U.S. Department of Justice			<u>22,061</u>
<b>U.S. Department of Treasury</b>			
Passed through Michigan Department of Treasury Coronavirus Relief Fund			
COVID-19 Coronavirus Relief Local Government Grants	21.019	SLT0040	36,359
COVID-19 First Responder Hazard Pay Premiums Program	21.019	SLT0040	69,000
COVID-19 Public Safety and Public Health Payroll Reimbursement	21.019	SLT0040	<u>917,288</u>
Total coronavirus relief fund			<u>1,022,647</u>
Total expenditures of federal awards			<u>\$ 1,194,708</u>

**Charter Township of Meridian**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**December 31, 2020**

---

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Charter Township of Meridian, Michigan (the “Township”) under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position, changes in net position or cash flows of the Township.

**Note 2 – Summary of Significant Accounting Policies**

**Expenditures**

Expenditures on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**Indirect Cost Rate**

Charter Township of Meridian has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3 – Reconciliation to Financial Statements**

The following is a reconciliation between the financial statements and the Schedule of Expenditures of Federal Awards.

Federal revenue per financial statements	\$ 111,865
Plus: unavailable revenue - federal grant revenue	<u>1,082,843</u>
Total expenditures of federal awards	<u>\$ 1,194,708</u>

**Note 4 – Subrecipients**

No amounts were provided to subrecipients.



**Charter Township of Meridian  
Schedule of Findings and Questioned Costs  
December 31, 2020**

---

**Section II – Government Auditing Standards Findings**

**Finding 2020-001**

**Material Weakness – Audit Adjustments and Prior Period Adjustment**

**Criteria:** Management is responsible for reporting reliable financial data in accordance with Generally Accepted Accounting Principles.

**Condition:** Two material adjustments were required to ensure the financial statements were not materially misstated. The first material entry was required to correct the accounts payable balance in the Local Roads Fund, as one transaction was determined to have been improperly excluded from accounts payable at year end. Prior to the audit adjustment accounts payable were understated by approximately \$242,000. The second material entry was required to adjust current year water utility revenues, as it was noted that a bill adjustment had been performed in January 2020 to reduce utility revenue that should have been performed in December 2019. This is considered to be a prior period adjustment, and the Water Fund's beginning net position was restated. Prior to the audit adjustment, beginning net position was overstated and utility revenue was understated by approximately \$460,000.

**Cause:** The Township's procedures for recording year end accruals did not properly identify a payment in the Local Roads Fund. In addition, while the bill adjustment was properly identified and corrected as a result of the Township's internal controls, the adjustment was not reviewed to determine whether or not it was accounted for in the proper period.

**Effect:** Errors in these areas were not detected, resulting in material journal entries being required.

**Recommendations:** We recommend that the Township ensure proper attention is given to all payments made subsequent to year end to properly account for all liabilities at year end. In addition, we recommend that the Township develop a process to review all significant utility bill adjustments to ensure the recording of revenue is properly reflected in the accounting records and in the correct period.

**Views of responsible officials:** Management is in agreement with the finding. See the corrective action plan on page 11.

**Section III – Federal Award Findings**

There were no findings or questioned costs for Federal Awards for the year ended December 31, 2020.

**Charter Township of Meridian  
Summary Schedule of Prior Audit Findings  
December 31, 2020**

---

**Section IV – Prior Audit Findings**

***Government Auditing Standards Findings***

There were no *Government Auditing Standards* findings for the year ended December 31, 2019.

**Federal Award Findings**

There were no findings or questioned costs for Federal Awards for the year ended December 31, 2019.

\*The Township was not required to have a single audit for the year ended December 31, 2019.

**Charter Township of Meridian  
Corrective Action Plan  
December 31, 2020**

---



**Meridian Township**  
5151 Marsh Road  
Okemos, MI 48864  
  
P 517.853.4000  
F 517.853.4096

May 24, 2021

Local Audit and Finance Division  
Michigan Department of Treasury

**Township Board:**

**Ronald J. Styka**  
Township Supervisor

Re: Corrective Action plan, Charter Township of Meridian (331100)

I am writing to relay the corrective action plan for the issues identified in the FYE 12/31/2020 Charter Township of Meridian Audit Report.

**Deborah Guthrie**  
Township Clerk

Additional Accounts Payable

**Phil Deschaine**  
Township Treasurer

An adjustment of \$241,762 was required in the Local Roads Fund to record additional accounts payable that should have been accrued at year end.

**Patricia Herring Jackson**  
Township Trustee

Response

**Dan Opsommer**  
Township Trustee

The proper year was indicated on the invoice but when it was keyed into the system the date did not get changed by the Accounts Payable staff. Going forward we will have two separate folders for prior year and current year. We have also identified a report from the BS&A system that we can run to cross check to make sure the posting dates correct.

**Kathy Ann Sundland**  
Township Trustee

Utility Bill adjustment

**Courtney Wisinski**  
Township Trustee

An adjustment of \$458,954 was required to increase water utility revenue and decrease beginning net position in the Water Fund. This was due to a bill adjustment performed in January 2020 that reduced the current year revenue that should have been adjusted in December 2019. This adjustment is considered to be a prior period adjustment.

**Frank L. Walsh**  
Township Manager

Response

A water meter had rolled over and the reading was showing all 9's. This caused a large bill to be calculated at the end of December 2019. The large bill was caught through the review process before the bill went to the customer in January. The Utility Biller reversed the entry but did not back date the entry to 2019. We have changed our procedure to have the Finance Director approve all adjustments to an account over \$1,000. This will insure that the entry would have happened in the proper year.

Please feel free to contact me at [mattison@meridian.mi.us](mailto:mattison@meridian.mi.us) or 517.853.4104 should you have any questions regarding these matters.

Sincerely,

Miriam M. Mattison  
Finance Director  
Charter Township of Meridian



**To: Board Members**  
**From: Ronald J. Styka, Township Supervisor**  
**Date: May 27, 2021**  
**Re: Legal Counsel Contract & Continuing Legal Services**

---

As discussed by the Township Board on May 18, 2021, we have secured a new three-year proposal from Fahey, Schultz, Burzych and Rhodes to provide continuing service as our Township Attorneys.

The proposed agreement maintains our current scope of services and standard terms.

Proposed cost increases are miniscule over the term of the new agreement. Basic service would increase \$250 each year of the agreement and the hourly rate would increase \$5.00 per year. For reference, the current monthly flat fee is set at \$5,500 and the hourly rate is \$225.

As in the prior agreement, Manager Walsh would be the Firm's primary contact for the Township.

**Recommended Motion:**

Move to Approve the Renewal Engagement as Township Attorneys with Fahey, Schultz, Burzych and Rhodes for a term of three-years as presented, and authorize the Township Supervisor to sign the agreement on behalf of the Township.

**Attachment:**

1. Fahey, Schultz, Burzych and Rhodes Renewal Engagement

May 20, 2021

Ron Styka, Township Supervisor  
Charter Township of Meridian  
5151 Marsh Road  
Okemos MI 48840

Dear Supervisor Styka:

**Re: Renewal Engagement as Township Attorneys**

We are very appreciative that the Township Board of the Charter Township of Meridian (the “Township”) has elected to renew its engagement with Fahey Schultz Burzych Rhodes PLC to continue serving as your Township Attorneys for an additional period of three (3) years, beginning July 1, 2021. This letter confirms our representation.

Manager Walsh will be our Firm’s primary contact for the Township and I will be the primary attorney responsible for our Firm’s representation of the Township. Except as otherwise stated in this letter, the terms of our agreement are described in the enclosed Standard Terms, which are incorporated in this letter.

