

CHARTER TOWNSHIP OF  
YPSILANTI BOARD OF TRUSTEES

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*Supervisor*

**BRENDA L. STUMBO**

*Clerk*

**KAREN LOVEJOY ROE**

*Treasurer*

**LARRY J. DOE**

*Trustees*

**STAN ELDRIDGE**

**HEATHER JARRELL ROE**

**MONICA ROSS WILLIAMS**

**JIMMIE WILSON, JR.**

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**October 6, 2020**

**Work Session – 5:00pm**

**Regular Meeting – 7:00 p.m.**

**Ypsilanti Township Civic Center**

**7200 S. Huron River Drive**

**Ypsilanti, MI 48197**



# Charter Township of Ypsilanti

7200 S. HURON RIVER DRIVE • YPSILANTI, MI 48197

SUPERVISOR BRENDA STUMBO • CLERK KAREN LOVEJOY ROE • TREASURER LARRY DOE  
TRUSTEES: STAN ELDRIDGE • HEATHER JARRELL ROE • MONICA ROSS WILLIAMS •  
JIMMIE WILSON, JR.

## WORK SESSION AGENDA CHARTER TOWNSHIP OF YPSILANTI TUESDAY, OCTOBER 6, 2020

**5:00pm**

**CIVIC CENTER  
BOARD ROOM  
7200 HURON RIVER DRIVE**

1. 2019 FINANCIAL PRESENTATION.....RANA EMMONS, PSLZ
2. BUDGET REVIEW
  - FUND 206 FIRE
  - FUND 212 BSR II
  - FUND 249 BUILDING
  - FUND 252 HYDRO
  - FUND 266 LAW ENFORCEMENT
  - FUND 590 COMPOST
3. AGENDA REVIEW .....SUPERVISOR STUMBO
4. OTHER DISCUSSION ..... BOARD MEMBERS

*Supervisor*  
**BRENDA L. STUMBO**

*Clerk*  
**KAREN LOVEJOY ROE**

*Treasurer*  
**LARRY J. DOE**

*Trustees*  
**STAN ELDRIDGE**  
**HEATHER JARRELL ROE**  
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**JIMMIE WILSON JR.**



**Accounting**

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# MEMORANDUM

TO: Karen Lovejoy Roe, Clerk

FROM: Javonna Neel, Accounting Director

DATE: September 30, 2020

SUBJECT: 2019 Audited Financial Report Presentation by Rana Emmons, Partner from Post, Smythe, Lutz and Ziel (PSLZ)

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Request to have our auditor Rana Emmons, a Partner at PSLZ present the 2019 Audited Financial Report at the October 6, 2020 Board work session Zoom meeting. The Financial Statement is attached. Please add Rana onto the Zoom meeting participation list.

If you have any questions, please let me know.

Respectfully,

Javonna Neel

CHARTER TOWNSHIP OF YPSILANTI  
Washtenaw County, Michigan

AUDITED FINANCIAL REPORT

For the Fiscal Year Ended  
December 31, 2019



CHARTER TOWNSHIP OF YPSILANTI  
For the Year Ended December 31, 2019

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For the Year Ended December 31, 2019

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FINANCIAL SECTION

# PSLZ LLP

## *Certified Public Accountants*

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Susan H. Bertram, C.P.A.  
Deborah M. Gullledge, C.P.A.

### BLOOMFIELD HILLS

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Leah M. Parker-Roth, C.P.A.  
Alice Li, C.P.A.

### Independent Auditor's Report

June 19, 2020

To the Board of Trustees  
Charter Township of Ypsilanti, Michigan

#### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Ypsilanti, Michigan, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

*Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Ypsilanti, Michigan, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Other Matters*

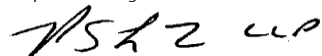
*Required Supplementary Information*

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

*Other Information*

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

Respectfully,



PSLZ LLP  
Certified Public Accountants  
Plymouth, Michigan

## Management's Discussion and Analysis

As management of the Charter Township of Ypsilanti, we offer readers of the Charter Township of Ypsilanti's **financial statements this narrative overview and analysis of the financial activities of the Charter Township of Ypsilanti for the fiscal year ended December 31, 2019.**

### Financial Highlights

- The assets of the Charter Township of Ypsilanti exceeded its liabilities at the close of the most recent fiscal year by \$22,339,622 (*net position*).
- As of the close of the current fiscal year, the Charter Township of Ypsilanti's governmental funds reported combined ending fund balances of \$14,406,232, an increase of \$1,314,447 in comparison with the prior year. Approximately 44 percent of this amount, \$6,375,480 is *available for spending at the government's discretion (unrestricted fund balance)*.
- The Charter Township of Ypsilanti's **total** long-term bonded debt decreased by \$1,495,000 during the current fiscal year, which reflects annual debt service payments made.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Charter Township of Ypsilanti's **basic financial statements**. The Charter Township of Ypsilanti'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 Charter Township of Ypsilanti's **finances, in a manner similar to a private-sector business.**

The *statement of net position* presents information on all of the Charter Township of Ypsilanti's **assets and liabilities, with the difference between the two 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 Charter Township of Ypsilanti 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 Charter Township of Ypsilanti 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 Charter Township of Ypsilanti include general government, public safety, public works, community and economic development, and recreation and culture. The business-type activities of the Charter Township of Ypsilanti include the golf course and the compost center.

The government-wide financial statements include not only the Charter Township of Ypsilanti (the primary government), but also the Local Development Finance Authority and the Ypsilanti Township Economic Development Corporation which are separate legal entities for which the Charter Township of Ypsilanti is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found on pages 11-13 of this report.

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 Charter Township of Ypsilanti, like other state and local governments, used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Charter Township of Ypsilanti can be divided into three categories: governmental funds, proprietary funds, 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 Charter Township of Ypsilanti maintains 16 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Fire Department Fund, Environmental Services Fund, and the Law Enforcement Fund all of which are considered to be major funds. Data from the other governmental funds are combined into aggregated presentations by fund type. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

A budgetary comparison statement has been provided for the major budgetary funds to demonstrate compliance with the annual appropriated budget.

*Proprietary funds.* The Charter Township of Ypsilanti maintains three proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Charter Township of Ypsilanti uses enterprise funds to account for its Golf Course and its Compost Center. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the Charter Township of Ypsilanti's various functions. The Township uses an internal service fund to account for its fleet of vehicles. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Golf Course and Compost Center both of which are considered to be nonmajor funds of the Charter Township of Ypsilanti.

*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 statement because the resources of those funds are *not* available to support the Charter Township of Ypsilanti'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. The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements can be found on pages 70-80 of this report.



## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Charter Township of Ypsilanti, assets exceeded liabilities by \$22,339,622 at the close of the most recent fiscal year.

A significant portion of the Charter Township of Ypsilanti's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Charter Township of Ypsilanti used these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Charter Township of Ypsilanti's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### Charter Township of Ypsilanti's Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	\$ 39,169,851	\$ 36,822,347	\$ 971,136	\$ 934,323	\$ 40,140,987	\$ 37,756,670
Capital Assets	39,848,557	39,687,544	3,055,661	3,040,549	42,904,218	42,728,093
Total Assets	<u>79,018,408</u>	<u>76,509,891</u>	<u>4,026,797</u>	<u>3,974,872</u>	<u>83,045,205</u>	<u>80,484,763</u>
Deferred Outflows	<u>4,139,631</u>	<u>5,987,944</u>	<u>-</u>	<u>-</u>	<u>4,139,631</u>	<u>5,987,944</u>
Long-term Liabilities						
Outstanding	39,141,110	34,489,501	14,967	9,264	39,156,077	34,498,765
Other Liabilities	2,443,190	2,990,220	21,387	20,990	2,464,577	3,011,210
Total Liabilities	<u>41,584,300</u>	<u>37,479,721</u>	<u>36,354</u>	<u>30,254</u>	<u>41,620,654</u>	<u>37,509,975</u>
Deferred Inflows	<u>23,224,560</u>	<u>21,410,959</u>	<u>-</u>	<u>-</u>	<u>23,224,560</u>	<u>21,410,959</u>
Net Position:						
Net Investment						
in Capital Assets	35,978,557	35,037,544	3,055,661	3,040,549	39,034,218	38,078,093
Restricted	7,464,059	6,445,628	-	-	7,464,059	6,445,628
Unrestricted(Deficit)	<u>(25,093,437)</u>	<u>(17,876,017)</u>	<u>934,782</u>	<u>904,069</u>	<u>(24,158,655)</u>	<u>(16,971,948)</u>
Total Net Position	<u>\$ 18,349,179</u>	<u>\$ 23,607,155</u>	<u>\$ 3,990,443</u>	<u>\$ 3,944,618</u>	<u>\$ 22,339,622</u>	<u>\$ 27,551,773</u>

An additional portion of the Charter Township of Ypsilanti's net position (33 percent) represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the Charter Township of Ypsilanti governmental net position decreased by \$5,257,976 during the current fiscal year and the business-type net position increased by \$45,825, as presented:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues:						
Charges for Services	\$ 4,405,991	\$ 4,914,923	\$ 1,215,671	\$ 954,734	\$ 5,621,662	\$ 5,869,657
Operating Grants & Contrib.	525,665	362,279	-	-	525,665	362,279
Capital Grants & Contrib.	593,522	29,015	-	-	593,522	29,015
General Revenues:						
Property Taxes	19,908,413	17,903,046	-	-	19,908,413	17,903,046
State Shared Revenues	5,196,506	5,004,151	-	-	5,196,506	5,004,151
Franchise Fees	711,093	731,923	-	-	711,093	731,923
Investment Earnings	456,330	273,596	18,093	12,363	474,423	285,959
<b>Total Revenues</b>	<b>31,797,520</b>	<b>29,218,933</b>	<b>1,233,764</b>	<b>967,097</b>	<b>33,031,284</b>	<b>30,186,030</b>
Program Expenses:						
General Government	10,485,985	6,164,799	-	-	10,485,985	6,164,799
Public Safety	17,470,041	14,895,250	-	-	17,470,041	14,895,250
Public Works	5,032,583	4,413,019	-	-	5,032,583	4,413,019
Comm. and Econ. Dev.	1,405,937	1,420,305	-	-	1,405,937	1,420,305
Recreation and Cultural	2,429,410	1,819,650	-	-	2,429,410	1,819,650
Interest on Long-Term Debt	106,540	129,252	-	-	106,540	129,252
Golf Course	-	-	735,880	698,707	735,880	698,707
Compost	-	-	577,059	500,745	577,059	500,745
<b>Total Expenses</b>	<b>36,930,496</b>	<b>28,842,275</b>	<b>1,312,939</b>	<b>1,199,452</b>	<b>38,243,435</b>	<b>30,041,727</b>
Excess(Deficiency) before transfers	(5,132,976)	376,658	(79,175)	(232,355)	(5,212,151)	144,303
Transfers in (out)	(125,000)	(190,000)	125,000	190,000	-	-
Change in Net Position	(5,257,976)	186,658	45,825	(42,355)	(5,212,151)	144,303
Net Position, Beg. of year	23,607,155	23,420,497	3,944,618	3,986,973	27,551,773	27,407,470
<b>Net Position, End of year</b>	<b>\$ 18,349,179</b>	<b>\$ 23,607,155</b>	<b>\$ 3,990,443</b>	<b>\$ 3,944,618</b>	<b>\$ 22,339,622</b>	<b>\$ 27,551,773</b>

Governmental activities. Property tax revenues increased from \$17,903,046 to \$19,908,413, an increase of \$2,005,367. This was due to the overall taxable value increase from the 2017 tax roll to the 2018 tax roll of 6.61%. The taxes levied in 2018 are the revenues for 2019. State shared revenue is \$5,196,506 for the current period, an increase of \$192,355 or 3.8% from the prior year.

Capital Grants and Contributions were \$593,522 in the current year, as compared to \$29,015 in the prior year. The current year includes a \$311,598 Washtenaw County Connecting grant, \$158,780 in federal grants, \$64,683 County grants, \$40,000 local School contribution for pathway, and \$18,461 State grant.

Business-type activities. This represents the municipal-owned Green Oaks Golf Course and the Township Compost Center. The General Operations Fund transferred \$1250,000 to Green Oaks Golf Course during the current year for operations. This was a decrease from the prior year's transfer of \$190,000. Fee revenues increased from \$485,381 in the prior year to \$570,304 in the current year.

The Compost Fund had an increase in net position from \$1,868,911 in 2018 to \$1,939,952 in 2019. Revenue for services also increased from \$463,205 in 2018 to \$591,676.

## **Financial Analysis of the Government's Funds**

*Governmental funds.* The focus of the Charter Township of Ypsilanti's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing The Charter Township of Ypsilanti's *financing requirements* and 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 Charter Township of Ypsilanti's governmental funds reported combined ending fund balances of \$14,406,232, an increase of \$1,314,447 in comparison with the prior year. The *unrestricted fund balance*, which is the amount available for spending at the *government's discretion*, represents 44% of the total fund balance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been committed to uphold contracts or bond agreements.

The General Fund is the chief operating fund of the Charter Township of Ypsilanti. The unassigned fund balance at the end of the current fiscal year was \$2,801,886. The **General Fund's fund balance** increased by \$300,036 in the current fiscal year as compared to a decrease of \$308,029 in the prior year. The 2019 capital improvements and debt expenditures are as follows: \$447,903 for road improvements and calming devices, \$483,074 for the purchase of a fire truck to be paid back in 2020 by the Fire Capital Fund, \$37,060 for LED conversion and installation of street lights, \$19,632 for the Neighborhood Camera Systems, \$268,516 roof improvements and HV upgrade, \$118,962 for technology improvements, \$321,000 transferred to the BSRll Fund for a portion of the principal and interest payment of the Road Improvement bond. Total expenditures (not including the transferred amounts) increased from \$8,349,000 in the prior year to \$8,933,621 in the current year.

*Proprietary funds.* The Township's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary funds comprised of the Enterprise Funds (the Golf Course and the Compost Site) was \$934,782 and the Internal Service Fund (Motor Pool) was \$264,543 at the end of the year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Charter Township of Ypsilanti's *business-type activities.*

### General Fund Budgetary Highlights

There is a difference between the beginning and final budgets which represent an increase in budgeted expenditures of \$2,123,785. The amount requested by budget

amendments approved by the Board from prior year fund balance was only \$1,768,270; the remaining \$355,515 had grant reimbursements. No funds had to be drawn from the approved budget amendments from prior year's fund balance at the end of the fiscal year. This was due to the positive net change in fund balance of \$300,036. Here is a summary of the Board approved budget amendments to the General Fund. The budget amendment increases include a total of \$1,966,869 for capital improvements as follows: \$500,000 for a fire truck; \$954,053 for Roads, Calming Devices and Streetlights; \$246,434 for Equipment and Software; and \$306,682 Building & Ground Improvements. A total of \$116,616 for other non-capital amendments as follows: \$50,000 for legal services for nuisance abatement, prosecution and domestic violence; \$46,616 for wage and fringe benefit coverage changes; and \$20,000 for planning consultant.

#### Capital Asset and Debt Administration

Capital assets. The Charter Township of Ypsilanti's investment in capital assets for its governmental and business type activities as of December 31, 2019, amounts to \$42,904,218 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and system improvements, machinery and equipment, infrastructure, park facilities, and roads and streets. New assets total \$3,057,134 with depreciation expense of \$2,880,819, resulting in a net increase of \$176,125. Disposal of obsolete assets for 2019 was \$426,645. Major capital assets constructed or acquired during the year were:

Road improvements & Streetlights	\$ 484,963
Building Improvements	\$ 347,978
Computer & Communication Equipment	\$ 144,816
Vehicles – Fire Trucks	\$1,006,073
Equipment	\$ 365,321
Infrastructure	\$ 375,269
Vehicles – Non Motor Pool	\$ 48,003
Vehicles & Equipment – Motor Pool	\$ 20,740
Vehicles & Heavy Equipment – Compost	\$ 258,051
Equipment – Golf Course	\$ 5,920

Long-term debt. At the end of the current fiscal year, the Charter Township of Ypsilanti had long term indebtedness outstanding of \$5,200,807. This represents \$2,070,000 of a general obligation bond, \$1,800,000 of transportation notes payable, and \$1,330,807 of compensated absences. All of the Charter Township of Ypsilanti's debt represents general obligation debt backed by the full faith and credit of the Charter Township of Ypsilanti. The Township reduced the amount of notes and bonded debt in 2019 by \$780,000 as a result of annual debt service payments. Additional information on the Charter Township of Ypsilanti's long-term debt can be found in note III. E. on page 41 of this report.

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

The uncertain economic factors related to the COVID-19 Pandemic will adversely affect the Township's State Shared Revenue. The projected constitutional share for 2020 is \$4,508,574 and 2021 is \$4,295,432 which is a percentage change decrease of 4.7%. These projected numbers were last updated by the State on May 15, 2020 and could change as more data is received. The rates are based on the sales tax collected by the State. We are currently anticipating a loss of 1 million for 2020 into 2021 and this is higher than currently projected, however we would like to be ultra conservative. The CVTRS (City, Village, Township, and Revenue Share) Program is projected to increase in 2020 from \$521,985 to \$535,035 in 2021.

According to the United States Department of Labor, Bureau of Labor Statistics, the annual average unemployment rate for the State of Michigan from December 2019 to April 2020 has risen from 3.9 to 24.0, respectively. The unemployment rate for the Ann Arbor, Michigan Metropolitan area for the same period as above increased from 2.1 to 14.9.

The Constitutional and City, Village, and Township Revenue Sharing (CVTRS) State shared revenue percentage change from 2018 to 2019 shows an increase of 4.9% and the projected percentage change increase from 2019 to 2020 shows an increase of 3.2%.

The Township's taxable values minus Renaissance Zone for 2018 at \$1,275,187,218 (2019 revenue); for 2019 at \$1,380,345,266 (2020 revenue); and for 2020 at \$1,421,901,034 (2021 revenue) shows an increased percentage change of 8.2% from 2018 to 2019 and 3.1% from 2019 to 2020. There is a Headlee Millage Reduction Fraction of .9899 for 2019 and .9972 for 2020 taxable values, which lowers the Township millage rates to be collected in the 2020 and 2021 revenues. The exception will be the Pension PA345 millage rate.

The Township has adopted a balanced budget in the General Fund for 2020.

### Requests for Information

This financial report is designed to provide a general overview of the Charter Township of Ypsilanti's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Supervisor, 7200 South Huron River Drive, Ypsilanti, MI 48197.

BASIC FINANCIAL STATEMENTS

**CHARTER TOWNSHIP OF YPSILANTI**  
**Statement of Net Position**  
**December 31, 2019**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 13,778,240	\$ 938,397	\$ 14,716,637	\$ 97,611
Receivables, net	25,031,119	11,526	25,042,645	246,751
Inventories	8,815	8,765	17,580	-
Prepaid Expenditures	351,677	12,448	364,125	-
Total Current Assets	<u>39,169,851</u>	<u>971,136</u>	<u>40,140,987</u>	<u>344,362</u>
Noncurrent Assets:				
Capital Assets Not Being Depreciated	9,623,049	1,277,618	10,900,667	-
Capital Assets Being Depreciated, Net	30,225,508	1,778,043	32,003,551	-
Total Noncurrent Assets	<u>39,848,557</u>	<u>3,055,661</u>	<u>42,904,218</u>	<u>-</u>
 TOTAL ASSETS	 <u>79,018,408</u>	 <u>4,026,797</u>	 <u>83,045,205</u>	 <u>344,362</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows related to Pensions	<u>4,139,631</u>	<u>-</u>	<u>4,139,631</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	956,314	13,962	970,276	-
Accrued Liabilities	472,594	7,425	480,019	18,680
Due to Other Governmental Units	105,198	-	105,198	-
Unearned Revenue	909,084	-	909,084	-
Current Portion of Compensated Absences	221,801	-	221,801	-
Current Portion of Long-term Debt	785,000	-	785,000	-
Total Current Liabilities	<u>3,449,991</u>	<u>21,387</u>	<u>3,471,378</u>	<u>18,680</u>
Noncurrent Liabilities:				
Net Pension Liability	18,055,655	-	18,055,655	-
Net OPEB Liability	15,884,648	-	15,884,648	-
Noncurrent Portion of Compensated Absences	1,109,006	14,967	1,123,973	-
Noncurrent Portion of Long-term Debt	3,085,000	-	3,085,000	-
Total Noncurrent Liabilities	<u>38,134,309</u>	<u>14,967</u>	<u>38,149,276</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>41,584,300</u>	 <u>36,354</u>	 <u>41,620,654</u>	 <u>18,680</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows related to Pensions	1,073,589	-	1,073,589	-
Property Taxes Levied for the following year	22,150,971	-	22,150,971	246,751
TOTAL DEFERRED INFLOWS	<u>23,224,560</u>	<u>-</u>	<u>23,224,560</u>	<u>246,751</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	35,978,557	3,055,661	39,034,218	-
Restricted	7,464,059	-	7,464,059	-
Unrestricted	(25,093,437)	934,782	(24,158,655)	78,931
TOTAL NET POSITION	<u>\$ 18,349,179</u>	<u>\$ 3,990,443</u>	<u>\$ 22,339,622</u>	<u>\$ 78,931</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Statement of Activities**  
**For the Year Ended December 31, 2019**

<b><u>Functions/Programs</u></b>	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Primary Government:</b>				
Governmental Activities:				
General Government	\$ 10,485,985	\$ 1,968,522	\$ 221,514	\$ 154,280
Public Safety	17,470,041	1,418,083	22,615	-
Public Works	5,032,583	701,823	52,241	423,242
Community and Economic Development	1,405,937	17,476	225,270	-
Recreation and Cultural	2,429,410	300,087	4,025	16,000
Interest Expense	106,540	-	-	-
Total Governmental Activities	36,930,496	4,405,991	525,665	593,522
Business-type Activities:				
Golf Course	735,880	583,498	-	-
Compost	577,059	632,173	-	-
Total Business-type Activities	1,312,939	1,215,671	-	-
Total Primary Government	\$ 38,243,435	\$ 5,621,662	\$ 525,665	\$ 593,522
<b>Component Units:</b>				
Local Development Finance Authority	225,270	-	-	-
Economic Development Corp	-	-	-	-
Total Component Units	\$ 225,270	\$ -	\$ -	\$ -

General Revenues:  
Property Taxes  
State Shared Revenue  
Franchise Fees  
Investment Earnings  
Transfers  
Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending



**Net (Expense) Revenue and Changes in Net Position**

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (8,141,669)	\$ -	\$ (8,141,669)	\$ -
(16,029,343)	-	(16,029,343)	-
(3,855,277)	-	(3,855,277)	-
(1,163,191)	-	(1,163,191)	-
(2,109,298)	-	(2,109,298)	-
(106,540)	-	(106,540)	-
<u>(31,405,318)</u>	<u>-</u>	<u>(31,405,318)</u>	<u>-</u>
-	(152,382)	(152,382)	-
-	55,114	55,114	-
-	<u>(97,268)</u>	<u>(97,268)</u>	<u>-</u>
<u>(31,405,318)</u>	<u>(97,268)</u>	<u>(31,502,586)</u>	<u>-</u>
-	-	-	(225,270)
-	-	-	-
-	-	-	<u>(225,270)</u>
19,908,413	-	19,908,413	231,126
5,196,506	-	5,196,506	-
711,093	-	711,093	-
456,330	18,093	474,423	2,792
(125,000)	125,000	-	-
<u>26,147,342</u>	<u>143,093</u>	<u>26,290,435</u>	<u>233,918</u>
(5,257,976)	45,825	(5,212,151)	8,648
<u>23,607,155</u>	<u>3,944,618</u>	<u>27,551,773</u>	<u>70,283</u>
<u>\$ 18,349,179</u>	<u>\$ 3,990,443</u>	<u>\$ 22,339,622</u>	<u>\$ 78,931</u>

**CHARTER TOWNSHIP OF YPSILANTI**

**Balance Sheet**

**Governmental Funds**

**December 31, 2019**

	<u>General Fund</u>	<u>Fire Department Fund</u>	<u>Environmental Services Fund</u>	<u>Law Enforcement Fund</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,935,132	\$ 53,713	\$ 1,294,431	\$ 2,847,519
Receivables:				
Accounts	1,128,299	719,345	-	-
Taxes	2,151,096	6,736,752	2,911,802	8,039,796
Special Assessments	1,772,554	-	-	66,628
Advance to Other Funds	215,215	-	-	-
Prepaid Expenditures	155,107	128,618	9,346	13,875
Total Assets	<u>\$ 11,357,403</u>	<u>\$ 7,638,428</u>	<u>\$ 4,215,579</u>	<u>\$ 10,967,818</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 443,794	\$ 15,946	\$ 186,943	\$ 209,447
Accrued Liabilities	113,293	57,568	8,115	48,052
Due to Other Governmental Units	17,433	-	-	-
Unearned Revenue	1,000,207	-	-	-
Total Liabilities	<u>1,574,727</u>	<u>73,514</u>	<u>195,058</u>	<u>257,499</u>
Deferred Inflows of Resources:				
Property Taxes Levied for the following year	<u>3,036,874</u>	<u>6,736,754</u>	<u>2,911,802</u>	<u>8,106,425</u>
Fund Balances:				
Nonspendable	370,322	128,618	9,346	13,875
Restricted	-	699,542	1,099,373	2,590,019
Assigned	3,573,594	-	-	-
Unassigned	2,801,886	-	-	-
Total Fund Balances	<u>6,745,802</u>	<u>828,160</u>	<u>1,108,719</u>	<u>2,603,894</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,357,403</u>	<u>\$ 7,638,428</u>	<u>\$ 4,215,579</u>	<u>\$ 10,967,818</u>

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 funds.

