

**CHARTER TOWNSHIP OF YPSILANTI
MINUTES OF THE SEPTEMBER 20, 2022 WORK SESSION**

Supervisor Stumbo called the meeting to order at approximately 5:04pm in the Ypsilanti Township Civic Center Board Room, 7200 S. Huron River Drive, Ypsilanti Township.

Members Present: Supervisor Brenda Stumbo, Clerk Heather Jarrell Roe and Treasurer Stan Eldridge
Trustees: John Newman II, Gloria Peterson, and Debbie Swanson

Members Absent: Jimmie Wilson, Jr.

Legal Counsel: Wm. Douglas Winters

PUBLIC COMMENTS

There were no public comments given.

AGENDA

- 1. 2023 BUDGET REVIEW.....SUPERVISOR STUMBO**
- 2. COMMUNITY RESOURCE CENTER.....SUPERVISOR STUMBO**
- 3. AGENDA REVIEW.....SUPERVISOR STUMBO**
- 4. OTHER DISCUSSION.....BOARD MEMBERS**

2023 BUDGET REVIEW.....SUPERVISOR STUMBO

Supervisor Stumbo gave a review of the overall proposed budget for 2023 (see attached).

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Discussion was held on scheduling the review of the budget in more detail and a possible work session for presentations.

COMMUNITY RESOURCE CENTER.....SUPERVISOR STUMBO

Supervisor Stumbo stated that there are several items that need maintenance at the Community Resource Center located in West Willow. She added that township building officials went out to look at the building and gave their recommendation for improvements and that the #1 priority was listed as repairing the foundation or installing a barrier wall to prevent ground hogs from getting in.

Discussion continued with the board agreeing that the maintenance should move forward.

AGENDA REVIEW.....SUPERVISOR STUMBO

PUBLIC HEARING

- A. 7:00PM – RESOLUTION 2022-12, 2022 SPECIAL ASSESSMENT LEVY
(PUBLIC HEARING SET AT THE AUGUST 18, 2022 REGULAR MEETING)**

Supervisor Stumbo stated that this is something that has to be done every year and that this is for the assessments of streetlights, cameras and drains.

3. CONSENT AGENDA

- A. MINUTES OF THE AUGUST 16, 2022 WORK SESSION AND REGULAR MEETING**

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B. STATEMENTS AND CHECKS

- 1. STATEMENTS AND CHECKS FOR SEPTEMBER 6, 2022 IN THE AMOUNT OF \$801,958.78**
- 2. STATEMENTS AND CHECKS FOR SEPTEMBER 20, 2022 IN THE AMOUNT OF \$1,012,239.74**
- 3. CLARITY HEALTHCARE DEDUCTIBLE ACH FOR AUGUST 2022 IN THE AMOUNT OF \$48,810.84**
- 4. CLARITY HEALTHCARE ADMIN FEE FOR AUGUST 2022 IN THE AMOUNT OF \$1,357.88**

Clerk Jarrell Roe stated that she would like to table the minutes for the August 16, 2022 meeting in order to make some changes.

NEW BUSINESS

- 1. RESOLUTION 2022-13, ROAD CLOSURE REQUEST FOR CALVARY BAPTIST CHURCH FALL FESTIVAL**

Clerk Jarrell Roe stated this is a community event being held by Calvary Baptist Church. She added this festival is usually inside, but this year it is being held outside to start expanding.

- 2. REQUEST APPROVAL OF THE CONTRACT WITH THE NATIONAL KIDNEY FOUNDATION OF MICHIGAN TO OFFER ENHANCE FITNESS CLASSES AT THE COMMUNITY CENTER FOR 2022**

John Hines, Recreation Director stated this program has been at the community center in the past. He added they will provide classes three days a week for up to

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30 participants. The recreation department will be responsible for advertising, program space, storage and first aid materials. The classes are offered free to senior members.

3. REQUEST AUTHORIZATION TO APPROVE THE SALE OR REMOVAL OF TOWNSHIP EQUIPMENT

Michael Hoffmeister, Residential Services Director, stated this request comes to the board every year and is a request to sale or remove excess equipment in the manner detailed in the financial policy.

