

**CHARTER TOWNSHIP OF VAN BUREN BOARD OF TRUSTEES  
JUNE 18, 2019 BOARD MEETING 6:00 P.M.  
TENTATIVE AGENDA**

**CALL TO ORDER:**

**PLEDGE OF ALLEGIANCE:**

**ROLL CALL:**

Supervisor McNamara	_____	Trustee Miller	_____
Clerk Wright	_____	Trustee White	_____
Treasurer Budd	_____	Engineer Potter	_____
Trustee Frazier	_____	Attorney McCauley	_____
Trustee Martin	_____	Secretary Beaudry	_____

**EXECUTIVE SUMMARY OF THE AGENDA:**

**ADOPTION OF AGENDA:**

1. Work Study Meeting Minutes of June 3, 2019.
2. Closed Session Meeting Minutes of June 3, 2019.
3. Board Meeting Minutes of June 4, 2019.
4. Prepaid List of June 6, 2019.
5. Prepaid List of June 13, 2019.
6. Voucher List of June 18, 2019.
7. Approval of a lot split on 83-095-01-0226-000.
8. Approval of reaching out to residents in the area northwest of Savage Road and Martinsville Road to offer a free administrative rezoning for residential properties zoned M-1, Light Industrial.
9. Approval of Resolution 2019-09 Adopting a Final Project Plan for RVSDS on Behalf of Wayne County.

**ADOPTION OF CONSENT AGENDA:**

**PUBLIC HEARINGS:**

**CORRESPONDENCE/ANNOUNCEMENTS/ PRESENTATIONS:**

**PUBLIC COMMENT (Unfinished and New Business):**

**UNFINISHED BUSINESS:**

**NEW BUSINESS:**

1. To consider approval of the Annual Audit of All Township Funds by Plante Moran.
2. To consider approval of the second reading of Ordinance #06-04-19(1) to rezone parcel V125-83-105-99-0002-000; otherwise known as 13414 Martinsville Road from M-1, Light Industrial to R1-B, Single Family Residential.

**REPORTS:**

**PUBLIC COMMENT NON-AGENDA ITEMS :**

**BOARD COMMENT NON-AGENDA ITEMS:**

**ADJOURNMENT:**

**CHARTER TOWNSHIP OF VAN BUREN  
WORK STUDY MEETING MINUTES  
JUNE 3, 2019**

Supervisor McNamara called the meeting to order at 4:00 p.m. in the Sheldon Room. Present: Supervisor McNamara, Treasurer Budd, Clerk Wright, Trustee Frazier, Trustee Martin, Trustee Miller, and Trustee White. Also in attendance: Secretary Beaudry, Director of Public Services Best, Director of Planning and Economic Development Akers, Director of Water and Sewer Taylor, Deputy Director of Parks and Recreation Zaenglein, Downtown Development Director Ireland and Assistant DDA Director Lothringer, Director of Human Resources Sumpter, Executive Assistant Selman and an audience of four (4).

**UNFINISHED BUSINESS:** None.

**NEW BUSINESS:**

Discussion on the selection of Fonson Company, Inc for the Briarwood Sanity Repair for the amount of \$202,574.00, with a 10% contingency amount to be used at the discretion of the Water and Sewer Director to cover unforeseen conditions that may arise during construction.

Discussion on the first reading of Ordinance #06-04-19(1) to rezone parcel V125-83-105-99-0002-000; otherwise known as 13414 Martinsville Road from M-1, Light Industrial to R1-B, Single Family Residential.

Discussion on the approval of resolution 2019-08, A Resolution of Support for the Revised Route of the Iron Belle Trail in the Charter Township of Van Buren. The proposed revised route would change the eastern portion of the route to extend along East Huron River Drive to the east, until the trail enters Lower Huron Metropark.

Discussion on the Recreation Center Feasibility Study Request For Quotes (RFQ). It was decided that the Department of Public Services will advertise the request to the appropriate contractors/firms.

**PUBLIC COMMENT:** None.

**BOARD COMMENT:** None.

**CLOSED SESSION:** Frazier moved, White seconded to go into closed session at 5:26 p.m. pursuant to MCL 15.268(h) a public body may meet in closed session to consider the contents of an attorney-client communication. Roll call vote. Yeas: McNamara, Budd, Frazier, Martin, Miller and White. Absent/Excused: Wright. Nays: None. Motion Carried.

**ADJOURNMENT:** Miller moved, Frazier seconded to reconvene Work Study Session at 6:04 p.m. Motion Carried. There being no further discussion Frazier moved, Miller seconded to adjourn the Work Study Session at 5:25 p.m. Motion Carried.

\_\_\_\_\_  
Leon Wright, Township Clerk

Date: \_\_\_\_\_.

\_\_\_\_\_  
Kevin McNamara, Supervisor

Date: \_\_\_\_\_.

**CHARTER TOWNSHIP OF VAN BUREN  
BOARD OF TRUSTEES MEETING MINUTES  
JUNE 4, 2019**

Supervisor McNamara called the meeting to order at 6:00 p.m. in the Board Room. Present: Supervisor McNamara, Treasurer Budd, Clerk Wright, Trustee Frazier, Trustee Martin, Trustee Miller and Trustee White. Others in attendance: Secretary Beaudry, Director of Planning and Economic Development Akers, Director of Public Services Best, Downtown Development Authority Director Ireland and Assistant DDA Director Lothringer, Director of Water and Sewer Taylor and an audience of seven (7).

**PRESENTATION:** The Van Buren Township Civic Fund awarded the Van Buren Township Downtown Development Authority a check for \$200,00 to aid in the construction of the Splash Pad at Quirk Park. The Civic Fund also donated \$2,511 to the Belleville Area Museum to repair their Ford Model T.

**EXECUTIVE SUMMARY OF THE AGENDA:** Supervisor McNamara outlined the items appearing on the agenda

**ADOPTION OF THE AGENDA:** Miller moved, Frazier seconded to approve the agenda. Motion Carried.

**ADOPTION OF CONSENT AGENDA:** Frazier moved, Miller seconded to approve the Consent Agenda. [Work Study Meeting Minutes of May 20, 2019, Closed Session Meeting Minutes of May 20, 2019, Board Meeting Minutes of May 21, 2019, Prepaid List of May 23, 2019, Prepaid List of May 30, 2019, Voucher List of June 4, 2019]. Motion Carried.

**PUBLIC HEARING:** None.

**CORRESPONDENCE/ANNOUNCEMENTS/PRESENTATIONS:**

Announcements included the following: Session 2 of the Van Buren Township Summer Camp is now open for registration, the camp runs from July 15-August 9 and is \$475 for residents; the September Days Senior Center is hosting a Health and Wellness Expo on June 18th which is free as long as a reservation is made prior to June 7<sup>th</sup>; the Parks and Rec Department has organized a rock painting event on June 8<sup>th</sup> from 12-2 in the Senior Craft Room to paint kindness rocks that will be hidden around the township; there will be a fireworks display on Saturday, June 29<sup>th</sup> at the Beck Ball Fields at dusk; the Van Buren Township Mini Concert Series is taking place on July 10, 17, and 24 at Quirk Park at 7:00 p.m.; the Township asked that all residents with broken culverts to report them to the Supervisor's Office so attempts can be made to encourage Wayne County to repair them.

Lastly, the Belleville High School Girls Varsity Softball Team became District Champions this past Monday. The Board would like to congratulate: Haley Rae Bellingham, Cassidy Brendtke, Rachelle Frederick, Kailee Settles, Alyssa McClendon, Madison Mikulski, Alexandria Matheny, Ariel Anderson, Kayla Hamilton, Kayla Haffner, Mikayala Demyan, Head Coach and Van Buren Township Deputy Treasurer Sean Bellingham and Assistant Coach Dave Brendtke. The team moves on to Regionals against Canton Saturday, June 8<sup>th</sup>.

**PUBLIC COMMENT (Unfinished and New Business):** None.

**UNFINISHED BUSINESS:** None.

**NEW BUSINESS:**

Wright moved, Martin seconded to approve of the selection of Fonson Company, Inc. for the Briarwood Sanitary Repair for the amount of \$202,574.00, with a 10% contingency among to be used at the discretion of the Water and Sewer Director to cover unforeseen conditions that may arise during construction. Motion Carried.

Budd moved, Frazier seconded to approve the first reading of Ordinance #06-04-19(1) to rezone parcel V125-83-105-99-0002-000; otherwise known as 13414 Martinsville Road from M-1, Light Industrial to R1-B, Single Family Residential. Motion Carried.

Martin moved, Wright seconded to approve Resolution 2019-08, A Resolution of Support for the Revised Route of the Iron Belle Trail in the Charter Township of Van Buren. The revised route changes the eastern portion of the route to extend along East Huron River Drive to the east, until the trail enters Lower Huron Metropark. Motion Carried.

**REPORTS:** None.

**PUBLIC COMMENT NON-AGENDA ITEMS:** None.

**BOARD COMMENT NON-AGENDA ITEMS:** A Trustee commented on Board attendance at the Belleville Memorial Day Ceremony.

**ADJOURNMENT:** Budd moved, Frazier seconded to adjourn at 6:46 p.m. Motion Carried.

\_\_\_\_\_  
Leon Wright, Township Clerk

Date: \_\_\_\_\_.

\_\_\_\_\_  
Kevin McNamara, Supervisor

Date: \_\_\_\_\_.

INVOICE REGISTER REPORT FOR VAN BUREN TOWNSHIP  
 EXP CHECK RUN DATES 06/06/2019 - 06/06/2019  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

06.06.19 PREPAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
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Vendor ATT - AT&T:

734482069705 90539	AT&T 5.28-6.27 482-0697 101-718-850-000	05/28/2019 KTYLER 5.28-6.27 482-0697	06/06/2019	132.70  132.70	132.70	Open	N 06/06/2019	
734485907905 90540	AT&T 5.22-6.21 485-9079 101-718-850-000	05/22/2019 KTYLER 5.22-6.21 485-9079	06/06/2019	129.31  129.31	129.31	Open	N 06/06/2019	
Total for vendor ATT - AT&T:				<u>262.01</u>	<u>262.01</u>			

Vendor ATT2 - AT&T:

7042838407 90470	AT&T 5.19-6.18 FS2 ROUTER 101-265-850-000	05/19/2019 KTYLER 5.19-6.18 FS2 ROUTER	06/06/2019	662.48  662.48	662.48	Open	N 06/06/2019	
Total for vendor ATT2 - AT&T:				<u>662.48</u>	<u>662.48</u>			

Vendor BADL - BELLEVILLE AREA DISTRICT LIBRARY:

TAXES								
90549	BELLEVILLE AREA DISTRICT LIBRARY 2018 MSHDA FEE 703-000-299-000	06/05/2019 KTYLER 2018 MSHDA FEE	06/06/2019	6,959.45  6,959.45	6,959.45	Open	N 06/06/2019	
Total for vendor BADL - BELLEVILLE AREA DISTRICT LIBRARY:				<u>6,959.45</u>	<u>6,959.45</u>			

Vendor AMERA2 - CLAIMCHOICE REIMBURSABLE:

4138-4148 90544	CLAIMCHOICE REIMBURSABLE BCN EMPLOYEE HRA 101-301-719-000 101-336-719-000 101-370-719-000 101-691-719-000	06/04/2019 KTYLER BCN EMPLOYEE HRA BCN EMPLOYEE HRA BCN EMPLOYEE HRA BCN EMPLOYEE HRA	06/06/2019	532.50  336.31 70.39 35.00 90.80	532.50	Open	N 06/06/2019	
4130-4137 & 4149 90545	CLAIMCHOICE REIMBURSABLE BCBS EMPLOYEE HRA 101-215-719-000 101-265-719-000 101-301-719-000	06/05/2019 KTYLER BCBS EMPLOYEE HRA BCBS EMPLOYEE HRA BCBS EMPLOYEE HRA	06/06/2019	344.78  20.00 60.00 224.78	344.78	Open	N 06/06/2019	

INVOICE REGISTER REPORT FOR VAN BUREN TOWNSHIP  
 EXP CHECK RUN DATES 06/06/2019 - 06/06/2019  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

06.06.19 PREPAID

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
	GL Distribution							
	101-325-719-000	BCBS EMPLOYEE HRA		20.00				
	592-536-719-000	BCBS EMPLOYEE HRA		20.00				
	Total for vendor AMERA2 - CLAIMCHOICE REIMBURSABLE:			877.28	877.28			

Vendor COMCAST - COMCAST:

80558 90472	COMCAST 5.26-6.25 CABLE BOX FEE	05/17/2019 KTYLER	06/06/2019	22.15	22.15	Open	N 06/06/2019	
	101-336-920-000	5.26-6.25 CABLE BOX FEE		22.15				
65387 90473	COMCAST 6.2-7.1 VIDEO ARRAIGNMENT	05/19/2019 KTYLER	06/06/2019	144.85	144.85	Open	N 06/06/2019	
	101-301-850-000	6.2-7.1 VIDEO ARRAIGNMENT		144.85				
249435 90542	COMCAST 6.9-7.8 CAMARA CONNECTION	05/26/2019 KTYLER	06/06/2019	144.85	144.85	Open	N 06/06/2019	
	101-336-920-000	6.9-7.8 CAMARA CONNECTION		144.85				
245565 90543	COMCAST 6.7-7.6 CABLE/INTERNET	05/24/2019 KTYLER	06/06/2019	248.01	248.01	Open	N 06/06/2019	
	101-265-920-000	6.7-7.6 CABLE/INTERNET		110.33				
	101-336-920-000	6.7-7.6 CABLE/INTERNET		137.68				
	Total for vendor COMCAST - COMCAST:			559.86	559.86			

Vendor DTE - DTE ENERGY:

910013924881 90474	DTE ENERGY 4.23-5.22 128 4TH	05/23/2019 KTYLER	06/06/2019	106.22	106.22	Open	N 06/06/2019	
	101-265-920-000	4.23-5.22 128 4TH		35.75				
	101-265-920-000	4.23-5.22 128 4TH		70.47				
910016828139 90475	DTE ENERGY 4.23-5.22 130 4TH	05/23/2019 KTYLER	06/06/2019	255.59	255.59	Open	N 06/06/2019	
	101-265-920-000	4.23-5.22 130 4TH		255.59				
910013925151 90476	DTE ENERGY 4.23-5.22 405 MAIN	05/23/2019 KTYLER	06/06/2019	92.25	92.25	Open	N 06/06/2019	
	250-000-920-000	4.23-5.22 405 MAIN		92.25				

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
910016828261 90477	DTE ENERGY 4.23-5.22 405 MAIN 250-000-920-000	05/23/2019 KTYLER 4.23-5.22 405 MAIN	06/06/2019	73.77  73.77	73.77	Open	N 06/06/2019	
Total for vendor DTE - DTE ENERGY:				<u>527.83</u>	<u>527.83</u>			

Vendor OMCA - OHIO MUNICIPAL CLERKS ASSOCIATION:

REGISTRATION

90478	OHIO MUNICIPAL CLERKS ASSOCIATION LWRIGHT 7.14-16 IIMC CONF REG 101-215-861-000	05/30/2019 KTYLER LWRIGHT 7.14-16 IIMC CONF REG	06/06/2019	300.00  300.00	300.00	Open	N 06/06/2019	
Total for vendor OMCA - OHIO MUNICIPAL CLERKS ASSOCIATION:				<u>300.00</u>	<u>300.00</u>			

Vendor ORKIN - ORKIN :

181722427 90466	ORKIN JUN PEST SVCS MUSEUM 101-265-931-000	05/24/2019 KTYLER JUN PEST SVCS MUSEUM	06/06/2019	82.78  82.78	82.78	Open	N 06/06/2019	
181721037 90467	ORKIN JUN PEST SVCS TWP HALL 101-265-931-000	05/24/2019 KTYLER JUN PEST SVCS TWP HALL	06/06/2019	217.72  217.72	217.72	Open	N 06/06/2019	
181721530 90468	ORKIN JUN PEST SVCS FS2 101-265-931-000	05/24/2019 KTYLER JUN PEST SVCS FS2	06/06/2019	92.04  92.04	92.04	Open	N 06/06/2019	
181720311 90469	ORKIN JUN PEST SVCS FS1 101-265-931-000	05/24/2019 KTYLER JUN PEST SVCS FS1	06/06/2019	66.88  66.88	66.88	Open	N 06/06/2019	
181722733 90541	ORKIN JUN PEST SVCS VB PK 101-265-931-000	05/24/2019 KTYLER JUN PEST SVCS VB PK	06/06/2019	51.01  51.01	51.01	Open	N 06/06/2019	
Total for vendor ORKIN - ORKIN :				<u>510.43</u>	<u>510.43</u>			

Vendor RICOH - RICOH USA INC:

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 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

06.06.19 PREPAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
1081111245 90471	RICOH USA INC RICOH MP3055 COPIER SET-UP TREAS KTYLER 101-248-933-000	05/17/2019	06/06/2019	197.95	197.95	Open	N 06/06/2019	
	RICOH MP3055 COPIER SET-UP TREASURER			197.95				
	Total for vendor RICOH - RICOH USA INC:			<u>197.95</u>	<u>197.95</u>			

Vendor MIDE TR - STATE OF MICHIGAN:

TAXES								
90546	STATE OF MICHIGAN 2018 MSHDA FEE 703-000-299-000	06/05/2019 KTYLER 2018 MSHDA FEE	06/06/2019	146,143.86	146,143.86	Open	N 06/06/2019	
	Total for vendor MIDE TR - STATE OF MICHIGAN:			<u>146,143.86</u>	<u>146,143.86</u>			

Vendor VBPUSC - VAN BUREN PUBLIC SCHOOL:

TAXES								
90548	VAN BUREN PUBLIC SCHOOL 2018 MSHDA FEE 703-000-299-000	06/05/2019 KTYLER 2018 MSHDA FEE	06/06/2019	11,641.11	11,641.11	Open	N 06/06/2019	
	Total for vendor VBPUSC - VAN BUREN PUBLIC SCHOOL:			<u>11,641.11</u>	<u>11,641.11</u>			

Vendor VERWIR - VERIZON WIRELESS:

9830789431 90538	VERIZON WIRELESS 4.24-5.23 CELL PHONE SVCS 101-101-956-000 101-171-956-000 101-215-956-000 101-228-956-000 101-265-850-000 101-329-740-000 101-336-850-000 101-370-740-000 101-691-740-000 101-692-740-000 247-000-740-000 592-536-740-000	05/23/2019 KTYLER	06/06/2019	2,021.71	2,021.71	Open	N 06/06/2019	
	4.24-5.23 CELL PHONE SVCS			135.43				
	4.24-5.23 CELL PHONE SVCS			135.43				
	4.24-5.23 CELL PHONE SVCS			50.07				
	4.24-5.23 CELL PHONE SVCS			106.23				
	4.24-5.23 CELL PHONE SVCS			292.17				
	4.24-5.23 CELL PHONE SVCS			100.75				
	4.24-5.23 CELL PHONE SVCS			171.57				
	4.24-5.23 CELL PHONE SVCS			150.28				
	4.24-5.23 CELL PHONE SVCS			101.36				
	4.24-5.23 CELL PHONE SVCS			74.30				
	4.24-5.23 CELL PHONE SVCS			120.14				
	4.24-5.23 CELL PHONE SVCS			583.98				
	Total for vendor VERWIR - VERIZON WIRELESS:			<u>2,021.71</u>	<u>2,021.71</u>			

Vendor WACOTR - WAYNE COUNTY TREASURER:

INVOICE REGISTER REPORT FOR VAN BUREN TOWNSHIP  
 EXP CHECK RUN DATES 06/06/2019 - 06/06/2019  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

06.06.19 PREPAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
TAXES								
90547	WAYNE COUNTY TREASURER	06/05/2019	06/06/2019	57,137.60	57,137.60	Open	N	
	2018 MSHDA FEE	KTYLER					06/06/2019	
	703-000-299-000	2018 MSHDA FEE		57,137.60				
	Total for vendor WACOTR - WAYNE COUNTY TREASURER:			<u>57,137.60</u>	<u>57,137.60</u>			
# of Invoices:	25	# Due:	25	Totals:	227,801.57	227,801.57		
# of Credit Memos:	0	# Due:	0	Totals:	<u>0.00</u>	<u>0.00</u>		
Net of Invoices and Credit Memos:					<u>227,801.57</u>	<u>227,801.57</u>		

--- TOTALS BY FUND ---

101 - General Fund	5,029.41	5,029.41
247 - DDA Fund	120.14	120.14
250 - Museum Fund	166.02	166.02
592 - Water/Sewer Fund	603.98	603.98
703 - Current Tax Fund	221,882.02	221,882.02

--- TOTALS BY DEPT/ACTIVITY ---

000 -	222,168.18	222,168.18
101 - Township Board	135.43	135.43
171 - Supervisor Department	135.43	135.43
215 - Clerk Department	370.07	370.07
228 - IT Department	106.23	106.23
248 - General Office	197.95	197.95
265 - Building & Grounds	1,997.22	1,997.22
301 - Police Department	705.94	705.94
325 - Dispatch	20.00	20.00
329 - Ordinance Enforcement	100.75	100.75
336 - Fire Department	546.64	546.64
370 - Building/Planning Dept.	185.28	185.28
536 - Water Department	603.98	603.98
691 - Recreation Dept	192.16	192.16
692 - Seniors Dept	74.30	74.30
718 - Park & Lake Dept	262.01	262.01

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized	PO Number
Inv Ref#	Description	Entered By					Post Date	
	GL Distribution							
Vendor 12DC - 12TH DISTRICT COURT:								
BOND								
90647	12TH DISTRICT COURT	06/10/2019	06/13/2019	1,490.00	1,490.00	Open	N	
	BOND CARLO SERAFINI	KTYLER					06/13/2019	
	760-000-299-000	BOND CARLO SERAFINI		1,490.00				
	Total for vendor 12DC - 12TH DISTRICT COURT:			1,490.00	1,490.00			
Vendor 18DC - 18TH JUDICIAL COURT:								
BOND								
90646	18TH JUDICIAL COURT	06/11/2019	06/13/2019	650.00	650.00	Open	N	
	BOND ALICIA JOY WILLIAMS	KTYLER					06/13/2019	
	760-000-299-000	BOND ALICIA JOY WILLIAMS		650.00				
	Total for vendor 18DC - 18TH JUDICIAL COURT:			650.00	650.00			
Vendor ATT - AT&T:								
906R11053076								
90551	AT&T	06/01/2019	06/13/2019	556.83	556.83	Open	N	
	JUNE R11-0537	KTYLER					06/13/2019	
	101-265-850-000	JUNE R11-0537		556.83				
734398794306								
90584	AT&T	06/01/2019	06/13/2019	238.45	238.45	Open	N	
	MAY 398-7943	KTYLER					06/13/2019	
	592-536-920-000	MAY 398-7943		238.45				
	Total for vendor ATT - AT&T:			795.28	795.28			
Vendor AXIOM - AXIOM CONSTRUCTION SERVICES GROUP :								
C.17.1004								
90583	AXIOM CONSTRUCTION SERVICES GROUP	05/25/2019	06/13/2019	181,569.55	181,569.55	Open	N	
	5.31 DDA CONST SVCS/PLACEMAKING	KTYLER					06/13/2019	
	247-000-971-001	5.31 CONSTRUCTION		136,929.55				
	247-000-971-000	5.31 SITE WORK		44,640.00				
	Total for vendor AXIOM - AXIOM CONSTRUCTION SERVICES GROUP :			181,569.55	181,569.55			
Vendor AMERA2 - CLAIMCHOICE REIMBURSABLE:								
4167-4179								
90585	CLAIMCHOICE REIMBURSABLE	06/10/2019	06/13/2019	461.14	461.14	Open	N	
	BCN EMPLOYEE HRA	KTYLER					06/13/2019	
	101-253-719-000	BCN EMPLOYEE HRA		17.14				

INVOICE REGISTER REPORT FOR VAN BUREN TOWNSHIP  
 EXP CHECK RUN DATES 06/13/2019 - 06/13/2019  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

06.13.19 PREPAID

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
	GL Distribution							
	101-301-719-000	BCN EMPLOYEE HRA		232.35				
	101-325-719-000	BCN EMPLOYEE HRA		191.65				
	592-536-719-000	BCN EMPLOYEE HRA		20.00				
4150-4166 90586	CLAIMCHOICE REIMBURSABLE BCBS EMPLOYEE HRA	06/10/2019 KTYLER	06/13/2019	414.89	414.89	Open	N 06/13/2019	
	101-171-719-000	BCBS EMPLOYEE HRA		20.00				
	101-215-719-000	BCBS EMPLOYEE HRA		60.00				
	101-265-719-000	BCBS EMPLOYEE HRA		21.40				
	101-301-719-000	BCBS EMPLOYEE HRA		236.96				
	101-715-719-000	BCBS EMPLOYEE HRA		60.00				
	592-536-719-000	BCBS EMPLOYEE HRA		16.53				
	Total for vendor AMERA2 - CLAIMCHOICE REIMBURSABLE:			876.03	876.03			

Vendor COMCAST - COMCAST:

288565 90552	COMCAST 6.4-7.3 CABLE/INTERNET	06/01/2019 KTYLER	06/13/2019	176.85	176.85	Open	N 06/13/2019	
	101-718-920-000	6.4-7.3 CABLE/INTERNET		176.85				
64356 90553	COMCAST 6.14-7.13 WABASH INTERNET/PHONE	06/01/2019 KTYLER	06/13/2019	162.09	162.09	Open	N 06/13/2019	
	592-536-920-000	6.14-7.13 WABASH INTERNET/PHONE		162.09				
293938 90580	COMCAST 6.6-7.5 HAGGERTY INTERNET/PHONE	06/02/2019 KTYLER	06/13/2019	155.02	155.02	Open	N 06/13/2019	
	592-536-920-000	6.6-7.5 HAGGERTY INTERNET/PHONE		155.02				
70064 90581	COMCAST 6.7-7.6 BACKUP INTERNET SVCS	06/03/2019 KTYLER	06/13/2019	76.01	76.01	Open	N 06/13/2019	
	101-228-817-000	6.7-7.6 BACKUP INTERNET SVCS		76.01				
	Total for vendor COMCAST - COMCAST:			569.97	569.97			

Vendor DTE - DTE ENERGY:

910022836431 90555	DTE ENERGY 5.1-5.30 46270 AYRES	05/31/2019 KTYLER	06/13/2019	163.14	163.14	Open	N 06/13/2019	
	101-718-920-000	5.1-5.30 46270 AYRES		163.14				

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 User: KTYLER  
 DB: Van Buren Twp

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
910016828386 90556	DTE ENERGY 4.26-5.24 10200 BECK 101-691-920-000	05/28/2019 KTYLER 4.26-5.24 10200 BECK	06/13/2019	123.87 123.87	123.87	Open	N 06/13/2019	
910016815557 90557	DTE ENERGY 4.26-5.24 11972 BECKLEY 592-536-920-000 592-536-920-000	05/28/2019 KTYLER 4.26-5.24 11972 BECKLEY 4.26-5.24 11972 BECKLEY	06/13/2019	364.60 34.56 330.04	364.60	Open	N 06/13/2019	
920007469058 90558	DTE ENERGY 5.2-5.31 45385 ECORSE 247-000-920-000	06/03/2019 KTYLER 5.2-5.31 45385 ECORSE	06/13/2019	14.98 14.98	14.98	Open	N 06/13/2019	
910015587074 90559	DTE ENERGY 5.1-5.30 49475 EDISON 101-718-920-000	05/31/2019 KTYLER 5.1-5.30 49475 EDISON	06/13/2019	49.49 49.49	49.49	Open	N 06/13/2019	
930002720306 90560	DTE ENERGY 4.12-5.30 50335 EDISON/46425 TYL 101-718-920-000 101-265-920-000	05/31/2019 KTYLER 5.1-5.30 50335 EDISON PKWY DR 4.12-5.13 46425 TYLER	06/13/2019	895.94 74.42 821.52	895.94	Open	N 06/13/2019	
910016828493 90561	DTE ENERGY 3.29-5.30 50745 EDISON PKWY 101-718-920-000 101-718-920-000	05/31/2019 KTYLER 3.29-4.30 50745 EDISON PKWY 5.1-5.30 50745 EDISON PKWY	06/13/2019	37.44 17.95 19.49	37.44	Open	N 06/13/2019	
910016814931 90562	DTE ENERGY 4.30-5.29 14200 HAGGERTY 592-536-920-000 592-536-920-000	05/30/2019 KTYLER 4.30-5.29 14200 HAGGERTY 4.30-5.29 14200 HAGGERTY	06/13/2019	142.32 103.62 38.70	142.32	Open	N 06/13/2019	
910022836571 90563	DTE ENERGY 4.26-5.24 45400 HARMONY 592-536-920-000	05/28/2019 KTYLER 4.26-5.24 45400 HARMONY	06/13/2019	39.29 39.29	39.29	Open	N 06/13/2019	
910016815664 90564	DTE ENERGY 4.26-5.24 45400 HARMONY	05/28/2019 KTYLER	06/13/2019	249.78	249.78	Open	N 06/13/2019	

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
	592-536-920-000	4.26-5.24 45400 HARMONY		249.78				
910015586928 90565	DTE ENERGY 4.30-5.29 45400 HULL	06/03/2019 KTYLER	06/13/2019	1,075.39	1,075.39	Open	N 06/13/2019	
	101-336-920-000	4.30-5.29 45400 HULL		81.08				
	101-336-920-000	4.30-5.29 45400 HULL		994.31				
910013925862 90566	DTE ENERGY 3.28-5.29 39895 I-94 SVCS DR	05/30/2019 KTYLER	06/13/2019	40.54	40.54	Open	N 06/13/2019	
	592-536-920-000	3.28-4.29 39895 I-94 SVCS DR		21.61				
	592-536-920-000	4.30-5.29 39895 I-94 SVCS DR		18.93				
910013925581 90567	DTE ENERGY 5.1-5.30 50901 I-94 SVCS DR	05/31/2019 KTYLER	06/13/2019	235.64	235.64	Open	N 06/13/2019	
	101-718-920-000	5.1-5.30 50901 I-94 SVCS DR		50.38				
	101-718-920-000	5.1-5.30 50901 I-94 SVCS DR		185.26				
910022836712 90568	DTE ENERGY 4.26-5.24 47555 N SHORE DR	05/28/2019 KTYLER	06/13/2019	34.00	34.00	Open	N 06/13/2019	
	592-536-920-000	4.26-5.24 47555 N SHORE DR		34.00				
910016815185 90569	DTE ENERGY 4.26-5.24 47555 N SHORE DR	05/28/2019 KTYLER	06/13/2019	123.87	123.87	Open	N 06/13/2019	
	592-536-920-000	4.26-5.24 47555 N SHORE DR		123.87				
910022836324 90570	DTE ENERGY 4.26-5.24 12095 QUIRK	05/28/2019 KTYLER	06/13/2019	17.02	17.02	Open	N 06/13/2019	
	247-000-920-000	4.26-5.24 12095 QUIRK		17.02				
910016815425 90571	DTE ENERGY 5.1-5.30 2457 RAWSONVILLE	05/31/2019 KTYLER	06/13/2019	192.69	192.69	Open	N 06/13/2019	
	592-536-920-000	5.1-5.30 2457 RAWSONVILLE		192.69				
910016815904 90572	DTE ENERGY 4.26-5.24 12302 RYZNAR	05/28/2019 KTYLER	06/13/2019	87.31	87.31	Open	N 06/13/2019	
	592-536-920-000	4.26-5.24 12302 RYZNAR		35.75				
	592-536-920-000	4.26-5.24 12302 RYZNAR		51.56				

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
910013927108 90573	DTE ENERGY 3.25-5.24 46293 TYLER 592-536-920-000 592-536-920-000	05/28/2019 KTYLER 3.25-4.25 46293 TYLER 4.26-5.24 46293 TYLER	06/13/2019	42.84 23.28 19.56	42.84	Open	N 06/13/2019	
910013924766 90574	DTE ENERGY 4.26-5.24 46421 TYLER 101-691-920-000	05/28/2019 KTYLER 4.26-5.24 46421 TYLER	06/13/2019	142.45 142.45	142.45	Open	N 06/13/2019	
910013925276 90575	DTE ENERGY 4.26-5.24 46805 TYLER 592-536-920-000	05/28/2019 KTYLER 4.26-5.24 46805 TYLER	06/13/2019	84.02 84.02	84.02	Open	N 06/13/2019	
910013926241 90576	DTE ENERGY 4.26-5.24 46805 TYLER 592-536-920-000	05/28/2019 KTYLER 4.26-5.24 46805 TYLER	06/13/2019	613.66 613.66	613.66	Open	N 06/13/2019	
910016828634 90577	DTE ENERGY 5.2-5.31 13085 VENTURA 592-536-920-000 592-536-920-000	06/03/2019 KTYLER 5.2-5.31 13085 VENTURA 5.2-5.31 13085 VENTURA	06/13/2019	136.79 34.04 102.75	136.79	Open	N 06/13/2019	
910013926118 90578	DTE ENERGY 4.30-5.29 39605 WABASH 592-536-920-000 592-536-920-000	05/30/2019 KTYLER 4.30-5.29 39605 WABASH 4.30-5.29 39605 WABASH	06/13/2019	530.68 493.17 37.51	530.68	Open	N 06/13/2019	
930001988474 90579	DTE ENERGY 4.25-5.23 SIRENS 101-265-920-000	05/23/2019 KTYLER 4.25-5.23 SIRENS	06/13/2019	293.67 293.67	293.67	Open	N 06/13/2019	
Total for vendor DTE - DTE ENERGY:				5,731.42	5,731.42			

Vendor TRASUP - TRACTOR SUPPLY CREDIT PLAN:

6035301205027681 90554	TRACTOR SUPPLY CREDIT PLAN MAY STMT 101-265-740-000	05/30/2019 KTYLER (12) STALL MATS FOR ENTYWAYS	06/13/2019	539.88 539.88	539.88	Open	N 06/13/2019	
Total for vendor TRASUP - TRACTOR SUPPLY CREDIT PLAN:				539.88	539.88			

