

BLACKMAN CHARTER TOWNSHIP
BOARD MEETING AGENDA
Monday, July 21, 2025
6:00 PM

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. Excuse Trustee Mike Thomas

BRIEF PUBLIC COMMENTS - (two-minute limit)

APPROVAL OF AGENDA

MINUTES APPROVAL

1. Approval of the minutes for the Regular Board Meeting held on Monday, June 16, 2025

PRESENTATIONS – (fifteen-minute limit)

1. Nate Baldermann from Rehmann; 2024 Audit presentation
2. Byron Schroeder, update on Public Safety building

CONSENT AGENDA

1. Approval of payroll for the dates 06/06/25 in the amount of \$196,827.68, for 06/20/25 in the amount of \$196,868.65
2. Approve \$300,000.00 transfer of funds from General Fund to Public Safety Fund for the month of June 2025.
3. Receive Revenue and Expenditure Report for the month of June 2025

SUPERVISOR'S UPDATE

TREASURER'S UPDATE

1. County Treasurer Report
2. Summary of Accounts
3. 2024 Summer Tax Collections Report

CLERK'S UPDATE

1. Jackson County Early Voting Agreement Termination Letter
2. Update on township-wide fee schedule

PUBLIC SAFETY

1. Minutes from Public Safety Committee meeting Monday, June 09, 2025
2. Minutes from Public Safety Committee meeting Monday, July 14, 2025
3. Authorize the Director of Public Safety to replace all 10 tires on Ladder 1 at Bauer Built Tire for \$8,909.88
4. Authorize the Director of Public Safety to hire one additional candidate above the currently budgeted number for Public Safety, provided the candidate successfully completes the hiring process. The department is currently budgeted for 42 positions; this request would approve a 43rd position
5. Authorize the Director of Public Safety to promote Senior Sergeant Rick Gillespie to the rank of Lieutenant, effective immediately

PLANNING COMMISSION

1. Planning Commission Meeting Minutes - Draft from Tuesday, July 15, 2025

ZONING BOARD OF APPEALS

PARKS & RECREATION

TECHNOLOGY COMMITTEE

UTILITIES COMMITTEE

ORDINANCE REVIEW COMMITTEE

1. Ordinance Committee Meeting Minutes - Draft 7/17/2025
2. Cemetery - First Read

NEW BUSINESS

1. Rehmann 2024 Audit Report
2. Approve the 2025 Tax Rate Request.
3. Approve Resolution #18-2025-0721; a Resolution acknowledging no opposition for a RID # 2504-04127, a Conditional License; Transfer Ownership 2025 SDM License with Sunday Sales Permit (PM) Mixed Spirit Drink from MW Woodworth Investments, LLC.; New Sunday Sales Permit (AM); to Runway Party 4122, LLC; located at 4122 W. Michigan Ave., Jackson, MI 49202
4. Approve the increase in per-hour amount for David Warfield (primary general maintenance position) by 6% from \$17.42 to \$18.47. Independent Contractor agreement to be signed; 1099 position
5. Approve adding an additional part time Blackman Charter Township general maintenance position (backup general maintenance position) **to be utilized if primary general maintenance person is not available**. Pay to be \$1 per hour less than primary maintenance position. Independent Contractor agreement to be signed; 1099 position. Admin committee to recommend procedure for filling position.
6. Resolution on "Road Diet" for East Michigan Avenue
7. Resolution on proposed East Michigan Avenue and Ganson Street intersection changes

BILLS

1. Approve payment of bills on the Board Invoice Post Audit Report dated 07/07/25 in the amount of \$231,917.53 and Board Invoice Report dated 07/22/25 in the amount of \$1,185,133.76

EXTENDED PUBLIC COMMENT (three-minute limit)

OPEN DISCUSSION

ADJOURNMENT

Regular Board Meeting
Blackman Charter Township
June 16, 2025

The Blackman Charter Township Board convened at 6:00 p.m. on Monday, June 16, 2025 at the Township Hall, 1990 West Parnall Road, Jackson, Michigan.

Members present: Supervisor Jancek, Clerk Elwell, Treasurer Preston, and Trustees: Ambs, Boulter, and Thomas

Members absent: Pack

Public Attendance:

Ray Snell	Phil Willis
Brian Murphy	Arnold Dolman

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Motion by Supervisor Jancek, supported by Trustee Thomas to excuse the absence of Trustee Pack from the Regular Board Meeting held on Monday, June 16, 2025

Unanimously approved by voice vote

PUBLIC HEARING

Public Hearing on the proposed Application of Midbrook, LLC for Industrial Facilities Exemption Certificate for a new facility will be the subject of this hearing.

Open: 6:03

Public Comments: Phil Willis - Blackman Township has an exemplary reputation. Is looking forward to doing business here and expressed thanks to Arnold Dolman for his assistance with the IFE

Closed: 6:04

BRIEF PUBLIC COMMENTS - (two-minute limit)

1. **Ray Snell, 9th District County Commissioner**
 - a. Happy to see Midbrook doing business in Blackman Township
 - b. Airport restaurant is being sold
 - c. Three new road projects; Clinton Way, Detman Rd., Robinson Rd.
 - d. County software upgrade
 - e. Work on prison; tuckpointing walls, tower
 - f. Digital upgrades; voice recorders, text & phone
 - g. Budget amendments, Expenditures increase
 - h. Plat Book restoration; in six installments

AGENDA APPROVAL

Addition; Planning Commission item 4 Site Plan review.

Motion by Clerk Elwell, supported by Treasurer Preston to approve the Board of Trustee agenda for the Regular Board Meeting held on Monday, June 16, 2025 as amended.

Unanimously approved by voice vote

MINUTES APPROVAL

No changes/corrections.

Motion by Clerk Elwell, supported by Treasurer Preston to approve the Board of Trustee minutes for the Regular Board Meeting held on Monday, May 19, 2025.

Unanimously approved by voice vote

CONSENT AGENDA

1. Approval of payroll for the dates 05/09/25 in the amount of \$166,620.21 and for 05/23/25 in the amount of \$205,184.62
2. Approve \$400,000.00 transfer of funds from General Fund to Public Safety Fund for the month of May 2025
3. Receive Revenue and Expenditure Report for the month of May 2025.

Motioned by Treasurer Preston, supported by Trustee Ambs

Roll Call: Ayes - Elwell, Thomas, Boulter, Ambs, Jancek, Preston

Nays - None

Motion Approved

SUPERVISOR'S UPDATE

1. MDOT; Michigan Avenue from Cooper St. to Bender St., Reconstruction and Operational Improvements
2. Airport Road; road diet, continuous left turn lane.
3. Airport Road; bridge repair
4. Township roads; last roads finishing up this year

TREASURER'S UPDATE

1. Notice to Treasurers from Jackson County Treasurer's Office
2. Financial statements

CLERK'S UPDATE

1. MTA Township Cemetery Management seminar
2. Election Equipment maintenance performed by Election Source
3. Continuing work updating cemetery records

PUBLIC SAFETY

IMPLEMENTATION BLACKMAN- LEONI CADET PROGRAM

Motion by Trustee Ambs, supported by Trustee Thomas to approve the implementation of the Blackman-Leoni Department of Public Safety Cadet Program as presented in the Cadet Program Guide/Outline.

Roll Call: Ayes - Ambs, Thomas, Jancek, Elwell, Preston, Boulter

Nays - None

Motion Approved

PUBLIC SAFETY HIRE (UP TO) TWO CADETS

Motion by Trustee Ambs, supported by Trustee Boulter to authorize the Director of Public Safety to hire (up to) two cadets following the defined hiring process.

Roll Call: Ayes - Jancek, Preston, Thomas, Elwell, Ambs, Boulter

Nays - None

Motion Approved

EMERGENCY VEHICLES PLUS TO REPAIR TOWER 1

Motion by Trustee Ambs, supported by Trustee Thomas to authorize the Director of Public Safety to approve the quote from Emergency Vehicles Plus in the amount of \$41,897.00 and proceed with the repair of Tower 1.

Roll Call: Ayes - Boulter, Preston, Thomas, Jancek, Ambs, Elwell

Nays - None

Motion Approved

PLANNING COMMISSION

CASE #1597: COND. USE

Motion by Treasurer Preston, supported by Supervisor Jancek to approve Case #1597 - Conditional Use Permit: 125KW Roof Mounted Solar at 2100 Springport Rd., Jackson, MI, 49202; Parcel 000-08-21-301-001-16; Zoned: Multifamily Residential (RM-1); Requested by Harvest Energy Solutions, LLC (Brian Murphy)

Roll Call: Ayes - Jancek, Ambs, Boulter, Elwell, Preston, Thomas

Nays - None

Motion Approved

4. Case #102.25 - Site Plan was approved with conditions

ZONING BOARD OF APPEALS

1. Case #1596 - Variance; was tabled for clarification
2. Case #1598 - Variance; was approved as submitted

PARKS & RECREATION

1. Seeking grants
2. Working on park equipment, door locks/latches, picnic tables, and slide

TECHNOLOGY COMMITTEE

-

UTILITIES COMMITTEE

1. First Draft from City attorney for water billing
2. County Farm Rd. lift station pump failure update: erosion in bottom of structure will need repair

ORDINANCE REVIEW COMMITTEE

1. Cemetery ordinance; waiting for report from the Township Cemetery Maintenance seminar participants
2. Parks ordinance; waiting for text comparison reports

NEW BUSINESS

RESOLUTION

#15-2025-0616

RID# RQ-2025-05455 NEW SDM LICENSE

Motion by Clerk Elwell, supported by Trustee Thomas to approve Resolution #15-2025-0616; a Resolution acknowledging no opposition for a RID# RQ-2505-05455, a New SDM License, in conjunction, issued under MCL 436.1533(5)(a), non-transferable; located at 1501 Boardman Rd., Jackson, MI 49202; From: Outback Steakhouse of Florida, LLC

Roll Call: Ayes - Thomas, Ambs, Elwell, Jancek, Boulter, Preston

Nays - None

Motion Approved

RESOLUTION

#16-2025-0616

AMEND 2025 GENERAL FUND & PS BUDGET

Motion by Treasurer Preston, supported by Trustee Thomas to approve Resolution #16-2025-0616; a Resolution to amend the 2025 General Fund & Public Safety Budget

Roll Call: Ayes - Preston, Boulter, Thomas, Ambs, Elwell, Jancek

Nays - None

Motion Approved

RESOLUTION

#17-2025-0616

MIDBROOK, LLC INDL. FCLTY. EXEMPTION CERTIFICATE

Motion by Clerk Elwell, supported by Treasurer Preston to approve Resolution #17-2025-0616; a Resolution to approve the Application of Midbrook, LLC for an Industrial Facilities Exemption Certificate for a new facility

Roll Call: Ayes - Elwell, Preston, Boulter, Thomas, Jancek, Ambs

Nays - None

Motion Approved

AMENDMENT TO BCT DEFINED BENEFIT PLAN TO INCLUDE CADETS

Motion by Trustee Thomas, supported by Trustee Ambs to approve the amendment to Blackman Charter Township's Defined Benefit Plan to include Cadets in Public Safety Division of Plan Eligibility

Roll Call: Ayes - Elwell, Thomas, Boulter, Ambs, Jancek, Preston

Nays - None

Motion Approved

**TABLE PER
HOUR INCREASE
IN PAY**

Motion by Treasurer Preston, supported by Trustee Boulter to table increase in per-hour amount for David Warfield and send to Parks Committee for review.

Roll Call: Ayes - Ambs, Thomas, Jancek, Elwell, Preston, Boulter
Nays - None Motion Approved

**RAY PRINTING
ESTIMATE FOR
2025 SUMMER
TAX BILLS**

Motion by Supervisor Jancek, supported by Treasurer Preston to approve the Ray Printing estimate for 2025 Summer Tax Bills, newsletters, #10 window envelopes, mailing services and postage, priced at \$5,537.00

Roll Call: Ayes - Jancek, Preston, Thomas, Elwell, Ambs, Boulter
Nays - None Motion Approved

**LAMMERS
HEATING & AC
PURCHASE NEW
CARRIER UNIT**

Motion by Clerk Elwell, supported by Trustee Boulter to approve the proposal from Lammers heating & Air Conditioning, Inc., to purchase a New Carrier Package Heating and Cooling Unit as described. All materials, labor, tax and permits included in the total cost of \$35,000.00

Roll Call: Ayes - Boulter, Preston, Thomas, Jancek, Ambs, Elwell
Nays - None Motion Approved

**INDL. FCLTY.
EXEMPTION
LETTER OF
AGREEMENT;
MIDBROOK, LLC**

Motion by Clerk Elwell, supported by Supervisor Jancek to authorize the Supervisor to sign the Industrial Facilities Exemption Certificate - Letter of Agreement; Midbrook, LLC

Roll Call: Ayes - Jancek, Ambs, Boulter, Elwell, Preston, Thomas
Nays - None Motion Approved

BILLS

Motion by Trustee Thomas, supported by Treasurer Preston to approve payment of bills on the Board Invoice Post Audit Report dated 06/05/25 in the amount of \$143,272.40 and Board Invoice Report dated 06/17/25 in the amount of \$482,837.47

Roll Call: Ayes - Thomas, Ambs, Elwell, Jancek, Boulter, Preston
Nays - None Motion Approved

EXTENDED PUBLIC COMMENT (Three-minute limit)

•

OPEN DISCUSSION

•

The Supervisor declared the meeting adjourned at 6:54pm.

David Elwell, Township Clerk

FROM THE COUNTY TREASURER'S OFFICE

Tuesday, July 15, 2025

- Our July 1st, 2025 count of 2025 Forfeitures (2023 taxes) was 1024 parcels total. (July 1st of 2024 the count was 921 for the 2022 taxes in forfeiture).
- Visits to properties with 2023 taxes in forfeiture started on July 1st.
- Auction date reminder: Our 1st tax foreclosure auction of 2025 will be held on Tuesday, August 5th from 10:00am to 7:00pm and will be held online only. For more information visit www.tax-sale.info. The 2nd auction date is Friday, September, 26th and the final auction date is October 31st, 2025.
- If you have questions regarding your 2025 disbursement spreadsheet, please call Melissa. We look forward to your participation and patience as we begin collection this year.
- BOR adjustments will be processed in the order they are received.
- The courtesy notice regarding the Summer Tax bills being sent out will be sent to the 5 local papers for publication. This notice will be printed within the next few weeks, prior to August 14th.



Summary of your accounts

The first page, the Summary of your account pages and the Important Disclosures page constitute a Summary Statement provided by AEIS which includes both brokerage and managed accounts held by AEIS, and other assets held by various Ameriprise affiliated entities responsible for providing underlying account statements. Summary statements that include brokerage may include held away assets; refer to Brokerage Statement pages for details. Each product has detail pages in the statement provided by those entities pursuant to those regulations. Any information in the summary statement is provided for convenience purposes, including assets not held by AEIS or AFS. The underlying product pages are the official record of your account. See Important Disclosures page for responsibilities of each legal entity.

Should you choose to sell your entire portfolio or a holding in an account; the total amount received may not be the same as the ending value noted here due to sales or surrender charges, tax withholding, outstanding loans or other fees that may apply at the time of sale.

Page		Beginning value	Deposits	Withdrawals	Dividends, interest & income	Change in value	Ending value
Trust & business accounts							
BLACKMAN CHARTER TOWNSHIP							
4	AMERIPRISE BROKERAGE ACCOUNT Available cash: \$345.36	\$29,860.88	\$0.00	\$0.00	\$11.72	\$384.60	\$30,257.20
7	AMERIPRISE BROKERAGE ACCOUNT Available cash: \$65,128.14	\$1,666,006.23	\$0.00	-\$800,000.00	\$2,146.91	\$4,205.99	\$872,359.13
12	AMERIPRISE BROKERAGE ACCOUNT	\$216,947.76	\$0.00	\$0.00	\$474.39	\$0.00	\$217,422.15
14	AMERIPRISE BROKERAGE ACCOUNT Available cash: \$100,837.91	\$3,520,501.34	\$0.00	-\$800,000.00	\$6,417.47	\$15,242.26	\$2,742,161.07
21	AMERIPRISE BROKERAGE ACCOUNT Available cash: \$5.96	\$1,554,463.08	\$0.00	-\$700,000.00	\$2,745.15	\$1,298.05	\$858,506.28
Total personal investment accounts		\$6,987,779.29	\$0.00	-\$2,300,000.00	\$11,795.64	\$21,130.90	\$4,720,705.83
Total of all accounts		\$6,987,779.29	\$0.00	-\$2,300,000.00	\$11,795.64	\$21,130.90	\$4,720,705.83

Moved to Mich Class
for higher Interest.

PHH

2025 Summer Tax Collections

07/16/2025
09:08 AM

2025 SETTLEMENT REPORT FOR BLACKMAN CHARTER TOWNSHIP

Page: 1/6
DB: Blackman-25

All Records
SPEC. POPULATION: AD VALOREM+SPECIAL ACTS
REAL & PERSONAL PROPERTY
SUMMER BILLING TYPE(S)
PROMPT FOR INTEREST & TO CHARGE

Taxing Authority	Original Roll	+/- Adjustments	Total to Collect	Taxes Collected	Amount Delinquent	Leased Land Delinquent
(S) COUNTY	3,381,577.24	-20,113.49	3,361,463.75	178,367.74	3,165,015.74	18,080.27
(S) East Jackson OP	618,044.50	-2,322.28	615,722.22	48,731.11	566,213.64	777.47
(S) East Jackson DEBT	358,718.95	-2,023.77	356,695.18	26,537.65	329,749.70	407.83
(S) J.P.S. DEBT-04	89,654.43	-233.88	89,420.55	3,469.84	85,950.71	0.00
(S) J.P.S. DEBT-09	213,709.04	-557.51	213,151.53	8,271.39	204,880.14	0.00
(S) J.P.S. DEBT-18	336,290.31	-877.29	335,413.02	13,015.82	322,397.20	0.00
(S) J.P.S. OP PUBREC	80,311.97	-209.50	80,102.47	3,108.21	76,994.26	0.00
(S) J.P.S. OPER	1,154,308.76	583.44	1,154,892.20	41,962.66	1,112,929.54	0.00
(S) JACKSON COLLEGE	756,043.08	-4,496.95	751,546.13	39,878.73	707,629.27	4,038.13
(S) JACKSON ISD	2,907,986.51	-17,296.56	2,890,689.95	153,387.24	2,721,754.95	15,547.76
(S) JPS DEBT-04	87.13	0.00	87.13	0.00	87.13	0.00
(S) JPS DEBT-09	207.68	0.00	207.68	0.00	207.68	0.00
(S) JPS DEBT-18	326.81	0.00	326.81	0.00	326.81	0.00
(S) JPS OPER PUBREC	78.04	0.00	78.04	0.00	78.04	0.00
(S) JPS OPER	1,880.65	0.00	1,880.65	0.00	1,880.65	0.00
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00	0.00
(S) STATE ED	4,035,851.25	-23,963.25	4,011,888.00	212,508.21	3,777,835.36	21,544.43
(S) WESTERN DEBT	399,275.45	-567.56	398,707.89	10,412.21	379,480.78	8,814.90
(S) WESTERN OPER	767,841.57	0.00	767,841.57	14,382.04	730,792.20	22,667.33
(S) SubTotals	15,102,193.37	-72,078.60	15,030,114.77	754,032.85	14,184,203.80	91,878.12
(S) Admin Fee	150,985.42	-720.58	150,264.84	7,538.13	141,813.44	913.27
(S) Interest					0.00	0.00
(S) Totals	15,253,178.79	-72,799.18	15,180,379.61	761,570.98	14,326,017.24	92,791.39
Grand Totals	15,253,178.79	-72,799.18	15,180,379.61	761,570.98	14,326,017.24	92,791.39

2024 Summer Tax Collections

07/16/2025
09:12 AM

2024 SETTLEMENT REPORT FOR BLACKMAN CHARTER TOWNSHIP

Page: 1/6
DB: Blackman-24

All Records
SPEC. POPULATION: AD VALOREM+SPECIAL ACTS
REAL & PERSONAL PROPERTY
SUMMER BILLING TYPE(S)
PROMPT FOR INTEREST & TO CHARGE

Taxing Authority	Original Roll	+/- Adjustments	Total to Collect	Taxes Collected	Amount Delinquent	Leased Land Delinquent
(S) COUNTY	3,254,201.03	3,211.57	3,257,412.60	3,175,295.47	78,689.08	3,428.05
(S) East Jackson OP	592,559.96	510.72	593,070.68	558,305.74	34,243.61	521.33
(S) East Jackson DEBT	343,045.87	134.32	343,180.19	322,700.59	20,203.52	276.08
(S) J.P.S. DEBT-04	106,674.64	-1,354.06	105,320.58	101,858.24	3,462.34	0.00
(S) J.P.S. DEBT-09	138,792.18	-1,761.70	137,030.48	132,525.56	4,504.92	0.00
(S) J.P.S. DEBT-18	380,444.95	-4,828.92	375,616.03	363,267.13	12,348.90	0.00
(S) J.P.S. OP PUBREC	52,087.23	-661.20	51,426.03	49,735.47	1,690.56	0.00
(S) J.P.S. OPER	1,131,637.31	-20,728.16	1,110,909.15	1,083,896.79	27,012.36	0.00
(S) JACKSON COLLEGE	727,572.81	718.19	728,291.00	709,933.31	17,592.45	765.24
(S) JACKSON ISD	2,796,769.88	2,760.19	2,799,530.07	2,728,956.24	67,627.80	2,946.03
(S) JPS DEBT-04	102.75	0.00	102.75	102.75	0.00	0.00
(S) JPS DEBT-09	133.70	0.00	133.70	133.70	0.00	0.00
(S) JPS DEBT-18	366.48	0.00	366.48	366.48	0.00	0.00
(S) JPS OPER PUBREC	50.18	0.00	50.18	50.18	0.00	0.00
(S) JPS OPER	1,824.11	0.00	1,824.11	1,824.11	0.00	0.00
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00	0.00
(S) STATE ED	3,861,945.84	3,803.59	3,865,749.43	3,769,210.89	92,477.46	4,061.08
(S) WESTERN DEBT	383,576.85	-1,650.97	381,925.88	375,157.44	6,477.66	300.78
(S) WESTERN OPER	738,812.60	-2,121.96	736,690.64	729,451.85	6,465.33	773.46
(S) SubTotals	14,510,598.37	-21,968.39	14,488,629.98	14,102,771.94	372,785.99	13,072.05
(S) Admin Fee	145,068.63	-219.55	144,849.08	140,994.17	3,725.87	129.04
(S) Interest					0.00	0.00
(S) Totals	14,655,667.00	-22,187.94	14,633,479.06	14,243,766.11	376,511.86	13,201.09
Grand Totals	14,655,667.00	-22,187.94	14,633,479.06	14,243,766.11	376,511.86	13,201.09



Jackson County Clerk/Register of Deeds

Cierra L. Sowle

July 16, 2025

Blackman Township Board
1990 W. Parnall Road
Jackson, MI 49201

Blackman Township Board,

The Jackson County Clerk's Office is discontinuing direct management of early voting sites. In accordance with MCL168.720g(12) and as permitted by Sections 17 and 18 of the Jackson County Early Voting Site Agreement ("the Agreement"), Jackson County is withdrawing from the Agreement, effective January 1, 2026. Per Section 17.2 of the Agreement, the final effective day of the Agreement will be December 31, 2025.

Pursuant to the Michigan Election Law, as amended by 2023 PA 81, MCL 168.720a *et seq.*, and as outlined in Section 18.1 of the Agreement, the clerk of each participating municipality must submit a revised early voting plan that outlines the manner in which early voting will be provided. The timeline and requirements can be found in eLearning and in the Michigan Election Law.

The Jackson County Clerk's Office will remain actively involved in early voting and will continue to oversee the many critical functions, such as programming, ballot ordering and printing, training and recruiting election workers, troubleshooting equipment issues, and facilitating state grant requests for all jurisdictions in Jackson County. I look forward to working with each of you on a plan moving forward for Jackson County voters.

Sincerely,

Cierra L. Sowle

Jackson County Clerk / Register of Deeds

Clerk's Office
Jackson Co. Court Bldg.- Court Services
312 S. Jackson St. - 1st Floor
Jackson, MI 49201
Court Services: 517-788-4268

Jury Office
Jackson Co. Court Bldg.
312 S. Jackson St.
Jackson, MI 49201
Phone: 517-788-4384

Election Division & Vital Records
Jackson Co. Tower Bldg.
120 W. Michigan Ave - 12th Floor
Jackson, MI 49201
Elections: 517-768-6759
Vitals: 517-788-4265

Register of Deeds
Jackson Co. Tower Bldg.
120 W. Michigan Ave. - 12th Floor
Jackson, MI 49201
Phone: 517-788-4350



BLACKMAN CHARTER TOWNSHIP

PUBLIC SAFETY COMMITTEE

MEETING MINUTES FOR MONDAY, JUNE 9TH, 2025, COMMITTEE MEETING

DATE: 6/9/2025

TIME: 5:00 PM

CALLED TO ORDER BY: MIKE AMBS (CHAIR)

MEMBERS PRESENT: MIKE AMBS (CHAIR), SCOTT PACK, MIKE THOMAS

MEMBERS ABSENT: NONE

MEETING FACILITATOR & RECORDER: DIRECTOR DARIN MCINTOSH

ADDITIONAL ATTENDEES: NONE

APPROVAL OF MINUTES FROM MAY 12TH COMMITTEE MEETING

- Committee Members reviewed the recorded minutes from the May 12, 2025 meeting. Scott Pack made a motion to accept the minutes. This motion was supported by Mike Thomas

Roll Call: Ayes – 3, Nays – 0, Motion Carried

AGENDA ITEMS

1: Committee members spent time discussing the cadet program, and the detailed program specifics. Scott Pack made a motion to approve and implement the cadet program as presented. This motion was supported by Mike Thomas.