The basic services we will provide the Township are covered by a monthly flat fee of \$5,750 in the first year, increasing to \$6,000 in the second year and \$6,250 in the third year of this renewal term. This flat fee is in exchange for full access to our time, review and advice regarding the routine, day-to-day legal matters that the Township encounters, as generally outlined in the table below:

<b>Examples of Flat Fee Matters</b>	<b>Examples of Hourly Fee Matters</b>
<p><i>Review and advice on:</i></p> <ul style="list-style-type: none"><li>• Liability or potential litigation matters and claim letters.</li><li>• Any subpoena, summons, complaint, or claim served on you.</li></ul>	<p>Prosecution, defense and settlement of litigation, including civil matters and ordinance prosecution.</p> <p>Appearance in court or at depositions or court-related conferences, preparing pleadings, motions, and briefs, etc.</p>



<ul style="list-style-type: none"> <li>• Purchase or sale of Township property.</li> <li>• Employment and labor relations matters, including contract and employment policy interpretation or application, employment postings, job descriptions, and agreement review.</li> <li>• Zoning, land use, and code enforcement matters.</li> <li>• Ordinances and ordinance amendments proposed for adoption by Township Board.</li> <li>• Public works, utility and contract matters.</li> </ul> <p><i>Attendance at:</i></p> <ul style="list-style-type: none"> <li>• Township Board meetings as requested by the Township Board or Manager, scheduled to accommodate items of legal concern on the agenda.</li> <li>• Township staff and external meetings, as requested by the Manager.</li> </ul>	<p>Litigation of zoning matters, land use matters, and ordinance matters, etc.</p> <p>Defending or prosecuting matters at the MDCR, EEOC, MERC, UIA, DOL, MERS, or other government agencies, arbitrations or courts.</p> <p>Serving as lead negotiator or representative in collective bargaining, employment action defense, and grievance procedures and hearings.</p> <p>Closing or drafting of final contracts and documents for the purchase or sale of Township property or real estate.</p> <p>Drafting new ordinances or ordinance revisions.</p> <p>Drafting contracts or special assessment documents for public works projects.</p> <p>Scheduled office hours at Township Hall.</p>
---	---

Whether a particular matter is covered by the scope of the monthly flat fee will be handled with common sense, mutual agreement, mutual respect, and fairness to both the Township and the firm. The firm and the Township will periodically meet and discuss the workings of this flat fee arrangement, including its cost effectiveness for both the Township and the firm. The terms of the flat fee may be renegotiated at any time, at the initiative of either the Township or the firm.

Matters not covered by the flat fee will be billed at hourly rates for the time incurred by each member of our professional staff on behalf of the Township. Although our hourly rates for other townships currently range up to \$325 per hour, for the Township our hourly rates will be capped at \$225 per hour in the first year, \$230 per hour in the second year, and \$235 per hour in the third year of this renewal period. The Township will be billed the

lower of the capped rate or the standard hourly rate for any member of our professional staff.

As a matter of disclosure to the Township, Manager Walsh's son-in-law, Kyle O'Meara, who is employed as an associate attorney with the firm, will not at any time work on Meridian Township matters.

We are excited about the opportunity to continue representing the Township as your Township Attorneys. Although this engagement letter is intended to cover the three-year renewal period, we would be delighted to discuss future renewals on terms that are mutually agreeable to the Township and the firm.

We appreciate the confidence you have in us and look forward to working with you. If you have any questions about this letter, please do not hesitate to call me. If you agree with the above, please return a signed copy of this letter so we can continue to represent the Township's interests.

Sincerely,



**WILLIAM K. FAHEY**  
**MEMBER**

Acknowledged and Agreed:

By: \_\_\_\_\_  
Ron Styka, Township Supervisor

Dated: June \_\_, 2021

## STANDARD TERMS OF ENGAGEMENT

Thank you for retaining **Fahey Schultz Burzych Rhodes PLC** ("Firm") for legal services. These **Standard Terms** govern our engagement unless otherwise stated in your engagement letter or by the Rules of Professional Conduct. Please review these **Standard Terms** carefully and retain them in your files. If you have any questions about our legal representation or invoices, please contact your primary attorney promptly.

**1. SCOPE OF OUR SERVICES.** Our engagement letter states specific matter(s) where we represent you and the scope of our services, which can only be varied by express written agreement. Our services do not include tax advice unless specified in the engagement letter. If you request opinions of law or outcomes, our opinions are limited by known facts and law at the time our opinion is rendered, subject to factors unknown or beyond our control. We use our best professional judgment, but cannot guarantee any outcome.

**2. PRIMARY ATTORNEY.** The primary attorney responsible for your representation may use other attorneys, paralegals or non-legal professionals with the Firm in the exercise of professional judgment. Attorneys outside the Firm may be consulted to serve as legal advisors to the Firm based on their licensed status in other jurisdictions or expertise in particular legal specialties.

**3. CLIENT.** The Firm will provide representation only to the person(s) or entity identified in our engagement letter. In matters for corporations, partnerships and other legal entities, unless otherwise agreed in writing, our representation does not extend to officers, directors, employees, shareholders, partners, members, individuals or any affiliates (such as parent, sister or subsidiary corporations).

**4. OUR FEES.** Unless other arrangements are made, we will bill for our legal services at our standard hourly rates, which are available on request. Hourly rates are subject to periodic review and adjustment at least annually. On request, we provide estimates of our anticipated fees on a matter when, in our professional judgment, they can be made; but unless we agree in writing to perform a specific service for a fixed fee, an estimate will not represent a maximum, minimum or agreed fee. We may also consider the following factors as appropriate to submit invoices in excess of our standard hourly rates: novelty and difficulty of the question involved; skill requisite to perform the legal services; likelihood that acceptance of a particular matter will preclude other representation; fee customarily charged in the locality for similar services; risk assumed by the Firm in performing certain types of work; amount involved and results obtained; and any time limitations imposed by the Client or by other circumstances.

**5. COSTS.** In addition to hourly rates, you must reimburse us for costs such as filing and recording, experts and expert witnesses, deposition transcripts, overnight or special delivery service, certified mail, and lodging (all without any mark-up). These costs will not include copies we make in-house, regular US postage, faxes or other costs that we typically consider as overhead. We submit costs in excess of \$1,500.00 by third parties to you for direct payment.

**6. INVOICES.** We will invoice you at the beginning of each month for hourly rates and costs. Payment within 30 days is expected, and we may charge you interest of 1% per month on accounts not paid within 30 days. Invoices can be paid by check (to Fahey Schultz Burzych Rhodes PLC), cash, money order or electronic transfer (ACH). If you have questions on any invoice, contact your primary attorney as soon as possible.



**7. RETAINERS.** Unless otherwise stated in the engagement letter, we may withdraw amounts from a retainer at any time as necessary to satisfy unpaid invoices. If the retainer becomes insufficient to cover past due invoices or falls below the agreed amount, you will be required to replenish the retainer. Any portion of the retainer remaining after all legal services have been paid for will be refunded to you.

**8. CONFLICTS OF INTEREST.** We try to identify existing and potential conflicts at the outset of any engagement. We may ask you to sign a conflict waiver prior to an engagement. Other clients or prospective clients may ask us to seek a conflict waiver from you to represent them, but that doesn't mean we will represent you less zealously. If a conflict arises or appears after we begin an engagement, we will do our best to address and resolve the conflict consistent with our professional responsibilities. We will not represent any other client on a matter where we represent you unless you expressly agree and we can do so under the Rules of Professional Conduct. We may represent another client who is one of your market competitors.

**9. INSURANCE COVERAGE.** You must determine if you are covered by insurance for liability or legal expenses. Please notify your insurer(s) of any claim or potential claim and our involvement as soon as possible. Please inform us if you have insurance coverage for the matter(s) for which we are retained. With your approval and cooperation of your insurer(s), we can work with or serve as assigned insurance counsel as appropriate.