Internal Service Funds are used by management to charge the costs of motor pool to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Long-term receivables (unearned revenue) are not available to pay for current period expenditures and therefore deferred in the funds.

Net Deferred Outflows and Inflows related to Pensions

Net Pension Liabilities are not reported in the funds

Net OPEB Liabilities are not reported in the funds

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Net Position of Governmental Activities

<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,390,767	\$ 13,521,562
126,401	1,974,045
1,359,116	21,198,562
19,330	1,858,512
-	215,215
<u>44,532</u>	<u>351,478</u>
<u>\$ 4,940,146</u>	<u>\$ 39,119,374</u>

\$ 99,260	\$ 955,390
245,341	472,369
87,765	105,198
<u>29,007</u>	<u>1,029,214</u>
<u>461,373</u>	<u>2,562,171</u>

<u>1,359,116</u>	<u>22,150,971</u>
------------------	-------------------

44,532	566,693
3,075,125	7,464,059
-	3,573,594
-	<u>2,801,886</u>
<u>3,119,657</u>	<u>14,406,232</u>

\$ 4,940,146

39,143,185

754,700

120,130

3,066,042

(18,055,655)

(15,884,648)

(5,200,807)

\$ 18,349,179

**CHARTER TOWNSHIP OF YPSILANTI**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2019**

	<u>General</u>	<u>Fire Department Fund</u>	<u>Environmental Services Fund</u>	<u>Law Enforcement Fund</u>
<b><u>Revenues</u></b>				
Property Taxes	\$ 2,239,575	\$ 5,646,192	\$ 2,694,185	\$ 7,449,013
Licenses and Permits	17,423	-	-	-
Intergovernmental	5,403,903	-	-	22,615
Charges for Services	445,724	1,945	11,225	1,150
Franchise Fees	711,093	-	-	-
Interest and Rent	457,236	42,290	23,053	86,084
Other	182,838	10,606	10,542	59,687
Total Revenues	<u>9,457,792</u>	<u>5,701,033</u>	<u>2,739,005</u>	<u>7,618,549</u>
<b><u>Expenditures</u></b>				
Current:				
General Government	4,539,728	-	-	-
Public Safety	-	5,459,585	-	7,104,741
Public Works	732,482	-	2,810,630	-
Community and Economic Development	1,405,937	-	-	-
Recreation and Cultural	750,571	-	-	-
Other	715,340	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fees	-	-	-	-
Capital Outlay	789,563	-	61,597	-
Total Expenditures	<u>8,933,621</u>	<u>5,459,585</u>	<u>2,872,227</u>	<u>7,104,741</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>524,171</u>	<u>241,448</u>	<u>(133,222)</u>	<u>513,808</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	181,865	-	-	-
Transfers Out	<u>(406,000)</u>	<u>-</u>	<u>-</u>	<u>(181,865)</u>
Total Other Financing Sources (Uses)	<u>(224,135)</u>	<u>-</u>	<u>-</u>	<u>(181,865)</u>
Net Change in Fund Balances	300,036	241,448	(133,222)	331,943
Fund Balances - Beginning	<u>6,445,766</u>	<u>586,712</u>	<u>1,241,941</u>	<u>2,271,951</u>
Fund Balances - Ending	<u>\$ 6,745,802</u>	<u>\$ 828,160</u>	<u>\$ 1,108,719</u>	<u>\$ 2,603,894</u>

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,879,448	\$ 19,908,413
921,870	939,293
791,206	6,217,724
2,607,768	3,067,812
-	711,093
63,885	672,548
13,115	276,788
<u>6,277,292</u>	<u>31,793,671</u>
1,659,320	6,199,048
1,073,524	13,637,850
394,149	3,937,261
-	1,405,937
933,611	1,684,182
-	715,340
780,000	780,000
106,540	106,540
1,036,906	1,888,066
<u>5,984,050</u>	<u>30,354,224</u>
<u>293,242</u>	<u>1,439,447</u>
881,000	1,062,865
(600,000)	(1,187,865)
<u>281,000</u>	<u>(125,000)</u>
574,242	1,314,447
<u>2,545,415</u>	<u>13,091,785</u>
\$ <u><u>3,119,657</u></u>	\$ <u><u>14,406,232</u></u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2019**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	1,314,447
<p>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. This is the amount by which capital outlay exceeded depreciation expense in the current period.</p>		
Capital Outlay		1,888,066
Capital Outlay within departments		884,167
Depreciation		(2,493,966)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Principal Repayments		780,000
Increase in Compensated Absences		(73,768)
Change in Net Pension Liability		(6,403,223)
Change in Net OPEB Liability		(1,170,617)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(24,123)
<p>Internal service funds are used by management to charge the costs of fleet management and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.</p>		
		<u>41,041</u>
Change in net position in governmental activities	\$	<u><u>(5,257,976)</u></u>

**CHARTER TOWNSHIP OF YPSILANTI**

**Statement of Net Position**

**Proprietary Funds**

**December 31, 2019**

	<u>Business Type Activity Enterprise Fund</u>			<b>Governmental</b>
	<u>Golf Course</u>	<u>Compost</u>	<u>Total</u>	<b>Activities - Internal Service Fund Motor Pool</b>
<b>ASSETS</b>				
Current Assets				
Cash and Cash Equivalents	\$ 133,267	\$ 805,130	\$ 938,397	\$ 256,678
Accounts Receivable	-	11,526	11,526	-
Inventory	8,765	-	8,765	8,815
Prepaid Expense	7,988	4,460	12,448	199
Total Current Assets	<u>150,020</u>	<u>821,116</u>	<u>971,136</u>	<u>265,692</u>
Noncurrent Assets				
Capital Assets not Being Depreciated	1,277,618	-	1,277,618	-
Capital Assets, net of Accumulated Depreciation	637,284	1,140,759	1,778,043	705,372
Total Noncurrent Assets	<u>1,914,902</u>	<u>1,140,759</u>	<u>3,055,661</u>	<u>705,372</u>
Total Assets	\$ <u>2,064,922</u>	\$ <u>1,961,875</u>	\$ <u>4,026,797</u>	\$ <u>971,064</u>
<b>LIABILITIES AND NET POSITION</b>				
Current Liabilities:				
Accounts Payable	\$ 9,847	\$ 4,115	\$ 13,962	\$ 924
Accrued Liabilities	4,182	3,243	7,425	225
Total Current Liabilities	<u>14,029</u>	<u>7,358</u>	<u>21,387</u>	<u>1,149</u>
Noncurrent Liabilities:				
Compensated Absences	402	14,565	14,967	-
Advance from Other Funds	-	-	-	215,215
Total Noncurrent Liabilities	<u>402</u>	<u>14,565</u>	<u>14,967</u>	<u>215,215</u>
Total Liabilities	<u>14,431</u>	<u>21,923</u>	<u>36,354</u>	<u>216,364</u>
Net Position:				
Net Investment in Capital Assets	1,914,902	1,140,759	3,055,661	490,157
Unrestricted	135,589	799,193	934,782	264,543
Total Net Position	<u>2,050,491</u>	<u>1,939,952</u>	<u>3,990,443</u>	<u>754,700</u>
Total Liabilities and Net Position	\$ <u>2,064,922</u>	\$ <u>1,961,875</u>	\$ <u>4,026,797</u>	\$ <u>971,064</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2019**

	<u>Business Type Activity Enterprise Fund</u>			<b>Governmental Activities - Internal Service Fund Motor Pool</b>
	<u>Golf Course</u>	<u>Compost</u>	<u>Total</u>	
<b><u>Operating Revenues:</u></b>				
Charges for Services	\$ 570,304	\$ 631,676	\$ 1,201,980	\$ 264,319
Other Income	13,194	497	13,691	635
Total Operating Revenues	<u>583,498</u>	<u>632,173</u>	<u>1,215,671</u>	<u>264,954</u>
<b><u>Operating Expenses:</u></b>				
Salaries and Wages	284,818	192,044	476,862	11,388
Fringe Benefits	124,239	89,906	214,145	4,135
Fuel and Utilities	36,897	25,612	62,509	34,109
Operating Supplies	127,616	4,583	132,199	1,382
Contractual Services	3,262	42,208	45,470	38,754
Insurance	12,245	6,055	18,300	-
Repairs and Maintenance	45,449	29,663	75,112	-
Administrative	18,220	9,251	27,471	-
Other	11,763	249	12,012	-
Depreciation	71,371	177,488	248,859	137,994
Total Operating Expenses	<u>735,880</u>	<u>577,059</u>	<u>1,312,939</u>	<u>227,762</u>
Operating Income (Loss)	<u>(152,382)</u>	<u>55,114</u>	<u>(97,268)</u>	<u>37,192</u>
<b><u>Non-Operating Revenues (Expenses):</u></b>				
Interest Earned	<u>2,166</u>	<u>15,927</u>	<u>18,093</u>	<u>3,849</u>
Net Income (Loss) before Transfers	<u>(150,216)</u>	<u>71,041</u>	<u>(79,175)</u>	<u>41,041</u>
<b><u>Operating Transfers:</u></b>				
Operating Transfers In	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Change in Net Position	<u>(25,216)</u>	<u>71,041</u>	<u>45,825</u>	<u>41,041</u>
Net Position, Beginning	<u>2,075,707</u>	<u>1,868,911</u>	<u>3,944,618</u>	<u>713,659</u>
Net Position, Ending	<u>\$ 2,050,491</u>	<u>\$ 1,939,952</u>	<u>\$ 3,990,443</u>	<u>\$ 754,700</u>



**CHARTER TOWNSHIP OF YPSILANTI**

**Statement of Cash Flows**

**Proprietary Funds**

**For the Year December 31, 2019**

	<u>Business Type Activity Enterprise Fund</u>			<u>Governmental Activities - Internal Service Funds</u>
	<u>Golf Course</u>	<u>Compost</u>	<u>Total</u>	
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
Receipts from customers and users	\$ 583,498	\$ 639,291	\$ 1,222,789	\$ 264,954
Payments to suppliers	(248,583)	(121,016)	(369,599)	(79,628)
Payments to employees	(408,476)	(276,649)	(685,125)	(15,495)
Net Cash Provided by Operating Activities	<u>(73,561)</u>	<u>241,626</u>	<u>168,065</u>	<u>169,831</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>				
Purchases of Capital Assets	(5,920)	(258,051)	(263,971)	(20,740)
Operating Transfer In	125,000	-	125,000	-
Long Term Advance-General Fund	-	-	-	(60,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>119,080</u>	<u>(258,051)</u>	<u>(138,971)</u>	<u>(80,740)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
Interest Earned	2,166	15,927	18,093	3,849
Net Cash Provided (Used) by Investing Activities	<u>2,166</u>	<u>15,927</u>	<u>18,093</u>	<u>3,849</u>
Net Increase (Decrease) in Cash and Cash Equivalents	47,685	(498)	47,187	92,940
Cash and Cash Equivalents, Beginning	<u>85,582</u>	<u>805,628</u>	<u>891,210</u>	<u>163,738</u>
Cash and Cash Equivalents, Ending	<u>\$ 133,267</u>	<u>\$ 805,130</u>	<u>\$ 938,397</u>	<u>\$ 256,678</u>
<b><u>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</u></b>				
Operating Income (Loss)	\$ (152,382)	\$ 55,114	(97,268)	37,192
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization Expense	71,371	177,488	248,859	137,994
(Increase) Decrease in Receivables	-	7,118	7,118	-
(Increase) Decrease in Inventory	3,039	-	3,039	(1,351)
(Increase) Decrease in Prepaid Expenses	92	125	217	(5)
Increase (Decrease) in Accounts Payable	3,738	(3,411)	327	(4,027)
Increase (Decrease) in Accrued Liabilities	179	(109)	70	28
Increase (Decrease) in Compensated Absences	402	5,301	5,703	-
Net Cash Provided by Operating Activities	<u>\$ (73,561)</u>	<u>\$ 241,626</u>	<u>\$ 168,065</u>	<u>\$ 169,831</u>

**CHARTER TOWNSHIP OF YPSILANTI**

**Statement of Net Position**

**Fiduciary Funds**

**December 31, 2019**

	<b><u>Pension and Employee Benefit Trusts</u></b>	<b><u>Agency Funds</u></b>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,332,647	\$ 16,757,458
Investments	43,241,403	-
Accrued Interest	62,940	-
Due from Fire Healthcare Trust fund	18,000	-
Due from Individuals and Agencies	-	1,149
	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 44,654,990</u>	<u>\$ 16,758,607</u>
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ 1,222,456	\$ -
Due to Other Governmental Units	-	15,415,095
Due to Fire Pension Trust Fund	18,000	-
Due to Individuals and Agencies	-	1,343,512
	<u>                    </u>	<u>                    </u>
Total Liabilities	1,240,456	16,758,607
<b><u>NET POSITION</u></b>		
Held in Trust For Pension and Employee Benefits	<u>43,414,534</u>	<u>-</u>
	<u>                    </u>	<u>                    </u>
Total Liabilities and Net Position	<u>\$ 44,654,990</u>	<u>\$ 16,758,607</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2019**

<u>ADDITIONS</u>	<u>Pension and Employee Benefit Trusts</u>
Investment Income	
Interest and Dividends	\$ 954,681
Net Appreciation (Depreciation) in Fair Value of Investments	5,592,774
Contributions:	
Employer	2,430,578
Employee	146,579
Other	23,617
Total Additions	9,148,229
<u>DEDUCTIONS</u>	
Benefits Paid	2,187,399
Retirees Insurance	1,195,457
Administrative Costs	180,406
Total Deductions	3,563,262
Change in Net Position	5,584,967
Net Position, Beginning of the Year	37,829,567
Net Position, End of the Year	\$ 43,414,534

**CHARTER TOWNSHIP OF YPSILANTI**  
**Combining Statement of Net Position**  
**Component Units**  
**For the Year Ended December 31, 2019**

	<b>Local Development Finance Authority Fund</b>	<b>Economic Development Corporation</b>	<b>Total</b>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 27,399	70,212	\$ 97,611
Taxes Receivable	246,751	-	246,751
Total Assets	<u>274,150</u>	<u>70,212</u>	<u>344,362</u>
<b><u>LIABILITIES</u></b>			
Accrued Liabilities	<u>18,680</u>	-	<u>18,680</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Property Taxes Levied for the following year	<u>246,751</u>	-	<u>246,751</u>
<b><u>NET POSITION</u></b>			
Unrestricted	\$ <u>8,719</u>	\$ <u>70,212</u>	\$ <u>78,931</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Combining Statement of Activities**  
**Component Units**  
**For the Year Ended December 31, 2019**

	<b>Local Development Finance Authority Fund</b>	<b>Economic Development Corporation</b>	<b>Total</b>
<b><u>Program Expenses:</u></b>			
Local Development Finance Authority	\$ 225,270	\$ -	\$ 225,270
Economic Development Corporation	-	-	-
Total Program Expenses	<u>225,270</u>	<u>-</u>	<u>225,270</u>
<b><u>General Revenues:</u></b>			
Property Taxes	231,126	-	231,126
Investment Earnings	1,460	1,332	2,792
Total General Revenues	<u>232,586</u>	<u>1,332</u>	<u>233,918</u>
Change in Net Position	7,316	1,332	8,648
Net Position, Beginning of the Year	<u>1,403</u>	<u>68,880</u>	<u>70,283</u>
Net Position, End of the Year	\$ <u>8,719</u>	\$ <u>70,212</u>	\$ <u>78,931</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Charter Township of Ypsilanti, Michigan was organized as a Township under provisions of the constitution and general law of the State of Michigan. Ypsilanti Township became a Charter Township on May 15, 1979 by Board resolution. The Township operates under an elected Township Board which consists of the Supervisor, Clerk, Treasurer and four Trustees, and provides the following services as permitted by law: public safety (police and fire), community development, recreation and culture, public improvements, planning and zoning, and general administrative services.

As required by generally accepted accounting principles, these financial statements present the Charter Township of Ypsilanti and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Township's operations and so data from these units is combined with data of the primary government. The 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 government. Each blended and discretely presented component unit has a December 31, 2019 year end.

*Discretely Presented Component Units*

The component units are reported in a separate column to emphasize that, while legally separate, the Charter Township of Ypsilanti remains financially accountable for these entities.

The governing body of the Local Development Finance Authority (LDFA) is appointed by the Township Board. The Authority was established for the collection of tax increment revenues, the issuance and repayment of debt, the construction of public facilities, and the promotion and facilitation of economic growth in the development district. The Authority's budget and debt issuance is subject to the approval of the Township Board.

The Charter Township of Ypsilanti Economic Development Corporation (EDC) was established pursuant to the provisions of Public Act 338 of 1974, as amended. The EDC is governed by a nine (9) member board appointed by the Township Board. The EDC may not issue debt without approval from the Township Board. Additionally, the annual operating budget and any amendments must be approved by the Township Board. The Township Board must approve all developmental and financing plans of the EDC.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

A. Reporting Entity – Continued

*Joint Venture*

The Township is a participant in the Ypsilanti Community Utilities Authority (Y.C.U.A.) which was created under Act 233, P.A. of 1955 by the City of Ypsilanti and the Charter Township of Ypsilanti, in 1974. All activities necessary to provide water and sewer services to residents of the City, Township, and other communities serviced by Y.C.U.A., are accounted for by the Authority. The Township has financial responsibility as follows:

- Township Board has the ability to reject or approve water rates for customers in its service district.
- Some obligations of the Authority are supported by pledges of the Township's full faith and credit, subject to constitutional limitations. These obligations are described in more detail further in these notes.
- Financial statements may be obtained by contacting Y.C.U.A. at 2777 State Street, Ypsilanti, MI 48198.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) present information on all of the nonfiduciary activities of the primary government and its component units as a whole. 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.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

B. Government-Wide and Fund Financial Statements – Continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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. Revenues that are not required to be presented as program revenues are general revenues. This includes taxes, interest, unrestricted State shared revenue payments, franchise fees, and other general revenues.

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. 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.

Property taxes, franchise taxes, 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 Township.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

Governmental Funds

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 required to be accounted for in another fund.

The Fire Department Fund is a special revenue fund used to account for the voter approved property taxes used to support fire protection, and related services.

The Environmental Services Fund is a special revenue fund used to account for the voter approved property tax revenues used to support solid waste, recycling and yard waste collection activities.

The Law Enforcement Fund is a special revenue fund used to account for the voter approved property taxes for law enforcement activities.

Additionally, the Township reports on the following fund types:

The special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

The debt service funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Township Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The Township's enterprise funds are the Golf Course Fund and the Compost Fund, which are reported as nonmajor funds.



CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

Proprietary Funds – Continued

Internal Service Funds account for operations that provide services to other departments or agencies of the Township on a cost reimbursement basis. As these services predominantly benefit governmental rather than business-type functions, they have been included within the *governmental* activities in the government-wide financial statements. The Township uses an internal service fund to account for the management of a motor pool.

Fiduciary Funds

Fiduciary Funds account for assets held by the government in a trustee capacity by the Township or as an agent on behalf of others. Fiduciary funds include the following fund types:

Pension Trust Funds – The pension trust funds accounts for the activities of the employee benefit plan that accumulates resources for pension and other post employment benefit payments to qualified employees.

The Agency Funds are used to account for assets that the government holds for others in an agency capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity

1. 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. State statutes authorize the Township to invest in obligations of the U.S. Treasury, commercial paper of certain investment grades, and deposits of Michigan commercial banks.

Investments are reported at fair value or estimated fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a nation or international exchange are valued at the last reported sales price at current exchange rates.

2. Receivables and Payables

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Inventory and Prepaids

Inventories are valued at cost using the first-in/first out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures as used. Prepaid items represent payments made to vendors for goods and services applicable to future years. Inventories and prepaids are offset by nonspendable fund balance which indicates they do not constitute "available spendable resources" even though they are a component of current net position.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), 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 fair market value 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of capitalized value of the assets constructed. Capital assets of the primary government, as well as the component units, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	7-40
Machinery & Equipment	5-25
Vehicles	3-15
Infrastructure	20-50

5. Compensated Absences

In accordance with contracts negotiated with the various employee groups of the Township, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in the contracts. All sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. The long-term portion of compensated absences related to the governmental funds is a liability recorded in the Statement of Net Position.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net position. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

6. Long-term Obligations – Continued

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the Statement of Net Position. Long-term liabilities expected to be financed from proprietary funds are reported as liabilities in those funds.

7. Fund Equity

In the fund financial statements, governmental funds report the following components of fund balance:

Nonspendable – Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

Committed – Amounts that have been formally set aside by the Board for use for a specific purpose. Commitments are made and can be rescinded only via resolution of the Township Board.

Assigned – Intent to spend resources on specific purposes expressed by the Township Board.