Roll Call: Ayes – 3, Nays – 0, Motion Carried

2: Committee members discussed the hiring process for the cadets. Mike Thomas made a motion to authorize the Director of Public Safety to hire two cadets, based on the conclusion of the current cadet hiring process. This motion was supported by Mike Ambs.

Roll Call: Ayes – 3, Nays – 0, Motion Carried

3: The committee was debriefed on the status of Tower 1, which is in Holland at EV+ after a catastrophic gear box failure. The committee was presented with the quote to replace the gear box by EV+ at a cost of \$41,897.00. Scott Pack made a motion to Authorize the Director of Public Safety to approve the quote to EV+ and proceed with the repair. This motion was supported by Mike Ambs.

Roll Call: Ayes – 3, Nays – 0, Motion Carried

ADDITIONAL TOPICS

The committee was briefed on a various department activity, upcoming maintenance, personnel issues, etc.

MEETING ADJOURNED TIME: 5:51 PM

ADJOURNMENT MOTION BY: MIKE AMBS SUPPORTED BY: SCOTT PACK



BLACKMAN CHARTER TOWNSHIP

PUBLIC SAFETY COMMITTEE

MEETING MINUTES FOR MONDAY, JULY 14TH, 2025, COMMITTEE MEETING

DATE: 7/14/2025

TIME: 5:00 PM

CALLED TO ORDER BY: MIKE AMBS (CHAIR)

MEMBERS PRESENT: MIKE AMBS (CHAIR), SCOTT PACK

MEMBERS ABSENT: MIKE THOMAS

MEETING FACILITATOR & RECORDER: DIRECTOR DARIN MCINTOSH

ADDITIONAL ATTENDEES: NONE

APPROVAL OF MINUTES FROM JUNE 9TH COMMITTEE MEETING

- Committee Members reviewed the recorded minutes from the June 9, 2025 meeting. Mike Ambs made a motion to accept the minutes. This motion was supported by Scott Pack

Roll Call: Ayes – 2, Nays – 0, Motion Carried

AGENDA ITEMS

1: Committee members discussed the current hiring process and advised them that there was likely two candidates that would be good hires. The Public Safety Department currently has 41 personnel; however, is budgeted for 42 personnel. With several of those 41 personnel off on medical leave, military leave, or injury, the Department has been facing significant shift shortages, causing extensive overtime. With upcoming retirements, and short term injury leaves expected to last several more months, increasing manpower would be a necessary step to alleviate overtime costs, while also combating "burn out" among the officers and improving morale. Mike Ambs made a motion to authorize the Director of Public Safety to hire (up to) 2 personnel, providing they pass the hiring process. This would bring the total allotted officers to 43. The motion was supported by Scott Pack.

Roll Call: Ayes – 2, Nays – 0, Motion Carried

2: The committee discussed the promotion of Sergeant Rick Gillespie to Lieutenant. This would effectively change the rank of the Sergeant over Leoni/MCU to Lieutenant. This cost would be incurred by Leoni Township and was approved by the Leoni Township Board of Trustees. Additionally, this rank was defined and adopted into the Blackman Township COAM bargaining unit in the form of a local agreement. Scott Pack made a motion to Authorize the Director of Public Safety to promote Senior Sergeant Rick Gillespie to Lieutenant. This motion was supported by Mike Ambs.

Roll Call: Ayes – 2, Nays – 0, Motion Carried

ADDITIONAL TOPICS

The committee was briefed on various department activity, upcoming maintenance, personnel issues, etc.

MEETING ADJOURNED TIME: 5:45 PM

ADJOURNMENT MOTION BY: MIKE AMBS SUPPORTED BY: SCOTT PACK

1: Authorize the Director of Public Safety to replace all 10 tires on Ladder 1 at Bauer Built Tire for \$8,909.88.

2: Authorize the Director of Public Safety to hire **one additional candidate** above the currently budgeted number for Public Safety, provided the candidate successfully completes the hiring process. The department is currently budgeted for **42 positions**; this request would approve a **43rd position**.

It should be noted that the department is facing **significant shift-level staffing shortages**, leading to increased overtime costs and resulting in officers being **regularly ordered in for overtime**. These staffing shortages are due to various factors, including **personnel injuries, short-term disabilities, pregnancy leave, and military leave**.

This 43rd position is not expected to significantly impact current payroll costs, as the Township is **not currently paying payroll for four officers** who are on short-term disability and/or military leave. With additional retirements anticipated in 2026, this is a necessary step to **reduce overtime expenses, prevent officer burnout, and improve morale**.

3: Authorize the Director of Public Safety to promote **Senior Sergeant Rick Gillespie to the rank of Lieutenant**, effective immediately.

This promotion would elevate the current **Sergeant overseeing Leoni Township and the Major Crimes Unit (MCU)** to the rank of **Lieutenant**. The **associated cost will be incurred by Leoni Township** and has already been approved by the **Leoni Township Board of Trustees**.

Additionally, this rank has been **defined and adopted** into the **Blackman Township COAM bargaining unit** through a local agreement.

****There will then be a short ceremony to celebrate the promotion and the onboarding of 2 new Cadets****



JACKSON 612
1608 COOPER STREET

ESTIMATE #: 213705

PAGE: 1

JACKSON, MI 49202

517/782-9747

CUSTOMER: BLACKMAN TOWNSHIP DPS

1572180 1996 W PARNALL ROAD
JACKSON MI 49201

FAX NUMBER: 5177884688

BUSINESS: 517/788-4223 0

PRIMARY: 517/788-4223 0

SALESMAN: 61802

ESTIMATE DATE: 07/17/25

DUE: 08/15/25

PRODUCT	MECHANIC	QUANTITY	PRICE	F.E.T.	EXTENSION
425/65R225 L XZY-3 WB MI40321		2	840.96		1681.92
315/80R225 L XDN2 GRIP MI04355		8	798.62		6388.96
INSTALLATION TRUCK IT		10			0.00
TIRE MOUNT & DISMOUNT LABOR COMM 6803		10	42.00		420.00
ON & OFF VEHICLE LABOR 6804		10	18.90		189.00
METAL VALVE STEM TRUCK 6809		10	10.00		100.00
DISPOSAL FEE COMMERCIAL TRUCK 6831		10	13.00		130.00

MERCHANDISE: 8170.88

LABOR: 609.00

OTHER: 130.00

ESTIMATE TOTAL: 8909.88

*****THIS IS NOT AN INVOICE*****

*****DO NOT PAY FROM THIS FORM*****

* 2 weeks out if
ordered *

Thank You for your business. Retorque lug nuts after 50-100 miles.

Payments are due and payable by the 15th day of the month. If payment is not received by the 15th day of the month a FINANCE CHARGE of 1 1/2% per month (ANNUAL PERCENTAGE RATE 18%) on the adjusted balance will be added. The adjusted balance is the previous balance less all payments and credits made since last billing date.

CUSTOMER SIGNATURE _____ PRINT _____

www.bauerbuilt.com



BLACKMAN-LEONI

DEPARTMENT OF PUBLIC SAFETY

1996 W. PARNALL RD. JACKSON, MI 49201-8612
PHONE (517) 718-4223 - FAX (517) 718-4614

STEVEN M. STONE
DEPUTY DIRECTOR OF OPERATIONS

DARIN R. MCINTOSH
DIRECTOR OF PUBLIC SAFETY

CHRISTOPHER R. BOULTER
DEPUTY DIRECTOR OF SUPPORT SERVICES

Local Agreement Between The Blackman Command Officer's Association, Blackman Public Safety Officer's Association, and Blackman Charter Township

Adoption of Lieutenant position within the Blackman Command Officer's Association

All Parties agree to the following:

- 1: Adopt and implement the position and rank of Lieutenant within the Department and the Blackman Charter Township Command Officer's Association. The position/rank designation is defined in this agreement and will be adopted into the Collective Bargaining agreement between Blackman Charter Township and the Blackman Charter Township Command Officer's Association and the Blackman Charter Township Police Officer's Association.
- 2: Promote the current MCU Sergeant/Leoni Supervisor to the position/rank of Lieutenant with the agreement that any future Lieutenants will be promoted utilizing a defined promotion process to be established at a later date between Blackman Charter Township and the Blackman Township Command Officer's Association.

Definition and Scope of Lieutenant

Lieutenant is under the direction of the Deputy Director of Operations to have command of and be responsible for activities of a departmental division. This position is a command level position. This position/rank will be a member of the Blackman Charter Township Command Officer's Association. Considerable independent judgement and discretion is used to interpret and carry out departmental policies, procedures, laws, labor agreements and ordinances to meet community law enforcement needs. The person in this position must accept responsibility to support, promote, and comply with the organization's mission, vision and values. This position requires a high level of problem solving ability, and self-initiative. This position also requires thorough knowledge of police and fire administration; the ability to communicate effectively with all segments of the department and community; resourcefulness; good judgement; self-control; and courteousness

Duties

1. Holds a ranking above Sergeant and below Deputy Director. Has direct operational control over departmental division that he/she is assigned to
2. Sets work expectations for, conducts performance appraisals of, subordinates at the direction of the Director of Public Safety or their designee.
3. Meets the public in person or by phone.
4. Represents the department on committees and at meetings.

5. Acts as an on-scene commander for police incidents or special events where they are the highest ranking command officer.
6. Prepares and/or monitors budget for respective division.
7. Reviews disciplinary matters; makes recommendations for and/or issues discipline to subordinates outside of their collective bargaining agreement.
8. Conducts and prepares internal investigation reports when assigned.
9. As a command team member, advises the Director of Public Safety and/or Deputy Director(s) of Public Safety in matters of policy, personnel, budget, planning or other issues.
10. Monitors division's work for quality and compliance with policies, procedures, etc.
11. Operates various criminal justice computers.
12. Writes and composes policy drafts, discipline recommendations, training bulletins, internal memorandums, and external communication at the direction of the Director of Public Safety or their Designee.
13. Serves on various planning committees when instructed
14. Drives a vehicle.
15. Cooperates with various criminal justice agencies and pertinent Township personnel in matters of mutual interest.
16. Carries a Department-issued cell phone at all times.
17. Works various hours, as Department needs dictate.
18. Conducts research related to Departmental operations and makes recommendations for changes and/or implementation.
19. Serves as Director of Public Safety in the absence of the Director and Deputy Director(s).
20. **Serves** in any command level capacity, fulfilling any command level duty assigned by the Director of Public Safety.

The above statements describe the general nature and level of work being performed by people assigned this classification. Such statements are descriptive and explanatory but not restrictive. They are not to be construed as an exhaustive list of all job duties performed by persons so classified. The listing of particular examples of duties does not preclude the assignment of other tasks or related kind or character or of lesser skills.

Minimum Qualifications and/or Requirements:

1. Certified by Michigan Commission on Law Enforcement Standards
2. Five (5) years of service with Blackman-Leoni Department of Public Safety and holding the rank of Sergeant and having satisfactorily served at least one (1) year as Sergeant.

Desirable Qualifications:

Thorough knowledge of and experience with: modern police administration; the investigation and prevention of crime; the apprehension of criminals; pertinent laws and ordinances and of the rules and regulations of the Police Department; police organization and administrative procedures; arrest procedures and police investigative procedures; able to plan, organize, assign, supervise and inspect the work of subordinates; ability to work with the general public; skill in the use of firearms; candidate should display resourcefulness; reliability; good judgment; industry; initiative; tact; neatness; courteousness; emotional maturity; and maintain him/herself in good physical condition.

Physical Aspects of the Position:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to stand, walk, sit, use hands and fingers, talk and hear, fire various firearms, and drive a car. Specific vision abilities required by this job include color vision, close vision, including small print peripheral vision, depth perception, and the ability to adjust focus. While performing the duties of this job, the employee usually works indoors, but is occasionally required to be outdoors in a variety of weather conditions throughout the jurisdiction. The noise level is usually quiet or moderate, but sometimes loud.

Wages:

Lieutenants' compensation will be 7% above the wage scale of a Sergeant. At the time of this agreement, the Lieutenants' wages will be \$99,675.36 annually (\$47.92/hour), 7% Above the current Sergeant wage of \$93,154.54 annually (\$44.79/hour). This wage will remain in effect throughout the remainder of the current contract period (March 31st, 2026).

Overtime:

This information details the procedural process for filling overtime with a Lieutenant. This does not supersede the labor agreement. Any disputes arising from these procedures will be handled in accordance with the labor agreement and the appropriate sections of the agreement.

1. All shift level overtime assignments being compensated by Blackman-Leoni Department of Public Safety will be filled utilizing the overtime list as described in the labor agreement. Should the overtime not be voluntarily taken after offering it to everyone on the overtime list, a Lieutenant would be able to take the overtime. In the event that more than one Lieutenant wants the overtime, the Lieutenant with the most seniority at their current rank would be awarded the overtime.

2. Lieutenants(s) overtime hours will be counted on the overtime/callback list to determine their order on the overtime/callback list; however, for all shift level overtime, Lieutenants will be offered the overtime last.

3. All non-shift patrol overtime, special event overtime, or overtime being compensated by an outside source will be filled utilizing the overtime/callback list. When filling these overtime assignments, a Lieutenant shall be offered the overtime based on their credited overtime hours and position on the callback list.

Ordering overtime:

1: A Lieutenant cannot be ordered to fill any overtime without direct approval of the Director of Public Safety. If approved by the Director of Public Safety, the Lieutenant must be directly ordered by the Director of Public Safety or a Deputy Director.

Agreed to and signed by:

COAM

By:



Date:

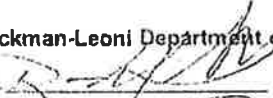
7/8/25

Title:

DETECTIVE SERGEANT

Blackman-Leoni Department of Public Safety

By:



Date:

7/8/25

Title:

Director of Public Safety

COAM Business Representative

By:



Date:

7/9/2025

Title:

Business Agent

MINUTES
BLACKMAN CHARTER TOWNSHIP
PLANNING COMMISSION
1990 W. PARNALL RD.
Tuesday July 15, 2025
6:00PM

The Blackman Charter Township Planning Commission Convened at 6:00pm on Tuesday, July 15, 2025 at the Blackman Township Office.

Members Present: Grabert, Preston, Schroeder, Frohm
Members Absent: Decker

Sign-in list of names present: In file

AGENDA CHANGE:

-None

MINUTES APPROVAL: June 06, 2025

Motion by: **Preston**, supported by: **Schroeder** to approve Minutes for Planning Commission meeting held 06/06/2025 as amended.

Roll Call: Ayes 4, Nays 0. Motion Carried.

CASE #103.25 – SITE PLAN

Site Plan – Phase 3 Withington Apartments 4 Units

Address:

Parcel #000-08-20-476-001-02, 000-08-20-476-001-03, 000-08-20-476-001-04

Zoning: Urban Residential (RM-1)

Requested by: Nathan Waggoner (Waggoner Cash)

Presented by: **Nathan Waggoner (Waggoner Cash)**

-Expansion of existing apartment complex

Public Comment (approve): None

Public Comment (disapprove): None

Planning Commission Discussion: Schroeder discussed ingress/egress easement for use of driveway property.

Motion by: **Schroeder** Seconded by **Preston** approval of Case #103.25 with conditions as follows: Jackson County Drain Commissioner approval letter, Ingress/Egress easement for use of drive property (000-08-20-476-001-03), Include Parcel 000-08-20-476-001-03 as part of site plan approval and Changes submitted to Zoning Administrator for review.

Roll Calls: Ayes 4, Nays 0. Motions carried.

OTHER MATTERS REVIEWED:

Zoning Ordinance Update:

-None

Master Plan Update:

-None

PUBLIC COMMENT: None

TRUSTEE REPORT: None

ZBA REPORT: Previous ZBA meeting happenings

OPEN DISCUSSION:

-Discussion about property located on West Michigan Ave if site plan would be required. Decision was made that site plan would be required.

-Discussion about residential property being in other use group then residence and when residential use is no longer able to be used once abandoned. Decision was made that owner needed to provide evidence of use/renovations to keep Residential use as is.

ADJOURNMENT: Motion by: **Grabert**, supported by: **Schroeder**, adjourned at 7:09 pm

Minutes prepared by: Byron Schroeder, Secretary

Minutes Approved:

Byron P. Schroeder, Secretary



BLACKMAN CHARTER TOWNSHIP

1990 W. Parnall Road • Jackson, Michigan 49201-8612 • Phone (517) 788-4345 • Fax (517) 788-4689

Ordinance Committee Meeting DRAFT for 7/17/25/2025

Members attending: Michelle Boulter, Shelly Sercombe, Phil Preston

Absent: Rachel Johnson, Mike Thomas

Attending: Clerk Elwell, Deputy Clerk Janet Hayward

1. Cemetery Ordinance was reviewed.

Committee agreed to send to the Board for first Read.

2. Parks Ordinance.

Michelle has provided additional wording that has not been evaluated for incorporation that may benefit by referencing to the Police ordinance and may simplify the document. This will be reviewed and brought back to the Parks and Ordinance Committee.

Reported by Phil Preston.

Next meeting in August, TBD.

H:\ORDINANCE\Meeting minutes\2025\5-17-2025 OC Draft Minutes.docx

Chapter 57
CEMETERIES

§ 57-1.	Title.	§ 57-10.	Repurchase of lots or burial spaces.
§ 57-2.	Definitions.	§ 57-11.	Records.
§ 57-3.	Sale of burial spaces.	§ 57-12.	Vault.
§ 57-4.	Purchase price and transfer fees.	§ 57-13.	Cemetery hours.
§ 57-5.	Grave opening and closing charges.	§ 57-14.	Cemetery sexton.
§ 57-6.	Markers and memorials; urns.	§ 57-15.	General rules.
§ 57-7.	Interment regulations.	§ 57-16.	Violations and penalties.
§ 57-8.	Ground maintenance.	§ 57-17.	Severability.
§ 57-9.	Forfeiture of vacant cemetery lots or burial spaces.	§ 57-18.	Effective Date; Conflicts.

[HISTORY: Adopted by the Township Board of the Charter Township of Blackman 9-28-2015.¹ Amendments noted where applicable.]

§ 57-1. Title.

This chapter shall be known and cited as the "Blackman Charter Township Cemetery Ordinance."

§ 57-2. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

BOARD – Refers to the Blackman Charter Township Board

BURIAL SPACE — Pursuant to MCLA § 128.11, a lot or portion thereof in any cemetery designed and intended for the interment of human bodies or of a human body.

Lot: Five contiguous burial spaces. Plot: A single burial space.

BURIAL URN – Container made to hold cremated ashes and designed to be buried or placed in a Columbarium.

CEMETERY LOT CERTIFICATE – Original certificate, issued by the Clerk's Office, when a lot or plot is purchased, showing a right of burial.

COLUMBARIUM – An above-ground structure consisting of vaults/recesses for urns or cremains containers.

CREMAINS BURIAL - Burial of cremains in a designated burial space.

FULL BURIAL – Burial of a casket in a vault.

INSTALLED CONTAINER - A container installed by the Sexton that may hold multiple cremains.

INTERMENT — The disposition of the remains of a deceased person by burial.

MARKER — A memorial of granite or marble flush with the ground.

MONUMENT — A tombstone, memorial, memorial urn or bench urn of granite or marble which shall extend above the surface of the ground.

OWNER — Any person owning or possessing the privileges or right of interment in any burial space.

RESIDENT — A person whose primary mailing address is within the Township.

§ 57-3. Sale of burial spaces.

- A. Hereafter, burial spaces shall be sold only to residents or taxpayers of the Township for the purpose of the burial of such purchaser or his or her heirs at law, or next of kin, **and those assigned at the time of purchase**. No sale shall be made to funeral directors or others than as heretofore set forth. The Township Clerk, however, is hereby granted the authority to vary the aforesaid restriction on sales where the purchaser discloses sufficient personal reason in the opinion of the Clerk for burial within the Township through previous residence or property ownership in the Township or relationship to persons interred therein.
- B. All such sales ~~shall be made on a form approved by the Township Board, which~~ grants a right of burial only, and does not convey any other title to the lot **plot** or burial space sold. ~~Such~~ **All** forms shall be executed by the Township Clerk or Clerk's designee.

- C. The Clerk is hereby authorized to design and modify forms from time to time, as necessary for proper administration of cemetery affairs and record keeping.

~~D.~~

~~Burial rights may only be transferred to those persons eligible to be original purchasers of cemetery lots or burial spaces within the Township and may be affected only by endorsement of an assignment of such burial permit upon the original burial permit form issued by the Township Clerk, approved by said Clerk, and entered upon the official records of said Clerk. Upon such assignment, approval and record, said Clerk shall issue a new burial permit to the assignee and shall cancel and terminate upon such records the original permit thus assigned.~~

- D. The sale of burial spaces shall be limited to a maximum of one (1) Lot; containing five (5) Plots per owner. Burial plots shall be assigned, by name, at the time of purchase.
- E. The original owner may sign a re-purchase agreement of burial spaces with the Township; all other resales are prohibited.

§ 57-4. Purchase price and transfer fees.

- A. The cost of each burial space shall be at a cost to be determined from time to time by resolution of the Township Board, payable to the Township.
- B. ~~The cost of any transfer of any burial space~~ **right** ~~from an original purchaser to a qualified assignee shall be at a cost to be determined from time to time by resolution of the Township Board, payable to the Township. Transfers among immediate family are exempt from this fee. The definition of "family," for the purposes of this chapter, shall mean spouses and children only.~~
Burial rights may only be transferred or reassigned by the original purchaser to an eligible relative at the discretion of the clerk. All such allowed transfers and/or re-assignments shall be documented with the Clerk's office.
- C. The charges shall be paid to the Township Treasurer and shall be deposited in the appropriate fund .

§ 57-5. Grave opening and closing charges.

- A. The opening and closing of any burial space, prior to and following a burial therein, and including the interment of ashes, shall be at a cost to be determined from time to time by resolution of the Township Board, payable to the Township.
- B. An additional fee will be charged for winter burials taking place between November 1 and April 1, as determined by resolution of the Township Board,.
- C. No burial spaces shall be opened and closed except under the direction and control of the Township Clerk or ~~whomever they assign~~ **designee**. This provision shall not apply to proceedings for the removal or re-interment of bodies and remains, which matters are under the supervision of the local health department.
- D. After interment, no changes in the location of a grave will be made except at the expense of the owner. This charge will be set by resolution.

§ 57-6. Markers, monuments, benches and memorials; urns.

- A. All markers, monuments, benches and memorials must be of stone or other equally durable composition.
- B. All markers, monuments, benches and memorials must be located upon a suitable foundation as determined by the Clerk to maintain the same in an upright position.
- C. Only one marker, monument or memorial shall be permitted per burial space, unless otherwise authorized in writing by the Clerk.
- D. The foundation upon which any monument, marker or memorial must be placed, shall be constructed by the Township, or under the direction of the Clerk, at a cost to be determined from time to time by resolution of the Township Board, payable to the Township. This charge shall be immediately payable with the grave opening charge and may not be deferred.
- ~~E. Urns of any kind above ground are prohibited. Standalone urns, of any kind, above ground, are prohibited. above ground. Urns within headstones, monuments or benches, designed to accommodate urns cremains, are allowed. Placement of urns within headstones, monuments or benches shall be under the direction of the Clerk, with paperwork and fees as established by the Board. Headstones, monuments and benches must be placed on foundations, as otherwise described and regulated herein~~
- F. The Township shall have the right, but not obligation, to bury, restore or repair, at its sole option, any broken or irreparable marker, monument or memorial on existing grave sites if persons or family show no sign to repair such. If buried, the marker shall be placed flush with the ground with the engraving showing if possible. The Township Clerk will record such action. The Clerk shall notify family of pending action 10 days before such action takes place by regular mail to the last known address on record.
- G. Urns for interment in the ground must be of impermeable design (granite, stone, marble, etc), or shall otherwise be placed in a vault designed for an urn.

§ 57-7. Interment regulations.

- A. In addition to the provisions of this chapter, all interments and removals shall be subject to all laws, rules, regulations, ordinances and orders of the Township and any other governmental agency having jurisdiction. No interments, whether cremains or full burials, shall occur without the approval of the Clerk, paperwork, and payment of fees.
- B. Only one (1) full burial shall be buried in a cemetery plot, except for a parent and infant child or two (2) children buried at the same time when approved by the Township Clerk or designee. The Township Clerk or designee may also allow one (1) full burial plus up to four (4) cremation burials (if regular burial is first to occur) or up to four (4) cremations per plot with first cremation buried closest to headstone.
- C. The Clerk shall be given not less than 36 hours' prior notice shall be given in advance of any time of any burial/funeral to allow for the opening of the burial space. When an interment is to be made in a plot, the location of such interment shall be designated by the plot owner. Should the plot owner fail or neglect to make such designation, the Township Clerk reserves the right to designate the location of the interment.
- D. The appropriate permit for the burial space involved, together with appropriate identification of the person to be buried therein, where necessary, shall be presented to the Township Clerk or Sexton prior to interment. Where such permit has been lost or destroyed, the Township Clerk shall be

satisfied, from his or her records, that the person to be buried in the burial space is an authorized and appropriate one before any interment is commenced or completed.