4. RESOLUTION 2022-10, MICHIGAN DEPARTMENT OF NATURAL RESOURCES LAND AND WATER CONSERVATION FUND PROJECT AT COMMUNITY CENTER PARK

Michael Hoffmeister, Residential Services Director, stated this resolution is for a LWCF grant that the township has been awarded. He added this is a 2020 grant due to delays at the state and national park service. He stated this grant will allow upgrades to the tennis courts at Community Center Park and that this is for tennis and pickle ball. Mr. Hoffmeister added this project would reduce the footprint about 50% with two tennis courts and two pickle ball courts.

Trustee Swanson asked about reducing the footprint since pickle ball is a very popular sport right now. She also added that she is concerned about the wind since it became a problem at Ford Lake Park. Mr. Hoffmeister responded that the courts

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have not gone to design yet so the number of courts can always be changed. He also added that windscreens are part of the specifications with Spicer Group.

5. REQUEST APPROVAL OF THE MICHIGAN DEPARTMENT OF NATURAL RESOURCES LAND AND WATER CONSERVATION FUND DEVELOPMENT PROJECT AGREEMENT FOR COMMUNITY CENTER PARK

Michael Hoffmeister, Residential Services Director, stated this is the formal agreement that authorizes the township and the state to enter into the project together.

6. REQUEST TO APPROVE A LETTER OF AGREEMENT WITH SPICER GROUP FOR PROFESSIONAL SERVICES FOR THE COMMUNITY CENTER PARK UPDATES IN THE AMOUNT OF \$52,000.00 BUDGETED IN LINE ITEM #213-901-975-520 CONTINGENT UPON APPROVAL OF THE BUDGET AMENDMENT

Michael Hoffmeister, Residential Services Director, stated this agreement is for design grant administration, construction administration and survey. He added the project will not go to bid until 2023.

7. REQUEST APPROVAL OF MAINTENANCE AGREEMENT WITH RELEAF FOR TREES TO BE PLANTED AT SUGARBROOK PARK

Michael Hoffmeister, Residential Services Director, stated that ReLeaf is a non-profit group that assists with tree planting throughout the state. He added that if

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this is approved ten trees would be planted at Sugarbrook Park and then the township would be responsible for the maintenance of those trees. Mr. Hoffmeister stated that he is concerned about this because our parks have limited staff and maintaining trees is not our specialty.

Supervisor Stumbo stated that the township plants 15-20 trees every year and that a warranty is purchased with a one year guarantee.

Supervisor Stumbo asked if ReLeaf would provide a warranty for the trees and Mr. Hoffmeister responded that they would not.

Clerk Jarrell Roe stated that the maintenance agreement from ReLeaf is not as detailed as most agreements that come before the board.

Supervisor Stumbo asked if Mr. Hoffmeister was recommending approval. He answered that he was hesitant to recommend approval, and to say no to trees, but he had concerns for township staff to comply with the maintenance agreement.

Supervisor Stumbo asked if the trees being purchased by the township could go to Sugarbrook Park. Mr. Hoffmeister answered yes they could, and these trees will have a warranty.

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**8. REQUEST APPROVAL OF CHANGE ORDER #3 WITH STANTEC FOR THE
LOONFEATHER POINT PARK RENOVATION IN THE AMOUNT OF \$5,000.00
BUDGETED IN LINE ITEM #213-901-975-587**

Michael Hoffmeister, Residential Services Director, stated this is for Stantec, the prime professional handling the Loonfeather Point Project and this request is due to the continuation of the of project.

Supervisor Stumbo asked if there is a penalty for the contractor not completing the project on time. Mr. Hoffmeister stated that it is \$800.00 per day.

Trustee Peterson confirmed that the \$800.00 per day would be a credit to the township.

**9. RESOLUTION 2022-15, MICHIGAN DEPARTMENT OF NATURAL RESOURCES
LAND AND WATER CONSERVATION FUND PROJECT AT CLUBVIEW PARK**

Michael Hoffmeister, Residential Services Director, stated that this is the same type of grant that was approved earlier for Community Center Park and would also update the tennis courts at Clubview Park. Mr. Hoffmeister stated this project would go to bid early next year.

