

**CHARTER TOWNSHIP OF YPSILANTI
MINUTES OF THE NOVEMBER 9, 2017 SPECIAL WORK SESSION**

Supervisor Stumbo called the special work session meeting to order at approximately 5:00 p.m. in the Ypsilanti Township Civic Center Board Room, 7200 S. Huron River Drive, Ypsilanti Township.

Members Present: Supervisor Brenda L. Stumbo, Clerk Karen Lovejoy Roe, Treasurer Larry Doe, Trustees: Stan Eldridge, Heather Jarrell Roe, Jimmie Wilson Jr., Monica Ross-Williams

Legal Counsel: Wm. Douglas Winters

2018 PRELIMINARY BUDGET---SUPERVISOR STUMBO AND JAVONNA NEEL

Javonna Neel, Accounting Director, made a presentation on the funds below with a variety of handouts and through a power point presentation (see attached).

1. 2018 Fiscal Year Budget

a) FUND 101 – General Fund

i. Fund 280 – State Grants (propose combining w/General Fund)

Ms. Neel stated the largest revenue fund is the General Fund. She said it includes income from rentals and taxes. Ms. Neel stated there was a decrease in the revenue from our cell tower and it was due to the new easement agreement. Ms. Neel said the General Fund has about 27 different departments and each department has its' own function. She explained the function of each department. Ms. Neel stated the Seaver Farm debt payment would be \$537,000.00, which is budgeted, but if the payment from the cell tower is received, it would be used for the Seaver Farm and we would not use the budgeted amount. Ms. Neel said she never brought the board Grant Fund 280 because it has not been used since 2008. She said instead of using the fund to hold grant money, which is what the fund was intended to do, she said she now deposits the money directly into the fund that requested the grant. She said she would bring this to the board in December as a budget amendment asking to close this fund and put the balance of \$18,000.00 into the General Fund. Ms. Neel and Supervisor Stumbo explained revenues and expenditures within the General Fund.

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b) FUND 206 - Fire Department

Javonna Neel explained Fund 206 expenditures and revenues for the Fire Department. She said this fund's biggest expenditures are for wages and pensions. Ms. Neel stated the Firefighter's contract is in negotiation and if changes are made, it will be included when the contract was finalized. Trustee Ross-Williams asked if a millage would be needed to increase the balance for future expenditures. Chief Copeland stated he would come to the Board in December with an outline of what money is needed for maintenance and funding. Ms. Neel stated the various issues with the fire department and what work was planned. Chief Copeland stated they have collaborated with other fire departments throughout the community and it has initiated grants that has helped purchase equipment.

c) FUND 226 - Environmental Services

Javonna Neel stated this fund has a millage and includes all our waste and recycling costs. She said the largest expenditure in this fund was our contractual agreements with waste management. Jeff Allen, Residential Services Director stated that our contract with Waste Management expires in 2020. He said that each year the services in the current contract increase 2.25%.

d) FUND 252 – Hydro Station

Trustee Ross-Williams stated she had heard the City of Ypsilanti was going to remove their dam and asked Mike Saranen, Hydro Operator, if that would affect the water flow through our dam. Mr. Saranen stated it would not affect our water flow. Javonna Neel stated the revenue in the Hydro Dam Fund comes from the sale of electricity to DTE. Ms. Neel said that most of the expenditures were for repairs for the generators. Clerk Lovejoy-Roe explained that there was an agreement between the Township and the City of Ypsilanti that because the Township acquired Ford Lake Park (JYRO) from the City of Ypsilanti, the Township would have to pay the City of Ypsilanti 10% of the gross revenues over expenditures from the Hydro Dam. Attorney Winters stated the federal government required utility companies to purchase renewable energy. Attorney Winters said the Township was

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required by DTE to set aside a nickel per kilowatt generated. He said it had been 25 years and the total in the Fund was \$800,000.00. Attorney Winters said he had been trying to get DTE to release at least 10% per year of these funds to the Township.

e) FUND 590 – Compost

Javonna Neel stated the Compost Fund was an enterprise fund since it was a money making endeavor. Jeff Allen stated they need another employee to help since they receive a lot of product to process. He said with additional contracts from other municipalities there was a need for another equipment operator. Mr. Allen stated with AFSCME negotiations coming up they would be trying to add an additional Employee as an Equipment Operator. Carl Rowsey said they have material coming from landscapers, Ypsilanti City, and Van Buren Township. He said it was hard to use seasonal help because he needs someone who can operate the equipment. Mr. Rowsey said this was his busiest time of year but there was enough work for another employee year round. He said with bigger contracts there was additional work and it keeps growing every year. He stated the Compost Site has come along way in the 14 years since he began working with the Township. Mr. Rowsey stated it was truly an enterprise fund and with an additional employee to help process the material it would continue to profit the Township. Supervisor Stumbo stated it would be brought back because there was a request in the budget for an additional position for an equipment operator. Mr. Rowsey said it was important to get the person hired soon so he can train them properly.

f) FUND 595 – Motorpool/Repairs

Javonna Neel stated the Motorpool fund was where all the vehicles were purchased. She said each department reimburses the Motorpool fund for their vehicles. She said the revenue comes from the departments who use vehicles and each department pays for fuel and lease payments. She said when the vehicles are paid off the department would pay a portion for maintenance on the vehicle. Ms. Neel stated the wages and fringe benefits of clerical staff who maintain motorpool and repair records are included in this budget.