- E. All graves shall be located in an orderly and neat appearing manner within the confines of the burial space involved. Unless otherwise allowed in writing by the Clerk, burials are to be with the burial facing East, with the headstone on the West end of the plot, with the main inscription faced West (readable looking East)
- F. Any interments on a plot must have written authorization from the original owner or owners of record.
- G. Interment of cremains in a **headstone**, monument or bench are allowed, when approved by the Clerk, and provided the monument or bench is properly designed for such interment. Such interments will follow the same procedure and permits/paperwork as a regular burial or ground interment. Such **headstones**, monuments or benches shall only be placed on a foundation, and aligned/placed on a plot in line with all other headstones. Interment of cremains in a bench, headstone or monument shall only **be occur** with the Sexton or Clerk designee present, and with appropriate paperwork filed with the clerk's office.
- H. **Interment of multiple cremains in an installed container are allowed on a burial plot, when approved by the Clerk. Such interments will follow the same procedure and permits/paperwork as a regular burial or ground interment. A marker or monument shall be placed on a foundation, and aligned/placed on a plot in line with all other headstones. The container shall be installed by the Sexton at a cost to be determined by the Township Board. Interment of cremains in an installed container shall only occur with the Sexton or Clerk designee present, and with appropriate paperwork filed with the clerk's office.**

~~Multiple cremains in a plot. Forms need to be changed to allow it, with specificity.~~

~~On a plot, in the ground, 1 full and up to 4 separate cremains, with full burial first.~~

~~Up to whatever additional cremains fit within a monument, headstone or bench, designed to hold urns, placed upon a standard footing.~~

~~On a plot in an installed container (pipe), up to as many as can be interned. Same restrictions for who can be interned as has been in our ordinance.~~

~~Schedule 40 or 80 pipe, with removeable cap, bottom capped. Bottom below frost line. Centered on a plot. Surrounded by poured concrete or foam crete. Inside flush to ground access box, with lock. Sexton or Clerk's Office representative present for interment. Small fee for interment (to Township, pass through to Sexton). Paperwork (and small fee) to document who is interned in our Cemetery. Standard foundation with some marker to denote who is interred on the plot.~~

§ 57-8. Ground maintenance.

- A. No grading, leveling, terracing or excavating upon burial space shall be allowed without the written permission of the Township Clerk.
- B. No flowers, shrubs, trees or vegetation of any type shall be planted without the written approval of the Township Clerk. The Township Clerk shall cause to be removed any of the foregoing items planted without such approval.
- C. The Township Clerk reserves the right to remove or trim any tree, plant or shrub located within the cemetery in the interest of maintaining proper appearance and the use of the cemetery even if previously approved.

- D. Mounds which hinder the free use of a lawn mower or other gardening apparatus are prohibited.
- E. The Township Clerk shall have the right and authority to remove and dispose of any and all growth, emblems, displays, containers, ~~items or fences~~ that, through decay, deterioration, damage or otherwise, become unsightly, a source of litter or a maintenance problem. Recent burials will be given latitude, as determined by the Clerk.
- F. Surfaces other than earth or sod are prohibited. This includes, but is not limited to, concrete, stones or curbing. Excluded are concrete or other surfaces installed or approved under the authority of the Clerk.
- G. Glass containers and other breakable containers are prohibited.
- H. Shepherd hooks must be placed directly to the side of the foundation so as not to interfere with lawn mowing.
- I. Solar lights may be allowed at the discretion of the Township Clerk.
- J. Grave blankets traditionally put on plots during the winter months, especially the Christmas season, may be placed by relatives of the deceased. It should be understood that such blankets have a tendency of killing the grass located under the blankets and poisoning the soil. The Township shall not be responsible for the reseeded or resodding of grass over plots where the grass has died due to the placing of the blanket.

§ 57-9. Forfeiture of vacant cemetery lots or burial spaces.

Cemetery lots or burial spaces remaining vacant ~~60~~ 40 years from the date of their sale shall automatically revert to the Township upon occurrence of the following events:

- A. Notice shall be sent by the Township Clerk by first-class mail to the last known address of the last owner of record informing him of the expiration of the sixty-year period and that all rights with respect to said lots or spaces will be forfeited if he or she does not affirmatively indicate in writing to the Township Clerk within 60 calendar days from the date of mailing of the notice his desire to retain said burial rights.
- B. No written response to said notice indicating a desire to retain the cemetery lots or burial plots in question is received by the Township Clerk from the last owner of record of said lots or plots, or their heirs or legal representative, within 60 days from the date of mailing of said notice.

§ 57-10. Repurchase of lots or plots.

The Township may repurchase any cemetery lots or plots from the owner for 100% of the original price paid the Township upon written request of said owner or their legal heirs or representatives. Proof of ownership acceptable to the Clerk shall be required.

§ 57-11. Records.

- A. The Township Clerk shall maintain records concerning all burials, issuance of burial permits, and any perpetual care fund, separate and apart from any other records of the Township, and the same shall be open to public inspection at all reasonable business hours.
- B. It shall be the duty of each lot or plot owner to notify the Township of any change in his or her mailing address and/or phone number. Notice sent to a lot owner at the last address on file in the office of the Township Clerk shall be considered sufficient and proper legal notification.

§ 57-12. Vault.

All burials, except for the remains of a cremation in an acceptable container, shall be within a standard concrete vault installed or constructed in each burial space before interment.

§ 57-13. Cemetery hours.

- A. The cemetery shall be open to the general public from dawn to dusk each day.
- B. No person shall be permitted in the Township cemeteries at any time other than the foregoing hours, except upon permission of the Township Board or the Township Clerk.

§ 57-14. Cemetery sexton.

The Township Board authorizes the Township Clerk to appoint a cemetery sexton. The sexton shall only be paid from fees collected by the Township for the services rendered by the sexton. These fees shall be set by Board resolution.

§ 57-15. General rules.

- A. Maximum speed limit shall be five miles per hour.
- B. Funeral cars have the right of way over all other traffic.
- C. Vehicles shall refrain from driving or parking on the grass.
- D. Bicycles, motorcycles, snowmobiles or any other vehicles not having business in the cemetery are prohibited.
- E. Dogs are permitted in the cemetery only when on a leash if visiting a burial site, or if the dog is a service animal accompanying a person with sight impairment or other disability. All other pets or domestic animals are prohibited without written consent of the Township Clerk.
- F. No person shall obstruct any drive, walk or alley, or in any way injure, deface or destroy any grave, vault, tombstone, monument, flower, tree, shrub or other thing in, or belonging to, any public burial grounds in said Township. No person shall remove anything from any place in said cemetery without permission from the Township Sexton or the written consent of the Township Clerk.
- G. No person shall discharge any firearms or explosives in said cemetery except regular salutes at military funerals, or police/public safety officers in the line of duty.
- H. No person shall make any loud noise or be guilty of any unseemly or disorderly conduct in any such cemetery.
- I. There shall be no possession or consumption of any alcoholic beverage.
- J. Cremations or ashes of a deceased person shall not be scattered or dispersed.
- K. All work in cemeteries shall be performed by the designated sexton, Clerk, or those authorized by the Clerk, including foundations.
- L. No person, except the sexton or Clerk, shall dig, excavate or bury cremains in any cemetery. Any person determined to have self-buried cremains shall be in violation of this ordinance and shall be

responsible for payment of the fees established for interment and any other related costs.

- M. Any person determined to have self-buried cremains, on the wrong plot or burial space, shall be responsible for payment of such fees as determined by the Clerk to locate said cremains and moved to the proper plot.
- N. All burials, including cremains, are to be by and under the direction of the sexton, under authority and supervision of the Clerk's Office. Persons determined to have conducted a cremains burial, outside the requirements of this ordinance, shall be in violation of this ordinance. Such an action shall cause the full fees to be paid as outlined in the established fee schedule. When any such burials, outside the requirements of this ordinance, shall require work by the sexton or Clerk's office to correct records or move cremains, any such expenses shall be due.
- O. Authority given to or vested in the Clerk may be delegated by the Clerk to their Deputy, Sexton, or the Clerk's designee.
- P. Vaults SHALL be required for burial urns made of wood, ceramic, metal, glass, or other material susceptible to degradation, as determined by the Clerk. Burial urns made of marble, onyx, granite, stone or other material resistant to degradation, as determined by the Clerk shall NOT require a burial vault.
- Q. **DISPUTES BETWEEN OWNERS OF LOTS OR PLOTS:** When there is a dispute between listed owners of lots or plots as to ownership or right of burial of other persons on a plot, such disputes shall be resolved by the other owners of record agreeing, in writing, to such resolution, or by order of a court of competent jurisdiction. Any disputes resolved amongst the parties shall be documented on forms or instruments to the satisfaction of the Clerk and shall be retained with the original record of such lots and/or plots.
- R. The Clerk shall have authority to declare a cemetery closed to further sales of lots or plots and/or restricting to cremains interment only.
- S. The Blackman Charter Township Board may decide to purchase and place a Columbarium for the above-ground interment of cremains in one or more of the Township owned cemeteries. Related fees will be established by the Board, as with all other fees.
- T. **CEMETERY RESPONSIBILITY OF MANAGEMENT.** Management and oversight of all cemeteries owned by Blackman Charter Township shall be the responsibility of the Clerk.

The cemeteries owned by Blackman Charter Township are: 1) Fifield Cemetery, 3585 Lansing Avenue, 2) Bond Cemetery, 3504 Van Horn Road, 3) Poor Farm Cemetery, 3690 County Farm Road.

§ 57-16. Violations and penalties.

~~Any person, firm or corporation who violates any of the provisions of this chapter shall be guilty of a misdemeanor and shall be subject to a fine of up to \$100 and/or imprisonment for up to 90 days in jail as may be determined by a court of competent jurisdiction. Each day that a violation continues to exist shall constitute a separate offense. Any criminal prosecutions hereunder shall not prevent civil proceedings for abatement and termination of the activity complained of.~~

A violation of this Ordinance (or of any rule or regulation adopted pursuant to this Ordinance) constitutes a municipal civil infraction. Any person who violates, disobeys, omits, neglects or refuses to comply with any provision of this Ordinance, or any permit or approval issued hereunder, or any amendment thereof, or any person who knowingly or intentionally aids or abets another person in violation of this Ordinance, shall be in violation of this Ordinance and shall be responsible for a civil infraction. The civil fine for a

municipal civil infraction shall be not less than one hundred dollars (\$100) for the first offense and not less than two hundred dollars (\$200) for subsequent offenses, in the discretion of the court, in addition to all other costs, damages, expenses and remedies provided by law. For purposes of this section, "subsequent offense" means a violation of the provisions of this Ordinance committed by the same person within twelve (12) months of a previous violation of the same provision of this Ordinance or similar provision of this Ordinance for which said person admitted responsibility or was adjudged to be responsible. Each day during which any violation continues shall be deemed a separate offense.

§ 57-17. Severability

The provisions of this Ordinance are hereby declared to be severable and should any provision, section or part thereof be declared to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall only affect the particular provision, section or part thereof involved in such decision and shall not affect or invalidate the remainder of this Ordinance, which shall continue in full force and effect.

§ 57-18. Effective Date; Conflicts

This Ordinance shall become effective thirty (30) days after a copy of this Ordinance (or summary thereof) appears in the newspaper. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

The above Ordinance was offered for adoption by Township Board Member _____ and was seconded by Township Board Member _____, the vote being as follows:

YEAS:

NAYS:

ABSENT/ABSTAIN:

ORDINANCE DECLARED ADOPTED

CERTIFICATION

I hereby declare that the above is a true copy of an ordinance adopted by the Blackman Charter Township Board at a Regular meeting held on _____, _____, 20__ at the _____ Township Hall, pursuant to the required statutory procedures.

Dated: _____, 20__

Respectfully submitted,

By _____, _____ Township Clerk

Chapter 57
CEMETERIES

§ 57-1.	Title.	§ 57-10.	Repurchase of lots or burial spaces.
§ 57-2.	Definitions.	§ 57-11.	Records.
§ 57-3.	Sale of burial spaces.	§ 57-12.	Vault.
§ 57-4.	Purchase price and transfer fees.	§ 57-13.	Cemetery hours.
§ 57-5.	Grave opening and closing charges.	§ 57-14.	Cemetery sexton.
§ 57-6.	Markers and memorials; urns.	§ 57-15.	General rules.
§ 57-7.	Interment regulations.	§ 57-16.	Violations and penalties.
§ 57-8.	Ground maintenance.	§ 57-17.	Severability.
§ 57-9.	Forfeiture of vacant cemetery lots or burial spaces.	§ 57-18.	Effective Date; Conflicts.

[HISTORY: Adopted by the Township Board of the Charter Township of Blackman 9-28-2015.¹ Amendments noted where applicable.]

§ 57-1. Title.

This chapter shall be known and cited as the "Blackman Charter Township Cemetery Ordinance."

§ 57-2. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

BOARD – Refers to the Blackman Charter Township Board

BURIAL SPACE — Pursuant to MCLA § 128.11, a lot or portion thereof in any cemetery designed and intended for the interment of human bodies or of a human body.

Lot: Five contiguous burial spaces. **Plot:** A single burial space.

BURIAL URN – Container made to hold cremated ashes and designed to be buried or placed in a Columbarium.

CEMETERY LOT CERTIFICATE – Original certificate, issued by the Clerk's Office, when a lot or plot is purchased, showing a right of burial.

COLUMBARIUM – An above-ground structure consisting of vaults/recesses for urns or cremains containers.

CREMAINS BURIAL - Burial of cremains in a designated burial space.

FULL BURIAL – Burial of a casket in a vault.

INSTALLED CONTAINER - A container installed by the Sexton that may hold multiple cremains.

INTERMENT — The disposition of the remains of a deceased person by burial.

MARKER — A memorial of granite or marble flush with the ground.

MONUMENT — A tombstone, memorial, memorial urn or bench urn of granite or marble which shall extend above the surface of the ground.

OWNER — Any person owning or possessing the privileges or right of interment in any burial space.

RESIDENT — A person whose primary mailing address is within the Township.

§ 57-3. Sale of burial spaces.

- A. Hereafter, burial spaces shall be sold only to residents or taxpayers of the Township for the purpose of the burial of such purchaser or his or her heirs at law, or next of kin, and those assigned at the time of purchase. No sale shall be made to funeral directors or others than as heretofore set forth. The Township Clerk, however, is hereby granted the authority to vary the aforesaid restriction on sales where the purchaser discloses sufficient personal reason in the opinion of the Clerk for burial within the Township through previous residence or property ownership in the Township or relationship to persons interred therein.
- B. All such sales grant a right of burial only, and do not convey any other title to the plot or burial space sold. All forms shall be executed by the Township Clerk or Clerk's designee.

- C. The Clerk is hereby authorized to design and modify forms from time to time, as necessary for proper administration of cemetery affairs and record keeping.
- D. The sale of burial spaces shall be limited to a maximum of one (1) Lot; containing five (5) Plots per owner. Burial plots shall be assigned, by name, at the time of purchase.
- E. The original owner may sign a re-purchase agreement of burial spaces with the Township; all other resales are prohibited.

§ 57-4. Purchase price and transfer fees.

- A. The cost of each burial space shall be at a cost to be determined from time to time by resolution of the Township Board, payable to the Township.
- B. Burial rights may only be transferred or reassigned by the original purchaser to an eligible relative at the discretion of the clerk. All such allowed transfers and/or re-assignments shall be documented with the Clerk's office.
- C. The charges shall be paid to the Township Treasurer and shall be deposited in the appropriate fund .

§ 57-5. Grave opening and closing charges.

- A. The opening and closing of any burial space, prior to and following a burial therein, and including the interment of ashes, shall be at a cost to be determined from time to time by resolution of the Township Board, payable to the Township.
- B. An additional fee will be charged for winter burials taking place between November 1 and April 1, as determined by resolution of the Township Board,.
- C. No burial spaces shall be opened and closed except under the direction and control of the Township Clerk or designee. This provision shall not apply to proceedings for the removal or re-interment of bodies and remains, which matters are under the supervision of the local health department.
- D. After interment, no changes in the location of a grave will be made except at the expense of the owner. This charge will be set by resolution.

§ 57-6. Markers, monuments, benches and memorials; urns.

- A. All markers, monuments, benches and memorials must be of stone or other equally durable composition.
- B. All markers, monuments, benches and memorials must be located upon a suitable foundation as determined by the Clerk to maintain the same in an upright position.
- C. Only one marker, monument or memorial shall be permitted per burial space, unless otherwise authorized in writing by the Clerk.
- D. The foundation upon which any monument, marker or memorial must be placed, shall be constructed by the Township, or under the direction of the Clerk, at a cost to be determined from time to time by resolution of the Township Board, payable to the Township. This charge shall be immediately payable with the grave opening charge and may not be deferred.

- E. Standalone urns, of any kind, above ground, are prohibited. Urns within headstones, monuments or benches, designed to accommodate cremains, are allowed.
- F. The Township shall have the right, but not obligation, to bury, restore or repair, at its sole option, any broken or irreparable marker, monument or memorial on existing grave sites if persons or family show no sign to repair such. If buried, the marker shall be placed flush with the ground with the engraving showing if possible. The Township Clerk will record such action. The Clerk shall notify family of pending action 10 days before such action takes place by regular mail to the last known address on record.
- G. Urns for interment in the ground must be of impermeable design (granite, stone, marble, etc.) or otherwise be placed in a vault designed for an urn.

§ 57-7. Interment regulations.

- A. In addition to the provisions of this chapter, all interments and removals shall be subject to all laws, rules, regulations, ordinances and orders of the Township and any other governmental agency having jurisdiction. No interments, whether cremains or full burials, shall occur without the approval of the Clerk, paperwork, and payment of fees.
- B. Only one (1) full burial shall be buried in a cemetery plot, except for a parent and infant child or two (2) children buried at the same time when approved by the Township Clerk or designee. The Township Clerk or designee may also allow one (1) full burial plus up to four (4) cremation burials (if regular burial is first to occur) or up to four (4) cremations per plot with first cremation buried closest to headstone.
- C. The Clerk shall be given not less than 36 hours' prior notice in advance of any burial/funeral to allow for the opening of the burial space. When an interment is to be made in a plot, the location of such interment shall be designated by the plot owner. Should the plot owner fail or neglect to make such designation, the Clerk reserves the right to designate the location of the interment.
- D. The appropriate permit for the burial space involved, together with appropriate identification of the person to be buried therein, where necessary, shall be presented to the Township Clerk or Sexton prior to interment. Where such permit has been lost or destroyed, the Township Clerk shall be satisfied, from his or her records, that the person to be buried in the burial space is an authorized and appropriate one before any interment is commenced or completed.
- E. All graves shall be located in an orderly and neat appearing manner within the confines of the burial space involved. Unless otherwise allowed in writing by the Clerk, burials are to be with the burial facing East, with the headstone on the West end of the plot, with the main inscription faced West (readable looking East)
- F. Any interments on a plot must have written authorization from the original owner or owners of record.
- G. Interment of cremains in a headstone, monument or bench are allowed, when approved by the Clerk, and provided the monument or bench is properly designed for such interment. Such interments will follow the same procedure and permits/paperwork as a regular burial or ground interment. Such headstones, monuments or benches shall only be placed on a foundation, and aligned/placed on a plot in line with all other headstones. Interment of cremains in a bench, headstone or monument shall only occur with the Sexton or Clerk designee present, and with appropriate paperwork filed with the clerk's office.

- H. Interment of multiple cremains in an installed container are allowed on a burial plot, when approved by the Clerk. Such interments will follow the same procedure and permits/paperwork as a regular burial or ground interment. A marker or monument shall be placed on a foundation, and aligned/placed on a plot in line with all other headstones. The container shall be installed by the Sexton at a cost to be determined by the Township Board. Interment of cremains in an installed container shall only occur with the Sexton or Clerk designee present, and with appropriate paperwork filed with the clerk's office.

§ 57-8. Ground maintenance.

- A. No grading, leveling, terracing or excavating upon burial space shall be allowed without the written permission of the Township Clerk.
- B. No flowers, shrubs, trees or vegetation of any type shall be planted without the written approval of the Township Clerk. The Township Clerk shall cause to be removed any of the foregoing items planted without such approval.
- C. The Township Clerk reserves the right to remove or trim any tree, plant or shrub located within the cemetery in the interest of maintaining proper appearance and the use of the cemetery even if previously approved.
- D. Mounds which hinder the free use of a lawn mower or other gardening apparatus are prohibited.
- E. The Township Clerk shall have the right and authority to remove and dispose of any and all growth, emblems, displays, containers, items or fences that, through decay, deterioration, damage or otherwise, become unsightly, a source of litter or a maintenance problem. Recent burials will be given latitude, as determined by the Clerk.
- F. Surfaces other than earth or sod are prohibited. This includes, but is not limited to, concrete, stones or curbing. Excluded are concrete or other surfaces installed or approved under the authority of the Clerk.
- G. Glass containers and other breakable containers are prohibited.
- H. Shepherd hooks must be placed directly to the side of the foundation so as not to interfere with lawn mowing.
- I. Solar lights may be allowed at the discretion of the Township Clerk.
- J. Grave blankets traditionally put on plots during the winter months, especially the Christmas season, may be placed by relatives of the deceased. It should be understood that such blankets have a tendency of killing the grass located under the blankets and poisoning the soil. The Township shall not be responsible for the reseeding or resodding of grass over plots where the grass has died due to the placing of the blanket.

§ 57-9. Forfeiture of vacant cemetery lots or burial spaces.

Cemetery lots or burial spaces remaining vacant 40 years from the date of their sale shall automatically revert to the Township upon occurrence of the following events:

- A. Notice shall be sent by the Township Clerk by first-class mail to the last known address of the last owner of record informing him of the expiration of the sixty-year period and that all rights with respect to said lots or spaces will be forfeited if he or she does not affirmatively indicate in writing to the Township Clerk within 60 calendar days from the date of mailing of the notice his desire to retain said burial rights.

- B. No written response to said notice indicating a desire to retain the cemetery lots or burial plots in question is received by the Township Clerk from the last owner of record of said lots or plots, or their heirs or legal representative, within 60 days from the date of mailing of said notice.

§ 57-10. Repurchase of lots or plots.

The Township may repurchase any cemetery lots or plots from the owner for 100% of the original price paid the Township upon written request of said owner or their legal heirs or representatives. Proof of ownership acceptable to the Clerk shall be required.

§ 57-11. Records.

- A. The Township Clerk shall maintain records concerning all burials, issuance of burial permits, and any perpetual care fund, separate and apart from any other records of the Township, and the same shall be open to public inspection at all reasonable business hours.
- B. It shall be the duty of each lot or plot owner to notify the Township of any change in his or her mailing address and/or phone number. Notice sent to a lot owner at the last address on file in the office of the Township Clerk shall be considered sufficient and proper legal notification.

§ 57-12. Vault.

All burials, except for the remains of a cremation in an acceptable container, shall be within a standard concrete vault installed or constructed in each burial space before interment.

§ 57-13. Cemetery hours.

- A. The cemetery shall be open to the general public from dawn to dusk each day.
- B. No person shall be permitted in the Township cemeteries at any time other than the foregoing hours, except upon permission of the Township Board or the Township Clerk.

§ 57-14. Cemetery sexton.

The Township Board authorizes the Township Clerk to appoint a cemetery sexton. The sexton shall only be paid from fees collected by the Township for the services rendered by the sexton. These fees shall be set by Board resolution.

§ 57-15. General rules.

- A. Maximum speed limit shall be five miles per hour.
- B. Funeral cars have the right of way over all other traffic.
- C. Vehicles shall refrain from driving or parking on the grass.
- D. Bicycles, motorcycles, snowmobiles or any other vehicles not having business in the cemetery are prohibited.
- E. Dogs are permitted in the cemetery only when on a leash if visiting a burial site, or if the dog is a service animal accompanying a person with sight impairment or other disability. All other pets or domestic animals are prohibited without written consent of the Township Clerk.
- F. No person shall obstruct any drive, walk or alley, or in any way injure, deface or destroy any

grave, vault, tombstone, monument, flower, tree, shrub or other thing in, or belonging to, any public burial grounds in said Township. No person shall remove anything from any place in said cemetery without permission from the Township Sexton or the written consent of the Township Clerk.

- G. No person shall discharge any firearms or explosives in said cemetery except regular salutes at military funerals, or police/public safety officers in the line of duty.
- H. No person shall make any loud noise or be guilty of any unseemly or disorderly conduct in any such cemetery.
- I. There shall be no possession or consumption of any alcoholic beverage.
- J. Cremations or ashes of a deceased person shall not be scattered or dispersed.
- K. All work in cemeteries shall be performed by the designated sexton, Clerk, or those authorized by the Clerk, including foundations.
- L. No person, except the sexton or Clerk, shall dig, excavate or bury cremains in any cemetery. Any person determined to have self-buried cremains shall be in violation of this ordinance and shall be responsible for payment of the fees established for interment and any other related costs.
- M. Any person determined to have self-buried cremains, on the wrong plot or burial space, shall be responsible for payment of such fees as determined by the Clerk to locate said cremains and moved to the proper plot.
- N. All burials, including cremains, are to be by and under the direction of the sexton, under authority and supervision of the Clerk's Office. Persons determined to have conducted a cremains burial, outside the requirements of this ordinance, shall be in violation of this ordinance. Such an action shall cause the full fees to be paid as outlined in the established fee schedule. When any such burials, outside the requirements of this ordinance, shall require work by the sexton or Clerk's office to correct records or move cremains, any such expenses shall be due.
- O. Authority given to or vested in the Clerk may be delegated by the Clerk to their Deputy, Sexton, or the Clerk's designee.
- P. Vaults SHALL be required for burial urns made of wood, ceramic, metal, glass, or other material susceptible to degradation, as determined by the Clerk. Burial urns made of marble, onyx, granite, stone or other material resistant to degradation, as determined by the Clerk shall NOT require a burial vault.
- Q. **DISPUTES BETWEEN OWNERS OF LOTS OR PLOTS:** When there is a dispute between listed owners of lots or plots as to ownership or right of burial of other persons on a plot, such disputes shall be resolved by the other owners of record agreeing, in writing, to such resolution, or by order of a court of competent jurisdiction. Any disputes resolved amongst the parties shall be documented on forms or instruments to the satisfaction of the Clerk and shall be retained with the original record of such lots and/or plots.
- R. The Clerk shall have authority to declare a cemetery closed to further sales of lots or plots and/or restricting to cremains interment only.
- S. The Blackman Charter Township Board may decide to purchase and place a Columbarium for the above-ground interment of cremains in one or more of the Township owned cemeteries. Related fees will be established by the Board, as with all other fees.