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Inv Ref#	Description	Entered By					Post Date	

Vendor YCUA - YPSILANTI COMMUNITY UTIL AUTH:

5.500.400005.01								
90582	YPSILANTI COMMUNITY UTIL AUTH	05/31/2019	06/13/2019	1,619.21	1,619.21	Open	N	
	MAY YCUA SEWAGE	KTYLER					06/13/2019	
	592-537-924-000	MAY YCUA SEWAGE		1,619.21				
	Total for vendor YCUA - YPSILANTI COMMUNITY UTIL AUTH:			<u>1,619.21</u>	<u>1,619.21</u>			

# of Invoices:	38	# Due:	38	Totals:	193,841.34	193,841.34
# of Credit Memos:	0	# Due:	0	Totals:	<u>0.00</u>	<u>0.00</u>
Net of Invoices and Credit Memos:					193,841.34	193,841.34

--- TOTALS BY FUND ---

101 - General Fund	5,206.10	5,206.10
247 - DDA Fund	181,601.55	181,601.55
592 - Water/Sewer Fund	4,893.69	4,893.69
760 - Court Fund	2,140.00	2,140.00

--- TOTALS BY DEPT/ACTIVITY ---

000 -	183,741.55	183,741.55
171 - Supervisor Department	20.00	20.00
215 - Clerk Department	60.00	60.00
228 - IT Department	76.01	76.01
253 - Treasurer Department	17.14	17.14
265 - Building & Grounds	2,233.30	2,233.30
301 - Police Department	469.31	469.31
325 - Dispatch	191.65	191.65
336 - Fire Department	1,075.39	1,075.39
536 - Water Department	3,274.48	3,274.48
537 - Sewer Department	1,619.21	1,619.21
691 - Recreation Dept	266.32	266.32
715 - Cable Dept	60.00	60.00
718 - Park & Lake Dept	736.98	736.98

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
Vendor ABBDOO - ABBEY DOOR:								
8541 90498	ABBEY DOOR FS2 ALIGN SAFETY EYE FOR DOOR 101-336-931-000	05/25/2019 KTYLER	06/18/2019	120.00	120.00	Open	N 06/18/2019	
	FS2 ALIGN SAFETY EYE FOR DOOR			120.00				
8542 90621	ABBEY DOOR FS2 REPLACE WORN REEL 101-336-931-000	06/03/2019 KTYLER	06/18/2019	195.00	195.00	Open	N 06/18/2019	
	FS2 REPLACE WORN REEL			195.00				
	Total for vendor ABBDOO - ABBEY DOOR:			<u>315.00</u>	<u>315.00</u>			
Vendor ALLBRO - ALLIE BROTHERS:								
75791 90535	ALLIE BROTHERS GRIGGS UNIFORMS 101-301-741-000	05/17/2019 KTYLER	06/18/2019	85.98	85.98	Open	N 06/18/2019	19-0168
	SHORT SLEEVE (ELBECCO UV1 UNDERVEST)			85.98				
	Total for vendor ALLBRO - ALLIE BROTHERS:			<u>85.98</u>	<u>85.98</u>			
Vendor ALLALA - ALLSTAR ALARM LLC:								
256652 90525	ALLSTAR ALARM LLC 6.1-8.31 FIRE SYS INSP/ALARM MON 101-265-931-000	05/15/2019 KTYLER	06/18/2019	246.00	246.00	Open	N 06/18/2019	
	6.1-8.31 FIRE SYS INSP/ALARM MONITORI			246.00				
	Total for vendor ALLALA - ALLSTAR ALARM LLC:			<u>246.00</u>	<u>246.00</u>			
Vendor PERALM - ALMITA PEREZ:								
FACE PAINTER 90651	ALMITA PEREZ 6.21 TAKIN' IT TO THE STREETS 101-691-742-000	06/07/2019 KTYLER	06/18/2019	240.00	240.00	Open	N 06/18/2019	
	6.21 TAKIN' IT TO THE STREETS			240.00				
	Total for vendor PERALM - ALMITA PEREZ:			<u>240.00</u>	<u>240.00</u>			
Vendor AMELAB - AMERICAN LABEL & TAG:								
160786 90643	AMERICAN LABEL & TAG BLDG INSP APPROVED LABELS 101-370-740-000	06/05/2019 KTYLER	06/18/2019	305.50	305.50	Open	N 06/18/2019	19-0228
	APPROVED LABELS			250.50				
	101-370-740-000 ONE PLATE			55.00				

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Inv Ref#	Description	Entered By					Post Date	
	GL Distribution							
Total for vendor AMELAB - AMERICAN LABEL & TAG:				305.50	305.50			

Vendor ASSABL - ASSA ABLOY ENTRANCE SYSTEMS US INC:

SEI/01268456								
90504	ASSA ABLOY ENTRANCE SYSTEMS US INC	05/13/2019	06/18/2019	258.45	258.45	Open	N	
	REC INNER ENTRANCE DOOR RPRS	KTYLER					06/18/2019	
	101-265-931-000	REC INNER ENTRANCE DOOR RPRS		258.45				
Total for vendor ASSABL - ASSA ABLOY ENTRANCE SYSTEMS US INC:				258.45	258.45			

Vendor ATCFOR - ATCHINSON FORD SALES INC:

230682								
90508	ATCHINSON FORD SALES INC	05/10/2019	06/18/2019	2,265.34	2,265.34	Open	N	
	#704 STEERING GEAR/REAR BRAKES/L	KTYLER					06/18/2019	
	101-265-860-000	#704 STEERING GEAR/REAR BRAKES/LR WHE		2,265.34				
88908								
90626	ATCHINSON FORD SALES INC	05/30/2019	06/18/2019	81.15	81.15	Open	N	
	#151 SWITCH	KTYLER					06/18/2019	
	101-301-860-000	#151 SWITCH		81.15				
Total for vendor ATCFOR - ATCHINSON FORD SALES INC:				2,346.49	2,346.49			

Vendor BELTIR - BELLE TIRE:

33339177								
90632	BELLE TIRE	06/04/2019	06/18/2019	1,166.66	1,166.66	Open	N	19-0245
	# 512 SHOCKS/STRUTS	KTYLER					06/18/2019	
	592-536-932-000	#512 SHOCKS/STRUTS		1,166.66				
33339177								
90633	BELLE TIRE	06/04/2019	06/18/2019	669.07	669.07	Open	N	19-0242
	#512 NEWS TIRES/ALIGNMENT	KTYLER					06/18/2019	
	592-536-932-000	#512 NEW TIRES/ALIGNMENT		669.07				
33339177								
90634	BELLE TIRE	06/04/2019	06/18/2019	420.20	420.20	Open	N	19-0246
	#512 BRAKES	KTYLER					06/18/2019	
	592-536-932-000	#512 BRAKES		420.20				
Total for vendor BELTIR - BELLE TIRE:				2,255.93	2,255.93			

Vendor BEARIN - BELLEVILLE AREA INDEPENDENT:

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49397 90596	BELLEVILLE AREA INDEPENDENT 5.21 BRD MTG MIN 101-248-900-000	05/29/2019 KTYLER	06/18/2019	82.50 82.50	82.50	Open	N 06/18/2019	
49407 90597	BELLEVILLE AREA INDEPENDENT ADOPT ORD# 05-07-19(4) 101-248-900-000	05/29/2019 KTYLER	06/18/2019	37.50 37.50	37.50	Open	N 06/18/2019	
49408 90598	BELLEVILLE AREA INDEPENDENT ADOPT/POST ORD# 05-07-19 (1)-(2) 101-248-900-000	05/29/2019 KTYLER	06/18/2019	60.00 60.00	60.00	Open	N 06/18/2019	
Total for vendor BEARIN - BELLEVILLE AREA INDEPENDENT:				180.00	180.00			

Vendor PROHAR - BELLEVILLE PRO HARDWARE:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
VAN03048 90650	BELLEVILLE PRO HARDWARE MAY STMT 101-265-740-000	05/31/2019 KTYLER	06/18/2019	116.38 30.45	116.38	Open	N 06/18/2019	
	101-301-743-000			11.09				
	101-336-931-000			8.09				
	101-336-741-000			1.16				
	250-000-931-000			31.49				
	101-301-743-000			9.89				
	250-000-931-000			6.29				
	250-000-931-000			17.92				
Total for vendor PROHAR - BELLEVILLE PRO HARDWARE:				116.38	116.38			

Vendor BLOROO - BLOOM ROOFING SYSTEMS:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
16898 90521	BLOOM ROOFING SYSTEMS TWP BLDG ROOF LEAK RPRS 101-265-931-000	05/09/2019 KTYLER	06/18/2019	510.99 510.99	510.99	Open	N 06/18/2019	
Total for vendor BLOROO - BLOOM ROOFING SYSTEMS:				510.99	510.99			

Vendor BOTRME - BOUND TREE MEDICAL :

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
83214446 90492	BOUND TREE MEDICAL MEDICAL SUPPLIES	05/20/2019 KTYLER	06/18/2019	445.74	445.74	Open	N 06/18/2019	

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Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
	GL Distribution 101-336-740-000	MEDICAL SUPPLIES		445.74				
70274281 90493	BOUND TREE MEDICAL CREDIT MEMO 101-336-740-000	04/08/2019 KTYLER CREDIT MEMO	06/18/2019	(254.94) (254.94)	(254.94)	Open	N 06/18/2019	
Total for vendor BOTRME - BOUND TREE MEDICAL :				190.80	190.80			

Vendor TOWCAR - CAROL TOWLES:

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
REIMBURSE 90593	CAROL TOWLES 6-TIER DESKTOP LETTER TRAY 101-248-727-000	06/03/2019 KTYLER 6-TIER DESKTOP LETTER TRAY	06/18/2019	22.95 22.95	22.95	Open	N 06/18/2019	
Total for vendor TOWCAR - CAROL TOWLES:				22.95	22.95			

Vendor CDWGOV - CDW GOVERNMENT:

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
SKR6852 90516	CDW GOVERNMENT SURFACE PRO 6 FOR ASSESSING/DEVE 592-537-970-000 101-247-970-000	05/23/2019 KTYLER SURFACE PRO 6 TABLET - DEVELOPMENT SURFACE PRO 6 TABLET - ASSESSING	06/18/2019	3,273.52 1,636.76 1,636.76	3,273.52	Open	N 06/18/2019	19-0210
SKR3441 90517	CDW GOVERNMENT SURFACE PRO 6 FOR ASSESSING/DEVE 592-537-970-000 101-247-970-000	05/23/2019 KTYLER SURFACE PRO 6 TABLET - DEVELOPMENT SURFACE PRO 6 TABLET - ASSESSING	06/18/2019	762.48 381.24 381.24	762.48	Open	N 06/18/2019	19-0210
Total for vendor CDWGOV - CDW GOVERNMENT:				4,036.00	4,036.00			

Vendor CHABUS - CHAPP & BUSHEY OIL CO:

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
176477 90641	CHAPP & BUSHEY OIL CO FUEL 101-301-860-001 101-336-860-001 592-536-751-000 101-265-860-000 101-692-860-000 101-265-860-000 101-265-860-000 101-171-860-000	06/06/2019 KTYLER FUEL FUEL FUEL FUEL FUEL FUEL 370 BLDG FUEL 718 PARK FUEL	06/18/2019	5,120.00 3,481.60 261.12 727.04 81.92 307.20 61.44 163.84 35.84	5,120.00	Open	N 06/18/2019	
Total for vendor CHABUS - CHAPP & BUSHEY OIL CO:				5,120.00	5,120.00			

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Vendor COMASS - COMMUNICATION ASSOCIATES INC:

63566 90602	COMMUNICATION ASSOCIATES INC MAY DDA MARKETING SVCS 247-000-822-000	05/29/2019 KTYLER MAY DDA MARKETING SVCS	06/18/2019	2,875.00  2,875.00	2,875.00  2,875.00	Open	N 06/18/2019	
Total for vendor COMASS - COMMUNICATION ASSOCIATES INC:				<u>2,875.00</u>	<u>2,875.00</u>			

Vendor DST - D.S.T. INDUSTRIES INC:

82919Q 90500	D.S.T. INDUSTRIES INC PRPE (3) VEHICLES FOR EXTRICATIO 101-336-861-000	05/07/2019 KTYLER 3 VEHICLES FOR EXTRICATION TRAINING	06/18/2019	1,050.00  1,050.00	1,050.00  1,050.00	Open	N 06/18/2019	19-0212
Total for vendor DST - D.S.T. INDUSTRIES INC:				<u>1,050.00</u>	<u>1,050.00</u>			

Vendor DUWA - DOWNRIVER UTILITY WASTEWATER AUTH:

APR DR 90629	DOWNRIVER UTILITY WASTEWATER AUTH APR DR SEWAGE 592-537-924-000	06/04/2019 KTYLER APR DR SEWAGE	06/18/2019	32,344.84  32,344.84	32,344.84  32,344.84	Open	N 06/18/2019	
300302 90631	DOWNRIVER UTILITY WASTEWATER AUTH JUN DR EXCESS FLOW 592-537-925-000	06/01/2019 KTYLER JUN DR EXCESS FLOW	06/18/2019	9,547.00  9,547.00	9,547.00  9,547.00	Open	N 06/18/2019	
Total for vendor DUWA - DOWNRIVER UTILITY WASTEWATER AUTH:				<u>41,891.84</u>	<u>41,891.84</u>			

Vendor ENVENG - ENVIRONMENTAL ENGINEERS:

1648-10 90600	ENVIRONMENTAL ENGINEERS 10151 BVL-PROP SKETCH DTE ELEC S 247-000-820-000	05/24/2019 KTYLER 10151 BVL-PROP SKETCH DTE ELEC SVCS U	06/18/2019	600.00  600.00	600.00  600.00	Open	N 06/18/2019	
Total for vendor ENVENG - ENVIRONMENTAL ENGINEERS:				<u>600.00</u>	<u>600.00</u>			

Vendor FEERIT - FEED RITE PET STORE:

802592 90497	FEED RITE PET STORE JASE K.9 DOG FOOD/SUPPLIES 266-000-863-000	05/21/2019 KTYLER JASE K.9 DOG FOOD/SUPPLIES	06/18/2019	32.98  32.98	32.98  32.98	Open	N 06/18/2019	
Total for vendor FEERIT - FEED RITE PET STORE:				<u>32.98</u>	<u>32.98</u>			

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Vendor FERWAT - FERGUSON WATERWORKS #3386:								
74421 90481	FERGUSON WATERWORKS #3386 5 2 INCH WATER METERS FOR REPAIR 592-536-970-003	05/22/2019 KTYLER	06/18/2019	1,346.00	1,346.00	Open	N 06/18/2019	19-0120
	5 2 INCH DISC METERS FOR REPAIR			1,346.00				
73371 90529	FERGUSON WATERWORKS #3386 13 READERS FOR 1 1/2 INCH METERS 592-536-970-003	05/10/2019 KTYLER	06/18/2019	1,118.00	1,118.00	Open	N 06/18/2019	19-0222
	13 READERS FOR 1 1/2 INCH METERS			1,118.00				
73465 90611	FERGUSON WATERWORKS #3386 BENCH TEST FOR ACCURACY 592-536-970-003	05/10/2019 KTYLER	06/18/2019	350.00	350.00	Open	N 06/18/2019	19-0248
	BENCH TEST FOR ACCURACY			350.00				
	Total for vendor FERWAT - FERGUSON WATERWORKS #3386:			<u>2,814.00</u>	<u>2,814.00</u>			
Vendor FTCH - FISHBECK, THOMPSON, CARR & HUBER:								
383167 90503	FISHBECK, THOMPSON, CARR & HUBER 5.17 VB TWP/WAM 2019 592-536-820-000	05/28/2019 KTYLER	06/18/2019	9,734.90	9,734.90	Open	N 06/18/2019	
	5.17 VB TWP/WAM 2019			9,734.90				
383130 90514	FISHBECK, THOMPSON, CARR & HUBER 5.17 VB TWP/SAW 592-536-820-000	05/28/2019 KTYLER	06/18/2019	2,049.50	2,049.50	Open	N 06/18/2019	
	5.17 VB TWP/SAW			2,049.50				
383575 90608	FISHBECK, THOMPSON, CARR & HUBER 5.17 VBT/WATER SYSTEM PRN 592-536-820-000	05/28/2019 KTYLER	06/18/2019	2,498.50	2,498.50	Open	N 06/18/2019	
	5.17 VBT/WATER SYSTEM PRN			2,498.50				
383576 90609	FISHBECK, THOMPSON, CARR & HUBER 5.17 VBT/DDA 2016 PLACEMAKING PR 247-000-820-000	05/28/2019 KTYLER	06/18/2019	6,916.25	6,916.25	Open	N 06/18/2019	
	5.17 VBT/DDA 2016 PLACEMAKING PROJECT			6,916.25				
383620 90610	FISHBECK, THOMPSON, CARR & HUBER 5.17 VBT/YIP W&S 592-536-820-000	05/28/2019 KTYLER	06/18/2019	741.00	741.00	Open	N 06/18/2019	
	5.17 VBT/YIP W&S			741.00				
	Total for vendor FTCH - FISHBECK, THOMPSON, CARR & HUBER:			<u>21,940.15</u>	<u>21,940.15</u>			

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Vendor GIRGAB - GABRIELLE GIROUX:								
TRAVEL								
90623	GABRIELLE GIROUX	06/03/2019	06/18/2019	29.27	29.27	Open	N	
	5.6-9 EMERGENCY TELECOMMUNICATIO	KTYLER					06/18/2019	
	101-325-861-000	5.6-9 EMERGENCY TELECOMMUNICATIONS ME		29.27				
	Total for vendor GIRGAB - GABRIELLE GIROUX:			<u>29.27</u>	<u>29.27</u>			
Vendor HARGER - GERALD HARDER, JR.:								
INSPECTOR								
90589	GERALD HARDER, JR.	06/03/2019	06/18/2019	4,675.00	4,675.00	Open	N	
	MAY BLDG INSP	KTYLER					06/18/2019	
	101-370-819-000	MAY BLDG INSP		4,675.00				
	Total for vendor HARGER - GERALD HARDER, JR.:			<u>4,675.00</u>	<u>4,675.00</u>			
Vendor goprma - GONCZY'S PROPERTY MAINTENANCE:								
5359								
90506	GONCZY'S PROPERTY MAINTENANCE	04/30/2019	06/18/2019	2,500.00	2,500.00	Open	N	
	BVL/DENTON GRASS CUTTING	KTYLER					06/18/2019	
	101-265-819-000	BVL/DENTON GRASS CUTTING		2,500.00				
5346								
90523	GONCZY'S PROPERTY MAINTENANCE	04/30/2019	06/18/2019	955.00	955.00	Open	N	
	APR GRASS CUTTING	KTYLER					06/18/2019	
	101-265-819-000	APR GRASS CUTTING		720.00				
	101-276-932-000	APR GRASS CUTTING		175.00				
	592-536-819-000	APR GRASS CUTTING		60.00				
5387								
90601	GONCZY'S PROPERTY MAINTENANCE	05/29/2019	06/18/2019	910.00	910.00	Open	N	
	APR/MAY DDA MISC GRASS CUTTING	KTYLER					06/18/2019	
	247-000-979-001	APR/MAY DDA MISC GRASS CUTTING		910.00				
	Total for vendor goprma - GONCZY'S PROPERTY MAINTENANCE:			<u>4,365.00</u>	<u>4,365.00</u>			
Vendor GRAING - GRAINGER:								
9177822567								
90485	GRAINGER	05/16/2019	06/18/2019	229.28	229.28	Open	N	
	HOSE REEL/MEASURING WHEEL	KTYLER					06/18/2019	
	101-336-741-000	HOSE REEL/MEASIRUNG WHEEL		229.28				
9173994618								
90486	GRAINGER	05/13/2019	06/18/2019	450.04	450.04	Open	N	
	HOSE REEL/BRAIDED HALYARD	KTYLER					06/18/2019	

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	GL Distribution 101-336-741-000	HOSE REEL/BRAIDED HALYARD		450.04				
9177425767 90487	GRAINGER CREDIT RETURN 101-336-741-000	05/16/2019 KTYLER	06/18/2019	(156.48)	(156.48)	Open	N 06/18/2019	
	CREDIT RETURN			(156.48)				
	Total for vendor GRAING - GRAINGER:			<u>522.84</u>	<u>522.84</u>			

Vendor GLWA - GREAT LAKES WATER AUTHORITY:

100.1511.W 90630	GREAT LAKES WATER AUTHORITY APR WATER PURCHASES 592-536-927-000	05/24/2019 KTYLER	06/18/2019	260,877.42	260,877.42	Open	N 06/18/2019	
	APR WATER PURCHASES			260,877.42				
	Total for vendor GLWA - GREAT LAKES WATER AUTHORITY:			<u>260,877.42</u>	<u>260,877.42</u>			

Vendor HEFLBA - HERITAGE FLAG & BANNER INC:

51244 90505	HERITAGE FLAG & BANNER INC CEMETERY FLAGS 101-276-932-000	05/14/2019 KTYLER	06/18/2019	760.32	760.32	Open	N 06/18/2019	19-0207
	CEMETERY FLAGS			760.32				
	Total for vendor HEFLBA - HERITAGE FLAG & BANNER INC:			<u>760.32</u>	<u>760.32</u>			

Vendor houmed - HOUR MEDIA:

22055 90592	HOUR MEDIA 2019 DETROIT 500 1/2 PAGE AD 247-000-900-000	05/22/2019 KTYLER	06/18/2019	2,995.00	2,995.00	Open	N 06/18/2019	
	2019 DETROIT 500 1/2 PAGE AD			2,995.00				
	Total for vendor houmed - HOUR MEDIA:			<u>2,995.00</u>	<u>2,995.00</u>			

Vendor HYDCOR - HYDROCORP:

52470-IN 90605	HYDROCORP MAY INV 25 OF 36 CROSS CONNECT 592-536-819-000	05/31/2019 KTYLER	06/18/2019	1,190.00	1,190.00	Open	N 06/18/2019	
	MAY INV 25 OF 36 CROSS CONNECT			1,190.00				
	Total for vendor HYDCOR - HYDROCORP:			<u>1,190.00</u>	<u>1,190.00</u>			

Vendor DOHJAC - JACK DOHENY COMPANIES INC:

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W99739 90482	JACK DOHENY COMPANIES INC BELT/HOSE/PIPE 592-536-932-000	05/29/2019 KTYLER	06/18/2019	346.67	346.67	Open	N 06/18/2019	
A23505 90483	JACK DOHENY COMPANIES INC HOSES/PIPE 592-536-932-000	05/29/2019 KTYLER	06/18/2019	179.70	179.70	Open	N 06/18/2019	
Total for vendor DOHJAC - JACK DOHENY COMPANIES INC:				526.37	526.37			

Vendor STAJEF - JEFF STANTON:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
TRAVEL 90624	JEFF STANTON 5.20-23 STAFF/COMMAND TRNG MEALS 101-301-861-000	06/05/2019 KTYLER	06/18/2019	47.26	47.26	Open	N 06/18/2019	
Total for vendor STAJEF - JEFF STANTON:				47.26	47.26			

Vendor KNOJEN - JENNIFER KNOX:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
1 90644	JENNIFER KNOX DEC-MAY MUSEUM CLNGS 250-000-931-000	06/06/2019 KTYLER	06/18/2019	247.50	247.50	Open	N 06/18/2019	
Total for vendor KNOJEN - JENNIFER KNOX:				247.50	247.50			

Vendor JOHLIT - JOHNSTON LITHOGRAPH, INC.:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
12216 90622	JOHNSTON LITHOGRAPH, INC. TRESPASS NOTICE FORMS (500) 101-301-956-000	05/28/2019 KTYLER	06/18/2019	197.00	197.00	Open	N 06/18/2019	19-0233
Total for vendor JOHLIT - JOHNSTON LITHOGRAPH, INC.:				197.00	197.00			

Vendor KIPOSU - KIESLER POLICE SUPPLY:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
IN110084 90494	KIESLER POLICE SUPPLY NA RESCUE DRESSING, CHEST SEAL 101-301-741-000	05/20/2019 KTYLER	06/18/2019	666.50	666.50	Open	N 06/18/2019	19-0106
	101-301-741-000	NA RESCUE DRESSING CHEST SEAL		656.50				
	101-301-741-000	SHIPPING		10.00				
Total for vendor KIPOSU - KIESLER POLICE SUPPLY:				666.50	666.50			

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Vendor ABNLAU - LAURA ABNEY:								
INSTRUCTOR								
90587	LAURA ABNEY SPRING GYM INST 101-691-742-000	06/08/2019 KTYLER SPRING GYM INST	06/18/2019	4,508.00	4,508.00	Open	N 06/18/2019	
Total for vendor ABNLAU - LAURA ABNEY:				<u>4,508.00</u>	<u>4,508.00</u>			
Vendor LOHUSU - LOWER HURON SUPPLY:								
433697R-1								
90488	LOWER HURON SUPPLY JANITORIAL SUPPLIES 101-336-740-000	05/24/2019 KTYLER JANITORIAL SUPPLIES	06/18/2019	82.58	82.58	Open	N 06/18/2019	
				82.58				
433697R								
90489	LOWER HURON SUPPLY JANITORIAL SUPPLIES 101-336-740-000	05/22/2019 KTYLER JANITORIAL SUPPLIES	06/18/2019	950.17	950.17	Open	N 06/18/2019	
				950.17				
434739								
90490	LOWER HURON SUPPLY JANITORIAL SUPPLIES 101-336-740-000	05/22/2019 KTYLER JANITORIAL SUPPLIES	06/18/2019	(950.17)	(950.17)	Open	N 06/18/2019	
				(950.17)				
434662								
90491	LOWER HURON SUPPLY JANITORIAL SUPPLIES 101-336-740-000	05/21/2019 KTYLER JANITORIAL SUPPLIES	06/18/2019	230.02	230.02	Open	N 06/18/2019	
				230.02				
433697								
90513	LOWER HURON SUPPLY JANITORIAL SUPPLIES 101-265-740-000	05/20/2019 KTYLER JANITORIAL SUPPLIES	06/18/2019	950.17	950.17	Open	N 06/18/2019	
				950.17				
Total for vendor LOHUSU - LOWER HURON SUPPLY:				<u>1,262.77</u>	<u>1,262.77</u>			
Vendor ZYSMAR - MARCUS ZYSK:								
REIMBURSE								
90527	MARCUS ZYSK REIMB WORK BOOTS 592-536-740-000	05/28/2019 KTYLER REIMB WORK BOOTS	06/18/2019	100.00	100.00	Open	N 06/18/2019	
				100.00				
Total for vendor ZYSMAR - MARCUS ZYSK:				<u>100.00</u>	<u>100.00</u>			
Vendor MARSON - MARTIN & SON :								

Vendor MARSON - MARTIN & SON :

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11626 90524	MARTIN & SON #636 NEW STARTER 101-265-860-000	05/21/2019 KTYLER #636 NEW STARTER	06/18/2019	233.91  233.91	233.91	Open	N 06/18/2019	
Total for vendor MARSON - MARTIN & SON :				<u>233.91</u>	<u>233.91</u>			

Vendor HAAMAX - MAXINE JO HAASE:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
90607	INSTRUCTOR MAXINE JO HAASE JUN AFEP INST 101-692-742-000	06/05/2019 KTYLER JUN AFEP INST	06/18/2019	125.00  125.00	125.00	Open	N 06/18/2019	
Total for vendor HAAMAX - MAXINE JO HAASE:				<u>125.00</u>	<u>125.00</u>			

Vendor MASC - MI ASSOC OF SENIOR CENTERS:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
90606	DUES MI ASSOC OF SENIOR CENTERS 2019/20 MASC DUES 101-692-810-000	06/05/2019 KTYLER 2019/20 MASC DUES	06/18/2019	75.00  75.00	75.00	Open	N 06/18/2019	
Total for vendor MASC - MI ASSOC OF SENIOR CENTERS:				<u>75.00</u>	<u>75.00</u>			

Vendor MMRMA - MI MUNICIPAL RISK MGMT AUTH:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
M0001039 90501	MI MUNICIPAL RISK MGMT AUTH 7.1.19-7.1.2020 INSURANCE 101-900-910-000 247-000-910-000 592-536-910-000	05/13/2019 KTYLER 7.1.19-7.1.2020 INSURANCE 7.1.19-7.1.2020 INSURANCE 7.1.19-7.1.2020 INSURANCE	06/18/2019	464,329.00  324,673.59 5,000.00 134,655.41	464,329.00	Open	N 06/18/2019	
R0001039 90502	MI MUNICIPAL RISK MGMT AUTH 7.1.19-7.1.2020 RETENTION 101-900-910-000 592-536-910-000	05/13/2019 KTYLER 7.1.19-7.1.2020 RETENTION 7.1.19-7.1.2020 RETENTION	06/18/2019	100,000.00  71,000.00 29,000.00	100,000.00	Open	N 06/18/2019	
Total for vendor MMRMA - MI MUNICIPAL RISK MGMT AUTH:				<u>564,329.00</u>	<u>564,329.00</u>			

Vendor MIASAS - MICHIGAN ASSESSORS ASSOCIATION:

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date	PO Number
R-6348 90616	MICHIGAN ASSESSORS ASSOCIATION STEVENSON 8.11-14 MAA SUM CONF R 101-247-861-000	06/06/2019 KTYLER STEVENSON 8.11-14 MAA SUM CONF REG	06/18/2019	250.00  250.00	250.00	Open	N 06/18/2019	

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	Total for vendor MIASAS - MICHIGAN ASSESSORS ASSOCIATION:			250.00	250.00			

Vendor MIASPL - MICHIGAN ASSOC OF PLANNING:

60068								
90519	MICHIGAN ASSOC OF PLANNING	03/26/2019	06/18/2019	60.00	60.00	Open	N	
	BEST 7.1-6.30.2020 MEMBERSHIP	KTYLER					06/18/2019	
	101-370-810-000	BEST 7.1-6.30.2020 MEMBERSHIP		60.00				
60310								
90594	MICHIGAN ASSOC OF PLANNING	04/17/2019	06/18/2019	725.00	725.00	Open	N	
	2019 ANN GRP MEMBERSHIP DUES	KTYLER					06/18/2019	
	101-370-810-000	2019 ANN GRP MEMBERSHIP DUES		725.00				
	Total for vendor MIASPL - MICHIGAN ASSOC OF PLANNING:			785.00	785.00			

Vendor MIMULE - MICHIGAN MUNICIPAL LEAGUE:

19262								
90520	MICHIGAN MUNICIPAL LEAGUE	05/10/2019	06/18/2019	59.28	59.28	Open	N	
	SUPERINTENDANT PUB SVCS JOB POST	KTYLER					06/18/2019	
	101-265-956-000	SUPERINTENDANT PUB SVCS JOB POSTING		59.28				
	Total for vendor MIMULE - MICHIGAN MUNICIPAL LEAGUE:			59.28	59.28			

Vendor MIDSEC - MIDSTATE SECURITY:

JC2518								
90619	MIDSTATE SECURITY	05/29/2019	06/18/2019	4,416.14	4,416.14	Open	N	19-0091
	DISPATCH/SQUADROOM SECURITY CAME	KTYLER					06/18/2019	
	101-301-958-000	CABLE		36.00				
	101-301-958-000	PANASONIC DOME CAMERA		1,466.48				
	101-301-958-000	LOURE MICROPHONE		308.00				
	101-301-958-000	8 PORT POE SWITCH		945.00				
	101-301-958-000	PROGRAMMING / MOUNTING GEAR		35.00				
	101-301-958-000	LABOR		1,020.00				
	101-301-958-000	TRAVEL EXPENSES		479.16				
	101-301-958-000	FREIGHT / HANDLING		126.50				
	Total for vendor MIDSEC - MIDSTATE SECURITY:			4,416.14	4,416.14			

Vendor KEGNAN - NANCY KEGLEY:

INSTRUCTOR								
90639	NANCY KEGLEY	06/08/2019	06/18/2019	135.00	135.00	Open	N	
	APR-JUN KID KWON DO INSTRUCTOR	KTYLER					06/18/2019	
	101-691-742-000	APR-JUN KID KWON DO INSTRUCTOR		135.00				

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Total for vendor KEGNAN - NANCY KEGLEY:				135.00	135.00			
Vendor BELNAP - NAPA AUTO PARTS OF BELLEVILLE:								
712093 90495	NAPA AUTO PARTS OF BELLEVILLE STOCK ARMOR ALL TIRE FOAM	05/25/2019 KTYLER	06/18/2019	8.46	8.46	Open	N 06/18/2019	
	101-336-860-000	STOCK ARMOR ALL TIRE FOAM		8.46				
Total for vendor BELNAP - NAPA AUTO PARTS OF BELLEVILLE:				8.46	8.46			
Vendor OREILL - O'REILLY AUTOMOTIVE INC:								
858052 90645	O'REILLY AUTOMOTIVE INC MAY STMT	05/30/2019 KTYLER	06/18/2019	759.47	759.47	Open	N 06/18/2019	
	101-301-860-000	STOCK MOUNT TAPE		6.60				
	101-265-860-000	#713 HITCH BALL/MOUNT		91.98				
	592-536-932-000	#511 ANTIFREEZE/HOSE CLAMP		156.53				
	101-265-860-000	#716 WIPER BLADES		32.62				
	592-536-740-000	STOCK STARTER FLUID		6.38				
	101-265-860-000	#5201 TONGUE JACK		151.52				
	592-536-932-000	#528 SUPPLIES		110.51				
	592-536-740-000	STOCK ANTIFREEZE		21.98				
	592-536-740-000	STOCK ANTIFREEZE		21.98				
	101-336-860-000	#430 RESISTOR(S) FOR HEAT/AIR		41.18				
	101-336-860-000	STOCK BLUEDEF		55.96				
	101-301-860-000	STOCK CLEANING SUPPLIES		11.98				
	101-336-860-000	STOCK CLEANING SUPPLIES		7.99				
	101-301-860-000	STOCK CAR WASH SUPPLIES		18.78				
	101-301-860-000	#132 STEERING WHEEL COVER		23.48				
Total for vendor OREILL - O'REILLY AUTOMOTIVE INC:				759.47	759.47			
Vendor PARSE - PARKWAY SERVICES:								
A-120711 90511	PARKWAY SERVICES JUNE PORTAJOHNS RENTAL QUIRK PK	05/22/2019 KTYLER	06/18/2019	460.00	460.00	Open	N 06/18/2019	
	101-718-819-000	JUNE PORTAJOHNS RENTAL QUIRK PK		460.00				
A-120773 90512	PARKWAY SERVICES 2019 FIREWORKS PORTAJOHNS RENTAL	05/28/2019 KTYLER	06/18/2019	590.00	590.00	Open	N 06/18/2019	
	101-718-819-000	2019 FIREWORKS PORTAJOHNS RENTAL		590.00				
Total for vendor PARSE - PARKWAY SERVICES:				1,050.00	1,050.00			