**10. TERMINATION OF REPRESENTATION.** You may terminate our representation at any time, with or without cause. We may terminate your representation if you fail to pay us any amount invoiced, fail to cooperate with us, or we determine that your representation would violate the Rules of Professional Responsibility or be impractical. Termination of the representation does not relieve you of the obligation to pay for legal services we provided prior to termination or need to provide for orderly transfer to your new counsel. On termination of representation for any reason, we will return your papers, documents and other property to you at your request, but may retain a copy for our own files. If any unpaid invoices are owed to us, we may retain your documents if they are subject to a lien. When we complete the work for which you retained us, our representation will end. Any further or additional work will be subject to these **Standard Terms** unless otherwise expressly agreed in writing.

**11. RECORDS RETENTION.** Subject to the above, we will return your materials at the end of the engagement. After the engagement, in accordance with these **Standard Terms**, applicable law and the Rules of Professional Conduct, we will hold your files for seven (7) years, when they may be destroyed. We will attempt to notify you before destroying any files and may charge you to dispose of or retain your files.

**12. ELECTRONIC DATA COMMUNICATION AND STORAGE.** We may communicate with you and others by email or fax, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data confidential to your matters(s) may be transmitted or stored using these methods. In using these data communication and storage methods, the Firm will make a reasonable effort to keep such communications and data secure in accordance with our obligations under applicable laws and professional standards. You agree that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors.

Please contact your primary attorney if you have any questions regarding these **Standard Terms**.



**To: Board Members**  
**From: Deborah Guthrie, Township Clerk**  
**Date: June 1, 2021**  
**Re: Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) Pride Month Resolution**

---

Michigan has been at the forefront of advancing civil rights for LGBTQ+ people beginning with the nation's first non-discrimination ordinance passed in 1972 in East Lansing and the nation's first Civil Rights Commission to independently recognize that discrimination "because of sex" includes sexual orientation and gender identity in 2018.

Michigan celebrates LGBTQ+ individuals during this month, and we also recognize the important work that must be done across intersections to create a more equitable state for all identities.

A motion is prepared for Board consideration:

**MOVE TO APPROVE THE RESOLUTION CELEBRATING LESBIAN, GAY, BISEXUAL, TRANSGENDER, AND QUEER (LGBTQ) PRIDE MONTH.**

**Attachment:**

1. Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) Pride Month Resolution

**RESOLUTION RECOGNIZING JUNE 2021 AS LESBIAN, GAY, BISEXUAL, TRANSGENDER,  
AND QUEER (LGBTQ) PRIDE MONTH IN MERIDIAN TOWNSHIP**

At a regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held on the 1<sup>st</sup> day of June, 2021, at 6:00 p.m. local time.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

**WHEREAS**, Michigan is home to an estimated 373,000 residents who identify as lesbian, gay, bisexual, transgender, and queer (LGBTQ+); and,

**WHEREAS**, Michigan's LGBTQ+ residents contribute to the fabric of our society, hold positions in every sector of our economy, and live in every corner of our state; and,

**WHEREAS**, Michigan has been at the forefront of advancing civil rights for LGBTQ+ people beginning with the nation's first non-discrimination ordinance passed in 1972 in East Lansing and the nation's first Civil Rights Commission to independently recognize that discrimination "because of sex" includes sexual orientation and gender identity in 2018; and,

**WHEREAS**, At a regular meeting of the Township Board on the 16th day of September, 2003 the Meridian Township Board of Trustees voted unanimously to amend the policy of the Meridian Township Police Department to respect and protect the dignity and constitutional rights of **ALL** persons, and to perform its law enforcement functions in a manner that does not violate those rights; and,

**WHEREAS**, On the 8<sup>th</sup> day of May, 2013, Officials from East Lansing, Meridian Township, Delhi Township and Delta Township launched the One Capitol Region coalition at a press conference at the state Capitol announcing plans to push for LGBT nondiscrimination ordinances; and,

**WHEREAS**, At a regular meeting of the Township Board on the 10<sup>th</sup> day of July, 2013 the Meridian Township Board of Trustees voted unanimously to amend their internal policies to prohibit discrimination based on sexual orientation or gender identity; and,

**WHEREAS**, At a regular meeting of the Township Board on the 2<sup>nd</sup> day of October, 2013 the Meridian Township Board of Trustees voted unanimously to amend the Meridian Township human rights ordinance to prohibit discrimination in housing and public accommodations; and,

**WHEREAS**, despite local non-discrimination protections and recent protections extended by the Michigan Civil Rights Commission, there exists no state or federal anti-discrimination laws to protect LGBTQ+ individuals from being fired, denied housing, or refused service; and,

**WHEREAS**, during the COVID-19 pandemic, LGBTQ+ individuals and communities have faced unique challenges, including higher rates of self-reported underlying health conditions,



I, the undersigned, the duly qualified and activng clerk of the Tpownship Board of the Charter Township of Meridian, Ingham County, Michigan, DO HEREBY CERTIFY tht the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Township Board on the 1<sup>st</sup> day of June 2021.

---

Deborah Guthrie  
Meridian Township Clerk



**To: Township Board**

**From: Timothy R. Schmitt, AICP, Director Community Planning & Development**

**Date: May 25, 2021**

**Re: Rezoning #21040 - 1560 & 1510 Grand River Avenue - C-2 (Commercial) to RA (One Family, Medium-Density Residential)**

---

Rezoning #21020 is a request from Okemos IL-AL Investors, LLC. to rezone approximately nine acres of land on the north side of Grand River Avenue, just to the west of Powell Road, from C-2, Commercial, to RA, One Family, Medium-Density Residential. The applicant is the potential buyer of the two parcels and has indicated their intention to construct a senior living facility on the property, with the rezoning being the first step in their development process. As part of the rezoning request, the applicant has voluntarily offered the following condition to be attached to the rezoning:

“Okemos IL-AL Investors, LLC becoming fee simple owner of the property pursuant to a PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022, unless such condition is expressly waived by Okemos IL-AL Investors, LLC.”

The Planning Commission held a public hearing on the rezoning request at their April 26, 2021 meeting and received no public comment. At the May 12, 2021 meeting, the Commission voted unanimously to recommend approval of the requested rezoning. The Commission noted that although the request was not directly in compliance with the future land use map, the proposed use of the site is favorable and there is RA zoning around the property.

### **Township Board Options**

The Township Board may approve or deny the proposed rezoning from C-2, Commercial, to RA, One Family, Medium-Density Residential, with conditions. The Board may also amend the proposal. If the Board chooses to amend the proposal, the request may be referred back to the Planning Commission for a revised review and recommendation. A resolution will be provided at a future meeting.

### **Attachments**

1. Planning Commission resolution recommending approval dated May 10, 2021.
2. Staff memorandums dated April 23, 2021 and May 7, 2021 with attachments.
3. Planning Commission minutes dated April 26, 2021 (discussion) and May 10, 2021 (decision).

**RESOLUTION TO RECOMMEND APPROVAL**

**Zoning Amendment #21040  
1510/1560 Grand River Avenue**

**RESOLUTION**

At the regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held virtually using the Zoom video conferencing application, in said Township on the 10th day of May, 2021 at 6:00 p.m., Local Time.

PRESENT: Commissioners Trezise, McConnell, Cordill, Shrewsbury, Premoe, Richards, Blumer, and Hendrickson

ABSENT: Commissioner Snyder

The following resolution was offered by Commissioner Premoe and supported by Commissioner Trezise.

WHEREAS, Okemos IL-AL Investors, LLC requested to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located north of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density); and

WHEREAS, on the rezoning application dated March 26, 2021 the applicant offered a voluntary condition on the rezoning on Okemos IL-AL Investors, LLC becoming the fee simple owner of the property pursuant to the PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022 unless such condition is expressly waived by Okemos IL-AL Investors, LLC; and

WHEREAS, the Planning Commission held a public hearing at its regular meeting on April 26, 2021 and discussed the staff materials forwarded under cover memorandum dated April 23, 2021; and

WHEREAS, the subject property is adjacent to residentially zoned and developed properties to the north RA (Single Family-Medium Density) and to the south RC (Multiple Family); and

WHEREAS, the proposed rezoning to single family residential will lessen the potential impact from increased traffic, noise, lighting and the reduction in open space if developed for a commercial use; and

WHEREAS, public water and sanitary sewer are available to serve the subject property; and

WHEREAS, the subject property meets or exceeds the minimum standards for lot area and lot width of the proposed RA (Single Family-Medium Density) zoning district.