**10. REQUEST APPROVAL OF THE MICHIGAN DEPARTMENT OF NATURAL
RESOURCES LAND AND WATER CONSERVATION FUND DEVELOPMENT
PROJECT AGREEMENT FOR CLUBVIEW PARK**

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Michael Hoffmeister, Residential Services Director, stated this agreement accepts the grant and goes with the resolution.

- 11. REQUEST TO APPROVE A LETTER OF AGREEMENT WITH SPICER GROUP FOR PROFESSIONAL SERVICES FOR THE CLUBVIEW PARK IMPROVEMENTS IN THE AMOUNT OF \$47,000.00 BUDGETED IN LINE ITEM #213-901-974-026 CONTINGENT UPON APPROVAL OF THE BUDGET AMENDMENT**

- 12. REQUEST APPROVAL TO FUND THE FRIENDS IN DEED COMMUNITY MURAL PROJECT LOCATED AT 1196 ECORSE RD. IN THE AMOUNT OF \$14,500.00 BUDGETED IN LINE ITEM #101-729-969-010**

Supervisor Stumbo stated this project is located at 1196 Ecorse and detailed how the mural was completed.

- 13. RESOLUTION 2022-14, AUTHORIZING THE WATER RESOURCE COMMISSIONER TO EXCEED THE STATUTORY SPENDING AND ASSESSMENT LIMIT OF \$5,000.00 PER YEAR FOR THE MAINTENANCE AND REPAIR OF THE SOUTH FORD LAKE DRAIN**

Supervisor Stumbo stated there had been a collapse of the drain and it had needed emergency repair.

- 14. BUDGET AMENDMENT #12**

Clerk Jarrell Roe reviewed the details of the budget amendment request.

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AUTHORIZATIONS AND BIDS

**1. REQUEST TO SEEK BIDS FOR ROOF SAFETY IMPROVEMENTS AT THE
YPSILANTI TOWNSHIP COMMUNITY CENTER**

Michael Hoffmeister, Residential Services Director stated that he was working on this project with Michael Saranen, from the township safety committee. He added that is to meet MIOSHA best practice standards for pitched roofs.

**2. REQUEST TO SEEK BIDS FOR BUILDING IMPROVEMENTS FOR THE PARK
AND GROUND MAINTENANCE BUILDING**

Michael Hoffmeister, Residential Services Director stated this project is multifaceted. He added that there have been bats in the building and this work is to seal off their entryways. Mr. Hoffmeister said they were working with an Eagle Scout to build bat boxes, which would provide homes to the bats.

PUBLIC COMMENTS

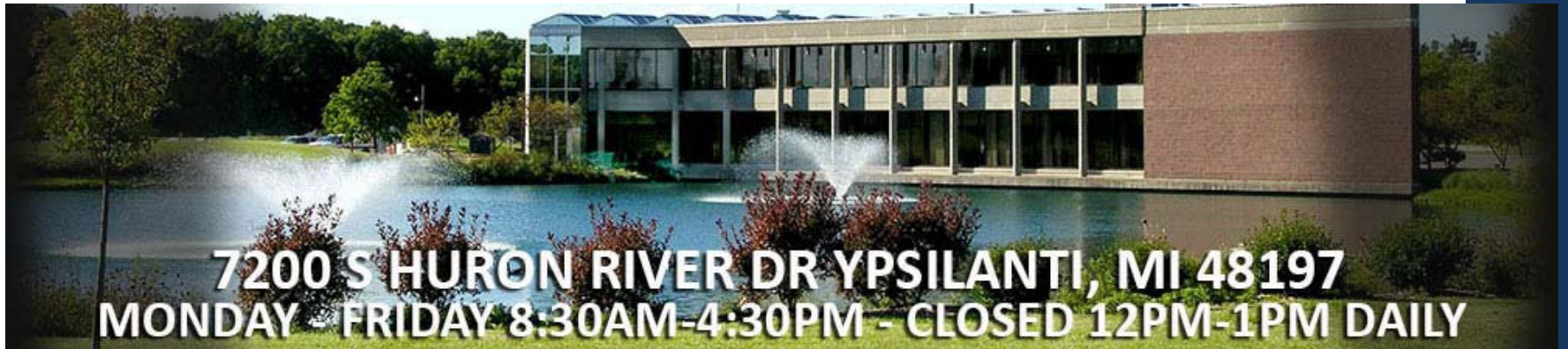
Twelve public comments were given.