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Vendor MULPET - PETE MULKA:								
INSTRUCTOR								
90638	PETE MULKA	06/08/2019	06/18/2019	132.00	132.00	Open	N	
	APR-JUN TAE KWON DO INSTRUCT	KTYLER					06/18/2019	
	101-691-742-000	APR-JUN TAE KWON DO INSTRUCT		132.00				
	Total for vendor MULPET - PETE MULKA:			132.00	132.00			
Vendor PETCAS - PETTY CASH:								
CLERK								
90510	PETTY CASH	05/30/2019	06/18/2019	202.85	202.85	Open	N	
	REPLENISH PETTY CASH CLERK	KTYLER					06/18/2019	
	101-301-744-000	REPLENISH PETTY CASH CLERK		12.72				
	101-248-728-000	REPLENISH PETTY CASH CLERK		2.20				
	101-228-956-000	REPLENISH PETTY CASH CLERK		16.94				
	101-247-956-000	REPLENISH PETTY CASH CLERK		5.00				
	101-301-861-000	REPLENISH PETTY CASH CLERK		52.66				
	101-301-956-000	REPLENISH PETTY CASH CLERK		73.95				
	101-336-956-000	REPLENISH PETTY CASH CLERK		20.00				
	101-215-956-000	REPLENISH PETTY CASH CLERK		19.38				
	Total for vendor PETCAS - PETTY CASH:			202.85	202.85			
Vendor PRONEM - PRIORITY ONE EMERGENCY:								
70053789								
90536	PRIORITY ONE EMERGENCY	05/23/2019	06/18/2019	49.99	49.99	Open	N	
	RASCHKE UNIFORMS	KTYLER					06/18/2019	
	101-301-741-000	RASCHKE UNIFORMS		49.99				
	Total for vendor PRONEM - PRIORITY ONE EMERGENCY:			49.99	49.99			
Vendor QUILL - QUILL CORPORATION:								
6511686								
90635	QUILL CORPORATION	04/10/2019	06/18/2019	0.42	0.42	Open	N	19-0160
	SUPPLIES	KTYLER					06/18/2019	
	592-536-727-000	12 INCH WOODEN RULER- DOHRING		0.42				
7805604								
90637	QUILL CORPORATION	06/04/2019	06/18/2019	23.34	23.34	Open	N	19-0253
	OFFICE SUPPLIES	KTYLER					06/18/2019	
	101-301-727-000	PACK OF 25 FOLDER TABS		7.30				
	101-301-727-000	PACK OF SILVER SHARPIES		7.64				
	101-301-727-000	REPLACEMENT SECURE-A-PEN		8.40				

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4763743 90648	QUILL CORPORATION GENERAL OFFICE SUPPLIES	02/01/2019 KTYLER	06/18/2019	62.60	62.60	Open	N 06/18/2019	19-0061
	101-248-727-000	GEL MOUSE PAD		26.99				
	101-248-727-000	STAPLE REMOVER		25.45				
	101-248-727-000	CLIPBOARDS		10.16				
4578426 90649	QUILL CORPORATION ALLOWANCE/ADJUSTMENT	02/05/2019 KTYLER	06/18/2019	(44.99)	(44.99)	Open	N 06/18/2019	
	101-248-727-000	ALLOWANCE/ADJUSTMENT		(44.99)				
	Total for vendor QUILL - QUILL CORPORATION:			41.37	41.37			

Vendor REDLEV - RED LEVEL NETWORKS:

CW44149 90604	RED LEVEL NETWORKS ASSIST EXCHANGE SERVER (2016 UPG	05/31/2019 KTYLER	06/18/2019	5,719.50	5,719.50	Open	N 06/18/2019	
	101-228-970-000	ASSIST EXCHANGE SERVER (2016 UPGRADE)		5,719.50				
	Total for vendor REDLEV - RED LEVEL NETWORKS:			5,719.50	5,719.50			

Vendor SCHROS - ROSA SCHOFIELD:

INSTRUCTOR 90640	ROSA SCHOFIELD MAR-JUN ADULT/KIDS ZUMBA INSTRUC	06/08/2019 KTYLER	06/18/2019	205.20	205.20	Open	N 06/18/2019	
	101-691-742-000	MAR-JUN ADULT/KIDS ZUMBA INSTRUCT		205.20				
	Total for vendor SCHROS - ROSA SCHOFIELD:			205.20	205.20			

Vendor RUSDES - RUSSELL DESIGN:

2447 90507	RUSSELL DESIGN VO5-191 QUIRK PARK	05/04/2019 KTYLER	06/18/2019	5,821.81	5,821.81	Open	N 06/18/2019	
	101-265-970-000	VO5-191 QUIRK PARK		5,821.81				
	Total for vendor RUSDES - RUSSELL DESIGN:			5,821.81	5,821.81			

Vendor MCCRYA - RYAN MCCORMICK:

TRAVEL 90625	RYAN MCCORMICK 5.22 INTERSPIRO TECH TRNG FUEL/M	06/05/2019 KTYLER	06/18/2019	54.34	54.34	Open	N 06/18/2019	
	101-301-860-001	5.22 INTERSPIRO TECH TRNG FUEL		25.00				
	101-301-861-000	5.22 INTERSPIRO TECH TRNG MEALS		29.34				

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized PO Number Post Date
Total for vendor MCCRYA - RYAN MCCORMICK:				54.34	54.34		
Vendor CUMSAM - SAM CUMBERLEDGE:							
06.03.19 90603	SAM CUMBERLEDGE	06/03/2019	06/18/2019	75.00	75.00	Open	N 06/18/2019
	4.27 COMCAST CARES DAY-FREELANCE	KTYLER		75.00			
	101-715-819-000	4.27 COMCAST CARES DAY-FREELANCE					
Total for vendor CUMSAM - SAM CUMBERLEDGE:				75.00	75.00		
Vendor HENSAM - SAMANTHA HENNING:							
06.01.19 90595	SAMANTHA HENNING	06/04/2019	06/18/2019	45.00	45.00	Open	N 06/18/2019
	05.21 CABLE FREELANCE ASSIST	KTYLER		45.00			
	101-715-819-000	05.21 CABLE FREELANCE ASSIST					
Total for vendor HENSAM - SAMANTHA HENNING:				45.00	45.00		
Vendor MISC - SAUL DAVIS:							
REFUND 90590	SAUL DAVIS	05/29/2019	06/18/2019	83.09	83.09	Open	N 06/18/2019
	#001823-000 OVERPAYMENT WATER BI	KTYLER		83.09			
	592-000-284-000	#001823-000 OVERPAYMENT WATER BILL					
Total for vendor MISC - SAUL DAVIS:				83.09	83.09		
Vendor SERELE - SERVICE ELECTRIC SUPPLY CO:							
787596 90528	SERVICE ELECTRIC SUPPLY CO	05/13/2019	06/18/2019	238.50	238.50	Open	N 06/18/2019
	LIGHT BULBS	KTYLER		238.50			
	101-265-740-000	LIGHT BULBS					
Total for vendor SERELE - SERVICE ELECTRIC SUPPLY CO:				238.50	238.50		
Vendor SHELPRO - SHELBY PRODUCTS :							
404 90620	SHELBY PRODUCTS	05/15/2019	06/18/2019	677.16	677.16	Open	N 06/18/2019
	YR 1 OF 2; SGT/FRONT DESK CHAIR(	KTYLER		677.16			
	101-301-819-000	YR 1 OF 2; SGT/FRONT DESK CHAIR(S)					
Total for vendor SHELPRO - SHELBY PRODUCTS :				677.16	677.16		
Vendor SHVUA - SOUTH HURON VALLEY UTILITY ATH:							

06/13/2019 10:13 AM  
 User: KTYLER  
 DB: Van Buren Twp

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3434 90617	SOUTH HURON VALLEY UTILITY ATH MAY SEWAGE O&M 592-537-924-000	04/23/2019 KTYLER MAY SEWAGE O&M	06/18/2019	91,452.00 91,452.00	91,452.00	Open	N 06/18/2019	
3444 90618	SOUTH HURON VALLEY UTILITY ATH JUNE SEWAGE O&M 592-537-924-000	05/16/2019 KTYLER JUNE SEWAGE O&M	06/18/2019	91,452.00 91,452.00	91,452.00	Open	N 06/18/2019	
Total for vendor SHVUA - SOUTH HURON VALLEY UTILITY ATH:				182,904.00	182,904.00			

Vendor SUACHA - SUMPTER ACE HARDWARE:

4637 90550	SUMPTER ACE HARDWARE MAY STMT	05/31/2019 KTYLER	06/18/2019	2,261.53	2,261.53	Open	N 06/18/2019	
	101-718-740-000	BASKETBALL NET/TENT STAKES/TARP		68.71				
	592-536-740-000	BELTS/ADJ WRENCH		72.87				
	101-301-743-000	CLEANER/MOP & GLO/HEPA FILTER		50.00				
	101-301-743-000	PAINT FOR STATION		15.29				
	101-718-740-000	GLOVES/ROPE/ZIP TIES		40.45				
	101-301-743-000	PAINT FOR STATION		14.39				
	101-301-743-000	PAINTING SUPPLIES		102.27				
	101-718-740-000	PADLOCK/CHAIN		44.24				
	592-536-740-000	KEYS		8.24				
	101-301-743-000	PAINTING SUPPLIES		49.43				
	592-536-740-000	SEALS		20.49				
	592-537-970-004	HARMONY LIFT STATION PARTS		61.43				
	592-536-970-003	METER PARTS		172.17				
	101-265-740-000	JNT COMPOUND		8.09				
	592-536-740-000	V BELTS		48.58				
	592-536-740-000	TOOLS		13.45				
	101-265-740-000	SPRAY PAINT		19.39				
	592-536-740-000	ROPE		12.59				
	101-301-743-000	PAINTING SUPPLIES		24.27				
	101-265-740-000	HAND HELD BLOWER SN#518887951		179.95				
	101-265-740-000	HAND HELD BLOWER SN#518887968		179.95				
	592-536-740-000	MARKING PAINT		12.58				
	592-536-740-000	TOOLS		52.15				
	592-536-740-000	PLUGS		9.07				
	592-536-932-000	OIL FILTER		11.69				
	592-536-740-000	HYDRANT VALVE SUPPLIES		26.24				
	592-536-740-000	BEE & WASP SPRAY/KEYS		15.07				
	592-536-740-000	PAIL/PLIER/PLSTC HOSE/OIL		63.85				

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	GL Distribution							
	592-536-740-000	CHIPPER TOOLS		115.57				
	592-536-740-000	CLEANER/DEEP WOODS OFF		19.77				
	101-265-740-000	TOOLS		28.22				
	592-536-740-000	IMPACT DRILL SET		154.42				
	101-718-740-000	MISC CHAINS		166.18				
	101-265-740-000	COMPRESSION CAP/WEATHERSTRIP		22.47				
	101-718-740-000	PRUNER/GARDEN CLAW/MINI SCRAPER		57.93				
	101-718-740-000	CHAINS (56)		231.34				
	592-536-740-000	SILICONE CLEAR		11.86				
	101-718-740-000	KEYS/GAUGE INFLATOR		44.50				
	592-536-740-000	KEYS FOR HARBOR CLUB GEN		12.37				
	Total for vendor SUACHA - SUMPTER ACE HARDWARE:			2,261.53	2,261.53			

Vendor SUAUTR - SUPERIOR AUTO & TRUCK SERVICE:

9010								
90522	SUPERIOR AUTO & TRUCK SERVICE	05/10/2019	06/18/2019	651.55	651.55	Open	N	
	S-70 HEATER HOSE/COOLANT	KTYLER					06/18/2019	
	101-265-860-000	S-70 HEATER HOSE/COOLANT		651.55				
	Total for vendor SUAUTR - SUPERIOR AUTO & TRUCK SERVICE:			651.55	651.55			

Vendor SUFILA - SURE-FIT LAUNDRY:

416358								
90531	SURE-FIT LAUNDRY	05/09/2019	06/18/2019	43.50	43.50	Open	N	
	CLEAN PRISONER BLANKETS	KTYLER					06/18/2019	
	101-301-862-000	CLEAN PRISONER BLANKETS		43.50				
416483								
90532	SURE-FIT LAUNDRY	05/14/2019	06/18/2019	25.50	25.50	Open	N	
	CLEAN PRISONER BLANKETS	KTYLER					06/18/2019	
	101-301-862-000	CLEAN PRISONER BLANKETS		25.50				
416738								
90533	SURE-FIT LAUNDRY	05/21/2019	06/18/2019	48.00	48.00	Open	N	
	CLEAN PRISONER BLANKETS	KTYLER					06/18/2019	
	101-301-862-000	CLEAN PRISONER BLANKETS		48.00				
417028								
90534	SURE-FIT LAUNDRY	05/28/2019	06/18/2019	39.00	39.00	Open	N	
	CLEAN PRISONER BLANKETS	KTYLER					06/18/2019	
	101-301-862-000	CLEAN PRISONER BLANKETS		39.00				
	Total for vendor SUFILA - SURE-FIT LAUNDRY:			156.00	156.00			

Vendor GENPOW - TOTAL ENERGY SYSTEMS:

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
323121 90612	TOTAL ENERGY SYSTEMS (4) BLOCK HEATERS FOR LIFT STATI 592-536-819-000	05/29/2019 KTYLER	06/18/2019	424.01	424.01	Open	N 06/18/2019	19-0240
	(4) BLOCK HEATERS FOR LIFT STATIONS			424.01				
	Total for vendor GENPOW - TOTAL ENERGY SYSTEMS:			<u>424.01</u>	<u>424.01</u>			

Vendor TOWLOC - TOWN LOCKSMITH INC:

40598 90499	TOWN LOCKSMITH INC POLICE DEPT DOOR CLOSER 101-301-956-000	05/09/2019 KTYLER	06/18/2019	286.00	286.00	Open	N 06/18/2019	
	POLICE DEPT DOOR CLOSER			286.00				
40736 90518	TOWN LOCKSMITH INC POLICE NEW EXTERIOR DOOR 101-265-931-000	05/17/2019 KTYLER	06/18/2019	1,599.00	1,599.00	Open	N 06/18/2019	19-0147
	NEW EXTERIOR DOOR FOR PUBLIC SAFETY			1,599.00				
	Total for vendor TOWLOC - TOWN LOCKSMITH INC:			<u>1,885.00</u>	<u>1,885.00</u>			

Vendor USPOSE - U.S. POSTAL SERVICE:

37499902 90642	U.S. POSTAL SERVICE MAIL MACHINE POSTAGE 101-248-728-000	06/10/2019 KTYLER	06/18/2019	5,000.00	5,000.00	Open	N 06/18/2019	
	MAIL MACHINE POSTAGE			5,000.00				
	Total for vendor USPOSE - U.S. POSTAL SERVICE:			<u>5,000.00</u>	<u>5,000.00</u>			

Vendor UISSCA - UIS SCADA:

530356983 90479	UIS SCADA EQ/NHV STATIONS REMOTE VALVE CON 592-537-970-004	05/23/2019 KTYLER	06/18/2019	5,440.00	5,440.00	Open	N 06/18/2019	19-0234
	EQ/NHV STATIONS REMOTE VALVE CONTROLS			5,440.00				
530356984 90480	UIS SCADA CREATE RAINFALL REPORT FROM STAT 592-536-819-000	05/23/2019 KTYLER	06/18/2019	1,514.00	1,514.00	Open	N 06/18/2019	19-0235
	ABILITY TO TREND RAINFALL FROM STATIO			1,514.00				
	Total for vendor UISSCA - UIS SCADA:			<u>6,954.00</u>	<u>6,954.00</u>			

Vendor UNIFIR - UNIFIRST CORP:

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165014 90613	UNIFIRST CORP MAY STMT 101-265-740-000 101-265-740-000 592-536-741-000	05/17/2019 KTYLER MAY STMT MAY STMT MAY STMT	06/18/2019	117.65 14.67 45.57 57.41	117.65	Open	N 06/18/2019	
166658 90614	UNIFIRST CORP MAY STMT 101-265-740-000 101-265-740-000 592-536-741-000	05/24/2019 KTYLER MAY STMT MAY STMT MAY STMT	06/18/2019	117.65 14.67 45.57 57.41	117.65	Open	N 06/18/2019	
168247 90615	UNIFIRST CORP MAY STMT 101-265-740-000 101-265-740-000 592-536-741-000	05/31/2019 KTYLER MAY STMT MAY STMT MAY STMT	06/18/2019	269.83 22.94 53.84 193.05	269.83	Open	N 06/18/2019	
Total for vendor UNIFIR - UNIFIRST CORP:				505.13	505.13			

## Vendor VABUST - VAN BUREN STEEL:

510207 90530	VAN BUREN STEEL #520 FRAME/INSERT FOR TRLR (R.E. 101-265-860-000	05/15/2019 KTYLER #520 FRAME/INSERT FOR TRLR (R.E.A.L.)	06/18/2019	330.00 330.00	330.00	Open	N 06/18/2019	
Total for vendor VABUST - VAN BUREN STEEL:				330.00	330.00			

## Vendor WEIVIC - VICKI WEISBECKER:

TRAVEL 90496	VICKI WEISBECKER 5.19-24 NENA/APCO CONF MEALS 101-325-861-000	05/30/2019 KTYLER 5.19-24 NENA/APCO CONF MEALS	06/18/2019	178.36 178.36	178.36	Open	N 06/18/2019	
Total for vendor WEIVIC - VICKI WEISBECKER:				178.36	178.36			

## Vendor BELVIR - VIRGINIA BELINSKI:

INSTRUCTOR 90526	VIRGINIA BELINSKI MAY AFEP+ BAL/EXER INST 101-692-742-000	05/29/2019 KTYLER MAY AFEP INST	06/18/2019	250.00 175.00	250.00	Open	N 06/18/2019	
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	GL Distribution							
	101-692-742-000	MAY BAL/EXER INST		75.00				
Total for vendor BELVIR - VIRGINIA BELINSKI:				<u>250.00</u>	<u>250.00</u>			

Vendor WADTRI - WADE TRIM :

2013775 90627	WADE TRIM 2.12 RVSDS TECH ASSIST 592-536-820-000	02/12/2019 KTYLER	06/18/2019	720.00	720.00	Open	N 06/18/2019	
		2.12 RVSDS TECH ASSIST		720.00				
2014684 90628	WADE TRIM 3.30-4.26 DPS GEN SVCS 592-536-820-000	05/17/2019 KTYLER	06/18/2019	407.50	407.50	Open	N 06/18/2019	
		3.30-4.26 DPS GEN SVCS		407.50				
2013774 90636	WADE TRIM 2.12 COBBLESTONE RIDGE CONST ADM 101-370-820-000	02/12/2019 KTYLER	06/18/2019	2,730.00	2,730.00	Open	N 06/18/2019	
		2.12 COBBLESTONE RIDGE CONST ADMIN		<u>2,730.00</u>				
Total for vendor WADTRI - WADE TRIM :				<u>3,857.50</u>	<u>3,857.50</u>			

Vendor WCAR - WAYNE COUNTY ACCTS RECEIV:

1009623 90515	WAYNE COUNTY ACCTS RECEIV 4/19 WALMART TRAF SIG MAINT 101-450-926-000	05/22/2019 KTYLER	06/18/2019	32.73	32.73	Open	N 06/18/2019	
		4/19 WALMART TRAF SIG MAINT		32.73				
Total for vendor WCAR - WAYNE COUNTY ACCTS RECEIV:				<u>32.73</u>	<u>32.73</u>			

Vendor WCDEEN - WAYNE COUNTY DEPT. ENVIRONMENT:

298631 90537*	WAYNE COUNTY DEPT. ENVIRONMENT 2020 BOND JUDGMENT LEVY 592-000-110-000 592-536-694-000	03/28/2019 KTYLER	06/18/2019	23,876.94	23,876.94	Open	N 06/18/2019	
		2020 BOND JUDGMENT LEVY		25,390.81				
		2020 BOND JUDGMENT LEVY		(1,513.87)				
Total for vendor WCDEEN - WAYNE COUNTY DEPT. ENVIRONMENT:				<u>23,876.94</u>	<u>23,876.94</u>			

Vendor STOWEN - WENDY STOOTS:

FACE PAINTER 90652	WENDY STOOTS 6.21 TAKIN' IT TO THE STREETS 101-691-742-000	06/07/2019 KTYLER	06/18/2019	240.00	240.00	Open	N 06/18/2019	
		6.21 TAKIN' IT TO THE STREETS		240.00				
Total for vendor STOWEN - WENDY STOOTS:				<u>240.00</u>	<u>240.00</u>			

06.18.19 VOUCHER

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date	PO Number
Vendor WILBRO - WILCOX BROTHERS:								
257306 90509	WILCOX BROTHERS TWP HALL SPRING STARTUP ALL SYST 101-265-933-000	05/16/2019 KTYLER	06/18/2019	2,000.00	2,000.00	Open	N 06/18/2019	
	TWP HALL SPRING STARTUP ALL SYSTEMS			2,000.00				
257337 90599	WILCOX BROTHERS DDA REPLACE SPRINKLER HEADS @ QU 247-000-979-001	05/29/2019 KTYLER	06/18/2019	240.00	240.00	Open	N 06/18/2019	
	DDA REPLACE SPRINKLER HEADS @ QUIRK R			240.00				
	Total for vendor WILBRO - WILCOX BROTHERS:			2,240.00	2,240.00			
Vendor XTRPLA - XTREME PLAY N GO PARTY LLC:								
5080 90588	XTREME PLAY N GO PARTY LLC JUNE TAKIN' IT TO THE STREETS 101-691-742-000	06/07/2019 KTYLER	06/18/2019	6,187.60	6,187.60	Open	N 06/18/2019	
	JUNE TAKIN' IT TO THE STREETS			6,187.60				
	Total for vendor XTRPLA - XTREME PLAY N GO PARTY LLC:			6,187.60	6,187.60			
Vendor ZAMFIR - ZAMBELLI FIREWORKS MFG:								
516780 90484	ZAMBELLI FIREWORKS MFG 2019 FIREWORKS SHOW 101-718-819-000	05/30/2019 KTYLER	06/18/2019	10,000.00	10,000.00	Open	N 06/18/2019	
	2019 FIREWORKS SHOW			10,000.00				
	Total for vendor ZAMFIR - ZAMBELLI FIREWORKS MFG:			10,000.00	10,000.00			
Vendor ZIPREC - ZIPRECRUITER :								
4976297 90591	ZIPRECRUITER HIRING PAUSE 101-101-956-000	05/03/2019 KTYLER	06/18/2019	9.99	9.99	Open	N 06/18/2019	
	HIRING PAUSE			9.99				
	Total for vendor ZIPREC - ZIPRECRUITER :			9.99	9.99			
# of Invoices:	120	# Due:	120	Totals:	1,205,327.68			
# of Credit Memos:	4	# Due:	4	Totals:	(1,406.58)			
Net of Invoices and Credit Memos:					1,203,921.10			
* 1 Net Invoices have Credits Totalling:					(1,513.87)			

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized	PO Number
Inv Ref#	Description	Entered By					Post Date	
GL Distribution								
--- TOTALS BY FUND ---								
	101 - General Fund			475,999.09	475,999.09			
	247 - DDA Fund			19,536.25	19,536.25			
	250 - Museum Fund			303.20	303.20			
	266 - State Forfeiture Fund			32.98	32.98			
	592 - Water/Sewer Fund			708,049.58	708,049.58			
--- TOTALS BY DEPT/ACTIVITY ---								
	000 -			45,346.33	45,346.33			
	101 - Township Board			9.99	9.99			
	171 - Supervisor Department			35.84	35.84			
	215 - Clerk Department			19.38	19.38			
	228 - IT Department			5,736.44	5,736.44			
	247 - Assessing Department			2,273.00	2,273.00			
	248 - General Office			5,222.76	5,222.76			
	265 - Building & Grounds			19,634.10	19,634.10			
	276 - Cemetery			935.32	935.32			
	301 - Police Department			10,699.26	10,699.26			
	325 - Dispatch			207.63	207.63			
	336 - Fire Department			2,795.20	2,795.20			
	370 - Building/Planning Dept.			8,495.50	8,495.50			
	450 - Public Services			32.73	32.73			
	536 - Water Department			450,260.41	450,260.41			
	537 - Sewer Department			232,315.27	232,315.27			
	691 - Recreation Dept			11,647.80	11,647.80			
	692 - Seniors Dept			757.20	757.20			
	715 - Cable Dept			120.00	120.00			
	718 - Park & Lake Dept			11,703.35	11,703.35			
	900 - Insurance			395,673.59	395,673.59			

# Charter Township of Van Buren

Agenda Item: 1

## REQUEST FOR BOARD ACTION

**WORK STUDY DATE 6-17-19**

**BOARD MEETING DATE: 6-18-19**

Consent Agenda  New Business  Unfinished Business  Public Hearing

<b>ITEM (SUBJECT)</b>	Consider approval for a lot split on 83-095-01-0226-000
<b>DEPARTMENT</b>	Assessing Office
<b>PRESENTER</b>	Linda M. Stevenson, Assessment Coordinator Parcel Division Board
<b>PHONE NUMBER</b>	734-699-8946
<b>INDIVIDUALS IN ATTENDANCE (OTHER THAN PRESENTER)</b>	

Agenda topic: Lot Split (2 Parcels 1.15 acres and 1.87 acres)

<b>ACTION REQUESTED</b>	Township Board approval for a lot split on 83-095-01-0226-000 with the following conditions: <ol style="list-style-type: none"> <li>1. The cost of any and/all utility improvements must be borne by the property owners(s).</li> <li>2. Approval in no way changes requirements of zoning of the parcels.</li> <li>3. Approval in no way implies or guarantees permits and/or approvals from federal, state, county or local agencies; this shall include but not be limited to roadway access point(s), natural feature requirements, utility requirements or any other valid requirement(s) from regulatory agencies.</li> <li>4. We are in receipt of all fees and costs as well as a certified survey.</li> </ol>
This proposed split is in compliance with the Township's Lot Split Ordinance and the Land Division Act. It was reviewed by the Parcel Division Board on June 4, 2019 and given preliminary approval at that time.	
<b>BUDGET IMPLICATION</b>	None
<b>IMPLEMENTATION NEXT STEP</b>	Assessing Office to Process
<b>DEPARTMENT RECOMMENDATION</b>	Approve
<b>COMMITTEE/COMMISSION RECOMMENDATION</b>	N/A
<b>ATTORNEY RECOMMENDATION</b>	N/A
(May be subject to Attorney/Client Privilege and not available under FOIA)	
<b>ADDITIONAL REMARKS</b>	
<b>APPROVAL OF SUPERVISOR</b>	_____

Proposed Split

PARCEL A

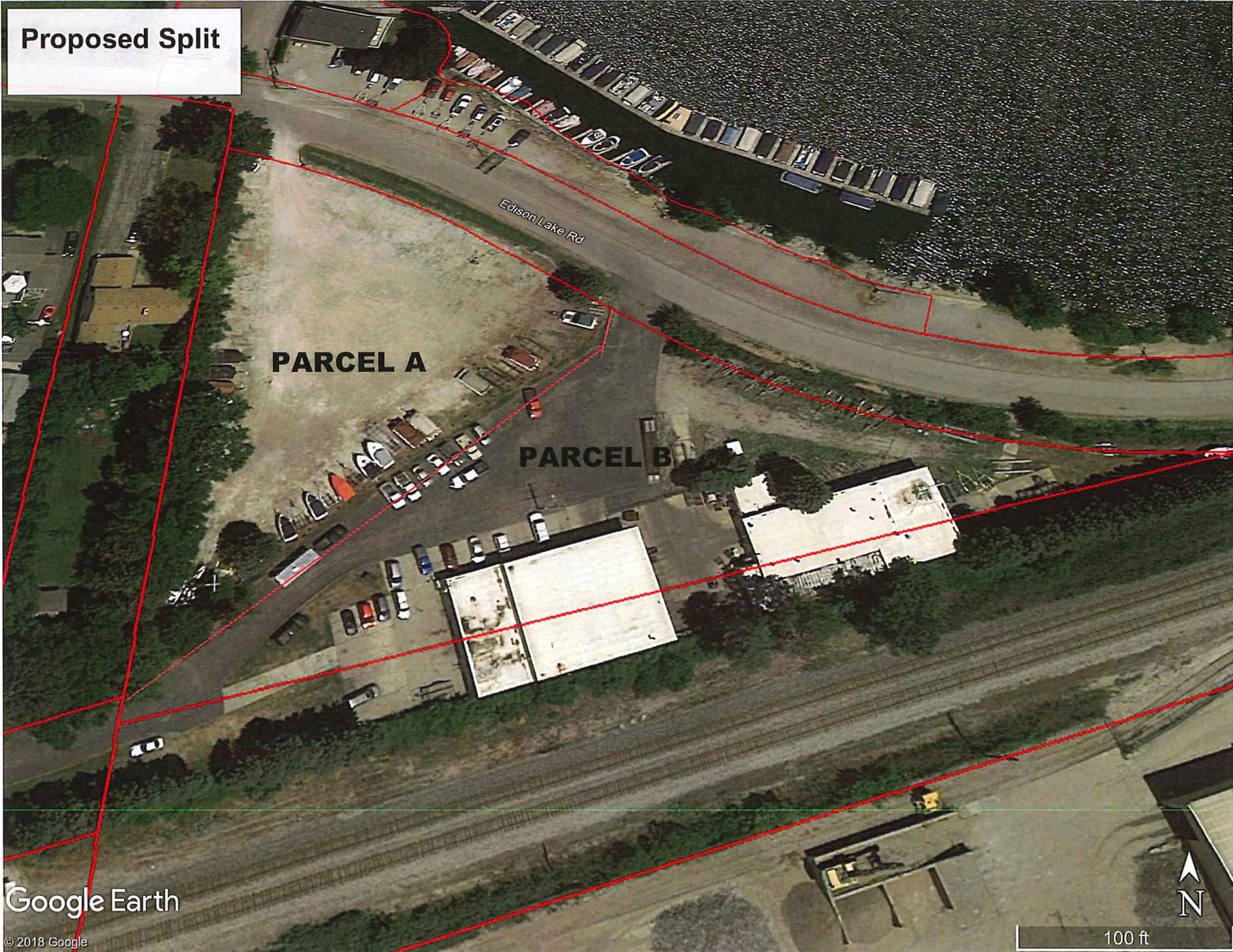
PARCEL B

Edison Lake Rd

Google Earth

© 2018 Google

100 ft



# Charter Township of Van Buren

Agenda Item: \_\_\_\_\_

## REQUEST FOR BOARD ACTION

**WORK STUDY MEETING DATE: 06/17/19**

**BOARD MTG. DATES: 06/18/19**

Consent Agenda  X

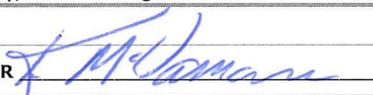
New Business \_\_\_\_\_

Unfinished Business \_\_\_\_\_

Public Hearing \_\_\_\_\_

<b>ITEM (SUBJECT)</b>	To consider reaching out to residents in the area northwest of Savage Road and Martinsville Road to offer a free administrative rezoning for residential properties zoned M-1, Light Industrial.
<b>DEPARTMENT</b>	Planning & Economic Development
<b>PRESENTER</b>	Matthew Best – Director of Public Services
<b>PHONE NUMBER</b>	734-699-8913
<b>INDIVIDUALS IN ATTENDANCE (OTHER THAN PRESENTER)</b>	N/A

### Agenda topic

<b>ACTION REQUESTED</b>	
To consider reaching out to residents in the area northwest of Savage Road and Martinsville Road to offer a free administrative rezoning for residential properties zoned M-1, Light Industrial.	
<b>BACKGROUND – (SUPPORTING AND REFERENCE DATA, INCLUDE ATTACHMENTS)</b>	
Please see attached letter.	
<b>BUDGET IMPLICATION</b>	Refund to residents of approximately \$1,200
<b>IMPLEMENTATION NEXT STEP</b>	Staff will work to send letters and rezone the properties.
<b>DEPARTMENT RECOMMENDATION</b>	N/A
<b>COMMITTEE/COMMISSION RECOMMENDATION</b>	N/A
<b>ATTORNEY RECOMMENDATION</b>	N/A
(May be subject to Attorney/Client Privilege and not available under FOIA)	
<b>ADDITIONAL REMARKS</b>	
<b>APPROVAL OF SUPERVISOR</b>	



# Charter Township of Van Buren

## BOARD OF TRUSTEES

SUPERVISOR  
Kevin McNamara

CLERK  
Leon Wright

TREASURER  
Sharry A. Budd

TRUSTEE  
Sherry A. Frazier

TRUSTEE  
Kevin Martin

TRUSTEE  
Reggie Miller

TRUSTEE  
Paul D. White

June 11, 2019

Township Board of Trustees  
Charter Township of Van Buren  
46425 Tyler Road  
Van Buren Township, MI 48111

### **RE: Martinsville/ Savage Industrial Zoning History & Proposed Changes**

Honorable Trustees,

Staff was asked at the June 3, 2019 work study meeting to look at the area around Savage Road and Martinsville Road and provide the following information: 1) To provide a historical context for how the property was zoned industrial and why there several single-family homes in the area and; 2) Provide recommendations for the conversion of the property to single-family residential.