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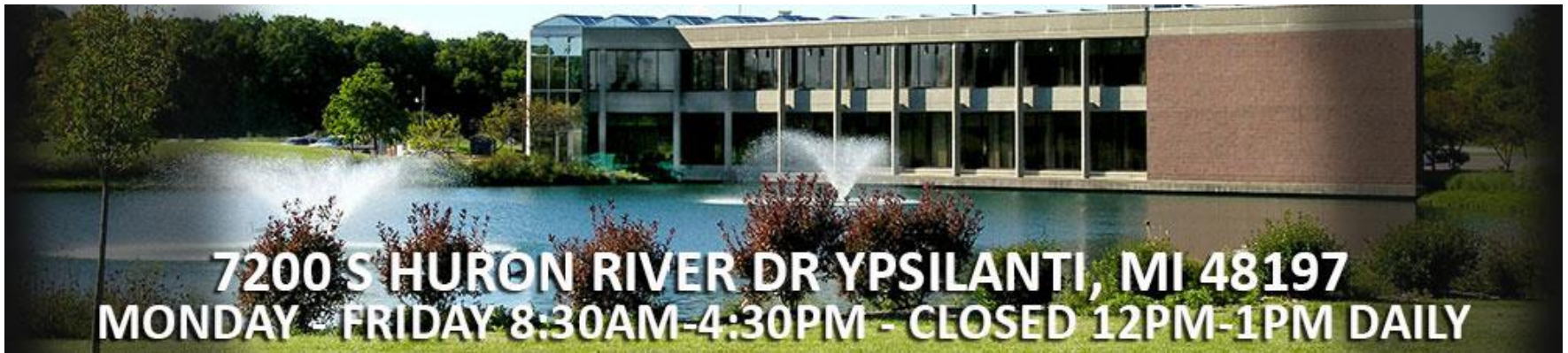
g) FUND 893 – NUISANCE ABATEMENT

Javonna Neel stated this fund includes costs for tickets for blight, grass cutting, etc. Ms. Neel said this is strictly a reimbursement fund as it does not make money.

The Work Session Adjourned at 6:25 p.m.

Respectfully Submitted,

Karen Lovejoy Roe, Clerk



2018 BUDGET REQUEST –
LINE BY LINE BUDGETS WITH
NARRATIVES ARE AVAILABLE
ON OUR WEBSITE -
YTOWN.ORG

<https://ytown.org/supervisor-s-office/budget-information>

GENERAL FUND 2018 REQUESTED BUDGET REVENUE BY CLASSIFICATION

Fund 101 - GENERAL FUND – REVENUES	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % of Revenue
STATE REVENUE SHARING	4,539,739	4,699,770	4,699,770	4,832,932	57.01%
PROPERTY TAXES	1,804,701	1,814,053	1,814,053	1,901,713	22.43%
RENTALS/LEASES/FRANCHISES	1,119,402	1,138,665	1,138,665	1,053,900	12.43%
CHARGE FOR SERVICES-ADMIN	226,949	232,353	232,353	247,595	2.92%
SPECIAL ASSESSMENTS	34,512	46,500	46,500	48,000	0.57%
BUSINESS LICENSES & PERMITS	9,561	7,950	7,950	7,750	0.09%
NON-BUSINESS LICENSES & PERMIT	10,572	7,000	7,000	7,000	0.08%
14B COURT REVENUE	467,000				0.00%
CHARGES FOR SERVICES	50,598	17,900	17,900	17,900	0.21%
CHARGES FOR SERVICES RENDERED	26,503	9,000	9,000	13,000	0.15%
CHARGES FOR SERVICES-SALES	1,090				0.00%
FINES AND FORFEITS	9,750	2,500	2,500	2,500	0.03%
INTEREST INCOME	17,543	17,000	17,000	18,500	0.22%
OTHER REVENUES	942,956	114,250	494,174	77,050	0.91%
CONTRIBUTION FROM OTHER FUNDS	16,524	181,865	536,878	250,000	2.95%
APPROPRIATED PRIOR YEAR FUND BALANCE *see Fund Balance page 9			2,005,207*		0.00%
TOTAL ESTIMATED REVENUES	9,277,400	8,288,806	11,028,950	8,477,840	

**GENERAL FUND APPROPRIATIONS BY DEPARTMENT IN ORDER BY % OF
2018 BUDGET REQUESTED TOTAL APPROPRIATION OF \$8,417,747**

DEPARTMENT	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
DEPT 950.000-COMMUNITY STABILIZATION	1,123,145	1,165,000	1,195,000	1,136,000	13.50%
DEPT 999.000-OTHER FINANCING USES	826,000	843,455	1,110,516	870,000	10.34%
DEPT 956.000-OTHER FUNCTIONS	1,109,522	964,532	1,031,744	859,791	10.21%
DEPT 774.000-RESIDENT SVCS: PARKS & GROUNDS	578,075	581,319	707,135	640,695	7.61%
DEPT 215.000-TOWNSHIP CLERK	620,035	465,358	580,284	587,997	6.99%
DEPT 266.000-COMPUTER SUPPORT	528,024	535,537	552,318	552,277	6.56%
DEPT 265.000-RESIDENT SVCS: BLDG OPERATIONS	438,544	474,099	538,379	534,050	6.34%
DEPT 209.000-ASSESSING DEPARTMENT	403,607	433,806	433,806	435,418	5.17%
DEPT 446.000-HIGHWAYS AND STREETS	398,918	332,613	501,912	385,922	4.58%