Unassigned – This is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Township is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (Uniform Budgeting Act). The Township follows these requirements in establishing the budgetary data reflected in these financial statements:

1. In accordance with State law, prior to September 1, the Supervisor submits a proposed operating budget for the fiscal year commencing the following January 1 to the Township Board. The operating budget includes proposed expenditures and means of financing them for the upcoming year. Detail line item budgets are included for administrative control. The level of control for the detail budgets is at the departmental basis.
2. Public hearings are conducted to obtain taxpayer comment.
3. Prior to December 15, the budget is legally enacted through passage of a budget resolution (general appropriation act).
4. Formal budgetary integration is employed as a management control device for the General, Special Revenue and Debt Service Funds. Budgets for these funds are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. Proprietary Fund budgets are prepared on a non-GAAP method.
6. Budget appropriations lapse at year end.
7. The Township does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds.
8. Budgeted amounts are reported as originally adopted, and as amended by the Township Board.

B. Compliance with P.A. 621 of 1978

1. Deficit Fund Balance

None of the funds have a deficit fund balance as of December 31, 2019.

2. Excess of Expenditures Over Appropriations in Budgetary Funds

The budgets for the General and Special Revenue Funds are adopted at the activity level. None of the funds have expenditures in excess of budget appropriations at year end.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Michigan Compiled Laws section 129.91 (Public Act 20 of 1943, as amended), authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The Township is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan; and investment pools of financial institutions.

The pension trust fund and retiree health care fund are also authorized by Michigan Public Act 55 of 1982, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate, debt or equity of certain small businesses, certain state and local government obligations and certain other specified investment vehicles.

The Township has designated several banks for the deposit of funds. The investment policy adopted by the Township Board in accordance with Public Act 196 of 1997 authorized all investments permitted by PA 20. The Charter Township of Ypsilanti, Michigan's deposit and investment policies are in accordance with statutory authorities.

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. The Township does not have a deposit policy for custodial credit risk. Deposits of the Township are at federally insured banks located in the State of Michigan with all accounts maintained in the name of the Township. At year end, the Township had \$24,018,085 of bank deposits (checking and savings accounts) of which \$2,052,705 was uninsured and uncollateralized. The component units had book and bank balances totaling \$97,611, all of which was FDIC insured.

The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

Interest Rate Risk

Interest rate risk is the risk that the value of investments or deposits will decrease as a result of a rise in interest rates. The Township's investment policy minimizes interest rate risk by structuring the portfolio to meet requirements and by investing funds in shorter-term securities, money market mutual funds or similar investment pools. The Township's investment policy does not restrict investment maturities, other than commercial paper which can only be purchased with a 270 day maturity. The weighted average maturity is based on maturity date or contracted modified maturity date as applicable. At year end, the average maturities of investments are as follows:

<u>Investment</u>	<u>Fair Value</u>	<u>Maturity</u>
Pension Fixed Income:		
US Govt Obligations	\$ 2,065,677	1-5 years
	703,749	6-10 years
	90,145	11-15 years
	2,702,567	16 or more years
Corporate Bonds	40,003	Less than 1 year
	1,644,128	1-5 years
	1,136,742	6-10 years
	64,274	11-15 years
	1,554	16 or more years
Other	54,174	1-5 years
	130,863	6-10 years
	-	11-15 years
	1,512,890	16 or more years

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. The Township's investment policy limits investments to the safest types of securities. Financial institutions, broker/dealers, intermediaries and advisers need to be pre-qualified to do business with the Township. The policy also states that the investment portfolio will be diversified to minimize potential losses on individual securities. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

<u>Investment</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Pension:			
U.S. Agency Obligations	\$ 5,562,138	n/a	n/a
Corporate Bonds	2,142,195	Aaa	Moody's
	36,033	Aa2	Moody's
	21,324	Aa3	Moody's
	213,312	A1	Moody's

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Township places no limit on the amount that may be invested in any one issuer. As of year end, the Township did not have investments that exceeded 5 percent of the total portfolio.

*Fair Value Measurements*

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Township's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.



CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

The Township has the following recurring fair value measurements as of December 31, 2019:

Assets Measured at Fair Value on a Recurring Basis

	Balance at Dec. 31, 2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
U.S. Government Bonds	\$ 2,357,775	\$ 2,357,775	\$ -	\$ -
Corporate Bonds	2,882,265	2,882,265	-	-
Total Debt Securities	<u>5,240,040</u>	<u>5,240,040</u>	<u>-</u>	<u>-</u>
Equity Securities:				
Mutual Funds	20,969,753	20,969,753	-	-
Common Stock	7,204,502	7,204,502	-	-
Real Estate	2,704,309	-	-	2,704,309
Other Equity	7,122,799	-	-	7,122,799
Total Equity Securities	<u>38,001,363</u>	<u>28,174,255</u>	<u>-</u>	<u>9,827,108</u>
Total Investments by Fair Value Level	<u>\$ 43,241,403</u>	<u>\$ 33,414,295</u>	<u>\$ -</u>	<u>\$ 9,827,108</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Receivables and Deferred Inflows, and Unearned Revenue

Receivables as of year end for the Township's individual major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Fire Department</u>	<u>Environmental Services</u>	<u>Law Enforcement</u>	<u>Nonmajor Governmental</u>
Receivables:					
Accounts	\$ 1,128,299	\$ 719,345	\$ -	\$ -	\$ 126,401
Taxes	2,155,679	6,756,774	2,921,400	8,066,296	1,363,596
Special Assessments	<u>1,772,554</u>	<u>-</u>	<u>-</u>	<u>66,628</u>	<u>19,330</u>
	5,056,532	7,476,119	2,921,400	8,132,924	1,509,327
Less: Allowance for Doubtful Accounts	<u>(4,583)</u>	<u>(20,022)</u>	<u>(9,598)</u>	<u>(26,500)</u>	<u>(4,480)</u>
Net Receivables	<u>\$ 5,051,949</u>	<u>\$ 7,456,097</u>	<u>\$ 2,911,802</u>	<u>\$ 8,106,424</u>	<u>\$ 1,504,847</u>

Governmental funds report unearned revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. The deferred inflows in the governmental activities represents property taxes levied on December 1, 2019, but recognized revenue in the year ending December 31, 2020, when the proceeds of the levy are budgeted and available for financing operations. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue are as follows:

Governmental Funds:	
Property Taxes Levied for the following year – Deferred Inflows	<u>\$22,150,971</u>
Deposits and Escrows – Unearned Revenue	<u>\$ 909,084</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

C. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets, not depreciated:				
Land	\$ 9,623,049	\$ -	\$ -	\$ 9,623,049
Capital Assets, being depreciated:				
Buildings	16,219,623	347,978	-	16,567,601
Machinery and Equipment	8,277,703	1,564,213	(425,232)	9,416,684
Infrastructure	43,910,652	860,232	-	44,770,884
Internal Service Fund - Motor Pool	1,880,275	20,740	-	1,901,015
	<u>70,288,253</u>	<u>2,793,163</u>	<u>(425,232)</u>	<u>72,656,184</u>
Less: Accumulated Depreciation:				
Buildings	(9,838,086)	(505,584)	-	(10,343,670)
Machinery and Equipment	(6,335,095)	(368,764)	425,042	(6,278,817)
Infrastructure	(22,992,928)	(1,619,618)	-	(24,612,546)
Internal Service Fund - Motor Pool	(1,057,649)	(137,994)	-	(1,195,643)
	<u>(40,223,758)</u>	<u>(2,631,960)</u>	<u>425,042</u>	<u>(42,430,676)</u>
Governmental Activities				
Capital Assets, net	<u>\$39,687,544</u>	<u>\$ 161,203</u>	<u>\$ (190)</u>	<u>\$39,848,557</u>

Depreciation expense was charged to the following governmental activities:

General Government	\$ 791,440
Public Safety	313,882
Public Works	903,589
Recreation and Cultural	485,055
Charged through Internal Service Fund	137,994
	<u>\$ 2,631,960</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

C. Capital Assets – Continued

Business-type Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, not depreciated:				
Land	\$ 1,277,618	\$ -	\$ -	\$ 1,277,618
Capital Assets, being depreciated:				
Land and Building Improvements	2,069,603	-	-	2,069,603
Machinery and Equipment	2,124,472	263,971	(1,413)	2,387,030
	<u>4,194,075</u>	<u>263,971</u>	<u>(1,413)</u>	<u>4,456,633</u>
Less: Accumulated Depreciation:				
Land and Building Improvements	(1,124,567)	(70,245)	-	(1,194,812)
Machinery and Equipment	(1,306,577)	(178,614)	1,413	(1,483,778)
	<u>(2,431,144)</u>	<u>(248,859)</u>	<u>1,413</u>	<u>(2,678,590)</u>
Business-type Activities Capital Assets, net	<u>\$ 3,040,549</u>	<u>\$ 15,112</u>	<u>\$ -</u>	<u>\$ 3,055,661</u>

D. Interfund Receivables, Payables and Transfers

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2019, is as follows:

<u>Advance Receivable</u>	<u>Advance Payable</u>	
General Fund	Motor Pool Fund	\$ 215,215

The General Fund advanced funds to the Motor Pool Fund for the purchase of equipment. The principal is to be repaid over 10 years.

2. Interfund Transfers

<u>Transfers In</u>	<u>Transfers Out</u>	
Bike Path, Sidewalk, Rec., Roads	General Fund	\$ 327,000
General Fund	Law Enforcement Fund	181,865
Recreation Fund	Bike Path, Sidewalk, Rec., Roads	475,000
Golf Course Fund	Bike Path, Sidewalk, Rec., Roads	125,000
Hydro Station Fund	General Fund	79,000
		<u>\$ 1,187,865</u>

Transfers include operating transfers for debt service payments.

The General Fund and the Bike Path, Sidewalk, Rec., Roads Fund made operating transfers to augment specific projects.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

E. Long-Term Debt

The following is a summary of long-term debt transactions of the Township for the year ended December 31, 2019:

	<u>Balance</u> <u>Jan 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec 31, 2019</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
2012 Transportation Note	\$ 2,400,000	\$ -	\$ 600,000	\$ 1,800,000	\$ 600,000
2013 G.O. Refunding Bonds	2,250,000	-	180,000	2,070,000	185,000
	<u>4,650,000</u>	<u>-</u>	<u>780,000</u>	<u>3,870,000</u>	<u>785,000</u>
Compensated Absences	1,257,039	73,768	-	1,330,807	221,801
	<u>\$ 5,907,039</u>	<u>\$ 73,768</u>	<u>\$ 780,000</u>	<u>\$ 5,200,807</u>	<u>\$ 1,006,801</u>
Business-type Activities:					
Compensated Absences	<u>\$ 9,264</u>	<u>\$ 5,703</u>	<u>\$ -</u>	<u>\$ 14,967</u>	<u>\$ -</u>

The following is a summary of general obligation debt outstanding of the Township as of December 31, 2019:

	<u>Number</u> <u>of Issues</u>	<u>Interest</u> <u>Rate</u>	<u>Maturing</u> <u>Through</u>	<u>Principal</u> <u>Outstanding</u>
Governmental Activities:				
General Obligation Bonds	1	3.75%-4.50%	2029	\$ 2,070,000
Transportation Notes	1	1.00%-4.50%	2022	1,800,000
				<u>\$ 3,870,000</u>

The annual debt service requirements to maturity for debt outstanding as of December 31, 2019 is as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 785,000	\$ 89,460
2021	790,000	72,960
2022	795,000	53,340
2023	200,000	33,600
2024	205,000	28,740
2025-2029	1,095,000	67,020
	<u>\$ 3,870,000</u>	<u>\$ 345,120</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

F. Fund Balance Classifications

A detailed description of fund balance classifications (for all governmental fund types) at December 31, 2019, is presented below:

<u>Fund Balance</u>	<u>General</u> <u>Fund</u>	<u>Fire</u> <u>Department</u>	<u>Environmental</u> <u>Services</u>	<u>Law</u> <u>Enforcement</u>	<u>Other</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u>
Nonspendable:						
Prepays & Inventory	\$ 155,107	\$ 128,618	\$ 9,346	\$ 13,875	\$ 44,532	\$ 351,478
Advance to Other Funds	215,215	-	-	-	-	215,215
Total Nonspendable	<u>370,322</u>	<u>128,618</u>	<u>9,346</u>	<u>13,875</u>	<u>44,532</u>	<u>566,693</u>
Restricted:						
Fire	-	783,735	-	-	-	783,735
Environmental Serv.	-	-	1,099,373	-	-	1,099,373
Law Enforcement	-	-	-	2,590,019	-	2,590,019
Parks	-	-	-	-	37,062	37,062
Bike Path, Sidewalk, Recreation, Roads	-	-	-	-	354,287	354,287
Recreation	-	-	-	-	45,263	45,263
District Court	-	-	-	-	128,605	128,605
Bldg Rental Inspect.	-	-	-	-	248,833	248,833
Building Dept.	-	-	-	-	1,374,224	1,374,224
Hydro Station	-	-	-	-	498,170	498,170
Nuisance Abatement	-	-	-	-	84,026	84,026
Debt Service	-	-	-	-	220,462	220,462
Total Restricted	<u>-</u>	<u>783,735</u>	<u>1,099,373</u>	<u>2,590,019</u>	<u>2,990,932</u>	<u>7,464,059</u>
Assigned:						
Covid Contingencies	1,500,000	-	-	-	-	1,500,000
Covid Supplies	40,000	-	-	-	-	40,000
Capital Improvements	1,907,594	-	-	-	-	1,907,594
Road Improvements	80,000	-	-	-	-	80,000
PTO for Employees	41,000	-	-	-	-	41,000
Grant Match	5,000	-	-	-	-	5,000
Total Assigned	<u>3,573,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,573,594</u>
Unassigned	<u>2,801,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,801,886</u>
Total Fund Balance	<u>\$ 6,745,802</u>	<u>\$ 912,353</u>	<u>\$ 1,108,719</u>	<u>\$ 2,603,894</u>	<u>\$ 3,035,464</u>	<u>\$ 14,406,232</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

III. DETAILED NOTES ON ALL FUNDS – Continued

G. Property Taxes

Property taxes are assessed as of each December 31. The Township tax levy is billed on December 1 of the following year, and payable through February. Taxes are considered delinquent on March 1, at which time the applicable property is subject to lien and penalty and interest is assessed. The maximum authorized operating levy for the Township are detailed below for the 2018 tax roll:

<u>Purpose</u>	<u>Authorization</u>	Pre- Rollback <u>Auth. Rate</u>	Post Rollback <u>Auth. Rate</u>	<u>Rate Levied</u>
Operating	State Law	1.1160	1.0167	1.0167
Fire Protection	Voter Approved	3.1250	3.0962	3.0962
Fire Capital	Voter Approved	0.5000	0.5000	0.5000
Solid Waste	Voter Approved	2.1550	2.1351	2.1351
Police	Voter Approved	5.9500	5.8952	5.8952
Recreational	Voter Approved	1.0059	0.9966	0.9966
Fire Pension	State Law	-	1.3712	1.3712
			<u>15.0110</u>	<u>15.0110</u>

IV. OTHER INFORMATION

A. Firefighters Defined Benefit Pension Plan

Summary of Significant Accounting Policies

*Method used to value investments.* Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Plan Description

The Charter Township of Ypsilanti Police and Firefighters Retirement System Pension Board administers the Charter Township of Ypsilanti Police and Firefighters Pension Plan, which is a single employer defined benefit pension plan that provides retirement, disability, and death benefits for all eligible firefighters and their beneficiaries. Benefit terms have been established by Township policy and contractual agreements authorized by the Township Board and may be amended by Township Board action.

Management of the Plan is vested in a pension board, which consist of five members – two elected, two appointed by the Township Board and the Township Treasurer.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

A. Firefighters Defined Benefit Pension Plan – Continued

Benefits Provided

The Pension Plan provides retirement, disability, and death benefits to eligible plan members. Retirement benefits are computed using credited service at the time of termination of membership multiplied by a certain percentage based on the benefit program in effect as of the date of termination of membership times the final average compensation (FAC).

Plan Membership

As of December 31, 2018, pension plan membership consisted of the following:

Inactive Plan members currently receiving benefits	61
Inactive Plan members entitled to but not receiving benefits	3
Active Members	<u>24</u>
Total Plan Members	<u>88</u>

Contributions

The authority to amend contribution requirements rests with the Pension Board, which establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimate amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Covered employees are required to contribute 6% of their pay. The Township is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members. For the year ended December 31, 2018 the Township contributed \$786,578.

Pension Reserves

In accordance with Public Act 345 as amended, the following reserves are required to be set aside within the pension plan:

*The retiree reserve* is to be computed annually by the actuary as the present value of estimated benefit payments for all current retirees. The amounts reserved may be used solely to pay monthly retiree benefit payments.

*The employee reserve* is credited as employee contributions are received throughout the year; the Plan maintains a record of the amount contributed by each employee, and credits interest annually at a rate of 2.0 percent. For any employee who terminates before vesting in the plan, their balance is returned to them; for those who stay until retirement, the balance is transferred into the retiree reserve.

*The employer reserve* is used to account for the residual net position balance in the pension plan after funding the retiree reserve and the employee reserve.



CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

A. Firefighters Defined Benefit Pension Plan – Continued

The balances of the reserve accounts at December 31, 2018 are as follows:

	<u>Required</u> <u>Reserve</u>	<u>Amount</u> <u>Funded</u>
Retiree Reserve	\$ 30,525,768	\$ 30,525,768
Employee Reserve	933,014	933,014
Employer Reserve	-	<u>(3,187,551)</u>
		<u>\$ 28,271,231</u>

Investment Policy

The pension plans' policy in regard to the allocation of invested assets is established and may be amended by the Pension Board by a majority vote of its members. It is the policy of the Pension Board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of December 31, 2018.

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	30%
International equity	20%
Fixed income	40%
Real estate	<u>10%</u>
Total	<u><u>100%</u></u>

Projected Cash Flows

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return on pension plan investments was determined using a model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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 is 6.50%.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

A. Firefighters Defined Benefit Pension Plan – Continued

Net Pension Liability

The net pension liability reported at December 31, 2019 was determined using a measure of the total pension liability and the plan net position as of December 31, 2018. The December 31, 2018 total pension liability was determined by an actuarial valuation performed as of that date.

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

<u>Changes in Net Pension Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>
Balance at January 1, 2018	\$ <u>36,152,816</u>	\$ <u>28,029,742</u>	\$ <u>8,123,074</u>
Service Cost	439,577	-	439,577
Interest	2,314,312	-	2,314,312
Contributions-Employer	-	786,578	(786,578)
Contributions-Employee	-	102,184	(102,184)
Net Investment Income(Loss)	-	(800,839)	800,839
Differences between Expected and Actual Experience	(54,733)	-	(54,733)
Change in Assumptions	(78,337)	-	(78,337)
Benefit Payments, including refunds	(2,305,353)	(2,305,353)	-
Administrative Expenses	-	(18,731)	18,731
Other	165,080	-	165,080
Net Changes	<u>480,546</u>	<u>(2,236,161)</u>	<u>2,716,707</u>
Balance at December 31, 2018	\$ <u><u>36,633,362</u></u>	\$ <u><u>25,793,581</u></u>	\$ <u><u>10,839,781</u></u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

A. Firefighters Defined Benefit Pension Plan – Continued

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

At December 31, 2019, the Township reported deferred outflows of resources related to pensions from the following sources:

<u>Source</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 2,111,000	\$ -
Differences between expected and actual experience	-	18,245
Changes in assumptions	-	26,113
Employer contributions to the plan subsequent to the measurement date	998,711	-
Total	<u>\$ 3,109,711</u>	<u>\$ 44,358</u>

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

<u>Years Ending Dec. 31</u>	<u>Amount</u>
2020	\$ 667,931
2021	479,622
2022	403,864
2023	515,225

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	6.50%
Salary increases	3.00%
Inflation	2.50%

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table projected 5 years to 2019.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

A. Firefighters Defined Benefit Pension Plan – Continued

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

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability	\$ <u>14,999,336</u>	\$ <u>10,839,781</u>	\$ <u>7,358,133</u>

B. Municipal Employee Retirement System Defined Benefit Plan

Plan Description

The Township contributes to the Municipal Employees' Retirement System of Michigan (MERS), which is an agent multiple-employer defined benefit pension plan that covers all full time employees of the Township except elected officials and firefighters. MERS was established by the Michigan Legislature in 1945 and is administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained at [mersofmich.com](http://mersofmich.com).

Benefits Provided

The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries, as established by Public Act 427 of 1984, as amended. The Plan covers all full-time employees at the Township except elected officials and firefighters. Benefits are calculated as 2.5 percent of the employee's five-year final average compensation times the employee's years of service with a maximum of 80 percent of final average compensation. Normal retirement age is 60. Deferred retirement benefits vest after 10 years of credited service but are not paid until the date retirement would have occurred if the member had remained an employee. Benefit terms, within the guidelines established by MERS, are generally established and amended by authority of the Township Board.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

B. Municipal Employee Retirement System Defined Benefit Plan – Continued

Employees Covered by Benefit Terms

At the December 31, 2018 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	63
Inactive plan members entitled to but not yet receiving benefits	30
Active Plan Members	<u>75</u>
Total Employees covered by MERS	<u>168</u>

Contributions

The State of Michigan Constitution, Article 9, Section 24, requires that financial benefits arising on account of employee services rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution.

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

For the year ended December 31, 2018, the average active employee contribution rate was 8.3% percent of gross wages for all employees.

Net Pension Liability

The net pension liability reported at December 31, 2019 was determined using a measure of the total pension liability and the plan net position as of December 31, 2018. The December 31, 2018 total pension liability was determined by an actuarial valuation performed as of that date.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

B. Municipal Employee Retirement System Defined Benefit Plan – Continued

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

<u>Changes in Net Pension Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>
Balance at December 31, 2017	\$ 22,174,971	\$ 16,429,614	\$ 5,745,357
Service Cost	495,236	-	495,236
Interest	1,744,866	-	1,744,866
Contributions-Employer	-	601,417	(601,417)
Contributions-Employee	-	319,472	(319,472)
Net Investment Income(loss)	-	(638,945)	638,945
Change in Benefits	8,181	-	8,181
Differences between Actual and Expected Experience	(527,543)	-	(527,543)
Benefit Payments, including refunds	(1,223,508)	(1,223,508)	-
Administrative Expenses	-	(31,721)	31,721
Net Changes	<u>497,232</u>	<u>(973,285)</u>	<u>1,470,517</u>
Balance at December 31, 2018	<u>\$ 22,672,203</u>	<u>\$ 15,456,329</u>	<u>\$ 7,215,874</u>

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

At December 31, 2019, the Township reported deferred outflows of resources related to pensions from the following sources:

<u>Source</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 665,746
Changes in assumptions related to economic and demographic factors	307,792	-
Net difference between projected and actual experience	-	363,485
Employer contributions to the plan subsequent to the measurement date	722,128	-
Total	<u>\$ 1,029,920</u>	<u>\$ 1,029,231</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

B. Municipal Employee Retirement System Defined Benefit Plan – Continued

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date (\$647,414), which will impact the net pension liability in fiscal year 2019, rather than pension expense.

Years Ending	
Dec. 31	Amount
2020	\$ (84,055)
2021	(47,571)
2022	(212,547)
2023	(377,266)

Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%

Mortality rates were based on the RP=2014 Healthy Annuitant Mortality Tables of a 50 percent male and 50 percent female blend with rates multiplied by 105%. For disabled retirees, the 50% Male and 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study in 2015.