#### Historical Context

The earliest zoning map the Township has on file is from 1964 (attached). This area shows the area in question as being zoned light industrial. Staff has evaluated all of the properties in that area and this evaluation has shown that many of the homes were constructed prior to the Township's first Zoning Ordinance in 1962. The earliest homes in the area were constructed in the 1920's and they very clearly predate the Township's original Zoning Ordinance. There have been two (2) homes constructed in this area more recently (2005 & 2006), but these homes were constructed within a residential zoning district. There are three (3) industrial properties within the district, which were constructed in the 1970's and 1980's. All three are current active businesses in this area. Two (2) of the businesses are tool and die shops (Krebs and Gentle) and the other is used for storage for ProSite Services. The following is a timeline for how this area was zoned/developed.

1920's, 1930's, 1940's – Most homes were constructed in area

1962 – Township adopted first Zoning Ordinance.

1964 – Township Zoning Map on file identifies that the properties were zoned light industrial.

1970's – Industrial buildings were constructed.

1983 – Several properties along Savage Road were rezoned to R1-B.

2000's – Two (2) new homes were constructed along Savage Road.

The answer to the question, "How did houses get built in a light industrial area?" is that the vast majority of the homes in this area were constructed prior to the enactment of the Township's first Zoning Ordinance. It appears that this area was initially zoned light industrial in the 1960's likely due to its proximity to the railroad tracks.



# Charter Township of Van Buren

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TRUSTEE  
Kevin Martin

TRUSTEE  
Reggie Miller

TRUSTEE  
Paul D. White

### Recommendation for Rezoning Process

If the Township Board is interested in converting the residential properties to a residential zoning then staff would recommend the following process:

1. Send out a letter to the residents who have residentially used property in industrial zoning districts offering to rezone these properties at no charge.
2. Refund the properties in this area which have recently rezoned the properties who have paid the rezoning fees.
3. Once we have written interest from the residential properties who are interested in rezoning complete a Township initiated rezoning comprising of the individuals who had specifically spoke with us.
4. Complete the rezoning process.

Please feel free to contact me if you require any further information.

Thanks,

Ron Akers, AICP  
Director of Planning and Economic Development  
Charter Township of Van Buren

AUGUST 10, 1964

Stoelton let the Board members and interested citizens present in the Pledge of Allegiance to the Flag.

The regular meeting of the Van Buren Township Board was called to order by Supervisor Roth at 8:00 P.M. at 405 Main St., Belleville.

Roll Call was answered by the following members: Birk, VanDeCar, Stoelton, Maton, Ho-

Motion by Stoelton, support Birk, to accept the minutes of the July 27 regular meeting as presented. Carried.

Motion by Stoelton, support Maton, to adopt the Dearborn Heights resolution in its entirety as read concerning the Peoples Community Hospital Authority. Carried.

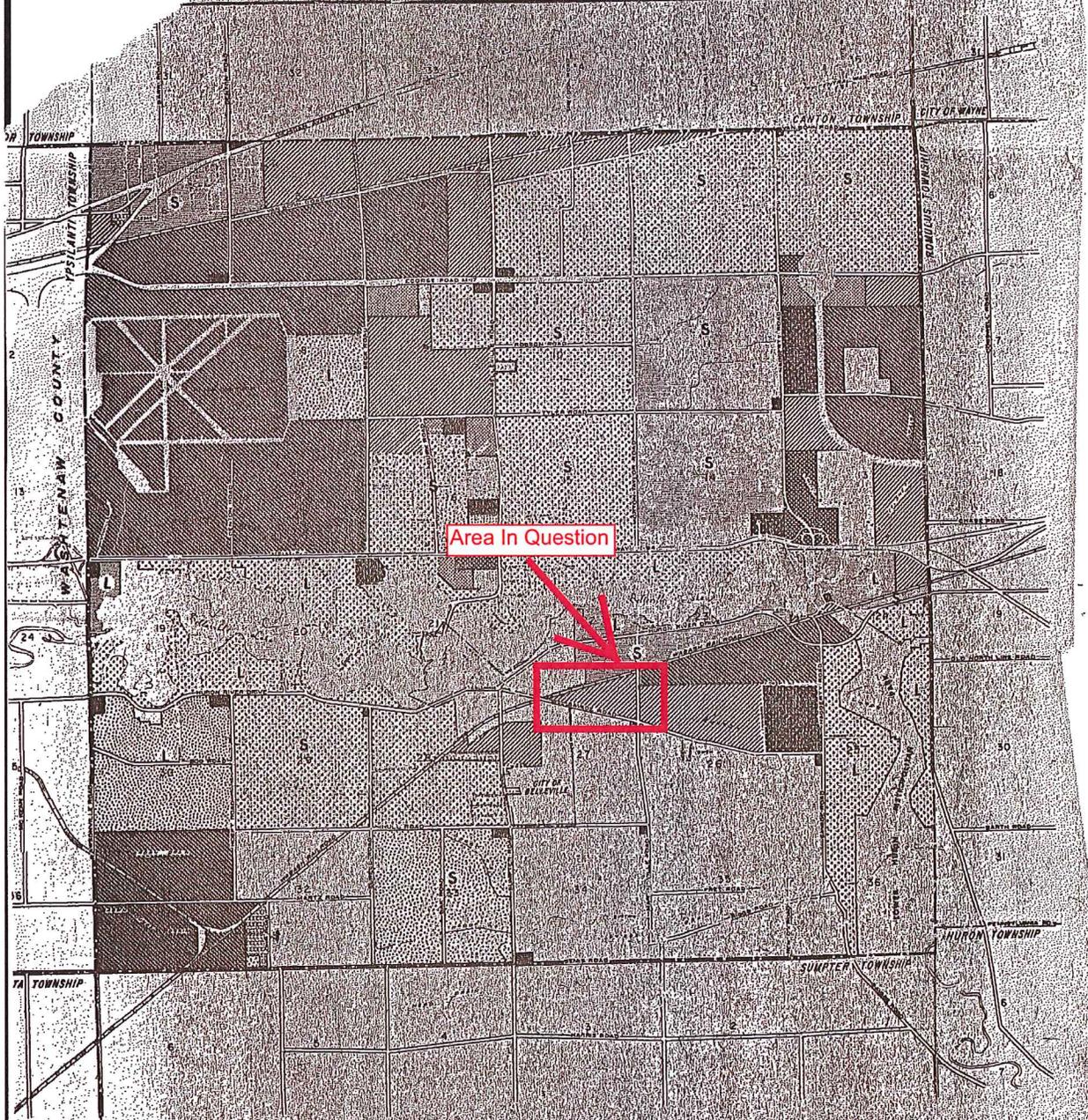
Motion by Stoelton, support VanDeCar, to have Mr. Price, Bldg. Insp., attend the Build-

Motion by Stoelton, support Maton, to accept the Treasurer's report as submitted. Carried.

Motion by VanDeCar, support Birk, to accept the Water Dept report as submitted. Carried.

Motion by Birk, support Stoelton, to accept the Building Dept report as submitted. Carried.

Motion by Hogan, support Birk, to accept the Police Dept report as read by Police Cor-



Area In Question

# ZONING MAP

- |                                |                        |                                    |
|--------------------------------|------------------------|------------------------------------|
| R-1A SINGLE FAMILY             | C LOCAL BUSINESS       | L LARGE WOMAN FLOOR SPACE DISTRICT |
| R-1B SINGLE FAMILY             | C-1 GENERAL BUSINESS   | S SMALL WOMAN FLOOR SPACE DISTRICT |
| R-1C SINGLE FAMILY             | C-2 PLANNED SHOPPING   |                                    |
| AG AGRICULTURAL                | RO-1 RESTRICTED OFFICE |                                    |
| R-M MULTIPLE FAMILY            | M-1 LIGHT INDUSTRIAL   |                                    |
| R-T TRAILER PARK - MOBILE HOME | M-2 GENERAL INDUSTRIAL |                                    |

1964

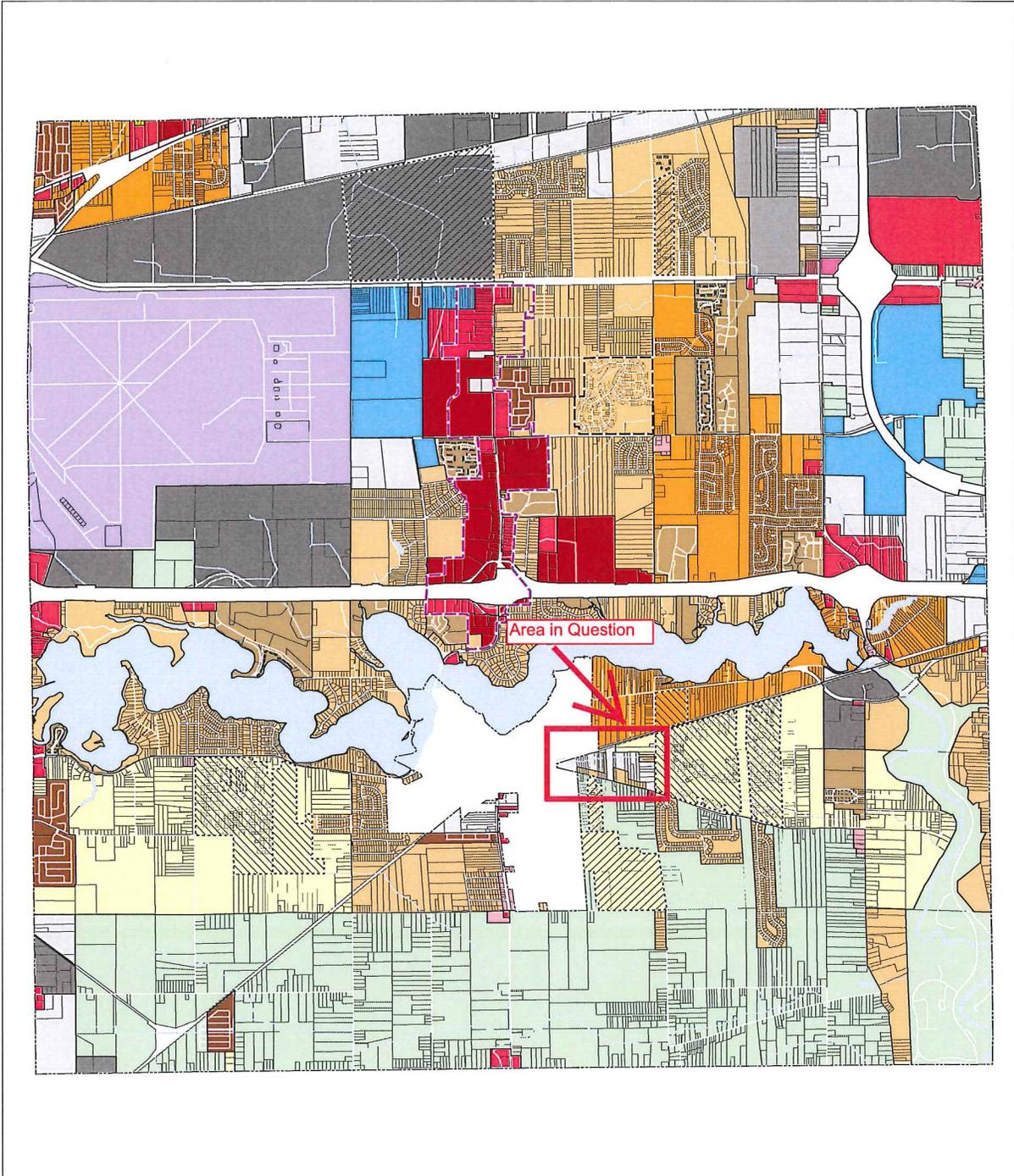
REVISED MARCH 1964

UNIVERSITY MICROFILMS  
SERIALS ACQUISITION  
300 N ZEEB RD  
ANN ARBOR MI 48106

**TOWNSHIP PLANNING COMMISSION**  
ABICING, BODDIE & ASSOCIATES, INC. PLANNING CONSULTANTS

THE PREPARATION OF THIS MAP WAS FINANCIALLY AIDED THROUGH A FEDERAL GRANT FROM THE URBAN DESIGN AND ADMINISTRATION OF THE HOUSING AND HOME FINANCE ACT AND THE URBAN PLANNING AND DESIGN PROGRAM, AUTHORIZED BY SECTION 104 OF THE HOUSING AND URBAN DEVELOPMENT ACT OF 1954, AS AMENDED, AND OTHER ACTS OF THE MICHIGAN DEPARTMENT OF ECONOMIC DEVELOPMENT.

**TOWNSHIP OF VAN BUREN**  
WAYNE COUNTY, MICHIGAN



# Zoning Map

Charter Township of Van Buren  
Wayne County, Michigan

May 14, 2019

- AG Agricultural and Estates
- R-1A Single Family Residential
- R-2A Single Family Residential
- R-1B Single Family Residential
- R-1C Single Family Residential
- RM Multiple Family Residential
- RMH Mobile Home Park
- C Local Business
- C-1 General Business
- C-2 Extensive Highway Business
- FS Freeway Service
- O-T Office/Technology
- M-1 Light Industrial
- M-T Industrial Transportation
- M-2 General Industrial
- AP Airport
- M-U Mixed-Use
- (Land subject to a Planned Residential Development (PRD) agreement)
- (Land subject to a Planned Unit Development (PUD) agreement)
- (Zoning subject to a Consent Judgement (CJ))
- Belleville Road Overlay District

CERTIFICATION:  
I, LEON WRIGHT, CLERK OF THE CHARTER TOWNSHIP OF VAN BUREN, DO HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE MAP ADOPTED BY THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF VAN BUREN, WAYNE COUNTY, MICHIGAN IN JUNE OF 1950, AS WELL AS THOSE AMENDMENTS MADE AS OF THE REVISED DATE.

LEON WRIGHT, CLERK, CHARTER TOWNSHIP OF VAN BUREN

Note:  
The parcel lines of this map are representational of the actual parcel lines and are not intended to be substituted for an official survey or used to resolve boundary or area discrepancies. Consult official Charter Township of Van Buren records for parcels distances and areas of parcels, and boundaries.

REVISION DATES

Jul. 1944	Aug. 1984	Jul. 1992	Jun. 1998	Apr. 2004	Jul. 2007	Jul. 2014		
Aug. 1948	Jun. 1984	Nov. 1993	Jul. 1998	Jul. 2004	Sept. 2010	Aug. 2014		
Jan. 1971	Oct. 1984	Apr. 1994	Jul. 1999	Sept. 2004	Aug. 2013	May 2017		
Aug. 1972	Aug. 1987	Oct. 1994	Sept. 1999	Dec. 2004	Nov. 2013	June 2017		
Dec. 1993	Oct. 1987	Mar. 1994	Apr. 2000	Feb. 2005	May 2014	Sept. 2018		
Mar. 1974	Mar. 1989	Jun. 1997	Jun. 2000	May 2005	Jul. 2014	May 2019		
Aug. 1974	Apr. 1989	Aug. 1997	Aug. 2000	Aug. 2005	Apr. 2015			
Mar. 1978	Oct. 1990	Oct. 1997	Jun. 2001	Apr. 2004	Jun. 2015			
Apr. 1979	Jan. 1991	Nov. 1997	Jun. 2002	Oct. 2004	Jul. 2015			
Aug. 1980	Feb. 1991	Feb. 1998	Jun. 2003	Mar. 2007	Oct. 2015			
Aug. 1983	Apr. 1992	May 1998	Aug. 2003	Apr. 2007	Dec. 2015			

Base Map Source: Wayne County GIS, 2004 and Van Buren Township, 2006, Data Source: Charter Township of Van Buren, Wayne County

FEET  
0 2,000 4,000



## Savage/Martinsville Road Property Inventory

Street Number/Parcel ID Number	Street Name	Zoning	Current Use	Construction Date of Structure	Approximate Location
611	Savage	M1, Light Industrial	Industrial	1986	
661	Savage	R1-B (Front) M1 (Rear)	Residential	1920	
677	Savage	R1-B (Front) M1 (Rear)	Residential	1922	
687	Savage	R1-B (Front) M1 (Rear)	Residential	2005	
711	Savage	R1-B (Front) M1 (Rear)	Residential	1928	
717	Savage	R1-B (Front) M1 (Rear)	Residential	1926	
729	Savage	R1-B (Front) M1 (Rear)	Residential	1925	
739	Savage	R1-B (Front) M1 (Rear)	Vacant	N/A	
757	Savage	R1-B (Front) M1 (Rear)	Vacant	N/A	
779	Savage	R1-B (Front) M1 (Rear)	Residential	2006	
791	Savage	R1-B (Front) M1 (Rear)	Residential	1947	
801	Savage	R1-B, Single Family Residential	Residential	1947	
811	Savage	R1-B, Single Family Residential	Residential	1948	
821	Savage	R1-B, Single Family Residential	Residential	1949	
83-105-99-0047-000	Savage	R1-B, Single Family Residential	Residential	N/A	Parcel West of 841 Savage
841	Savage	R1-B, Single Family Residential	Residential	1952	
83-105-99-0052-000	Savage	M1, Light Industrial	Vacant	N/A	Parcel North of 801 & 811 Savage
83-105-99-0051-000	Savage	M1, Light Industrial	Vacant	N/A	Parcel North of 821 Savage
83-105-99-0050-000	Savage	R1-B, Single Family Residential	Vacant	N/A	Parcel North of 841 Savage
863	Savage	M1, Light Industrial	Industrial	1970	
895	Savage	R1-B (Front) M1 (Rear)	Residential	1949	
905	Savage	R1-B (Front) M1 (Rear)	Residential	1949	
951	Savage	R1-B (Front) M1 (Rear)	Residential	1989	
995	Savage	R1-B (Front) M1 (Rear)	Residential	1960	
1009	Savage	R1-B (Front) M1 (Rear)	Residential	1936	
1015	Savage	R1-B (Front) M1 (Rear)	Residential	1935	
1043	Savage	R1-B (Front) M1 (Rear)	Residential	1923	
1053	Savage	R1-B (Front) M1 (Rear)	Vacant	N/A	
1097	Savage	R1-B, Single Family Residential	Residential	1969	
1099	Savage	R1-B, Single Family Residential	Residential	1966	
1123	Savage	R1-B, Single Family Residential	Residential	1936	
83-088-99-0069-701	Martinsville	R1-A, Single Family Residential	Vacant	N/A	Southwest corner of Martinsville Road and Railroad Tracks
13290	Martinsville	M1, Light Industrial	Residential	1935	
83-088-99-0070-000	Martinsville	R1-A, Single Family Residential	Vacant	N/A	West side of Martinsville Road, across from Haverhill Drive
13392	Martinsville	R1-A, Single Family Residential	Residential	1941	
13414	Martinsville	M1, Light Industrial	Residential	1935	
13440	Martinsville	R1-B, Single Family Residential	Residential	1940	
13510	Martinsville	R1-B, Single Family Residential	Residential	1938	
13600	Martinsville	M1, Light Industrial	Industrial	1971	
13660	Martinsville	M1, Light Industrial	Residential	1971	
13720	Martinsville	M1, Light Industrial	Residential	1936	
13772	Martinsville	M1, Light Industrial	Residential	1949	
13824	Martinsville	M1, Light Industrial	Residential	1972	

WAYNE COUNTY PLANNING COMMISSION  
IN RELATION TO TOWNSHIP ZONING

As provided by the State TOWNSHIP RURAL ZONING ACT (Act. #184, P.A. of 1943, as amended), the Wayne County Planning Commission plays a part in the review process of Township Zoning. This form is submitted to the Township for the purpose of simplifying this process and to assist both the Township and the County Planning Commissions in record keeping.

Please follow these steps in using this form:-

STEP A

by Township - Please fill in Sections 1 and 2 on one copy of the form and send it with a map and minutes of the Public Hearing to the Wayne County Planning Commission.

STEP B

by W.C.P.C. - One Xerox copy will be returned to the Township immediately, with Section 3 filled in.

STEP C

by W.C.P.C. - Two Xerox copies will be sent to the Township, with Section 4 filled in, when the Wayne County Planning Commission has acted.

STEP D

by Township - Please return one of the two copies mentioned in Step C with Section 5 filled in, as soon as the Township Board takes action. Retain the other copy for your files.

If more space is needed, please use a separate sheet and attach. Also, please use a separate form for each zoning case.

Thank you.

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Section 1. The Township of Van Buren has received a request for an amendment to its Zoning Ordinance (either the text or property or both), as follows:

- a. TEXT AMENDMENT - (Please identify Paragraphs, Articles or Sections changed, or if the amendment is adding or deleting an entire Paragraph, Article, or Section, so state.) Attach additional pages, if necessary, to cover the complete amendment.

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- b. MAPPING AMENDMENT - (Please identify property covered, and state the changes proposed.) Include a map showing the property in question, and include acreage, if possible. Also mention any common boundaries with neighboring Townships, Cities, or Incorporated Villages contiguous to the property to be zoned or rezoned. (The map is required by Act 184.)

Location: Section 27 City limits of Belleville  
to Martinsville Road the North side  
of Savage Road on the West of Compactor  
Co. 210' on the East of Compactor Co. 195'  
 to be rezoned from M-1 (LIGHT INDUSTRY)  
 to R-1B (SINGLE FAMILY RESIDENTIAL)

Section 2.

The Township Planning Commission held a Public Hearing on this proposal on April 6, 1983.

(Please check "a" or "b" below)

- a. The minutes of the meeting are attached .
- b. The minutes of the meeting will be sent later \_\_\_\_\_. So that the County Planning Commission staff can be working on the case while the minutes are being sent, the salient facts brought out at the hearing are:

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The recommendation of the Township Planning Commission, at its meeting of May 25, 1983, was as follows:

(see attached)

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Section 3. Receipt of this proposal for a Township Zoning Amendment is acknowledged by the Wayne County Planning Commission as of \_\_\_\_\_, 197\_\_.

The Wayne County Planning Commission will meet on June 15, 19783 and will place this matter on its agenda for that date. This will be a public meeting, though it is not an official public hearing. In order to adequately present this matter to the Wayne County Planning Commission, the following additional data is needed:

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Section 4. The Wayne County Planning Commission, at its meeting of June 15, 19783 considered this matter and took the following action:

Recommended approval.

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Please check here if minutes of this meeting are desired \_\_\_\_\_.

If such minutes are desired before the Township Board acts, please call the County Planning Commission Office (224-5018), and a copy will be sent.

Section 5. The Township Board, at its meeting of \_\_\_\_\_, 197\_\_, took the following action with respect to this matter:

Approved \_\_\_\_\_

Denied \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

VAN BUREN TOWNSHIP  
REGULAR BOARD MEETING MINUTES  
JUNE 28, 1983

Meeting called to order by Supervisor Craven at 7:30 p.m. Pledge of Allegiance. Present on Roll Call: Craven, Dudick, Hall, Jahr, Kureth, Maton and Montgomery. Other in attendance: Attorney James, Engineer Levine, Secretary Tadrick, Chief Keller, Fire Chief Traskos, Department Heads Naimowicz, Price and approximately 100 interested citizens.

Minutes: Motion Hall, support Maton to approve Regular Meeting Minutes of June 14, 1983. Carried.

Approval of Agenda: Motion Hall support Dudick to approve Agenda as amended, addition of Item 8, SEMTA Municipal Credits for Fiscal Year 1983-84. Carried.

Audience: Several members of the audience requested to address the Board at time of New Business, Item 2a, Rezoning of approximately 27 acres in Section 26, Martinsville Road Between Hull and Savage from AG to M-1. (Draw-Tite)

Correspondence: Letter of Thank You to Police Department from Apple Tree Lane Convalescent Center; and Letter of Resignation from Fireman R. W. Hollenbeck.

Motion Dudick, support Hall that resignation from Fireman Hollenbeck be accepted and Certificate of Appreciation be presented for his twelve years of dedicated service to the Fire Department. Carried.

Old Business: Motion Dudick, support Hall to table adoption of Wayne County Health Department Solid Waste Management Draft #8 until acted upon by Wayne County. Carried.

Motion Dudick, support Montgomery that Letter presented by the Environmental Commission regarding the elimination of odor resulting from processing of sludge be adopted. Copies to be sent to Judge Felkens, Wayne County Solid Waste Management Commission, Wayne County Health Department, Michigan Disposal and Wayne Disposal. Carried.

New Business: Motion Hall, support Dudick that request from the Garter Belt, Inc., for transfer ownership of 1983 Class C licensed business with Dance-Entertainment Permit, located at 50778 Michigan Avenue, from Sylvia M. Porter, be approved. Carried.

Motion Dudick, support Kureth to approve rezoning of the S.W. corner of Section 26, Martinsville Road between Hull and Savage from AG (Agriculture) to M-1 (Light Industry) approximately 27 acres (Draw-Tite). Yeas: Dudick, Hall, Kureth, Maton, Montgomery and Craven. Nays: Jahr. Absent: None. Motion Carried.

Motion Hall, support Maton to approve rezoning of S.W. Section 12, Tyler Road near Haggerty abutting I-275 from AG (Agriculture) to M-1 (Light Industrial) containing 15.74 Acres (Thunderline). Yeas: Dudick, Hall, Jahr, Kureth, Maton, Montgomery and Craven. Nays: None. Absent: None. Unanimously adopted.

Motion Kureth, support Dudick to approve rezoning of Section 27, N. side of Savage Road between Belleville City limits and Martinsville Road, excluding the Compactor Company, from M-1 (Light Industry) to R-1B (Single Family Residential). Yeas: Dudick, Hall, Jahr, Kureth, Maton, Montgomery and Craven. Nays: None. Absent: None. Unanimously adopted.

Motion Hall, support Dudick that Danny Wilson be hired for Fireman at Station #2, as recommended by the Fire Commissioner. Carried.

Motion Hall, support Dudick to table Water Department requests, Item A, Lease of Vector Truck with Jet Rodger; Item C, Computer and Item D, Connection Fees to Township Utilities. Carried.

# Charter Township of Van Buren

Agenda Item \_\_\_\_\_

## REQUEST FOR BOARD ACTION

**WORK STUDY MEETING DATE:**  
2019-06-17

**BOARD MEETING DATE:**  
2019-06-18

Consent Agenda  X       New Business           Unfinished Business           Public Hearing    

<b>ITEM (SUBJECT)</b>	Approval of Resolution 2019-09
<b>DEPARTMENT</b>	Public Services – Water & Sewer
<b>PRESENTER</b>	James T. Taylor, Director of Water & Sewer
<b>PHONE NUMBER</b>	734-699-8947
<b>INDIVIDUALS IN ATTENDANCE (OTHER THAN PRESENTER)</b>	

### Agenda topic

<b>ACTION REQUESTED</b>	
Request approval of Resolution 2019-09 adopting a final project plan for RVSDS on behalf of Wayne County	
<b>BACKGROUND – (SUPPORTING AND REFERENCE DATA, INCLUDE ATTACHMENTS)</b>	
As noted in the attached memo, Wayne County is required to submit with its LTCAP, resolutions from the 13 communities served by the Rouge Valley Sanitary Disposal System.	

<b>BUDGET IMPLICATION</b>	none
<b>IMPLEMENTATION NEXT STEP</b>	Board approval
<b>DEPARTMENT RECOMMENDATION</b>	Approval by township board.
<b>COMMITTEE/COMMISSION RECOMMENDATION</b>	
<b>ATTORNEY RECOMMENDATION</b>	
Attorney recommends approval	
<b>ADDITIONAL REMARKS</b>	
<b>APPROVAL OF SUPERVISOR</b>	



## DEPARTMENT OF PUBLIC SERVICES

### WATER & SEWER

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DATE: June 17, 2019  
TO: Township Board of Trustees  
FROM: James T. Taylor, Director of Water & Sewer  
RE: Request for Board Action – LTCAP Resolution

Board of Trustees,

The recommended resolution is an approval for submittal of the Long Term Corrective Action Plan developed by Wayne County to the Michigan Department of Environment, Great Lakes and Energy before the end of June 2019. The LTCAP submittal is a requirement of the State of Michigan and requires approved resolutions from the 13 communities served by the Rouge Valley Sanitary Disposal System. The submittal of the project plan and resolutions is a first step in applying for State of Michigan Revolving Fund Loans to complete the recommended and approved projects. I recommend the Board of Trustees approve the resolution for the application of the available funds for the projects recommended in the LTCAP.

#### **MISSION STATEMENT**

*"The Van Buren Public Services Department is committed to a clean and safe environment, enhanced service delivery to its customers and protection of the significant public investment in the township's buildings and grounds, and water distribution and sanitary collection systems."*

## CHARTER TOWNSHIP OF VAN BUREN - RESOLUTION 2019-09

At a meeting of the Charter Township of Van Buren Board of Trustees, Wayne County, Michigan held on the 18<sup>th</sup> day of June at 6:00 p.m., the following Resolution was proposed:

### **A RESOLUTION ADOPTING A FINAL PROJECT PLAN FOR WASTEWATER SYSTEM IMPROVEMENTS AND DESIGNATING AN AUTHORIZED PROJECT REPRESENTATIVE**

**WHEREAS**, the Charter Township of Van Buren recognizes the need to make improvements to the Rouge Valley Sewage Disposal System in compliance with Final Order of Abatement #2117 (Amended Administrative Consent Order AACO-000031) issued by the Michigan Department of Environmental Quality (now known as Department of Environment, Great Lakes and Energy (EGLE)); and

**WHEREAS**, the Charter County of Wayne and its engineering consulting team led by Orchard, Hiltz & McCliment, Inc. prepared the 2019 SRF Project Plan, Long Term Corrective Action Plan for Improvements to the Wayne County Rouge Valley Sewage Disposal System (Project Plan), to identify, evaluate and recommend construction of improvements to the RVSDS to ensure the reliability of the RVSDS and its compliance with current and future regulatory requirements; and

**WHEREAS**, the planning level costs of projects recommended for implementation during the first five years total \$51,660,000 and include an Asset Management Plan to remove river dependent inflow and address hydraulic deficiencies by rehabilitation and replacement of sewer pipes, manholes, junction chambers and regulators pursuant to AACO-00031; and

**WHEREAS**, submittal of a Project Plan to EGLE is necessary for the RVSDS improvements within the Project Plan to be eligible for funding under the Clean Water State Revolving Fund (SRF) Loan Program; and

**WHEREAS**, it is anticipated that application will be made to the SRF for the improvements identified in the Project Plan, and costs to implement the Project Plan (including said loans if obtained) will be repaid by the RVSDS customer municipalities; and

**WHEREAS**, said Project Plan will be presented at a Public Hearing to be held on or before May 31, 2019 and all public comments will be considered and addressed;

**NOW THEREFORE BE IT RESOLVED**, that the Charter Township of Van Buren approves the Charter County of Wayne filing said Project Plan with EGLE and formally supports the first five (5) year Asset Management Plan in the amount of \$51,660,000 of the 2019 SRF Project Plan, Long Term Corrective Action Plan for Improvements to the Wayne County Rouge Valley Sewage Disposal System.

**BE IT FURTHER RESOLVED**, that the Deputy Director of the Wayne County Department of Public Services, a position currently held by Elmeka Steele, is designated as the authorized representative for all activities associated with the project referenced above, including the submittal of said Project Plan as the first step in applying to the State of Michigan for revolving fund loans to assist in the implementation of the RVSDS Long Term Corrective Action Plan.

Yeas:

Nays:

Abstain:

Absent:

I, Leon Wright, Clerk of the Charter Township of Van Buren Township Board of Trustees, do hereby certify that the foregoing resolution is a true and correct copy of a resolution adopted by the Charter Township of the Van Buren Board of Trustees at a regular meeting held on June 18, 2019.

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Leon Wright, Clerk  
Van Buren Charter Township

# Charter Township of Van Buren

Agenda Item: \_\_\_\_\_

## REQUEST FOR BOARD ACTION

**BOARD MEETING**  
**DATE: JUNE 18, 2019**

Consent Agenda \_\_\_\_\_ New Business X Unfinished Business \_\_\_\_\_ Public Hearing \_\_\_\_\_

<b>ITEM (SUBJECT)</b>	2018 Plante Moran Presentation and Approval of Annual Audit of All Township Funds
<b>DEPARTMENT</b>	Board of Trustees
<b>PRESENTER</b>	Supervisor
<b>PHONE NUMBER</b>	734-699-8910
<b>INDIVIDUALS IN ATTENDANCE (OTHER THAN PRESENTER)</b>	

Agenda topic

<b>ACTION REQUESTED</b>	
To consider approval of the 2018 Annual Audit of all Township Funds.	
<b>BACKGROUND – (SUPPORTING AND REFERENCE DATA, INCLUDE ATTACHMENTS)</b>	
<b>BUDGET IMPLICATION</b>	none
<b>IMPLEMENTATION NEXT STEP</b>	
<b>DEPARTMENT RECOMMENDATION</b>	Approval
<b>COMMITTEE/COMMISSION RECOMMENDATION</b>	
<b>ATTORNEY RECOMMENDATION</b>	
(May be subject to Attorney/Client Privilege and not available under FOIA)	
<b>ADDITIONAL REMARKS</b>	None
<b>APPROVAL OF SUPERVISOR</b>	

May 29, 2019

To the Board of Trustees and Management  
Charter Township of Van Buren

We have audited the financial statements of the Charter Township of Van Buren (the "Township") as of and for the year ended December 31, 2018 and have issued our report thereon dated May 29, 2019. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Other Recommendations and Related Information

Section I includes any deficiencies we observed in the Township's accounting principles or internal control that we believe are significant. Current auditing standards require us to formally communicate annually matters we note about the Township's accounting policies and internal control.