The Work Session meeting was adjourned at approximately 6:42pm.

Respectfully Submitted,



**Heather Jarrell Roe, Clerk
Charter Township of Ypsilanti**



**2023 BUDGET REQUEST –
LINE BY LINE BUDGETS
WITH NARRATIVES ARE
AVAILABLE ON OUR
WEBSITE - YTOWN.ORG**

<https://ytown.org/budget-information>

2023 BUDGET REQUEST OVERVIEW

- ❖ MILLAGE RATES AND TAX REVENUE
- ❖ STATE SHARED REVENUE
- ❖ BASIC EXPENDITURE
ASSUMPTIONS
- ❖ PENSION AND OPEB OVERVIEW

2022 TAX RATE REQUEST L-4029

Board Approved August 16, 2022

Michigan Department of Treasury
614 (Rev. 02-22)

ORIGINAL TO: County Clerk(s) **L-4029**
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

Carefully read the Instructions on page 2.

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

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 Washtenaw	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022 TV 1,594,376,599 (TV minus Renaissance Zone 1,564,932,814)
Local Government Unit Requesting Millage Levy Charter Township of Ypsilanti	For LOCAL School Districts: 2022 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 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 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	GEN OP	N/A	1.1160	.9925	.9872	.9797	1.0000	.9797		.9797	N/A
Voted	Fire Prot	08/03/21	3.1250	3.1250	.9872	3.0850	1.0000	3.0850		3.0850	12/2025
Voted	Fire Cap	05/08/18	.5000	.4881	.9872	.4818	1.0000	.4818		.4818	12/2022
Voted	Solid Waste	08/03/21	2.4050	2.4050	.9872	2.3742	1.0000	2.3742		2.3742	12/2025
Voted	Police	08/03/21	5.7000	5.7000	.9872	5.6270	1.0000	5.6270		5.6270	12/2025
Voted	Rec/BP	08/03/21	1.0059	1.0059	.9872	.9930	1.0000	.9930		.9930	12/2025
PA345	FPen/HC	N/A						.8100		.8100	N/A
								14.3607			

Prepared by Javonna Neel	Telephone Number (734) 544-3601	Title of Preparer Accounting Director	Date
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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).

<input checked="" type="checkbox"/> Clerk	Signature <i>Heather Jarrell Roe</i>	Print Name Heather Jarrell Roe	Date <i>8/18/22</i>
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President	Signature <i>Brenda L Stumbo</i>	Print Name Brenda L Stumbo	Date <i>8/18/22</i>

* 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 2022 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	

Historical Millage Rates

BUDGET YEAR	2020	2021	2022	2023
TAX ROLL YEAR	2019	2020	2021	2022
Headlee Rollback	0.9899	0.9972	0.9891	0.9872
Fire Operating	3.0649	3.0563	3.1250	3.0850
Fire Capital	0.4949	0.4935	0.4881	0.4818
General Operating	1.0064	1.0035	0.9925	0.9797
Law Enforcement	5.8356	5.8192	5.7000	5.6270
BSR	0.9865	0.9837	1.0059	0.9930
Solid waste	2.1135	2.1075	2.405	2.3742
Total Operating	13.5018	13.4637	13.7165	13.5407
Fire Pension	1.3300	1.3300	1.1000	0.8100
Total Millage Levy	14.8318	14.7937	14.8165	14.3507

2023 TAX REVENUE BUDGET OVERVIEW

- ❖ Millage Levy and Budget Assumptions
- ❖ The fire pension and retiree health care millage was decreased from 1.1000 to .8100. This was due to the reduction in the annual required contribution to both the fire pension and other pension employee benefits (OPEB) health care.
- ❖ Headlee rollback is implemented when the annual growth on existing property is greater than the rate of inflation.
- ❖ The "Headlee Rollback" was .9872 for 2022 tax roll. This decrease affects all millages with the exception of fire pension.

2023 TAX REVENUE BUDGET OVERVIEW

- ❖ As reported on our L-4029 approved at the August 16, 2022 Board meeting.
- ❖ The 2022 taxable values (TV) of 1,594,376,599 was an increase of 5.3% over the 2021 TV of 1,509,688,440.
- ❖ Renaissance Zone are the properties and pilots with exemptions.
- ❖ The 2022 taxable values (TV) minus Renaissance Zone of 1,564,932,814 was a 5.7% increase over 2021 TV minus Renaissance Zone of 1,480,133,552.