GENERAL FUND APPROPRIATIONS BY DEPARTMENT IN ORDER BY % OF 2018 BUDGET REQUESTED TOTAL APPROPRIATION OF \$8,417,747 - CONTINUED

DEPARTMENT	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
DEPT 253.000-TREASURER	337,864	374,377	379,464	385,800	4.58%
DEPT 201.000-ACCOUNTING	284,995	295,779	298,804	301,480	3.58%
DEPT 137.000-COURT DUE PROCESS	281,651	240,000	283,900	300,000	3.56%
DEPT 171.000-TOWNSHIP SUPERVISOR	260,577	269,089	269,089	271,242	3.22%
DEPT 210.000-LEGAL SERVICES	186,022	207,310	207,310	207,310	2.46%
DEPT 371.000-COMMUNITY DEVELOPMENT	167,970	201,192	201,637	199,576	2.37%
DEPT 227.000-HUMAN RESOURCES	184,506	207,848	209,433	191,750	2.28%
DEPT 267.000-GENERAL SERVICES	146,946	145,100	145,100	185,100	2.20%
DEPT 101.000-TOWNSHIP BOARD	135,192	144,194	144,194	146,668	1.74%

GENERAL FUND APPROPRIATIONS BY DEPARTMENT IN ORDER BY % OF 2018 BUDGET REQUESTED TOTAL APPROPRIATION OF \$8,417,747 - CONTINUED

DEPARTMENT	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
DEPT 970.000-CAPITAL OUTLAY	211,091		1,829,489	79,500	0.94%
DEPT 762.000-RESIDENT SVCS: ADMINISTRATION	62,266	69,088	70,326	69,948	0.83%
DEPT 202.000-INDEPENDENT AUDITING	28,500	31,000	31,000	32,000	0.38%
DEPT 780.000-RSD- STORMWATER MGMT DEPT	8,304	25,000	25,000	25,000	0.30%
DEPT 851.000-FRINGES AND INSURANCE	6,243	7,750	7,750	7,950	0.09%
DEPT 400.000-PLANNING COMMISSION	3,126	4,716	4,716	6,873	0.08%
DEPT 410.000-ZONING BOARD OF APPEALS	1,160	1,894	1,894	3,345	0.04%
DEPT 247.000-BOARD OF REVIEW	1,572	2,055	2,055	2,055	0.02%
TOTAL APPROPRIATIONS	8,333,855	8,022,111	10,762,255	8,417,747	

General Fund Appropriations by Classification in Order by % of 2018 Budget Requested Total Appropriations of \$8,417,747

GENERAL CLASSIFICATION	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
PERSONNEL SERVICES	Salary & Wages	2,241,909	2,123,850	2,152,860	2,291,421	27.22%
FRINGE BENEFITS	FICA, Health, MERS, Life, OPEB	1,484,929	1,608,162	1,580,415	1,547,536	18.38%
COMMUNITY STABILIZATION & PROMOTION	Blighted Properties, Land Use, Habitat	1,077,101	1,130,000	1,145,000	1,065,000	12.65%
DEBT OBLIGATION	2018 Transfer Out For Debt Fund for Series B Bond & Road Bond	826,000	843,455	843,455	870,000	10.34%
LEGAL EXPENSE	Prosecution, Domestic Violence, & Township Legal Services	467,673	447,310	491,210	507,310	6.03%
PROFESSIONAL & CONTRACTUAL	Right of Way, Mowing, Audit, Consultants	304,861	358,150	519,650	427,876	5.08%
HIGHWAY/STREET/DRAINS	Lift Stations, Drain Costs, Road Projects & Calming Devices	398,918	332,613	501,912	385,922	4.58%
CAPITAL OUTLAY	Network Expansion, New Hardware & Software, Building Improvements & Replace Office Furniture	391,640	139,000	2,143,606	257,550	3.06%

General Fund Appropriations **by Classification** in Order by % of 2018 Budget Requested Total Appropriations of \$ 8,417,747 - Continued

GENERAL CLASSIFICATION	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
STREET LIGHTS/CAMERA/TREE	Streetlights & Cameras Purchased by TWP & Tree Removal	340,415	176,659	238,871	175,500	2.08%
REPAIRS & MAINTENANCE	Software Support & Maintenance, General Maintenance Supplies	145,909	173,589	167,589	168,839	2.01%
INSURANCE & BONDS	Liability Insurance & Worker's Compensation Insurance	125,028	130,493	130,493	130,308	1.55%
UTILITIES	Utilities	91,149	88,000	94,000	104,000	1.24%
OFFICE SUPPLIES	Postage & Supplies	100,137	92,350	95,050	93,950	1.12%
COMMUNICATIONS	Telephone & Internet Access	72,373	85,840	85,840	81,730	0.97%
LEASE RENTAL	Motor Pool	72,593	70,850	70,850	70,850	0.84%
OTHER EXPENDITURES	Misc., Bank Charges, Settlement Claim Deductible, Water Hardship	31,330	59,450	60,438	58,150	0.69%
DUES/MEMBERSHIPS	Various Dues & Memberships	20,871	30,870	30,635	31,735	0.38%

General Fund Appropriations by Classification in Order by % of 2018 Budget Requested Total Appropriations of \$ 8,417,747 - Continued