- T. **CEMETERY RESPONSIBILITY OF MANAGEMENT.** Management and oversight of all cemeteries owned by Blackman Charter Township shall be the responsibility of the Clerk.

The cemeteries owned by Blackman Charter Township are: 1) Fifield Cemetery, 3585 Lansing Avenue, 2) Bond Cemetery, 3504 Van Horn Road, 3) Poor Farm Cemetery, 3690 County Farm Road.

§ 57-16. Violations and penalties.

A violation of this Ordinance (or of any rule or regulation adopted pursuant to this Ordinance) constitutes a municipal civil infraction. Any person who violates, disobeys, omits, neglects or refuses to comply with any provision of this Ordinance, or any permit or approval issued hereunder, or any amendment thereof, or any person who knowingly or intentionally aids or abets another person in violation of this Ordinance, shall be in violation of this Ordinance and shall be responsible for a civil infraction. The civil fine for a municipal civil infraction shall be not less than one hundred dollars (\$100) for the first offense and not less than two hundred dollars (\$200) for subsequent offenses, in the discretion of the court, in addition to all other costs, damages, expenses and remedies provided by law. For purposes of this section, "subsequent offense" means a violation of the provisions of this Ordinance committed by the same person within twelve (12) months of a previous violation of the same provision of this Ordinance or similar provision of this Ordinance for which said person admitted responsibility or was adjudged to be responsible. Each day during which any violation continues shall be deemed a separate offense.

§ 57-17. Severability

The provisions of this Ordinance are hereby declared to be severable and should any provision, section or part thereof be declared to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall only affect the particular provision, section or part thereof involved in such decision and shall not affect or invalidate the remainder of this Ordinance, which shall continue in full force and effect.

§ 57-18. Effective Date; Conflicts

This Ordinance shall become effective thirty (30) days after a copy of this Ordinance (or summary thereof) appears in the newspaper. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

The above Ordinance was offered for adoption by Township Board Member _____ and was seconded by Township Board Member _____, the vote being as follows:

YEAS:

NAYS:

ABSENT/ABSTAIN:

ORDINANCE DECLARED ADOPTED

CERTIFICATION

I hereby declare that the above is a true copy of an ordinance adopted by the Blackman Charter Township Board at a Regular meeting held on _____, _____, 20____ at the _____ Township Hall, pursuant to the required statutory procedures.

Dated: _____, 20____

Respectfully submitted,

By _____, _____ Township Clerk

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

June 20, 2025

Board of Trustees
Blackman Charter Township
Jackson County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of ***Blackman Charter Township, Michigan*** (the "Township") as of and for the year ended December 31, 2024, and have issued our report thereon dated June 20, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 2, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Township solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also 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 for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated June 20, 2025. In addition, we noted a certain other matter which is included in Attachment A to this letter.



Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on March 11, 2025.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Township's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Township is included in Note 1 to the financial statements.

The Township changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, *Compensated Absences*.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- The assumptions used in the actuarial valuations of the pension and other postemployment benefits plans are based on historical trends and industry standards.

In addition, the financial statements include a net pension liability and other related amounts, which are dependent on estimates made by the plan. These estimates are based on historical trends and industry standards but are not within the control of management.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

The schedule of adjustments passed is included with management's written representations in Attachment C to this letter, and summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Township's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment C to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Township, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Township's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of **Blackman Charter Township, Michigan** and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lehmann Lohman LLC". The signature is written in a cursive, flowing style.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

■ Attachment A - Comments and Recommendations

For the December 31, 2024 Audit

During our audit, we became aware of a certain other matter that is an opportunity for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comment and recommendation regarding this matter. Our consideration of the Township's internal control over financial reporting is described in our report, dated June 20, 2025, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated June 20, 2025, on the financial statements of ***Blackman Charter Township, Michigan***.

Capital Assets

During our audit, we noted that the Township's accounting records for capital asset are maintained within Microsoft Excel. While this is a common solution for smaller organizations, spreadsheets are prone to manual calculation error which could result in future reporting deficiencies. We strongly recommend that the Township convert to a computerized system designed to maintain the historical record of asset costs. As noted in the Government Finance Officer's Association (GFOA) manual on Accounting for Capital Assets: A Guide for State and Local Governments, "A sound capital asset management system is essential to ensure that all of the necessary data is collected and kept current for.... control, compliance, maintenance, replacement, insurance, cost recovery, rate setting, and financial reporting". A capital asset management system can also eliminate a significant amount of manual record-keeping duties, improve operational efficiency, and provide more accurate information regarding existing assets. Specifically, we noted that some values for accumulated depreciation were not properly reflected in the file maintained by the Township. This incorrect accumulated depreciation resulted in inconsequential errors in the calculation of net book value; however, future errors arising from similar issues could result in larger errors. As such, we recommend the Township consider the cost vs. benefit of replacing their existing manual recordkeeping system with a software package designed specifically for capital asset management.

■ ■ ■ ■ ■

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

■ Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the December 31, 2024 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Township in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Township. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 102 ■ Certain Risk Disclosures

Effective 06/15/2025 (your FY 2025)

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

GASB 103 ■ Financial Reporting Model Improvements

Effective 06/15/2026 (your FY 2026)

This standard establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following: a. management’s discussion and analysis (MD&A), b. unusual or infrequent items, c. presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, d. information about major component units in basic financial statements, e. budgetary comparison information, and f. financial trends information in the statistical section.

GASB 104 ■ Disclosure of Certain Capital Assets

Effective 06/15/2026 (your FY 2026)

This standard requires certain types of capital assets to be disclosed separately in the capital assets note disclosures, requires certain intangible assets to be disclosed separately by major class, and requires additional disclosures for capital assets held for sale.

■ ■ ■ ■ ■

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Attachment C – Management Representations

For the December 31, 2024 Audit

The following pages contain the written representations that we requested from management.



BLACKMAN CHARTER TOWNSHIP

1990 W. Parnall Road, Jackson, MI 49201-8612 ~ Phone (517) 788-4345 ~ FAX (517) 788-4689

June 20, 2025

Rehmann Robson
675 Robinson Road
Jackson, MI 49203

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Blackman Charter Township, Michigan** (the "Township"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the general fund and the major special revenue fund of the Township in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 20, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 2, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, proposing standard, adjusting or conversion journal entries, assistance with maintaining/updating a GASB 68 template for pension, assistance with

maintaining/updating a GASB 75 template for OPEB, and assistance with IRS payroll and benefit filings, we have performed the following:

- a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
 8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
 9. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 10. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
 11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 12. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 14. All funds and activities are properly classified.
 15. All funds that meet the quantitative GASB criteria for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 16. All components of net position and fund balance classifications have been properly reported.

17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
24. We are responsible for the fair presentation of the Township's net pension liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the Township's participation in the plan and have reviewed the information provided by MERS for inclusion in the Township's financial statements.
25. There were no omissions from the participants' data provided to the single-employer OPEB Plan's actuary for the purpose of determining the actuarial present value of the Plan's benefit obligations and the other actuarially determined amounts in the financial statements.
26. The single-employer OPEB Plan's administrator agrees with the actuarial methods and assumptions and methods used by the actuary for funding purposes and for determining the Plan's benefit obligations and has no knowledge or belief that such methods or assumptions are inappropriate in the circumstances. We did not give any, nor cause any, instructions to be given to the Plan's actuary with respect to the values of amounts derived, and we are not aware of any matters that have impacted the independence or objectivity of the Plan's actuary.
27. The following have been properly recorded and disclosed in the financial statements:
 - a. The actuarial methods or assumptions used in calculating amounts recorded or disclosures in the financial statements.
 - b. Changes in the single-employer OPEB Plan's provisions between the actuarial valuation date and the date of this letter.
28. All required filings of the single-employer OPEB Plan's documents with the appropriate agencies have been made.
29. The single-employer OPEB Plan (and the trust established by the Plan) is qualified under the appropriate section of the internal revenue code and we intend to continue as a qualified plan (and trust). The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.
30. The single-employer OPEB Plan has complied with the Department of Labor's regulations concerning the timely remittance of participants' contributions to trusts containing assets of the Plan.
31. The single-employer OPEB Plan's management has obtained and reviewed the relevant service auditor's SOC-1 reports and management is performing the applicable user control.

Information Provided

32. We have provided you with:

- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit; and
- c. Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.

33. All transactions have been recorded in the accounting records and are reflected in the financial statements.

34. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

35. We have *no knowledge of any* fraud or suspected fraud that affects the Township and involves:

- a. Management;
- b. Employees who have significant roles in internal control; or
- c. Others where the fraud could have a material effect on the financial statements.

36. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.

37. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

38. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

39. We have a process to track the status of audit findings and recommendations.

40. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

41. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

42. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.

43. We have disclosed to you the identity of the Township's related parties and all the related party relationships and transactions of which we are aware.

44. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

45. The Township has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

46. We have disclosed to you all guarantees, whether written or oral, under which the Township is contingently liable.
47. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
48. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
49. The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
50. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
51. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

52. With respect to the supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

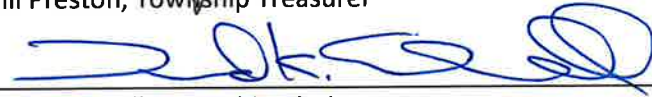
Required Supplementary Information

53. With respect to the required supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.

- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.



Phil Preston, Township Treasurer



David K. Ewell, Township Clerk

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Schedule of Adjustments Passed (SOAP)

For the December 31, 2024 Audit

In accordance with generally accepted auditing standards, we have prepared the following schedule of proposed audit adjustments, which we believe are immaterial both individually and in the aggregate. We are providing this schedule to both management and those charged with governance to receive their assurance that they agree that the amounts listed below are not material to the financial statements, either individually or in the aggregate, and do not need to be recorded.

	Effect of Passed Adjustment - Over(Under)Statement				
	Assets	Liabilities	Beginning Equity	Revenues	Expenses/ Expenditures
Street lighting fund					
Special assessment unavailable revenue recorded at amount of total assessment not at amount of outstanding collection	\$ -	\$ -	\$ (21,681)	\$ 21,681	\$ -
Governmental activities					
Cumulative effect of items noted above	\$ -	\$ -	\$ (21,681)	\$ 21,681	\$ -
Unrecorded lease asset/liability	(11,645)	(11,645)	-	-	-
Prior year overdepreciated asset (corrected in current year)	-	-	(204,506)	-	(204,506)
Passed prior period adjustment for the implementation of GASB 101	-	-	120,717	-	120,717
Passed prior period adjustment for special assessment unavailable revenue not recorded as revenue at government wide level in prior year (corrected in current year)	-	-	(119,474)	119,474	-
Total governmental activities	<u>\$ (11,645)</u>	<u>\$ (11,645)</u>	<u>\$ (224,944)</u>	<u>\$ 141,155</u>	<u>\$ (83,789)</u>
Misstatement as a percentage of total assets and deferred outflows - governmental activities	-0.05%	-0.05%	-0.87%	0.55%	-0.32%
Sewer fund					
Investment balance not updated for December 2023 statement (corrected in current year)	\$ -	\$ -	\$ (8,493)	\$ 8,493	\$ -
Misstatement as a percentage of total assets and deferred outflows - business-type activities	0.00%	0.00%	-0.03%	0.03%	0.00%



Year Ended
December 31,
2024

Financial
Statements

Rehmann

This page intentionally left blank.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Reconciliation – Fund Balances of Governmental Funds to Net Position of Governmental Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
Reconciliation – Net Change in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	24
Public Safety Special Revenue Fund	26
Statement of Net Position – Proprietary Funds – Enterprise Funds	27
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds – Enterprise Funds	29
Statement of Cash Flows – Proprietary Funds – Enterprise Funds	30
Statement of Fiduciary Net Position – Fiduciary Funds	32
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	33
Combining Statement of Net Position – Discretely Presented Component Units	34
Combining Statement of Activities – Discretely Presented Component Units	35
Notes to Financial Statements	37

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Table of Contents

	<u>Page</u>
Required Supplementary Information:	
MERS Agent Multiple-Employer Defined Benefit Pension Plan	
Schedule of Changes in Net Pension Liability and Related Ratios	70
Schedule of Contributions	73
Single-Employer Defined Benefit Other Postemployment Benefits Plan	
Schedule of Changes in Net Other Postemployment Benefits	
Liability and Related Ratios	74
Schedule of Contributions	76
Notes to Required Supplementary Information	77
Combining and Individual Fund Financial Statements and Schedules	
Nonmajor Governmental Funds:	
Combining Balance Sheet	82
Combining Statement of Revenues, Expenditures and Changes in Fund	
Balances	84
Schedules of Revenues, Expenditures and Changes in Fund Balance -	
Budget and Actual:	
Parks Special Revenue Fund	86
Street Lighting Special Revenue Fund	87
Building Inspection Special Revenue Fund	88
Combining Statement of Fiduciary Net Position – Custodial Funds	89
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	90
Balance Sheet/Statement of Net Position – Downtown Development Authority	
Component Unit	91
Statement of Revenues, Expenditures and Changes in Fund Balance/Statement	
of Activities – Downtown Development Authority Component Unit	92
Combining Balance Sheet/Statement of Net Position – Local Development Finance	
Authority Component Unit	93
Combining Statement of Revenues, Expenditures and Changes in Fund Balance/	
Statement of Activities – Local Development Finance Authority Component Unit	94
Internal Control and Compliance	
Independent Auditors’ Report on Internal Control Over Financial Reporting and	
on Compliance and Other Matters Based on an Audit of Financial Statements	
Performed in Accordance with <i>Government Auditing Standards</i>	95



INDEPENDENT AUDITORS' REPORT

June 20, 2025

Board of Trustees
Blackman Charter Township
Jackson County, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of ***Blackman Charter Township, Michigan*** (the "Township"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Township, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and the major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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



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

Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Lohman LLC". The signature is written in a cursive, flowing style.

This page intentionally left blank.

MANAGEMENT'S DISCUSSION AND ANALYSIS

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

As management of Blackman Charter Township, Michigan (the "Township"), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

• Primary government total net position	\$ 15,772,814
• Change in primary government total net position	5,583,948
• Fund balances, governmental funds	13,597,700
• Change in fund balances, governmental funds	2,177,111
• Unassigned fund balance, general fund	11,253,107
• Change in fund balance, general fund	1,762,485
• General obligation bonds outstanding	15,150,512
• Change in general obligation bonds outstanding (net)	(846,709)

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the Township itself (known as the primary government), but also legally separate entities for which the Township is financially accountable. Financial information for the discretely presented component units is reported separately from the financial information presented for the primary government itself.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

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

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

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

The Township maintains numerous individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, the public safety special revenue fund, and the road improvement debt service fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. The combining statements referred to earlier in connection with nonmajor funds are presented immediately following the required supplementary information.

The Township adopts an annual appropriated budget for its general fund and special revenue funds. Budgetary comparison statements or schedules have been provided for these funds to demonstrate compliance with the budgets.

Proprietary Funds. The Township has only one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. The Township uses enterprise funds to account for its water and sewer operations, which are considered to be major funds of the Township.

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

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This is limited to the management's discussion and analysis and schedules concerning the Township's progress in funding its obligation to provide pension and other postemployment benefits to certain employees.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

Government-wide Financial Analysis

As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$15.8 million at the close of the most recent fiscal year.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and other assets	\$ 17,532,871	\$ 15,748,066	\$ 11,095,985	\$ 11,474,938	\$ 28,628,856	\$ 27,223,004
Capital assets, net	6,092,206	5,090,413	15,386,383	14,843,861	21,478,589	19,934,274
Total assets	<u>23,625,077</u>	<u>20,838,479</u>	<u>26,482,368</u>	<u>26,318,799</u>	<u>50,107,445</u>	<u>47,157,278</u>
Deferred outflows of resources	<u>2,132,909</u>	<u>2,663,276</u>	<u>16,426</u>	<u>20,748</u>	<u>2,149,335</u>	<u>2,684,024</u>
Liabilities						
Other liabilities	641,003	1,150,724	270,204	222,283	911,207	1,373,007
Long-term liabilities	28,027,768	28,682,365	301,367	294,857	28,329,135	28,977,222
Total liabilities	<u>28,668,771</u>	<u>29,833,089</u>	<u>571,571</u>	<u>517,140</u>	<u>29,240,342</u>	<u>30,350,229</u>
Deferred inflows of resources	<u>7,098,252</u>	<u>9,073,632</u>	<u>145,372</u>	<u>228,575</u>	<u>7,243,624</u>	<u>9,302,207</u>
Net position						
Investment in capital assets	6,092,206	5,090,413	15,386,383	14,843,861	21,478,589	19,934,274
Restricted	2,226,715	1,909,844	-	-	2,226,715	1,909,844
Unrestricted (deficit)	<u>(18,327,958)</u>	<u>(22,405,223)</u>	<u>10,395,468</u>	<u>10,749,971</u>	<u>(7,932,490)</u>	<u>(11,655,252)</u>
Total net position	<u>\$ (10,009,037)</u>	<u>\$ (15,404,966)</u>	<u>\$ 25,781,851</u>	<u>\$ 25,593,832</u>	<u>\$ 15,772,814</u>	<u>\$ 10,188,866</u>

The largest portion of the Township's net position (\$21.5 million) reflects its investment in capital assets (e.g., land, construction in progress, buildings and improvements, sewer and water transportation lines, furniture and equipment, vehicles, land improvements, leased equipment, and subscription assets) less any related debt used to acquire those assets that are still outstanding, if applicable. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the Township's net position (\$2.2 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (deficit of \$7.9 million) may be used to meet the government's ongoing obligations.

Governmental activities revenues decreased by approximately 7.0% from the prior year, largely due to recognizing \$1,466,709 of ARPA grants in 2023 and \$741,959 in 2024.

Governmental activities expenses decreased by approximately 27.5% from the prior year, largely due to the Road Capital Project Fund expending \$849,050 to improve county roads located in the Township in 2023.

Business-type activities revenues increased by 22.9% from the prior year. The increase was primarily driven by sewer rate increases during the second quarter of 2023, thus higher rates were in effect for all of 2024.

Business-type activities expenses increased by approximately 37.1% from the prior year, largely due to continued cleaning and televising of sewer lines, repairs to the main truck line, and settlement of disputed sewer line repairs, allowing those repairs to take place during 2024.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 697,353	\$ 3,431,947	\$ 4,781,573	\$ 3,978,347	\$ 5,478,926	\$ 7,410,294
Grants/contributions:						
Operating	5,392,460	2,635,721	-	-	5,392,460	2,635,721
Capital	257,225	1,466,709	-	-	257,225	1,466,709
General revenues:						
Property taxes	3,704,795	3,593,088	-	-	3,704,795	3,593,088
State shared revenue	2,523,956	2,530,074	-	-	2,523,956	2,530,074
Unrestricted investment earnings	385,194	285,112	320,546	173,421	705,740	458,533
Gain on sale of capital assets	26,809	21,943	-	-	26,809	21,943
Total revenues	12,987,792	13,964,594	5,102,119	4,151,768	18,089,911	18,116,362
Expenses						
General government	306,085	1,187,539	-	-	306,085	1,187,539
Public safety	6,414,263	7,592,452	-	-	6,414,263	7,592,452
Public works	182,930	1,007,268	-	-	182,930	1,007,268
Planning and zoning	71,372	53,054	-	-	71,372	53,054
Culture and recreation	64,961	42,782	-	-	64,961	42,782
Interest on long-term debt	552,252	586,873	-	-	552,252	586,873
Water	-	-	464,007	385,120	464,007	385,120
Sewer	-	-	4,450,093	3,198,351	4,450,093	3,198,351
Total expenses	7,591,863	10,469,968	4,914,100	3,583,471	12,505,963	14,053,439
Change in net position	5,395,929	3,494,626	188,019	568,297	5,583,948	4,062,923
Net position - Beginning of year	(15,404,966)	(18,899,592)	25,593,832	25,025,535	10,188,866	6,125,943
End of year	\$ (10,009,037)	\$ (15,404,966)	\$ 25,781,851	\$ 25,593,832	\$ 15,772,814	\$ 10,188,866

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

Financial Analysis of the Township's Funds

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

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

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$13.6 million, an increase of \$2.2 million from the prior year. Approximately 82.8% of this total amount (or \$11.3 million) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable or restricted to indicate that it is not available for new spending.

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, the total fund balance of the general fund was \$11.3 million, of which 99.6% was unassigned. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents 458.0% of total general fund expenditures and transfers out. Overall, the fund balance of the general fund increased by \$1,762,485 for the year.

Other factors affecting the general fund financial results for the year include:

- Total general fund revenues decreased approximately 20.9% compared to the prior year. This is largely due to using the federal ARPA grant in the amount of \$1,466,700 for the purchase of land and a building for the future new Public Safety offices and for land for a new park in 2023.
- Total general fund expenditures decreased approximately 41.8% compared to the prior year. This is largely due to the purchase of land and a building for the new Public Safety offices and the purchase of land for a new park totaling approximately \$1,466,700 in 2023.
- The Township transferred \$1.0 million to the other funds to support government operations.

The public safety special revenue fund had an ending fund balance of \$443,750. This balance is an increase from the previous year of \$87,730. This increase is largely due to utilizing ARPA grant dollars to pay for public safety wages.

The road improvement debt service fund had an ending fund balance of \$963,158. This balance is an increase from the previous year of \$251,562. This increase is largely due to road millage tax collections in excess of current debt service payments.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

General Fund Budgetary Highlights

The Township takes an active role in monitoring all departmental needs and budget requests throughout the fiscal year. The Township will continue to find ways to reduce costs and still provide the essential services to constituents.

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Percentage Over (Under) Final Budget
Revenues	\$ 4,127,913	\$ 4,127,913	\$ 4,219,726	\$ 91,813	2.22%
Expenditures	3,324,980	3,333,944	1,447,241	(1,886,703)	-56.59%
Other financing uses	(1,527,000)	(1,537,000)	(1,010,000)	(527,000)	-34.29%

No budget amendments were made to revenues and expenditures were amended by only \$8,964. The Township budgeted consistently between the original and final amended budget in the general fund.

Budget amendments of \$10,000 were made to increase transfers out. Also, actual transfers out were less than the final budgeted amount by \$527,000. The driver for both fluctuations was that the public safety fund had sufficient revenue to provide services and additional transfers were not necessary.

Actual revenues were more than the final budgeted amount by \$91,813. This represents a variance of approximately 2% against the final budgeted amounts and is the result of careful budgeting by Township management.

Actual expenditures were less than budgeted amounts by \$1,886,703. This was the result of budgeting for capital outlay for the new public safety building that did not progress as quickly as estimated.

Capital Asset and Debt Administration

Capital Assets. At the end of 2024, the Township had \$21.5 million invested in a broad range of capital assets including land, construction in progress, buildings and improvements, sewer and water transportation lines, furniture and equipment, vehicles, land improvements, leased equipment, and subscription assets.

Capital Assets (Net of Depreciation)						
Governmental Activities		Business-type Activities		Total		
2024	2023	2024	2023	2024	2023	
Land	\$ 1,340,952	\$ 1,131,486	\$ 8,675	\$ 8,675	\$ 1,349,627	\$ 1,140,161
Construction in progress	109,163	10,283	8,207	332,051	117,370	342,334
Buildings and improvements	1,279,317	1,121,956	881,908	927,403	2,161,225	2,049,359
Sewer and water transportation lines	-	-	14,434,883	13,520,906	14,434,883	13,520,906
Furniture and equipment	521,651	627,224	52,710	54,826	574,361	682,050
Vehicles	2,051,192	2,102,007	-	-	2,051,192	2,102,007
Land improvements	86,435	97,457	-	-	86,435	97,457
Leased equipment	70,772	-	-	-	70,772	-
Subscription assets	632,724	-	-	-	632,724	-
Total capital assets, net	\$ 6,092,206	\$ 5,090,413	\$ 15,386,383	\$ 14,843,861	\$ 21,478,589	\$ 19,934,274

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Management's Discussion and Analysis

Major capital asset purchases during the current fiscal year included:

- Leased public safety equipment (body cameras, tasers, and in-car cameras) that include subscriptions for software and data storage. Lease equipment cost was \$86,660 and total subscriptions cost was \$790,905. These cost will be paid for over a five year period.
- The Township demolished a building on land purchased in prior year at a cost of \$273,888. The future use of this land is still to be determined.
- The Township worked on the Westwood Mall and Blake Road sewer lines, costing \$1,002,976.

Additional information on the Township's capital asset activity may be found in Note 5 of the notes to the financial statements.

Long-term Debt. At the end of the current year, the Township had total installment debt outstanding of \$15,150,512 which is backed by the full faith and credit of the government.

	Installment Debt	
	Governmental Activities	
	2024	2023
General obligation bonds	\$ 13,630,000	\$ 14,350,000
Unamortized premium	1,520,512	1,647,221
Total installment debt	<u>\$ 15,150,512</u>	<u>\$ 15,997,221</u>

Additional information on the Township's long-term debt activity can be found in Note 8 of the notes to the financial statements.