2023 TAX REVENUE BUDGET OVERVIEW

- ❖ The 2023 budgeted tax revenues are based off of the 2022 TV of 1,594,376,599 minus the renaissance zone, 2008 & 2009 pilots, delinquent personal property, board of review adjustments and Local Development Finance Authority (LDFA) TV's. As calculated by the Accounting Director.
- ❖ The taxable value assumption of 1,548,535,588 was used for the 2023 tax revenue budget as calculated by the Accounting Director.

TV plus 50%IFT	1,594,376,599
Renaissance Zone	(27,107,585)
2008 & 2009 Pilots	(2,336,200)
Delinquent PPT	(3,900,000)
MTT, BOR, Foreclosures	(9,086,748)
LDFA	(3,410,478)
Total TV with assumptions	1,548,535,588

2023 TAX REVENUE BUDGET OVERVIEW

❖ Calculated Actual and Budget Tax Revenue Assumptions

Taxable Value	1,471,873,553 2022 ACTUAL Revenue 2021 Tax Roll	1,548,535,588 2023 BUDGETED Revenue 2022 Tax Roll
Operating:		
General Fund	\$1,460,835	\$1,517,100
Fire	\$4,599,605	\$4,777,232
Fire Capital Improvement	\$718,421	\$746,084
Solid Waste	\$3,539,856	\$3,676,533
Law Enforcement	\$8,389,679	\$8,713,610
Parks and Bike Path	\$1,480,558	\$1,537,696
Fire Pension	\$1,619,061	\$1,254,314
TOTAL TAX REVENUES	\$21,808,014	\$22,222,570

2023 TAX REVENUE BUDGET OVERVIEW

- ❖ Calculation of total budgeted tax dollar amount received - Taxable value
 $1,548,535,588 \times \text{millage of } 14.3507 / 1000 = \$22,222,570.$
- ❖ Administrative tax revenues are collected from property tax bills at 1% - does not include special assessments. The funds may only be used to offset expenditures of the Township's Assessment and Treasury Departments, which total over \$959K.
- ❖ Administrative tax revenues for 2022 is \$818,973 and budgeted amount for 2023 is \$825,000.

2023 STATE SHARED REVENUE BUDGET OVERVIEW

- ❖ State Shared Revenue estimate for 2023 is \$6,328,404 a 3.4 % decrease from the 2022 current State projection of \$6,551,524.
- ❖ The budgeted amount for 2022 was a \$5,472,062 projection at the time of budget approval. State increase of 20% to \$6,551,524 at 7/29/22.
- ❖ The State Shared Revenue projections are issued by the State in 6 installments for their fiscal year October 1 to September 30. The Township is on a calendar year from January 1, to December 31.
- ❖ The State projected amount for FY 2022-2023 is \$5,742,738 Constitutional and \$585,666 for the CVT payments totaling \$6,328,404.
- ❖ Constitutional Payment = 2020 Population x Distribution Rate (2023 projected at 103.156792.)

Expenditure Assumptions for all Funds

Personnel Wages

- ❖ TPOAM, Teamster, and 14B District Court Union employees 3% increase assumption budgeted for 2023. Teamster Union contract expires 12/2024. All other union contracts are currently in negotiations.
- ❖ Non union management increases are often determined by Teamster union increases. A 3% increase has been budgeted for 2023.
- ❖ Fire Union Increase – 3% Contract January 1, 2020 to December 31, 2023.
- ❖ Elected Officials salaries are set by Board every year.

Personnel Fringes

- ❖ Health Care Insurance – Estimated increase of 20% budgeted. Actual rate increase of 7.97% received on September 13th. We will adjust for final budget.
- ❖ Vision – No increase for 2023.
- ❖ Disability – No increase for 2023
- ❖ Life Insurance – No increase
- ❖ Dental– Estimated increase of 10% budgeted. We should receive rates by October and will adjust for final budget.