NOW THEREFORE BE IT RESOLVED THE PLANNING COMMISSION OF THE CHARTER TOWNSHIP OF MERIDIAN hereby recommends approval of Rezoning #21040 to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located north of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density) subject to the following condition voluntarily offered by the applicant.

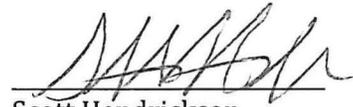
**Resolution to Recommend Approval #21040 (Planning Commission)**

**May 10, 2021**

**Page 2**

- Okemos IL-AL Investors, LLC becoming fee simple owner of the property pursuant to a PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022 unless such condition is expressly waived by Okemos IL-AL Investors, LLC.

I, the undersigned, the duly qualified and acting Chair of the Planning Commission of the Charter Township of Meridian, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Planning Commission on the 10th day of May, 2021.



Scott Hendrickson  
Planning Commission Chair



**To: Planning Commission**

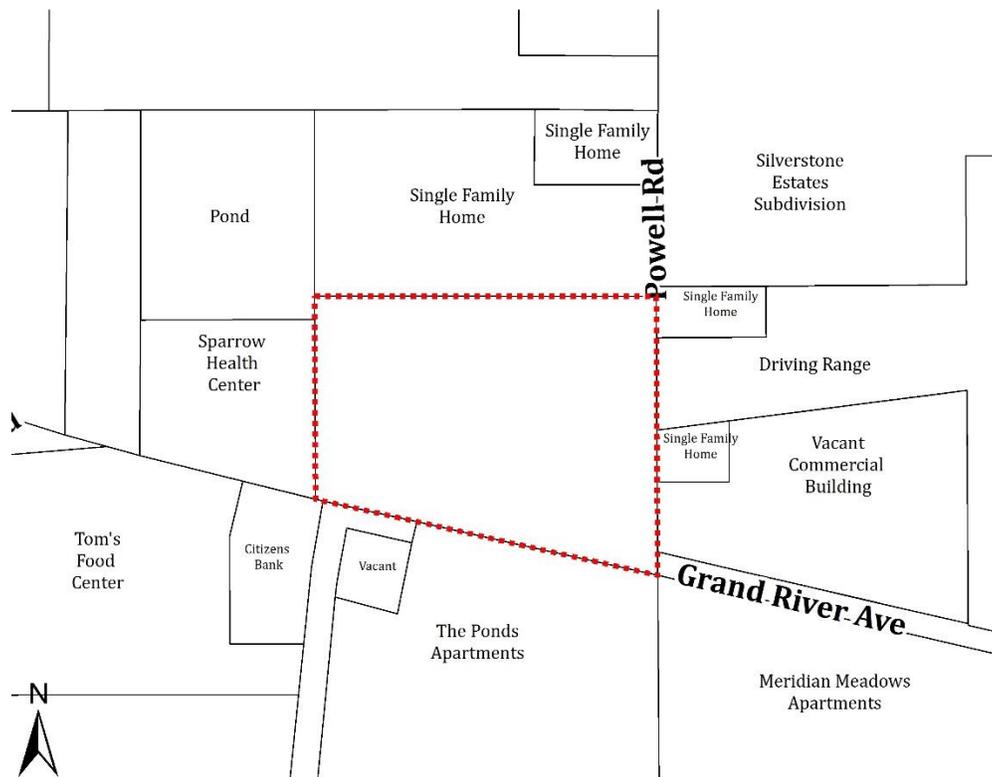
**From: Mark Kieselbach, Director of Community Planning & Development**

**Date: April 23, 2021**

**Re: Rezoning #21040 (Okemos IL-AL Investors, LLC), rezone two parcels of approximately 9.07 acres located at 1510 and 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family, Medium Density).**

Okemos IL-AL Investors, LLC have requested to rezone two parcels at 1510 and 1560 Grand River Avenue located on the north side of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family, Medium Density). The two parcels combined are 9.07 acres and have 762.50 feet of frontage on Grand River Avenue and 618.44 feet of frontage on Powell Road.

### LOCATION MAP



**Condition Offered**

The applicant has voluntarily offered the following condition as part of the rezoning request:

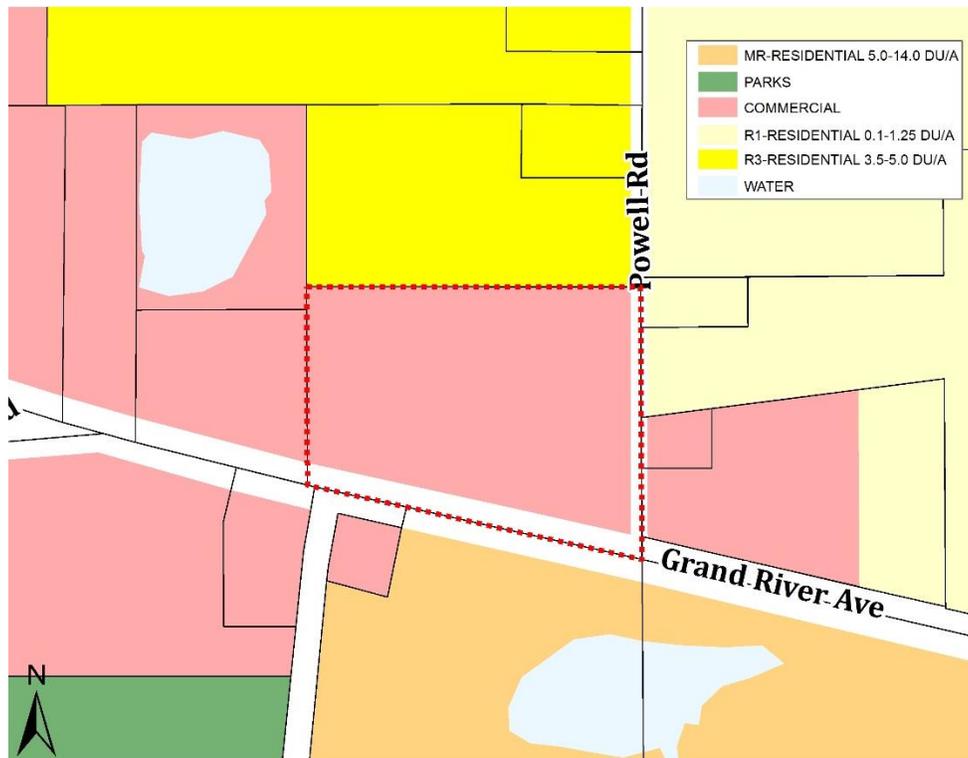
Okemos IL-AL Investors, LLC becoming fee simple owner of the property pursuant to a PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022 unless such condition is expressly waived by Okemos IL-AL Investors, LLC.

A rezoning condition runs with the land and applies to the current owner and any future owner of the subject property. Township Board approval is needed to amend or remove a zoning condition.

**Master Plan**

The Future Land Use Map from the 2017 Master Plan designates the subject property in the Commercial category. The proposed rezoning is not consistent with the Future Land Use Map designation.