Economic Factors and Next Year's Budget and Rates

The Township's general fund expenditure budget for next fiscal year is \$4.85 million. Revenues are budgeted to be \$4.23 million. Significant factors considered while developing the 2025 fiscal year budget include:

- State revenue sharing increases.
- Continued expansion of the Township's taxable value base.
- The planned renovation of new public safety offices.
- The general economic outlook and condition of the Township's finances.

Contacting the Township's Management

This financial report is intended to provide our citizens, taxpayers, customers and investors with a general overview of the Township's finances and to show the Township's accountability for the money it receives. Questions concerning any of the information should be addressed to the Township Supervisor, 1990 W. Parnall Road Jackson, MI 49201.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Net Position

December 31, 2024

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and investments	\$ 13,372,993	\$ 9,758,010	\$ 23,131,003	\$ 2,302,510
Receivables	3,784,575	1,321,109	5,105,684	519,734
Internal balances	33,089	(33,089)	-	-
Other assets	342,214	49,955	392,169	1,350
Property inventory	-	-	-	4,997,593
Capital assets not being depreciated	1,450,115	16,882	1,466,997	-
Capital assets being depreciated, net	4,642,091	15,369,501	20,011,592	28,077
Total assets	23,625,077	26,482,368	50,107,445	7,849,264
Deferred outflows of resources				
Deferred pension amounts	1,738,814	-	1,738,814	-
Deferred other postemployment benefit amounts	394,095	16,426	410,521	-
Total deferred outflows of resources	2,132,909	16,426	2,149,335	-
Liabilities				
Accounts payable and accrued liabilities	641,003	270,204	911,207	10,687
Long-term debt:				
Due within one year	1,333,871	7,975	1,341,846	250,000
Due in more than one year	14,853,600	1,917	14,855,517	550,000
Other liabilities, due in more than one year:				
Net pension liability	4,634,666	-	4,634,666	-
Net other postemployment benefit liability	7,205,631	291,475	7,497,106	-
Total liabilities	28,668,771	571,571	29,240,342	810,687
Deferred inflows of resources				
Deferred pension amounts	249,867	-	249,867	-
Deferred other postemployment benefit amounts	3,480,894	145,372	3,626,266	-
Taxes levied but intended for subsequent period	3,367,491	-	3,367,491	517,687
Total deferred inflows of resources	7,098,252	145,372	7,243,624	517,687
Net position				
Investment in capital assets	6,092,206	15,386,383	21,478,589	28,077
Restricted for:				
Parks	403,184	-	403,184	-
Public safety	726,170	-	726,170	-
Street lighting	185,247	-	185,247	-
Cemetery perpetual care	37,998	-	37,998	-
Debt service	874,116	-	874,116	-
Community development	-	-	-	6,492,813
Unrestricted (deficit)	(18,327,958)	10,395,468	(7,932,490)	-
Total net position	\$ (10,009,037)	\$ 25,781,851	\$ 15,772,814	\$ 6,520,890

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Activities

For the Year Ended December 31, 2024

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 306,085	\$ 218,760	\$ 48,860	\$ 234,940	\$ 196,475
Public safety	6,414,263	407,428	5,314,844	22,285	(669,706)
Public works	182,930	64,215	-	-	(118,715)
Planning and zoning	71,372	-	-	-	(71,372)
Culture and recreation	64,961	6,950	28,756	-	(29,255)
Interest on long-term debt	552,252	-	-	-	(552,252)
Total governmental activities	7,591,863	697,353	5,392,460	257,225	(1,244,825)
Business-type activities:					
Water	464,007	475,461	-	-	11,454
Sewer	4,450,093	4,306,112	-	-	(143,981)
Total business-type activities	4,914,100	4,781,573	-	-	(132,527)
Total primary government	<u>\$ 12,505,963</u>	<u>\$ 5,478,926</u>	<u>\$ 5,392,460</u>	<u>\$ 257,225</u>	<u>\$ (1,377,352)</u>
Component units					
Downtown Development Authority	\$ 84,185	\$ -	\$ 22,922	\$ -	\$ (61,263)
Local Development Finance Authority	714,532	-	115,171	-	(599,361)
Total Component Units	<u>\$ 798,717</u>	<u>\$ -</u>	<u>\$ 138,093</u>	<u>\$ -</u>	<u>\$ (660,624)</u>

continued...

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Activities

For the Year Ended December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Changes in net position				
Net (expense) revenue	\$ (1,244,825)	\$ (132,527)	\$ (1,377,352)	\$ (660,624)
General revenues:				
Property taxes	3,704,795	-	3,704,795	790,640
Unrestricted state shared revenue	2,523,956	-	2,523,956	-
Unrestricted investment earnings	385,194	320,546	705,740	16,060
Miscellaneous	-	-	-	3,000
Gain on sale of capital assets	26,809	-	26,809	-
Total general revenues	6,640,754	320,546	6,961,300	809,700
Change in net position	5,395,929	188,019	5,583,948	149,076
Net position, beginning of year	(15,404,966)	25,593,832	10,188,866	6,371,814
Net position, end of year	<u>\$ (10,009,037)</u>	<u>\$ 25,781,851</u>	<u>\$ 15,772,814</u>	<u>\$ 6,520,890</u>

concluded.

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

This page intentionally left blank.

FUND FINANCIAL STATEMENTS

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Balance Sheet

Governmental Funds

December 31, 2024

		Special Revenue	Debt Service		
	General	Public Safety	Road Improvement	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 10,552,044	\$ 635,049	\$ 1,269,136	\$ 916,764	\$ 13,372,993
Receivables:					
Accounts	61,720	11,585	-	25,115	98,420
Taxes	385,570	945,772	1,241,982	118,197	2,691,521
Special assessments	-	-	-	147,155	147,155
Due from other governments	845,474	2,005	-	-	847,479
Due from other funds	69,753	44,301	990	5,174	120,218
Prepaid items	44,555	272,280	-	25,379	342,214
Total assets	<u>\$ 11,959,116</u>	<u>\$ 1,910,992</u>	<u>\$ 2,512,108</u>	<u>\$ 1,237,784</u>	<u>\$ 17,620,000</u>
Liabilities					
Accounts payable	\$ 59,484	\$ 120,527	\$ -	\$ 144,185	\$ 324,196
Accrued liabilities	64,647	160,183	-	2,935	227,765
Due to other funds	53,600	-	-	33,529	87,129
Total liabilities	<u>177,731</u>	<u>280,710</u>	<u>-</u>	<u>180,649</u>	<u>639,090</u>
Deferred inflows of resources					
Unavailable - special assessments	-	-	-	15,719	15,719
Taxes levied but intended for subsequent period	483,723	1,186,532	1,548,950	148,286	3,367,491
Total deferred inflows of resources	<u>483,723</u>	<u>1,186,532</u>	<u>1,548,950</u>	<u>164,005</u>	<u>3,383,210</u>
Fund balances					
Nonspendable:					
Prepaid items	44,555	272,280	-	25,379	342,214
Perpetual care	-	-	-	21,126	21,126
Restricted for:					
Parks	-	-	-	403,184	403,184
Public safety	-	171,470	-	257,041	428,511
Street lighting	-	-	-	169,528	169,528
Cemetery	-	-	-	16,872	16,872
Debt service	-	-	963,158	-	963,158
Unassigned	11,253,107	-	-	-	11,253,107
Total fund balances	<u>11,297,662</u>	<u>443,750</u>	<u>963,158</u>	<u>893,130</u>	<u>13,597,700</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,959,116</u>	<u>\$ 1,910,992</u>	<u>\$ 2,512,108</u>	<u>\$ 1,237,784</u>	<u>\$ 17,620,000</u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds to Net Position of
Governmental Activities
December 31, 2024

Fund balances - total governmental funds	\$ 13,597,700
-------------------------------------------------	----------------------

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 therefore are not reported in the fund statement.

Capital assets not being depreciated	1,450,115
Capital assets being depreciated, net	4,642,091

The focus of governmental funds is on short-term financing. Accordingly, some
assets will not be available to pay for current-period expenditures. Those
assets (such as certain receivables) are offset by deferred inflows of resources
in the governmental funds, and thus are not included in fund balance.

Special assessments	15,719
---------------------	--------

Certain liabilities, such as bonds payable, are not due and payable
in the current period, and therefore are not reported in the funds.

Bonds, notes, and other long-term liabilities	(14,332,579)
Unamortized premium on bonds	(1,520,512)
Accrued interest on bonds	(89,042)
Compensated absences	(334,380)

Certain pension and other postemployment benefit-related amounts, such as the
net pension and other postemployment benefit liabilities and deferred amounts
are not due and payable in the current period or do not represent current financial
resources and therefore are not reported in the funds.

Net pension liability	(4,634,666)
Deferred outflows related to the net pension liability	1,738,814
Deferred inflows related to the net pension liability	(249,867)
Net other postemployment benefit liability	(7,205,631)
Deferred outflows related to the net other postemployment benefit liability	394,095
Deferred inflows related to the net other postemployment benefit liability	(3,480,894)

Net position of governmental activities	<u>\$ (10,009,037)</u>
------------------------------------------------	-------------------------------

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2024

		Special Revenue	Debt Service		
	General	Public Safety	Road Improvement	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes and special assessments	\$ 791,016	\$ 1,125,573	\$ 1,461,676	\$ 430,285	\$ 3,808,550
Licenses and permits	13,860	-	-	217,109	230,969
Franchise fees	204,900	-	-	-	204,900
Intergovernmental	2,765,222	3,461,622	39,559	3,756	6,270,159
Charges for services	64,215	158,147	-	6,950	229,312
Fines and forfeitures	-	32,172	-	-	32,172
Contributions from local units	-	1,797,384	-	25,000	1,822,384
Investment earnings	331,653	-	23,079	30,462	385,194
Other	48,860	32,238	-	-	81,098
Total revenues	4,219,726	6,607,136	1,524,314	713,562	13,064,738
Expenditures					
Current:					
General government	1,023,279	-	-	-	1,023,279
Public safety	-	7,338,347	-	222,024	7,560,371
Public works	18,342	-	500	164,088	182,930
Planning and zoning	71,372	-	-	-	71,372
Culture and recreation	-	-	-	40,612	40,612
Debt service:					
Principal	-	174,986	720,000	-	894,986
Interest and fiscal charges	-	-	552,252	-	552,252
Capital outlay	334,248	961,917	-	221,504	1,517,669
Total expenditures	1,447,241	8,475,250	1,272,752	648,228	11,843,471
Revenues over (under) expenditures	2,772,485	(1,868,114)	251,562	65,334	1,221,267
Other financing sources (uses)					
Proceeds from issuance of long-term liabilities	-	877,565	-	-	877,565
Proceeds from sale of capital assets	-	78,279	-	-	78,279
Transfers in	-	1,000,000	-	10,000	1,010,000
Transfers out	(1,010,000)	-	-	-	(1,010,000)
Total other financing sources (uses)	(1,010,000)	1,955,844	-	10,000	955,844
Net change in fund balances	1,762,485	87,730	251,562	75,334	2,177,111
Fund balances, beginning of year	9,535,177	356,020	711,596	817,796	11,420,589
Fund balances, end of year	\$ 11,297,662	\$ 443,750	\$ 963,158	\$ 893,130	\$ 13,597,700

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Reconciliation

Net Change in Fund Balances of Governmental Funds to
Change in Net Position of Governmental Activities
For the Year Ended December 31, 2024

Net change in fund balances - total governmental funds	\$ 2,177,111
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal	
Change in special assessments receivable	(103,755)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital assets purchased/constructed	1,467,216
Depreciation expense	(413,953)
Proceeds from sale of capital assets	(78,279)
Gain on sale of capital assets	26,809
Bond and other debt proceeds provide current financial resources to governmental funds in period issued, but issuing bonds and other debt increases long-term liabilities in the statement of net position. Repayment of bond and other debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Proceeds from issuance of long-term liabilities	(877,565)
Principal payments on bonds, notes, and other long-term liabilities	894,986
Amortization of bond premium	126,709
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in accrued interest payable on bonds payable	6,000
Change in the net pension liability and related deferred amounts	311,149
Change in net other postemployment benefit liability and related deferred amounts	1,961,791
Change in the accrual for compensated absences	(102,290)
Change in net position of governmental activities	\$ 5,395,929

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes and special assessments	\$ 715,113	\$ 715,113	\$ 791,016	\$ 75,903
Licenses and permits	13,300	13,300	13,860	560
Franchise fees	270,000	270,000	204,900	(65,100)
Intergovernmental	3,026,000	3,026,000	2,765,222	(260,778)
Charges for services	25,500	25,500	64,215	38,715
Investment earnings	50,000	50,000	331,653	281,653
Other	28,000	28,000	48,860	20,860
Total revenues	4,127,913	4,127,913	4,219,726	91,813
Expenditures				
Current:				
General government:				
Township board	89,456	91,236	84,055	(7,181)
Township supervisor	204,533	204,979	191,955	(13,024)
Elections	107,808	110,003	91,479	(18,524)
Assessor	232,736	228,396	219,602	(8,794)
Township clerk	229,800	229,842	209,121	(20,721)
Township treasurer	111,889	111,889	100,013	(11,876)
Cemetary	12,000	16,000	14,217	(1,783)
Building and grounds	119,508	121,408	112,837	(8,571)
Total general government	1,107,731	1,113,754	1,023,279	(90,475)
Public works	18,060	21,000	18,342	(2,658)

continued...

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Planning and zoning:				
Planning commission	\$ 94,394	\$ 94,394	\$ 70,099	\$ (24,295)
Zoning board of appeals	3,596	3,596	1,273	(2,323)
Total planning and zoning	<u>97,990</u>	<u>97,990</u>	<u>71,372</u>	<u>(26,618)</u>
Capital outlay	<u>2,101,200</u>	<u>2,101,200</u>	<u>334,248</u>	<u>(1,766,952)</u>
Total expenditures	<u>3,324,980</u>	<u>3,333,944</u>	<u>1,447,241</u>	<u>(1,886,703)</u>
Revenues over expenditures	802,932	793,969	2,772,485	1,978,516
Other financing uses				
Transfers out	<u>(1,527,000)</u>	<u>(1,537,000)</u>	<u>(1,010,000)</u>	<u>(527,000)</u>
Net change in fund balance	(724,068)	(743,031)	1,762,485	2,505,516
Fund balance, beginning of year	<u>9,535,177</u>	<u>9,535,177</u>	<u>9,535,177</u>	<u>-</u>
Fund balance, end of year	<u>\$ 8,811,109</u>	<u>\$ 8,792,146</u>	<u>\$ 11,297,662</u>	<u>\$ 2,505,516</u>

concluded.

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Public Safety Special Revenue Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes and special assessments	\$ 1,101,620	\$ 1,101,620	\$ 1,125,573	\$ 23,953
Licenses and permits	-	-	-	-
Intergovernmental	2,904,263	2,904,263	3,461,622	557,359
Charges for services	195,163	195,163	158,147	(37,016)
Fines and forfeitures	42,000	42,000	32,172	(9,828)
Contributions from local units	2,076,718	2,076,718	1,797,384	(279,334)
Other	117,490	186,923	32,238	(154,685)
Total revenues	<u>6,437,254</u>	<u>6,506,687</u>	<u>6,607,136</u>	<u>100,450</u>
Expenditures				
Current:				
Public safety	7,794,989	7,933,144	7,338,347	(594,797)
Debt Service -				
Principal	-	-	174,986	174,986
Capital outlay	250,000	850,000	961,917	111,917
Total expenditures	<u>8,044,989</u>	<u>8,783,144</u>	<u>8,475,250</u>	<u>(307,894)</u>
Revenues under expenditures	<u>(1,607,735)</u>	<u>(2,276,458)</u>	<u>(1,868,114)</u>	<u>408,343</u>
Other financing sources				
Proceeds from issuance of long-term liabilities	-	500,000	877,565	377,565
Proceeds from sale of capital assets	50,000	50,000	78,279	28,279
Transfers in	1,527,000	1,527,000	1,000,000	(527,000)
Total other financing sources	<u>1,577,000</u>	<u>2,077,000</u>	<u>1,955,844</u>	<u>149,435</u>
Net change in fund balance	<u>(30,735)</u>	<u>(199,458)</u>	<u>87,730</u>	<u>258,908</u>
Fund balance, beginning of year	<u>356,020</u>	<u>356,020</u>	<u>356,020</u>	<u>-</u>
Fund balance, end of year	<u>\$ 325,285</u>	<u>\$ 156,563</u>	<u>\$ 443,750</u>	<u>\$ 258,908</u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Net Position

Proprietary Funds - Enterprise Funds

December 31, 2024

	Water	Sewer	Total Enterprise Funds
Assets			
Current assets:			
Cash and investments	\$ 5,157,652	\$ 4,600,358	\$ 9,758,010
Accounts receivable	5,902	464,582	470,484
Special assessments	12,889	20,831	33,720
Due from other governments	95,912	627,655	723,567
Due from other funds	3,750	920,415	924,165
Prepaid items	17,779	32,176	49,955
Total current assets	5,293,884	6,666,017	11,959,901
Noncurrent assets:			
Special assessments	43,725	49,613	93,338
Capital assets not being depreciated	-	16,882	16,882
Capital assets being depreciated, net	7,365,886	8,003,615	15,369,501
Total noncurrent assets	7,409,611	8,070,110	15,479,721
Total assets	12,703,495	14,736,127	27,439,622
Deferred outflows of resources			
Deferred other postemployment benefit amounts	2,418	14,008	16,426
Liabilities			
Current liabilities:			
Accounts payable	15,951	245,788	261,739
Accrued liabilities	914	7,551	8,465
Due to other funds	920,415	36,839	957,254
Compensated absences, current portion	-	7,975	7,975
Total current liabilities	937,280	298,153	1,235,433
Noncurrent liabilities:			
Compensated absences, net of current portion	-	1,917	1,917
Net other postemployment benefit liability	42,705	248,770	291,475
Total noncurrent liabilities	42,705	250,687	293,392
Total liabilities	979,985	548,840	1,528,825
Deferred inflows of resources			
Deferred other postemployment benefit amounts	21,408	123,964	145,372
Net position			
Investment in capital assets	7,365,886	8,020,497	15,386,383
Unrestricted	4,338,634	6,056,834	10,395,468
Total net position	\$ 11,704,520	\$ 14,077,331	\$ 25,781,851

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

This page intentionally left blank.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds - Enterprise Funds

For the Year Ended December 31, 2024

	Water	Sewer	Total Enterprise Funds
Operating revenues			
Charges for services	\$ 474,855	\$ 3,669,262	\$ 4,144,117
Other	606	636,850	637,456
Total operating revenues	<u>475,461</u>	<u>4,306,112</u>	<u>4,781,573</u>
Operating expenses			
Personnel services	20,872	206,175	227,047
Materials and supplies	77,663	1,682,741	1,760,404
Contractual	83,082	2,156,175	2,239,257
Other	13,156	82,360	95,516
Depreciation	269,234	322,642	591,876
Total operating expenses	<u>464,007</u>	<u>4,450,093</u>	<u>4,914,100</u>
Operating income (loss)	11,454	(143,981)	(132,527)
Nonoperating revenues			
Investment earnings	<u>160,792</u>	<u>159,754</u>	<u>320,546</u>
Change in net position	<u>172,246</u>	<u>15,773</u>	<u>188,019</u>
Net position, beginning of year	<u>11,532,274</u>	<u>14,061,558</u>	<u>25,593,832</u>
Net position, end of year	<u><u>\$ 11,704,520</u></u>	<u><u>\$ 14,077,331</u></u>	<u><u>\$ 25,781,851</u></u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Cash Flows

Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2024

	Water	Sewer	Total Enterprise Funds
Cash flows from operating activities			
Receipts from customers and users	\$ 1,436,118	\$ 4,146,954	\$ 5,583,072
Payments to suppliers	(163,756)	(4,808,298)	(4,972,054)
Payments to employees	(31,749)	(267,028)	(298,777)
Net cash provided by (used in) operating activities	1,240,613	(928,372)	312,241
Cash flows from capital and related financing activities			
Purchase of capital assets	(131,422)	(1,002,976)	(1,134,398)
Cash flows from investing activities			
Investment income	160,792	159,754	320,546
Net change in cash and investments	1,269,983	(1,771,594)	(501,611)
Cash and investments, beginning of year	3,887,669	6,371,952	10,259,621
Cash and investments, end of year	<u>\$ 5,157,652</u>	<u>\$ 4,600,358</u>	<u>\$ 9,758,010</u>

continued...

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Cash Flows

Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2024

	Water	Sewer	Total Enterprise Funds
Cash flows from operating activities			
Operating income (loss)	\$ 11,454	\$ (143,981)	\$ (132,527)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	269,234	322,642	591,876
Change in:			
Accounts receivable	6,273	37,593	43,866
Special assessments	(1,747)	3,407	1,660
Due from other governments	33,969	(196,751)	(162,782)
Due from other funds	-	(920,415)	(920,415)
Prepaid items	(1,885)	(3,517)	(5,402)
Deferred outflows of resources -			
Other postemployment benefit amounts	623	3,699	4,322
Accounts payable	13,777	33,503	47,280
Accrued liabilities	103	538	641
Due to other funds	920,415	-	920,415
Compensated absences	-	3,191	3,191
Net other postemployment benefit liability	482	2,837	3,319
Deferred inflows of resources -			
Other postemployment benefit amounts	(12,085)	(71,118)	(83,203)
Net cash provided by (used in) operating activities	<u>\$ 1,240,613</u>	<u>\$ (928,372)</u>	<u>\$ 312,241</u>

concluded.

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2024

	Retiree Healthcare Trust	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 1,598,530
Investments, at fair value - MERS retiree health funding vehicle	<u>1,719,418</u>	<u>-</u>
Total assets	<u>1,719,418</u>	<u>1,598,530</u>
Liabilities		
Undistributed fees, taxes and other collections	<u>-</u>	<u>1,598,530</u>
Net position		
Restricted for other postemployment benefits	<u>\$ 1,719,418</u>	<u>\$ -</u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2024

	Retiree Healthcare Trust	Custodial Funds
Additions		
Net investment income	\$ 97,602	\$ -
Employer contributions	598,733	-
Taxes collected for other governments	-	23,208,064
Other additions	-	437,980
	<hr/>	<hr/>
Total additions	696,335	23,646,044
	<hr/>	<hr/>
Deductions		
Benefit payments	298,733	-
Administrative expense	3,009	-
Payments of taxes to other governments	-	23,208,064
Other deductions	-	437,980
	<hr/>	<hr/>
Total deductions	301,742	23,646,044
	<hr/>	<hr/>
Total net change in net position	394,593	-
	<hr/>	<hr/>
Net position, beginning of year	1,324,825	-
	<hr/>	<hr/>
Net position, end of year	<u>\$ 1,719,418</u>	<u>\$ -</u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units
December 31, 2024

	Downtown Development Authority	Local Development Finance Authority	Totals
Assets			
Cash and investments	\$ 1,412,265	\$ 890,245	\$ 2,302,510
Taxes receivable	313,558	206,176	519,734
Prepaid items	650	700	1,350
Property inventory	3,910,073	1,087,520	4,997,593
Capital assets being depreciated, net	-	28,077	28,077
Total assets	<u>5,636,546</u>	<u>2,212,718</u>	<u>7,849,264</u>
Liabilities			
Accounts payable	1,275	1,745	3,020
Interest payable	7,667	-	7,667
Long-term debt:			
Due within one year	250,000	-	250,000
Due in greater than one year	550,000	-	550,000
Total liabilities	<u>808,942</u>	<u>1,745</u>	<u>810,687</u>
Deferred inflows			
Taxes levied but intended for subsequent period	<u>311,511</u>	<u>206,176</u>	<u>517,687</u>
Net position			
Investment in capital assets	-	28,077	28,077
Restricted - community development	<u>4,516,093</u>	<u>1,976,720</u>	<u>6,492,813</u>
Total net position	<u>\$ 4,516,093</u>	<u>\$ 2,004,797</u>	<u>\$ 6,520,890</u>

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Activities

Discretely Presented Component Units
For the Year Ended December 31, 2024

	Downtown Development Authority	Local Development Finance Authority	Totals
Expenses			
Community development	\$ 84,185	\$ 712,938	\$ 797,123
Depreciation	-	1,594	1,594
Total expenses	84,185	714,532	798,717
Program revenues			
Operating grants and contributions	22,922	115,171	138,093
Net revenues (expenses)	(61,263)	(599,361)	(660,624)
General revenues			
Property taxes	489,570	301,070	790,640
Investment earnings	3,852	12,208	16,060
Miscellaneous	3,000	-	3,000
Total general revenues	496,422	313,278	809,700
Change in net position	435,159	(286,083)	149,076
Net position, beginning of year	4,080,934	2,290,880	6,371,814
Net position, end of year	<u>\$ 4,516,093</u>	<u>\$ 2,004,797</u>	<u>\$ 6,520,890</u>

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

This page intentionally left blank.

NOTES TO FINANCIAL STATEMENTS

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Blackman Charter Township, Jackson County, Michigan (the “Township”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township’s accounting policies are described below.

Reporting Entity

As required by generally accepted accounting principles, these financial statements present the Township and its component units, entities for which the government is considered to be financially accountable. Blended component units, if any, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, 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

Blackman Charter Township Downtown Development Authority (the “DDA”) – The DDA was established as a legally separate entity and is governed by a nine (9) member board appointed by Blackman Charter Township. This authority was established to finance improvements to the Township’s water supply system serving the downtown development district. The plan was amended to expand the boundaries and provide for the construction of sidewalks, a bike path, and an access drive. The revenues of this authority consist of captured real and personal property taxes within the district over the initial assessed value of the same property (assessed value at the time of the DDA’s creation, multiplied by the millage rate of all applicable units of government). The DDA does not issue separate financial statements.