Discount Rate

The discount rate used to measure the total pension liability was 8.00 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

B. Municipal Employee Retirement System Defined Benefit Plan – Continued

Projected Cash Flows

Based on those assumptions, the pension plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2018, the measurement date, for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	58%	5.0%
Global Fixed Income	20%	2.2%
Real Assets	12%	4.2%
Diversifying strategies	10%	6.6%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Township, calculated using the discount rate of 8.00 percent, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
Net Pension Liability	\$ <u>9,554,634</u>	\$ <u>7,215,874</u>	\$ <u>5,212,374</u>



CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

B. Municipal Employee Retirement System Defined Benefit Plan – Continued

Pension Plan Fiduciary Net Position

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

C. Post-Employment Health Care Benefits

1. General Township Employee Plan

Plan Description

In addition to providing pension benefits, the Township provides certain health care benefits to all full time employees of the Township. The Township Board established by resolution the **general Township employees' Health Care Plan**, a single-employer defined benefit post-employment health care plan. The plan is designed to accumulate resources to pay for post-employment health, dental, and vision insurance for retired general township employees and is administered through the Michigan Municipal Employees Retirement System (MERS). The plan is included in the Township's financial statements as a fiduciary fund. The plan was established under the Authority of Public Act 169 of 1999. The plan does not issue separate stand-alone statements.

Employees Covered by Benefit Terms

At the December 31, 2018 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	44
Inactive plan members entitled to but not yet receiving benefits	1
Active Plan Members	<u>49</u>
Total	<u>94</u>

Contributions

The Plan's funding policy provides for periodic contributions by the Township at actuarially determined rates expressed as a percentage of annual covered payroll. The actuarially determined contribution (ADC) represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

1. General Township Employee Plan - Continued

Summary of Significant Accounting Policies

For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB (if applicable), and OPEB expenses, have been determined on the same basis as they are reported for the Township. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2018. The following actuarial assumptions were applied:

Actuarial Cost Method	Entry-age normal
Amortization Method	Level Percentage of Payroll, closed
Remaining Amortization	28 years
Investment Rate of Return	7.00%
Salary increases	3.50%-16.50%, including inflation
Mortality	RP-2014 Healthy Annuitant Tables for males and female; Projected to 2019 with MP-2014
Health care trend rates	Trend rates starting at 9.0% and gradually decreasing to an ultimate trend rate of 3.50%

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00% based on the average effective rate consisting of long term return on assets and 20 year Aa Municipal Bond Rate.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

1. General Township Employee Plan - Continued

Changes in Net OPEB Liability

The components of the change in the net OPEB liability are summarized as follows:

<u>Changes in Net OPEB Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at January 1, 2018	\$ <u>12,767,474</u>	\$ <u>6,593,903</u>	\$ <u>6,173,571</u>
Service Cost	162,626	-	162,626
Interest Cost	501,914	-	501,914
Employer Contributions	-	633,569	(633,569)
Net Investment Income	-	(260,070)	260,070
Benefit Payments	(483,932)	(483,932)	-
Administrative Expenses	-	(17,032)	17,032
Net Changes	<u>180,608</u>	<u>(127,465)</u>	<u>308,073</u>
Balance at December 31, 2018	\$ <u><u>12,948,082</u></u>	\$ <u><u>6,466,438</u></u>	\$ <u><u>6,481,644</u></u>

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

The following presents the net OPEB liability of the Township, calculated using the discount rate of 7.00 percent, as well as what the Township's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Net OPEB Liability	\$ <u><u>8,014,569</u></u>	\$ <u><u>6,481,644</u></u>	\$ <u><u>5,191,861</u></u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

1. General Township Employee Plan - Continued

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ <u>5,493,645</u>	\$ <u>6,481,644</u>	\$ <u>7,787,567</u>

2. FireFighter's Health Care Plan

Plan Description

The Township Board established by resolution the Firefighter's Health Care Plan, a single-employer defined benefit post-employment health care plan. The plan is designed to accumulate resources to pay for post-employment health, dental, vision, and life insurance for retired firefighters and is administered through The Vanguard Group. The plan was established under the authority of P.A. 169 of 1999 and is included in the Township's financial statements as a fiduciary fund. The plan does not issue stand-alone financial statements.

Employees Covered by Benefit Terms

At the December 31, 2018 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	43
Inactive plan members entitled to but not yet receiving benefits	-
Active Plan Members	<u>18</u>
Total	<u>61</u>

Contributions

The Plan's funding policy provides for periodic contributions by the Township at actuarially determined rates expressed as a percentage of annual covered payroll. Plan members were required to contribute 1% through September 2012, and thereafter are required to contribute 4% of their annual covered salary. Administrative costs of the plan are financed through investment earnings. The actuarially determined contribution (ADC) represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

2. FireFighter's Health Care Plan - Continued

Summary of Significant Accounting Policies

For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB (if applicable), and OPEB expenses, have been determined on the same basis as they are reported for the Township. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2018. The following actuarial assumptions were applied:

Actuarial Cost Method	Entry-age normal
Amortization Method	Level Percentage of Payroll, closed
Remaining Amortization	28 years
Investment Rate of Return	6.50%
Salary increases	3.50%-7.00%, including inflation
Mortality	RP-2014 Healthy Annuitant Tables for males and female; Projected to 2019 with MP-2014
Health care trend rates	Trend rates starting at 9.0% and gradually decreasing to an ultimate trend rate of 3.50%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50% based on the average effective rate consisting of long term return on assets and 20 year Aa Municipal Bond Rate.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

2. FireFighter's Health Care Plan - Continued

Changes in Net OPEB Liability

The components of the change in the net OPEB liability are summarized as follows:

<u>Changes in Net OPEB Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at January 1, 2018	\$ 14,535,293	\$ 5,994,833	\$ 8,540,460
Service Cost	137,922	-	137,922
Interest Cost	931,661	-	931,661
Differences between Actual and Expected Experience	58,494	-	58,494
Employer Contributions	-	625,958	(625,958)
Employee Contributions	-	50,783	(50,783)
Net Investment Income	-	(363,105)	363,105
Benefit Payments	(690,818)	(719,979)	29,161
Administrative Expenses	-	(18,942)	18,942
Net Changes	<u>437,259</u>	<u>(425,285)</u>	<u>862,544</u>
Balance at December 31, 2018	<u>\$ 14,972,552</u>	<u>\$ 5,569,548</u>	<u>\$ 9,403,004</u>

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

The following presents the net OPEB liability of the Township, calculated using the discount rate of 6.50 percent, as well as what the Township's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease (5.50%)</u>	<u>Current Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Net OPEB Liability	\$ <u>11,137,592</u>	\$ <u>9,403,004</u>	\$ <u>7,953,129</u>

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

C. Post-Employment Health Care Benefits - Continued

2. Firefighter's Health Care Plan

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ <u>8,348,431</u>	\$ <u>9,403,004</u>	\$ <u>10,822,492</u>

D. Risk Management

The Township participates in a pool, the Michigan Municipal League Liability and Property Pool purchases insurance coverage through traditional means. The Township's property and liability and workers compensation coverages are on file in the Risk Manager's office.

E. Contingencies

1. Consent Judgment

The Township entered into a settlement agreement with the City of Ypsilanti relative to dissolution of the Joint Ypsilanti Recreation Organization (JYRO). Under the settlement, all properties previously owned and managed by JYRO were conveyed to the Township in exchange for the following contingent payments from the Township to the City:

- a. 10% of gross revenues, for fifty years, from the operation of the Ford Lake Dam. Gross revenues are defined as revenues from dam operations less 20% reserve for capital improvements, until \$300,000 is accumulated.
- b. 50% of residual funds available after Dam, Park Operations, royalties and reserve requirements are paid from Dam revenues.

For 2019, the Township paid the City of Ypsilanti \$54,428 under this agreement.

CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

E. Contingencies - Continued

2. Ypsilanti Community Utility Debt

The Township participates in a joint venture with the City of Ypsilanti, known as the Ypsilanti Community Utilities Authority. The Authority issues bonds that are backed by the full faith and credit (subject to constitutional limitations) of the City or Township. The proceeds of these bonds are used to construct the various infrastructure projects, and the recipient of these obligations have been made by the revenues of the Authority. As of August 31, 2019, (the latest audited information of the Authority) the total amount of these obligations was \$42,093,261.

F. Tax Abatements

The Charter Township of Ypsilanti granted Industrial Facilities Tax exemptions (P.A. 198 of 1974) to properties within the Township. Industrial Facility Exemptions are intended to promote construction of new industrial facilities or to rehabilitate facilities. Under the industrial facility exemption program, the Township's millage is reduced by 50 percent on that parcel. As of December 31, 2019, the Township's property tax revenue was reduced by \$10,927 under this tax abatement program.

G. Subsequent Event

In March 2020, the Township temporarily closed its offices in accordance with the Governor's Stay Home, Stay Safe Executive Order as a result of the global coronavirus pandemic. Essential services such as law enforcement and fire protection remain unaffected. The Township has decreased both operating revenues and expenditures during this time due to the temporary closure. Currently, it is not possible to determine the negative financial impact on the Township due to the pandemic as the circumstances have been changing daily. Accordingly, there have been no adjustments to the financial statements as a result of this subsequent event.



CHARTER TOWNSHIP OF YPSILANTI  
Notes to Financial Statements  
December 31, 2019

IV. OTHER INFORMATION – Continued

H. Upcoming Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*, which establishes specific criteria for identifying activities that should be reported as fiduciary activities. The Township is currently evaluating the impact of this standard on its financial statements. The Statement is effective beginning with the Township's fiscal year ending December 31, 2020.

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*, which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement is based on the principle that leases are financings of the right to use an underlying asset. The Township is currently evaluating the impact of this standard on its financial statements. The Statement is effective beginning with the Township's fiscal year ending December 31, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

CHARTER TOWNSHIP OF YPSILANTI  
Required Supplemental Information  
Schedule of Changes in the Net Pension Liability and Related Ratios  
MERS Defined Benefit Plan  
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:					
Service Cost	\$ 495,236	\$ 462,844	\$ 438,417	\$ 447,997	\$ 399,446
Interest	1,744,866	1,685,571	1,659,008	1,552,248	1,490,791
Change in assumptions	-	-	-	879,408	-
Change in benefits	8,181	-	(19,037)	-	-
Differences between actual and expected experience	(527,543)	(229,595)	(613,520)	184,979	-
Benefit payments, including refunds	<u>(1,223,508)</u>	<u>(1,164,141)</u>	<u>(1,125,954)</u>	<u>(1,148,769)</u>	<u>(1,190,376)</u>
Net Change in Total Pension Liability	497,232	754,679	338,914	1,915,863	699,861
Total Pension Liability, Beginning of year	<u>22,174,971</u>	<u>21,420,292</u>	<u>21,081,378</u>	<u>19,165,515</u>	<u>18,465,654</u>
Total Pension Liability, End of year	<u>\$ 22,672,203</u>	<u>\$ 22,174,971</u>	<u>\$ 21,420,292</u>	<u>\$ 21,081,378</u>	<u>\$ 19,165,515</u>
Plan Fiduciary Net Position:					
Contributions - Employer	\$ 601,417	\$ 609,995	\$ 468,622	\$ 469,553	\$ 476,460
Contributions - Employee	319,472	309,739	270,090	336,587	240,477
Net Investment Income(Loss)	(638,945)	1,946,071	1,540,006	(212,813)	868,126
Administrative Expenses	(31,721)	(30,808)	(30,402)	(30,969)	(31,810)
Benefit payments, including refunds	<u>(1,223,508)</u>	<u>(1,164,141)</u>	<u>(1,125,954)</u>	<u>(1,148,769)</u>	<u>(1,190,376)</u>
Net Change in Plan Fiduciary Net Position	(973,285)	1,670,856	1,122,362	(586,411)	362,877
Plan Fiduciary Net Position, Beginning of year	<u>16,429,614</u>	<u>14,758,758</u>	<u>13,636,396</u>	<u>14,222,807</u>	<u>13,859,930</u>
Plan Fiduciary Net Position, End of year	<u>\$ 15,456,329</u>	<u>\$ 16,429,614</u>	<u>\$ 14,758,758</u>	<u>\$ 13,636,396</u>	<u>\$ 14,222,807</u>
Township's Net Pension Liability - Ending	<u>\$ 7,215,874</u>	<u>\$ 5,745,357</u>	<u>\$ 6,661,534</u>	<u>\$ 7,444,982</u>	<u>\$ 4,942,708</u>
Plan Fiduciary Net Position as a Percent of Total Pension Liability	68.2%	74.1%	68.9%	64.7%	74.2%
Covered Employee Payroll	\$ 3,980,690	\$ 3,619,620	\$ 3,482,631	\$ 3,612,939	\$ 3,182,195
Township's Net Pension Liability as a Percent of Covered Employee Payroll	181.3%	158.7%	191.3%	206.1%	155.3%

CHARTER TOWNSHIP OF YPSILANTI  
Required Supplemental Information  
Schedule of Changes in the Net Pension Liability and Related Ratios  
Firefighters Defined Benefit Plan  
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:					
Service Cost	\$ 439,577	\$ 436,506	\$ 428,537	\$ 420,489	\$ 456,943
Interest	2,314,312	2,275,323	2,396,058	2,271,936	2,248,934
Difference between Expected and Actual Experience	(54,733)	511,876	-	(713,882)	153,446
Assumption Changes	(78,337)	2,787,409	-	-	(96,959)
Other	165,080	-	-	-	-
Benefit payments, including refunds	<u>(2,305,353)</u>	<u>(2,542,308)</u>	<u>(2,134,526)</u>	<u>(2,222,807)</u>	<u>(2,630,932)</u>
Net Change in Total Pension Liability	480,546	3,468,806	690,069	(244,264)	131,432
Total Pension Liability, Beginning of year	<u>36,152,816</u>	<u>32,684,010</u>	<u>31,993,941</u>	<u>32,238,205</u>	<u>32,106,773</u>
Total Pension Liability, End of year	<u>\$ 36,633,362</u>	<u>\$ 36,152,816</u>	<u>\$ 32,684,010</u>	<u>\$ 31,993,941</u>	<u>\$ 32,238,205</u>
Plan Fiduciary Net Position:					
Contributions - Employer	\$ 786,578	\$ 763,874	\$ 789,018	\$ 737,867	\$ 759,462
Contributions - Employee	102,184	106,038	101,436	99,333	102,044
Net Investment Income(Loss)	(800,839)	2,583,283	1,661,187	927,627	1,542,487
Administrative Expenses	(18,731)	(129,525)	(146,940)	(138,612)	(94,626)
Benefit payments, including refunds	<u>(2,305,353)</u>	<u>(2,542,308)</u>	<u>(2,134,526)</u>	<u>(2,222,807)</u>	<u>(2,630,932)</u>
Net Change in Plan Fiduciary Net Position	(2,236,161)	781,362	270,175	(596,592)	(321,565)
Plan Fiduciary Net Position, Beginning of year	<u>28,029,742</u>	<u>27,248,380</u>	<u>26,978,205</u>	<u>27,574,797</u>	<u>27,896,362</u>
Plan Fiduciary Net Position, End of year	<u>\$ 25,793,581</u>	<u>\$ 28,029,742</u>	<u>\$ 27,248,380</u>	<u>\$ 26,978,205</u>	<u>\$ 27,574,797</u>
Township's Net Pension Liability - Ending	<u>\$ 10,839,781</u>	<u>\$ 8,123,074</u>	<u>\$ 5,435,630</u>	<u>\$ 5,015,736</u>	<u>\$ 4,663,408</u>
Plan Fiduciary Net Position as a Percent of Total Pension Liability	70.4%	77.5%	83.4%	84.3%	85.5%
Covered Employee Payroll	\$ 1,793,006	\$ 1,968,592	\$ 1,758,735	\$ 1,709,517	\$ 1,706,096
Township's Net Pension Liability as a Percent of Covered Employee Payroll	604.6%	412.6%	309.1%	293.4%	273.3%

CHARTER TOWNSHIP OF YPSILANTI  
Required Supplemental Information  
Schedule of Changes in the Net Pension Liability and Related Ratios  
Township OPEB Benefit Plan  
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

	<u>2019</u>	<u>2018</u>
Total Pension Liability:		
Service Cost	\$ 162,626	\$ 175,863
Interest	501,914	797,509
Change in assumptions	-	630,904
Differences between actual and expected experience	-	93,424
Benefit payments, including refunds	<u>(483,932)</u>	<u>(470,566)</u>
Net Change in Total Pension Liability	180,608	1,227,134
Total Pension Liability, Beginning of year	<u>12,767,474</u>	<u>11,540,340</u>
Total Pension Liability, End of year	<u>\$ 12,948,082</u>	<u>\$ 12,767,474</u>
Plan Fiduciary Net Position:		
Contributions - Employer	\$ 633,569	\$ 646,163
Contributions - Employee	-	-
Net Investment Income	(260,070)	794,526
Administrative Expenses	(17,032)	(15,238)
Benefit payments, including refunds	<u>(483,932)</u>	<u>(470,566)</u>
Net Change in Plan Fiduciary Net Position	(127,465)	954,885
Plan Fiduciary Net Position, Beginning of year	<u>6,593,903</u>	<u>5,639,018</u>
Plan Fiduciary Net Position, End of year	<u>\$ 6,466,438</u>	<u>\$ 6,593,903</u>
Township's Net Pension Liability - Ending	<u>\$ 6,481,644</u>	<u>\$ 6,173,571</u>
Plan Fiduciary Net Position as a Percent of Total Pension Liability	49.9%	51.6%
Covered Employee Payroll	\$ 2,659,708	\$ 2,665,488
Township's Net Pension Liability as a Percent of Covered Employee Payroll	243.7%	231.6%

CHARTER TOWNSHIP OF YPSILANTI  
Required Supplemental Information  
Schedule of Changes in the Net Pension Liability and Related Ratios  
Firefighters OPEB Plan  
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

	2019	2018
Total Pension Liability:		
Service Cost	\$ 137,922	\$ 138,294
Interest	931,661	842,858
Difference between Expected and Actual Experience	58,494	169,008
Assumption Changes	-	1,730,520
Benefit payments, including refunds	(690,818)	(634,137)
Net Change in Total Pension Liability	437,259	2,246,543
Total Pension Liability, Beginning of year	14,535,293	12,288,750
Total Pension Liability, End of year	\$ 14,972,552	\$ 14,535,293
Plan Fiduciary Net Position:		
Contributions - Employer	\$ 625,958	\$ 629,226
Contributions - Employee	50,783	52,989
Net Investment Income	(363,105)	715,512
Administrative Expenses	(18,942)	-
Benefit payments, including refunds	(719,979)	(634,137)
Net Change in Plan Fiduciary Net Position	(425,285)	763,590
Plan Fiduciary Net Position, Beginning of year	5,994,833	5,231,243
Plan Fiduciary Net Position, End of year	\$ 5,569,548	\$ 5,994,833
Township's Net Pension Liability - Ending	\$ 9,403,004	\$ 8,540,460
Plan Fiduciary Net Position as a Percent of Total Pension Liability	37.2%	41.2%
Covered Employee Payroll	\$ 1,476,413	\$ 1,433,411
Township's Net Pension Liability as a Percent of Covered Employee Payroll	636.9%	595.8%

CHARTER TOWNSHIP OF YPSILANTI  
 Required Supplemental Information  
 Schedule of Township Pension Contributions-MERS  
 Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 577,321	\$ 551,417	\$ 543,730	\$ 468,622	\$ 469,556	\$ 476,460	\$ 424,589	\$ 355,165	\$ 326,560	\$ 314,267
Contributions in relation to the actuarially determined contribution	717,321	601,417	609,995	468,622	469,556	476,460	424,589	355,165	326,560	314,267
Contribution Excess (Deficiency)	\$ 140,000	\$ 50,000	\$ 66,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 3,980,690	\$ 3,619,620	\$ 3,482,631	\$ 3,612,939	\$ 3,584,143	\$ 3,182,195	\$ 3,281,486	\$ 3,321,529	\$ 3,303,571	\$ 3,425,467
Contributions as a Percentage of Covered Employee Payroll	18.0%	16.6%	17.5%	13.0%	13.1%	15.0%	12.9%	10.7%	9.9%	9.2%

Actuarial valuation information relative to the determination of contributions:

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age normal cost
Amortization Method	Level percent
Remaining Amortization Period	30 years
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	3.75% including inflation
Investment Rate of Return	7.75%
Cost of living adjustments	None
Mortality	50% Male - 50% Female blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%; RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables

CHARTER TOWNSHIP OF YPSILANTI  
 Required Supplemental Information  
 Schedule of Township Pension Contributions-Fire Pension  
 Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 859,971	\$ 786,578	\$ 763,874	\$ 789,018	\$ 737,867	\$ 750,163	\$ 687,878	\$ 472,337	\$ 421,895	\$ 304,525
Contributions in relation to the actuarially determined contribution	859,971	786,578	763,874	789,018	737,867	750,163	687,878	472,337	421,895	304,525
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	1,968,592	1,826,564	1,934,576	2,016,307	1,768,793	1,967,312	2,046,691	1,879,944	2,669,178	2,641,821
Contributions as a Percentage of Covered Employee Payroll	43.7%	43.1%	39.5%	39.1%	41.7%	38.1%	33.6%	25.1%	15.8%	11.5%

Actuarial valuation information relative to the determination of contributions:  
 Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age normal cost
Amortization Method	Level Percentage of Payroll, Closed
Amortization Period	14-15 years
Asset Valuation Method	5 Year smoothed market
Investment Rate of Return	7.25%
Projected Salary Increases	4.0%-7.0% including inflation at 3.50%
Mortality Table	RP-2014 Mortality Tables for males and females projected five years to 2019 with MP-2014.