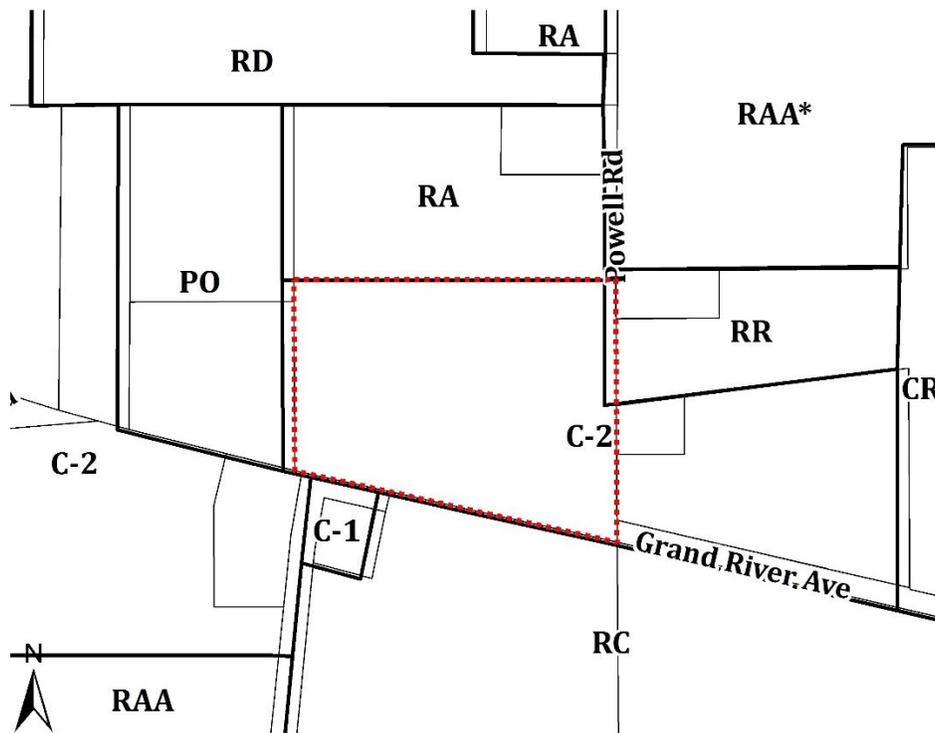
**2017 FUTURE LAND USE MAP**



### Zoning

The subject property is zoned C-2 (Commercial). The Township Board approved a rezoning of the property in 2015 from PO (Professional and Office) to C-2 (Commercial). The C-2 zoning district requires a minimum of 100 feet of lot width and 4,000 square feet of lot area. The requested RA zoning district requires a minimum of 80 feet of lot width and 10,000 square feet of lot area. With 762.50 feet of frontage on Grand River Avenue, 618.44 feet of frontage on Powell Road and 9.07 acres of lot area the subject property meets the minimum lot area and minimum lot width requirements for both the current C-2 zoning district and the requested RA zoning district.

ZONING MAP



### Physical Features

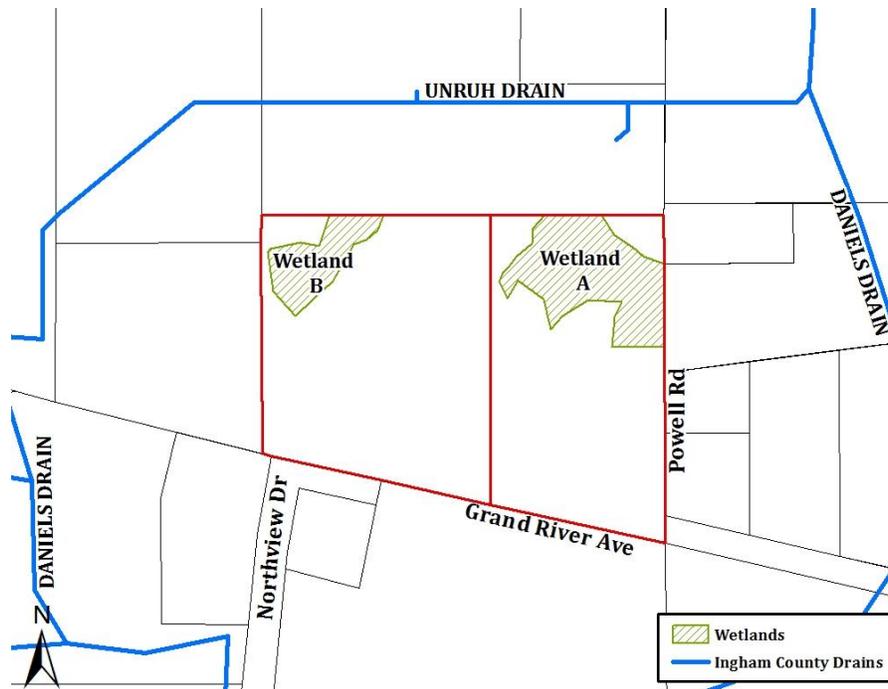
The subject property slopes from the low areas in the northeast and the northwest corners to a high point in the southwest portion of the property. The Flood Insurance Rate Map (FIRM) indicates the property is not located in a floodplain. The site has no special designation on the Township Greenspace Plan.

## Wetlands

Two wetlands have been identified on the subject property. Wetland A is a 1.24 acre wetland located in the northeast portion of the property. Wetland A discharges into a catch basin located on the west side of Powell Road which runs north to the Unruh Drain approximately 300 feet to the north. Wetland B is a 0.30 acre wetland located in the northwest portion of the property. Wetland B is connected through a drainage way to a two acre pond and a larger wetland complex to the northwest of the property. Both wetlands are regulated by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and Meridian Township as they are located within 500 feet of the ordinary high watermark of an inland lake, stream, river, or pond. In this case, Wetland A is within 500 feet of the Unruh Drain to the north and Wetland B is within 500 feet of the two acre pond to the northwest. Due to their regulatory status, a 20 foot setback/natural vegetation strip is required from the delineated boundary of each wetland.

The Planning Commission in 2019 approved Wetland Use Permit #19-03 for the proposed automobile dealership to discharge stormwater from an on-site detention pond into Wetland A.

### WETLANDS MAP



## **Streets & Traffic**

The subject property has frontage on both Grand River Avenue and Powell Road. Grand River Avenue is a four lane road with curb and gutter and center turn lane. Powell Road is a two lane road that was recently paved along the frontage of the property. Grand River Avenue is classified as a Principal Arterial and Powell Road is classified as a collector on the Street Setbacks and Service Drives Map in the Zoning Ordinance. The Pedestrian and Bicycle Pathway Map shows a required seven foot wide pathway along the Grand River Avenue frontage and a paved shoulder along the Powell Road Frontage. The most recent (2008) traffic count information from the Ingham County Road Department (ICRD) for Powell Road, between Grand River Avenue and Tihart Road, showed a total of 121 vehicles in a 24 hour period. The most recent (2016) traffic count from the Michigan Department of Transportation (MDOT) for Grand River Avenue, between Dobie Road and Cornell Road, showed a total of 15,980 vehicles in a 24 hour period.

The applicant submitted a trip generation traffic analysis that compares a Shopping Center (Land Use Code 820) for the existing C-2 zoning to Senior Adult Housing (Land Use Code 252) and Assisted Living (Land Use Code 254) for the proposed RA zoning. The submitted materials used adjacent street when looking at trips generated during peak hours. We do not use adjacent street but the difference is minimal between adjacent street peak hour and peak hour. Even with the using just peak hour it would not necessitate a Traffic Assessment or Traffic Study per the Ordinance.

## **Utilities**

Municipal water and sanitary sewer serve the subject site. The location and capacity of utilities for any proposed development will be reviewed in detail by the Department of Public Works and Engineering at the time of a development submittal.

## **Staff Analysis**

When evaluating a rezoning request the Planning Commission needs to consider all uses permitted by right or special use permit in the current and proposed zoning districts, as well as the reasons for the rezoning listed on page two of the rezoning application (attached).

The subject property was rezoned in 2015 from PO (Professional and Office) to C-2 (Commercial). The Township Board stated the rezoning to C-2 would result in a logical and orderly development pattern for the area along Grand River Avenue between Central Park Drive and Powell Road. The Planning Commission on August 26, 2019 approved a Special Use Permit (SUP #19101) to allow for a 24,902 square foot automobile dealership. Site Plan Review #19-17 was approved in December 2019 and a building permit was issued in March 2020. Once the building permit was issued the property owner had the site graded. Since that time the property owner has decided not to build the automobile dealership. The Special Use Permit will expire on August 26, 2021 unless an extension is approved.