GENERAL CLASSIFICATION	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET AT 10/31/17	2018 REQUESTED BUDGET	2018 % OF APPROP
TRANSPORTATION	Travel, Gas & Oil	25,945	31,270	30,670	31,170	0.37%
RENTAL	Equip Rental - Copiers	28,999	26,200	28,400	28,400	0.34%
EDUCATION AND TRAINING	HR-- Education & Training	22,504	25,000	25,000	25,000	0.30%
PRINTING & PUBLISHING	Publishing Notices - Newspapers	15,536	15,000	15,000	15,000	0.18%
SUPPLIES	Planning Subscriptions	25,080	200	10,450	14,700	0.17%
OPERATING SUPPLIES	Code Books, Misc. Operating Supplies	10,550	11,300	11,300	14,300	0.17%
GENERAL EXPENSES	Tax Appeals	2,578	12,500	12,500	12,500	0.15%
OTHER SERVICES AND CHARGES	Boots, Rug & Rag cleaning	9,827	10,000	10,000	9,000	0.11%
TRANSFERS OUT	See Debt Obligations			267,061		0.00%
TOTAL APPROPRIATIONS		8,333,855	8,022,111	10,762,255	8,417,747	

2018 GENERAL FUND BUDGETED FUND BALANCE

GENERAL FUND 101	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES	943,550	266,695	266,695	60,093
EXTRA ORDINARY – NEXUS REVENUES RECEIVED – NOT BUDGETED			1,145,496	
BEGINNING FUND BALANCE	4,108,725	5,052,275	5,052,275	4,459,259
*LESS APPROPRIATED FROM PRIOR YEAR FUND BALANCE			(2,005,207)	
ENDING FUND BALANCE	5,052,275	5,318,970	4,459,259	4,519,352
FUND BALANCE % OF REVENUE	54.46%	64.17%	40.43%	53.31%

2018 GENERAL FUND EXPENDITURE BUDGET OVERVIEW

- Budgeted Capital outlay decreased from \$2,143,606 in 2017 to \$257,550 for 2018
- Current 2018 budget of \$257,550 include:
 - Capital Outlay – \$29,500 for capital improvements has been budgeted
 - Capital Outlay of \$50,000 has been budgeted to replace office furniture
 - Equipment – \$40,000 has been budgeted for a cellular repeater for wireless signal into the Civic Center.
 - Computer Support
 - \$15,000 budgeted for Network infrastructure expansion
 - \$71,750 budgeted for hardware for • Network Improvements Workstation Replacements/Upgrades
 - \$51,300 budgeted for software for • Network Management Software Upgrades • Email License Increases • Change Management and Helpdesk • Storage Replication Software Password Management

Any other capital project or equipment purchases will be brought before the Board for discussion and approval. A budget amendment will be requested at that time.

2018 GENERAL FUND

DEBT OBLIGATION EXPENDITURE BUDGET OVERVIEW

- ❖ Debt obligation on Seaver Farms Bond required a transfer of \$537,000 principal & interest from General Fund to Debt Obligation Fund. We plan to pay off debt when we receive funds from cell towers.
- ❖ NOTE for Bond: Current outstanding principal is \$720,000 plus interest at approximately \$20,600. Will bring budget amendment back to Board with closing numbers.
- ❖ Debt obligation for 50% of the Road Bond required a transfer of \$333,000 principal and interest to BSR II Fund.

**CURRENT YEAR
2017 BUDGET AMENDMENTS
TO GENERAL FUND PRIOR
YEAR FUND BALANCE
THROUGH
OCTOBER 31, 2017
\$2,005,207**

2017 BUDGET AMENDMENTS TO PRIOR YEAR FUND BALANCE THROUGH 10/31/17 \$2,005,207

- ❖ Board Room Sound System \$20,908
- ❖ Teamster Classification of an Assistant I.T. Manager – Increase Wages \$16,781
- ❖ Full Time Floating Custodian – Wages and Fringes \$43,372
- ❖ Additional Budget for Calming Devices \$16,999
- ❖ 2 New Toro Mowers and Repairs for 2006 Batwing Mower - Parks \$125,816
- ❖ Security Cameras for SAD's \$40,000
- ❖ Transfer to Golf Course for Cart Pathways \$267,061
- ❖ Washtenaw Avenue Sidewalk Project for Easements \$20,000
- ❖ WCRC Road Improvements \$132,300
- ❖ Furniture and Fixtures at Civic Center \$25,000

2017 BUDGET AMENDMENTS TO PRIOR YEAR FUND BALANCE THROUGH 10/31/17 - CONTINUED

- ❖ Finish Veteran's Drive Project \$49,500
- ❖ Election Equipment \$34,590
- ❖ Tyler Dam Project – Stantec's Engineering Services \$51,944
- ❖ Tyler Dam Change Order \$124,663
- ❖ Tyler Dam Project \$883,369
- ❖ Purchase of Trailer for Election Equipment \$4,738
- ❖ Legal Fees for Prosecution and Domestic Violence \$43,900
- ❖ Appropriation of Aged Inventory Property \$30,000
- ❖ Converted 206 Streetlights to LED and Installed a New Streetlight \$51,440
- ❖ Streetlights for Special Assessment District - \$11,446
- ❖ PTO payouts and Health Insurance Changes \$11,380

GENERAL FUND – ACTUAL FUND BALANCE 2011 TO 2016

	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	7,309,076	6,999,093	7,104,906	6,493,720	4,224,479	4,108,725
Ending Fund Balance	6,999,093	7,104,906	6,493,720	4,224,479	4,108,725	5,052,275

STATE GRANT FUND 280

- This fund was established for grants in 1997.
- Since 2008, this fund has not been used.
- All grants are currently tracked in the Fund requesting the grant.
- This fund has been added to the General Fund in our annual Financial Statements because the funds are General Fund monies.
- Seeking permission by budget amendment to be brought to the Board before year end to close and move into the General Fund.
- The balance in the State Grant Fund is \$18,503.28, plus interest earned.