Section II includes information that current auditing standards require independent auditors to communicate to those individuals charged with governance. We will report this information annually to the board of trustees of the Township.

Section III presents upcoming legislative items that we believe would be of interest to the board.

We would like to take this opportunity to thank the Township's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the board of trustees and management of the Township and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

**Plante & Moran, PLLC**



David Helisek

## **Section I - Internal Control Related Matters Identified in an Audit**

In planning and performing our audit of the financial statements of the Charter Township of Van Buren (the "Township") as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township'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 significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Township's internal control to be a significant deficiency:

- During the course of the audit process, journal entries were noted as "passed adjustments" due to dollar value. Although the amounts were immaterial, without posting the entries, the Township's records are misstated in the amounts on the attached sheet. We recommend that the Township perform adequate reviews to ensure that account balances and supporting schedules are properly stated prior to audit.

## **Section II - Required Communications with Those Charged with Governance**

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated January 17, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Charter Township of Van Buren. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on March 7, 2019.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Charter Township of Van Buren are described in Note 2 to the financial statements.

As described in Note 17, the Township changed accounting policies related to GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

The most sensitive estimates affecting the financial statements were unbilled water and sewer receivables, calculations of incurred but not reported liabilities relating to self-insurance and workers' compensation, other postemployment benefits and net pension liabilities, Michigan Tax Tribunal (MTT) estimate refunds to taxpayers, and nonexchange financial guarantee. Management's estimate of the unbilled water and sewer receivables, various incurred but not reported amounts, and MTT refund amounts are based on historical information. The nonexchange financial guarantee was a calculation of present value of estimated township liability based on debt amortization schedule less anticipated revenue. Additionally, other postemployment benefit and net pension liability estimates are based on actuarial assessments. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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

## **Section II - Required Communications with Those Charged with Governance (Continued)**

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

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

### ***Disagreements with Management***

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

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The attached schedule summarizes uncorrected misstatements of the financial statements that were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### ***Significant Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Township, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated May 29, 2019.

### ***Management Consultations with Other Independent Accountants***

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

## Attachment

Client: **Charter Township of Van Buren**  
 Opinion Unit: **Governmental Activities**  
 Y/E: **12/31/2018**

### SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net Income Statement Impact
<b>FACTUAL MISSTATEMENTS:</b>											
A1	To adjust MBS investment balances to market value	\$ (127,302)							\$ (127,302)		\$ (127,302)
A2	To record equity interest in Aerropolis		\$ 59,256						59,256		59,256
<b>JUDGMENTAL ADJUSTMENTS:</b>											
B1	None										
<b>PROJECTED ADJUSTMENTS:</b>											
C1	To record estimated chargebacks from the County				\$ 100,000				(100,000)		(100,000)
		-	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-
	<b>Total</b>	<b>\$ (127,302)</b>	<b>\$ 59,256</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (168,046)</b>	<b>\$ -</b>	<b>\$ (168,046)</b>

#### **PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:**

D1 The Township has passed on the GASB 77, *Tax Abatement Disclosure*, as the amount is not material to the Township's financial statements. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. GASB 77 disclosure would be disclosed in the notes to the financial statements that distinguished between tax abatements resulting from agreements that are entered into by the reporting government and agreements that are entered into by other governments and reduce the reporting government's tax revenues. The amount of passed disclosure totaled \$200,712.

Client: **Charter Township of Van Buren**  
 Opinion Unit: **Business-type Activities**  
 Y/E: **12/31/2018**

### SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net Income Statement Impact
<b>FACTUAL MISSTATEMENTS:</b>											
A1	To adjust MBS investment balances to market value	\$ (342,025)							\$ (342,025)		\$ (342,025)
A2	To record asset related to portion of SHVUA net position		\$ 479,333						479,333		479,333
<b>JUDGMENTAL ADJUSTMENTS:</b>											
B1	None										
<b>PROJECTED ADJUSTMENTS:</b>											
C1	None										
		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
	<b>Total</b>	<b>\$ (342,025)</b>	<b>\$ 479,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,308</b>	<b>\$ -</b>	<b>\$ 137,308</b>

#### **PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:**

D1 None

## Attachment

Client: **Charter Township of Van Buren**  
 Opinion Unit: **Discretely Presented Component Units**  
 Y/E: **12/31/2018**

### SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net Income Statement Impact
<b>FACTUAL MISSTATEMENTS:</b>											
A1	To adjust MBS investment balances to market value	\$ (60,673)							\$ (60,673)		\$ (60,673)
<b>JUDGMENTAL ADJUSTMENTS:</b>											
B1	None										
<b>PROJECTED ADJUSTMENTS:</b>											
C1	None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
	Total	<u>\$ (60,673)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (60,673)</u>	<u>\$ -</u>	<u>\$ (60,673)</u>
<b>PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:</b>											
D1	None										

Client: **Charter Township of Van Buren**  
 Opinion Unit: **General Fund**  
 Y/E: **12/31/2018**

### SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net Income Statement Impact
<b>FACTUAL MISSTATEMENTS:</b>											
A1	To adjust MBS investment balances to market value	\$ (101,926)							\$ (101,926)		\$ (101,926)
<b>JUDGMENTAL ADJUSTMENTS:</b>											
B1	None										
<b>PROJECTED ADJUSTMENTS:</b>											
C1	None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
	Total	<u>\$ (101,926)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,926)</u>	<u>\$ -</u>	<u>\$ (101,926)</u>
<b>PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:</b>											
D1	None										

## Section III - Legislative Items and Informational Items

### **Financial Outlook**

The Township has completed five years of a modest financial recovery following the 2008-2012 economic downturn. A review of your major revenue sources shows the following:

- In many cases, property tax values are starting to inch up. For the Township, property tax values increased 5 percent in the 2017-2018 fiscal year. Looking forward, we expect taxable values to continue to experience small or moderate increases. In monitoring this revenue source, we need to keep in mind that the future taxable value increases will be limited to the lesser of 5 percent or inflation; so even if home sales do increase at a faster rate, the property tax revenue will be held to this lower amount.
- State-shared revenue is expected to see approximately a 4.7 percent increase in constitutional revenue sharing while CVTRS payments will remain stable.

During the economic downturn, the Township relied more heavily on the Landfill Fund to supplement operations to fit the new lower revenue structure. The long-term fiscal sustainability will be dependent on the ability to hold cost increases (driven significantly by the cost of pension, retiree health care, and current employee health care) within the limits of expected revenue increases, which are predicted to be at or below the rate of inflation.

### **Updated Uniform Chart of Accounts**

In April 2017, the State released an updated Uniform Chart of Accounts. Originally, local units of government were expected to comply with the changes beginning with June 30, 2018 year ends. However, on June 4, 2018, the State extended the deadline for compliance to “sometime in 2019.” While a mandatory implementation date has not been set, on November 27, 2018 further guidance was issued. The Treasury is encouraging those who have not yet implemented to delay doing so to allow the Treasury to digest the suggestions that have been made to make the process smoother. In the meantime, the Treasury is working on developing training and additional information to assist in the transition. The Treasury also assured that plenty of advance warning would be given when a date is set and that it will most likely be for years beginning January 1, 2020 or later.

Local units should begin evaluating this new chart of accounts to determine what changes will be necessary, including any budgetary changes, and set up a plan to achieve compliance. Some accounting software vendors have already been working with some local units on an automated remapping solution. The changes in the chart of accounts are not voluminous, but will require some review. The new chart of accounts can be found at the following link: [http://www.michigan.gov/documents/uniformchart\\_24524\\_7.pdf](http://www.michigan.gov/documents/uniformchart_24524_7.pdf)

### **Legacy Costs**

Legacy costs and the challenge of funding them continues to be a topic of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to now reflect the net pension/OPEB liability. For many governments, these net liabilities are significant. In addition, PA202 of 2017 has brought further focus on the funding level of these plans.

The following are the funding levels per the funding valuations for the last three years for both pension and OPEB:

	Pension	OPEB
2018	79%	13%
2017	73%	11%
2016	68%	6%

**Section III - Legislative Items and Informational Items  
(Continued)**

Maintaining or even improving the funded status of the plans is dependent upon a number of factors, including the government’s contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels and the ability to make future changes to the plan. The Township has begun set aside additional funds to increase the funding status of the OPEB plan. That said, the challenge here is significant. We are happy to assist you in thinking through alternative ways to manage this liability.

**Revenue Sharing**

The fiscal year 2020 governor’s budget recommendation includes \$1.3 billion for revenue sharing broken down as follows:

Description	Final 2019 Budget	Final 2020 Budget
Constitutionally required payments	\$835.3 M	\$886.5 M
CVTRS	243.0 M	262.8 M
CVTRS - One-time payments	5.8 M	0 M
County revenue sharing	177.2 M	184.8 M
County incentive program	43.3 M	43.3 M
County one-time payments	1.0 M	0 M
Fiscally distressed community grants	2.5 M	5.0 M
Supplemental CVTRS	6.2 M	0 M
<b>Total</b>	<b>\$1,314.3 M</b>	<b>\$1,382.4 M</b>

For the third year in a row, local units will experience an increase in 2020 based on the governor’s budget recommendation, as the constitutional payment budget has been increased by \$68.1 million over the 2019 budget act appropriated amount. The FY 2020 budget also includes the “City, Village, and Township Revenue Sharing” (CVTRS) appropriation that was established in FY 2015, and that number increased to \$262.8 million. Each community’s overall increase will vary, as each has a different mix of constitutional and CVTRS.

In order to receive the CVTRS payments in FY 2020, qualified local units will once again need to comply with the same best practices as they did last year, as follows:

- A citizen’s guide to local finances with disclosure of unfunded liabilities
- Performance dashboard
- Debt service report
- Two-year budget projection

The amount budgeted for distressed CVTRS has been increased from \$2.5 million in 2019 to \$5 million in 2020. The governor’s recommendation has removed \$6.2 million for “supplemental CVTRS” payments in FY 2020 of full funding under the Glen Steil State Revenue Sharing Act.

**Federal Procurement Threshold Changes**

The Office of Management and Budget (OMB) has issued significant reforms to the compliance requirements that must be followed by nonfederal entities. The Office of Management and Budget recently issued Memorandum M-18-18, which provides guidance on changes to micropurchases and simplified acquisition threshold requirements. The key changes are as follows:

- Threshold for micropurchases is increased to \$10,000.
- Threshold for simplified acquisitions (small purchase procedures limit) increased to \$250,000

### **Section III - Legislative Items and Informational Items (Continued)**

Key adoption considerations for micropurchase and simplified acquisition thresholds as follows:

- During the original adoption of UG procurement standards, were specific amounts included within the Township's procurement policy, or were references to the UG sections or amounts as adjusted referenced? If specific amounts were referenced, the procurement policy will need to be updated to take advantage of the changes.
- If the Township's procurement policy was written to allow for changes in amounts, the procedures will need to be updated to conform.
- If this change is inconsistent with other procurement policies within the organization, the Township must decide how the policy will be enacted. Remember local ordinances in place may limit full utilization of changes.
- If the Township has chosen not to fully adopt the change and maintain a lower threshold, then the Township is not required to use these thresholds but cannot exceed them

#### **Pension/OPEB Bonds**

Originally, the public act allowing for the issuance of pension/OPEB borrowings was set to sunset effective December 31, 2015 but was extended until December 31, 2018 through Public Act 46 of 2015. Therefore, communities meeting certain criteria, such as maintaining a credit rating of AA or higher and closing or freezing plans can issue bonds up until December 31, 2018. House Bill 4529 would eliminate the sunset provision altogether. House Bill 4158 of 2015 would add entities with a bond rating of "A" if debt were insured.

#### **Launch of MI Community Financial Dashboard**

The Michigan Department of Treasury launched of the MI Community Financial Dashboard. This dashboard will provide you and your community members with easy-to-use visual data regarding your municipality. The data presented on the dashboard is pulled from the Annual Local Fiscal Report (F65) submitted by your local unit. The dashboard will present data from fiscal years 2010 through 2017. You can sign in and review the dashboard here:

<http://micommunityfinancials.michigan.gov/#!/dashboard/COUNTY/?lat=44.731431779455505&lng=-83.018211069625&zoom=5>

#### **Administrative Charges**

The services provided by employees that are traditionally charged to the General Fund, like treasury, finance, HR, etc., oftentimes significantly benefit other funds. As a result, it is a fairly common practice to allocate a portion of these costs via an administrative charge to other funds of the government. Administrative charges can take many forms, such as interfund allocations, chargebacks, or payment in lieu of taxes to other funds (such as a golf courses). While the practice of charging for administrative services provided to other funds may certainly be justified, there seems to be a heightened focus lately on the methodology and amount of charges. Given the fact that many cost allocation methodologies were implemented many years ago, it would be prudent to revisit your current methodology and the related inputs to ensure that any administrative charges are fully substantiated.

#### **Legacy Cost Reporting**

##### **Public Act 530 of 2016**

On December 31, 2016, the governor signed Public Act 530 of 2016 which amends Public Act 314 of 1965, also known as Public Employee Retirement System Investment Act (PERSIA). This act was effective March 29, 2017.

Under the prior act, communities were required to publish a summary annual report setting forth key information related to pension and retiree healthcare plans. The amendment requires that this summary annual report also be submitted to the Michigan Department of Treasury within 30 days of publication.

### **Section III - Legislative Items and Informational Items (Continued)**

In addition, for any system (either pension or retiree health care) that is not funded at a level of at least 60 percent, the community must now post a report to its website indicating steps that are being undertaken to address the liability. In addition, this report must be submitted to the Department of Treasury within a reasonable time frame.

The legislation calls for the Department of Treasury to accumulate all of the reports and publish a summary of funding levels throughout the state.

#### **Public Act 202 of 2017**

On January 5, 2018, the Michigan Department of Treasury released initial reporting requirements under Public Act 202 of 2017 (the "Act"), which was a primary component of the Act. These reporting requirements apply to all local units of government that offer or provide defined benefit pension and/or defined benefit OPEB retirement benefits.

On September 25, 2018, the Michigan Department of Treasury released the final uniform assumptions to be used for reporting requirement under the Act. Local units must begin reporting funded ratios and contributions in accordance with the uniform assumptions starting with their fiscal year 2019, if their audited financial statements are based on an actuarial valuation issued after December 31, 2018. If their fiscal year 2019 audited financial statements are based on an actuarial valuation issued prior to December 31, 2018, the local units must begin reporting on the uniform assumptions starting with their fiscal year 2020.

The releases by the Department of Treasury includes the letter titled "Public Act 202: Selection of the Uniform Assumptions," Numbered Letter 2018-1, Form 5572, detailed instructions for completion of Form 5572, and a listing of frequently asked questions. All documents can be located at [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_51556\\_84499--,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_51556_84499--,00.html)

Form 5572 is due annually for both pension and OPEB plans provided by an employer no later than six months after the end of your fiscal year.

In addition to submitting this new form to the Department of Treasury, a local unit must also post this information on its website, or in a public place if the local unit does not have a website. The governing body of a local unit will also need to receive a copy of this form in accordance with the Act, but the Act does not require approval by the governing body before submission to the Treasury.

Public Act 202 defines that a local unit of government is in "underfunded status" if any of the following apply:

1. OPEB - Total plan assets are less than 40 percent of total plan liabilities according to the most recent annual report, and, for primary units of government<sup>1</sup>, the annual required contribution for all of the retirement health systems of the local unit is greater than 12 percent of the local unit of government's governmental funds operations revenue.
2. Retirement pension plans - Total plan assets are less than 60 percent of plan total liabilities according to the most recent annual report, and, for primary units of government, the annual required contribution for all of the retirement pension systems of the local unit is greater than 10 percent of the local unit of government's governmental funds operations revenue.

If, after submission of Form 5572, the Treasury determines your community to have underfunded status, you will have the opportunity to file a "waiver" under Section 6 of the Act. The waiver needs to provide a plan for how the underfunding is being addressed. This waiver will then be submitted to the Treasury.

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<sup>1</sup> Primary units of government are cities, villages, townships, and counties.

### **Section III - Legislative Items and Informational Items (Continued)**

In the event that a local unit has underfunded plans and does not submit a waiver or the waiver is not approved, the Treasury will perform an internal review. The local unit will also need to submit a corrective action plan to the newly created Municipal Stability Board (under Section 7 of the Act). The local unit will be responsible for creating the corrective action plan.

For governments with OPEB plans, Section 4(l)(a)(i)(ii) of Public Act 202 of 2017 requires the local unit to pay retiree insurance premiums for the year, as well as the normal costs for the new employees hired after June 30, 2018. The actuary will likely need to calculate this number in order for governments to comply. In addition, if your community must essentially prefund this additional cost, those communities without a qualifying OPEB trust will need to consider where these contributions will go.

Questions should be directed via email to the Treasury offices at [LocalRetirementReporting@michigan.gov](mailto:LocalRetirementReporting@michigan.gov) or by visiting their website at [www.Michigan.gov/LocalRetirementReporting](http://www.Michigan.gov/LocalRetirementReporting)

#### **Public Act 57 Consolidation of Tax Increment Authorities**

Public Act 57 of 2018, otherwise known as The Recodified Tax Increment Financing Act (PA 57) will go into effect on January 1, 2019. PA 57 will consolidate the ability to create and operate tax increment authorities (other than Brownfield Redevelopment Authorities) into a single statute. All previously created authorities will remain; however, the following acts will be repealed, and the corresponding authorities will now operate under PA 57:

- Downtown Development Authority Act (PA 197 of 1975)
- Tax Increment Finance Authority Act (PA 450 of 1980)
- Local Development Finance Authority Act (PA 281 of 1986)
- Nonprofit Street Railway Act (PA 35 of 1867)
- Corridor Improvement Authority Act (PA 280 of 2005)
- Water Resource Improvement Tax Increment Finance Authority Act (PA 94 of 2008)
- Neighborhood Improvement Authority Act (PA 61 of 2007)

Note that the above acts were repealed and recodified into PA 57. The acts listed below were repealed; however, they were not recodified:

- Historical Neighborhood Tax Increment Finance Authority Act (PA 530 of 2004)
- Private Investment Infrastructure Funding Act (PA 250 of 2010)

Any obligation or refunding of an obligation that was issued by an authority or by the municipality that created the authority, under a statute that was repealed by Public Act 57, will continue in effect under its original terms under the corresponding part of PA 57.

#### **Transparency and Reporting Requirements**

1. By April 1, 2019, each authority must submit its currently adopted development plan or tax increment finance plan to the Department of Treasury.
2. Annually, after January 1, 2019, each authority must submit a comprehensive annual report to the Treasury, the governing bodies of its related municipality, and each taxing unit levying taxes that are captured by the authority. This report must contain detailed information on the capture and use of tax increment revenue and is due concurrent with the authority's audit report due date (typically six months after the fiscal year end).

### Section III - Legislative Items and Informational Items (Continued)

3. Within 180 days after the authority's fiscal year end, subsequent to January 1, 2019, the municipality that created the authority must give public access (either on its website or at a physical location within the municipality) to the following documents:
  - Minutes of all authority board meetings
  - Current authority staff contact information
  - Authority's approved budgets and annual audits
  - Currently adopted development and/or tax increment financing plans
  - Current contracts with descriptions
  - Annual synopsis of the authority's activity, which includes the following:
    - For any tax increment revenue not expended within five years of receipt, include the reasoning for accumulating the funds, their expected uses, and a time frame of when they will be expended.
    - For any tax increment revenue not expended within 10 years of receipt, include the amount of those funds, along with a written explanation for the reason the funds have not been expended.
  - For the immediately preceding fiscal year, a list of the authority's accomplishments, projects, investments, events, and promotional campaigns
4. The authority must hold, at a minimum, two informational meetings each year and give a 14-day advance notice to the public and to the governing body of each taxing unit. These meetings may be held in conjunction with other public meetings of the authority or municipality.

Any authority not in compliance with the above reporting requirements will receive a notice from the Department of Treasury. If the authority is still in noncompliance status after 60 days from receipt of the notice, the authority will be prohibited from capturing tax increment revenue in excess of the amounts needed to pay bonded indebtedness and other obligations of the authority during this period of noncompliance.

#### **Additional Information**

To view Public Act 57 of 2018, regarding the consolidation of Tax Increment Authorities and additional reporting requirements, visit the State of Michigan's website: [http://www.legislature.mi.gov/\(S\(nhboq4doz1h4bwbqb0gcxqim\)\)/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018](http://www.legislature.mi.gov/(S(nhboq4doz1h4bwbqb0gcxqim))/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018)

#### **Other New Legislation**

**Opportunity Zones** - The Tax Cuts and Jobs Act of 2017 (TCJA) introduced "opportunity zones," a new incentive to encourage investment in low-income communities by providing tax benefits to investors. The new law shares some similarities with other incentives by focusing on specific disadvantaged geographic areas, but unlike other programs that provide tax credits or accelerated deductions for making investments or creating jobs in distressed areas, the opportunity zone program allows taxpayers to defer and possibly exclude gains from taxable income. To realize the benefits of the program, investments must be made into a new type of investment vehicle known as a "qualified opportunity fund" (QOF). Any entity, group, or organization can establish a QOF as long as they follow the proper guidelines. The QOFs use these funds to respond to the needs of the community, allowing for investment in businesses, equipment, and/or real property. Opportunity zones were established through a nomination by the State, followed by a certification from the Secretary of the U.S. Treasury, via his delegation authority to the IRS. We encourage you to become familiar with where these opportunity zones are located and the potential impact on your community. Local units that will be effected should start to consider a plan for the designated opportunity zone and what types of developments you would like to see come to the area. For more information, please refer to the IRS website at <https://www.irs.gov/newsroom/opportunity-zones-frequently-asked-questions> or to Plante & Moran, PLLC's article at <https://www.plantemoran.com/explore-our-thinking/insight/2018/05/opportunity-zones-offer-tax-benefits-to-invest-in-new-qof>, which addresses some of the details and complexities of the program.

### **Section III - Legislative Items and Informational Items (Continued)**

**Transformational Brownfields (PA 46-50 of 2017)** - This reintroduced legislation became Public Acts 46-50 of 2017 with immediate effect. Public Act 46 of 2017 has created a new type of Brownfield, while Public Acts 47-50 of 2017 amend prior acts for this change. The acts grant the ability to create “Transformational Brownfields” allowing the capture of income taxes and exemption of sales and use tax from “certain” personal property. In order to qualify, projects must obtain approval from the local Brownfield Redevelopment Authority, the local governing body, and the Michigan Strategic Fund (MSF).

Projects should have a transformational impact on local economic development and community revitalization. Each project must meet the definition of a “large scale investment.” This definition varies based upon population. The minimum is \$15 million for communities under 25,000 but increases based upon population (for example the City of Detroit, Michigan, at over 600,000 in population, would have a minimum of \$500 million).

During the construction, renovation, or improvement phases, projects could capture up to 50 percent of income taxes (state and city, if applicable) related to the wages paid for those physically present and working on the project. Upon completion, the project would capture up to 50 percent of income taxes related to those domiciled within the property. The limit for total tax capture over the life of the bill is \$1 billion with a maximum of \$40 million per year, and a further limit of five projects in any one community prior to December 31, 2022. In addition, in one calendar year the MSF may not approve more than five transformational brownfield plans (with the exception that, if fewer than five are approved in a year, the unused quota can carry over to the next calendar year). Tax captures per parcel are limited to 20 years.

Public Act 47 amends the Income Tax Act to allow for the income tax captures noted above. Public Act 48 amends the General Sales Tax Act to exempt from sales tax the sale of goods for use in eligible projects. Public Act 49 amends the Use Tax Act and would not apply to goods used in the project. Public Act 50 amends the Michigan Renaissance Zone Act so that income tax exemptions would not apply.

#### **LCSA Act Amendments**

Public Acts 247 and 248 of 2018 were signed into law on June 27, 2018 by Governor Snyder. These acts significantly impact the Local Community Stabilization Authority (LCSA) Act, including how personal property tax reimbursements are calculated.

The State Department of Treasury issued a summary of the amendments in July 2018, which can be found at the following link: [https://www.michigan.gov/documents/treasury/Overview\\_of\\_2018\\_LCSA\\_Act\\_Amendments\\_627459\\_7.pdf](https://www.michigan.gov/documents/treasury/Overview_of_2018_LCSA_Act_Amendments_627459_7.pdf)

This summary document lists the following changes that resulted from these acts:

1. Accelerate some reporting deadlines and add two new reporting requirements
2. Change the calculation of the millage rate to be used in the calculation of the PPT reimbursements
3. Change the calculation of the personal property exemption loss and eliminate the requirements to recalculate prior year taxable values
4. Change the millage rate to be used in the calculation of a tax increment finance authority's (TIFA) PPT reimbursement
5. Make the Local Community Stabilization Authority responsible for distributing the fire protection services payments
6. Create a process for correcting PPT reimbursements
7. Allow for a one-time PPT advance for prior year underpayments of \$500,000 or more
8. Change the payment dates of the PPT reimbursements to allow for corrections to current year reimbursements and delay the payment of qualified loss in excess of 100 percent until May 20
9. Change how municipalities are required to record and allocate the revenue

**Section III - Legislative Items and Informational Items  
(Continued)**

While we strongly recommend reviewing the link provided above for an in-depth look at the changes, highlighted below are the more significant changes:

- PPT reimbursement calculations are changing, as follows:
  - The requirements for recalculation of prior year taxable value have changed. Going forward, prior year property tax values for commercial and industrial personal property will only be modified for municipality boundary changes, as well as to exclude any that were classified in the municipality where it is currently located as utility personal property or real property after 2012.
  - The calculation of PPT reimbursements that are based on the acquisition cost of eligible personal property for two years has been delayed until 2021.
  - Reimbursement for 100 percent of the calculated qualified loss going forward will be received in either October or February.
  - Each year, any remaining balance of the local community stabilization share fund revenue for the calendar year will be distributed to counties, cities, townships, villages, and community colleges. The allocation will be based on each municipality's share of the total reimbursement based on the acquisition cost of all eligible personal property and qualified loss. These reimbursement payments will be a separate payment, which will be reimbursed in May. This allows time for any errors in that year's PPT reimbursement calculation to be identified and corrected.
  - There are also changes to the tax increment finance authority PPT reimbursement calculation; please refer to the link above for more details.
- Fire protection service payments will begin being distributed by LCSA to municipalities in 2018. The payment distributions will occur by November 30 each year. Each municipality is to continue to complete and submit the required questionnaire to LARA in order to qualify.
- Timing of PPT reimbursements: Beginning in 2018, PPT reimbursement payment dates are different than prior years.
  - a. Tax increment finance authorities - For a TIFA that previously received payments in November, reimbursements will be issued October 20 of each year. Corrections for the underpayment of a 2017 PPT reimbursement or a current year reimbursement will be issued May 20 of each year.
  - b. Municipalities, excluding school districts, ISDs, and TIFAs - For a municipality that previously received payments in November, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will be issued October 20 of each year. For municipalities that previously received payments in February, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will continue to be issued February 20 of each year. Corrections for the underpayment of a 2017 PPT reimbursement or a current year reimbursement will be issued May 20 of each year, as will the portion of qualified loss exceeding 100 percent reimbursement.

The table below provides a schedule of payment dates for all municipalities.

Description of PPT Reimbursement	Date of Reimbursement
Advance for 2017 underpayment of \$500,000 or more	October 20, 2018
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for county-allocated millage to municipalities that do not levy millage 100 percent in December and TIFAs	October 20 (each year)
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for townships, county extra-voted millage, and to municipalities that levy millage 100 percent in December	February 20 (each following year)
Payment of 2017 underpayment that was not advanced and current year underpayment and prorated qualified loss in excess of 100 percent	May 20 (each following year)

### Section III - Legislative Items and Informational Items (Continued)

- Changes to the requirement to restrict revenue: To date, the previous LCSA Act had only required a municipality to use the reimbursement amount received for debt millage to pay for debt and to use the essential service reimbursement to pay for the cost of essential services. The newly signed amendment now also requires that each municipality allocate and record the payments received in the same manner as the millage levied, up to 100 percent reimbursement. In addition, for county road millages levied under Section 20b of 1909 PA 283, MCL 224.20b, a formula to allocate a portion of the PPT reimbursement to each city and village must be decided on by March 31 by the cities, villages, and road commission. If this does not occur, a formula for allocating payments will be determined by the Department of Treasury.

As a reminder, the LCSA reimbursements should not be reported on the financial statements with property taxes; instead, they should be included with other intergovernmental revenue from the State (state-shared revenue, grants, and other). The State has created a new account number for the revenue, 573, and titled it "Local Community Stabilization Share Appropriation." As always, communities should follow the State's guidance related to the Uniform Chart of Accounts.

#### Dark Stores

**(HB 4397)** - This bill was recently introduced in the House and referred to the Committee on Tax Policy. This legislation would require Tax Tribunal members to make their own independent determination and apply standard appraisal procedures when reaching their findings of facts and conclusions of law in larger property tax cases. In recent years, the MTT has used the "dark store" assessing theory even for fully functional big box retail stores. The result is much lower assessments since the property is compared to the sales of vacant structures that oftentimes have deed restrictions severely limiting their use.

**(SB 578)** - Senate Bill 578 has been introduced in response to the dark stores issue that has been occurring in Michigan. If passed, it would amend PA 136 of 1973 the "Tax Tribunal Act" by amending Section 3 (MCL 205.703), as amended by 2008 PA 125, and by adding Section 38. The bill would require that when a dispute regarding the true cash value of real or personal property is brought forth, the following must be done by the Michigan Tax Tribunal:

- Review comparable properties in the market that have similar "highest and best use" as the property under review
- Must separately state their conclusions of law and fact for those properties

Comparable properties should be determined as follows:

- Ensure that all information gathered on each property is verified for completeness and is accurate with regard to all noted disclosures, covenants on use of the property, private restrictions, the impact of such covenants and restrictions, sale terms, and the financing method.
- If one of the comparable properties identified has a private restriction or covenant in connection with the sale or rental of the property that causes the property to have a "substantially impaired highest and best use," as compared to the property whose assessment is under review, or if the private restriction or covenant does not assist in economic development of the property, does not provide a continuing benefit to the property, or if the chance of vacancy or inactivity on the property is "materially" increased, such property should be excluded as a comparable.

Overall, the intent of the bill is to eliminate properties that are vacant (dark stores), inactive, or have certain restrictions or covenants from being used as a comparable in an assessment dispute.

### **Section III - Legislative Items and Informational Items (Continued)**

#### **Upcoming Accounting Standards Requiring Preparation**

##### **GASB Statement No 83 - Asset Retirement Obligations**

This new pronouncement, which is effective for years beginning after June 15, 2018, will require governments to recognize a liability today for any anticipated obligations that are established through law, regulation, contract, or court judgment related to the future retirement of certain capital assets. One of the first challenges with this standard is identifying the population of assets that might potentially be associated with legally enforceable retirement obligations. Once identified, governments may need some lead time to estimate the cost of these future obligations. Therefore, we encourage you to start brainstorming about what capital assets may need to be considered under this standard.

##### **GASB Statement No. 84 - Fiduciary Activities**

GASB 84 provides criteria for state and local governments to use to identify whether an activity is fiduciary and should be reported as a fiduciary fund type in its financial statements. In addition, once identified as a fiduciary activity, GASB 84 also provides specific reporting requirements.

This statement has the potential to significantly impact what governments report currently as a fiduciary activity. Upon adoption, we anticipate that some government's fiduciary activities will need to move to governmental funds while other activities that never before were considered fiduciary will now be reported as such. It is also possible that certain pension and OPEB fiduciary funds will no longer be reported in a local unit's financial statements.

Although this standard will not be effective for another year, given its potential to have a major impact on many governments, not only to its external financial statements, but also to its accounting system requirements and budget document, we encourage you to start analyzing the impact of this standard now. The first step to implementation is identifying the type of activities that should be analyzed and then running those activities through the lens of this standard.

##### **GASB Statement No. 87 - Leases**

This new accounting pronouncement related to leases will be effective beginning with the Township's fiscal year 2020. This statement requires 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. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

We recommend the Township begin accumulating information related to all significant lease agreements now in order to more efficiently implement this new standard once it becomes effective.

Plante & Moran, PLLC will be providing trainings and other resources to our clients over the coming months in order to help prepare for the implementation of all these new standards. In the interim, please reach out to your engagement team for assistance in getting started.

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# Charter Township of Van Buren

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with Supplemental Information  
December 31, 2018**

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## **Independent Auditor's Report**

To the Board of Trustees  
Charter Township of Van Buren

### **Report on the Financial Statements**

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 Van Buren (the "Township") as of and for the year ended December 31, 2018 and the related notes to the financial statements, which collectively comprise the Charter Township of Van Buren'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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's 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, 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 Van Buren as of December 31, 2018 and the respective changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 17 to the financial statements, in 2018, the Township adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which established accounting and financial reporting standards for defined benefit OPEB plans provided to the employees of governmental employers. Our opinion is not modified with respect to this matter.

To the Board of Trustees  
Charter Township of Van Buren

**Other Matters**

**Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplemental information, 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, which 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 supplemental 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 Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Charter Township of Van Buren's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplemental 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. Such 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 supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Report on Summarized Comparative Information**

We have previously audited the Charter Township of Van Buren's December 31, 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 31, 2018. In our opinion, the partial comparative information presented herein for the Enterprise Fund as of and for the year ended December 31, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.



May 29, 2019

### Overview of the Financial Statements

The Charter Township of Van Buren's (the "Township") 2018 annual report is presented in conformity with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34. This annual report consists of four parts: management's discussion and analysis; the basic financial statements; required supplemental information; and other supplemental information, which presents combined statements for nonmajor governmental funds. 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 and report 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 Township's assets and liabilities. Revenue and expenses for the current year are accounted for in the statement of activities, utilizing the full accrual method of accounting. Full accrual accounting recognizes revenue and expenses as they are earned or incurred, regardless of when they are 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 liabilities, is one way to measure the Township's financial health.