CHARTER TOWNSHIP OF YPSILANTI  
 Required Supplemental Information  
Schedule of Township OPEB Contributions-MERS  
Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 664,540	\$ 633,568	\$ 646,163	\$ 654,245	\$ 667,540	\$ 607,523	\$ 832,309	\$ 861,391	\$ 824,297	\$ 785,052
Contributions in relation to the actuarially determined contribution	664,540	633,568	646,163	654,245	667,540	607,523	832,309	861,391	824,297	785,052
Contribution Excess (Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Contributions as a Percentage of Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Actuarial valuation information relative to the determination of contributions:  
 Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:  
 Actuarial Cost Method Entry age normal cost  
 Amortization Method Level percent  
 Remaining Amortization Period 28 years  
 Asset Valuation Method Market Value  
 Inflation 3.50%  
 Salary Increases 3.50%-16.50% including inflation  
 Investment Rate of Return 7.00%

Mortality Table RP-2014 Mortality Tables for males and females projected five years to 2019 with MP-2014.  
 Health Care Trend Rates Trend starting at 9.0% and gradually decreasing to an ultimate trend rate of 3.5%

CHARTER TOWNSHIP OF YPSILANTI  
 Required Supplemental Information  
 Schedule of Township OPEB Contributions-Fire  
 Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 767,327	\$ 625,958	\$ 629,226	\$ 587,148	\$ 590,744	\$ 487,768	\$ 684,431	\$ 839,610	\$ 803,454	\$ 801,714
Contributions in relation to the actuarially determined contribution	767,327	625,958	629,226	587,148	590,744	487,768	684,431	839,610	803,454	801,714
Contribution Excess (Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Contributions as a Percentage of Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Actuarial valuation information relative to the determination of contributions:

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age normal cost
Amortization Method	Level Percentage of Payroll, Closed
Amortization Period	28 years
Asset Valuation Method	Market value
Investment Rate of Return	6.50%
Projected Salary Increases	3.5%-7.0% including inflation of 3.5%
Mortality Table	RP-2014 Mortality Tables for males and females projected five years to 2019 with MP-2014.
Health Care Trend Rates	Trend starting at 9.0% and gradually decreasing to an ultimate trend rate of 3.5%

**CHARTER TOWNSHIP OF YPSILANTI**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Property Taxes	\$ 2,242,189	\$ 2,242,189	\$ 2,239,575	\$ (2,614)
Licenses and Permits	14,750	14,750	17,423	2,673
Federal Grants	-	253,905	174,682	(79,223)
Intergovernmental - State	5,052,441	5,052,441	5,214,967	162,526
Intergovernmental - County	-	15,000	14,254	(746)
Charges for Services	430,844	430,844	445,724	14,880
Franchise Fees	725,000	725,000	711,093	(13,907)
Interest	42,000	42,000	237,169	195,169
Rents	238,900	238,900	220,067	(18,833)
Other	3,500	90,110	182,838	92,728
<b>Total Revenues</b>	<u>8,749,624</u>	<u>9,105,139</u>	<u>9,457,792</u>	<u>352,653</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Legislative	158,065	158,065	145,516	12,549
District Court	355,000	355,000	354,991	9
Supervisor	327,735	328,518	297,678	30,840
Clerk	522,795	578,178	557,621	20,557
Treasurer	435,931	439,719	415,310	24,409
Assessor	431,952	436,244	412,615	23,629
Board of Review	2,038	2,038	1,572	466
Accounting Department	367,188	372,710	350,454	22,256
Human Resources	327,712	330,039	255,627	74,412
Building and Grounds	685,363	693,774	629,053	64,721
Legal Services	250,000	300,000	293,997	6,003
Computer Support	704,449	747,636	670,848	76,788
General Services	156,900	157,399	154,446	2,953
<b>Total General Government</b>	<u>4,725,128</u>	<u>4,899,320</u>	<u>4,539,728</u>	<u>359,592</u>
<b>Public Works:</b>				
Highways and Streets	291,112	1,188,066	647,138	540,928
Street Lighting & Cameras	165,500	187,563	85,344	102,219
<b>Total Public Works</b>	<u>456,612</u>	<u>1,375,629</u>	<u>732,482</u>	<u>643,147</u>
<b>Community and Economic Development:</b>				
Community Development	215,595	236,738	222,279	14,459
Planning Commission	6,873	6,873	4,317	2,556
Zoning Board of Appeals	3,345	3,345	1,698	1,647
Economic Development	101,462	101,462	54,015	47,447
Community Stabilization	1,135,000	1,150,690	1,123,628	27,062
<b>Total Community and Economic Dev.</b>	<u>1,462,275</u>	<u>1,499,108</u>	<u>1,405,937</u>	<u>93,171</u>
<b>Recreation and Cultural:</b>				
Parks and Grounds	786,298	954,013	725,873	228,140
Administration	65,846	65,846	24,698	41,148
<b>Total Recreation and Cultural</b>	<u>852,144</u>	<u>1,019,859</u>	<u>750,571</u>	<u>269,288</u>
<b>Other Functions:</b>				
Storm Water Management	28,000	28,000	17,024	10,976
Fringe Benefits	10,150	10,150	6,826	3,324
Retirement	441,688	441,688	441,554	134
Insurance	130,607	130,607	124,069	6,538
Other	137,500	152,499	125,867	26,632
<b>Total Other Functions</b>	<u>747,945</u>	<u>762,944</u>	<u>715,340</u>	<u>47,604</u>
Capital Outlay	243,000	1,054,029	789,563	264,466
<b>Total Expenditures</b>	<u>8,487,104</u>	<u>10,610,889</u>	<u>8,933,621</u>	<u>1,677,268</u>

(continued)

**CHARTER TOWNSHIP OF YPSILANTI**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>262,520</u>	\$ <u>(1,505,750)</u>	\$ <u>524,171</u>	\$ <u>2,029,921</u>
Other Financing Sources (Uses):				
Operating Transfers In	181,865	181,865	181,865	-
Operating Transfers Out	<u>(406,000)</u>	<u>(406,000)</u>	<u>(406,000)</u>	-
Total Other Financing Sources (Uses)	<u>(224,135)</u>	<u>(224,135)</u>	<u>(224,135)</u>	-
Change in Fund Balance	38,385	(1,729,885)	300,036	2,029,921
Fund Balance - January 1	<u>6,753,795</u>	<u>6,753,795</u>	<u>6,445,766</u>	<u>308,029</u>
Fund Balance - December 31	\$ <u><u>6,792,180</u></u>	\$ <u><u>5,023,910</u></u>	\$ <u><u>6,745,802</u></u>	\$ <u><u>2,337,950</u></u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Fire Department Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Property Taxes	\$ 6,397,635	\$ 6,397,635	\$ 5,646,192	\$ (751,443)
Charges for Services	2,950	2,950	1,945	(1,005)
Interest Income	-	-	42,290	42,290
Other	2,000	2,000	10,606	8,606
Total Revenues	<u>6,402,585</u>	<u>6,402,585</u>	<u>5,701,033</u>	<u>(701,552)</u>
Expenditures:				
Public Safety	5,519,960	5,594,365	5,459,585	134,780
Capital Outlay	675,000	675,000	-	675,000
Total Expenditures	<u>6,194,960</u>	<u>6,269,365</u>	<u>5,459,585</u>	<u>809,780</u>
Excess (Deficiency) of Revenues Over Expenditures	207,625	133,220	241,448	108,228
Fund Balance - January 1	<u>586,712</u>	<u>586,712</u>	<u>586,712</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 794,337</u>	<u>\$ 719,932</u>	<u>\$ 828,160</u>	<u>\$ 108,228</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Environmental Services Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Property Taxes	\$ 2,749,847	\$ 2,749,847	\$ 2,694,185	\$ (55,662)
Charges for Services	9,500	9,500	11,225	1,725
Interest	15,000	15,000	23,053	8,053
Other	-	-	10,542	10,542
Total Revenues	<u>2,774,347</u>	<u>2,774,347</u>	<u>2,739,005</u>	<u>(35,342)</u>
Expenditures:				
Public Works	2,907,029	2,879,529	2,810,630	68,899
Capital Outlay	110,000	151,494	61,597	89,897
Total Expenditures	<u>3,017,029</u>	<u>3,031,023</u>	<u>2,872,227</u>	<u>158,796</u>
Excess (Deficiency) of Revenues Over Expenditures	(242,682)	(256,676)	(133,222)	123,454
Fund Balance - January 1	<u>1,241,941</u>	<u>1,241,941</u>	<u>1,241,941</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 999,259</u>	<u>\$ 985,265</u>	<u>\$ 1,108,719</u>	<u>\$ 123,454</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Law Enforcement Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Property Taxes	\$ 7,604,376	\$ 7,604,376	\$ 7,449,013	\$ (155,363)
Intergovernmental-State	23,000	23,000	22,615	(385)
Charges for Services	1,200	1,200	1,150	(50)
Interest	35,000	35,000	86,084	51,084
Other	-	-	59,687	59,687
Total Revenues	<u>7,663,576</u>	<u>7,663,576</u>	<u>7,618,549</u>	<u>(45,027)</u>
Expenditures:				
Public Safety	<u>7,478,841</u>	<u>7,655,690</u>	<u>7,104,741</u>	<u>550,949</u>
Excess (Deficiency) of Revenues Over Expenditures	184,735	7,886	513,808	505,922
Other Financing Uses:				
Operating Transfers Out	<u>(181,865)</u>	<u>(181,865)</u>	<u>(181,865)</u>	<u>-</u>
Change in Fund Balance	2,870	(173,979)	331,943	505,922
Fund Balance - January 1	<u>2,271,951</u>	<u>2,271,951</u>	<u>2,271,951</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,274,821</u>	<u>\$ 2,097,972</u>	<u>\$ 2,603,894</u>	<u>\$ 505,922</u>

OTHER SUPPLEMENTARY INFORMATION



**CHARTER TOWNSHIP OF YPSILANTI**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2019**

	<u>Special Revenue</u>	<u>2013 GO Refunding Bond Debt</u>	<u>Total Nonmajor Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 3,170,305	\$ 220,462	\$ 3,390,767
Receivables:			
Accounts	126,401	-	126,401
Taxes	1,359,116	-	1,359,116
Special Assessments	19,330	-	19,330
Prepaid Expenditures	<u>44,532</u>	<u>-</u>	<u>44,532</u>
Total Assets	<u>\$ 4,719,684</u>	<u>\$ 220,462</u>	<u>\$ 4,940,146</u>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u></b>			
Liabilities:			
Accounts Payable	\$ 99,260	\$ -	\$ 99,260
Accrued Liabilities	245,341	-	245,341
Due to Other Governmental Funds	87,765	-	87,765
Unearned Revenue	<u>29,007</u>	<u>-</u>	<u>29,007</u>
Total Liabilities	<u>461,373</u>	<u>-</u>	<u>461,373</u>
Deferred Inflows of Resources:			
Property Taxes Levied for the following year	<u>1,359,116</u>	<u>-</u>	<u>1,359,116</u>
Fund Balance:			
Nonspendable	44,532	-	44,532
Restricted	<u>2,854,663</u>	<u>220,462</u>	<u>3,075,125</u>
Total Fund Balance	<u>2,899,195</u>	<u>220,462</u>	<u>3,119,657</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 4,719,684</u>	<u>\$ 220,462</u>	<u>\$ 4,940,146</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2019**

	<u>Special Revenue</u>	<u>2013 GO Refunding Bond Debt</u>	<u>Total Nonmajor Governmental Funds</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$ 1,879,448	\$ -	\$ 1,879,448
Licenses and Permits	921,870	-	921,870
Intergovernmental	565,936	225,270	791,206
Charges for Services	2,607,768	-	2,607,768
Interest	60,471	3,414	63,885
Other	13,115	-	13,115
Total Revenues	<u>6,048,608</u>	<u>228,684</u>	<u>6,277,292</u>
<b><u>Expenditures:</u></b>			
General Government	1,659,320	#REF!	#REF!
Public Safety	1,616,886	-	1,616,886
Public Works	394,149	-	394,149
Recreation and Cultural	933,611	-	933,611
Debt Service:			
Principal	600,000	180,000	780,000
Interest and Fees	54,250	52,290	106,540
Capital Outlay	493,544	-	493,544
Total Expenditures	<u>5,751,760</u>	<u>#REF!</u>	<u>#REF!</u>
Over Expenditures	<u>296,848</u>	<u>#REF!</u>	<u>#REF!</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers In	881,000	-	881,000
Operating Transfers Out	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Total Other Financing Sources (Uses)	<u>281,000</u>	<u>-</u>	<u>281,000</u>
Net Change in Fund Balance	577,848	#REF!	#REF!
Fund Balance, January 1	<u>2,321,347</u>	<u>224,068</u>	<u>2,545,415</u>
Fund Balance, December 31	\$ <u>2,899,195</u>	\$ <u>#REF!</u>	\$ <u>#REF!</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2019**

	<u>Fire Capital</u>	<u>Parks</u>	<u>Bike Path, Sidewalk, Recreation, Roads &amp; General Operations</u>	<u>Recreation</u>
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 84,193	\$ 37,062	363,769	\$ 57,539
Receivables:				
Accounts	-	-	5,223	12,894
Taxes	-	-	1,359,116	-
Special Assessments	-	-	-	-
Prepaid Expenditures	-	-	-	10,710
Total Assets	<u>\$ 84,193</u>	<u>\$ 37,062</u>	<u>1,728,108</u>	<u>\$ 81,143</u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u></b>				
Liabilities:				
Accounts Payable	\$ -	\$ -	13,092	\$ 10,168
Accrued Liabilities	-	-	1,613	5,325
Due to Other Governmental Units	-	-	-	-
Unearned Revenue	-	-	-	9,677
Total Liabilities	<u>-</u>	<u>-</u>	<u>14,705</u>	<u>25,170</u>
Deferred Inflows of Resources:				
Property Taxes Levied for the following year	-	-	1,359,116	-
Fund Balance:				
Nonspendable	-	-	-	10,710
Restricted	84,193	37,062	354,287	45,263
Total Fund Balance	<u>84,193</u>	<u>37,062</u>	<u>354,287</u>	<u>55,973</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 84,193</u>	<u>\$ 37,062</u>	<u>1,728,108</u>	<u>\$ 81,143</u>

<u>14B District Court</u>	<u>Building Rental Inspection</u>	<u>Building Department</u>	<u>Hydro Station</u>	<u>Nuisance Abatement</u>	<u>Total</u>
\$ 339,776	\$ 249,281	\$ 1,388,595	\$ 565,655	\$ 84,435	\$ 3,170,305
-	-	-	108,284	-	126,401
-	-	-	-	-	1,359,116
-	-	-	-	19,330	19,330
<u>18,275</u>	<u>601</u>	<u>9,527</u>	<u>5,419</u>	<u>-</u>	<u>44,532</u>
<u>\$ 358,051</u>	<u>\$ 249,882</u>	<u>\$ 1,398,122</u>	<u>\$ 679,358</u>	<u>\$ 103,765</u>	<u>\$ 4,719,684</u>
\$ 66,696	\$ 448	\$ 6,050	\$ 2,397	\$ 409	\$ 99,260
111,138	-	8,321	118,944	-	245,341
33,337	-	-	54,428	-	87,765
-	-	-	-	19,330	29,007
<u>211,171</u>	<u>448</u>	<u>14,371</u>	<u>175,769</u>	<u>19,739</u>	<u>461,373</u>
-	-	-	-	-	1,359,116
18,275	601	9,527	5,419	-	44,532
128,605	248,833	1,374,224	498,170	84,026	2,854,663
<u>146,880</u>	<u>249,434</u>	<u>1,383,751</u>	<u>503,589</u>	<u>84,026</u>	<u>2,899,195</u>
<u>\$ 358,051</u>	<u>\$ 249,882</u>	<u>\$ 1,398,122</u>	<u>\$ 679,358</u>	<u>\$ 103,765</u>	<u>\$ 4,719,684</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended December 31, 2019**

	<u>Fire Capital</u>	<u>Parks</u>	<u>Bike Path, Sidewalk, Recreation, Roads &amp; General Operations</u>	<u>Recreation</u>
<b><u>Revenues:</u></b>				
Property Taxes	\$ 627,555	\$ -	1,251,893	\$ -
Licenses and Permits	-	-	15,671	-
Intergovernmental	-	-	396,133	16,000
Charges for Services	-	6,106	-	292,291
Interest	-	573	13,661	1,908
Other	-	-	-	5,715
Total Revenues	<u>627,555</u>	<u>6,679</u>	<u>1,677,358</u>	<u>315,914</u>
<b><u>Expenditures:</u></b>				
General Government	-	-	-	-
Public Safety	543,362	-	-	-
Public Works	-	-	-	-
Recreation and Cultural	-	4,096	159,846	769,669
Debt Service:				
Principal	-	-	600,000	-
Interest and Fees	-	-	54,250	-
Capital Outlay	-	-	493,544	-
Total Expenditures	<u>543,362</u>	<u>4,096</u>	<u>1,307,640</u>	<u>769,669</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>84,193</u>	<u>2,583</u>	<u>369,718</u>	<u>(453,755)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating Transfers In	-	-	327,000	475,000
Operating Transfers Out	-	-	(600,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(273,000)</u>	<u>475,000</u>
Net Change in Fund Balance	84,193	2,583	96,718	21,245
Fund Balance, January 1	<u>-</u>	<u>34,479</u>	<u>257,569</u>	<u>34,728</u>
Fund Balance, December 31	\$ <u>84,193</u>	\$ <u>37,062</u>	<u>354,287</u>	\$ <u>55,973</u>

<u>14B District Court</u>	<u>Building Rental Inspection</u>	<u>Building Department</u>	<u>Hydro Station</u>	<u>Nuisance Abatement</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,879,448
-	-	906,199	-	-	921,870
153,803	-	-	-	-	565,936
1,328,037	376,823	17,020	544,279	43,212	2,607,768
4,089	3,580	25,971	9,082	1,607	60,471
1,315	352	1,089	4,644	-	13,115
<u>1,487,244</u>	<u>380,755</u>	<u>950,279</u>	<u>558,005</u>	<u>44,819</u>	<u>6,048,608</u>
1,659,320	-	-	-	-	1,659,320
-	282,724	754,667	-	36,133	1,616,886
-	-	-	394,149	-	394,149
-	-	-	-	-	933,611
-	-	-	-	-	600,000
-	-	-	-	-	54,250
-	-	-	-	-	493,544
<u>1,659,320</u>	<u>282,724</u>	<u>754,667</u>	<u>394,149</u>	<u>36,133</u>	<u>5,751,760</u>
<u>(172,076)</u>	<u>98,031</u>	<u>195,612</u>	<u>163,856</u>	<u>8,686</u>	<u>296,848</u>
-	-	-	79,000	-	881,000
-	-	-	-	-	(600,000)
-	-	-	<u>79,000</u>	-	<u>281,000</u>
(172,076)	98,031	195,612	242,856	8,686	577,848
<u>318,956</u>	<u>151,403</u>	<u>1,188,139</u>	<u>260,733</u>	<u>75,340</u>	<u>2,321,347</u>
\$ <u>146,880</u>	\$ <u>249,434</u>	\$ <u>1,383,751</u>	\$ <u>503,589</u>	\$ <u>84,026</u>	\$ <u>2,899,195</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Agency Funds**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**December 31, 2019**

	<u>General Tax Collection</u>	<u>Current Tax Collection Fund</u>	<u>Imprest Payroll Fund</u>	<u>Receiving Fund</u>	<u>Bonds and Escrow Fund</u>	<u>Fire Bonds and Escrow Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>							
Cash and Cash Equivalents	\$ 32,824	\$ 15,282,566	\$ 108,532	\$ 199,202	\$ 1,082,345	\$ 51,989	\$ 16,757,458
Due from Other	-	-	-	798	351	-	1,149
Total Assets	<u>\$ 32,824</u>	<u>\$ 15,282,566</u>	<u>\$ 108,532</u>	<u>\$ 200,000</u>	<u>\$ 1,082,696</u>	<u>\$ 51,989</u>	<u>\$ 16,758,607</u>
<b><u>LIABILITIES</u></b>							
Due to Governmental Units	\$ 32,824	\$ 15,271,815	\$ 107,992	-	\$ 2,464	-	\$ 15,415,095
Due to Other	-	10,751	540	200,000	1,080,232	51,989	1,343,512
Total Liabilities	<u>\$ 32,824</u>	<u>\$ 15,282,566</u>	<u>\$ 108,532</u>	<u>\$ 200,000</u>	<u>\$ 1,082,696</u>	<u>\$ 51,989</u>	<u>\$ 16,758,607</u>

**CHARTER TOWNSHIP OF YPSILANTI**  
**Pension and Employee Benefit Trust Funds**  
**Combining Balance Sheet**  
**December 31, 2019**

	<b>General Township Employees' Healthcare Trust Fund</b>	<b>Firefighters' Healthcare Trust Fund</b>	<b>Police and Firefighters' Pension Trust Fund</b>	<b>Total</b>
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ -	\$ 820,149	\$ 512,498	\$ 1,332,647
Investments	8,059,344	6,865,801	28,316,258	43,241,403
Accrued Interest	-	-	62,940	62,940
Due from Fire Healthcare Trust Fund	-	-	18,000	18,000
<b>Total Assets</b>	<b>\$ <u>8,059,344</u></b>	<b>\$ <u>7,685,950</u></b>	<b>\$ <u>28,909,696</u></b>	<b><u>44,654,990</u></b>
 <b><u>LIABILITIES AND NET POSITION</u></b>				
Liabilities:				
Accounts Payable	\$ 479,234	\$ 719,343	\$ 23,879	\$ 1,222,456
Due to Fire Pension Trust Fund	-	18,000	-	18,000
<b>Total Liabilities</b>	<b><u>479,234</u></b>	<b><u>737,343</u></b>	<b><u>23,879</u></b>	<b><u>1,240,456</u></b>
Net Position:				
Held in Trust for Pension and Employee Benefits	<u>7,580,110</u>	<u>6,948,607</u>	<u>28,885,817</u>	<u>43,414,534</u>
<b>Total Liabilities and Net Position</b>	<b>\$ <u>8,059,344</u></b>	<b>\$ <u>7,685,950</u></b>	<b>\$ <u>28,909,696</u></b>	<b>\$ <u>44,654,990</u></b>



**CHARTER TOWNSHIP OF YPSILANTI**  
**Pension and Employee Benefit Trust Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended December 31, 2019**

	<b>General Township Employees' Healthcare Trust Fund</b>	<b>Firefighters' Healthcare Trust Fund</b>	<b>Police and Firefighters' Pension Trust Fund</b>	<b>Total</b>
<b><u>Additions</u></b>				
Investment Income:				
Interest and Dividends	\$ -	\$ 155,525	\$ 799,156	\$ 954,681
Net Increase (Decrease) in Fair Value of Investments	941,453	1,144,808	3,506,513	5,592,774
Total Investment Income	<u>941,453</u>	<u>1,300,333</u>	<u>4,305,669</u>	<u>6,547,455</u>
Contributions:				
Employer	664,540	767,327	998,711	2,430,578
Employee	-	48,742	97,837	146,579
Total Contributions	<u>664,540</u>	<u>816,069</u>	<u>1,096,548</u>	<u>2,577,157</u>
Other	-	-	23,617	23,617
Total Additions	<u>1,605,993</u>	<u>2,116,402</u>	<u>5,425,834</u>	<u>9,148,229</u>
<b><u>Deductions</u></b>				
Benefit Payments	-	-	2,187,399	2,187,399
Retirees Insurance	479,234	716,223	-	1,195,457
Administrative Expenses	13,087	21,120	146,199	180,406
Total Deductions	<u>492,321</u>	<u>737,343</u>	<u>2,333,598</u>	<u>3,563,262</u>
Total Change in Net Position	1,113,672	1,379,059	3,092,236	5,584,967
Net Position, January 1	<u>6,466,438</u>	<u>5,569,548</u>	<u>25,793,581</u>	<u>37,829,567</u>
Net Position, December 31	\$ <u><u>7,580,110</u></u>	\$ <u><u>6,948,607</u></u>	\$ <u><u>28,885,817</u></u>	\$ <u><u>43,414,534</u></u>

*Supervisor*  
BRENDA L. STUMBO  
*Clerk*  
KAREN LOVEJOY ROE  
*Treasurer*  
LARRY J. DOE  
*Trustees*  
STAN ELDRIDGE  
HEATHER ROE  
MONICA ROSS-WILLIAMS  
JIMMIE WILSON, JR.



Charter Township of Ypsilanti  
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[www.ytown.org](http://www.ytown.org)

TO: Board Members  
Lisa Stanfield, Deputy Clerk

FROM: Brenda L. Stumbo, Supervisor *B.L.S.*

DATE: September 28, 2020

RE: Request to place Budget discussion on October 6, 2020 Work Session  
Agenda at 5:00 p.m.

Please see attached copies of the Fire, BSR II, Building, Hydro, Compost and Law Enforcement Budgets that will be discussed at the Work Session on October 6, 2020.