2018 FIRE FUND BUDGET PRESENTATION

2018 FIRE FUND REVENUE BUDGET BY CLASSIFICATION SUMMARY

Fund 206 – REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET	2018 % OF REVENUE
PROPERTY TAXES	Taxable Millage 3.0962	3,524,434	3,580,664	3,580,664	3,698,447	71.52%
PROPERTY TAXES - PENSION	Pension Millage 1.2	1,127,012	1,374,774	1,374,774	1,430,172	27.66%
OTHER REVENUES		17,022	2,000	2,000	2,000	0.04%
CHARGES FOR SERVICES		3,295	1,700	1,700	1,700	0.03%
LICENSES & PERMIT			750	750	750	0.01%
INTEREST INCOME		2,319	200	200	200	0.00%
APPROPRIATED PRIOR YEAR FUND BALANCE	* See Fund Balance page 20		110,656	137,931	37,643	0.73%
TOTAL REVENUES		4,674,082	5,070,744	5,098,019	5,170,912	

2018 Fire Fund Budget

Expenditure Budget by Classification Summary

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
PERSONNEL SERVICES	Wages, Chief, Fire Marshal, Clerical, 19FF, 6 Officers	2,203,685	2,247,715	2,225,715	2,153,582	41.65%
FRINGE BENEFITS - PENSION	Retiree Pension & Retiree Health Care	1,376,166	1,393,100	1,393,100	1,412,536	27.32%
FRINGE BENEFITS	FICA, Health, MERS, Life	628,210	740,187	740,187	778,302	15.05%
CAPITAL OUTLAY	New Roof & Building Improvements, New SUV, Fire Equipment	39,938	65,000	82,177	169,752	3.28%
PROFESSIONAL & CONTRACTUAL	Admin Fees, Legal and Professional Services	193,142	121,201	121,201	117,951	2.28%
INSURANCE & BONDS	Liability Insurance & Worker's Compensation Insurance	115,640	110,821	110,821	116,069	2.24%
FIRE TRANSPORTATION	Maintenance of Trucks	103,359	70,000	92,000	90,000	1.74%
COMMUNICATIONS	Portable Radios & Dispatch	75,223	78,000	78,800	82,000	1.59%
UTILITIES	Utilities	57,053	63,000	62,200	63,000	1.22%
LEASE RENTAL	Motor Pool for Fire Truck		59,520	59,520	59,520	1.15%
TRANSPORTATION	Gas & Oil	21,493	25,000	25,000	25,000	0.48%

2018 Fire Fund Budget

Expenditure Budget by Classification Summary

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
OPERATING SUPPLIES	Maintenance & Cleaning Supplies	21,036	24,500	24,500	24,500	0.47%
OTHER SERVICES AND CHARGES	New Uniforms & Uniform Cleaning	17,893	20,000	30,098	20,000	0.39%
REPAIRS & MAINT-FIRE BLDG	Building Maintenance	17,304	17,000	17,000	17,000	0.33%
REPAIRS & MAINTENANCE	Equipment & Maintenance Sirens	18,507	8,000	8,000	13,000	0.25%
EDUCATION AND TRAINING	Education Training	10,595	12,000	12,000	12,000	0.23%
DUES/MEMBERSHIPS	Dues & Membership	2,099	4,500	4,500	4,500	0.09%
OTHER EXPENDITURES	Fire Hydrant Charge & Miscellaneous	62,247	3,700	3,700	3,700	0.07%
FIRE DEPT SUPPLIES	Fire Prevention Materials	1,100	3,500	3,500	3,500	0.07%
OFFICE SUPPLIES	Office Supplies	516	1,500	1,500	2,500	0.05%
PRINTING & PUBLISHING	Printing Publications	87	2,500	2,500	2,500	0.05%
TOTAL APPROPRIATIONS		4,965,293	5,070,744	5,098,019	5,170,912	

2018 FIRE FUND BUDGETED FUND BALANCE

Fund 206	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES	(291,211)			
BEGINNING FUND BALANCE	852,502	561,291	561,291	423,360
*LESS BUDGETED AMOUNT APPROPRIATED FROM PRIOR YEAR FUND BALANCE		(110,656)	(137,931)	(37,643)
ENDING FUND BALANCE	561,291	450,635	423,360	385,717
FUND BALANCE % OF REVENUE	12.00%	8.89%	8.30%	7.46%

2018 FIRE FUND EXPENDITURE BUDGET OVERVIEW

❖ Capital Outlay

- Capital outlay increased from \$82,177 to \$169,752
- 2018 budget requests include:
 - \$40,000 for new roof at Hewitt Road & replace tile in the HQ dormitory bathrooms
 - \$69,752 for beginning concrete work on HQ parking lot
 - \$35,000 for new SUV vehicle
 - \$10,000 for new firefighter protective gear
 - \$ 5,000 for rescue equipment
 - \$10,000 for upgrade to Firehouse Incident reporting software

- ❖ Annual payment to the Motor Pool of \$59,520 for the new fire truck, paid over a 10 year period (truck purchased through the Motor Pool in 2016 for \$590,520)