Local Development Finance Authority (the “LDFA”) – The LDFA which was created pursuant to the provisions of Public Act 281 of 1986, is governed by an eleven (11) member board, which consists of seven (7) representatives appointed by Blackman Charter Township, one (1) representative appointed by Jackson College, two (2) representatives of Northwest School District, and one (1) representative appointed by the County of Jackson. The LDFA was established to finance the acquisition and development of an industrial site in the Township. Subsequently the initial plan was amended and the boundary expanded. In 2008 the expanded properties in the LDFA received the designation of the Jackson Technology Park SmartZone, as one of the new SmartZones in Michigan. SmartZones provide distinct geographical locations where technology-based firms, entrepreneurs and researchers can locate in close proximity to each other and the community assets they need. The LDFA captures real and personal property taxes within the district over the initial assessed value of the same property, multiplied by the millage rates (operating only) of all applicable units of government. The LDFA does not issue separate financial statements.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Fiduciary Component Units

The **Blackman Charter Township Other Postemployment Benefit Plan (the "OPEB Plan")** is a single-employer defined benefit postemployment healthcare plan established and administered by the Township to provide healthcare and life insurance benefits to eligible retirees and their beneficiaries. The OPEB Plan is administered through the Retiree Healthcare Trust. The Township is financially accountable for the OPEB Plan, as it is obligated to make employer contributions. Plan provisions are established and may be amended by the Township Board of Trustees, subject to the Township's various collective bargaining agreements.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Property taxes, state shared revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

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

The *public safety special revenue fund* is used to account for all the activities of the Township's Public Safety Department. It also accounts for the use of property taxes received under a specially voted millage.

The *road improvement debt service fund* accounts tax revenue and debt service related to the 2019 bond issuance for road improvements.

The government reports the following major proprietary funds:

The *water enterprise fund* accounts for the activities of the water distribution treatment system, which are financed primarily by user charges.

The *sewer enterprise fund* accounts for the activities of the sewage disposal and treatment system, which are financed primarily by user charges.

Additionally, the government reports the following fund types:

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The *permanent fund* is used to account for the resources that are permanently restricted to the extent that only earnings, and not principal, may be used for the benefit of the government or its citizenry.

The *retiree healthcare trust fund* accounts for the assets and expenses of the Township retirees' other postemployment benefits (OPEB).

The *custodial funds* account for assets held by the Township in a custodial capacity for other governments and entities such as property taxes collected for other governments.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

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

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

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Deposits and Investments

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value.

State statutes authorize the government to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the United States, certain commercial paper, repurchase agreements, banker acceptances and mutual funds composed of otherwise legal investments.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as *due to/from other funds*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as *internal balances*. Advances between funds, if any, are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Amounts due from other governments include amounts due from grantors for specific programs and capital projects. Program grants and capital grants for capital assets are recorded as receivables and revenues at the time reimbursable project costs are incurred. Amounts received in advance of project costs being incurred are reported as unearned revenue.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Prepays Items

Payments made to vendors for services that will benefit future periods are recorded as prepaid items, using the consumption method, in both government-wide and fund financial statements.

Property Inventory

Property inventory consists of land and infrastructure improvements held for resale and are valued at the lower of cost or market value.

Capital Assets

Capital assets, which include land, buildings, equipment, vehicles and infrastructure assets (e.g., roads, bridges, drains and similar items), with an initial cost greater than \$1,000 and an estimated useful life of greater than one year, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the useful lives of the assets as follows:

Asset	Years
Buildings and improvements	15-45
Sewer and water transportation lines	50
Furniture and equipment	3-10
Water and sewer lines and mains	3-25
Land improvements	25

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources until then. The Township reports deferred outflows of resources related to its pension and other postemployment benefit plans.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either interfund receivables/payables (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as internal balances.

Compensated Absences

The Township recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues, which arise only under a modified accrual basis of accounting, from long-term receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, deferred inflows of resources are reported in the government-wide and governmental fund financial statements for property taxes levied during the year that were intended to finance future periods. In the government-wide and proprietary fund statements, the Township also reports deferred inflows of resources related to its net pension and other postemployment benefits liabilities.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Fund Equity and Net Position

Governmental funds report *nonspendable* fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted* fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. *Committed* fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees (the government's highest level of decision-making authority). A formal resolution of the Board of Trustees is required to establish, modify, or rescind a fund balance commitment. The Township may report *assigned* fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed; however, the Board of Trustees has not yet authorized anyone to assign fund balance. *Unassigned* fund balance is the residual classification for the general fund or deficit fund balances in other funds, of which there are none.

When the government incurs an expenditure for purposes for which various fund balance classifications can be used, it is the government's policy to use restricted fund balance first, then committed, assigned, and finally unassigned fund balance.

2. BUDGETARY INFORMATION

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. All annual appropriations lapse at year-end. Public hearings are conducted to obtain citizen comment. Prior to December 31 of each year, the Township Supervisor submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year. A budget is legally enacted by the Township Board through the passage of a budget resolution on or before December 31. The general fund budget was approved at the activity (department) level and total expenditure level for the special revenue funds. Expenditures at these levels in excess of amounts budgeted are a violation of Michigan law. However, for control purposes all budgets are maintained at the account level. The Township does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds.

During the year ended December 31, 2024, the Street lighting special revenue fund incurred expenses in excess of the approved budgeted amount by \$4,088.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

3. DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposits and investments as of December 31, 2024:

	Primary Government	Component Unit	Totals
Statement of Net Position			
Cash and investments	\$ 23,131,003	\$ 2,302,510	\$ 25,433,513
Statement of Fiduciary Net Position			
Cash and cash equivalents	1,598,530	-	1,598,530
Investments	1,719,418	-	1,719,418
Total	<u>\$ 26,448,951</u>	<u>\$ 2,302,510</u>	<u>\$ 28,751,461</u>

Deposits and investments

Bank deposits (checking and savings)	\$ 11,419,820
Certificates of deposit	1,843,985
Cash on hand	1,790
Investments in securities, mutual funds and similar vehicles:	
Money market accounts	3,164,056
U.S. Treasuries	2,136,477
U.S. Agencies	1,946,677
Municipal bonds	1,811,074
Michigan CLASS government investment pool	4,708,164
MERS Total market portfolio	1,719,418

Total	<u>\$ 28,751,461</u>
--------------	----------------------

Bank Deposits and Investments

Interest Rate Risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the following list of authorized investments. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Township is not exposed to interest rate risk.

Custodial Credit Risk - Deposits. Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Township's deposits may not be returned. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. State law does not require and the Township does not have a policy for deposit custodial credit risk.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

At year-end, \$11,980,253 of the combined bank balance of \$13,713,754 of deposits and collateralized sweep accounts (total book balance of \$13,263,805) was exposed to custodial credit risk as it was 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 bank 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 level are used as depositories.

The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1965, as amended, authorizes the Retiree Healthcare Trust (the "Plan") to invest in stocks, government and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The Plan's governing body has the responsibility and authority to oversee the investment portfolio. Various professional investment managers are contracted to assist in managing the Plan's investments; all investment decisions are subject to Michigan law and the investment policy established by the governing body.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified under "statutory authority" above. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year end are reported above.

Custodial Credit Risk - Investments. Investments are exposed to custodial credit risk if the securities are uninsured, unregistered or held by a counterparty or its agent but not in the government's name. In accordance with the Township's investment policy, all investments are held in the name of the Township and are evidenced by a safekeeping receipt confirmation, and thus not exposed to custodial credit risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township's investment policy and State law require that commercial paper be rated in the top two ratings by at least two nationally recognized statistical rating organizations. Ratings are not required for money market funds or U.S. treasuries. Investments in the MERS total market portfolio were not rated. The Township's ratings on investments as of December 31, 2024 are as follows:

	Rating (S&P)	Rating (Moody's)	Total
U.S. Agencies	AA+	AAA	\$ 1,946,677
Municipal bonds:			
	AA	AAA	96,604
	AA	NR	912,206
	AA+	AA2	222,281
	AA+	NR	100,046
	NR	A1	479,937
Michigan CLASS government investment pool	AAAm	NR	<u>4,708,164</u>
			<u>\$ 8,465,915</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. The Township's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of December 31, 2024, maturities of the Township's debt securities were as follows:

	Fair Value	Investment Maturities (fair value by years)			
		Less than 1	1-5	6-10	More than 10
U.S. Treasuries	\$ 2,136,477	\$ 2,136,477	\$ -	\$ -	\$ -
U.S. Agencies	1,946,677	499,478	1,366,463	80,736	-
Municipal bonds	1,811,074	375,783	709,465	376,849	348,977
Total	\$ 5,894,228	\$ 3,011,738	\$ 2,075,928	\$ 457,585	\$ 348,977

Fair Value Measurements. The Township categorizes the fair value measurements of its investments within the fair value hierarchy established by generally accepted accounting principles. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 inputs are inputs – other than quoted prices included within Level 1- that are observable for the asset or liability, either directly or indirectly. Finally, Level 3 inputs are unobservable and are based on estimates and assumptions. These levels are determined by the management's review of the type and substance of investments held by the Township.

The Township's recurring fair value measurement as of December 31, 2024 were related to its investments in U.S. treasuries, agencies, and commercial paper of local governments (municipal bonds). These investments are valued using significant other observable inputs of the underlying securities and bonds (Level 2 inputs). In addition, the Township's Retiree Healthcare Plan investment in the MERS total market portfolio is valued using quoted prices in active markets for identical assets (Level 1 inputs).

The Township holds shares in Michigan CLASS whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient. At year end, the net asset value of the Township's investment in Michigan CLASS was \$4,708,164. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, highgrade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

4. RECEIVABLES

Receivables of the primary government are comprised of the following at year end:

	Governmental Activities	Business-type Activities	Component Units
Accounts receivable	\$ 98,420	\$ 470,484	\$ -
Taxes receivable	2,691,521	-	519,734
Special assessments	147,155	127,058	-
Due from other governments	847,479	723,567	-
	<u>\$ 3,784,575</u>	<u>\$ 1,321,109</u>	<u>\$ 519,734</u>
Special assessments not expected to be collected within one year	<u>\$ -</u>	<u>\$ 93,338</u>	<u>\$ -</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

5. CAPITAL ASSETS

Primary government

Capital asset activity for the primary government for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated:					
Land	\$ 1,131,486	\$ 203,683	\$ -	\$ 5,783	\$ 1,340,952
Construction in progress	10,283	104,663	-	(5,783)	109,163
	<u>1,141,769</u>	<u>308,346</u>	<u>-</u>	<u>-</u>	<u>1,450,115</u>
Capital assets being depreciated					
Buildings and improvements	2,053,326	220,807	-	-	2,274,133
Furniture and equipment	1,538,026	15,870	(35,186)	-	1,518,710
Vehicles	4,233,357	44,628	(140,359)	-	4,137,626
Land improvements	275,544	-	-	-	275,544
Lease equipment (Note 9)	-	86,660	-	-	86,660
Subscription assets (Note 10)	-	790,905	-	-	790,905
	<u>8,100,253</u>	<u>1,158,870</u>	<u>(175,545)</u>	<u>-</u>	<u>9,083,578</u>
Less accumulated depreciation					
Buildings and improvements	(931,370)	(63,446)	-	-	(994,816)
Furniture and equipment	(910,802)	(109,622)	23,365	-	(997,059)
Vehicles	(2,131,350)	(55,794)	100,710	-	(2,086,434)
Land improvements	(178,087)	(11,022)	-	-	(189,109)
Lease equipment (Note 9)	-	(15,888)	-	-	(15,888)
Subscription assets (Note 10)	-	(158,181)	-	-	(158,181)
	<u>(4,151,609)</u>	<u>(413,953)</u>	<u>124,075</u>	<u>-</u>	<u>(4,441,487)</u>
Total capital assets being depreciated, net	<u>3,948,644</u>	<u>744,917</u>	<u>(51,470)</u>	<u>-</u>	<u>4,642,091</u>
Governmental activities capital assets, net	<u>\$ 5,090,413</u>	<u>\$ 1,053,263</u>	<u>\$ (51,470)</u>	<u>\$ -</u>	<u>\$ 6,092,206</u>

At December 31, 2024, the Township's governmental activities had outstanding commitments through construction contracts of approximately \$119,000.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets not being depreciated:					
Land	\$ 8,675	\$ -	\$ -	\$ -	\$ 8,675
Construction in progress	332,051	83,517	-	(407,361)	8,207
	<u>340,726</u>	<u>83,517</u>	<u>-</u>	<u>(407,361)</u>	<u>16,882</u>
Capital assets being depreciated					
Buildings and improvements	1,796,627	-	-	-	1,796,627
Sewer and water transportation lines	29,033,615	1,050,881	-	407,361	30,491,857
Equipment	377,029	-	-	-	377,029
	<u>31,207,271</u>	<u>1,050,881</u>	<u>-</u>	<u>407,361</u>	<u>32,665,513</u>
Less accumulated depreciation					
Buildings and improvements	(869,224)	(45,495)	-	-	(914,719)
Sewer and water transportation lines	(15,512,709)	(544,265)	-	-	(16,056,974)
Equipment	(322,203)	(2,116)	-	-	(324,319)
	<u>(16,704,136)</u>	<u>(591,876)</u>	<u>-</u>	<u>-</u>	<u>(17,296,012)</u>
Total capital assets being depreciated, net	<u>14,503,135</u>	<u>459,005</u>	<u>-</u>	<u>407,361</u>	<u>15,369,501</u>
Business-type activities capital assets, net	<u>\$ 14,843,861</u>	<u>\$ 542,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,386,383</u>

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

Governmental activities

General government	\$ 46,326
Public safety	347,602
Recreation and culture	<u>20,025</u>

Total depreciation expense - governmental activities \$ 413,953

Business-type activities

Water	\$ 269,234
Sewer	<u>322,642</u>

Total depreciation expense - business type-activities \$ 591,876

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
LDFA component unit					
Capital assets being depreciated -					
Buildings and improvements	\$ 11,225	\$ 27,675	\$ -	\$ -	\$ 38,900
Less accumulated depreciation for -					
Buildings and improvements	(9,229)	(1,594)	-	-	(10,823)
LDFA component unit capital assets, net	<u>\$ 1,996</u>	<u>\$ 26,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,077</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Payables are comprised of the following at year end:

	Governmental Activities	Business-type Activities	Component Units
Accounts payable	\$ 324,196	\$ 261,739	\$ 3,020
Accrued liabilities	227,765	8,465	-
Interest payable	89,042	-	7,667
	<u>\$ 641,003</u>	<u>\$ 270,204</u>	<u>\$ 10,687</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

At December 31, 2024, amounts due from and due to other funds were as follows:

Receivable funds	Payable Funds				
	General	Nonmajor Governmental Funds	Water	Sewer	Totals
General	\$ -	\$ 32,914	\$ -	\$ 36,839	\$ 69,753
Public safety	43,686	615	-	-	44,301
Road improvement	990	-	-	-	990
Nonmajor governmental funds	5,174	-	-	-	5,174
Water	3,750	-	-	-	3,750
Sewer	-	-	920,415	-	920,415
	<u>\$ 53,600</u>	<u>\$ 33,529</u>	<u>\$ 920,415</u>	<u>\$ 36,839</u>	<u>\$ 1,044,383</u>

Due to/from balances result primarily from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and/or payments between funds are made. Interfund receivables and payables represent routine and temporary cash flow assistance. The amounts outstanding at year end consisted primarily of the following: (1) the sewer fund owes the general fund for ARPA amounts deposited in the sewer fund in previous years, (2) the general fund owes the public safety fund for vehicle purchases in previous years, (3) the general fund owes various nonmajor governmental funds for various prior transactions (primarily zoning fees collected in the building inspection fund but owed to the general fund), and (4) the water fund owes the sewer fund for redeemed sewer investment funds deposited into water fund.

For the year ended December 31, 2024, interfund transfers consisted of the following:

Transfers Out	Transfers In		
	Public Safety	Nonmajor Governmental Funds	Total
General	<u>\$ 1,000,000</u>	<u>\$ 10,000</u>	<u>\$ 1,010,000</u>

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations or (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them and (3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

During the year ended December 31, 2024, the Township transferred resources from the general fund to the public safety fund and the street light fund to finance the operations of those funds.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

8. BONDS, NOTES, AND OTHER LONG-TERM LIABILITIES

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

General obligation bonds are direct obligations and pledge the full faith and credit of the Township. These bonds are typically issued as 10-20 year serial bonds with varying amounts of principal maturing each year.

General obligation bonds outstanding at December 31, 2024 are as follows:

Governmental Activities

Bonds	Interest Rate	Year of Maturity	Original Amount	Outstanding Amount
General Obligation Bonds				
Unlimited Tax Bond -				
Road Improvements - Series 2019	3.0-5.0%	2036	\$ 16,720,000	\$ 13,630,000

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

Year Ended December 31,	Principal	Interest
2025	\$ 775,000	\$ 514,875
2026	835,000	474,625
2027	900,000	431,250
2028	965,000	384,625
2029	1,035,000	334,625
2030-2034	6,190,000	977,775
2035-2036	2,930,000	88,950
	<u>\$ 13,630,000</u>	<u>\$ 3,206,725</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Component Units

Bonds	Interest Rate	Year of Maturity	Original Amount	Outstanding Amount
Limited Tax General Obligation Bonds				
Build America Bond	1.20-5.75%	2027	\$ 3,380,000	\$ 800,000

Annual debt service requirements to maturity for limited tax bonds are as follows:

Year Ended December 31,	Component Units	
	Principal	Interest
2025	\$ 250,000	\$ 38,812
2026	250,000	24,437
2027	300,000	8,625
	<u>\$ 800,000</u>	<u>\$ 71,874</u>

Changes in long-term liabilities. Long-term liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
General obligation bonds	\$ 14,350,000	\$ -	\$ (720,000)	\$ 13,630,000	\$ 775,000
Lease liabilities (Note 9)	-	86,660	(28,909)	57,751	12,928
Subscription liabilities (Note 10)	-	790,905	(146,077)	644,828	144,342
Unamortized premium	1,647,221	-	(126,709)	1,520,512	126,709
Compensated absences*	232,090	102,290	-	334,380	274,892
Total governmental activities	<u>\$ 16,229,311</u>	<u>\$ 979,855</u>	<u>\$ (1,021,695)</u>	<u>\$ 16,187,471</u>	<u>\$ 1,333,871</u>
Business-type activities					
Compensated absences*	<u>\$ 6,701</u>	<u>\$ 3,191</u>	<u>\$ -</u>	<u>\$ 9,892</u>	<u>\$ 7,975</u>
Component Unit - DDA					
General obligation bonds	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ (250,000)</u>	<u>\$ 800,000</u>	<u>\$ 250,000</u>

* The change in compensated absences above is a net change for the year.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

9. LEASES

Lessee - The Township is involved in two agreements as a lessee that qualify as long-term lease agreements. Below is a summary of the nature of these agreements. These agreements qualify as intangible, right-to-use assets and not financed purchases, as the Township will not own the assets at the end of the contract terms and the noncancelable terms of the agreements surpass one year.

The right-to-use asset and the related activity are included in Note 5, Capital Assets. The lease liability and related activity are presented in Note 8, Bonds, Notes, and Other Long-term Liabilities.

	Remaining Term of Agreements
Asset Type	
Equipment	4 years

The net present value of future minimum payments as of December 31, 2024, were as follows:

Year Ended December 31,	Principal	Interest
2025	\$ 12,928	\$ 1,732
2026	13,902	1,345
2027	14,929	927
2028	15,992	480
Total	\$ 57,751	\$ 4,484

10. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Township is involved in two arrangements that qualify as long-term subscription-based information technology arrangements ("SBITA"). Below is a summary of the nature of these arrangements. These arrangements qualify as intangible, right-to-use subscription assets as the Township has the control of the right to use another party's IT software and the noncancelable term of the arrangement surpasses one year. The present values are discounted using their inferred rate.

The right-to-use asset and the related activity are included in Note 5, Capital Assets. The subscription liability and related activity are presented in Note 8, Bonds, Notes, and Other Long-term Liabilities.

	Remaining Term of Arrangements
Asset Type	
Subscription assets	4 years

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

The net present value of future minimum payments as of December 31, 2024, were as follows:

Year Ended December 31,	Principal	Interest
2025	\$ 144,342	\$ 19,345
2026	155,220	15,015
2027	166,686	10,358
2028	178,580	5,357
Total	\$ 644,828	\$ 50,075

11. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2024, the government carried commercial insurance to cover all risks of losses. The Township has had no settled claims from these risks that exceeded its commercial coverage.

12. CONTINGENT LIABILITIES

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

The government and its component units, individually or jointly, are the defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government and component units counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government.

13. PROPERTY TAXES

Property taxes become an enforceable lien on the property as of December 31. Taxes are levied on December 1 and are due in February of the following year. The Township bills and collects its own property taxes along with collecting taxes for various other taxing jurisdictions. Township tax revenues are recognized in the fiscal year following the December 1 levy date. Taxes are considered delinquent on March 1, at which time the applicable property is subject to lien and penalty and interest is assessed.

Assessed values, as established annually by the government, are subject to acceptance by the County and equalized by the State at an estimated 50% of current market value. For the December 31, 2023 levy, the taxable value of real and personal property in the Township totaled \$593,527,304. The Township's general operating tax rate for the December 1, 2023 levy, which is considered revenue for fiscal year 2024 was 0.8154 mills. The Township also has separate special purpose levies of 2.0000 mills for public safety, 2.5500 mills for roads, and 0.2500 mills for parks.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

14. PENSION PLAN

Municipal Employees’ Retirement System of Michigan

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

Benefits provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers ranging from 2.5% to 2.75%. Participants vesting requirements range from 6 to 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees covered by benefit terms. A the December 31, 2023 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to but not yet receiving benefits	9
Active employees	<u>40</u>
Total membership	<u><u>67</u></u>

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

Employer and employee contribution rates were as follows for the year ended December 31, 2024:

Division/Bargaining Unit	Employer Contribution	Employee Contribution	Status
02 - Public Safety	12.50%	17.37%	Open

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Net pension liability. The Township's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023.

Actuarial assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	6.93%, net of investment and administrative expense including inflation

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates and incorporate fully generational mortality:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120.
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Equities			
Global equity	60.00%	4.50%	2.70%
Global fixed income	20.00%	2.00%	0.40%
Private investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		
Inflation expectation			2.50%
Dedicated gains adjustment			-0.07%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.18%</u></u>

In February 2022, the MERS Retirement Board adopted a Dedicated Gains Policy. The purpose of the Policy is to automatically reduce the assumed rate of investment return for annual actuarial valuation purposes if the plan year's market value of investment income exceeds the expected investment income. Investment performance measured for the one-year period ending December 31, 2023 resulted in current year excess gains for use in lowering the assumed rate of investment return, as reflected above.

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2024 was 7.18% (down from 7.25% at December 31, 2023). The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Changes in Net Pension Liability. The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2023	\$ 21,252,545	\$ 15,918,958	\$ 5,333,587
Changes for the year:			
Service cost	657,491	-	657,491
Interest	1,523,045	-	1,523,045
Changes in benefits	(2,109)	-	(2,109)
Difference between expected and actual experience	(50,147)	-	(50,147)
Changes in assumptions	188,968	-	188,968
Employer contributions	-	1,208,508	(1,208,508)
Employee contributions	-	641,237	(641,237)
Net investment income	-	1,189,834	(1,189,834)
Benefit payments, including refunds of employee contributions	(737,928)	(737,928)	-
Administrative expense	-	(36,186)	36,186
Other changes	(12,776)	-	(12,776)
Net changes	1,566,544	2,265,465	(698,921)
Balances at December 31, 2024	\$ 22,819,089	\$ 18,184,423	\$ 4,634,666

Changes in assumptions. Amounts reported as changes in assumptions resulted from a decrease in the assumed rate of return from 7.00% to 6.93%.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Township, calculated using the discount rate of 7.18%, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.18%) or 1% higher (8.18%) than the current rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Township's net pension liability	\$ 7,640,870	\$ 4,634,666	\$ 2,165,402

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

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

For the year ended December 31, 2024, the Township recognized pension expense of \$897,359. The Township reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 256,594	\$ 249,867	\$ 6,727
Changes in assumptions	1,039,089	-	1,039,089
Net difference between projected and actual earnings on pension plan investments	443,131	-	443,131
	<u>\$ 1,738,814</u>	<u>\$ 249,867</u>	<u>\$ 1,488,947</u>

Amounts reported as pension-related deferred outflows/inflows of resources will be recognized in pension expense as follows:

Year Ended December 31,	Amount
2025	\$ 642,713
2026	706,624
2027	(7,128)
2028	104,329
2029	<u>42,409</u>
Total	<u><u>\$ 1,488,947</u></u>

Payable to the pension plan. At December 31, 2024, the Township had no amounts payable for contributions to the pension plan.

For the governmental activities, the net pension liability is generally liquidated by the general fund.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

15. OTHER POSTEMPLOYMENT BENEFITS PLAN

General Information About the Plan

Plan Description. The Township participates in a single-employer other postemployment benefit plan (the "OPEB Plan") that provides healthcare benefits to eligible retirees and their beneficiaries. In December 2018, the Township adopted the Michigan Municipal Employees' Retirement System (MERS) Retiree Health Funding Vehicle to fund the obligation. The OPEB Plan was adopted and established by the Township Board of Trustees.