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 public safety, public works, community services, economic development, and general administration. Property taxes, state-shared revenue, landfill royalties, and charges for services provide most of the funding.
- **Business-type Activities** - The Township charges fees to customers to help defray the costs of certain services that 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, and both are tax incremental financing authorities (TIFAs): the Downtown Development Authority (DDA), pursuant to 2018 PA 57, and the Local Development Financing Authority (LDFA), pursuant to 2018 PA 57.

### 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 funding and areas of spending. Some funds are required by state law and by bond covenants. The township board establishes other funds to control and manage money for particular purposes.

The Township has three types 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 readily be converted to cash flow in and out. Balances left at year end are available for spending or may be returned to the fund balance. Current township accounting practice returns unspent monies to fund balance at year end. The governmental fund statements provide a detailed short-term view that helps 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 fund statements, like government-wide statements, provide both long-term and short-term financial information. The Township's Water and Sewer Fund is considered proprietary.

# Charter Township of Van Buren

## Management's Discussion and Analysis (Continued)

- Fiduciary Funds** - The Township is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the Township's fiduciary activities are reported in a separate statement of fiduciary net position. These activities are excluded from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations. The Township's fiduciary funds include the OPEB Trust Fund, which are monies held in trust for pension and other employee benefits, and agency funds, which track the liabilities due to other governmental units.

### Government-wide Overall Financial Analysis

The Township has a combined total net position of \$76.9 million. This is an increase of approximately \$6.7 million in comparison to 2017. In 2016, the Township conformed to the requirements of GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This is the fourth reporting period the Township has been subject to this GASB statement, which requires that potential liabilities of a governmental entity be accounted for, at present value, in its financial reporting process. In the case of the Township, this potential liability exists in bonds issued within the Township's LDFA.

Regarding the Township's total net position, business-type activities comprise \$76.7 million and governmental activities comprise approximately \$130,000. In a condensed format, the table below shows a comparison of the net position as of the current date to the prior year:

### Township's Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Assets</b>						
Current and other assets:						
Cash and investments	\$27,636,676	\$17,479,291	\$15,787,038	\$14,746,639	\$43,423,714	\$32,225,930
Receivables	7,032,541	6,744,960	2,331,723	2,894,351	9,364,264	9,639,311
Other assets	460,291	293,801	16,424,071	19,058,202	16,884,362	19,352,003
Capital assets	21,794,618	19,192,436	59,295,862	59,844,044	81,090,480	79,036,480
Total assets	56,924,126	43,710,488	93,838,694	96,543,236	50,762,820	40,253,724
<b>Deferred Outflows of Resources</b>	1,050,640	1,463,802	154,229	-	1,204,869	1,463,802
<b>Liabilities</b>						
Current liabilities	1,331,078	2,311,751	1,780,576	1,970,316	3,111,654	4,282,067
Noncurrent liabilities:						
Due within one year:						
Compensated absences	20,854	9,928	1,636	2,525	22,490	12,453
Current portion of long-term debt	395,000	405,000	1,504,612	1,567,099	1,899,612	1,972,099
Due in more than one year	46,174,176	45,395,136	13,428,107	12,519,554	59,602,283	57,914,690
Total liabilities	47,921,108	48,121,815	16,714,931	16,059,494	64,636,039	64,181,309
<b>Deferred Inflows of Resources</b>	9,923,956	7,402,143	536,278	-	10,460,234	7,402,143
<b>Net Position</b>						
Net investment in capital assets	20,149,618	17,142,436	46,009,676	46,106,041	66,159,294	63,248,477
Restricted	439,560	511,154	16,282,636	18,974,808	16,722,196	19,485,962
Unrestricted	(20,459,476)	(28,003,258)	14,449,402	15,402,893	(6,010,074)	(12,600,365)
Total net position*	<b>\$ 129,702</b>	<b>\$(10,349,668)</b>	<b>\$76,741,714</b>	<b>\$80,483,742</b>	<b>\$76,871,416</b>	<b>\$70,134,074</b>

\* Note that the total net position includes the impact of implementing GASB No. 75. Due to this impact, the net position for governmental and business-type activities decreased by \$3,171,274 and \$1,850,023, respectively.

## Charter Township of Van Buren

### Management's Discussion and Analysis (Continued)

During the year, the unrestricted net position (the portion of net position that can be used to finance day-to-day operations) increased by \$7.5 million for the governmental activities from 2017.

#### **Township's Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Revenue</b>						
Program revenue:						
Charges for services	\$ 3,536,889	\$ 3,071,195	\$ 8,883,841	\$ 9,323,261	\$ 12,420,730	\$ 12,394,456
Operating grants	576,553	916,455	-	-	576,553	916,455
Capital grants	2,737,907	535,585	-	-	2,737,907	535,585
General revenue:						
Property taxes	7,078,776	4,816,673	317	3,768	7,079,093	4,820,441
State-shared revenue	2,620,522	2,546,794	-	-	2,620,522	2,546,794
Investment earnings	429,586	146,466	558,051	376,213	987,637	522,679
Other revenue:						
Other miscellaneous revenue	353,332	358,486	-	-	353,332	358,486
Sale of capital assets	-	-	(344,232)	-	(344,232)	-
Landfill royalties	5,086,419	4,948,760	-	-	5,086,419	4,948,760
Total revenue	22,419,984	17,340,414	9,097,977	9,703,242	31,517,961	27,043,656
<b>Expenses</b>						
General government	3,483,843	3,732,228	-	-	3,483,843	3,732,228
Public safety	10,511,341	11,883,075	-	-	10,511,341	11,883,075
Public works	880,869	314,667	-	-	880,869	314,667
Community and economic development	984,861	1,307,008	-	-	984,861	1,307,008
Recreation and culture	1,192,378	1,621,422	-	-	1,192,378	1,621,422
Interest on long-term debt	38,725	138,501	-	-	38,725	138,501
Business-type activities	-	-	10,989,982	10,546,143	10,989,982	10,546,143
Total expenses	17,092,017	18,996,901	10,989,982	10,546,143	28,081,999	29,543,044
Special and extraordinary items	8,322,677	-	-	-	8,322,677	-
<b>Change in Net Position</b>	<b>\$ 13,650,644</b>	<b>\$ (1,656,487)</b>	<b>\$ (1,892,005)</b>	<b>\$ (842,901)</b>	<b>\$ 11,758,639</b>	<b>\$ (2,499,388)</b>

#### ***Governmental Activities***

Revenue for governmental activities totaled \$30.74 million in 2018. Charges for services, such as court fines, building licenses and permits, and recreation fees, accounted for \$3.54 million in revenue, an increase of approximately \$466,000 over the 2017 figure. A total of \$7.1 million was received in the form of property tax collections, up \$2.3 million from 2017 as a result of the new public safety millage. An increase in landfill royalties brought in \$5.09 million, and state-shared revenue increased to \$2.62 million.

Program expenses for 2018 governmental activities generally increased, with the exceptions of public safety, recreation and culture, and community and economic development.

#### ***Business-type Activities***

The Township has one business-type activity, the water and sewer operation. Revenue for business-type activities was \$9.1 million, while expenses were \$10.9 million, with revenue decreasing and expenses increasing over the 2017 figures. Water is provided to the Township's residents via the Great Lakes Water Authority (GLWA). Sewage treatment is provided by contracts with Downriver Utility Wastewater Authority (DUWA), Rouge Valley Sewerage Disposal System (RVSDS), South Huron Valley Utility Authority (SHVUA), and Ypsilanti Community Utilities Authority (YCUA).

## Charter Township of Van Buren

### Management's Discussion and Analysis (Continued)

The Township became one of the member communities of the Great Lakes Water Authority in October 2014, shortly after its inception. On June 12, 2015, the Great Lakes Water Authority board approved a 40-year lease with DWSD, assuming much of DWSD's operations. This historic regionalization of water control will allow Detroit to fund improvements to aging water infrastructure, such as repairs to old treatment facilities and leaking pipes. Lease payments are restricted revenue that must be used for water purposes and cannot be diverted to Detroit's General Fund. GLWA formally assumed operations from DWSD on January 1, 2016.

#### **Financial Analysis of the Township Funds and Budgets**

The General Fund decreased its fund balance by approximately \$1.1 million as of December 31, 2018, bringing the fund balance total to approximately \$13,301,000. Due to the implementation of GASB Statement No. 54, the Landfill Fund is included in the General Fund for financial reporting purposes. Among the uses for the assigned funds are future land and municipal facility needs, French Landing Dam, senior bequest activities, computer networking equipment, sidewalk maintenance, compensated absences, and future obligation. Assigned funds are not fund commitments and serve to highlight areas of long-term debt and other obligations, payments for which may exceed one year in duration.

Actual revenue exceeded the amended budget by \$744,384. Property taxes and fines and forfeitures fell short of budgetary expectations. Better-than-expected revenue received from licenses and permits contributed most heavily to the budget exceedance.

In nearly all categories, actual expenditures were under budget, contributing to the positive net variance. Expenditures exceeded the amended budget in only a few categories.

The General Fund budget is amended throughout the year, as deemed necessary. Overall, the difference between the General Fund's 2018 original budget and the amended budget reflects both some increased revenue and decreased costs. Staff worked diligently to contain costs, and the budget was amended to more properly reflect those efforts. Line item adjustments are made primarily to prevent expenditures from exceeding budgeted amounts and serve to project figures that more closely track actual experience.

All financial operations of the Township are monitored on a routine basis, with monthly financial reports being provided to the board of trustees. Appropriate accounting measures are in place to ensure proper checks and balances among and between accounting functions and in accordance with recommendations from both professional accountants and the Governmental Accounting Standards Board (GASB). The GASB periodically issues mandated proclamations, which are implemented consistent with the schedule delineated in each new statement.

#### **Capital Assets and Debt Administration**

At the end of 2018, the Township had approximately \$8.1 million invested in a broad range of capital assets, net of related accumulated depreciation, including land, buildings, sidewalks, vehicles, police and fire equipment, and water and sewer lines.

Debt related to the water and sewer system totaling \$13.3 million is recorded as a liability in the business-type activities in the statement of net position. Debt related to capital improvements of \$16.45 million is recorded as a liability in the governmental-type activities on the same statement.

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

The Township's 2018 equalized valuation totaled \$1,249,418,800, which represents an approximate 4.69 percent increase from 2017. The 2018 taxable value is \$1,040,785,905, which represents a 4.48 percent increase from 2017. Of the 2018 equalized valuations by use, 59 percent is residential, 16 percent is industrial, 16 percent is commercial, 1 percent is agricultural, 4 percent is utility personal property, and 4 percent is commercial and industrial personal property.

## Charter Township of Van Buren

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### Management's Discussion and Analysis (Continued)

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The Township has maintained a rating of A+ from Standard & Poor's. This rating is considered "investment grade" and is favorable in the market place for bonding and interest rate purposes. Many factors contributed to the Township's ability to preserve the A+ credit rating, according to Standard & Poor's "RatingsDirect® Summary" dated July 21, 2015. Rationale provided for the rating included the assessments: "strong budgetary performance," "very strong liquidity," "very strong budgetary flexibility," and "strong institutional framework score."

Landfill tipping fees continue to be a heavily relied-upon source of revenue by which the Township funds routine municipal services. In 2018, the \$17.24 million General Fund (amended) budget was financed with an approximate \$1.8 million transfer of Landfill Funds. As a result of the new Host Community Agreement with Waste Management, Inc. (approved by the township board in December 2017), the Township will continue to receive tipping fees for approximately an additional 30 years. Township residents will continue to receive free garbage collection for five years. Township residents will receive free disposal, curbside recycling, and yard waste pickup for the life of the landfill expansion. Additionally, Waste Management, Inc. will provide grant and capital improvement funds to the Township, totaling \$640,000 annually.

The 2018 property tax revenue resulted from the 2017 millage rate of 7.4144 mills, composed of 0.9144 for general operating and 6.5 for public safety. The Township's general operating millage rate is delineated by state statute and reflects a Headlee rollback. The Township's millage for public safety services is voter approved and expires on December 31, 2023.

#### **Requests for Further Information**

This report is intended to aid our residents and other interested parties in understanding the Township's financial condition and to show the Township's accountability for money it receives. Current assessing, budget, and tax information is posted on the Township's website at [www.vanburen-mi.org](http://www.vanburen-mi.org). Should you have further questions, please contact the supervisor's office.

# Charter Township of Van Buren

## Statement of Net Position

December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents (Note 4)	\$ 27,636,676	\$ 15,787,038	\$ 43,423,714	\$ 6,399,643
Receivables:				
Property taxes receivable	4,957,474	-	4,957,474	-
Special assessments receivable	57,589	129	57,718	-
Receivables from sales to customers on account	-	2,251,354	2,251,354	-
Other receivables	1,343,673	80,240	1,423,913	14,177
Due from other governments	673,805	-	673,805	-
Prepaid expenses	222,700	44,364	267,064	4,620
Restricted assets (Note 8)	-	16,282,636	16,282,636	3,295,525
Capital assets: (Note 5)				
Assets not subject to depreciation	6,310,437	547,580	6,858,017	426,262
Assets subject to depreciation - Net	15,484,181	58,748,282	74,232,463	430,773
Long-term assessment receivable	-	26	26	-
Deposits	237,591	97,045	334,636	-
<b>Total assets</b>	<b>56,924,126</b>	<b>93,838,694</b>	<b>150,762,820</b>	<b>10,571,000</b>
<b>Deferred Outflows of Resources (Note 14)</b>				
Deferred charges on bond refunding	21,346	-	21,346	295,294
Deferred pension costs	954,881	-	954,881	-
Deferred OPEB costs	74,413	154,229	228,642	19,344
<b>Total deferred outflows of resources</b>	<b>1,050,640</b>	<b>154,229</b>	<b>1,204,869</b>	<b>314,638</b>
<b>Liabilities</b>				
Accounts payable	544,054	887,131	1,431,185	376,138
Refundable deposits, bonds, etc.	534,550	794,700	1,329,250	-
Accrued liabilities and other	252,474	98,745	351,219	199,280
Noncurrent liabilities (Note 7):				
Due within one year:				
Compensated absences	20,854	1,636	22,490	6,522
Current portion of long-term debt	395,000	1,504,612	1,899,612	2,030,796
Due in more than one year:				
Compensated absences	128,713	22,830	151,543	-
Accrued interest - Capital appreciation bonds	-	-	-	9,077,764
Net pension liability (Note 10)	3,955,772	-	3,955,772	-
Net OPEB liability	18,600,611	1,623,703	20,224,314	217,072
Long-term debt - Net of current portion	1,250,000	11,781,574	13,031,574	25,069,568
Nonexchange financial guarantee (Note 15)	22,239,080	-	22,239,080	-
<b>Total liabilities</b>	<b>47,921,108</b>	<b>16,714,931</b>	<b>64,636,039</b>	<b>36,977,140</b>
<b>Deferred Inflows of Resources (Note 14)</b>				
Property taxes levied for the following year	7,193,991	-	7,193,991	1,757,998
Deferred pension cost reductions	817,971	-	817,971	-
Deferred OPEB cost reductions	1,911,994	536,278	2,448,272	74,595
<b>Total deferred inflows of resources</b>	<b>9,923,956</b>	<b>536,278</b>	<b>10,460,234</b>	<b>1,832,593</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	20,149,618	46,009,676	66,159,294	857,035
Restricted:				
Museum	48,301	-	48,301	-
Law enforcement	187,629	-	187,629	-
Debt service	-	-	-	671,477
911 service	170,299	-	170,299	-
Community Development Block Grant	33,331	-	33,331	-
Tax levy - Debt/Capital	-	16,282,636	16,282,636	-
Unrestricted	(20,459,476)	14,449,402	(6,010,074)	(29,452,607)
<b>Total net position (deficit)</b>	<b>\$ 129,702</b>	<b>\$ 76,741,714</b>	<b>\$ 76,871,416</b>	<b>\$ (27,924,095)</b>

# Charter Township of Van Buren

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Functions/Programs	Program Revenue			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 3,483,843	\$ 49,398	\$ 167,408	\$ 1,979,280
Public safety	10,511,341	2,325,915	181,520	8,435
Public works	880,869	714,368	-	750,192
Community and economic development	984,861	85,468	154,710	-
Recreation and culture	1,192,378	361,740	72,915	-
Interest on long-term debt	38,725	-	-	-
Total governmental activities	17,092,017	3,536,889	576,553	2,737,907
Business-type activities	10,989,982	8,883,841	-	-
Total primary government	<b>\$ 28,081,999</b>	<b>\$ 12,420,730</b>	<b>\$ 576,553</b>	<b>\$ 2,737,907</b>
Component units:				
Downtown Development Authority	\$ 2,956,075	\$ -	\$ 3,747	\$ -
Local Development Finance Authority	1,227,329	-	70,160	-
Total component units	<b>\$ 4,183,404</b>	<b>\$ -</b>	<b>\$ 73,907</b>	<b>\$ -</b>
General revenue:				
Property taxes				
State-shared revenue				
Investment income				
Other miscellaneous income				
Gain on sale of capital assets				
Landfill royalties				
Total general revenue				
Special items (Note 18)				
<b>Change in Net Position</b>				
<b>Net Position (Deficit) - Beginning of year, as restated (Note 17)</b>				
<b>Net Position (Deficit) - End of year</b>				

## Statement of Activities

Year Ended December 31, 2018

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (1,287,757)	\$ -	\$ (1,287,757)	\$ -
(7,995,471)	-	(7,995,471)	-
583,691	-	583,691	-
(744,683)	-	(744,683)	-
(757,723)	-	(757,723)	-
(38,725)	-	(38,725)	-
(10,240,668)	-	(10,240,668)	-
-	(2,106,141)	(2,106,141)	-
(10,240,668)	(2,106,141)	(12,346,809)	-
-	-	-	(2,952,328)
-	-	-	(1,157,169)
-	-	-	(4,109,497)
7,078,776	317	7,079,093	2,349,280
2,620,522	-	2,620,522	-
429,586	558,051	987,637	116,333
353,332	-	353,332	-
-	(344,232)	(344,232)	-
5,086,419	-	5,086,419	-
15,568,635	214,136	15,782,771	2,465,613
8,322,677	-	8,322,677	-
13,650,644	(1,892,005)	11,758,639	(1,643,884)
(13,520,942)	78,633,719	65,112,777	(26,280,211)
<b>\$ 129,702</b>	<b>\$ 76,741,714</b>	<b>\$ 76,871,416</b>	<b>\$ (27,924,095)</b>

# Charter Township of Van Buren

## Governmental Funds Balance Sheet

December 31, 2018

	General Fund	Long-term Debt Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents (Note 4)	\$ 14,662,333	\$ 12,439,017	\$ 535,326	\$ 27,636,676
Receivables:				
Property taxes receivable	4,957,474	-	-	4,957,474
Special assessments receivable	57,589	-	-	57,589
Other receivables	1,279,833	36,792	27,048	1,343,673
Due from other governments	601,769	-	72,036	673,805
Due from other funds (Note 6)	21,315	-	-	21,315
Prepaid expenses	221,882	-	818	222,700
Total assets	<b>\$ 21,802,195</b>	<b>\$ 12,475,809</b>	<b>\$ 635,228</b>	<b>\$ 34,913,232</b>
<b>Liabilities</b>				
Accounts payable	\$ 511,769	\$ -	\$ 32,285	\$ 544,054
Due to other funds (Note 6)	-	-	21,315	21,315
Refundable deposits, bonds, etc.	534,550	-	-	534,550
Accrued liabilities and other	199,118	-	6,014	205,132
Total liabilities	1,245,437	-	59,614	1,305,051
<b>Deferred Inflows of Resources</b>				
Unavailable revenue (Note 14)	58,805	-	72,036	130,841
Property taxes levied for the following year (Note 14)	7,193,991	-	-	7,193,991
Total deferred inflows of resources	7,252,796	-	72,036	7,324,832
<b>Fund Balances</b>				
Nonspendable - Prepays	221,882	-	818	222,700
Restricted:				
Law enforcement	-	-	187,629	187,629
911 service	-	-	170,299	170,299
Museum	-	-	47,483	47,483
Assigned (Note 16)	2,522,823	12,475,809	136,054	15,134,686
Unassigned	10,559,257	-	(38,705)	10,520,552
Total fund balances	13,303,962	12,475,809	503,578	26,283,349
Total liabilities, deferred inflows of resources, and fund balances	<b>\$ 21,802,195</b>	<b>\$ 12,475,809</b>	<b>\$ 635,228</b>	<b>\$ 34,913,232</b>

**Reconciliation of the Balance Sheet to the Statement of Net Position**

**December 31, 2018**

<b>Fund Balances Reported in Governmental Funds</b>	<b>\$ 26,283,349</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	21,794,618
Grants and other receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	130,841
Certain pension contributions and changes in pension plan net position are reported as deferred outflows and inflows of resources in the statement of net position, but are reported as expenses in the governmental funds	136,910
Deferred charges on bond refunding are not reported in the funds	21,346
Certain changes in OPEB plan net position are reported as deferred outflows and inflows of resources in the statement of net position, but are reported as expenses in the governmental funds	(1,837,581)
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(1,645,000)
Accrued interest and IBNR are not due and payable in the current period and are not reported in the funds	(47,342)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(149,567)
Pension benefits	(3,955,772)
Retiree healthcare benefits	(18,600,611)
Deposit with self-insurance providers in governmental activities is reported as an expenditure in the governmental funds when paid	237,591
Nonexchange financial guarantee is payable over a long period of years and does not represent a claim on current financial resources; therefore, it is not reported as a fund liability	(22,239,080)
<b>Net Position of Governmental Activities</b>	<b><u><u>\$ 129,702</u></u></b>

**Charter Township of Van Buren**

**Governmental Funds**  
**Statement of Revenue, Expenditures, and Changes in Fund Balances**

**Year Ended December 31, 2018**

	General Fund	Long-term Debt Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenue</b>				
Property taxes	\$ 6,605,818	\$ -	\$ -	\$ 6,605,818
Special assessments	258,559	-	-	258,559
Intergovernmental:				
Federal grants	-	-	135,767	135,767
State-shared revenue and grants:				
State-shared revenue	2,620,522	-	-	2,620,522
Other state grants #1	174,590	-	1,253	175,843
Local grants and contributions	-	-	135,000	135,000
Charges for services	1,698,319	-	-	1,698,319
Fines and forfeitures	1,260,545	-	-	1,260,545
Licenses and permits	1,248,629	-	-	1,248,629
Investment income:				
Investment earnings	267,107	155,400	7,079	429,586
Other revenue:				
Contributions and donations	503,300	-	79,718	583,018
Other miscellaneous income	201,633	-	181,520	383,153
Landfill royalties	5,087,859	-	-	5,087,859
Total revenue	19,926,881	155,400	540,337	20,622,618
<b>Expenditures</b>				
Current services:				
General government	3,538,370	2,268	30	3,540,668
Public safety:				
Police/ Sheriff	5,873,540	-	-	5,873,540
Fire	2,737,377	-	-	2,737,377
Dispatch	625,643	-	-	625,643
User defined public safety #4	203,786	-	190,327	394,113
Building inspections and related	895,268	-	-	895,268
Public works	880,869	-	-	880,869
Community and economic development:				
Planning	-	-	164,525	164,525
Recreation and culture	969,271	-	91,132	1,060,403
Insurance	889,683	-	-	889,683
Debt service:				
Principal	405,000	-	-	405,000
Interest on long-term debt	33,033	-	-	33,033
Total expenditures	17,051,840	2,268	446,014	17,500,122
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	4,000,000	-	4,000,000
Transfers out	(4,000,000)	-	-	(4,000,000)
Total other financing (uses) sources	(4,000,000)	4,000,000	-	-
<b>Special Items</b>	-	8,322,677	-	8,322,677
<b>Net Change in Fund Balances</b>	(1,124,959)	12,475,809	94,323	11,445,173
<b>Fund Balances - Beginning of year</b>	14,428,921	-	409,255	14,838,176
<b>Fund Balances - End of year</b>	<u>\$ 13,303,962</u>	<u>\$ 12,475,809</u>	<u>\$ 503,578</u>	<u>\$ 26,283,349</u>

# Charter Township of Van Buren

## Governmental Funds

### Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

**Year Ended December 31, 2018**

<b>Net Change in Fund Balances Reported in Governmental Funds</b>	<b>\$ 11,445,173</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Sale of fixed assets	(145,470)
Capital outlay	2,102,932
Capital contributions	1,979,280
Depreciation expense	(1,334,559)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	(181,914)
Amortization of bond premium is recognized in the statement of activities and not in the governmental funds	(5,692)
The change in accumulated employee sick and vacation pay is recorded when earned in the statement of activities	(20,854)
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)	405,000
Interest expense is recognized in the government-wide statements as it accrues	12,458
Change in net pension liability and related deferrals are recorded when incurred in the statement of activities	(148,913)
Change in net OPEB liability and related deferrals are recorded when incurred in the statement of activities	(10,969)
Change in liability related to the nonexchange financial guarantee is recognized in the statement of activities and not in the governmental funds	(618,742)
Deposits are recorded as expenditures in the statement of activities	172,914
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 13,650,644</u></b>

# Charter Township of Van Buren

## Proprietary Funds Statement of Net Position

**December 31, 2018**  
**(with comparative information for December 31, 2017)**

	2018	2017
<b>Assets</b>		
Current assets:		
Cash and cash equivalents (Note 4)	\$ 15,787,038	\$ 14,746,639
Receivables:		
Special assessments	129	160
Receivables from sales to customers on account	2,251,354	2,534,931
Other receivables	80,240	359,260
Prepaid expenses	44,364	49,336
Total current assets	18,163,125	17,690,326
Noncurrent assets:		
Restricted assets	16,282,636	18,974,808
Capital assets: (Note 5)		
Assets not subject to depreciation	547,580	1,194,247
Assets subject to depreciation - Net	58,748,282	58,649,797
Long-term assessment receivable	26	146
Deposits	97,045	33,912
Total noncurrent assets	75,675,569	78,852,910
Total assets	93,838,694	96,543,236
<b>Deferred Outflows of Resources</b> - Deferred OPEB costs	154,229	-
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	887,131	1,074,066
Refundable deposits, bonds, etc.	794,700	783,137
Accrued liabilities and other	98,745	113,113
Compensated absences	1,636	2,525
Current portion of long-term debt (Note 7)	1,504,612	1,567,099
Total current liabilities	3,286,824	3,539,940
Noncurrent liabilities:		
Compensated absences	22,830	23,577
Net OPEB liability	1,623,703	325,073
Long-term debt - Net of current portion (Note 7)	11,781,574	12,170,904
Total noncurrent liabilities	13,428,107	12,519,554
Total liabilities	16,714,931	16,059,494
<b>Deferred Inflows of Resources</b> - Deferred OPEB cost reductions	536,278	-
<b>Net Position</b>		
Net investment in capital assets	46,009,676	46,106,041
Restricted - Tax levy - Debt/Capital (Note 8)	16,282,636	18,974,808
Unrestricted	14,449,402	15,402,893
Total net position	\$ 76,741,714	\$ 80,483,742

# Charter Township of Van Buren

## Proprietary Funds Statement of Revenue, Expenses, and Changes in Net Position

**Year Ended December 31, 2018**  
**(with comparative information for the year ended December 31, 2017)**

	2018	2017
<b>Operating Revenue</b>		
Sale of water	\$ 3,322,400	\$ 3,267,552
Sewage disposal charges	3,318,772	3,219,889
Water and sewer service charge	1,856,025	2,444,307
Customer penalties	170,861	207,075
Other revenue	215,783	184,438
Total operating revenue	8,883,841	9,323,261
<b>Operating Expenses</b>		
Water purchases	3,159,902	2,891,881
Sewage disposal charges	2,217,637	2,015,344
Maintenance	129,437	146,566
Supplies and materials	65,236	70,841
Other operating and maintenance costs	174,722	149,207
Administration fees	621,225	620,634
Insurance	96,944	187,167
Payroll taxes and fringe benefits	665,718	827,592
Salaries and wages	835,836	775,230
Professional services	456,671	280,245
Depreciation and amortization	2,290,034	2,271,701
Total operating expenses	10,713,362	10,236,408
<b>Operating Loss</b>	(1,829,521)	(913,147)
<b>Nonoperating Revenue (Expense)</b>		
Property tax revenue	317	3,768
Investment income	558,051	376,213
Interest expense	(276,620)	(309,735)
Loss from joint venture	(344,232)	-
Total nonoperating (expense) revenue	(62,484)	70,246
<b>Change in Net Position</b>	(1,892,005)	(842,901)
<b>Net Position - Beginning of year, as restated (Note 17)</b>	78,633,719	81,326,643
<b>Net Position - End of year</b>	<b>\$ 76,741,714</b>	<b>\$ 80,483,742</b>

# Charter Township of Van Buren

## Proprietary Funds Statement of Cash Flows

**Year Ended December 31, 2018**  
**(with comparative information for the year ended December 31, 2017)**

	2018	2017
<b>Cash Flows from Operating Activities</b>		
Receipts from customers	\$ 9,231,130	\$ 8,962,092
Payments to suppliers	(7,300,765)	(6,324,117)
Payments to employees and fringes	(1,541,444)	(1,576,609)
Other receipts	215,308	179,271
	604,229	1,240,637
<b>Net cash and cash equivalents provided by operating activities</b>		
<b>Cash Flows from Capital and Related Financing Activities</b>		
Issuance of bonds	1,114,903	-
Special assessment collections	151	480
Loss from change in joint venture	(344,232)	-
Proceeds from property tax levy	317	3,768
Purchase of capital assets	(626,949)	(698,764)
Principal and interest paid on capital debt	(1,689,368)	(1,815,374)
Amount paid to Wayne County, Michigan for debt retirement	(645,792)	(253,977)
	(2,190,970)	(2,763,867)
<b>Net cash and cash equivalents used in capital and related financing activities</b>		
<b>Cash Flows Provided by Investing Activities - Interest received on investments</b>	558,051	376,213
<b>Net Decrease in Cash and Cash Equivalents</b>	(1,028,690)	(1,147,017)
<b>Cash and Cash Equivalents - Beginning of year</b>	32,425,063	33,572,080
<b>Cash and Cash Equivalents - End of year</b>	<b>\$ 31,396,373</b>	<b>\$ 32,425,063</b>
<b>Statement of Net Position Classification of Cash and Cash Equivalents</b>		
Cash and investments	\$ 15,787,038	\$ 14,746,639
Restricted investments	15,609,335	17,678,424
	<b>\$ 31,396,373</b>	<b>\$ 32,425,063</b>
<b>Total cash and cash equivalents</b>		
<b>Reconciliation of Operating Loss to Net Cash from Operating Activities</b>		
Operating loss	\$ (1,829,521)	\$ (913,147)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation and amortization	2,290,034	2,271,701
Changes in assets and liabilities:		
Receivables	562,597	(181,898)
Due to and from other funds	-	250
Prepaid and other assets	4,972	(9,154)
Net pension or OPEB liability	(169,344)	14,487
Accounts payable	(256,220)	59,448
Accrued and other liabilities	1,711	(1,050)
	2,433,750	2,153,784
<b>Total adjustments</b>		
<b>Net cash and cash equivalents provided by operating activities</b>	<b>\$ 604,229</b>	<b>\$ 1,240,637</b>

**Noncash Investing, Capital, and Financing Activities** - The Township has assets held at Wayne County, Michigan (the "County") for the purpose of financing water and sewer lines. During the year ended December 31, 2018, \$126,317 was expended for principal and interest payments. The County issued completion bonds for the Downriver Sewage Disposal Treatment System. The Township has recorded its share of the debt and related utility improvements in the amount of \$51,981 for the year ended December 31, 2018. Additionally, the Township has recorded its share of the debt and related utility improvements for the Downriver Utility Wastewater Authority transfer in the amount of \$1,062,923 for the year ended December 31, 2018. See Note 7 for details.