If you have any questions, please let me know.

dg

Attachment

cc: Javonna Neel, Accounting Director

## Fund 206 – Fire Department

### 2021 Revenues

<b>Line Item</b>	<b>Explanation</b>
206-000-000-402-005 – Current Taxes Fire Retirement, Pension & OPEB	Reflects revenues from taxes that are collected for the fire pension. This revenue estimate is based on taxable values and projected adjustments from the Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones.
206-000-000-402-006 – ESA Reimbursements Pension	Figures provided by the Accounting Director.
206-000-000-403-000 – Current Property Taxes	Reflects revenues from taxes that are collected for the Fire Department. This revenue estimate is based on taxable values and projected adjustments from the Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones.
206-000-000-403-001- ESA Reimbursement OP	Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
206-000-000-403-010 – Current Capital Improvement Taxes	Reflects revenues from taxes that are collected for the Fire Department. This revenue estimate is based on taxable values and projected adjustments from the Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. \$694,614 is budgeted 2021.
206-000-000-403-020 – ESA Reimbursement Cap	ESA reimbursement to Capital Improvement. \$2,000 is budgeted for FY-2021. Figures provided by the Accounting Director.
206-000-000-405-000 – In Lieu of Taxes	Revenues from PILOT for Clark East Towers. \$6,000 is budgeted FY-2021.
206-000-000-417-000 – Delinquent Personal Property Tax	Revenue from delinquent personal property taxes. Nothing budgeted for FY-2021.
206-000-000-476-491 – Fire Protection Permit	Fees charged for non-business licenses for fire suppression fire alarm systems inspections. No change for 2021.
206-000-000-607-011 – Fire Plan Review – Chg for Service	Fees charged for fire plan reviews. No change for 2021.
206-000-000-607-012 – Address Assign – Chg for Service	Fees charged for an address assignment for business or residence. Increase to \$500 for 2021.
206-000-000-607-270 – Liquor Inspect – Chg for Service	Fees charged for business liquor license inspections. No change for 2021.
206-000-000-664-001 – Interest Earned	Interest earned on accounts. Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
206-000-000-694-004 – Other Interest Miscellaneous	Miscellaneous income (ACM Fire Truck Lease, etc.) Nothing budgeted for FY-2021.
206-000-000-699-000 – Appropriated Prior Year Balance	Amount needed from Fund Balance to fund capital outlays and debt service. Projection for FY-2021 is \$0.

## 2020 Expenditures

<b>Line Item</b>	<b>Explanation</b>
206-206-000-705-000 – Salary-Supervision	Salary of the Fire Chief. Increase of 2.5% for 2021.
206-206-000-705-002 – Salaries-Officers	Salaries of Fire Marshal, 3 Captains & 3 Lieutenants. Decrease shown due to a retirement within the department.
206-206-000-706-000 – Salary-Permanent Wages	Salaries of 19 career firefighters. Increase of 2.5% for 2021.
206-206-000-706-011 – Permanent Wages-Fire Clerical	Salary of AFSCME clerical staff. No increase is budgeted for 2021 since revenues are uncertain at this time and contract negotiations begin later this year. Increase shown in salary due to error in 2020 budget.
206-206-000-708-004 – Salaries Pay Out-PTO & Sick Time	Cost for payouts of PTO or sick time to firefighters. Request amount of \$57,026.
206-206-000-708-005 – Salaries Pay Out - Retirees	Payouts to employees who are eligible for the Deferred Retirement Option Plan (DROP). Employees hired before 1/1/2014 may elect to freeze their retirement benefit in the traditional defined benefit plan and enter into the DROP upon attainment of regular service retirement eligibility of twenty-five (25) years of credited service. Request amount of \$5,000.
206-206-000-708-007 – Fire Comp Time Payout	Cost of banked comp time to firefighters. Request amount of \$116,328.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-708-008 – Retiree Time Payouts	Cost of payout of retiree or long term leave to firefighters. Request amount of \$9,174.
206-206-000-708-010 – Health Insurance Buyout	Used for health insurance buyout for employees who receive health insurance through another source.
206-206-000-708-200 – Fire Fighter Clothing Allowance	Annual clothing allowance for employees per union agreement. Figures provided by Human Resources.
206-206-000-708-206 – Fire Fighter Food Allowance	Annual cost of employee meals per union agreement. Figures provided by Human Resources. Slight decrease for 2021.
206-206-000-709-000 – Regular Overtime	Regular overtime costs for firefighters per CBA. Figures provided by Human Resources.
206-206-000-709-001 – Holiday Overtime	Holiday overtime costs for employees per CBA.
206-206-000-709-002 – Salary-Contractual Overtime	Contractual (FLSA) overtime to employees. Figures provided by Human Resources.
206-206-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
206-206-000-717-000 – Salaries-Holiday Pay	Annual cost of holiday pay for employees. Figures provided by Human Resources.
206-206-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
206-206-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage.
206-206-000-719-005 – Hospital Physicals	Annual cost for employee respiratory testing and physicals. No change for 2021.
206-206-000-719-010 – Health Care Tax	The health care tax is calculated by BCBS and is for the Affordable Care Act for Federal and State taxes and fees (Federal insurance premium tax, Comparative Effectiveness Fee, Reinsurance Fee, Marketplace Fee, Risk Adjustment Fee, Michigan Claims Tax, State Insurance Premium Tax). These taxes are now included in the monthly premiums and are allocated to the proper departments.
206-206-000-719-015 – Dental Benefits	There will be no increase in dental rates in 2021. Two year reduction guaranteed until 12/31/2021. Decrease shown due to coverage change.
206-206-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.



<b>Line Item</b>	<b>Explanation</b>
206-206-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended. Increase shown due to coverage change.
206-206-000-719-021 – Admin Fee-Health Deductible	Cost to manage card used to pay the health care deductibles, administered by Clarity Benefits.
206-206-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each non-fire department employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources. Increase due to retiree coverage being shown.
206-206-000-727-000 – Office Supplies	Cost of office supplies for the Department. No change for 2021.
206-206-000-727-300 – COVID 19 Supplies & Equipment	Cost of supplies, equipment and logistics to support safety measures for staff. No change from 2020 amended budget.
206-206-000-730-000 - Postage	Cost of postage for the department. No change for 2021.
206-206-000-741-000 – Uniforms-Laundry & Cleaning	Cost for cleaning of employee uniforms, bedding, sheets and towels. No change for 2021.
206-206-000-741-001 – Uniforms-New and Badges	Annual cost for purchasing dress uniforms, hats, badges, and accessories for employees. New uniform purchases in 2020 caused decrease for 2021.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-741-100 – Fire Protective Gear	Cost for purchasing firefighting protective equipment and gear. Grant award in 2020 led to decrease. Request amount of \$10,000.
206-206-000-741-200 – Fire/Rescue Gen Op Equipment	Cost for capital improvements made for confined space, water rescue, and wildland firefighting equipment. Recommend purchase roll off pump skid. Request amount of \$10,000.
206-206-000-742-000 – Fire Prevention Materials	Cost of fire prevention & demonstration materials. No change in 2021.
206-206-000-757-000 – Operating Supplies	Cost of Department supplies. No change in 2021.
206-206-000-757-004 – Medical Supplies	Cost of EMS supplies. Recommend no change due to COVID 19.
206-206-000-757-005 – Fire Investigation	Cost of fire investigative materials, equipment and tools. Decrease budgeted for 2021.
206-206-000-757-006 – Operating Supplies/Tools	Cost of supplies and batteries for firefighting equipment and tools. No change for 2021.
206-206-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
206-206-000-801-000 – Professional Services	Cost of legal, professional and administrative services provided to the Department. Recommend decrease due to union agreement negotiated in 2020. Request amount of \$15,000.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-857-000 - Communications	Cost of maintenance and service of all Department radios. No change for 2021.
206-206-000-857-001 – Communications-Dispatch	Cost of dispatching services with Emergent Health (HVA). An increase of 4% projected in July 2021 for half of 2022. Request amount of \$83,600.
206-206-000-863-001 – Auto & Truck Main Station #1	Cost of maintenance and repair of vehicles at Station #1/Ford Blvd. Recommend increase based on 5yr line history. Request amount of \$60,000.
206-206-000-863-003 – Auto & Truck Main Station #3	Cost of maintenance and repair of vehicles at Station #3/Hewitt Rd. Recommend slight increase based on 5yr line history.
206-206-000-863-004 – Auto & Truck Main Station #4	Cost of maintenance and repairs of vehicles at Station #4/Textile Rd. Recommend slight decrease based on 5yr line history. 2020 amended budget request of \$31,000.
206-206-000-867-000 – Gas & Oil	Cost of gas and oil for department vehicles. Recommend slight decrease based on 5yr line history. Request amount of \$30,000.
206-206-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
206-206-000-876-100 – Retiree Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
206-206-000-900-000 - Publishing	Cost of print and electronic publications for posting. No change in 2021.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.
206-206-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
206-206-000-920-004 – Utilities Heat	Heating cost for department facilities. Recommend no change for 2021.
206-206-000-920-005 – Utilities Light	Electricity cost for department facilities. Recommend a decrease based on 5yr line history. Request amount of \$22,000.
206-206-000-920-006 – Utilities Telephone	Cost of telephone/internet services to department. Based on 5yr line history, recommend increase to \$20,000.
206-206-000-920-007 – Utilities Water and Sewer	Cost of water/sewer service to department. Based on 5yr line history, recommend decrease to \$4,000.
206-206-000-931-005 – Bldg Maintenance Station #1	Cost of building/maintenance repairs at Station #1. Based on 5yr line history, recommend decrease to \$9,000.
206-206-000-931-007 – Bldg Maintenance Station #3	Cost of building/maintenance repairs at Station #3. Based on 5yr line history, recommend decrease to \$4,000.
206-206-000-931-008 – Bldg Maintenance Station #4	Cost of building/maintenance repairs at Station #4. Based on 5yr line history, recommend decrease to \$4,000.
206-206-000-933-000 – Equipment Maintenance	Annual maintenance & testing costs for SCBA, JAWS, Fire Extinguishers. No change in 2021.

<b>Line Item</b>	<b>Explanation</b>
206-206-000-933-001 – Maintenance Contracts	Maintenance contract costs for copiers, sirens, generators, etc. No change for 2021.
206-206-000-943-000 – Motor Pool Lease/Maintenance	Debt payment to General Fund for fire engine purchase in 2015 for 10 years.
206-206-000-944-000 – Fire Hydrant Charge	Cost of YCUA charges for hydrant maintenance. (\$1 x 2700 hydrants). No change for 2021.
206-206-000-956-000 - Miscellaneous	Reserve for miscellaneous department expenses. No change for 2021.
206-206-000-956-010 Tax Refund Expense	Michigan Tax Tribunal expenses. No change for 2021.
206-206-000-958-000 Membership and Dues	Trade association membership fees and dues. (IAFC, IAAI, NFPA, MFIS, etc.). Bsed on 5yr line history, recommend increasing to \$5,000.
206-206-000-960-000 Education and Training	Annual cost of education and training for department staff. No change for 2021.

## Civil Service Commission

<b>Line Item</b>	<b>Explanation</b>
206-220-000-704-000 – Appointed Officials	Salaries of Civil Service Commission appointed officials.
206-220-000-706-000 – Salary-Permanent Wages	Salary of secretary to the Commission.
206-220-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
206-220-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
206-220-000-801-000 – Professional Services	Professional (testing/legal) services.
206-220-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
206-220-000-900-000 - Publishing	Publishing costs for 2021.

## Pension & Insurance

<b>Line Item</b>	<b>Explanation</b>
206-852-000-876-003 – OPEB Funding – Retiree Health	Cost of retiree health care – OPEB funding. Figures provided by the Accounting Director.
206-852-000-876-004 – Retirement-Fire Department	Cost for Township’s portion of the Fire/Act 345 retirement. Figures provided by the Accounting Director.

## 2020 Capital Outlay

Line Item	Explanation
206-970-000-971-008 – Capital Outlay/Improvement	Cost to replace concrete at Hewitt #3, asphalt at Textile #4 parking lots, and repair lot drainage tile at #4. Fire HQ updates to bathrooms and replace sump pumps. Recommend \$325,000 be budgeted in 2021.
206-970-000-976-005 – Capital Outlay-Fire Stations	Cost of replacing roof, upgrading or replacing exterior light fixtures and lighted sign, and carpet at Station #4. Recommend \$55,000 be budgeted in 2021.
206-970-000-979-000 – Capital Outlay – Fire Apparatus	Cost to purchase new SUV to replace 2003 unit to update fleet. Added cost for lights, siren, radio and FD graphics. Recommend \$53,000 be budgeted in 2021.
206-970-000-979-001- Protective Equipment	Cost of improvements to firefighting protective equipment. Line item moved to 206-206-000-741-100 in 2020
206-970-000-979-002 – General Fire/Rescue Equipment	Cost of improvements made for confined space and other specialized rescue equipment. Line item moved to 206-206-000-741-200 in 2020.
206-970-000-980-001 – Computer/Comm/Furnishing	Cost of purchasing a drone unit for FD use, replacing all FD desktop units, replace FD tablets, replace kitchen table and chairs sets at Stations. Recommend \$67,000 be budgeted in 2021.

09/21/2020



09/30/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Dept 000.000							
206-000.000-402.005	CURRENT TAXES FIRE PENSION	1,418,644	1,722,956	1,791,856	1,791,856	1,820,176	1,872,010
206-000.000-402.006	ESA REIMBURSEMENT PEN	3,355	6,054			8,823	6,000
206-000.000-403.000	CURRENT PROPERTY TAXES	3,664,577	3,894,965	4,050,723	4,050,723	4,198,964	4,301,822
206-000.000-403.001	ESA REIMBURSEMENT OP	4,402	15,605			13,934	10,000
206-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	3,423	(2,176)				
206-000.000-403.005	CUR PROP TAX ADJ - FIRE PENS	1,542	(1,132)				
206-000.000-403.010	CURRENT CAPITAL IMPROV TAXES		627,936	653,053	653,053	676,965	694,614
206-000.000-403.011	CUR PROP TAX ADJ - CAPITAL		(809)				
206-000.000-403.020	ESA REIMBURSE CAPITAL IMPROV					2,250	2,000
206-000.000-405.000	IN LIEU OF TAXES	6,202	6,100	6,000	6,000	6,120	6,000
206-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	7,223	2,653				
206-000.000-417.005	DELQUENT PERS PROP-FIRE PENSI	2,838	1,167				
206-000.000-417.006	DELQUENT PPT-FIRE CAPITAL		428				
206-000.000-476.491	FIRE PROTECT PERMT	450	550	750	750		750
206-000.000-528.000	Other Federal Grants					468,317	
206-000.000-607.011	FIRE PLAN REVIEW - CHG FOR SERVICES	2,585	1,395	1,000	1,000	750	1,000
206-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	2,015		200	200	45	500
206-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	1,050		1,000	1,000		1,000
206-000.000-664.001	INTEREST EARNED	24,376	42,290	15,000	15,000	1,397	2,000
206-000.000-694.001	OTHER INCOME-MISCELLANEOUS	126	1,880	2,000	2,000	2,030	
206-000.000-694.004	INSURANCE REIMBURSEMENTS	27,704	8,726			2,418	
206-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.				30,000		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,170,512	6,328,588	6,521,582	6,551,582	7,202,189	6,897,696

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Dept 206.000 - FIRE							
206-206.000-705.000	SALARY - SUPERVISION	84,179	86,655	88,851	88,851	63,204	91,072
206-206.000-705.002	SALARIES OFFICERS	505,571	505,054	537,349	537,349	381,642	476,019
206-206.000-706.000	SALARY - PERMANENT WAGES	1,015,601	1,088,808	1,155,503	1,155,503	800,506	1,199,752
206-206.000-706.011	PERMANENT WAGES- FIRE CLERICA	49,356	50,902	51,144	51,144	37,284	52,416
206-206.000-706.016	FRHPPP - CARES GRANT					27,000	
206-206.000-706.100	NEGOTIATED CONTRACT ADJUSTMENT	2,917	15,306				
206-206.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	42,820	48,766	48,280	48,280	41,279	57,026
206-206.000-708.005	SALARIES PAY OUT OF RETIREES	22,819	8,071	5,000	5,000	12,548	5,000
206-206.000-708.007	FIRE COMP TIME PAYOUT	33,092	21,730	88,877	88,877	20,317	116,328
206-206.000-708.008	RETIREE TIME PAYOUTS	67,814	24,159	9,174	9,174	21,787	9,174
206-206.000-708.010	HEALTH INS BUYOUT	7,500	9,000	9,000	9,000	4,500	9,000
206-206.000-708.200	FIRE FIGHTER CLOTHING ALLOWAN	5,249	5,508	13,200	13,200	208	12,700
206-206.000-708.206	FIRE FIGHTER FOOD ALLOWANCE	26,371	27,101	26,000	26,000	540	24,700
206-206.000-709.000	REG OVERTIME	98,149	75,381	92,250	92,250	66,491	92,250
206-206.000-709.001	HOLIDAY OVERTIME	35,904	37,746	21,500	21,500	32,047	21,500
206-206.000-709.002	SALARY - CONTRACTUAL OVERTIME	120,937	126,714	134,948	134,948	95,122	132,996
206-206.000-715.000	F.I.C.A./MEDICARE	158,172	161,140	187,713	187,713	121,064	191,066
206-206.000-717.000	SALARIES HOLIDAY PAY	70,733	72,067	83,807	83,807	57,969	81,335
206-206.000-719.000	HEALTH INSURANCE	364,634	456,641	497,942	497,942	407,096	476,388
206-206.000-719.001	SICK AND ACCIDENT	459	382	382	382	318	382
206-206.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(45,463)	(38,274)	(33,600)	(33,600)		(32,400)
206-206.000-719.005	HOSPITAL PHYSICALS	12,315	13,926	15,000	15,000		15,000
206-206.000-719.010	HEALTH CARE TAX	346		1,000	1,000	123	500
206-206.000-719.015	DENTAL BENEFITS	25,202	26,106	30,794	30,794	19,261	25,757
206-206.000-719.016	VISION BENEFITS	5,299	5,886	6,508	6,508	4,582	6,901
206-206.000-719.020	HEALTH CARE DEDUCTION	69,163	84,667	127,295	127,295	51,419	121,380
206-206.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	2,220	2,094	2,250	2,250	1,352	2,160
206-206.000-720.000	LIFE INSURANCE	12,418	13,275	10,653	10,653	10,979	14,477
206-206.000-727.000	OFFICE SUPPLIES	1,954	1,766	2,000	2,000	1,178	2,000
206-206.000-727.300	COVID-19 SUPPLIES & EQUIP				30,000	13,289	60,000
206-206.000-730.000	POSTAGE	712	236	500	500	107	500
206-206.000-741.000	UNIFORMS - LAUNDRY & CLEANING	14,029	14,638	15,000	15,000	9,917	15,000
206-206.000-741.001	UNIFORMS-NEW AND BADGES	4,972	4,675	20,000	20,000	634	10,500
206-206.000-741.100	FIRE PROTECTIVE GEAR		19,074	20,000	14,600	9,486	10,000
206-206.000-741.200	FIRE/RESCUE GEN OP EQUIP		2,916	10,000	10,000	6,935	10,000
206-206.000-742.000	FIRE PREVENTION MATERIALS	2,552	3,332	3,500	3,500	2,228	3,500
206-206.000-757.000	OPERATING SUPPLIES	14,553	14,195	14,000	14,000	12,955	14,000

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
206-206.000-757.004	MEDICAL SUPPLIES	9,631	10,660	10,000	10,000	7,918	10,000
206-206.000-757.005	FIRE INVESTIGATION	634	667	6,500	11,900	11,092	2,000
206-206.000-757.006	OPERATING SUPPLIES/TOOLS	177	274	500	500	259	500
206-206.000-800.001	ADMINSTRATION FEES	69,951	74,295	74,416	74,416	49,601	82,125
206-206.000-801.000	PROFESSIONAL SERVICES	9,637	31,917	40,000	6,000		15,000
206-206.000-857.000	COMMUNICATIONS	3,015	6,176	8,000	8,000	325	8,000
206-206.000-857.001	COMMUNICATIONS - DISPATCH	76,611	77,368	81,600	81,600	51,579	83,600
206-206.000-863.001	AUTO & TRUCK MAIN STATION #1	37,118	91,441	30,000	65,500	64,780	60,000
206-206.000-863.003	AUTO & TRUCK MAIN STATION #3	13,286	20,788	20,000	20,500	16,909	22,000
206-206.000-863.004	AUTO & TRUCK MAIN STATION #4	18,556	24,322	20,000	32,000	28,438	22,000
206-206.000-867.000	GAS & OIL	36,315	29,784	33,165	28,165	13,026	30,000
206-206.000-876.000	RETIREMENT/MERS	10,980	14,921	15,500	15,500	11,370	21,375
206-206.000-876.100	RETIREMENT HEALTH CARE SAVINGS	12,625	25,750	46,800	46,800	19,000	46,800
206-206.000-900.000	PUBLISHING		96	1,000	1,000		1,000
206-206.000-913.000	INSURANCE & BONDS FLEET	35,377	35,190	56,942	56,942	25,630	40,854
206-206.000-917.000	WORKERS COMPENSATION INSURANC	75,003	73,448	78,082	78,082	45,661	80,943
206-206.000-920.004	UTILITIES HEAT	9,710	11,243	15,000	15,000	5,135	15,000
206-206.000-920.005	UTILITIES LIGHT	21,249	21,179	24,000	24,000	14,584	22,000
206-206.000-920.006	UTILITIES TELEPHONE	18,077	19,339	17,000	17,000	14,530	20,000
206-206.000-920.007	UTILITIES WATER AND SEWER	4,218	3,850	5,000	5,000	3,558	4,000
206-206.000-931.005	BLDG MAINTENANCE STATION #1	10,018	8,718	10,000	10,000	5,748	9,000
206-206.000-931.007	BLDG MAINTENANCE STATION #3	3,263	6,450	5,000	5,000	2,177	4,000
206-206.000-931.008	BLDG MAINTENANCE STATION #4	4,521	7,820	5,000	5,000	4,964	4,000
206-206.000-933.000	EQUIPMENT MAINTENANCE	3,569	1,105	3,000	3,000	1,861	3,000
206-206.000-933.001	MAINTENANCE CONTRACTS	5,107	18,904	10,000	10,000	9,595	10,000
206-206.000-943.000	MOTORPOOL LEASE/MAINTENANCE	59,534	59,522	59,522	59,522	39,681	59,522
206-206.000-944.000	FIRE HYDRANT CHARGE			2,700	2,700		2,700
206-206.000-956.000	MISCELLANEOUS	500	209	500	500	15	500
206-206.000-956.010	TAX REFUND EXPENSE			500	500		500
206-206.000-958.000	MEMBERSHIP AND DUES	3,012	3,229	4,500	4,500	2,560	5,000
206-206.000-960.000	EDUCATION AND TRAINING	10,883	16,209	15,000	6,000	1,385	15,000
NET OF REVENUES/APPROPRIATIONS - 206.000 - FIRE		(3,395,126)	(3,684,517)	(3,995,047)	(4,025,047)	(2,786,748)	(4,028,798)

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Dept 220.000 - CIVIL SERVICE COMMISSION							
206-220.000-704.000	APPOINTED OFFICIALS	275	495	5,000	5,000	345	2,500
206-220.000-706.000	SALARY - PERMANENT WAGES	135	225	400	400		400
206-220.000-715.000	F.I.C.A./MEDICARE	14	27	150	150	17	150
206-220.000-723.000	DEFERRED COMPENSATION EMPLOYE	4	6	75	75	2	50
206-220.000-801.000	PROFESSIONAL SERVICES	2,460	8,210	10,000	10,000		10,000
206-220.000-876.000	RETIREMENT/MERS	25	65	40	40	12	100
206-220.000-900.000	PUBLISHING	1,699		1,500	1,500		1,500
NET OF REVENUES/APPROPRIATIONS - 220.000 - CIVIL SERVICE COMMISS		(4,612)	(9,028)	(17,165)	(17,165)	(376)	(14,700)
Dept 852.000 - PENSION & INSURANCE							
206-852.000-876.003	OPEB FUNDING- RETIREE HEALTH	625,958	767,327	753,617	753,617	753,617	700,000
206-852.000-876.004	RETIREMENT-FIRE DEPT	786,578	998,711	1,067,076	1,067,076	1,067,076	1,172,010
NET OF REVENUES/APPROPRIATIONS - 852.000 - PENSION & INSURANCE		(1,412,536)	(1,766,038)	(1,820,693)	(1,820,693)	(1,820,693)	(1,872,010)
Dept 970.000 - CAPITAL OUTLAY							
206-970.000-971.008	CAPT L OUTLAY -IMPROVEMENT	39,927		100,000	100,000	25,517	325,000
206-970.000-976.005	CAPITAL OUTLAY FIRE STATION	392,977	12,662				55,000
206-970.000-979.000	CAPITAL OUTLAY FIRE APPARATUS	41,754	523,700	483,074	483,074	488,104	53,000
206-970.000-979.001	PROTECTIVE EQUIPMENT	6,224					
206-970.000-979.002	GENERAL FIRE/RESCUE EQUIP	4,572					
206-970.000-979.005	CAP OUTLAY-FIRE EQUIP-FED GRAN	1,143					
206-970.000-980.001	COMPUTER/COMM/FURNISHING	34,907	7,000	20,000	20,000	10,193	67,000
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(521,504)	(543,362)	(603,074)	(603,074)	(523,814)	(500,000)
ESTIMATED REVENUES - FUND 206		5,170,512	6,328,588	6,521,582	6,551,582	7,202,189	6,897,696
APPROPRIATIONS - FUND 206		5,333,778	6,002,945	6,435,979	6,465,979	5,131,631	6,415,508
NET OF REVENUES/APPROPRIATIONS - FUND 206		(163,266)	325,643	85,603	85,603	2,070,558	482,188

## **Fund 212 – BSR II**

### **Revenues**

<b>Line Item</b>	<b>Explanation</b>
212-000-000-403-000 – Current Property Taxes	Reflects revenues from taxes that are collected, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones.
212-000-000-476-489 – Bicycle Paths Fee	When building permits are issued, a fee is charged for bicycle paths, based on the property frontage. This line item reflects estimated revenues received for these fees.
212-000-000-664-001 – Interest Earned	Interest earned on accounts. Nothing budgeted for 2021.
212-000-000-697-000 – Transfer In: General Fund	Transfer from the General Fund to cover a portion of the Township's road bond. It will be paid off in 2022.
212-212-000-699-000 – Appropriated Prior Year Balance	Prior years' millage revenue transferred from Fund Balance to meet current year operating expenses. Nothing budgeted for 2020.