**Rezoning #21040 (Okemos IL-AL Investors, LLC)**  
**Planning Commission (April 26, 2021)**  
**Page 6**

The applicant stated in the rezoning application their intent is to develop a senior living community with independent living, assisted living, and memory care units. A senior living community is an allowed use by special use permit in a residential zoning district but does require a minimum lot area of 10 acres. The applicant offered a condition of the rezoning if they did not purchase the property by September 19, 2022 the rezoning would revert back to C-2.

While the proposed RA zoning would allow other nonresidential uses such as churches, hospitals, schools, nursing or convalescent homes and adult or child care centers. The proposed RA zoning would allow for the development of a platted subdivision, a planned unit development (PUD), a planned residential development (PRD), or metes and bounds lots. Depending on the type of development the estimated density could range from a low of four metes and bounds lots to a high of 40 units in a PUD. The number of dwelling units is only an estimate and does not factor in topography, soils, utilities, site layout or other factors that may limit buildable area.

**Planning Commission Options**

The Planning Commission may recommend approval or denial of the request, or it may recommend a different zoning designation than proposed by the applicant to the Township Board. A resolution will be provided at a future meeting.

**Attachments**

1. Rezoning application dated March 26, 2021 and received by the Township on March 30, 2021.
2. Traffic Analysis prepared by H.F. Lenz Company dated April 22, 2021 and received by the Township April 22, 2021.
3. Rezoning criteria.

G:\Community Planning & Development\Planning\REZONINGS (REZ)\2021\REZ 21040 (Okemos IL-AL Investors, LLC)\REZ 21040.pc1.doc

**CHARTER TOWNSHIP OF MERIDIAN  
DEPARTMENT OF COMMUNITY PLANNING AND DEVELOPMENT  
5151 MARSH ROAD, OKEMOS, MI 48864  
PHONE: (517) 853-4560, FAX: (517) 853-4095**

**REZONING APPLICATION**

**Part I, II and III of this application must be completed. Failure to complete any portion of this form may result in the denial of your request.**

**Applicant/Okemos IL-AL Investors, LLC rezoning request is conditioned on Okemos IL-AL Investors, LLC becoming the fee simple owner of the property pursuant to a PSA dated February 8, 2021 on or before September 19, 2022, unless such condition is expressly waived by Okemos IL-AL Investors, LLC.**

**Part I**

A. Owner/**Applicant** Okemos IL-AL Investors, LLC

Address of applicant **4423 Pheasant Ridge Rd SW, Suite 301, Roanoke, VA 24014**

Telephone: **Work 540-774-7762**

Fax **540-772-6470** Email **msons@smithpackett.com**

If there are multiple owners, list names and addresses of each and indicate ownership interest. Attach additional sheets if necessary. If the applicant is not the current owner of the subject property, the applicant must provide a copy of a purchase agreement or instrument indicating the owner is aware of and in agreement with the requested action.

B. Applicant's Representative, Architect, Engineer or Planner responsible for request:

Name / Contact Person **Michele Sons, Development Manager, Smith/Packett Med-Com, LLC**

Address **as above**

Phone **as above**

Fax **as above**

Email **msons@smithpackett.com**

C. Site address/location **1510 & 1560 Grand River Ave, Okemos, MI 48864**

Legal description (Attach additional sheets if necessary) **see attached**

Parcel number **22-426-007 & 22-426-006**

Site acreage **9.07**

D. Current zoning **C-2** Requested zoning **RA Conditional Rezone with SUP for Senior Living use and building size. This is a proposed senior living community with independent living, assisted living, and memory care units along with associated common areas.**

E. The following support materials must be submitted with the application:

1. Nonrefundable fee **to be followed by mail**

2. Evidence of fee or other ownership of the subject property **enclosed**

3. A rezoning traffic study prepared by a qualified traffic engineer based on the most current edition of the handbook entitled *Evaluating Traffic Impact Studies: A Recommended Practice for Michigan Communities*, published by the State Department of Transportation, is required for the following requests:

a. Rezoning when the proposed district would permit uses that could generate more than 100 additional directional trips during the peak hour than the principal uses permitted under the current zoning.

b. Rezoning having direct access to a principal or minor arterial street, unless the uses in the proposed zoning district would generate fewer peak hour trips than uses in the existing zoning district.

**Please note that our use would generate fewer trips than the approved use in the current zoning.**

4. Other information deemed necessary to evaluate the application as specified by the Director of Community Planning and Development.

Part II

REASONS FOR REZONING REQUEST

Respond only to the items which you intend to support with proof. Explain your position on the lines below, and attach supporting information to this form.

A. Reasons why the present zoning is unreasonable:

- 1) There is an error in the boundaries of the Zoning Map, specifically: \_\_\_\_\_
- 2) The conditions of the surrounding area have changed in the following respects: \_\_\_\_\_
- 3) The current zoning is inconsistent with the Township's Master Plan, explain: \_\_\_\_\_
- 4) The Township did not follow the procedures that are required by Michigan laws, when adopting the Zoning Ordinance, specifically: \_\_\_\_\_
- 5) The Township did not have a reasonable basis to support the current zoning classification at the time it was adopted; and the zoning has exempted the following legitimate uses from the area: \_\_\_\_\_
- 6) The current zoning restrictions on the use of the property do not further the health safety or general welfare of the public, explain: \_\_\_\_\_

B. Reasons why the requested zoning is appropriate:

- 1) Requested rezoning is consistent with the Township's Master Plan, explain: \_\_\_\_\_
- 2) Requested rezoning is compatible with other existing and proposed uses surrounding the site, specifically: **Rezoning to RA would be contiguous with RA zoning of parcels directly north of site. Our use is compatible with the Grand Reserve planned development and would serve as a good transition between Grand Reserve and Grand River Avenue corridor. Proposed zone is essentially a "downzone" and proposed use is a better/less intense use than that previously approved (car dealership).**
- 3) Requested rezoning would not result in significant adverse impacts on the natural environment, explain: **Proposed senior living use stays out of wetland and buffer areas, and can include screening with vegetation along north side of property. Approved wetland use permit already secured for prior planned development.**
- 4) Requested rezoning would not result in significant adverse impacts on traffic circulation, water and sewer systems, education, recreation or other public services, explain: **Senior living use generates very low traffic volume with peak periods at shift change offset from peak usage along Grand River Avenue. No burden to schools due to age of resident population.**
- 5) Requested rezoning addresses a proven community need, specifically: **Significant unmet demand in Okemos indicated by high age and income qualified population with limited competitive supply relative to this qualified population.**
- 6) Requested rezoning results in logical and orderly development in the Township, explain: \_\_\_\_\_
- 7) Requested rezoning will result in better use of Township land, resources and properties and therefore more efficient expenditure of Township funds for public improvements and services, explain: \_\_\_\_\_

Part III

I (we) hereby grant permission for members of the Charter Township of Meridian's Boards and/or Commissions, Township staff member(s) and the Township's representatives or experts the right to enter onto the above described property (or as described in the attached information) in my (our) absence for the purpose of gathering information including but not limited to the taking and the use of photographs.

Yes     No    (Please check one)

By the signature(s) attached hereto, I (we) certify that the information provided within this application and accompanying documentation is, to the best of my (our) knowledge, true and accurate

please see attached letter from Owner \_\_\_\_\_  
Signature of Owner

3-26-21 \_\_\_\_\_  
Date

\_\_\_\_\_  
Type/Print Name



\_\_\_\_\_  
Signature of Applicant

Hunter D. Smith

\_\_\_\_\_  
Type/Print Name

Fee: \_\_\_\_\_

Received by/Date: \_\_\_\_\_

# Legal Description

Land situated in the Township of Meridian, County of Ingham, State of Michigan, and described as:

Parcel 1:

Beginning 24 rods South and 321 feet West of East 1/4 post of Section 22, Town 4 North, Range 1 West, Meridian Township, Ingham County, Michigan; thence West parallel to 1/4 line, 421 feet; thence South parallel to East Section line, 442 feet to center of Grand River Road; thence Southeasterly down the center of said road to point 321 feet West of the East Section line; thence North to the place of beginning.