**Charter Township of Van Buren**

**Fiduciary Funds  
Statement of Fiduciary Net Position**

**December 31, 2018**

	<u>OPEB Trust Fund</u>	<u>Agency Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 113,640	\$ 3,248,196
Investments:		
Agency securities	179,468	-
Stocks	2,239,424	-
Bonds	739,135	-
	<u>3,271,667</u>	<u>\$ 3,248,196</u>
Total assets		
		<u>\$ 3,248,196</u>
<b>Liabilities - Due to other governmental units</b>	<u>-</u>	<u>\$ 3,248,196</u>
<b>Net Position Held in Trust for Pension and Other Employee Benefits</b>	<u>\$ 3,271,667</u>	

**Charter Township of Van Buren**

**Fiduciary Funds  
Statement of Changes in Fiduciary Net Position**

**Year Ended December 31, 2018**

	<u>OPEB Trust Fund</u>
<b>Additions</b>	
Investment income:	
Interest and dividends	\$ 88,073
Net decrease in fair value of investments	(226,286)
Investment-related expenses	<u>(32,059)</u>
Total investment income	(170,272)
Contributions - Employer	<u>889,335</u>
Total additions	719,063
<b>Deductions - Benefit payments</b>	<u>364,262</u>
<b>Net Increase in Net Position Held in Trust</b>	354,801
<b>Net Position Held in Trust for Pension and Other Employee Benefits - Beginning of year</b>	<u>2,916,866</u>
<b>Net Position Held in Trust for Pension and Other Employee Benefits - End of year</b>	<u><u>\$ 3,271,667</u></u>

# Charter Township of Van Buren

## Component Units Statement of Net Position

December 31, 2018

	Downtown Development Authority	Local Development Finance Authority	Total
<b>Assets</b>			
Cash and investments (Note 4)	\$ 6,399,643	\$ -	\$ 6,399,643
Receivables	14,177	-	14,177
Prepaid expenses	4,620	-	4,620
Restricted assets (Note 8)	2,014,699	1,280,826	3,295,525
Capital assets - Net (Note 5)	857,035	-	857,035
Total assets	9,290,174	1,280,826	10,571,000
<b>Deferred Outflows of Resources (Note 14)</b>			
Deferred charges on bond refunding	-	295,294	295,294
Deferred OPEB costs	19,344	-	19,344
Total deferred outflows of resources	19,344	295,294	314,638
<b>Liabilities</b>			
Accounts payable	375,163	975	376,138
Accrued liabilities and other	69,041	130,239	199,280
Noncurrent liabilities: (Note 7)			
Due within one year:			
Compensated absences	6,522	-	6,522
Current portion of long-term debt	404,500	1,626,296	2,030,796
Due in more than one year:			
Accrued interest - Capital appreciation bonds	-	9,077,764	9,077,764
Net OPEB liability	217,072	-	217,072
Long-term debt - Net of current portion	7,262,183	17,807,385	25,069,568
Total liabilities	8,334,481	28,642,659	36,977,140
<b>Deferred Inflows of Resources (Note 14)</b>			
Property taxes levied for the following year	1,262,411	495,587	1,757,998
Deferred OPEB cost reductions	74,595	-	74,595
Total deferred inflows of resources	1,337,006	495,587	1,832,593
<b>Net Position</b>			
Net investment in capital assets	857,035	-	857,035
Restricted - Debt service	671,477	-	671,477
Unrestricted	(1,890,481)	(27,562,126)	(29,452,607)
Total net position (deficit)	<u>\$ (361,969)</u>	<u>\$ (27,562,126)</u>	<u>\$ (27,924,095)</u>

# Charter Township of Van Buren

## Component Units Statement of Activities

Year Ended December 31, 2018

	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Downtown Development Authority	Local Development Finance Authority	Total
<b>Functions/Programs</b>							
Downtown Development Authority	\$ 2,956,075	\$ -	\$ 3,747	\$ -	\$ (2,952,328)	\$ -	\$ (2,952,328)
Local Development Finance Authority	1,227,329	-	70,160	-	-	(1,157,169)	(1,157,169)
<b>Total</b>	<b>\$ 4,183,404</b>	<b>\$ -</b>	<b>\$ 73,907</b>	<b>\$ -</b>	(2,952,328)	(1,157,169)	(4,109,497)
General revenue:							
Property taxes					1,660,274	689,006	2,349,280
Investment income					111,601	4,732	116,333
Total general revenue					1,771,875	693,738	2,465,613
<b>Change in Net Position</b>					(1,180,453)	(463,431)	(1,643,884)
<b>Net Position (Deficit) - Beginning of year, as restated (Note 17)</b>					818,484	(27,098,695)	(26,280,211)
<b>Net Position (Deficit) - End of year</b>					<b>\$ (361,969)</b>	<b>\$ (27,562,126)</b>	<b>\$ (27,924,095)</b>

**Note 1 - Nature of Business**

The accounting policies of the Charter Township of Van Buren (the "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 Van Buren.

**Note 2 - Significant Accounting Policies**

***Reporting Entity***

The Township is governed by an elected seven-member board of trustees. The accompanying financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. 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.

**Discretely Presented Component Units**

*Downtown Development Authority*

The Downtown Development Authority (the "Authority" or the "DDA") was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The Authority's governing body, which consists of 13 individuals, is selected by the Township's board of trustees. In addition, the Authority's budget is subject to approval by the Township's board of trustees. Complete financial reports can be obtained from the Charter Township of Van Buren at 46425 Tyler Road, Van Buren Township, MI 48111.

*Local Development Financing Authority*

The Local Development Financing Authority (the "LDFA") was created to encourage local development to prevent conditions of unemployment and promote economic growth. This purpose is accomplished by the LDFA by collecting captured property taxes under a tax increment financing plan in accordance with state law and budgeting expenditures for improvements in the LDFA's district boundaries. The LDFA's governing body, which consists of nine individuals, is selected by the board of trustees. Complete financial reports can be obtained from the Charter Township of Van Buren at 46425 Tyler Road, Van Buren Township, Michigan 48111.

*Accounting and Reporting Principles*

The Charter Township of Van Buren follows accounting principles generally accepted in the United States of America, as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board.

*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 revenue was used. The various funds are aggregated into three broad fund types:

**Governmental Funds**

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund and special revenue funds. The Township reports the following fund as a "major" governmental fund:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

**Note 2 - Significant Accounting Policies (Continued)**

- The Long-term Debt Fund is used to fund future debt payments and long-term obligations for the Township.

**Proprietary Funds**

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

- The Water and Sewer Fund provides water to customers and disposes of sanitary sewage in exchange for quarterly user charges.

**Fiduciary Funds**

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

- The Other Postemployment Benefits (OPEB) Trust Fund, which accumulates resources for future retiree healthcare payments to qualified employees
- The agency funds, which account for assets held by the Township in a trustee capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**Interfund Activity**

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

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

**Basis of Accounting**

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree healthcare-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

December 31, 2018

**Note 2 - Significant Accounting Policies (Continued)**

Revenue is not recognized until it is collected, or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the Township considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue, district court fines, and interest associated with the current fiscal period. Conversely, special assessments and federal grant reimbursements will be collected after the period of availability; receivables have been recorded for these, along with a "deferred inflow."

Proprietary funds and fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred regardless of the timing of related cash flows.

***Report Presentation***

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. 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. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (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. Taxes and other items not properly included among program revenue are reported instead as general revenue.

For the most part, the effect of interfund activity has been removed from these 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 revenue reported for the various functions concerned.

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.

***Specific Balances and Transactions***

**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 reported at fair value or estimated fair value. Pooled investment income from various funds is generally allocated to each fund based on relative participation in the pool, except that agency funds' investment earnings are allocated to the General Fund.

**Prepaid Items**

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

**Note 2 - Significant Accounting Policies (Continued)**

**Restricted Assets**

Restricted assets of the Water and Sewer Fund represent amounts on deposit at Wayne County, Michigan (the "County") and property tax collections to be used for the capital costs or debt service of the Township's water and sewer lines. The Downtown Development Authority Bonds and Local Development Financing Authority Bonds require amounts to be set aside for debt service principal and interest and bond reserves.

**Capital Assets**

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, 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 estimated acquisition value at the date of donation.

Utility systems, land improvements, buildings and improvements, equipment and furniture, road improvements, vehicles, and the French Landing Dam are depreciated using the straight-line method over the following useful lives:

<u>Capital Asset Class</u>	<u>Depreciable Life - Years</u>
Road improvements	50
Utility system	50
French Landing Dam	50
Buildings and improvements	50
Equipment and furniture	5 to 10
Vehicles	5
Land improvements	15

**Long-term Obligations**

In the government-wide financial statements and the 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. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances as an "other financing source," as well as bond premiums and discounts. The General Fund is generally used to liquidate governmental long-term debt.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

**Note 2 - Significant Accounting Policies (Continued)**

The Township reports the following deferred outflows of resources and deferred inflows of resources:

	Inflows	Outflows
Unavailable revenue (those not collected within the period of availability) - reported only at the modified accrual level	✓	
Deferred charge on bond refunding		✓
Deferred pension costs (or cost reductions)	✓	✓
Deferred OPEB costs (or cost reductions)	✓	✓
Property taxes levied for the following year	✓	

**Net Position Flow Assumption**

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

**Fund Balance Flow Assumptions**

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

**Fund Balance Policies**

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

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

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

**Note 2 - Significant Accounting Policies (Continued)**

**Property Tax Revenue**

Property taxes are levied on each December 1 and become an enforceable lien at that time; the tax is based on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Township's 2017 property tax revenue was levied and collectible on December 1, 2017 and is recognized as revenue in the year ended December 31, 2018, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2017 taxable valuation of the Township totaled \$986,123,655 (a portion of which is abated and a portion of which is captured by the LDFA and DDA), on which taxes levied consisted of 0.9144 mills for operating purposes and 6.5000 mills for public safety. This resulted in approximately \$813,000 for operating and \$5,787,000 for public safety. These amounts are recognized in the respective General Fund financial statements as tax revenue.

**Pension**

The Township offers pension benefits to its employees. 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 and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the 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.

**Other Postemployment Benefit Liability**

The Township offers retiree healthcare benefits to retirees. The Township records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about fiduciary net position of the Charter Township of Van Buren OPEB Plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported in the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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. Sick pay is accrued for the estimated amount that the Township will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation (the General Fund and Water and Sewer Fund, primarily) are used to liquidate the obligations.

**Note 2 - Significant Accounting Policies (Continued)**

**Proprietary Funds Operating Classification**

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Water and Sewer Fund and internal service funds is charges to customers for sales and services. The Water and Sewer Fund 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 enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

**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 and liabilities 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.

**Upcoming Accounting Pronouncements**

In January 2017, the Governmental Accounting Standards Board issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The Township is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Township's financial statements for the year ending December 31, 2019.

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires 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. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Township is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Township's financial statements for the year ending December 31, 2020.

**December 31, 2018**

**Note 3 - Stewardship, Compliance, and Accountability**

**Construction Code Fees**

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:

Shortfall at January 1, 2018		\$ (3,635,769)
Current year permit revenue		1,162,411
Related expenses:		
Direct costs	\$ 716,216	
Estimated indirect costs	182,865	899,081
Current year shortfall		263,330
Cumulative shortfall December 31, 2018		\$ (3,372,439)

**Fund Deficits**

The Township had a fund balance deficit in the Community Development Block Grant fund of \$38,075 at December 31, 2018.

**Note 4 - Deposits and Investments**

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. The law also allows investments outside the state of Michigan when fully insured. The 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; bankers' 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. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in all the state statutory authorities, as listed above. The component units' investment policies mirror those of the Township.

The OPEB trust fund is also 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, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The Township has designated deposits and investment policies are in accordance with statutory authority banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs, but not the remainder of state statutory authority, as listed above. The Township's deposits and investment policies are in accordance with statutory authority.

December 31, 2018

**Note 4 - Deposits and Investments (Continued)**

The Township's cash and investments are subject to several types of risk, which are examined in more detail below:

**Custodial Credit Risk of Bank 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 had \$1,628,090 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. 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 states that limitations on instruments, diversification, and maturity scheduling shall depend upon whether the funds being invested are considered short-term or long-term funds. With the exception of debt service, capital improvement, and special assessment funds, all funds shall be considered short term and shall be invested in instruments whose maturities do not exceed five years at the time of purchase. Additionally, commercial paper can only be purchased with a 270-day maturity.

At year end, the Township had the following investments:

Investment	Fair Value	Weighted- average Maturity
<b>Primary Government</b>		
U.S. governmental securities	\$ 21,040,000	32.98 months
Negotiable certificates of deposit	<u>12,050,000</u>	29.42 months
Total	<u>\$ 33,090,000</u>	

**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 the U.S. government) are as follows:

Investment	Fair Value	Rating	Rating Organization
<b>Primary Government</b>			
Bank investment pool	\$ 29,573,658	AAA	S&P
Negotiable certificates of deposit	12,050,000	N/A	N/A
Governmental securities	<u>21,040,000</u>	AA+	S&P
Total	<u>\$ 62,663,658</u>		

**Note 4 - Deposits and Investments (Continued)**

**Concentration of Credit Risk**

The Township places no limit on the amount the Township may invest in any one issuer. More than 5 percent of the Township's investments are in the following:

Security	Value	Concentration %
Government agency - Federal Home Loan Bank	\$ 12,860,000	38.9%
Government agency - Federal National Mortgage Association	3,130,000	9.5%
Government agency - Federal Home Loan Mortgage Corporation	4,500,000	13.6%
Negotiable certificate of deposit - Chase Bank	5,150,000	15.6%

**Component Units**

The component units had bank deposits subject to custodial credit risk (uninsured and uncollateralized) of \$3,178,609. Their investments include a money market account of \$2,014,700, which was rated A1/P1/F1. The ratings on their negotiable CDs in the amount of \$1,400,000 were not available. The component units also have \$2,038,000 invested in government agencies, which were rated AA+ by S&P. In addition, the component units had \$1,400,000 in negotiable CDs with a maturity of 21.35 months, as well as \$2,038,000 in government agencies with a maturity of 33.22 months.

The component unit places no limit on the amount the Township may invest in any one issuer. More than 5 percent of the component unit investments are in negotiable certificates of deposit at Chase Bank, Wells Fargo Bank, and Private Bank and government securities for the DDA. The DDA's concentration percentage of the certificates of deposit is 18.91, 7.27, and 14.54 percent, respectively. The DDA's concentration percentage of FHLB, FNMA, and FHLMC securities is 40.72, 11.29, and 7.27 percent, respectively.

**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; 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 below.

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.

**Note 4 - Deposits and Investments (Continued)**

The Township has the following recurring fair value measurements as of December 31, 2018:

	Assets Measured at Fair Value on a Recurring Basis			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at December 31, 2018
<b>Investments by Fair Value Level</b>				
Primary government:				
U.S. government securities	\$ -	\$ 21,040,000	\$ -	\$ 21,040,000
Negotiable certificates of deposit	-	12,050,000	-	12,050,000
Total primary government	-	33,090,000	-	33,090,000
Component units:				
U.S. government securities	-	2,038,000	-	2,038,000
Negotiable certificates of deposit	-	1,400,000	-	1,400,000
Total component units	-	3,438,000	-	3,438,000
OPEB trust fund:				
Agency securities	-	179,468	-	179,468
Stocks	2,239,424	-	-	2,239,424
Bonds	-	739,135	-	739,135
Total OPEB trust fund	2,239,424	918,603	-	3,158,027
Total investments by fair value level	\$ 2,239,424	\$ 37,446,603	\$ -	\$ 39,686,027

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of U.S. government securities and negotiable certificates of deposit at December 31, 2018 was determined primarily based on Level 2 inputs. The Township estimates the fair value of these investments using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

The valuation method for investments measured at net asset value (NAV) per share (or its equivalent) is presented on the table below.

**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.

December 31, 2018

**Note 4 - Deposits and Investments (Continued)**

At December 31, 2018, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MBIA CLASS investment pool	\$ 3,127,459	\$ -	N/A	None
Comerica Investment Pool	26,446,199	-	N/A	None
Total investments measured at NAV	<u>\$ 29,573,658</u>	<u>\$ -</u>		

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 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

The Comerica Investment Pool (LGIP) is not registered with the SEC and does not issue a separate report. The fair value of the position in the pool is not the same as the value of the pool shares, since the pool does not meet the requirements under GASB 79 to report its value for financial reporting purposes at amortized cost.

December 31, 2018

**Note 5 - Capital Assets**

Capital asset activity of the Township's governmental and business-type activities was as follows:

**Governmental Activities**

	Balance January 1, 2018	Reclassifications	Additions	Disposals	Balance December 31, 2018
Capital assets not being depreciated:					
Land	\$ 4,309,157	\$ -	\$ 22,000	\$ -	\$ 4,331,157
Construction in progress	221,655	(324,353)	2,081,978	-	1,979,280
Subtotal	4,530,812	(324,353)	2,103,978	-	6,310,437
Capital assets being depreciated:					
French Landing Dam	2,936,277	-	-	-	2,936,277
Buildings and improvements	15,527,048	-	291,254	-	15,818,302
Equipment and furniture	5,361,851	-	480,885	(86,478)	5,756,258
Vehicles	4,605,123	-	1,206,095	(1,065,571)	4,745,647
Land improvements	3,350,007	324,353	-	-	3,674,360
Subtotal	31,780,306	324,353	1,978,234	(1,152,049)	32,930,844
Accumulated depreciation:					
French Landing Dam	2,405,892	-	61,395	-	2,467,287
Buildings and improvements	5,308,721	-	392,266	-	5,700,987
Equipment and furniture	4,250,584	-	333,354	(86,478)	4,497,460
Vehicles	3,289,730	-	336,326	(920,100)	2,705,956
Land improvements	1,863,755	-	211,218	-	2,074,973
Subtotal	17,118,682	-	1,334,559	(1,006,578)	17,446,663
Net capital assets being depreciated	14,661,624	324,353	643,675	(145,471)	15,484,181
Net governmental activities capital assets	<u>\$ 19,192,436</u>	<u>\$ -</u>	<u>\$ 2,747,653</u>	<u>\$ (145,471)</u>	<u>\$ 21,794,618</u>

December 31, 2018

**Note 5 - Capital Assets (Continued)**

***Business-type Activities***

	Balance January 1, 2018	Reclassifications	Additions	Disposals	Balance December 31, 2018
Capital assets not being depreciated:					
Land	\$ 57,294	\$ -	\$ -	\$ -	\$ 57,294
Construction in progress	1,136,953	(725,559)	78,892	-	490,286
Subtotal	1,194,247	(725,559)	78,892	-	547,580
Capital assets being depreciated:					
Utility system	103,057,685	725,559	1,599,083	-	105,382,327
Buildings and improvements	309,000	-	18,300	-	327,300
Machinery and equipment	740,148	-	9,750	-	749,898
Vehicles	863,037	-	-	-	863,037
Office furnishings	228,475	-	35,827	(10,561)	253,741
Subtotal	105,198,345	725,559	1,662,960	(10,561)	107,576,303
Accumulated depreciation:					
Utility system	44,927,676	-	2,161,074	-	47,088,750
Buildings and improvements	135,391	-	7,016	-	142,407
Machinery and equipment	568,734	-	49,479	-	618,213
Vehicles	723,407	-	52,199	-	775,606
Office furnishings	193,340	-	20,266	(10,561)	203,045
Subtotal	46,548,548	-	2,290,034	(10,561)	48,828,021
Net capital assets being depreciated	58,649,797	725,559	(627,074)	-	58,748,282
Net business-type activity capital assets	<u>\$ 59,844,044</u>	<u>\$ -</u>	<u>\$ (548,182)</u>	<u>\$ -</u>	<u>\$ 59,295,862</u>

December 31, 2018

**Note 5 - Capital Assets (Continued)**

Capital asset activity for the Township's component units for the year ended December 31, 2018 was as follows:

**Component Units**

	Balance January 1, 2018	Reclassifications	Additions	Disposals	Balance December 31, 2018
Capital assets not being depreciated - Land	\$ 426,262	\$ -	\$ -	\$ -	\$ 426,262
Capital assets being depreciated:					
Office furnishings	6,794	-	-	-	6,794
Land improvements	1,290,835	-	195,770	-	1,486,605
Intangible road rights - Right of way	229,136	-	-	(62,444)	166,692
Subtotal	1,526,765	-	195,770	(62,444)	1,660,091
Accumulated depreciation:					
Office furnishings	3,757	-	1,518	-	5,275
Land improvements	1,141,527	-	48,590	-	1,190,117
Intangible road rights	29,919	-	19,966	(15,959)	33,926
Subtotal	1,175,203	-	70,074	(15,959)	1,229,318
Net capital assets being depreciated	351,562	-	125,696	(46,485)	430,773
Net capital assets	<u>\$ 777,824</u>	<u>\$ -</u>	<u>\$ 125,696</u>	<u>\$ (46,485)</u>	<u>\$ 857,035</u>

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

Governmental activities:	
General government	\$ 281,613
Public safety	741,605
Public works	242,555
Economic development	68,786
Total governmental activities	<u>\$ 1,334,559</u>
Business-type activities - Water and Sewer	\$ 2,290,034
Component unit activities - Downtown Development Authority	\$ 70,074

**Note 6 - Interfund Receivables, Payables, and Transfers**

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Other nonmajor governmental funds	\$ 21,315

December 31, 2018

**Note 6 - Interfund Receivables, Payables, and Transfers (Continued)**

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Interfund transfers reported in the fund financial statements are comprised of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Long-term Debt Fund	\$ 4,000,000

The transfers from the General Fund to the Long-term Debt Fund represents the movement of resources to be used for future debt payments and long-term obligations.

**Note 7 - Long-term Debt**

Long-term debt activity for the year ended December 31, 2018 can be summarized as follows:

**Governmental Activities**

	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Due within One Year
General obligation	\$ 2,050,000	\$ -	\$ (405,000)	\$ 1,645,000	\$ 395,000
Net pension liability	4,755,063	-	(799,291)	3,955,772	-
Net OPEB liability	20,427,223	-	(1,826,612)	18,600,611	-
Compensated absences	128,714	381,451	(360,598)	149,567	20,854
Nonexchange financial guarantee	21,620,338	618,742	-	22,239,080	-
<b>Total governmental activities long-term debt</b>	<b>\$ 48,981,338</b>	<b>\$ 1,000,193</b>	<b>\$ (3,391,501)</b>	<b>\$ 46,590,030</b>	<b>\$ 415,854</b>

**Business-type Activities**

	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Contractual obligations with Wayne County, Michigan and other debt	\$ 13,738,003	\$ 1,114,903	\$ (1,566,720)	\$ 13,286,186	\$ 1,504,612
Net OPEB liability	2,175,096	-	(551,393)	1,623,703	-
Compensated absences	26,102	84,352	(85,988)	24,466	1,636
<b>Total business-type activities long-term debt</b>	<b>\$ 15,939,201</b>	<b>\$ 1,199,255</b>	<b>\$ (2,204,101)</b>	<b>\$ 14,934,355</b>	<b>\$ 1,506,248</b>

December 31, 2018

**Note 7 - Long-term Debt (Continued)**

*Component Unit*

	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable:					
2015 Refunding bonds	\$ 12,190,000	\$ -	\$ -	\$ 12,190,000	\$ 1,575,000
Tax increment bonds	12,614,656	1,970,000	(315,000)	14,269,656	405,000
DDA bond premium	9,442	-	(630)	8,812	630
DDA bond discount	-	(22,129)	-	(22,129)	(1,130)
LDFA bond premium	705,321	-	(51,296)	654,025	51,296
Total bonds payable	25,519,419	1,947,871	(366,926)	27,100,364	2,030,796
Net OPEB liability	347,316	-	(130,244)	217,072	-
Compensated absences	6,388	6,522	(6,388)	6,522	6,522
Accrued interest - Capital appreciation bonds	8,472,580	605,184	-	9,077,764	-
Total component units long- term debt	<u>\$ 34,345,703</u>	<u>\$ 2,559,577</u>	<u>\$ (503,558)</u>	<u>\$ 36,401,722</u>	<u>\$ 2,037,318</u>

December 31, 2018

**Note 7 - Long-term Debt (Continued)**

**General Obligation Bonds and Contracts**

The Township issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Township. County contractual agreements and installment purchase agreements are also general obligations of the Township. General obligations outstanding at December 31, 2018 are as follows:

Purpose	Interest Rates	Maturing	Outstanding
<b>Governmental Activities</b>			
General obligations - 2017 General Obligation Limited Tax Refunding Bonds, amount of original issue \$2,050,000	1.80% to 2.45%	2022	\$ 1,645,000
<b>Business-type Activities</b>			
Downriver Sewage Disposal System Bonds, Estimated Clean Water Program, 2014, amount of issue - \$11,955,000	2.00%	2035	\$ 166,043
State Revolving Fund - Downriver Sewage Disposal System Bonds, amount of issue - \$2,364,903	2.00%	2021	56,340
South Huron Valley Wastewater Control System SRF Expansion Bonds, amount of issue - \$26,307,133	2.25%	2020	931,153
Downriver Sewage Disposal System, 2011 Downriver Treatment Plan Improvement Bond, amount of issue - \$174,346	1.625%	2033	197,670
State Revolving Loan Fund, 2006, amount of issue - \$12,025,000	1.625%	2026	5,709,339
State Revolving Loan Fund, 2016, amount of issue - \$17,708,000	2.50%	2037	285,527
Downriver Sewage Disposal System, 2008 Revenue Bond, amount of issue - \$231,955	1.625%	2029	123,494
Downriver Sewage Disposal System, 2008 Revenue Bond, amount of issue - \$255,646	1.625%	2030	144,257
Downriver Sewage Disposal System, 2008 Revenue Bond, amount of issue - \$96,994	1.625%	2030	47,875
Downriver Sewage Disposal System, 2008 Revenue Bond, amount of issue - \$94,741	1.625%	2029	46,977
State Revolving Loan Fund, 2005, amount of issue - \$77,254	1.625%	2026	36,374
State Revolving Loan Fund, 2007, amount of issue - \$114,251	4.25% to 5.00%	2027	65,269
Drinking Water Revolving Loan Fund, 2009, amount of issue - \$6,645,000	2.50%	2029	4,055,000
South Huron Valley Utility Authority: Project 5386-01 2011, amount of issue - \$485,963	2.50%	2031	357,945
Junior Lien Bond due to County		2023	63,350
Downriver Utility Wastewater Authority, 2018 Revenue Bond, amount of issue - \$999,573	5.00%	2042	999,573
Total business-type activities			<u>\$ 13,286,186</u>

December 31, 2018

**Note 7 - Long-term Debt (Continued)**

Purpose	Interest Rates	Maturing	Outstanding
<b>Component Units</b>			
2015 LDFA Tax Increment Refunding Bonds, Series 2015, amount of original issue - \$12,190,000	3.00% to 5.00%	2031	\$ 12,190,000
2015 Bond Premium			654,025
Tax Increment Bonds - Series 2003, amount of issue - \$6,589,656	5.27% to 5.38%	2032	6,589,656
Tax Increment Bonds - Series 2014, amount of issue - \$2,600,000	2.00% to 4.00%	2032	2,010,000
2014 Bond premium			8,812
Tax Increment Bonds - Series 2012, amount of issue - \$4,900,000	2.00% to 3.75%	2032	3,700,000
Tax Increment Bonds - Series 2018, amount of issue - \$1,970,000	3.00% to 3.63%	2038	1,970,000
2018 Bond Discount			(22,129)
Total component units			<u>\$ 27,100,364</u>

The Township has committed its full faith and credit for all debt outstanding for the Local Development Financing Authority (LDFA). The LDFA has capital appreciation bonds issued in 2003 in the total principal amount of \$6,589,656. As of December 31, 2018, the LDFA had recorded \$9,077,764 in accrued interest.

**Other Long-term Liabilities**

Compensated absences represent the estimated liability to be paid to employees under the Township's vacation policy. Under the Township's policy, employees earn vacation time based on the time of service with the Township.

**Debt Service Requirements to Maturity**

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending December 31	Governmental Activities			Business-type Activities			Component Unit Activities		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 395,000	\$ 36,270	\$ 431,270	\$ 1,504,612	\$ 278,139	\$ 1,782,751	\$ 1,980,000	\$ 760,738	\$ 2,740,738
2020	410,000	28,567	438,567	1,524,418	271,292	1,795,710	2,385,000	661,588	3,046,588
2021	415,000	19,957	434,957	1,082,415	239,587	1,322,002	2,510,000	570,037	3,080,037
2022	425,000	10,413	435,413	1,098,976	217,469	1,316,445	2,710,000	451,162	3,161,162
2023	-	-	-	1,185,434	194,794	1,380,228	1,465,859	1,273,127	2,738,986
2024-2028	-	-	-	5,251,601	615,168	5,866,769	7,739,226	8,947,580	16,686,806
2029-2033	-	-	-	985,767	214,354	1,200,121	7,064,571	9,557,072	16,621,643
2034-2038	-	-	-	322,987	124,781	447,768	605,000	66,956	671,956
2039-2043	-	-	-	329,976	51,060	381,036	-	-	-
Total	<u>\$,645,000</u>	<u>\$ 95,207</u>	<u>\$,740,207</u>	<u>\$13,286,186</u>	<u>\$2,206,644</u>	<u>\$15,492,830</u>	<u>\$26,459,656</u>	<u>\$2,288,260</u>	<u>\$48,747,916</u>

**Note 7 - Long-term Debt (Continued)**

**Revenue Pledged in Connection with Component Unit Debt**

The Downtown Development Authority has pledged a portion of future property tax revenue to repay \$3,700,000 and \$2,010,000 in Downtown Development Authority bonds issued in 2012 and 2014, respectively, to finance various capital improvements. In the current year, an additional bond was issued for \$1,970,000. The bonds are payable solely from the incremental property taxes captured by the Authority and are projected to produce 100 percent of debt service requirements over the life of the bonds. Principal and interest remaining on the bonds total \$10,111,599 payable through 2038. For the current year, principal and interest paid and total property tax captures were \$533,927 and \$1,660,274, respectively.

The Township has pledged a portion of future property tax revenue to repay \$18,779,565 in Local Development Financing Authority bonds issued in 2003 and a portion refunded in 2006, then again refunded in 2015 to finance various capital improvements. The bonds are payable solely from the incremental property taxes captured by the Authority and were originally projected to produce 100 percent of debt service requirements over the lives of the bonds. Current economic conditions are resulting in annual captures being less than annual debt service payments. The Township is secondarily liable for these bonds. Total principal and interest remaining on the debt is \$38,636,318, payable through 2032. For the current year, the principal and interest paid and the total property tax captures were \$1,126,265 and \$689,006, respectively

**Note 8 - Restricted Assets**

At December 31, 2018, restricted assets are composed of the following:

	Business-type Activities	Component Units
Assets held by Wayne County, Michigan	\$ 673,301	\$ -
Cash and cash equivalents	15,609,335	-
Debt service restrictions	-	3,295,525
<b>Total</b>	<b>\$ 16,282,636</b>	<b>\$ 3,295,525</b>

Restricted assets in business-type activities of \$16,282,636 are from net position held at Wayne County, Michigan and property tax collections and are restricted for debt service payments and capital expenditures. Net position has been restricted for this amount. Restricted assets in the Downtown Development Authority are restricted for the purpose of the 2012 Tax Increment Revenue Bonds, the 2014 Tax Increment Revenue Refunding Bonds, and the 2018 Tax Increment Revenue Bonds debt service requirements and unspent proceeds. Net position has been restricted for \$671,477 for debt service.

**Note 9 - 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 employee injuries and medical benefits and participates in the risk pool for claims relating to property loss, torts, and errors and omissions. 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 Risk Management Authority (the "Authority") risk pool program operates as a claims servicing pool for amounts up to member retention limits and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that it uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the Township.

December 31, 2018

**Note 9 - Risk Management (Continued)**

The Township estimates the liability for general liability claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported. These estimates are recorded in the government-wide statements and the Water and Sewer Fund. Changes in the estimated liability for the past two fiscal years were as follows:

	2018	2017
Unpaid claims - Beginning of year	\$ 119,529	\$ 540,347
Claim payments	(119,529)	(540,347)
Unpaid claims - End of year	\$ -	\$ -

**Note 10 - Pension Plan**

***Plan Description***

The Charter Township of Van Buren participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS), which covers township police command, police officers, and dispatch employees. 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, MI 48917.

***Funding Policy***

The obligation to contribute to and maintain the system for these employees was established by negotiation with the Township's competitive bargaining units and arbitration rulings under Michigan Public Act 312 of 1969 and requires a contribution from the employees of 7.89 percent of gross wages for police patrol/dispatch and 12.00 percent of gross wages for the police command. Additionally, the Township contributes 12.00 percent of gross wages for the policy patrol/dispatch and 16.88 percent of gross wages for command.

***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.

Retirement benefits for patrol and dispatch employees are calculated as 2.50 percent of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at age 55 with 15 years of service. Employees are eligible for a reduced retirement at age 50 with 25 years of service. The vesting period is six years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits, but are payable immediately without an actuarial reduction. Death benefits are always the larger of the benefit computed as a contingent survivor beneficiary or 85 percent of accrued retirement allowance benefit. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

**Note 10 - Pension Plan (Continued)**

Retirement benefits for command employees are calculated as 2.50 percent of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at age 55 with 15 years of service. Employees are eligible for a reduced retirement at age 50 with 25 years of service. The vesting period is 10 years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits, but are payable immediately without an actuarial reduction. Death benefits are always the larger of the benefit computed as a contingent survivor beneficiary or 85 percent of accrued retirement allowance benefit. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in retirement allowance of 2 percent for general employees and 3 percent for public safety employees.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the township board, generally after negotiations of these terms with the affected unions. Police and fire employees benefit terms may be subject to binding arbitration in certain circumstances.

**Employees Covered by Benefit Terms**

The following members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	10
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members	50
Total employees covered by the plan	67

**Contributions**

State law requires public employers to make pension contributions in accordance with an actuarial valuation. MERS retains an independent actuary for this purpose. 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, 2017, the average active employee contribution was \$28,414, and the Township's average contribution was \$42,244.

**Net Pension Liability**

The Township has chosen to use the December 31 measurement date as its measurement date for the net pension liability. The December 31, 2018 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2017 measurement date. The December 31, 2017 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

December 31, 2018

**Note 10 - Pension Plan (Continued)**

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
<b>Balance at December 31, 2016</b>	\$ 17,822,858	\$ 13,067,795	\$ 4,755,063
Changes for the year:			
Service cost	546,860	-	546,860
Interest	1,427,164	-	1,427,164
Changes in benefits	(2,976)	-	(2,976)
Differences between expected and actual experience	(218,413)	-	(218,413)
Contributions - Employer	-	485,671	(485,671)
Contributions - Employee	-	326,677	(326,677)
Net investment income	-	1,767,481	(1,767,481)
Benefit payments, including refunds	(513,482)	(513,482)	-
Administrative expenses	-	(27,903)	27,903
Net changes	1,239,153	2,038,444	(799,291)
<b>Balance at December 31, 2017</b>	<u>\$ 19,062,011</u>	<u>\$ 15,106,239</u>	<u>\$ 3,955,772</u>

The plan's fiduciary net position represents 79.2 percent of the total pension liability.

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

For the year ended December 31, 2018, the Township recognized pension expense of \$664,211.