2023 General Employees MERS Pension

Township Contributions:

- ❖ Flat rate per Employee hired before 1/1/2014 – increased from \$28,536 in 2022 to \$32,101 in 2023 – this is due to the closed retirement account for new employees and employees retiring in 2021.
- ❖ Employees hired after January 1, 2014 – increased from 4.76% of wages for 2022 to 5.48% of wages in 2023. (Need to adjust budget from 4.76% to 5.48%)

MERS –Employer annual determined contribution (ADC) decreased from \$895,068 in 2022 to \$860,808 in 2023.

GENERAL MERS PENSION		
Liabilities and Assets - as of December 31, 2021	2020	2021
1. Actuarial Accrued Liability	26,870,179	28,781,184
2. Plan Assets	18,566,300	21,298,840
3. Unfunded Actuarial Accrued Liability (1) - (2)	8,303,879	7,482,344
4. Funded Ration (2)/(1)	69.10%	74.00%
	2022	2023
Annual Determined Contribution	895,068	860,808

Based on 12/31/2021 Actuarial Report provide by GRS

2023 General Employees Other Postemployment Benefits -OPEB

OPEB Retiree Health Care – Annual Determined Contribution (ADC) Township Contributions:

- ❖ The ADC decreased 59.7% from \$496,319 in 2022 to \$200,000* in 2023.
- ❖ OPEB is closed and only employees hired before 1/1/2014 are eligible. The budget is \$7,700 per 26 active employees. (Need to adjust budget from \$8,333 to \$7,700 per employee)

2021 Actuarial Report by GRS dated 12/31/2021:

Liabilities and Assets - as of December 31, 2021		
Assumed Investment Return	7.00%	6.50%
1. Present Value of Future Benefit Payments	\$11,219,515	\$11,879,424
2. Actuarial Accrued Liability	10,711,851	11,290,141
3. Plan Assets	10,033,296	10,033,296
4. Unfunded Actuarial Accrued Liability (2) - (3)	678,555	1,256,845
5. Funded Ration (3)/(2)	93.70%	88.90%
	2023	2023
*Annual Determined Contribution	109,224	*171,558

2023 General Employees Other Postemployment Benefits -OPEB

Health Care Savings Plan:

- ❖ Employees hired after 12/31/2013 are not eligible for retiree health care.
- ❖ A health care savings plan provided for employees hired after 1/1/2014. Township contribution \$1,300 per employee. Total budgeted for 2023 for 56 positions is \$72,800.

2023 FIRE PENSION

- ❖ The amount contributed to the pension in 2022 was \$984,011 - was slightly higher than the annual determined contribution (ADC) due to an additional difference in the tax collected.
- ❖ Assumptions and methods used are still impacting increases. The investment return rate is 6.5%, the price of inflation is 2.5%, the wage inflation is 3% and an updated morality scale is being used in the calculations.

FIRE PENSION		
Liabilities and Assets - as of December 31, 2021	2020	2021
1. Actuarial Accrued Liability	37,396,930	37,495,148
2. Plan Assets	29,763,124	31,333,022
3. Unfunded Actuarial Accrued Liability (1) - (2)	7,633,806	6,162,126
4. Funded Ration (2)/(1)	79.59%	83.57%
	2022	2023
Annual Determined Contribution	975,040	876,661

Based on Actuarial Valuation Report dated 12/31/2021 - Nyhart

2023 FIRE Other Pension Employee Benefit

FIRE PENSION OPEB		
Liabilities and Assets - as of December 31, 2021	2020	2021
1. Actuarial Accrued Liability	12,624,186	11,061,385
2. Plan Assets	8,544,128	9,412,021
3. Unfunded Actuarial Accrued Liability (1) - (2)	4,080,058	1,649,364
4. Funded Ration (2)/(1)	67.68%	85.09%
	2022	2023
Annual Employer Contribution	700,000	
Annual Determined Contribution	648,118	366,182

- ❖ OPEB is closed and only employees hired before 1/1/2014 are eligible.
- ❖ Employee hired after 12/31/2013 are not eligible for retiree health care.
- ❖ A health care savings plan provided for employees hired after 1/1/2014. Township contribution is \$5,330 per firefighter in 2023. Total budget of 15 firefighters for 2023 is \$79,950.

Based on Actuarial Valuation Report dated 12/31/2021 - Nyhart