Parcel 2:

Commencing 24 rods South of the East 1/4 post of Section 22, Town 4 North, Range 1 West, Meridian Township, Ingham County, Michigan; thence West parallel with the 1/4 line, 321 feet; thence South parallel with the East Section line to the center of Grand River Road; thence Southeasterly down the center of said road to the East Section line; thence North along Section line to the place of beginning.

Parcels 1 and 2 now Surveyed as:

A parcel of land in the Southeast 1/4 of Section 22, Town 4 North, Range 1 West, Meridian Township, Ingham County, Michigan, the surveyed boundary of said parcel described as: Commencing at the East 1/4 corner of said Section 22; thence South 00 degrees 19 minutes 28 seconds East along the East line of said Section 22, a distance of 396.00 feet to the point of beginning of this description; thence continuing South 00 degrees 19 minutes 28 seconds East along said East line, 618.44 feet to the centerline of W. Grand River Avenue; thence North 77 degrees 00 minutes 11 seconds West along said centerline, 762.50 feet; thence North 00 degrees 19 minutes 28 seconds West parallel with said East line, 447.04 feet; thence South 89 degrees 59 minutes 34 seconds East parallel with the East-West 1/4 line of said Section 22, a distance of 742.00 feet to the point of beginning.



**H.F. LENZ  
COMPANY**

*Michigan Corporation*

*Engineering*

1407 Scalp Avenue  
Johnstown, PA 15904  
Phone: 814-269-9300

April 22, 2021

Ms. Michele Sons  
Development Manager  
Smith/Packett MED-COM, LLC  
4423 Pheasant Ridge Road, SW  
Suite 301  
Roanoke, VA 24014

Subject: Harmony at Okemos, Ingham County, East Lansing, MI 48864  
Charter Township of Meridian Township, Ingham County, Michigan  
Trip Generation Traffic Analysis  
HFL File No. 2020-8006.96

To Ms. Sons:

This letter and its attachments constitute the trip generation analysis for the property located at 1510/1560 Grand River Avenue, Ingham County, Michigan.

**Narrative:**

**Data prepared from The Institute of Transportation Engineers (ITE) Trip Generation Manual, 10th Edition, by Herbert, Rowland & Grubic, Inc.**

- **C-2 (Commercial Zoning) - ITE Land Use Code 820 - Shopping Center (50,000GSF) produces Total Daily Trips of 3,752.**
- **Proposed Use - ITE Land Use Code 252 - Senior Adult Housing (IL) - Attached and ITE Land Use Code 254 - Assisted Living (AL/MC combined use), 190,000GSF produces Total Daily Trips of 604.**

Should you have any questions, please contact this office.

Sincerely,

H.F. LENZ COMPANY  
MICHIGAN CORPORATION

Julian R. Beglin, GISP  
Associate | Project Manager

**Shopping Center Land Use for current Zoning C-2**

ITE Trip Generation Manual, 10th Edition

**820 Shopping Center**

ITE Land Use Code	Description	Variable	1000 Sq. Ft. GLA	Time Period	ITE Rate	ITE Equation	R <sup>2</sup> Value	Percent Entering	Percent Exiting	Total Trips (Rate)	Total Trips (Equation)	Use Rate or Equation	Total Trips Entering	Total Trips Exiting
820	Shopping Center	1000 Sq. Ft. GLA	50	Weekday	37.75	$\ln(T) = 0.68 \ln(X) + 5.57$	0.76	50%	50%	1888	3752	Equation	1876	1876
820	Shopping Center	1000 Sq. Ft. GLA	50	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 7 and 9 a.m.	0.94	$T = 0.50X + 151.78$	0.50	62%	38%	47	177	Equation	110	67
820	Shopping Center	1000 Sq. Ft. GLA	50	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 4 and 6 p.m.	3.81	$\ln(T) = 0.74 \ln(X) + 2.89$	0.82	48%	52%	191	325	Equation	156	169

**Proposed Senior Living Residential Development**

ITE Trip Generation Manual, 10th Edition

**252 Senior Adult Housing - Attached**

ITE Land Use Code	Description	Variable	Dwelling Units	Time Period	ITE Rate	ITE Equation	R <sup>2</sup> Value	Percent Entering	Percent Exiting	Total Trips (Rate)	Total Trips (Equation)	Use Rate or Equation	Total Trips Entering	Total Trips Exiting
252	Senior Adult Housing - Attached	Dwelling Units	90	Weekday	3.70	$T = 4.02X - 25.37$	0.99	50%	50%	333	336	Equation	168	168
252	Senior Adult Housing - Attached	Dwelling Units	90	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 7 and 9 a.m.	0.20	$T = 0.20X - 0.18$	0.98	35%	65%	18	18	Equation	6	12
252	Senior Adult Housing - Attached	Dwelling Units	90	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 4 and 6 p.m.	0.26	$T = 0.24X + 2.26$	0.96	55%	45%	23	24	Equation	13	11

**254 Assisted Living**

ITE Land Use Code	Description	Variable	Beds	Time Period	ITE Rate	ITE Equation	R <sup>2</sup> Value	Percent Entering	Percent Exiting	Total Trips (Rate)	Total Trips (Equation)	Use Rate or Equation	Total Trips Entering	Total Trips Exiting
254	Assisted Living	Beds	103	Weekday	2.60	Not Given	-	50%	50%	268	-	Rate	134	134
254	Assisted Living	Beds	103	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 7 and 9 a.m.	0.19	Not Given	-	63%	37%	20	-	Rate	13	7
254	Assisted Living	Beds	103	Weekday, Peak Hour of Adjacent Street Traffic, One Hour Between 4 and 6 p.m.	0.26	Not Given	-	38%	62%	27	-	Rate	10	17

Peak	Total	Entering	Exiting
ADT	604	302	302
AM	38	19	19
PM	51	23	28



**To: Planning Commission**

**From: Mark Kieselbach, Director of Community Planning & Development**

**Date: May 7, 2021**

**Re: Rezoning #21040, (Okemos IL-AL Investors, LLC), rezone two parcels totaling approximately 9.07 acres located at 1510 & 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family-Medium Density).**

---

The Planning Commission held a public hearing for Rezoning #21040 at its meeting on April 26, 2021. After discussing the request and taking a straw poll the Planning Commission decided to support the rezoning of the subject property from C-2 (Commercial) to RA (Single Family-Medium Density) with a condition if the applicant did not purchase the property on or before September 19, 2022 the rezoning would revert back to C-2.

#### Planning Commission Options

The Planning Commission may recommend approval or denial of the request, or it may recommend a different zoning designation than proposal by the applicant to the Township Board. A resolution to recommend approval of the request is provided

- **Move to adopt the resolution to recommend approval of Rezoning #21040 to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located on the north side of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density)with a condition.**

#### Attachment

1. Resolution recommending approval

**RESOLUTION TO RECOMMEND APPROVAL**

**Zoning Amendment #21040  
1510/1560 Grand River Avenue**

**RESOLUTION**

At the regular meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held virtually using the Zoom video conferencing application, in said Township on the 10th day of May, 2021 at 6:00 p.m., Local Time.

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered by \_\_\_\_\_ and supported by \_\_\_\_\_.