## Expenditures

<b>Line Item</b>	<b>Explanation</b>
212-212-000-757-775 – Operating Supplies: Ford Lk Park	Cost of supplies needed to operate parks (printing of daily & seasonal permits, shirts and ranger uniforms, office supplies, etc.). \$2,300 recommended for 2021.
212-212-000-801-000 – Professional Services	No change for 2021.
212-212-000-801-300 – Professional Svcs-Skate Park	We do not expect any professional services in 2021.
212-212-000-818-006 – Highways & Streets Maintenance & Sidewalks	Dust control, street sweeping, limestone lift on Township roads and sidewalk replacement. No change for 2021.
212-212-000-931-004 – Repairs & Maintenance-Parks	Repairs and maintenance in non-Ford Lake parks. No change from the 2020 original budget.
212-212-000-931-775 – Repairs – Ford Lake Parks	Repairs and maintenance in Ford Lake parks. No change from the 2020 original budget.
212-212-000-968-230 – Transfer To: Recreation Fund	Transfer made to Fund 230 - Recreation for operational expenses. Based on their proposed budget, \$505,497 has been budgeted for 2021.
212-212-000-969-584 – Contribution to Golf Course	Transfer made to Fund 584 – Golf Course for operational expenses. Based on their proposed budget, \$195,808 has been budgeted for 2021.

<b>Line Item</b>	<b>Explanation</b>
212-970-000-975-795 – Park Improvements	Nothing is budgeted at this time. Any improvements will be brought back to the Township Board for approval.
212-991-000-991-001 – Debt Service-Highways & Streets	Principal payment for road bonds. This was a \$6,000,000 bond at 1.75% and will be paid off in 2022.
212-991-000-991-002 – Debt Svc Interest-Highways&Streets	Debt service interest on road bond.

8/12/2020

09/28/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Fund 212 - BIKE, SIDEWALK, REC, ROADS, GF							
Dept 000.000							
212-000.000-403.000	CURRENT PROPERTY TAXES	1,179,793	1,253,948	1,304,092	1,304,092	1,351,766	1,384,583
212-000.000-403.001	ESA REIMBURSEMENT OP	1,581	5,606			4,485	
212-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	1,212	(853)				
212-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	4,271	(1,202)				
212-000.000-476.489	BICYCLE PATHS FEE	14,489	15,672	10,000	10,000	7,311	10,000
212-000.000-531.000	COMMUNITY DEV BLOCK GRANT CDB		4,500		1,500		
212-000.000-540.000	COUNTY GRANT		19,544				
212-000.000-540.100	COUNTY GRANT - PARK		14,885				
212-000.000-540.200	COUNTY GRANT - CONNECTING		311,598		252,032		
212-000.000-540.250	CNTY GRANT - CONNECT HURON #1			210,000	210,000		
212-000.000-575.000	WCCVB - CTAP WAYFINDING GRANT	10,000					
212-000.000-581.500	CONTRIBUTIONS - LOCAL SCHOOL		40,000				
212-000.000-664.001	INTEREST EARNED	9,692	13,661	6,000	6,000	1,360	
212-000.000-697.000	TRANSFER IN: GENERAL FUND	433,000	327,000	321,000	321,000	321,000	315,000
212-000.000-697.707	TRANSFER IN: BONDS & ESCROW	50,000					
212-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.			26,521	240,097		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,704,038	2,004,359	1,877,613	2,344,721	1,685,922	1,709,583



09/28/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Dept 212.000 - BIKE,SIDEWALK,ROAD,REC & GF							
212-212.000-757.775	OPERATING SUPP: FORD LAKE PAR			2,500	2,500	998	2,300
212-212.000-801.000	PROFESSIONAL SERVICES	21,936	31,405	20,000	20,000	11,556	20,000
212-212.000-801.300	PROF SERV - SKATE PARK		34,125				
212-212.000-818.006	HIGHWAYS & STREETS & SIDEWALKS	43,786	55,562	50,000	50,000	20,668	50,000
212-212.000-931.004	REPAIRS & MAINTENANCE - PARKS	24,659	11,333	20,000	20,000	5,877	20,000
212-212.000-931.775	REPAIRS - FORD LAKE PARKS	11,048	17,583	20,000	17,825		20,000
212-212.000-968.230	TRANSFER TO: RECREATION FUND	470,000	475,000	468,519	468,519	250,000	505,497
212-212.000-969.584	CONTRIBUTION TO GOLF COURSE	190,000	125,000	232,094	232,094	150,000	195,808
212-212.000-977.000	EQUIPMENT		9,838				
NET OF REVENUES/APPROPRIATIONS - 212.000 - BIKE,SIDEWALK,ROAD,RI		(761,429)	(759,846)	(813,113)	(810,938)	(439,099)	(813,605)
Dept 970.000 - CAPITAL OUTLAY							
212-970.000-975.170	WCCVB - CTAP WAYFINDING GRANT	12,000					
212-970.000-975.795	PARK IMPROVEMENTS	319,884	68,975	90,000	248,034	31,626	
212-970.000-976.008	CAPITAL OUTLAY - COMMUNITY CT		25,370		7,000	5,023	
212-970.000-977.000	EQUIPMENT	81,609	32,153				
212-970.000-997.007	CAPITAL OUTLAY - PATHWAY	29,458	367,046		271,749	31,540	
212-970.000-997.250	CAPITAL - PATHWAY HURON #1			310,000	342,500	31,564	
212-970.000-997.300	CAPITAL - PATHWAY HURON #2			10,000	10,000		
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(442,951)	(493,544)	(410,000)	(879,283)	(99,753)	
Dept 991.000 - DEBT SERVICES							
212-991.000-991.001	DEBT SERVICE HIGHWAYS & STREE	600,000	600,000	600,000	600,000	600,000	600,000
212-991.000-991.002	DEBT SRVC INTEREST-HGHWYS/STS	66,250	54,250	54,500	54,500	42,250	30,000
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(666,250)	(654,250)	(654,500)	(654,500)	(642,250)	(630,000)
ESTIMATED REVENUES - FUND 212		1,704,038	2,004,359	1,877,613	2,344,721	1,685,922	1,709,583
APPROPRIATIONS - FUND 212		1,870,630	1,907,640	1,877,613	2,344,721	1,181,102	1,443,605
NET OF REVENUES/APPROPRIATIONS - FUND 212		(166,592)	96,719			504,820	265,978

## NARRATIVE

### Fund 249 - Building Revenues

<b>Line Item</b>	<b>Explanation</b>
249-000-000-476-477 – Licensed Contractor Registration	Fee revenue generated from new registrations of licensed contractors doing business with the Building Department. No change.
249-000-000-476-479 – Building Permit	Fee revenue from building permits for new construction, renovation or demolition of existing structures that requires plan review and/or inspection by a state registered building inspector or plan reviewer. 14% reduction projected based on anticipated construction activity and potential COVID-19 industry interruptions.
249-000-000-476-480 – Electrical Permit	Fee revenue from electrical permits for installation of new electrical circuits and equipment that requires plan review and/or inspection by a state registered electrical inspector or plan reviewer. No changes projected based on current and anticipated activity.
249-000-000-476-481 – Mechanical Permit	Fee revenue from mechanical permits for installation of heating and cooling systems, refrigeration equipment, fire suppression and alarm systems, and other mechanical equipment that requires plan review and/or inspection by a state registered mechanical inspector or plan reviewer. 9% decrease projected based on current and anticipated activity.

<b>Line Item</b>	<b>Explanation</b>
249-000-000-476-482 – Plumbing Permit	Fee revenue from plumbing permits for installation of new water/sewer lines and other equipment that requires plan review and/or inspection by a state registered plumbing inspector or plan reviewer. 33% reduction projected based on current and anticipated activity.
249-000-000-476-484 – Misc/Reinspect	Fee revenue for unplanned re-inspections done by state registered inspectors that are necessary for final approval of permitted work after the first inspection failed. Revenue is unpredictable because it is based on contractor performance. 50% reduction is projected based on current and anticipated construction activity.
249-000-000-476-486 – Sign Permits	Fee revenue from sign permits that require building plan review and inspection when installed. 43% decrease is projected based on current activity.
249-000-000-607-010 – Enviro/Plot Plan-Charge for Services	Fee revenue for soil erosion and sedimentation control (SESC) permits that require inspection by a trained and certified inspector on a monthly basis and after significant rain events. Trained personnel also respond to resident complaints about flooding and storm water control issues. 73% decrease projected based on current and anticipated construction activity.
249-000-000-607-270 – Charge for Serv-Liquor Inspection	Fee revenue for building code inspections conducted for annual liquor license renewal for on-premise liquor establishments. No change.
249-000-000-664-001 – Interest Earned	Interest earned on the funds deposited at various banks. Figures provided by the Accounting Director.
249-000-000-699-000 – Appropriated Prior Year Balance	Revenue from prior years used for current year operating expenses. Not required if revenue projections are correct.

## Expenditures

<b>Line Item</b>	<b>Explanation</b>
249-249-000-705-000 – Salary-Supervision	Salary for the Chief Building Official to administer and interpret state building codes, manage Building Department operations, and coordinate building plan review and inspection services. This line item also includes 25% of the OCS Executive Coordinator position. No increase is budgeted for 2021 since revenues are uncertain at this time.
249-249-000-706-000 – Salary-Permanent Wages	Wages for one and a half (1.5) hourly Floater II/Clerk III positions and 25% of the Planning & Development Coordinator position. This account is increased due to the addition of one-half clerical position budgeted in this fund. Wages are determined by the AFSCME and Teamster labor contracts.
249-249-000-706-004 – Building Inspection	Hourly wages for one (1) state registered building inspector who performs inspections and plan reviews for building permits. The inspector is also certified to perform SESC inspections as required by the job description. Wages are determined by the AFSCME labor contract.
249-249-000-706-005 – Electrical Inspection	Hourly wages for one (1) state registered electrical inspector who performs inspections and plan reviews for electrical permits. Wages are determined by the AFSCME labor contract. The current electrical inspector receives a wage premium acting also as a building inspector under dual state credentials, and is certified to perform SESC inspections as required by the building inspector job description. Wages are determined by the AFSCME labor contract.

<b>Line Item</b>	<b>Explanation</b>
249-249-000-706-006 – Plumbing Inspection	100% decrease is budgeted in this line item account due to the plumbing inspector position having been vacated in 2020 and held vacant in 2021. The position was vacated because fee revenue is insufficient to support a full time position; plumbing inspection services are provided by contract inspectors on a per-inspection fee basis in alignment with permit fees.
249-249-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
249-249-000-709-000 – Regular Overtime	Overtime wages for inspectors and clerks as necessary for emergencies, special customer requests, and special projects. The budget is doubled to accommodate planned projects.
249-249-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
249-249-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.
249-249-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.

<b>Line Item</b>	<b>Explanation</b>
249-249-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
249-249-000-719-015 – Dental Benefits	There will be no increase in dental rates in 2021. Two year reduction guaranteed until 12/31/2021.
249-249-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.
249-249-000-719-020 – Health Care Deduction	This line item is used to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
249-249-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
249-249-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
249-249-000-727-000 – Office Supplies	Expenses for office supplies such as inspection forms, placards, pens, etc. No funding adjustment.
249-249-000-730-000 – Postage	Postage expenses for Building Dept operations. Expenses and budgeted 233% higher to be used for proactive permit expiration letters sent to customers who fail to call for inspections, and other proactive customer correspondences designed to improve efficiency.

<b>Line Item</b>	<b>Explanation</b>
249-249-000-740-001 – Ordinance & Zoning Code Books	Expenses to purchase copyrighted State of Michigan code publications required for state registered plan reviewers and inspectors for all trades. State codes are updated periodically. Expenses increased 40% due to new code versions scheduled to be adopted by the state.
249-249-000-741-001 – Uniforms-New and Badges	Expenses for new and replacement uniform clothing apparel and other related items for Building Dept.field staff. No change.
249-249-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
249-249.000-801.000 – Professional Services	Services for special projects rendered under professional contract. Funding eliminated due to no projects planned.
249-249-000-818-000 – Contractual Services	Expenses for private contractor services performed by state registered inspectors and plan reviewers on an as-needed basis for mechanical and plumbing services. Also used to cover scheduled and unscheduled leave for department employees. Expense increased 100% due to plumbing services now performed by private contractors in addition to mechanical services; and increased reliance on engineering consultants for high level construction reviews and site inspections on an as-needed basis.
249-249-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to building department staff. Expenses decreased 17% due to the vacated plumbing inspector position.
249-249-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
249-249-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
249-249-000-876-100 – Retirement Health Care Savings	This line item reflects the amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
249-249-000-913-000 – Insurance & Bonds	Figures provided by the Accounting Director.
249-249-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
249-249.000-939.031 – Motorpool-Misc Repair	Funding for unscheduled major repairs to vehicles assigned to the Building Dept. Figures provided by the Accounting Director.
249-249-000-943-000 – Motorpool Lease/Maintenance	Lease payments to the Township motor pool for vehicles assigned to the building department; direct payment for minor scheduled repairs of same vehicles. Figures provided by the Accounting Director.
249-249-000-958-000 – Membership & Dues	Mandatory memberships and dues to professional organizations for continuing education credits required to maintain state certification for inspection staff. No change.
249-249-000-977-000 - Equipment	Expenses to purchase new equipment and to replace old equipment no longer serviceable. Equipment includes computers, printers and inspection tools used in the field. No change.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Fund 249 - BUILDING DEPARTMENT							
Dept 000.000							
249-000.000-476.477	LICENSED CONTRACTOR REGISTRATION	4,795	3,020	3,000	3,000	4,597	3,000
249-000.000-476.478	REFRIGERATION PERMIT	45					
249-000.000-476.479	BUILDING PERMIT	609,100	541,633	580,000	580,000	305,702	500,000
249-000.000-476.480	ELECTRICAL PERMIT	51,582	83,370	75,000	75,000	56,662	75,000
249-000.000-476.481	MECHANICAL PERMIT	149,756	176,611	121,000	121,000	72,405	110,000
249-000.000-476.482	PLUMBING PERMIT	65,265	93,005	75,000	75,000	47,490	50,000
249-000.000-476.484	MISC / REINSPECT	36,443	5,960	10,000	10,000	80	5,000
249-000.000-476.486	SIGN PERMITS	1,575	2,600	3,500	3,500	1,125	2,000
249-000.000-607.001	SITE PLAN - CHG FOR SERVICES					748	
249-000.000-607.010	ENVIRO/PLOT PLAN - CHG FOR SERVICES	18,359	16,320	15,000	15,000	2,465	4,000
249-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	15					
249-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	750	700	1,000	1,000	450	1,000
249-000.000-664.001	INTEREST EARNED	19,819	25,971	18,000	18,000	4,805	10,000
249-000.000-694.001	OTHER INCOME-MISCELLANEOUS	595	590				
249-000.000-694.004	INSURANCE REIMBURSEMENTS	196	499			128	
249-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.				3,855		17,337
NET OF REVENUES/APPROPRIATIONS - 000.000 -		958,295	950,279	901,500	905,355	496,657	777,337

Calculations as of 08/31/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Dept 249.000 - BUILDING DEPARTMENT							
249-249.000-705.000	SALARY - SUPERVISION	68,228	110,696	101,264	101,264	64,845	100,660
249-249.000-706.000	SALARY - PERMANENT WAGES	44,290	45,722	64,553	64,553	40,160	64,907
249-249.000-706.004	BUILDING INSPECTION	80,521	60,029	61,828	61,828	39,454	62,192
249-249.000-706.005	ELECTRICAL INSPECTION	58,655	61,476	63,960	63,960	40,294	64,272
249-249.000-706.006	PLUMBING INSPECTION	55,414	55,734	59,696	59,696	37,910	
249-249.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,062	16,691				
249-249.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,500	3,000
249-249.000-709.000	REG OVERTIME	414	306	1,000	1,000	1,300	
249-249.000-715.000	F.I.C.A./MEDICARE	23,789	26,643	27,238	27,238	16,856	27,168
249-249.000-719.000	HEALTH INSURANCE	66,603	80,434	82,847	82,847	63,944	84,825
249-249.000-719.001	SICK AND ACCIDENT	2,448	2,100	2,100	2,100	1,679	2,100
249-249.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(5,925)	(6,244)	(5,550)	(5,550)		(5,700)
249-249.000-719.015	DENTAL BENEFITS	4,859	4,797	5,277	5,277	3,024	4,527
249-249.000-719.016	VISION BENEFITS	1,061	1,127	1,214	1,214	738	1,301
249-249.000-719.020	HEALTH CARE DEDUCTION	10,973	13,083	21,464	21,464	8,910	22,208
249-249.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	376	341	383	383	234	351
249-249.000-720.000	LIFE INSURANCE	1,199	1,173	1,247	1,247	875	1,247
249-249.000-727.000	OFFICE SUPPLIES	1,581	1,934	2,500	2,500	1,396	2,500
249-249.000-730.000	POSTAGE	1,173	723	3,000	3,000	519	10,000
249-249.000-740.001	Ordinance & Zoning Code Books	3,852	2,231	5,000	5,000		7,000
249-249.000-741.001	UNIFORMS-NEW AND BADGES	2,017	1,034	2,000	2,000	90	2,000
249-249.000-760.000	PPE & FIRST AID SUPPLIES						350
249-249.000-800.001	ADMINISTRATION FEES	28,030	33,431	32,992	32,992	22,031	34,630
249-249.000-801.000	PROFESSIONAL SERVICES	107,410	2,979	150,000	150,000	11,650	
249-249.000-818.000	CONTRACTUAL SERVICES	91,805	94,209	80,000	80,000	40,779	160,000
249-249.000-867.000	GAS & OIL	5,229	4,844	6,000	6,000	1,977	5,000
249-249.000-876.000	RETIREMENT/MERS	36,036	43,706	34,216	34,216	29,651	56,815
249-249.000-876.003	OPEB FUNDING- RETIREE HEALTH	33,903	37,509	37,391	37,391	37,391	31,547
249-249.000-876.100	RETIREMENT HEALTH CARE SAVINGS	1,725	4,113	5,525	5,525	2,753	4,225
249-249.000-913.000	INSURANCE & BONDS FLEET	1,871	2,458	1,955	1,955	1,359	2,162
249-249.000-917.000	WORKERS COMPENSATION INSURANCE	4,490	4,091	4,703	4,703	2,428	4,910

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
249-249.000-939.031	MOTORPOOL-MISC REPAIR		598	5,000	5,000		
249-249.000-943.000	MOTORPOOL LEASE/MAINTENANCE	19,642	16,918	14,146	18,001	9,333	15,140
249-249.000-958.000	MEMBERSHIP AND DUES	2,905	1,855	3,000	3,000	815	3,000
249-249.000-960.000	EDUCATION AND TRAINING		254				
249-249.000-977.000	EQUIPMENT	8,387	3,918	5,000	5,000	1,531	5,000
249-249.000-985.000	CAPITAL OUTLAY/VEHICLES		20,004				
NET OF REVENUES/APPROPRIATIONS - 249.000 - BUILDING DEPARTMENT		(767,773)	(754,667)	(884,699)	(888,554)	(485,426)	(777,337)
ESTIMATED REVENUES - FUND 249		958,295	950,279	901,500	905,355	496,657	777,337
APPROPRIATIONS - FUND 249		767,773	754,667	884,699	888,554	485,426	777,337
NET OF REVENUES/APPROPRIATIONS - FUND 249		190,522	195,612	16,801	16,801	11,231	

## **NARRATIVE**

### **Fund 252 - Hydro**

#### **Revenues**

<b>Line Item</b>	<b>Explanation</b>
252-000-000-641-003 – Ford Lake Hydro Station	Contract obligation for DTE to purchase electricity generated from the Hydro Station, expires in 2029. These dollars will not be transferred to the Hydro Funds for future capital improvements due to State Shared Revenue reduction and need for dollars to 14B Court.
252-000-000-664-001 – Interest Earned	Interest earned on funds deposited in the bank.
252-000-000-697-000 – Transfer In: General Fund	The funds that are received from DTE for future capital and FERC relicensing will be transferred back to the Hydro Station if State Shared Revenue increases for 2021.
252-000-000-699-000 – Appropriated Prior Year Balance	Funds needed from Fund Balance to support expenses. Nothing expected in 2021

## Expenditures

<b>Line Item</b>	<b>Explanation</b>
252-252-000-705-000 – Salary-Supervision	60% of salary for Operations Manager, the other 40% is budgeted in 101-227 – Human Resources for safety compliance. No increase is budgeted for 2021 since revenues are uncertain at this time.
252-252-000-706-000 – Salary-Permanent Wages	Wages for one full-time operator. No increase is budgeted for 2021 since revenues are uncertain at this time. Slight increase due to employee received (1) year employment agreement.
252-252-000-707-000 – Salary-Temporary/Seasonal	Wages for part-time Hydro Operator. This employee is responsible for days when full-time staff are not scheduled and assists in activities related to dam O&M requiring additional staff. Slight increase due to employee received (1) year increase.
252-252-000-709-000 – Regular Overtime	Due to changes in 2019, no funds are requested for 2021.
252-252-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
252-252-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.