**2017 BUDGET AMENDMENTS TO
FIRE FUND PRIOR YEAR FUND
BALANCE THROUGH
OCTOBER 31, 2017
\$137,931**

2017 FIRE FUND BUDGET AMENDMENTS TO
PRIOR YEAR FUND BALANCE THROUGH
10/31/17 - \$137,931

❖ \$10,098 for Uniforms

❖ \$7,827 for Matching 10% Grant for Safety
Equipment

❖ \$9,350 for OHM Engineering for Parking Lot

❖ \$110,656 Used From Appropriation of Prior Year
Fund Balance to Budget 2017

ENVIRONMENTAL SERVICES
FUND 226
2018 REQUESTED BUDGET
PRESENTATION

CLASSIFICATION SUMMARY, HISTORY AND OVERVIEWS

2018 ENVIRONMENTAL SERVICES FUND REVENUE BUDGET BY CLASSIFICATION SUMMARY

Fund 226 – REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF REVENUE
PROPERTY TAXES	Taxable Millage 2.1351	2,441,390	2,460,825	2,460,825	2,544,634	92.05%
CHARGES FOR SERVICES-SALES	Sale of Trash Pick Up Stickers & Recycle Bins	9,093	8,000	8,000	9,500	0.34%
INTEREST INCOME		4,093	1,000	1,000	2,000	0.07%
OTHER REVENUES		16,825				0.00%
APPROPRIATED PRIOR YEAR FUND BALANCE	*See Fund Balance page 28		147,604	149,991	208,223	7.53%
TOTAL REVENUES		2,471,401	2,617,429	2,619,816	2,764,357	

2018 Environmental Services Fund Expenditure Budget by Classification Summary

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
PROFESSIONAL & CONTRACTUAL	Waste Management Rubbish & Recycle Pick up, Roll Off & Recycle Disposals, Admin Fees, & Yard Waste Pickup	1,926,671	1,997,910	1,997,910	2,128,704	77.01%
PERSONNEL SERVICES	Wages	218,836	224,550	225,617	231,550	8.38%
OTHER SERVICES AND CHARGES	TWP Disposal Fee, Boots & Uniforms, Tire Shredding	155,499	157,500	157,500	167,000	6.04%
FRINGE BENEFITS	FICA, Health, MERS, Life	96,644	115,845	117,165	117,343	4.24%
TRANSPORTATION	Gas & Oil, Waste Mgmt. Fuel Surcharge	414	51,000	48,000	40,500	1.47%
PRINTING & PUBLISHING	Helpful Hand Book	37,334	20,000	20,000	20,000	0.72%
REPAIRS & MAINTENANCE	Maintenance supplies, Equipment & Vehicle Maintenance	11,423	11,500	14,500	14,500	0.52%
INSURANCE & BONDS	Liability Insurance & Worker's Compensation Insurance	12,474	12,024	12,024	13,160	0.48%

2018 Environmental Services Fund Expenditure Budget by Classification Summary

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
OFFICE SUPPLIES	Office Supplies & Postage	9,251	10,300	10,300	10,300	0.37%
	Stickers for Trash Pickup,					
OPERATING SUPPLIES	Recycle Bins, & Operating Supplies	8,961	7,500	7,500	8,500	0.31%
OTHER EXPENDITURES	Misc. & Tax Refund		1,000	1,000	4,500	0.16%
LEASE RENTAL	Motor Pool	4,019	4,000	4,000	4,000	0.14%
UTILITIES	Electric & Heating	2,467	4,000	4,000	4,000	0.14%
EDUCATION AND TRAINING	Education	30	300	300	300	0.01%
DUES/MEMBERSHIPS		75				0.00%
CAPITAL OUTLAY		104,805				0.00%
TOTAL EXPENDITURES		2,588,903	2,617,429	2,619,816	2,764,357	

2018 Environmental Services Fund Budgeted Fund Balance

ENVIRONMENTAL SERVICES FUND 226	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES (ROUNDING DIFFERENCE)	(117,509)			
BEGINNING FUND BALANCE	1,562,457	1,444,948	1,444,948	1,294,957
*LESS APPROPRIATED FROM PRIOR YEAR FUND BALANCE		(147,604)	(149,991)	(208,223)
ENDING FUND BALANCE	1,444,948	1,297,344	1,294,957	1,086,734
FUND BALANCE % OF REVENUE	58.47%	49.57%	49.43%	39.31%

2018 ENVIRONMENTAL SERVICES FUND EXPENDITURE BUDGET OVERVIEW

- ❖ Waste Management contract for rubbish pick up increased \$0.15

- ❖ Prior Year Fund Balance needed to balance operations in 2017 was \$147,604 and for 2018 it is \$208,223

- ❖ Capital Outlay
 - ❖ Any other capital project or equipment purchase will be brought before the Board for discussion and approval. A budget amendment will be requested at that time.

**2017 BUDGET AMENDMENTS TO
ENVIRONMENTAL SERVICES FUND PRIOR YEAR
FUND BALANCE THROUGH OCTOBER 31, 2017
\$149,991**

- ❖ Prior Year Fund Balance needed to balance operations in 2017 - \$147,604

- ❖ PTO payouts and health care increase - \$2,387

HYDRO FUND #252 2018 REQUESTED BUDGET

CLASSIFICATION SUMMARY, HISTORY, AND OVERVIEWS

2018 HYDRO FUND REVENUE BUDGET BY CLASSIFICATION SUMMARY

Fund 252 – REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF REVENUE
FORD LAKE DAM REVENUES	Sales of Electricity to DTE	400,255	350,000	350,000	389,000	64.4%
OTHER REVENUES		300				0%
INTEREST INCOME		577	200	200	500	.1%
CONTRIBUTION FROM OTHER FUNDS	Environmental Clean Up for Tyler Dam	78,635	44,800	44,800		0%
APPROPRIATED PRIOR YEAR FUND BALANCE*				2,476*	214,775*	35.5%
TOTAL REVENUES		479,767	395,000	397,476	604,275	