At December 31, 2018, 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
Difference between expected and actual experience	\$ 57,420	\$ (492,526)
Changes in assumptions	382,162	-
Net difference between projected and actual earnings on pension plan investments	-	(325,445)
Employer contributions to the plan subsequent to the measurement date	515,299	-
Total	<u>\$ 954,881</u>	<u>\$ (817,971)</u>

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

Years Ending December 31	Amount
2019	\$ 48,199
2020	13,409
2021	(213,672)
2022	(131,865)
2023	10,379
Thereafter	(104,839)

December 31, 2018

**Note 10 - Pension Plan (Continued)**

**Actuarial Assumptions**

The total pension liability in the December 31, 2017 actuarial valuation was determined using an inflation assumption of 2.50 percent, assumed salary increases of 3.75 percent (with merit increases totaling up to 11 percent), an investment rate of return (net of investment expenses) of 7.75 percent (including inflation), and the RP-2014 mortality tables.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period from January 1, 2009 through December 31, 2013.

**Discount Rate**

The discount rate used to measure the total pension liability was 8 percent. 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.

**Investment Rate of Return**

Best estimates of arithmetic real rates of return as of the December 31, 2017 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	55.50 %	6.65 %
Global fixed income	18.50	1.76
Real assets	13.50	7.72
Diversifying strategies	12.50	5.50

**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 8.00 percent, 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 or 1 percentage point higher than the current rate:

	1 Percent Decrease (7.00%)	Current Discount Rate (8.00%)	1 Percent Increase (9.00%)
Net pension liability of the Township	\$ 6,854,690	\$ 3,955,772	\$ 1,572,290

**Pension Plan Fiduciary Net Position**

Detailed information about the plan’s fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the plan’s fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

December 31, 2018

**Note 11 - Defined Contribution Pension Plan**

The Township provides pension benefits to all of its full-time salaried employees, AFSCME employees, and paid on-call firefighters through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate as of the first day of the next month after employment. As established by union or employee contractual agreements, the Township contributes 12 percent of employees' base earnings toward general governmental employees and fire inspectors and 6 percent of employees' gross earnings toward firefighters. In addition, the general government employees contribute a minimum of 5 percent and the firefighters contribute 3.5 percent of earnings, with the option of contributing up to 15 percent. In accordance with these requirements, the Township contributed approximately \$464,000 during the current year, and employees contributed approximately \$230,000.

**Note 12 - Other Postemployment Benefit Plan**

**Plan Description**

The Township provides retiree healthcare benefits to eligible employees and their spouses. This is a single-employer defined benefit plan administered by the Township. The benefits are provided under collective bargaining agreements.

The financial statements of the OPEB plan are included in these financial statements as an other employee benefit trust fund (a fiduciary fund).

Management of the plan is vested in the pension board, which consists of seven members - three elected by plan members, three appointed by the Township, and the Township treasurer, who serves as an ex officio member.

**Benefits Provided**

The Charter Township of Van Buren OPEB Plan provides medical coverage and life insurance for retirees and medical coverage for their spouses. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. The AFSCME, POLC Patrol/Dispatch, and MAFF union retirees contribute 10 percent of the premium cost.

**Employees Covered by Benefit Terms**

The following members were covered by the benefit terms:

	Charter Township of Van Buren OPEB Plan
	<hr/>
Date of member count	December 31, 2018
Inactive plan members or beneficiaries currently receiving benefits	28
Active plan members	<hr/> 111
Total plan members	<hr/> <hr/> 139

**Contributions**

Retiree healthcare costs are paid by the Township on a "pay-as-you-go" basis. The Township has no legal requirements or obligation to make contributions in advance of when the insurance premiums are due for payment. The township board, however, may elect to pay an additional contribution as a flat dollar amount. Employees are not required to contribute to the plan. In the current year, the Township paid postemployment healthcare premiums of \$365,065, plus it contributed \$525,073 into a prefunded retiree healthcare fund, which is reported in this financial statement as an OPEB Trust Fund.

December 31, 2018

**Note 12 - Other Postemployment Benefit Plan (Continued)**

**Net OPEB Liability**

The Township has chosen to use the December 31 measurement date as its measurement date for the net OPEB liability. The December 31, 2018 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the December 31, 2018 measurement date. The December 31, 2018 measurement date total OPEB liability was determined by an actuarial valuation performed as of that date.

Changes in the net OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
<b>Balance at December 31, 2017</b>	\$ 25,866,502	\$ 2,916,866	\$ 22,949,636
Changes for the year:			
Service cost	604,372	-	604,372
Interest	1,427,456	-	1,427,456
Changes in benefits	(816,799)	-	(816,799)
Differences between expected and actual experience	(2,101,999)	-	(2,101,999)
Changes in assumptions	(901,413)	-	(901,413)
Contributions - Employer	-	889,335	(889,335)
Net investment loss	-	(138,213)	138,213
Benefit payments, including refunds	(365,065)	(365,065)	-
Administrative expenses	-	(32,059)	32,059
Miscellaneous other charges	-	803	(803)
Net changes	(2,153,448)	354,801	(2,508,249)
<b>Balance at December 31, 2018</b>	<u>\$ 23,713,054</u>	<u>\$ 3,271,667</u>	<u>\$ 20,441,387</u>

The plan's fiduciary net position represents 13.8 percent of the total OPEB liability.

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

For the year ended December 31, 2018, the Township recognized OPEB expense of \$655,965.

At December 31, 2018, the Township reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (1,765,679)
Changes in assumptions	-	(757,188)
Net difference between projected and actual earnings on OPEB plan investments	247,986	-
Total	<u>\$ 247,986</u>	<u>\$ (2,522,867)</u>

December 31, 2018

**Note 12 - Other Postemployment Benefit Plan (Continued)**

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

Years Ending December 31	Amount
2019	\$ (418,549)
2020	(418,549)
2021	(418,549)
2022	(418,549)
2023	(480,546)
Thereafter	(120,139)

**Actuarial Assumptions**

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using an inflation assumption of 2.5 percent; assumed salary increases (including inflation) of 3.5 percent; an investment rate of return (net of investment expenses) of 6.54 percent; a healthcare cost trend rate of 8.5 percent for 2018, decreasing to 4.5 percent in year 10; and the PUB-2010 mortality tables. These assumptions were applied to all periods included in the measurement.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.54 percent. 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 OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Investment Rate of Return**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB 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 adding expected inflation. Best estimates of arithmetic real rates of return as of the December 31, 2018 measurement date for each major asset class included in the OPEB plan’s target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Long-term Expected Real Rate of Return
Global equity	8.00 %
Global fixed income	5.50
Real assets	6.20
Diversifying strategies	2.75
Cash	0.50

December 31, 2018

**Note 12 - Other Postemployment Benefit Plan (Continued)**

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

The following presents the net OPEB liability of the Township, calculated using the discount rate of 6.54 percent, as well as what the Township's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percent Decrease (5.54%)	Current Discount Rate (6.54%)	1 Percent Increase (7.54%)
Net OPEB liability of the Charter Township of Van Buren OPEB Plan	\$ 24,594,881	\$ 20,441,387	\$ 17,132,634

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

The following presents the net OPEB liability of the Township, calculated using the healthcare cost trend rate of 8.5 percent, as well as what the Township's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percent Decrease	Current Healthcare Cost Trend Rate	1 Percent Increase
Net OPEB liability of the Charter Township of Van Buren OPEB Plan	\$ 16,857,217	\$ 20,441,387	\$ 24,979,896

***Investment Policy***

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB 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 OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of December 31, 2018:

Asset Class	Target Allocation
Global equity	56.30 %
Global fixed income	30.20
Real assets	2.20
Diversifying strategies	8.10
Cash	3.20

***Rate of Return***

For the year ended December 31, 2018, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was (5.15) percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Note 13 - Joint Ventures**

***South Huron Valley Utility Authority***

The Township is a member of the South Huron Valley Utility Authority (the "Utility Authority"). The Utility Authority is a joint venture of the charter townships of Brownstown, Huron, and Van Buren; the cities of Flat Rock, Gibraltar, and Woodhaven, Michigan; and the Village of South Rockwood, Michigan. The Utility Authority was founded in order to acquire and operate a sewage disposal and wastewater treatment system. During the year, the Township contributed \$1,027,598 toward the operation of the system. In addition, debt payments of \$512,890, including both principal and interest, were made to the Utility Authority. The Township's portion of the debt is recorded in the Township's Water and Sewer Fund. The Township's share of the capital assets and net operating excess is also reflected in the Water and Sewer Fund. Complete financial statements for the Utility Authority can be obtained from the administrative offices at 46425 Tyler Road, Belleville, MI 48111. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future.

***Downriver Sewage Disposal System***

The Township, along with 12 other communities, jointly participates in the Downriver Sewage Disposal System (the "System").

On September 27, 2018, the System transferred from the County of Wayne, Michigan to the Downriver Utility Wastewater Authority (DUWA). DUWA is a consortium formed in 2010 under Public Act 233 of 1955 to acquire and operate the sewer system. The same 12 communities that originally jointly participated in the System are now the members of DUWA and are effectively owners of the System. The transfer price was \$54 million, which was paid at a closing with \$55 million in revenue bonds (Senior Lien bond proceeds) issued by DUWA, plus an obligation for an additional payment of \$3.5 million to be paid in September 2023.

Existing County debt related to the System was handled as follows:

- Judgment levy debt of \$23.2 million remains as an obligation of the County and will continue to be paid directly from the communities to the County.
- 2007D series bonds were refunded and reissued as part of the \$55 million Senior Lien bond issuance.
- The outstanding State Revolving Fund (SRF) debt of \$62 million was exchanged in DUWA's name and has now become a liability of DUWA.

At the time of the system transfer on September 27, 2018, in addition to transferring the treatment plant, distribution system and other capital assets with a net book value of approximately \$190 million, the County also transferred approximately \$40 million of cash. In exchange for these assets, DUWA is obligated for the exchanged SRF debt in the principal amount of approximately \$62 million, the new 2018 Senior Lien debt issuance with a face amount of \$55 million and the \$3.5 million remaining transfer obligation. All DUWA debt is revenue bond debt that will be paid by the communities through rates and charges.

The Township's share of capital assets, restricted assets (for debt service), excess operating assets, and related debt is recorded in the Water and Sewer Fund. During the year, the Township paid \$207,858 for operations of the system and \$230,186 for debt service. The debt service is being paid through the collection of property taxes. Complete financial statements can be obtained from the administrative offices at 25605 Northline Road, Taylor, MI 48180. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future.

**Note 13 - Joint Ventures (Continued)**

***North Huron Valley/Rouge Valley Sewage Disposal System***

The Charter Township of Van Buren is also served by the North Huron Valley/Rouge Valley (NHV/RV) Sewage Disposal System, which provides services to 17 municipal entities, including cities, townships, and counties. The Township's share of capital assets, operating assets, and related debt is recorded in the Water and Sewer Fund. During 2018, the Township paid \$811,678 for sewage disposal, operation and maintenance, and debt in this system. Payment of these charges is funded through the collection of sewer fees to Township residents.

***Detroit Region Aerotropolis Development Corporation***

The Township, along with seven other communities, is a member of the Detroit Region Aerotropolis Development Corporation (DRADC), which encourages economic development around Detroit Metropolitan and Willow Run Airports. The Township contributed \$25,000 to the DRADC during 2018.

**Note 14 - Deferred Inflows/Outflows of Resources**

At the end of the current fiscal year, the various components of deferred inflows of resources are as follows:

	Governmental Funds	Governmental Activities	Business-type Activities	Component Units
Property taxes levied for the next fiscal year	\$ 7,193,991	\$ 7,193,991	\$ -	\$ 1,757,998
Special assessments - Unavailable	57,589	-	-	-
Grant revenue - Unavailable	73,252	-	-	-
Deferred inflows from pension	-	817,971	-	-
Deferred inflows from OPEB	-	1,911,994	536,278	74,595
<b>Total deferred inflows</b>	<b>\$ 7,324,832</b>	<b>\$ 9,923,956</b>	<b>\$ 536,278</b>	<b>\$ 1,832,593</b>

At the end of the current fiscal year, the various components of deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities	Component Units
Deferred outflows related to pension expense	\$ 954,881	\$ -	\$ -
Bond refunding loss being amortized	21,346	-	295,294
Deferred outflows related to OPEB	74,413	154,229	19,344
<b>Total deferred outflows</b>	<b>\$ 1,050,640</b>	<b>\$ 154,229</b>	<b>\$ 314,638</b>

**Note 15 - Nonexchange Financial Guarantee**

In May 2003, the Township guaranteed the 30-year, \$25,789,656 2003 Local Development Financing Authority (LDFA) bonds, a portion of which was refinanced in 2006. The bonds mature annually through April 2032, with semiannual interest payments. In the event that the LDFA is unable to make a payment, the Township will be required to make that payment.

December 31, 2018

**Note 15 - Nonexchange Financial Guarantee (Continued)**

The Visteon Corporation bankruptcy in 2009 resulted in a significant taxable value decline within the LDFA. Subsequent to December 31, 2013, the facts and circumstances are such that the Township will more likely than not be required to pay a portion of the LDFA debt service payments beginning in 2019. The amount of the liability recognized is the best estimate of the discounted present value of the future outflows expected to be incurred as a result of the guarantee. The liability recognized for nonexchange financial guarantees by the Township at December 31, 2018 is as follows:

Beginning of Year	Increases	Decreases	End of Year
\$ 21,620,338	\$ 618,742	\$ -	\$ 22,239,080

**Note 16 - Fund Balance Constraints**

The detail of the various components of fund balance is as follows:

	General Fund Combined	Long-term Debt Fund	Nonmajor Funds	Total
Nonspendable - Prepays	\$ 221,882	\$ -	\$ 818	\$ 222,700
Restricted:				
Law enforcement	-	-	187,629	187,629
911 service	-	-	170,299	170,299
Museum	-	-	47,483	47,483
Total restricted	-	-	405,411	405,411
Assigned:				
Land and municipal facilities (Fire Station #1) - Debt service	1,645,000	-	-	1,645,000
Senior center bequest activities	17,850	-	-	17,850
Future obligations	-	12,475,809	-	12,475,809
French Landing Dam	232,500	-	-	232,500
Computer networking equipment	25,000	-	-	25,000
Sidewalk maintenance	25,000	-	136,054	161,054
Compensated absences	149,567	-	-	149,567
Fire department equipment replacement	327,906	-	-	327,906
Retiree health care	100,000	-	-	100,000
Total assigned	2,522,823	12,475,809	136,054	15,134,686
Unassigned	10,559,257	-	(38,705)	10,520,552
Total fund balance	\$ 13,303,962	\$ 12,475,809	\$ 503,578	\$ 26,283,349

**Note 17 - Change in Accounting Principle**

During the current year, the Township adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. As a result, the government-wide statements now include a liability for the unfunded portion of the Township's retiree healthcare costs. Some of the change in this net OPEB liability will be recognized immediately as part of the OPEB expense measurement, and part will be deferred and recognized over future years. Refer to the other postemployment benefit plan footnote for further details (see Note 12). This change does not impact the General Fund or any other governmental funds.

**December 31, 2018**

**Note 17 - Change in Accounting Principle (Continued)**

As a result of implementing this statement, the beginning net positions of the governmental activities, business-type activities, and component units have been restated as follows:

	Governmental Activities	Business-type Activities/Water and Sewer Fund	Component Units	DDA
Net position - December 31, 2017 - As previously reported	\$ (10,349,668)	\$ 80,483,742	\$ (25,822,396)	\$ 1,276,299
To eliminate the net OPEB obligation (asset) under GASB Statement No. 45	(17,255,949)	(325,073)	110,499	110,499
To record the net OPEB liability	<u>20,427,223</u>	<u>2,175,096</u>	<u>347,316</u>	<u>347,316</u>
Net position - December 31, 2017 - As restated	<u>\$ (13,520,942)</u>	<u>\$ 78,633,719</u>	<u>\$ (26,280,211)</u>	<u>\$ 818,484</u>

The impact on the prior year changes in net position could not be determined.

**Note 18 - Special Item**

During 2018, the Township signed an amendment to the Host Service agreement, which allowed Waste Management to expand its landfill into the Woodlands Golf Course in exchange for an up-front payment of \$8 million and several continuing community grants. The up-front payment was recorded as a special item on both the governmental funds statements and the statement of activities in the current year.

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## Required Supplemental Information

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# Charter Township of Van Buren

## Required Supplemental Information Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2018

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
<b>Revenue</b>				
Property taxes	\$ 825,500	\$ 819,000	\$ 818,676	\$ (324)
Public safety tax revenue	5,790,000	5,760,000	5,787,142	27,142
State-shared revenue and grants	2,513,200	2,807,000	2,795,112	(11,888)
Charges for services	1,425,977	1,568,577	1,698,319	129,742
Fines and forfeitures	1,055,000	1,085,000	1,260,545	175,545
Licenses and permits	675,000	812,100	1,248,629	436,529
Investment income	40,000	150,000	197,344	47,344
Other revenue - Other miscellaneous income	1,072,925	1,085,925	1,029,125	(56,800)
<b>Total revenue</b>	<b>13,397,602</b>	<b>14,087,602</b>	<b>14,834,892</b>	<b>747,290</b>
<b>Expenditures</b>				
Current services:				
General government:				
Township board	321,728	326,842	314,884	11,958
Supervisor	320,950	321,950	304,558	17,392
Accounting	55,000	55,000	52,760	2,240
IT department	536,011	497,787	491,882	5,905
Treasurer	353,238	353,238	350,060	3,178
Assessing	238,658	234,908	226,700	8,208
General office	98,500	107,300	74,748	32,552
Clerk	397,769	398,506	397,839	667
Buildings and grounds	1,241,144	1,552,732	1,512,245	40,487
Attorney	240,000	240,000	249,434	(9,434)
Elections	139,800	182,005	169,267	12,738
Cemetery	24,500	24,500	15,218	9,282
Public safety:				
Police	5,861,450	5,861,450	5,873,540	(12,090)
Fire	1,991,897	2,079,007	1,698,729	380,278
Dispatch	665,436	665,436	625,643	39,793
Ordinance enforcement	291,900	251,500	203,786	47,714
Building inspections and related	809,350	874,850	895,268	(20,418)
Public works - Contracted services	270,500	270,500	260,839	9,661
Recreation and culture:				
Parks and lakes	142,913	119,880	108,285	11,595
Senior citizens	210,687	205,160	191,131	14,029
Cable	190,923	275,523	234,051	41,472
Recreation	479,808	469,526	435,804	33,722
Insurance	862,000	862,000	889,683	(27,683)
<b>Total expenditures</b>	<b>15,744,162</b>	<b>16,229,600</b>	<b>15,576,354</b>	<b>653,246</b>
<b>Excess of Expenditures Over Revenue</b>	<b>(2,346,560)</b>	<b>(2,141,998)</b>	<b>(741,462)</b>	<b>1,400,536</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,800,000	1,800,000	1,800,000	-
Transfers out	(1,500,000)	(1,500,000)	(1,500,000)	-
<b>Total other financing sources</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(2,046,560)</b>	<b>(1,841,998)</b>	<b>(441,462)</b>	<b>1,400,536</b>
<b>Fund Balance - Beginning of year</b>	<b>7,928,582</b>	<b>7,928,582</b>	<b>7,928,582</b>	<b>-</b>
<b>Fund Balance - End of year</b>	<b>\$ 5,882,022</b>	<b>\$ 6,086,584</b>	<b>\$ 7,487,120</b>	<b>\$ 1,400,536</b>

See note to required supplemental information.

## Charter Township of Van Buren

### Required Supplemental Information Schedule of Changes in the Net Pension Liability and Related Ratios

	<b>Last Four Fiscal Years Years Ended December 31</b>			
	2017	2016	2015	2014
<b>Total Pension Liability</b>				
Service cost	\$ 546,860	\$ 536,987	\$ 497,889	\$ 469,564
Interest	1,427,164	1,343,274	1,231,296	1,133,771
Changes in benefit terms	(2,976)	75,757	(96,341)	-
Differences between expected and actual experience	(218,413)	(401,887)	91,872	-
Changes in assumptions	-	-	611,460	-
Benefit payments, including refunds	<u>(513,482)</u>	<u>(507,411)</u>	<u>(471,790)</u>	<u>(398,961)</u>
<b>Net Change in Total Pension Liability</b>	1,239,153	1,046,720	1,864,386	1,204,374
<b>Total Pension Liability - Beginning of year</b>	<u>17,822,858</u>	<u>16,776,138</u>	<u>14,911,752</u>	<u>13,707,378</u>
<b>Total Pension Liability - End of year</b>	<u><b>\$ 19,062,011</b></u>	<u><b>\$ 17,822,858</b></u>	<u><b>\$ 16,776,138</b></u>	<u><b>\$ 14,911,752</b></u>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 485,671	\$ 430,928	\$ 421,629	\$ 399,017
Contributions - Member	326,677	320,935	266,708	230,467
Net investment income (loss)	1,767,481	1,338,647	(178,860)	683,120
Administrative expenses	(27,903)	(26,391)	(25,736)	(25,213)
Benefit payments, including refunds	<u>(513,482)</u>	<u>(507,411)</u>	<u>(471,790)</u>	<u>(398,961)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	2,038,444	1,556,708	11,951	888,430
<b>Plan Fiduciary Net Position - Beginning of year</b>	<u>13,067,795</u>	<u>11,511,087</u>	<u>11,499,136</u>	<u>10,610,706</u>
<b>Plan Fiduciary Net Position - End of year</b>	<u><b>\$ 15,106,239</b></u>	<u><b>\$ 13,067,795</b></u>	<u><b>\$ 11,511,087</b></u>	<u><b>\$ 11,499,136</b></u>
<b>Township's Net Pension Liability - Ending</b>	<u><b>\$ 3,955,772</b></u>	<u><b>\$ 4,755,063</b></u>	<u><b>\$ 5,265,051</b></u>	<u><b>\$ 3,412,616</b></u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	79.25 %	73.32 %	68.62 %	77.11 %
<b>Covered Payroll</b>	\$ 4,582,732	\$ 3,559,367	\$ 3,518,478	\$ 3,242,840
<b>Township's Net Pension Liability as a Percentage of Covered Payroll</b>	86.32 %	133.59 %	149.64 %	105.24 %

# Charter Township of Van Buren

## Required Supplemental Information Schedule of Pension Contributions

### Last Ten Fiscal Years Years Ended December 31

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 515,299	\$ 485,671	\$ 430,928	\$ 421,629	\$ 399,017	\$ 396,365	\$ 386,849	\$ 424,156	\$ 436,380	\$ 453,942
Contributions in relation to the actuarially determined contribution	515,299	485,671	430,928	421,629	399,017	396,365	386,849	424,156	436,380	453,942
<b>Contribution Deficiency</b>	<b>\$ -</b>									
<b>Covered Payroll</b>	<b>\$ 3,864,810</b>	<b>\$ 4,582,732</b>	<b>\$ 3,559,367</b>	<b>\$ 3,518,478</b>	<b>\$ 3,242,840</b>	<b>\$ 3,151,341</b>	<b>\$ 3,402,508</b>	<b>\$ 3,457,420</b>	<b>\$ 3,595,208</b>	<b>\$ 3,832,148</b>
<b>Contributions as a Percentage of Covered Payroll</b>	<b>13.33 %</b>	<b>10.60 %</b>	<b>12.10 %</b>	<b>12.00 %</b>	<b>12.30 %</b>	<b>12.60 %</b>	<b>11.40 %</b>	<b>12.30 %</b>	<b>12.10 %</b>	<b>11.80 %</b>

#### Notes to Schedule of 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 of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	Five-year smoothed
Inflation	2.5 percent
Salary increase	3.75 to 14.75 percent
Investment rate of return	8 percent
Retirement age	Normal - 60 years of age or 55 years of age with 15 years of service
Mortality	RP-2014 mortality tables
Other information	None

**Charter Township of Van Buren**

Required Supplemental Information  
Schedule of Changes in the Net OPEB Liability and Related Ratios

	<b>Last Two Fiscal Years Years Ended December 31</b>	
	2018	2017
<b>Total OPEB Liability</b>		
Service cost	\$ 604,372	\$ 646,037
Interest	1,427,456	1,308,005
Changes in benefit terms	(816,799)	-
Differences between expected and actual experience	(2,101,999)	-
Changes in assumptions	(901,413)	470,002
Benefit payments, including refunds	(365,065)	(353,664)
<b>Net Change in Total OPEB Liability</b>	(2,153,448)	2,070,380
<b>Total OPEB Liability - Beginning of year</b>	25,866,502	23,796,122
<b>Total OPEB Liability - End of year</b>	<b>\$ 23,713,054</b>	<b>\$ 25,866,502</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer	\$ 889,335	\$ 929,253
Net investment (loss) income	(138,213)	346,843
Administrative expenses	(32,059)	-
Benefit payments, including refunds	(365,065)	(353,664)
Other	803	(23,519)
<b>Net Change in Plan Fiduciary Net Position</b>	354,801	898,913
<b>Plan Fiduciary Net Position - Beginning of year</b>	2,916,866	2,017,953
<b>Plan Fiduciary Net Position - End of year</b>	<b>\$ 3,271,667</b>	<b>\$ 2,916,866</b>
<b>Net OPEB Liability - Ending</b>	<b>\$ 20,441,387</b>	<b>\$ 22,949,636</b>
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>	13.80 %	11.28 %

Contributions to the OPEB plan are not based on a measure of pay; therefore, no covered payroll is presented.



**Charter Township of Van Buren**

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**Required Supplemental Information  
Schedule of OPEB Investment Returns**

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**Last Two Fiscal Years  
Years Ended December 31**

	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	(5.15)%	14.10 %

**Budgetary Information**

The annual budgets are prepared by the township supervisor and adopted by the township board; subsequent amendments are approved by the township board. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at December 31, 2018 has not been calculated. During the current year, the budget was amended in a legally permissible manner.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds, with the exception of certain grant revenue being budgeted as an offset to the related expenditures being reimbursed and reimbursement of costs being recorded as revenue instead of an offset to the related expenditures.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the department level.

A reconciliation of the budgetary comparison schedules to the fund-based statement of revenue, expenditures, and changes in fund balances is shown below. This reconciliation illustrates the effects of GASB Statement No. 54 on the General Fund, as funds that were previously considered to be special revenue funds are now included in the General Fund on the fund-based statements.

	<u>Total Revenue</u>	<u>Total Expenditures</u>	<u>Other Financing (Uses) Sources</u>
Amounts per operating statement	\$ 19,926,881	\$ 17,051,840	\$ (4,000,000)
Resources received from other funds reported as a reduction in expenditures	621,225	621,225	-
Less Landfill Fund	<u>(5,713,214)</u>	<u>(2,096,711)</u>	<u>4,300,000</u>
Amounts per budget statement	<u>\$ 14,834,892</u>	<u>\$ 15,576,354</u>	<u>\$ 300,000</u>

The Township did not have significant expenditure budget variances with the exception of the following variance:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Attorney	\$ 240,000	\$ 249,434	\$ (9,434)
Police	5,861,450	5,873,540	(12,090)
Building inspections and related	874,850	895,268	(20,418)
Insurance	862,000	889,683	(27,683)

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## Other Supplemental Information

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**Charter Township of Van Buren**

**Other Supplemental Information  
Combining Balance Sheet  
Nonmajor Governmental Funds**

**December 31, 2018**

	Special Revenue Funds					Capital Project Funds	Total Nonmajor Governmental Funds
	Community Development Block Grant	Drug Forfeiture - Federal	Drug Forfeiture - State	911 Service	Museum	Capital Improvement Fund	
<b>Assets</b>							
Cash and cash equivalents	\$ 16,092	\$ 19,416	\$ 169,104	\$ 143,251	\$ 51,409	\$ 136,054	\$ 535,326
Receivables - Due from other governmental units	72,036	-	-	27,048	-	-	99,084
Prepaid expenses and other assets	-	-	-	-	818	-	818
Total assets	<b>\$ 88,128</b>	<b>\$ 19,416</b>	<b>\$ 169,104</b>	<b>\$ 170,299</b>	<b>\$ 52,227</b>	<b>\$ 136,054</b>	<b>\$ 635,228</b>
<b>Liabilities</b>							
Accounts payable	\$ 28,510	\$ -	\$ 891	\$ -	\$ 2,884	\$ -	\$ 32,285
Due to other funds	21,315	-	-	-	-	-	21,315
Accrued liabilities and other	4,972	-	-	-	1,042	-	6,014
Total liabilities	54,797	-	891	-	3,926	-	59,614
<b>Deferred Inflows of Resources - Unavailable revenue</b>	72,036	-	-	-	-	-	72,036
<b>Fund Balances (Deficit)</b>							
Nonspendable - Prepaids	-	-	-	-	818	-	818
Restricted:							
Law enforcement	-	19,416	168,213	-	-	-	187,629
911 service	-	-	-	170,299	-	-	170,299
Museum	-	-	-	-	47,483	-	47,483
Assigned	-	-	-	-	-	136,054	136,054
Unassigned	(38,705)	-	-	-	-	-	(38,705)
Total fund balances (deficit)	(38,705)	19,416	168,213	170,299	48,301	136,054	503,578
Total liabilities, deferred inflows of resources, and fund balances (deficit)	<b>\$ 88,128</b>	<b>\$ 19,416</b>	<b>\$ 169,104</b>	<b>\$ 170,299</b>	<b>\$ 52,227</b>	<b>\$ 136,054</b>	<b>\$ 635,228</b>

**Charter Township of Van Buren**

**Other Supplemental Information**  
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**

**Year Ended December 31, 2018**

	Special Revenue Funds					Capital Project Funds	Total Nonmajor Governmental Funds
	Community Development Block Grant	Drug Forfeiture - Federal	Drug Forfeiture - State	911 Service	Museum	Capital Improvement Fund	
<b>Revenue</b>							
Intergovernmental:							
Federal grants	\$ 135,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,767
State-shared revenue and grants	-	-	1,253	-	-	-	1,253
Local grants and contributions	-	-	-	-	-	135,000	135,000
Investment income	623	351	2,745	1,019	1,257	1,084	7,079
Other revenue:							
Contributions and donations	-	-	-	-	79,718	-	79,718
Other miscellaneous income	-	-	-	181,520	-	-	181,520
<b>Total revenue</b>	<b>136,390</b>	<b>351</b>	<b>3,998</b>	<b>182,539</b>	<b>80,975</b>	<b>136,084</b>	<b>540,337</b>
<b>Expenditures</b>							
Current services:							
General government	-	-	-	-	-	30	30
Public safety	-	6,006	19,064	165,257	-	-	190,327
Community and economic development	164,525	-	-	-	-	-	164,525
Recreation and culture	-	-	-	-	91,132	-	91,132
<b>Total expenditures</b>	<b>164,525</b>	<b>6,006</b>	<b>19,064</b>	<b>165,257</b>	<b>91,132</b>	<b>30</b>	<b>446,014</b>
<b>Net Change in Fund Balances</b>	<b>(28,135)</b>	<b>(5,655)</b>	<b>(15,066)</b>	<b>17,282</b>	<b>(10,157)</b>	<b>136,054</b>	<b>94,323</b>
<b>Fund Balances (Deficit) - Beginning of year</b>	<b>(10,570)</b>	<b>25,071</b>	<b>183,279</b>	<b>153,017</b>	<b>58,458</b>	<b>-</b>	<b>409,255</b>
<b>Fund Balances (Deficit) - End of year</b>	<b><u>\$(38,705)</u></b>	<b><u>\$ 19,416</u></b>	<b><u>\$ 168,213</u></b>	<b><u>\$ 170,299</u></b>	<b><u>\$ 48,301</u></b>	<b><u>\$ 136,054</u></b>	<b><u>\$ 503,578</u></b>

**CHARTER TOWNSHIP OF VAN BUREN  
WAYNE COUNTY, MICHIGAN  
ORDINANCE 06-04-19 (1)**

AN ORDINANCE TO AMEND THE CHARTER TOWNSHIP OF VAN BUREN ZONING ORDINANCE 05-2-17(2) AS AMENDED, BY AMENDING THE ZONING MAP IN CONNECTION THEREWITH.

**The Charter Township of Van Buren Ordains:**

**SECTION 1. ORDINANCE AMENDMENT.**

The Zoning Map in connection with the Charter Township of Van Buren Zoning Ordinance shall be amended as follows:

**Ordinance No. 06-04-19 (1)**

An ordinance to amend the Charter Township of Van Buren Zoning Ordinance 05-02-17(2), as amended, to amend the zoning map by rezoning parcel V125-83-105-99-0002-000; otherwise known as 13414 Martinsville Road from M-1, Light Industrial to R1-B, Single Family Residential.

This property is located on the west side of Martinsville between Savage Road and Huron River Drive.

**SECTION 2. SEVERABILITY**

In the event any article, section, paragraph, sentence, clause, or word of this ordinance is deemed invalid or unconstitutional by any court of competent jurisdiction, such portion deemed severable and shall not affect the validity of the remaining portions of this ordinance.

**SECTION 3. REPEALER.**

Any and all ordinances or parts of ordinances in conflict herewith are repealed only to the extent necessary to give this ordinance full force and effect.

**SECTION 4. EFFECTIVE DATE.**

The provisions of this Ordinance are hereby ordered to take effect seven (7) days after publication of the notice of adoption in a newspaper of general circulation within the Township. This Ordinance shall be immediately recorded by the Township Clerk in the Township Ordinance Book as soon as it is adopted, which record shall be authenticated by the signatures of the Supervisor and Clerk and shall be published in a newspaper of general circulation in the Township within fifteen (15) days of passage. A copy of this Ordinance may be purchased or inspected at the Clerk's Office, 46425 Tyler Road, Van Buren Township, MI 48111 during normal business hours.

This Ordinance is hereby declared to have been adopted by the Board of Trustees of the Charter Township of Van Buren, County of Wayne, State of Michigan, at a Regular Meeting, called and held on the 18th day of June, 2019

YEAS:

NAYS:

ABSENT:

ABSTAINED:

I hereby approve the foregoing Ordinance,

---

Leon Wright, Clerk

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Kevin McNamara, Supervisor

Adopted: June 18, 2019 (Proposed)  
Published: June 27, 2019 (Proposed)  
Effective: July 05, 2019 (Proposed)