The Township opted to participate in the Municipal Employees' Retirement System (MERS) Retirement Health Funding Vehicle (RHFV). The MERS RHFV became operational in the fall of 2004, and was made available to all municipalities in Michigan. Participating municipalities can contribute monies to the Trust as desired and no contribution method is imposed. These funds constitute a health care fund, which enable municipalities to accumulate monies to provide or subsidize health benefits for retirees and beneficiaries as defined by Code Section 213. The Retiree Health Funding Vehicle accounts are invested in the MERS portfolio choices and earnings are tax exempt as a result of the MERS Private Letter Ruling. Plan provisions and requirements are specified in the MERS Health Care Savings Program and Retiree Health Funding Vehicle Plan Document and Trust.

The OPEB Plan does not issue a publicly available financial report as it is audited within the financial report of the Township.

Benefits Provided. The Townships provides Medical, dental, and prescription coverage for the retiree and spouse for their lifetimes or an annual benefit of 50% of the employer cost in lieu of coverage for eligible employees as noted below:

Employee Type	Eligibility
Administrative	Hired prior to November 20, 2000 - Age 55 with 10 years of service.
Administrative	Hired on or after November 20, 2000 - Age 55 with 20 years of service.
Public Safety	Seniority date prior to April 1, 2006 - 20 years of service with the Township and eligible for retirement with MERS.
Public Safety	Seniority date on or after April 1, 2006 - 25 years of service with the Township.

Employees Covered by Benefit Terms. During the year ended December 31, 2024, the actuarially determined contribution, based on a valuation dated December 31, 2023 and including both the retiree healthcare benefit and life insurance, was \$989,527 and actual contributions of \$598,733 were made.

Employees Covered by Benefit Terms. At December 31, 2023, the date of the most recent actuarial valuation, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	44
Active employees	49
Total membership	93

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Net Other Postemployment Benefits Liability. The Township's net other postemployment benefits liability was measured as of December 31, 2024, and the total other postemployment benefits liability used to calculate the net other postemployment benefits liability was determined by an actuarial valuation as of December 31, 2023.

Actuarial Assumptions. The total other postemployment benefits liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00%
Investment rate of return	6.93%
Mortality	2010 Public General Employees and Healthy Retirees, Headcount weighted
Improvement Scale	IRS 2024 Adjusted Scale MP-2021
Healthcare trend rate	Pre-65: 7.25% for two years, then graded down 0.25% per year to an ultimate rate of 4.50%
	Post-65: 5.50% for two years, then graded down 0.25% per year to an ultimate rate of 4.50%

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
Equities			
Global equities	60.00%	4.50%	2.70%
Global fixed income	20.00%	2.16%	0.43%
Private assets	20.00%	6.50%	1.30%
	<u>100.00%</u>		
Inflation assumption			<u>2.50%</u>
Investment rate of return			<u>6.93%</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Discount Rate. The discount rate used to measure the total other postemployment benefits liability is 6.93% for 2024. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the other postemployment benefits plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on other postemployment benefits plan investments was applied to all periods of projected benefit payments to determine the total other postemployment benefits liability.

Changes in Net Other Postemployment Benefits Liability. The components of the change in the net other postemployment benefits (OPEB) liability are summarized as follows:

Retiree Healthcare	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at December 31, 2023	\$ 8,732,478	\$ 1,324,855	\$ 7,407,623
Changes for the year:			
Service cost	115,935	-	115,935
Interest	608,932	-	608,932
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(134,916)	-	(134,916)
Changes of assumptions	192,828	-	192,828
Employer contributions	-	598,733	(598,733)
Net investment income	-	97,572	(97,572)
Benefit payments, including refunds of employee contributions	(298,733)	(298,733)	-
Administrative expense	-	(3,009)	3,009
Net changes	484,046	394,563	89,483
Balances at December 31, 2024	\$ 9,216,524	\$ 1,719,418	\$ 7,497,106

For the year ended December 31, 2024, plan fiduciary net position as a percentage of the total OPEB liability was 18.7%.

Changes in assumptions. For the year ended December 31, 2024, significant changes in assumptions included the medical trend being updated such that initial trend does not decrease by the anticipated 0.25% after the first year and a decrease in the discount rate used from 7.00% to 6.93%.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Sensitivity of the Net Other Postemployment Benefits Liability to Changes in the Discount Rate. The following presents the net other postemployment benefits liability of the Township, calculated using the discount rate of 6.93%, as well as what the Township's net other postemployment benefits liability would be if it were calculated using a discount rate that is 1% lower (5.93%) or 1% higher (7.93%) than the current rate:

	1% Decrease (5.93%)	Current Discount Rate (6.93%)	1% Increase (7.93%)
Township's net other postemployment benefits liability	\$ 8,697,102	\$ 7,497,106	\$ 6,509,671

Sensitivity of the Net Other Postemployment Benefits Liability to Changes in the Healthcare Cost Trend Rates. The following presents the net other postemployment benefits liability of the Township, calculated using the healthcare cost trend rate, as well as what the Township's net other postemployment benefits liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Township's net other postemployment benefits liability	\$ 6,367,193	\$ 7,497,106	\$ 8,885,435

Other Postemployment Benefit Expense and Deferred Outflows/Inflows of Resources Related to Other Postemployment Benefits

For the year ended December 31, 2024, the Township recognized other postemployment benefits expense of \$(1,438,620). The Township reported deferred outflows/inflows of resources related to other postemployment benefits as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 242,416	\$ 2,127,850	\$ (1,885,434)
Changes in assumptions	158,517	1,498,416	(1,339,899)
Net difference between projected and actual earnings on other postemployment benefits plan investments	9,588	-	9,588
	<u>\$ 410,521</u>	<u>\$ 3,626,266</u>	<u>\$ (3,215,745)</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

Amounts reported as other postemployment benefits-related deferred outflows/inflows of resources will be recognized in other postemployment benefits expense as follows:

Year Ended December 31,	Amount
2025	\$ (925,051)
2026	(899,752)
2027	(837,085)
2028	(560,244)
2029	<u>6,387</u>
Total	<u>\$ (3,215,745)</u>

Payable to the Other Postemployment Benefits Plan. At December 31, 2024, the Township reported no amount payable to the OPEB plan.

16. DEFINED CONTRIBUTION PLANS

Blackman Charter Township contributes to the Blackman Township pension plan, which is a defined contribution pension plan administered by John Hancock Company. A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive.

Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participant's account. All office employees and union staff electing this plan participate in the plan. Contributions made by an employee vest immediately and contributions made by the Township vest after 20 months of full employment. An employee who leaves the employment of the Township is entitled to their contributions made and the earnings on those contributions immediately. An employee is entitled to the Township's portion of contributions and the earnings on those contributions twelve months after termination of employment, if vesting requirements are satisfied.

All full time office and electing union employees of the Township are covered by the plan. The total payroll covered by the plan for the year was \$532,848. The contribution rate is 12.5% of regular pay for employees hired after November 1, 2006.

During the year the Township's required and actual contributions were \$66,066. The Township had 9 employees participating in the plan who did not make any contributions.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes To Financial Statements

17. TAX ABATEMENTS

The Township received reduced property tax revenues as a result of industrial facility tax exemptions (IFT's) entered into by the Township. The IFT's were entered into based upon the Plant Rehabilitation and Industrial Development Districts Act (known as the Industrial Facilities Exemption), PA 198 of 1974, as amended. IFT's provide a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. Properties qualifying for IFT status are taxed at 50% of the millage rate applicable to other real and personal property in the Township. The abatements amounted to approximately \$36,000 in reduced tax revenues for 2024.

■ ■ ■ ■ ■

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Net Pension Liability and Related Ratios

	Fiscal Year Ended December 31,			
	2024	2023	2022	2021
Change in Total pension liability				
Service cost	\$ 657,491	\$ 695,423	\$ 625,987	\$ 543,479
Interest	1,523,045	1,416,146	1,239,191	1,203,740
Changes of benefit terms	(2,109)	2,488	20,224	(19,301)
Differences between expected and actual experience	(50,147)	134,923	(364,135)	165,539
Changes in assumptions	188,968	-	809,114	676,258
Benefit payments, including refunds of member contributions	(737,928)	(846,144)	(559,750)	(671,748)
Other changes	(12,776)	241,303	70,914	(33,931)
Net change in total pension liability	<u>1,566,544</u>	<u>1,644,139</u>	<u>1,841,545</u>	<u>1,864,036</u>
Total pension liability, beginning	<u>21,252,545</u>	<u>19,608,406</u>	<u>17,766,861</u>	<u>15,902,825</u>
Total pension liability, ending	<u>22,819,089</u>	<u>21,252,545</u>	<u>19,608,406</u>	<u>17,766,861</u>
Change in Plan fiduciary net position				
Employer contributions	1,208,508	1,195,854	1,194,674	900,907
Employee contributions	641,237	659,235	721,345	655,380
Net investment income (loss)	1,189,834	1,562,766	(1,369,324)	1,625,035
Benefit payments, including refunds of member contributions	(737,928)	(846,144)	(559,750)	(671,748)
Administrative expense	(36,186)	(33,215)	(26,096)	(18,638)
Net change in plan fiduciary net position	<u>2,265,465</u>	<u>2,538,496</u>	<u>(39,151)</u>	<u>2,490,936</u>
Plan fiduciary net position, beginning	<u>15,918,958</u>	<u>13,380,462</u>	<u>13,419,613</u>	<u>10,928,677</u>
Plan fiduciary net position, ending	<u>18,184,423</u>	<u>15,918,958</u>	<u>13,380,462</u>	<u>13,419,613</u>
Township's net pension liability	<u>\$ 4,634,666</u>	<u>\$ 5,333,587</u>	<u>\$ 6,227,944</u>	<u>\$ 4,347,248</u>
Plan fiduciary net position as a percentage of the total pension liability	79.7%	74.90%	68.24%	75.53%
Covered payroll	\$ 3,478,697	\$ 3,589,410	\$ 3,589,410	\$ 3,276,302
Township's net pension liability as a percentage of covered payroll	133.23%	148.59%	173.51%	132.69%

See notes to required supplementary information.

Fiscal Year Ended December 31,					
2020	2019	2018	2017	2016	2015
\$ 515,567	\$ 492,439	\$ 450,463	\$ 399,627	\$ 344,339	\$ 346,738
1,124,965	1,054,844	987,048	949,625	870,004	812,529
(34,563)	(58,313)	15,027	(1,638)	(102,658)	-
272,312	190,680	(96,872)	(222,678)	(70,280)	-
444,562	467,824	-	-	676,692	-
(555,627)	(529,209)	(529,209)	(454,983)	(482,583)	(431,337)
(686,586)	-	-	(190,473)	48,052	(4,638)
1,080,630	1,618,265	826,457	479,480	1,283,566	723,292
14,822,195	13,203,930	12,377,473	11,897,993	10,614,427	9,891,135
15,902,825	14,822,195	13,203,930	12,377,473	11,897,993	10,614,427
386,204	364,071	331,740	312,369	289,703	278,313
658,143	668,906	436,382	438,920	393,261	271,237
1,268,903	1,071,534	(314,463)	888,760	663,061	(87,568)
(555,627)	(529,209)	(529,209)	(454,983)	(482,583)	(431,337)
(19,024)	(18,525)	(15,191)	(13,611)	(13,060)	(12,633)
1,738,599	1,556,777	(90,741)	1,171,455	850,382	18,012
9,190,078	7,633,301	7,724,042	6,552,587	5,702,205	5,684,193
10,928,677	9,190,078	7,633,301	7,724,042	6,552,587	5,702,205
\$ 4,974,148	\$ 5,632,117	\$ 5,570,629	\$ 4,653,431	\$ 5,345,406	\$ 4,912,222
68.72%	62.00%	57.81%	62.40%	55.07%	53.72%
\$ 2,998,007	\$ 2,995,374	\$ 2,716,906	\$ 2,400,162	\$ 2,169,432	\$ 2,198,833
165.92%	188.03%	205.04%	193.88%	246.40%	223.40%

This page intentionally left blank.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Contributions

Fiscal Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 278,313	\$ 278,313	\$ -	\$ 2,169,432	12.8%
12/31/2016	289,703	289,703	-	2,400,085	12.1%
12/31/2017	312,369	312,369	-	2,400,162	13.0%
12/31/2018	331,740	331,740	-	2,716,906	12.2%
12/31/2019	364,071	364,071	-	2,995,374	12.2%
12/31/2020	386,204	386,204	-	2,998,007	12.9%
12/31/2021	400,907	900,907	500,000	3,276,302	27.5%
12/31/2022	444,674	1,194,674	750,000	3,589,410	33.3%
12/31/2023	445,854	1,195,854	750,000	3,589,410	33.3%
12/31/2024	458,508	1,208,508	750,000	3,478,697	34.7%

See notes to required supplementary information.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Required Supplementary Information

Single-Employer Defined Benefit Other Postemployment Benefits Plan

Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios

	Year Ended December 31,			
	2024	2023	2022	2021
Total other postemployment benefits liability				
Service cost	\$ 115,935	\$ 161,999	\$ 196,671	\$ 170,065
Interest	608,932	712,717	677,950	593,772
Changes in benefit terms	-	871,884	-	-
Differences between expected and actual experience	(134,916)	(2,974,411)	(99,647)	673,376
Changes in assumptions	192,828	(766,244)	(991,986)	(1,353,828)
Benefit payments, including refunds of employee contributions	(298,733)	(288,475)	(360,046)	(393,403)
Other changes	-	-	-	-
Net change in total other postemployment benefits liability	484,046	(2,282,530)	(577,058)	(310,018)
Total other postemployment benefits liability, beginning of year	8,732,478	11,015,008	11,592,066	11,902,084
Total other postemployment benefits liability, end of year	9,216,524	8,732,478	11,015,008	11,592,066
Plan fiduciary net position				
Employer contributions	598,733	588,475	660,046	693,403
Net investment income (loss)	97,572	123,143	(71,031)	24,735
Benefit payments, including refunds of employee contributions	(298,733)	(288,475)	(360,046)	(393,403)
Administrative expense	(3,009)	-	(1,342)	59,904
Net change in plan fiduciary net position	394,563	423,143	227,627	384,639
Plan fiduciary net position, beginning of year	1,324,855	901,712	674,085	289,446
Plan fiduciary net position, end of year	1,719,418	1,324,855	901,712	674,085
Township's net other postemployment benefits liability	<u>\$ 7,497,106</u>	<u>\$ 7,407,623</u>	<u>\$ 10,113,296</u>	<u>\$ 10,917,981</u>
Plan fiduciary net position as a percentage of total other postemployment benefits liability	18.7%	15.2%	8.2%	5.8%
Covered payroll	\$ 4,108,953	\$ 3,895,935	\$ 4,208,435	\$ 3,738,127
Township's net other postemployment benefits liability as a percentage of covered payroll	182.5%	190.1%	240.3%	292.1%

See notes to required supplementary information.



Year Ended December 31,		
2020	2019	2018
\$ 116,494	\$ 326,683	\$ 280,699
593,135	511,428	520,753
-	-	-
(105,809)	(787,409)	(84,245)
2,149,519	(7,134,239)	1,763,897
(329,153)	(318,995)	(317,791)
-	5,342	-
2,424,186	(7,397,190)	2,163,313
9,477,898	16,875,088	14,711,775
11,902,084	9,477,898	16,875,088
440,222	430,254	-
50,564	11,758	-
(329,153)	(313,653)	-
(386)	(160)	-
161,247	128,199	-
128,199	-	-
289,446	128,199	-
\$ 11,612,638	\$ 9,349,699	\$ 16,875,088
2.4%	1.4%	0.0%
\$ 3,383,506	\$ 3,319,892	\$ 3,036,824
343.2%	281.6%	555.7%

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Required Supplementary Information

Single-Employer Defined Benefit Other Postemployment Benefits Plan
Schedule of Contributions

Fiscal Year Ending December 31,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess (Deficiency)	Covered Payroll	Contributions as Percentage of Covered Payroll
2018	\$ 1,298,094	\$ 317,791	\$ (980,303)	\$ 3,036,824	10.5%
2019	1,747,109	430,254	(1,316,855)	3,319,892	13.0%
2020	1,178,395	440,222	(738,173)	3,383,506	13.0%
2021	1,133,297	693,403	(439,894)	3,738,127	18.5%
2022	1,407,262	660,046	(747,216)	4,208,435	15.7%
2023	1,416,111	588,475	(827,636)	3,895,935	15.1%
2024	989,527	598,733	(390,794)	4,108,953	14.6%

See notes to required supplementary information.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan

Pension Information

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

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

Changes in Assumptions. In 2016, amounts reported as changes of assumptions resulted primarily from adjustments to the mortality table to reflect longer lifetimes, decreases in the assumed rate of return, and changes in asset smoothing.

In 2020, amounts reported as changes of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, and a decrease in the assumed rate of wage inflation from 3.75% to 3.00%.

In 2021, amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

In 2022, amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

In 2024, amounts reported as changes in assumptions resulted from a decrease in the assumed rate of return from 7.00% to 6.93%.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes to Required Supplementary Information

Notes to Schedule of Contributions

Valuation date	Actuarially determined contribution rates are calculated as of December 31 that is 12 months prior to the beginning of the fiscal year for which the contributions are reported.
----------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Methods and assumptions used to determine contribution rates (2024, based on the 12/31/2022 actuarial valuation):

Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	17 years
Asset valuation method	5-year smooth market
Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00% net of pension plan investment expense, including inflation
Normal retirement age	Age 60
Mortality	<ul style="list-style-type: none">• Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120• Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120• Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes to Required Supplementary Information

Single-Employer Defined Benefit Other Postemployment Benefits Plan

OPEB Information

GASB 74 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Notes to the Schedule of Changes in OPEB Liability and Related Ratios

Changes in assumptions *Changes in assumptions.* For the year ended December 31, 2024, significant changes in assumptions included an update to the medical trend such that initial trend does not decrease by the anticipated 0.25% after the first year and a decrease in the discount rate used from 7.00% to 6.93%.

The significant change in assumptions for the year ended December 31, 2023, included salary assumption changes and an increase in the discount rate used from 6.46% to 7.00%.

The significant change in assumptions for the fiscal year ended December 31, 2022, was an increase in the discount rate from 5.84% to 6.46%.

The significant changes in assumptions for the fiscal year ended December 31, 2021, were an increase in the discount rate from 5.00% to 5.84%, updates to medical trend rates used as prescribed by PA202, updates in the salary scale from 3.5% to 3.0%, and an update in the mortality improvement scale updated from MP-2019 to MP-2021.

The significant changes in assumptions for the fiscal year ended December 31, 2020, were an increase in the discount rate from 6.29% to 5.00%, updates to medical trend rates used, and an update in the mortality tables used to Public General for all spouses.

The significant changes in assumptions for the fiscal year ended December 31, 2019, were as follows: retirement assumption modified to better reflect plan experience, mortality tables updated to current public employer study tables, and the discount rate increased from 3.0% to 6.29% to reflect plan sponsor's decision to pre-fund.

The significant changes in assumptions for the fiscal year ended December 31, 2018, were a change in the discount rate from 3.51% to 3.0%, and updates to the salary scales, mortality tables, and medical trend rates.

Changes in benefit terms During the year ended December 31, 2023, the Township changed from an insurance plan with age rated medical and dental premiums, to an insurance plan (one for Medical and one for Dental) with illustrative rates for both medical and dental costs.

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Notes to Required Supplementary Information

Notes to Schedule of Contributions

Valuation Date	December 31, 2023
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry-age normal
Amortization method	Level percent of pay
Remaining amortization period	10 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.25%
Investment rate of return	7.00%
Healthcare cost trend	Pre-65: 7.25% for two years, then graded down 0.25% per year to an ultimate rate of 4.50% Post-65: 5.50% for two years, then graded down 0.25% per year to an ultimate rate of 4.50%
Normal retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Public General and Public Safety 2010 Employee and Healthy Retiree, Headcount weighted, IRS 2024 Adjusted Scale MP-2021

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2024

	Special Revenue		
	Parks	Street Lighting	Building Inspection
Assets			
Cash and investments	\$ 532,849	\$ 57,691	\$ 292,181
Receivables:			
Accounts	25,000	-	-
Taxes	118,197	-	-
Special assessments	-	147,155	-
Due from other funds	1,334	-	-
Prepaid items	-	-	25,379
Total assets	<u>\$ 677,380</u>	<u>\$ 204,846</u>	<u>\$ 317,560</u>
Liabilities			
Accounts payable	\$ 125,295	\$ 13,855	\$ 5,035
Accrued liabilities	-	-	2,935
Due to other funds	615	5,744	27,170
Total liabilities	<u>125,910</u>	<u>19,599</u>	<u>35,140</u>
Deferred inflows of resources			
Unavailable - special assessments	-	15,719	-
Taxes levied but intended for subsequent period	148,286	-	-
Total deferred inflows of resources	<u>148,286</u>	<u>15,719</u>	<u>-</u>
Fund balances			
Nonspendable:			
Prepaid items	-	-	25,379
Perpetual care	-	-	-
Restricted for:			
Parks	403,184	-	-
Public safety	-	-	257,041
Street lighting	-	169,528	-
Cemetery	-	-	-
Total fund balances	<u>403,184</u>	<u>169,528</u>	<u>282,420</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 677,380</u>	<u>\$ 204,846</u>	<u>\$ 317,560</u>

--

Permanent		
Cemetery		Total
\$	34,043	\$ 916,764
	115	25,115
	-	118,197
	-	147,155
	3,840	5,174
	-	25,379
<hr/>		<hr/>
\$	37,998	\$ 1,237,784
<hr/>		<hr/>
\$	-	\$ 144,185
	-	2,935
	-	33,529
<hr/>		<hr/>
	-	180,649
<hr/>		<hr/>
	-	15,719
	-	148,286
<hr/>		<hr/>
	-	164,005
<hr/>		<hr/>
	-	25,379
	21,126	21,126
	-	403,184
	-	257,041
	-	169,528
	16,872	16,872
<hr/>		<hr/>
	37,998	893,130
<hr/>		<hr/>
\$	37,998	\$ 1,237,784

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2024

	Special Revenue		
	Parks	Street Lighting	Building Inspection
Revenues			
Taxes and special assessments	\$ 140,667	\$ 289,618	\$ -
Licenses and permits	-	-	217,109
Intergovernmental	3,756	-	-
Contributions from local units	25,000	-	-
Investment earnings	23,316	1,057	5,423
Other	-	-	-
Total revenues	<u>199,689</u>	<u>290,675</u>	<u>222,532</u>
Expenditures			
Current:			
Public safety	-	-	222,024
Public works	-	164,088	-
Culture and recreation	40,612	-	-
Capital outlay	221,504	-	-
Total expenditures	<u>262,116</u>	<u>164,088</u>	<u>222,024</u>
Revenues over (under) expenditures	(62,427)	126,587	508
Other financing sources			
Transfers in	-	10,000	-
Net change in fund balances	(62,427)	136,587	508
Fund balances, beginning of year	<u>465,611</u>	<u>32,941</u>	<u>281,912</u>
Fund balances, end of year	<u>\$ 403,184</u>	<u>\$ 169,528</u>	<u>\$ 282,420</u>

--

Permanent	
Cemetery	Total
\$ -	\$ 430,285
-	217,109
-	3,756
-	25,000
666	30,462
-	-
666	713,562
-	222,024
-	164,088
-	40,612
-	221,504
-	648,228
666	65,334
-	10,000
666	75,334
37,332	817,796
<u>\$ 37,998</u>	<u>\$ 893,130</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Parks Special Revenue Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes and special assessments	\$ 130,000	\$ 130,000	\$ 140,667	\$ 10,667
Licenses and permits	-	-	-	-
Intergovernmental	5,000	5,000	3,756	(1,244)
Charges for services	6,500	6,500	6,950	450
Contributions from local units	-	-	25,000	25,000
Investment earnings	10,000	10,000	23,316	13,316
Other	-	-	-	-
Total revenues	<u>151,500</u>	<u>151,500</u>	<u>199,689</u>	<u>48,189</u>
Expenditures				
Current:				
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	25,423	48,423	40,612	(7,811)
Capital outlay	300,000	250,000	221,504	(28,496)
Total expenditures	<u>325,423</u>	<u>298,423</u>	<u>262,116</u>	<u>(36,307)</u>
Revenue over (under) expenditures	(173,923)	(146,923)	(62,427)	84,496
Other financing sources				
Transfers in	-	-	-	-
Net change in fund balance	(173,923)	(146,923)	(62,427)	84,496
Fund balance, beginning of year	<u>465,611</u>	<u>465,611</u>	<u>465,611</u>	-
Fund balance, end of year	<u>\$ 291,688</u>	<u>\$ 318,688</u>	<u>\$ 403,184</u>	<u>\$ 84,496</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Street Lighting Special Revenue Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes and special assessments	\$ 119,500	\$ 119,500	\$ 289,618	\$ 170,118
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	6,500	-	-	-
Contributions from local units	-	-	-	-
Investment earnings	306	306	1,057	751
Other	-	-	-	-
Total revenues	<u>126,306</u>	<u>119,806</u>	<u>290,675</u>	<u>170,869</u>
Expenditures				
Current:				
Public safety	-	-	-	-
Public works	148,000	160,000	164,088	4,088
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>148,000</u>	<u>160,000</u>	<u>164,088</u>	<u>4,088</u>
Revenue over (under) expenditures	(21,694)	(40,194)	126,587	166,781
Other financing sources				
Transfers in	-	10,000	10,000	-
Net change in fund balance	(21,694)	(30,194)	136,587	166,781
Fund balance, beginning of year	<u>32,941</u>	<u>32,941</u>	<u>32,941</u>	-
Fund balance, end of year	<u>\$ 11,247</u>	<u>\$ 2,747</u>	<u>\$ 169,528</u>	<u>\$ 166,781</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Building Inspection Special Revenue Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	190,000	190,000	217,109	27,109
Intergovernmental	-	-	-	-
Charges for services	6,500	-	-	-
Contributions from local units	-	-	-	-
Investment earnings	500	500	5,423	4,923
Other	-	-	-	-
Total revenues	<u>197,000</u>	<u>190,500</u>	<u>222,532</u>	<u>32,032</u>
Expenditures				
Current:				
Public safety	241,811	249,709	222,024	(27,685)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	5,000	5,000	-	(5,000)
Total expenditures	<u>246,811</u>	<u>254,709</u>	<u>222,024</u>	<u>(32,685)</u>
Revenue over (under) expenditures	(49,811)	(64,209)	508	64,717
Other financing sources				
Transfers in	-	-	-	-
Net change in fund balance	(49,811)	(64,209)	508	64,717
Fund balance, beginning of year	<u>281,912</u>	<u>281,912</u>	<u>281,912</u>	-
Fund balance, end of year	<u>\$ 232,101</u>	<u>\$ 217,703</u>	<u>\$ 282,420</u>	<u>\$ 64,717</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds
December 31, 2024