2018 Hydro Fund Expenditure Budget by Classification Summary

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
CAPITAL OUTLAY	Tyler Dam & Generators	210,236	60,000	104,800	347,000	57.4%
PERSONNEL SERVICES	Wages Hydro Operator & Temp Operator	78,328	87,522	87,522	87,522	14.5%
OTHER EXPENDITURES	10% to City of Ypsi, Fish Study	51,170	48,600	48,600	52,490	8.7%
REPAIRS & MAINTENANCE	Supplies, Hydro Structure Repair, & Maint Other Dams	42,754	62,550	62,550	28,200	4.7%
PROFESSIONAL & CONTRACTUAL	Engineering Dam Safety, Inspections & Port-a-Johns	15,868	72,300	27,500	27,500	4.6%
FRINGE BENEFITS	FICA, Health, MERS, Life	36,309	41,627	44,103	43,346	7.2%
LEASE RENTAL	Motor Pool	6,000	6,000	6,000	6,000	1%
INSURANCE & BONDS	Insurance Liab & Workers Comp	3,941	3,894	3,894	4,017	.7%
TRANSPORTATION	Gas	2,211	3,500	3,500	3,300	.5%
UTILITIES	Electric & Gas	869	1,800	1,800	2,200	.4%
COMMUNICATIONS	Telephone	45,536	1,000	1,000	1,000	.2%
OTHER SERVICES/CHARGES	Boots & Uniforms	550	700	700	850	.1%
OFFICE SUPPLIES	Supplies	157	450	450	450	.1%
OPERATING SUPPLIES	Supplies	140	400	400	400	.1%
TOTAL EXPENDITURES		494,069	390,343	392,819	604,275	

2018 HYDRO FUND EXPENDITURE OVERVIEW

- STAFFING REQUESTS

- Added additional part-time personnel – was budgeted in 2017 but not hired
- Total part-time personnel will be 2

- CAPITAL IMPROVEMENT PLAN

- Gen2 (1800 Kva) generator – lower bearing replacement \$329,000
- Water Quality equipment upgrade - \$18,000

2018 Hydro Fund Budgeted Fund Balance

HYDRO FUND 252	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES	(14,302)	4,657	4,657	
BEGINNING FUND BALANCE	275,663	261,361	261,361	263,542
* LESS APPROPRIATED FROM PRIOR YEAR FUND BALANCE			(2,476)	(214,775)
ENDING FUND BALANCE	261,361	266,018	263,542	48,767
FUND BALANCE % OF REVENUE	55%	67%	66%	8.1%

**MOTOR POOL FUND
INTERNAL SERVICE FUND
2018 REQUESTED BUDGET**

2018 MOTOR POOL FUND REVENUE BY CLASSIFICATION

FUND 595 - REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017	2018 REQUESTED BUDGET	2018 % OF REVENUE
				AMENDED BUDGET at 9/30/17		
CHARGES FOR SERVICES	LEASE & FUEL FROM ALL FUNDS	233,303	245,520	249,200	237,220	95.6%
INTEREST INCOME		344	100	100	500	.02%
OTHER REVENUES		1,387				
APPROPRIATED PY FUND BALANCE*			4,411*	27,664*	10,512*	4.2%
TOTAL ESTIMATED REVENUES		235,034	250,031	276,964	248,232	

2018 MOTOR POOL FUND REVENUE OVERVIEW

- All funds pay annual lease fees for the vehicles used in their department
 - Fees calculated out over the life of vehicle and normal maintenance of vehicle
- Fuel assumptions are lower for 2018

2018 MOTOR POOL FUND APPROPRIATIONS BY CLASSIFICATION

EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017	2018	2018 % of EXPENSE
				AMENDED BUDGET at 9/30/17	REQUESTED BUDGET	
DEPRECIATION	Depreciation of Fixed Assets Over Life	139,362	151,492	151,492	148,047	59.6%
TRANSPORTATION	Fuel & Oil	34,947	41,000	41,000	41,000	16.5%
PROFESSIONAL & CONTRACTUAL	Monitor Fuel Tank, Outside Work Vehicles	21,398	35,500	35,500	37,000	14.9%
PERSONNEL SERVICES	Wages 25% Clerical/Floater	11,763	12,123	12,123	12,123	4.9%
FRINGE BENEFITS	25% FICA, MERS, Health Insurances	5,313	5,916	5,916	6,062	2.4%
REPAIRS & MAINTENANCE	Normal Parts & Shop Supplies	3,186	4,000	4,000	4,000	1.6%
CAPITAL OUTLAY		78		26,933		
TOTAL APPROPRIATIONS		216,047	250,031	276,964	248,232	

2018 Motor Pool Fund Budgeted Fund Balance

Motor Pool Fund 595	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES	18,987			
BEGINNING FUND BALANCE	691,706	710,693	710,693	683,029
* LESS APPROPRIATED FROM PRIOR YEAR FUND BALANCE		(4,411)	(27,664)	(10,512)
ENDING FUND BALANCE	710,693	706,282	683,029	672,517
FUND BALANCE INCLUDES CAPITAL ASSETS				