WHEREAS, Okemos IL-AL Investors, LLC requested to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located north of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density); and

WHEREAS, on the rezoning application dated March 26, 2021 the applicant offered a voluntary condition on the rezoning on Okemos IL-AL Investors, LLC becoming the fee simple owner of the property pursuant to the PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022 unless such condition is expressly waived by Okemos IL-AL Investors, LLC; and

WHEREAS, the Planning Commission held a public hearing at its regular meeting on April 26, 2021 and discussed the staff materials forwarded under cover memorandum dated April 23, 2021; and

WHEREAS, the subject property is adjacent to residentially zoned and developed properties to the north RA (Single Family-Medium Density) and to the south RC (Multiple Family); and

WHEREAS, the proposed rezoning to single family residential will lessen the potential impact from increased traffic, noise, lighting and the reduction in open space if developed for a commercial use; and

WHEREAS, public water and sanitary sewer are available to serve the subject property; and

WHEREAS, the subject property meets or exceeds the minimum standards for lot area and lot width of the proposed RA (Single Family-Medium Density) zoning district.

NOW THEREFORE BE IT RESOLVED THE PLANNING COMMISSION OF THE CHARTER TOWNSHIP OF MERIDIAN hereby recommends approval of Rezoning #21040 to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located north of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density) subject to the following condition voluntarily offered by the applicant.

**Resolution to Recommend Approval #21040 (Planning Commission)**

**May 10, 2021**

**Page 2**

- Okemos IL-AL Investors, LLC becoming fee simple owner of the property pursuant to a PSA (Purchase Sale Agreement) dated February 8, 2021 on or before September 19, 2022 unless such condition is expressly waived by Okemos IL-AL Investors, LLC.

I, the undersigned, the duly qualified and acting Chair of the Planning Commission of the Charter Township of Meridian, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Planning Commission on the 10th day of May, 2021.

---

Scott Hendrickson  
Planning Commission Chair

Commissioner Trezise closed the public hearing at 7:58 p.m.

- B. Rezoning #21040 (Okemos IL-AL Investors, LLC), rezone two parcels totaling approximately 9.07 acres located at 1510 & 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family-Medium Density).

Commissioner Trezise opened the public hearing at 8:00 p.m.

Director Kieselbach provided an overview of the rezoning of two parcels totaling approximately 9.07 acres located at 1510 & 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family-Medium Density). The applicant has offered a voluntary condition on the rezoning request. If the applicant does not purchase the property by September 19, 2022, then the property would revert back to C-2 (Commercial).

Michele Sons and Winn Bishop from Smith/Packett, spoke on the behalf of the applicant. Smith/Packett is a family owned senior housing developer based in Roanoke, VA and working in a variety of states. Harmony Senior Services are the operators of the senior development. Okemos was identified as an area of unmet need for seniors. The developers plan to avoid the wetlands and are working with the seller to increase the acreage needed to ten acres. Applicant mentioned that the building will be designed by their architect based on the surrounding area and each building is unique.

Public Comments-None

Planning Commission Discussion:

- Discussion regarding the legality of the property reverting back to C-2 (Commercial). This is allowed as a condition and has a date associated with it.
- The applicant stated construction time for the project is approximately 20 months.
- The condition would allow the developers to sell the property after closing, if they chose. However, they have no plans for that. They plan on having all approvals in place prior to closing and beginning construction 30 days after closing.
- The proposed use of the site is favorable.
- The developer could seek a waiver from the Zoning Board of Appeals (ZBA) for the 10 acre minimum.
- Should the project be built, discussion regarding the two parcels to the east of the property should be considered for residential.
- The 10 acre minimum for the project probably would not be met by having the developer purchase the additional acreage on the east side of the road because the parcel is not contiguous.
- If the project does proceed, it would need a special use permit.

Straw Poll:

Commissioners state they could support the rezoning request for this project and this is a good use for the site based on the future land use map. Not meeting the acreage requirement should not stop this project from moving forward. The project will be brought back to the Planning Commission on May 10, 2021 for action.

Commissioner Trezise closed the public hearing at 8:49 p.m.

5. **COMMUNICATIONS**-None

6. **PUBLIC HEARINGS**-None

7. **UNFINISHED BUSINESS**

- A. Special Use Permit #21031 (EROP, LLC), construct a drive-through carwash at 2703 Grand River Avenue.

Director Kieselbach and Assistant Planner Keith Chapman did have the opportunity to meet with the applicant. The discussion at the previous meeting was to recommend approval of this project. The applicant is going to look into improved building materials which will be reviewed as part of the site plan approval.

Planning Commission Discussion:

- Discussion regarding the replacement of the sidewalk in front of the building on Grand River. The staff will handle the sidewalk through site plan review.
- Form Based Code pilot area. Through site plan review, staff will look at the possibility of moving the building closer to the road.
- The applicant responded that moving the building will impact the turning movements on the site due to the limited size of the site.

Commissioner Richards moved to adopt the resolution approving Special Use Permit #21031 to construct a drive-through car wash at 2703 Grand River Avenue. Supported by Commissioner Blumer.

ROLL CALL VOTE:

YAYS: Commissioner Trezise, McConnell, Cordill, Shrewsbury, Premoe, Richards, Blumer, and Chair Hendrickson.

NAYS: None

MOTION CARRIED: 8-0

- B. Rezoning #21040 (Okemos IL-AL Investors, LLC), rezone two parcels totaling approximately 9.07 acres located at 1510 & 1560 Grand River Avenue from C-2 (Commercial) to RA (Single Family-Medium Density).

Direction Kieselbach reported the intent of the rezoning is to build a senior living community. If rezoned, the senior living community will require a special use permit. The discussion at the previous meeting was to recommend approval of this rezoning.

Planning Commission Discussion:

- Discussion that in spite of the project not agreeing with the future land use map, there is RA zoning around the property.

Commissioner Premoe moved to adopt the resolution to recommend approval of Rezoning #21040 to rezone 9.07 acres at 1510 and 1560 Grand River Avenue located on the north side of Grand River Avenue and west of Powell Road from C-2 (Commercial) to RA (Single Family-Medium Density) with a condition. Supported by Commissioner Trezise.

ROLL CALL VOTE:

YAYS: Commissioner Trezise, McConnell, Cordill, Shrewsbury, Premoe, Richards, Blumer, and Chair Hendrickson.

NAYS: None

MOTION CARRIED: 8-0

- C. Rezoning #21030 (New China of Michigan), rezone 0.42 acre RC (Multiple Family-maximum 14 dwelling units per acre) to RCC (multiple Family maximum 34 dwelling units per acre) at 5114 Jo Don Drive.

Director Kieselbach stated the applicant provided the following condition to the rezoning:

Upon approval of the rezoning, the applicant will come back in the future and rezone the north half of the parcel to a residential zoning category.

Planning Commission Discussion:

- Discussion that the Planning Commission recommend a time limit for the condition that applies to the property. Suggestion of a 30 day time limit.
- Concern regarding the ambiguity of the condition as it relates to a future rezoning.
- The condition is non-specific.
- Both current and future zoning would be residential.
- Too many unknowns to support this at this time.

Straw Poll:

The proposed condition is too vague to support at this time.

**8. OTHER BUSINESS**

- A. Commission Review #21033 (Park Commission), Section 61 review for the acquisition for a 1.85 acre parcel at 5280 Okemos Road.

Assistant Planner Chapman reported this is a Section 61 review of the location, character, and extent for a 1.85 acre parcel recognized as 5280 Okemos Road (Parcel I.D.#16-200-011) for acquisition to the Township park system to construct an entrance to Nancy Moore Park and a trailhead for the pedestrian/bicycle pathway system. The property is located on the east side of Okemos Road, just south of the railroad tracks, and just west of Nancy Moore Park and the Service Center. The parcel has 228 feet of frontage on Okemos Road. Currently on the property, there is a 1,687 square foot, two story, single family home and a 576 square foot detached garage. The Park Commission received a grant from the Michigan Natural Resources Trust Fund for acquisition of property to the Township park system.

Planning Commission Discussion:

- No public hearing is required.
- The home on the property does not have a historic value. The plan is to remove the house and garage upon acquisition.
- The Section 61 review is to be sure the acquisition is consistent with the Master Plan.
- Discussion of the condition of the home. The home is in poor condition.