	General Custodial	Undistributed Tax	Industrial Facilities Tax	Total
Assets				
Cash and cash equivalents	\$ 3,447	\$ 1,583,878	\$ 11,205	\$ 1,598,530
Liabilities				
Undistributed fees, taxes and other collections	3,447	1,583,878	11,205	1,598,530
Net position				
Restricted for individuals, organizations, and other governments	\$ -	\$ -	\$ -	\$ -

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Year Ended December 31, 2024

	General Custodial	Undistributed Tax	Industrial Facilities Tax	Total
Additions				
Taxes collected for other governments	\$ -	\$ 23,208,064	\$ 183,546	\$ 23,208,064
Other additions	437,980	-	-	437,980
Total additions	<u>437,980</u>	<u>23,208,064</u>	<u>183,546</u>	<u>23,646,044</u>
Deductions				
Payments of taxes to other governments	-	23,208,064	183,546	23,208,064
Other deductions	437,980	-	-	437,980
Total deductions	<u>437,980</u>	<u>23,208,064</u>	<u>183,546</u>	<u>23,646,044</u>
Change in net position	-	-	-	-
Net position, beginning of year	-	-	-	-
Net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Balance Sheet / Statement of Net Position

Downtown Development Authority

December 31, 2024

	General Fund	Adjustments	Statement of Net Position
Assets			
Cash and investments	\$ 1,412,265	\$ -	\$ 1,412,265
Receivables -			
Taxes	313,558	-	313,558
Prepaid items	650	-	650
Property inventory	-	3,910,073	3,910,073
Total assets	<u>\$ 1,726,473</u>	<u>3,910,073</u>	<u>5,636,546</u>
Liabilities			
Accounts payable	\$ 1,275	-	1,275
Interest payable	-	7,667	7,667
Long-term debt:			
Due within one year	-	250,000	250,000
Due in greater than one year	-	550,000	550,000
Total liabilities	<u>1,275</u>	<u>807,667</u>	<u>808,942</u>
Deferred inflows of resources			
Taxes levied but intended for subsequent period	311,511	-	311,511
Fund balance			
Nonspendable - prepaid items	650	(650)	-
Restricted - community development	1,413,037	(1,413,037)	-
Total fund balances	<u>1,413,687</u>	<u>(1,413,687)</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,726,473</u>		
Net position			
Restricted - community development		<u>\$ 606,020</u>	<u>\$ 4,516,093</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

Downtown Development Authority

For the Year Ended December 31, 2024

	General Fund	Adjustments	Statement of Activities
Revenues			
Property taxes	\$ 489,570	\$ -	\$ 489,570
Intergovernmental	22,922	-	22,922
Investment earnings	3,852	-	3,852
Miscellaneous	3,000	-	3,000
Total revenues	<u>519,344</u>	<u>-</u>	<u>519,344</u>
Expenditures/expenses			
Community development	31,569	-	31,569
Debt service:			
Principal	250,000	(250,000)	-
Interest and fiscal charges	53,188	(2,395)	50,793
Capital outlay	1,823	-	1,823
Total expenditures/expenses	<u>336,580</u>	<u>(252,395)</u>	<u>84,185</u>
Change in fund balance / net position	182,764	252,395	435,159
Fund balance / net position, beginning of year	<u>1,230,923</u>	<u>2,850,011</u>	<u>4,080,934</u>
Fund balance / net position, end of year	<u>\$ 1,413,687</u>	<u>\$ 3,102,406</u>	<u>\$ 4,516,093</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Balance Sheet / Statement of Net Position

Local Development Finance Authority

December 31, 2024

	Governmental Funds				
	General	Smart Zone	Total	Adjustments	Statement of Net Position
Assets					
Cash and investments	\$ 245,751	\$ 644,494	\$ 890,245	\$ -	\$ 890,245
Receivables -					
Taxes	7,589	198,587	206,176	-	206,176
Prepaid items	700	-	700	-	700
Property inventory	-	-	-	1,087,520	1,087,520
Capital assets being depreciated, net	-	-	-	28,077	28,077
Total assets	<u>\$ 254,040</u>	<u>\$ 843,081</u>	<u>\$ 1,097,121</u>	<u>1,115,597</u>	<u>2,212,718</u>
Liabilities					
Accounts payable	\$ 1,745	\$ -	\$ 1,745	-	1,745
Deferred inflows of resources					
Taxes levied but intended for subsequent period	7,589	198,587	206,176	-	206,176
Fund balance					
Nonspendable - prepaid items	700	-	700	(700)	-
Restricted - community development	244,006	644,494	888,500	(888,500)	-
Total fund balances	<u>244,706</u>	<u>644,494</u>	<u>889,200</u>		
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 254,040</u>	<u>\$ 843,081</u>	<u>\$ 1,097,121</u>		
Net position					
Investment in capital assets				28,077	28,077
Restricted - community development				1,976,720	1,976,720
Total net position				<u>\$ 2,004,797</u>	<u>\$ 2,004,797</u>

BLACKMAN CHARTER TOWNSHIP, MICHIGAN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

Local Development Finance Authority

For the Year Ended December 31, 2024

	Governmental Funds			Adjustments	Statement of Activities
	General	Smart Zone	Total		
Revenues					
Property taxes	\$ 15,450	\$ 285,620	\$ 301,070	\$ -	\$ 301,070
Intergovernmental	106,898	8,273	115,171	-	115,171
Investment earnings	12,208	-	12,208	-	12,208
Total revenues	<u>134,556</u>	<u>293,893</u>	<u>428,449</u>	<u>-</u>	<u>428,449</u>
Expenditures/expenses					
Community development	28,117	19,407	47,524	665,414	712,938
Capital outlay	1,247	69,151	70,398	(70,398)	-
Depreciation expense	-	-	-	1,594	1,594
Total expenditures/expenses	<u>29,364</u>	<u>88,558</u>	<u>117,922</u>	<u>596,610</u>	<u>714,532</u>
Revenues over (under) expenditures	105,192	205,335	310,527	(596,610)	(286,083)
Other financing sources					
Proceeds from sale of property inventory	-	100,317	100,317	(100,317)	-
Change in fund balance / net position	105,192	305,652	410,844	(696,927)	(286,083)
Fund balance / net position, beginning of year	<u>139,514</u>	<u>338,842</u>	<u>478,356</u>	<u>1,812,524</u>	<u>2,290,880</u>
Fund balance / net position, end of year	<u>\$ 244,706</u>	<u>\$ 644,494</u>	<u>\$ 889,200</u>	<u>\$ 1,115,597</u>	<u>\$ 2,004,797</u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

June 20, 2025

Board of Trustees
Blackman Charter Township
Jackson County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Blackman Charter Township, Michigan** (the "Township"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents, and have issued our report thereon dated June 20, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 opinions 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Lehmann Lobson LLC". The signature is written in a cursive, flowing style.

L-4029

2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Jackson	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 668,630,382
Local Government Unit Requesting Millage Levy Blackman Township	For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2025 Current Year "Headlee" Millage Reduction Fraction	(7) 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Operating	Nov-98	1.0000	0.8154	1.0000	0.8154	1.0000	0.8154		0.8154	N/A
Voted	Twp Roads	11-16-18	2.5500	2.5500	1.0000	2.5500	1.0000	2.5500		2.5500	Nov-2036
Voted	Twp Park	8-2-2022	0.2500	0.2500	1.0000	0.2500	1.0000	0.2500		0.2500	Aug-2026
Voted	P/S	11-6-2024	2.0000	2.0000	1.0000	2.0000	1.0000	2.0000		2.0000	Dec-29

Prepared by Arnold Dolman	Telephone Number (517) 990-8229	Title of Preparer Assessor	Date 6-5-2025
-------------------------------------	-------------------------------------------	--------------------------------------	-------------------------

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

☒ Clerk
☐ Secretary

Signature


Print Name
David Elwell

Date
6-16-25

☒ Chairperson
☐ President

Signature


Print Name
Pete Jancek

Date
6-5-2025

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

!!ATTENTION!!

**THIS FORM IS NOW MANDATORY TO BE COMPLETED AND RETURNED TO THE
EQUALIZATION DEPARTMENT. FAILURE TO RETURN THIS FORM COULD RESULT IN THE
JACKSON COUNTY BOARD OF COMMISSIONERS NOT APPROVING YOUR MILLAGE RATES
FOR TAX COLLECTION**

JACKSON COUNTY

CHECK LIST FOR 2025 COUNTY APPORTIONMENT

** Form must be returned to the County Equalization Department signed and completed with L-4029 form*

Our Tax Authority has completed the following steps as required by M.C.L. 211.24e
(Truth-in-Taxation):

☒

A Separate Truth-in-Taxation hearing is NOT necessary. Our Tax Authority complies
with Section 16 of the Uniform Budgeting and Accounting Act.

Enter date your public hearing to adopt your budget was held 12-16-24

☒

Our Tax Authority is exempt from M.C.L. 211.24e because we levied 1 mill or less in
the concluding tax year for operating purposes

☐

Our Board of Commission or Council or Authority has met and adopted a resolution
proposing an additional operating millage rate and proposing a hearing date.

Enter date the said resolution was adopted _____

☐

Our Board of Commission or Council or Authority has published a hearing notice
containing the proposed additional millage rate and percentage increase in
operating revenue which would be generated from permitted ad valorem tax
levies at least 6 days before the hearing date.

Enter date hearing notice was published _____

☐

Our Board of Commission or Council or Authority held a Truth in Taxation public hearing
pursuant to the hearing notice.

Enter date of Truth in Taxation public hearing _____

☐

Our Board of Commission or Council or Authority has adopted a resolution adopting
additional operating millage which does not exceed that which appeared in the
hearing notice published at least 10 days earlier.

Enter date the said resolution was adopted _____

Blackman Charter Township

Taxing Jurisdiction (city, township, etc.)

DAVID K. ELWEL

Clerk or Secretary

Pete Jancek
Chairperson, President or Supervisor

Dated this 17th day of June 2025



STATE OF MICHIGAN

GRETCHEN WHITMER
GOVERNOR

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Thursday, July 17, 2025

Runway Party 4122, LLC
Attorney Kurt Parker
(kparker@atbplclaw.com)

RID # 2504-04127 **Reference/Transaction:** CONDITIONAL LICENSE, Transfer Ownership 2025 SDM license with Sunday Sales Permit (PM) Mixed Spirit Drink from MW Woodworth Investments, LLC; new Sunday Sales Permit (AM).

Please let this letter serve as notice the Michigan Liquor Control Commission has referred your application to our Enforcement Division for investigation of your request.

Applicant/Licensee: Runway Party 4122, LLC

Business address and phone number: 4122 W Michigan Ave, Jackson 49202

Home address and phone number of partner(s)/subordinates:

1. Bijal Patel: 4858 Carol St Unit A, Skokie IL 60077 C: (773) 997-4413
2. Kanubhai Patel: 7600 Brandenburg Rd, Ekron KY 40117 C: (857) 544-8428

As part of the licensing process, an investigation is required by the Michigan Liquor Control Commission Enforcement Division. The Enforcement investigation will be conducted from the following designated District Office:

Lansing District Office (517) 284-6330

You may contact your designated District Office regarding any appointments or questions on documentation requested by the Investigator. **Failure to provide requested information or to keep scheduled appointments will cause the application to be returned to the Lansing office for cancellation.**

Since this request is a transfer under MCL 436.1529(1), approval of the local unit of government is not required. However, a copy of this notice is also being provided to **Local Governmental Unit** should they wish to submit an opinion on the application or advise of any local non-compliance issues.

Under administrative rule R 436.1105, the Commission shall consider the opinions of the local residents, local legislative body, or local law enforcement agency with regard to the proposed business when determining whether an applicant may be issued a license or permit.

Under administrative rule R 436.1003, the licensee shall comply with all state and local building, plumbing, zoning, sanitation, and health laws, rules, and ordinances as determined by the state and local law enforcements officials who have jurisdiction over the licensee. The licensee must obtain all other required state and local licenses, permits, and approvals before using this license for the sale of alcoholic liquor. Approval of this license by the Michigan Liquor Control Commission does not waive any of these requirements.

MICHIGAN LIQUOR CONTROL COMMISSION
Retail Licensing Division
(866) 813-0011

cc: Blackman Twp (clerk@blackmantwp.com)
MW Woodworth Investments LLC (mswoodworth83@gmail.com)



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Toll Free: 866-813-0011 • www.michigan.gov/lcc

Business ID: _____

Request ID: _____

(For MLCC use only)

Local Government Approval

(Authorized by MCL 436.1501)

Resolution #18-2025-0721

Instructions for Applicants:

- You must obtain a recommendation from the local legislative body for a new on-premises license application, certain types of license classification transfers, and/or a new banquet facility permit.

Instructions for Local Legislative Body:

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a _____ Regular _____ meeting of the _____ Blackman Charter Township _____ council/board
(regular or special) (township, city, village)
called to order by _____ Supervisor Pete Jancek _____ on _____ Monday July 21, 2025 _____ at _____ 6:00 P.M. _____
(date) (time)

the following resolution was offered:

Moved by _____ and supported by _____

that the application from _____ Runway Party 4122, LLC _____

(name of applicant - if a corporation or limited liability company, please state the company name)

for the following license(s): _____ Transfer Ownership 2025 SDM license from MW Woodworth Investments, LLC, new Sunday AM _____

(list specific licenses requested)

to be located at: _____ 4122 W. Michigan Ave., Jackson, MI 49202 _____

and the following permit, if applied for:

☐ Banquet Facility Permit Address of Banquet Facility: _____

It is the consensus of this body that it _____ this application be considered for
(recommends/does not recommend)

approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are _____

Vote

Yeas: _____

Nays: _____

Absent: _____

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the _____ Blackman CT _____
council/board at a _____ Regular _____ meeting held on _____ Monday July 21, 2025 _____
(regular or special) (date) (township, city, village)

David K. Elwell

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:

Michigan Liquor Control Commission

Mailing address: P.O. Box 30005, Lansing, MI 48909

Hand deliveries or overnight packages: Constitution Hall - 525 W. Allegan, Lansing, MI 48933

Fax to: 517-763-0059

**BLACKMAN CHARTER TOWNSHIP, COUNTY OF JACKSON
RESOLUTION #19-2025-0721**

**A RESOLUTION TO STATE OPPOSITION TO THE RECONFIGURING OF THE EAST
MICHIGAN AVENUE AND GANSON STREET INTERSECTION IN BLACKMAN CHARTER
TOWNSHIP**

WHEREAS, the Michigan Department of Transportation (MDOT) has announced plans for the rebuilding of East Michigan Avenue, from Page Avenue eastward, and

WHEREAS, Public comment was solicited by MDOT regarding this road plan, which includes potential plans to re-configure the intersection of East Michigan Avenue and Ganson Street, and

WHEREAS, the East Michigan Avenue and Ganson Street intersection is of unique function, in that westbound Michigan Avenue traffic can flow onto westbound Ganson Street in a smooth, unobstructed manner, and

WHEREAS, this current design and function keeps westbound Ganson Street traffic out of the path and vision of Eastbound Ganson Street traffic waiting at Michigan Avenue to turn left onto eastbound Michigan Avenue, and

WHEREAS, the tentative reconstruction of that intersection will close the portion of the intersection that allows free-flowing movement of westbound Michigan traffic onto westbound Ganson Street, and

WHEREAS, additionally, the reconstruction of that intersection will force westbound Michigan to westbound Ganson traffic into the current location where eastbound Ganson Street traffic waits to turn left onto eastbound Michigan Avenue, thereby creating a vision obstruction and delay to that stopped and waiting eastbound Ganson Street to eastbound Michigan Avenue traffic, and

WHEREAS, the necessary operation of fire apparatus and specific operational design of fire apparatus were not taken into account related to turning radiuses and the ability to easily navigate during emergencies, with traffic having less room and ability to move out of the way, and

WHEREAS, fire apparatus utilized locally are of “straight frame” design, some 47 feet long, with extended front overhang on platform trucks, all of which require consideration when changes are made in road designs, and

WHEREAS, said changes will negatively impact the ability of emergency vehicles, in particular fire apparatus, to navigate and operate within that area, and

WHEREAS, the proposed reconfiguration of the Ganson Street and East Michigan Avenue intersection would be a step backwards from properly separating traffic and promoting the safer free flow of traffic, forcing more traffic into a congested intersection with restricted turning ability and stoppage on Michigan Avenue, and

WHEREAS, our Public Safety Department has participated in the discussions with MDOT officials, and have authored a two-page document of concerns, which are attached, relevant to both the issue of the “Road Diet” as well as the proposed intersection changes, and now

THEREFORE, BE IT RESOLVED that Blackman Charter Township hereby opposes the proposed changes for the East Michigan Avenue and Ganson Street intersection in Blackman Charter Township, and

BE IT FURTHER RESOLVED that in the future, MDOT include modeling of fire apparatus in new road construction or changes to current roads, as well as consulting with local emergency services as to best protect and serve residents during times necessitating response of emergency equipment.

At a regular meeting of the Blackman Charter Township Board of Trustees, County of Jackson, and State of Michigan held in the Township Hall of the said Township on July 21, 2025, at 6:00 p.m.

The resolution was moved by _____, supported by _____.

Upon a roll call vote,

The following voted "AYE":

The following voted "NAY":

The following were absent:

The Supervisor declared the resolution adopted.

Peter Jancek, Township Supervisor

I, David Elwell, the duly appointed and acting Clerk of the Charter Township of Blackman, hereby certify that the foregoing resolution was adopted by the Blackman Board by a roll call vote at a regular meeting of the Board held on July 21, 2025, at which meeting a quorum was present; and that this resolution was ordered to take immediate effect.

David Elwell, Township Clerk

BLACKMAN CHARTER TOWNSHIP, COUNTY OF JACKSON
RESOLUTION #20-2025-0721

A RESOLUTION TO STATE OPPOSITION TO THE “ROAD DIET” PROPOSED FOR EAST MICHIGAN AVENUE IN BLACKMAN CHARTER TOWNSHIP

WHEREAS, the Michigan Department of Transportation (JCDOT) has announced plans for the rebuilding of East Michigan Avenue, from Page Avenue eastward, and

WHEREAS, Public comment was solicited by MDOT regarding this road plan, which includes potential plans to implement a “Road Diet” for East Michigan Avenue, inclusive of the portion in Blackman Charter Township, and

WHEREAS, the proposed “Road Diet” will take East Michigan Avenue from 2 lanes of traffic in each direction to one lane of traffic in each direction and the addition of a center-turn lane, and

WHEREAS, this proposal will result in the reduction of 5’ of drivable roadway, and

WHEREAS, said changes will negatively impact the ability of emergency vehicles, in particular fire apparatus, to navigate and operate within that area, and

WHEREAS, the necessary operation of fire apparatus and specific operational design of fire apparatus were not taken into account related to turning radiuses and the ability to easily navigate during emergencies, with traffic having less room and ability to move out of the way, and

WHEREAS, fire apparatus utilized locally are of “straight frame” design, some 47 feet long, with extended front overhang on platform trucks, all of which require consideration when changes are made in road designs, and

WHEREAS, the proposed “Road Diet” is designed to slow traffic in the interest of safety, versus the potential of being more easily navigable, which does not take into account the potential longer delay of emergency services response, and

WHEREAS, the proposed “Road Diet” will likely increase delay times for residents and motorists wishing to enter East Michigan Avenue from private drives or business drives, and

WHEREAS, the “Average Daily Traffic” counts appear to be near the maximum recommended levels when considering a “Road Diet”, and

WHEREAS, municipalities served through this corridor historically seek to increase business in main arteries such as East Michigan Avenue, and such increased business will mean increased traffic being pressed into less available lanes, and

WHEREAS, our Public Safety Department has participated in the discussions with MDOT officials, and have authored a two-page document of concerns, which are attached, relevant to both the issue of the “Road Diet” as well as the proposed intersection changes, and now

THEREFORE, BE IT RESOLVED that Blackman Charter Township hereby opposes the “Road Diet” plan for East Michigan Avenue in Blackman Charter Township, and

BE IT FURTHER RESOLVED that in the future, MDOT include modeling of fire apparatus in new road construction or changes to current roads, as well as consulting with local emergency services as to best protect and serve residents during times necessitating response of emergency equipment.

At a regular meeting of the Blackman Charter Township Board of Trustees, County of Jackson, and State of Michigan held in the Township Hall of the said Township on July 21, 2025, at 6:00 p.m.

The resolution was moved by _____, supported by _____.

Upon a roll call vote,

The following voted "AYE":

The following voted "NAY":

The following were absent:

The Supervisor declared the resolution adopted.

Peter Jancek, Township Supervisor

I, David Elwell, the duly appointed and acting Clerk of the Charter Township of Blackman, hereby certify that the foregoing resolution was adopted by the Blackman Board by a roll call vote at a regular meeting of the Board held on July 21, 2025, at which meeting a quorum was present; and that this resolution was ordered to take immediate effect.

David Elwell, Township Clerk



BLACKMAN-LEONI

DEPARTMENT OF PUBLIC SAFETY

1996 W. PARNALL RD. JACKSON, MI 49201-8612
PHONE (517) 788-4223 - FAX (517) 788-4688

STEVEN M. STOWE
DEPUTY DIRECTOR OF OPERATIONS

DARIN R. MCINTOSH
DIRECTOR OF PUBLIC SAFETY

CHRISTOPHER R. BOULTER
DEPUTY DIRECTOR OF SUPPORT SERVICES

Blackman Township Executive Committee,

Good morning, gentlemen,

First and foremost, I would like to extend our sincere appreciation for the opportunity to participate in the recent MDOT meeting regarding Road Diets. Far too often, significant changes to our roadways are implemented at the state level with little or no input from local municipalities.

It is both refreshing and encouraging to see our Township Board taking a proactive role in these discussions. Your willingness to involve local voices ensures that our community's needs and concerns are considered from the outset.

Thank you again for your collaboration and commitment to thoughtful planning.

Public Safety Concerns Regarding Proposed Changes to East Michigan and the East Ganson/Michigan Intersection

From a public safety perspective, the proposed transition from four lanes to three lanes along East Michigan — particularly near the East Ganson and Michigan intersection — raises several operational concerns for emergency response agencies:

- 1. Reduced Lane Capacity and Emergency Vehicle Access**

Narrowing the roadway may impede the safe and efficient movement of emergency vehicles, especially larger apparatus such as fire engines and aerial ladder trucks. In emergency situations, adequate lane width and room for maneuverability are critical to timely response.

- 2. Turning Radius Challenges for Ladder/Tower Trucks**

Aerial ladder trucks present unique challenges due to their extended front overhang. The platform for a bedded ladder extends roughly five feet beyond the cab, which can significantly affect right turns at intersections. Without proper design considerations, these vehicles may be unable to safely or legally make necessary turns.

- 3. Inadequate Consideration of Emergency Equipment in Design Standards**

It is concerning that state planning standards often rely on semi-trucks/trailers as a benchmark for intersection turning radius, without accounting for the unique dimensions and turning requirements of emergency vehicles. Emergency response needs are not always comparable to commercial freight transport and should be independently evaluated.

4. Need for Early Involvement of Local Public Safety Agencies

Public safety input should be a required part of the planning phase for road reconfigurations. Local agencies are best positioned to advise on the types and dimensions of equipment currently in service, and their operational requirements. Including them early can prevent design missteps that may otherwise go unnoticed until construction is complete.

5. Impact on Long-Term Equipment Planning

Fire departments often tailor their apparatus specifications based on the road infrastructure and known response zones. These vehicles are multimillion-dollar investments with build timelines of 1–2 years and service lifespans of decades. If roadway changes are made without input from municipalities, it risks rendering specialized equipment unusable in key areas, ultimately compromising public safety.

Recommendation

We strongly recommend that the state engage in direct consultation with local public safety agencies during the early planning and design phases of roadway modifications. Specifically, intersection designs should be tested using the actual dimensions and turning requirements of local emergency vehicles, not just commercial semi-trucks. This collaborative approach will help ensure that critical public safety operations are not adversely affected by well-intentioned but impractical road changes.

Respectively,

A handwritten signature in black ink, appearing to read "S. Stowe".

Steve Stowe

Deputy Director of Operations
Blackman-Leoni Department of Public Safety