COMPOST FUND #590 2018 REQUESTED BUDGET

CLASSIFICATION SUMMARY, HISTORY, AND OVERVIEWS

2018 COMPOST FUND REVENUE BUDGET BY CLASSIFICATION SUMMARY

Fund 590 REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET	2018 % OF REVENUE
CHARGES FOR SERVICES-SALES	Bio Drop Off, Gate Revenue & Delivery fee	393,249	420,300	420,300	453,300	97.73%
CHARGES FOR SERVICES		2,800	2,800	2,800	2,800	0.60%
INTEREST INCOME		1,555	200	200	2,414	0.52%
OTHER REVENUES		300				0.00%
APPROPRIATED PRIOR YEAR FUND BALANCE			32,085	106,809	5,309	1.14%
TOTAL REVENUES		397,904	455,385	530,109	463,823	

2018 Compost Fund Expenditure Budget by Classification Summary

EXPENDITURES -226	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
PERSONNEL SERVICES	Salary & Wages	138,390	151,762	156,150	154,262	33.26%
DEPRECIATION	Depreciation Expense of Capital Assets	133,452	145,653	145,653	148,047	31.92%
FRINGE BENEFITS	FICA, Health, MERS, Life	42,738	48,457	48,793	49,232	10.61%
PROFESSIONAL & CONTRACTUAL	Admin fee & Emptying Dumpsters	51,769	40,772	40,772	42,848	9.24%
REPAIRS & MAINTENANCE	Buildings & Equipment	10,307	22,000	22,000	22,000	4.74%
TRANSPORTATION	Gas & Oil	11,125	10,000	10,000	10,000	2.16%
UTILITIES	Electric & Gas	4,765	8,100	8,100	9,500	2.05%
OTHER SERVICES AND CHARGES	Boots & Uniforms, Remove Non Compost Spoils	7,607	7,700	7,700	6,700	1.44%
INSURANCE & BONDS	Liability Insurance & Workers Compensation Insurance	6,178	6,241	6,241	6,534	1.41%
OPERATING SUPPLIES	Safety Supplies	3,964	6,000	6,000	6,000	1.29%
LEASE RENTAL	Motor Pool	3,619	3,500	3,500	3,500	0.75%
RENTAL	Equipment & Excavator Rental	2,265	3,500	3,500	3,500	0.75%
COMMUNICATIONS	Phone	634	800	800	800	0.17%
OTHER EXPENDITURES	Misc.	493	500	500	500	0.11%
OFFICE SUPPLIES	Office	66	300	300	300	0.06%
EDUCATION AND TRAINING		29	100	100	100	0.02%
CAPITAL OUTLAY				70,000		0.00%
TOTAL EXPENDITURES		417,401	455,385	530,109	463,823	

2018 Compost Fund – Enterprise Fund Budgeted Fund Balance Estimated Net Position

FUND 590 - COMPOST	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 10/31/17	2018 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS	(19,497)			
NET POSITION, BEGINNING	1,876,934	1,857,439	1,857,439	1,810,630
LESS APPROPRIATED PRIOR YEAR FUND BALANCE		(32,085)	(106,809)	(5,309)
ADD CURRENT CAPITAL OUTLAY LESS DEPRECIATION OF CURRENT CAPITAL OUTLAY			60,000	
NET POSITION, ENDING	1,857,439	1,825,354	1,810,630	1,805,321
LESS NET INVESTMENT IN CAPITAL ASSETS	(1,248,044)	(1,102,391)	(1,172,391)	(1,024,344)
ESTIMATED NET POSITION- UNRESTRICTED	609,395	722,963	638,239	780,977

NUISANCE ABATEMENT FUND # 893 2018 REQUESTED BUDGET

CLASSIFICATION SUMMARY, HISTORY, AND OVERVIEWS

2018 NUISANCE ABATEMENT FUND REVENUE BUDGET BY CLASSIFICATION SUMMARY

Fund 893 REVENUES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF REVENUE
CHARGES FOR SERVICES	BLIGHT, BOARD UPS & WEEDS	16,762	11,000	11,000	14,500	51.6%
SPECIAL ASSESSMENTS	TAXES – REIMBURSEMENTS FOR BLIGHT, BOARD UPS & WEEDS	30,304	27,000	27,000	13,600	48.4%
APPROPRIATED PRIOR YEAR FUND BALANCE*			597*	20,597*		
TOTAL REVENUES		47,167	38,597	58,597	28,100	

2018 NUISANCE ABATEMENT FUND EXPENDITURE BUDGET BY CLASSIFICATION SUMMARY

FUND 893 EXPENDITURES	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET	2018 % OF EXPENSES
OTHER SERVICES AND CHARGES	Blight, Board-Up & Noxious Weed Enforcement Cost	39,258	38,000	58,000	27,500	97.9%
PERSONNEL SERVICES		500	500	500	500	1.8%
FRINGE BENEFITS		102	97	97	97	.3%
TOTAL EXPENDITURES		39,860	38,597	58,597	28,097	

2018 NUISANCE ABATEMENT FUND BUDGETED FUND BALANCE

Fund 893	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET at 9/30/17	2018 REQUESTED BUDGET
NET OF REVENUES - EXPENDITURES	7,307			3
BEGINNING FUND BALANCE	51,906	59,213	59,213	38,616
LESS BUDGETED AMOUNT APPROPRIATED FROM PRIOR YEAR FUND BALANCE		(597)	(20,597)*	
ENDING FUND BALANCE	59,213	58,616	38,616	38,619
FUND BALANCE % OF REVENUE	126%	152%	66%	137%