<b>Line Item</b>	<b>Explanation</b>
252-252-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
252-252-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
252-252-000-719-015 – Dental Benefits	Decrease in rates for 2020. Two year reduction guaranteed until 12/31/2021.
252-252-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.
252-252-000-719-020 – Health Care Deduction	This line item is used to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
252-252-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
252-252-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
252-252-000-723-000 – Deferred Comp Employer	Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
252-252-000-727-000 – Office Supplies	Covers the cost of supplies and material used in completing reports by the department. This is unchanged from prior year.
252-252-000-730-000 - Postage	Covers cost of mailing business related material. This amount is unchanged from last year.
252-252-000-740-000 – Operating Supplies	Covers cost for general operating supplies, unchanged for 2021.
252-252-000-741-000 – Boot Reimb & Uniforms Purchase	Funds to purchase operator’s uniforms and boot allowance. Requested amount is same as last year.
252-252-000-760-000- PPE & First Aid Supplies	Covers all PPE, first aid supplies, and other supplies required by OSHA.
252-252-000-776-000 – Maintenance Supplies	Cost associated in maintaining Hydro Station including housekeeping, general maintenance supplies and hand tools. The amount will remain the same as 2020.
252-252-000-801-000 – Professional Services	Covers cost for an independent engineering firm for technical support related to dam safety and compliance for the Ford Lake Dam. The Township does not have a Professional Engineer with dam experience on staff. Due to the events across the country and the Part 12 report, additional safety analysis may be required. Therefore we are budgeted \$75,000 for 2021.

<b>Line Item</b>	<b>Explanation</b>
252-252-000-818-013 – Contractual Services/Hydro Station	Associated cost for services routinely used by the department for operations or maintenance activities. Onsite Confine Space Team, safety inspection for the crane and port-a-john rental costs associated to this line item. The requested funds for 2021 remain the same.
252-252-000-850-000 - Telephone	Cost related to communication lines for the Hydro Station and cell service for the water quality stations deployed as part of the operation plan for the department. Cost are expected to go up slightly in 2021.
252-252-000-867-000 – Gas & Oil	Cost of fuel used by the department in equipment and vehicles.
252-252-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director. There was a slight increase.
252-252-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
252-252-000-917-000 – Workers Comp Insurance	Figures provided by the Accounting Director.
252-252-000-915-000 – Insurance and Bonds	Figures provided by the Accounting Director.
252-252-000-920-017 – Utilities-Hydro	Costs related to heating powerhouse in winter months and fuel for the natural gas standby generator. No change from the prior year.
252-252-000-930-000 – Repairs Maintenance-Machinery	Accounts for cost related repairs and maintenance of the equipment related to generating electricity. The amount is increased for 2021 for changes in control system.



<b>Line Item</b>	<b>Explanation</b>
252-252-000-930-001 – Repairs/Maint Hydro Infrastructure	Cost related to maintaining the Hydro Station structure – powerhouse and dam. Activities include concrete repairs to spalling concrete and general repairs. The cost proposed for 2021 is higher for projected replacement of hydraulic controls and repairs identified during inspections.
252-252-000-931-013 – Repairs & Maint-Other Dams	Cost associated in maintaining Sargent Charles Dam. For 2021, it is recommended that we reduce funds since work plan has less items to address.
252-252-000-939-031 – MotorPool Misc Repair	This line item covers the cost of vehicle repairs. Figures provided by the Accounting Director.
252-252-000-943-000 – MotorPool Lease/Maintenance	Figures provided by the Accounting Director.
252-252-000-956-000 - Miscellaneous	Covers cost for bank fees associated with the DTE Escrow Fund and small expenses. This amount unchanged in 2020.
252-252-000-956-009 – City Share/Hydro Station	Expected amount the Township will have to pay the City (10% gross of DTE revenue) from a judgment when JYRO was dissolved.
252-252-000-956-019 – Hydro-Fish Study-Escrow Expense	Expected amount the Township will have to put into Fish Escrow for future fish enhancement. This is required by the FERC License agreement. Increased by \$500.00 for 2021.
252-252-000-956-025 – Licenses and Fees/FERC	Annual fee assessed by the Federal Energy Regulatory Commission. Cost varies each year; purpose the same amount as last year.

<b>Line Item</b>	<b>Explanation</b>
252-252-000-976-000 – Capital Outlay-New Equipment	In 2020, planned to replace obsolete PLC. For 2021, plans to start Phase 2 for upgrading PLC for automation to help operations. Planned cost of approximately \$50,000. Decreased amount to \$0 for 2021 budget. If equipment purchase is needed, will bring to the Board for approval.
252-252-000-977-000 - Equipment	Purchase a slope mower to reduce time and increase safety of staff. Decreased amount to \$0 for 2021 budget. If equipment purchase is needed, will bring to the Board for approval.

9/21/2020

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Fund 252 - HYDRO STATION FUND							
Dept 000.000							
252-000.000-641.003	FORD LAKE HYDRO STATION	479,121	544,279	400,000	433,918	409,268	440,000
252-000.000-664.001	INTEREST EARNED	7,914	9,082	2,500	2,500	2,333	
252-000.000-694.001	OTHER INCOME-MISCELLANEOUS	13,340	4,319				
252-000.000-694.004	INSURANCE REIMBURSEMENTS	235	324			154	
252-000.000-697.000	TRANSFER IN: GENERAL FUND		79,000	81,000	81,000	81,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		500,610	637,004	483,500	517,418	492,755	440,000

09/28/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Dept 252.000 - HYDRO STATION: FORD LAKE							
252-252.000-705.000	SALARY - SUPERVISION		708	42,035	42,035	26,595	42,035
252-252.000-706.000	SALARY - PERMANENT WAGES	59,577	97,409	46,904	46,904	30,406	47,927
252-252.000-707.000	SALARY - TEMPORARY/SEASONAL	23,972	13,838	15,375	15,375	10,798	16,000
252-252.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	916	2,984				
252-252.000-709.000	REG OVERTIME	9,971	4,279		100	76	
252-252.000-715.000	F.I.C.A./MEDICARE	6,424	8,923	7,027	7,027	4,996	7,007
252-252.000-719.000	HEALTH INSURANCE	20,429	39,036	41,209	41,209	38,754	41,127
252-252.000-719.001	SICK AND ACCIDENT	459	605	611	611	573	611
252-252.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,575)	(3,000)	(2,880)	(2,880)		(2,880)
252-252.000-719.015	DENTAL BENEFITS	1,332	2,110	2,345	2,345	1,358	1,582
252-252.000-719.016	VISION BENEFITS	269	467	496	496	315	543
252-252.000-719.020	HEALTH CARE DEDUCTION	937	1,722	9,464	9,464		9,464
252-252.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	83	127	180	180	104	125
252-252.000-720.000	LIFE INSURANCE	208	359	363	363	340	363
252-252.000-723.000	DEFERRED COMPENSATION EMPLOYE	144		195	195		112
252-252.000-727.000	OFFICE SUPPLIES	190	347	350	550	177	350
252-252.000-730.000	POSTAGE	34	57	100	100	32	100
252-252.000-740.000	OPERATING SUPPLIES	134	273	300	300	79	300
252-252.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	710	791	850	850	821	850
252-252.000-760.000	PPE & FIRST AID SUPPLIES						350
252-252.000-776.000	MAINTENANCE SUPPLIES	8,136	8,055	9,050	9,050	4,245	9,050
252-252.000-801.000	PROFESSIONAL SERVICES	28,992	62,413	50,000	50,000	12,431	75,000
252-252.000-818.013	CONTRACTUAL SERVICES/HYDRO ST	3,730	8,683	9,000	9,000	1,213	9,000
252-252.000-850.000	TELEPHONE	1,293	1,108	1,600	1,600	1,160	1,800
252-252.000-867.000	GAS & OIL	3,525	2,859	2,600	2,600	1,033	1,800
252-252.000-876.000	RETIREMENT/MERS	11,064	15,437	11,720	11,720	7,773	14,871
252-252.000-876.100	RETIREMENT HEALTH CARE SAVINGS	9	1,059	1,300	1,300	850	1,300
252-252.000-915.000	INSURANCE AND BONDS	2,247	2,234	2,346	2,346	1,631	2,594
252-252.000-917.000	WORKERS COMPENSATION INSURANC	1,519	1,466	1,578	1,578	892	1,525
252-252.000-920.017	UTILITIES - HYDRO	1,102	1,222	2,400	2,400	499	2,400
252-252.000-930.000	REPAIRS MAINTENANCE-MACHINERY	9,915	3,810	9,000	25,918	8,014	22,000
252-252.000-930.001	REPAIRS/MAINT HYDRO INFRASTRU	10,159	24,459	20,000	32,000	28,296	50,000
252-252.000-931.013	REPAIRS & MAINT - OTHER DAMS		2,470	2,000	2,000		1,000
252-252.000-939.031	MOTORPOOL-MISC REPAIR		1,189	2,500	2,500	192	2,500
252-252.000-943.000	MOTORPOOL LEASE/MAINTENANCE	6,018	5,879	5,817	5,817	3,947	6,154

09/28/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
252-252.000-956.000	MISCELLANEOUS	3,500	3,514	2,800	3,800		2,800
252-252.000-956.009	CITY SHARE/HYDRO STATION	47,912	54,428	40,000	55,000	40,927	44,000
252-252.000-956.019	HYDRO-FISH STUDY-ESCROW EXPEN	8,060	9,524	8,000	9,000		8,500
252-252.000-956.025	LICENSES AND FEES/FERC	2,831	1,632	3,800	3,700	2,726	3,800
252-252.000-976.000	CAPITAL OUTLAY NEW EQUIPMENT	7,385	11,673	80,000	63,895	54,045	
252-252.000-977.000	EQUIPMENT	342,085			3,905	3,905	
NET OF REVENUES/APPROPRIATIONS - 252.000 - HYDRO STATION: FORD I		(623,696)	(394,149)	(430,435)	(464,353)	(289,203)	(426,060)
ESTIMATED REVENUES - FUND 252		500,610	637,004	483,500	517,418	492,755	440,000
APPROPRIATIONS - FUND 252		623,696	394,149	430,435	464,353	289,203	426,060
NET OF REVENUES/APPROPRIATIONS - FUND 252		(123,086)	242,855	53,065	53,065	203,552	13,940

## NARRATIVE

### Fund 266 – Law & Code Enforcement

#### Revenues

<b>Line Item</b>	<b>Explanation</b>
266-000-000-403-000 – Current Property Taxes	Revenue from property taxes for the Law Enforcement Fund, based on property values, the millage rate, and mandatory state law adjustments. Projected revenue for 2021 is 2.3% higher than 2020.
266-000-000-403-001 – ESA Reimbursement Operating	Revenue from the reimbursement for ESA (Essential Services Assessment) for personal property due to loss attributed to the small business tax payer exemption and eligible manufacturing personal property. The reimbursement is calculated by the State of Michigan and is received in February. The amount budgeted is expected to be the same as 2020.
266-000-000-405-000 – In Lieu of Taxes	Revenue collected pursuant to municipal services agreements and payments in lieu of taxes agreement for Clark East Towers.
266-000-000-451-300 – Rental Registration Fee	Fees paid by landlords to register rental dwelling units. Revenue is projected to decrease due to 1) a reduction in the number of new single family rental properties; and 2) most existing multifamily properties have now been registered.

<b>Line Item</b>	<b>Explanation</b>
266-000-000-574-001 – State Revenue-Liquor Enforcement	State revenue collected from licensed liquor establishments and disbursed to local jurisdictions. Use restricted to liquor law enforcement. No change.
266-000-000-607-270 – Charge for Liquor-Serv Inspec	Fees collected from bars and restaurants for annual liquor license renewal. No change.
266-000-000-607-300 – Charge for Serv-SF Rental Inspec	Fees paid by landlords for inspection of single family rental dwellings, currently estimated at 2,431 houses; rental houses are inspected biennially. Revenue is projected to remain neutral assuming inspections can be completed in consideration of the Coronavirus pandemic.
266-000-000-607-310 – Tax Sp Assess-SF Rental Inspec	Fees from delinquent single family rental inspection invoices incurred in late 2019 and 2020 that were designated as a special assessment and added to Winter 2020 property tax bills. Revenue is projected to remain neutral based upon an estimate of delinquent invoices at the time of budget preparation in June, which is several months prior to actual tax roll-over in November and is subject to change.
266-000-000-607-320 – Charge for Serv-MF Rental Inspec	Fees paid by commercial property owners for inspection of multifamily rental dwellings and buildings. The current number of dwelling units, buildings, and common areas is estimated to be 8,595. Revenue is estimated to decrease slightly based on the number of buildings and units projected to be inspected in 2021 and in consideration of adjustments anticipated due to the Coronavirus pandemic.

<b>Line Item</b>	<b>Explanation</b>
266-000-000-607-330 – Tax Sp Assess-MF Rental Inspect	Fees from delinquent multifamily rental inspection invoices incurred in late 2019 and 2020 that were designated as a special assessment and added to Winter 2020 property tax bills. Revenue is projected to remain neutral based upon an estimate of delinquent invoices at the time of budget preparation in June, which is several months prior to actual tax roll-over in November and is subject to change.
266-000-000-607-400 – Charge for Serv-Vacant Prop Inspect	Fee revenue from vacant building inspection services, currently estimated to be 111 structures (inspected annually). Revenue is projected to remain neutral based upon current conditions.
266-000-000-607-410 – Tax Sp Assess-Vacant Prop Inspect	Fees from delinquent vacant building inspection invoices incurred in late 2019 and 2020 that will be designated as a special assessment and added to the Winter 2020 property tax bills. Revenue is projected to decrease 50% based upon an estimate of delinquent invoices at the time of budget preparation in June, which is several months prior to actual tax roll-over in November.
266-000.000-608.000 – Business Registration	Fee revenue from new businesses that register in compliance with the Business Registration ordinance. Revenue is projected to decrease about 25% due to fewer new businesses subject to code enforcement.
266-000-000-664-001 – Interest Earned	Interest earned on funds deposited in banks. Figures provided by the Accounting Director.
266-000-000-694.001 – Other Income-Miscellaneous	Revenue received from miscellaneous code enforcement fees not attributed to other specific categories.



<b>Line Item</b>	<b>Explanation</b>
266-000-000-694-004 – Insurance Reimbursements	Revenue received through insurance reimbursement or other miscellaneous sources. No known reimbursements projected at the time of draft.
266-000-000-699-000 – Appropriated Prior Year Balance	Prior years' revenue transferred from Fund Balance to meet current year operating expenses. Nothing budgeted.

## Expenditures

<b>Line Item</b>	<b>Explanation</b>
266-301-000-705-000 – Salary-Supervision	Salary for the Police Services/OCS Director and 25% of the salary for the OCS Executive Coordinator. No increase is budgeted for 2021 since revenues are uncertain at this time. Wage adjustment due to a retirement in the department.
266-301-000-706-000 – Salary – Permanent Wages	Wages of one full-time custodian. No increase is budgeted for 2021 since revenues are uncertain at this time and contract negotiations begin later this year. Increase due to employee step increase.
266-301-000-708-004 – Salaries Pay Out-PTO & Sick Time	Used for payouts of PTO time.
266-301-000-708-009 – Auto Allowance	Automobile allowance for the Police Services/OCS Director. No change.
266-301-000-708-010 – Health Insurance Buyout	Used for health insurance buyout for employees who receive health insurance through another source.
266-301-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
266-301-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.
266-301-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-719-003 - Employee Paid Health Contra	Amount employees pay toward health care coverage. Increase shown due to new employee in department on insurance.
266-301-000-719-015 – Dental Benefits	There will be no increase in dental rates in 2021. Two year reduction guaranteed until 12/31/2021. Decrease shown due to change in coverage for new employee.
266-301-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.
266-301-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of total that could possibly be expended. Increase shown due to new position within the department.
266-301-000-719-021 – Admin Fee – Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
266-301-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
266-301-000-727-000 – Office Supplies	Expenses for office supplies for the Police Services Administrator/OCS Director position. No change.
266-301-000-730-000 - Postage	Postage expenses for neighborhood watch mailings. The budget is decreased 28% due to current and projected expenses.
266-301-000-740-000 – Operating Supplies	Operating supplies including neighborhood watch street signs and other supplies. No change.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-800-001 – Administration Fees	Internal cost allocation charged to police services for township office space, technology, equipment and accounting services for staff funded within this cost center. Figures provided by the Accounting Director.
266-301-000-830-004 – Community Work Program	Expenses for roadside trash pickup through the county sheriff work program or alternate private sources. Funding increased 33% based on current and anticipated priorities for roadside trash clean-up services.
266-301-000-831-000 – Sheriff Patrol Contract	This line is used to fund the basic police services contract with Washtenaw County and the Sheriff’s Office for Police Service Units (PSU) to provide full time patrol response services, traffic enforcement and proactive investigative services. At \$163,060, each PSU cost includes wages and fringe benefits for one sheriff’s deputy; prorated wages and fringe benefits for shift supervision at a rate of one sergeant per 7.5 deputies; prorated wages and fringe benefits for an operations lieutenant at a rate of one lieutenant per 45 deputies; vehicle and fleet maintenance costs; Metro Dispatch costs; computer and technology costs; insurance and legal liability costs, etc. The recommended budget of \$6.19 million represents a 1.5% contractual increase to support 38 PSU’s. At full staffing, the contract for 38 PSU’s will provide deployment of 45 sworn officers in Ypsilanti Township, civilian support staff, detective bureau services, community engagement programs, and support team services including SWAT, CNT, computer forensics and K-9 services.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-831-001 – Sheriff Patrol-Overtime	This line supports regular and special overtime for deputy shift extensions, backfilling of sick calls and vacations, special investigations and off-duty court attendance. Patrol shift overtime is pre-authorized to maintain minimum staffing levels on all shifts. The overtime budget remains neutral based on current 2020 expenses.
266-301-000-831-007 – Liquor Inspection Expenditure	Wages paid to youth/student decoys for underage liquor sales enforcement. No change.
266-301-000-831-008 – Sheriff Patrol-Schl Collb Ctr	Contract costs for two School Resource Officers (SRO) during summer collaborations with Lincoln Consolidated Schools and Ypsilanti Community Schools. SRO's are re-assigned to Ypsilanti Township during summer months when school is out of session, focusing on youth engagement in neighborhoods. The summer assignment cost is based on the standard PSU price prorated for the length of assignment. Two SRO positions are budgeted for 12 weeks each, subject to change due to school district operations and Coronavirus considerations.
266-301-000-831-010 – Public Nuisance Abatement	Funds allocated for special investigations conducted by the sheriff's office Community Action Team to address violent crime and public nuisances in neighborhoods. No change.
266-301-000-831-012 – Animal Control Enforcement Cont.	Funds allocated to Washtenaw County to support the county's animal control contract with the Humane Society of Huron Valley. No change.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-831-013 - Police Security 14B District Court	This account funds police security staffing for the 14B District Court through a contract with the Washtenaw County Sheriff's Office in alignment with recommendations from the Michigan Court Administrator's office and the Township Safety Committee. Sheriff's deputies at the court will also provide police response and visibility at the Civic Center campus since court and municipal offices are connected and share space. This is a new line item and service in 2021

<b>Line Item</b>	<b>Explanation</b>
266-301-000-831-014 – Pilot L.E.A.D Program	<p>This account funds an innovative program known as Law Enforcement Assisted Diversion (LEAD) to be managed by the Washtenaw County Sheriff’s Office in partnership with the Township, the prosecutor’s office and Community Mental Health. Based on the flagship LEAD program in Seattle, police officers exercise discretionary authority at point of contact to divert individuals to a community-based harm reduction intervention for law violations driven by unmet behavioral health needs. In lieu of the normal criminal justice system cycle—booking, detention, prosecution, conviction, incarceration – individuals are instead referred into a trauma-informed intensive case-management program where the individual receives a wide range of support services, often including transitional and permanent housing and /or drug treatment. Prosecutors and police officers work closely with case managers to ensure that all contacts with LEAD participants going forward including new criminal prosecutions for other offenses, are coordinated with the service plan for the participant to maximize the opportunity to achieve behavioral change. This is a new line item for creation and operation of a pilot LEAD program for Ypsilanti Twp., the first of its kind in Washtenaw County. Funds will be used to employ qualified clinicians who will be on-call 24 hours each day to respond to meet police and potential participants as necessary, and to manage cases on an ongoing basis. The funding recommendation is tentative and subject to change pending detailed development and implementation.</p>
266-301-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
266-301-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-876-100 – Retirement Health Care Savings	Amount place into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
266-301-000-900-000 – Publishing	Funds allocated to publish first responder map books and neighborhood watch publications. No change.
266-301-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.
266-301-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
266-301-000-920-015 – Utilities/1405 Holmes Road	Expenses for utility services at the Holmes Rd neighborhood police substation. The substation is used by the Washtenaw County Sheriff’s Office and as meeting space for neighborhood watch groups. Funding is neutral based on actual expenses.
266-301-000-920-016 – Utilities/2057 Tyler Police	Expenses for utility services at the West Willow Community Resource Center (CRC) at 2057 Tyler Rd. The center is used by the New West Willow Neighborhood Association and Habitat for Humanity for meetings, youth recreation programs, a tool lending library, and a community garden. Funding is neutral based on actual current expense.
266-301-000-920-019 – Utilities – 1501 S. Huron Station	Expenses for utility services at the primary Law Enforcement Center (LEC) that houses Washtenaw County sheriff’s deputies, shift sergeants, operational lieutenant, civilian support personnel and K-9 Teams. In addition, the U.S. Marshal’s Detroit Fugitive Apprehension Team (DFAT) maintains an office at the LEC. It is also used by the Michigan State Police, the Michigan Department of Corrections, and members of the county Metro SWAT/CNT teams. Funding is neutral based on current actual expense.



<b>Line Item</b>	<b>Explanation</b>
266-301-000-931-011 – Building Maintenance/1405 Holmes	Expenses for maintenance of the Holmes Rd neighborhood police substation. Funding is increased 30% based on aging infrastructure and actual current expenses.
266-301-000-931-012 – Building Maintenance/2057 Tyler	Expenses for maintenance of the West Willow Community Resource Center (CRC) at 2057 Tyler Rd. The center is used by the New West Willow Neighborhood Association for meetings, youth recreation programs, a tool lending library, and a community garden. No change.
266-301-000-931-015 – Building Maintenance/1501S. Huron	Expenses for maintenance of the Law Enforcement Center (LEC) that houses Washtenaw County sheriff's deputies, shift sergeants, operational lieutenant, civilian support personnel and K-9 Teams. In addition, the U.S. Marshal's Detroit Fugitive Apprehension Team (DFAT) maintains an office at the LEC. It is also used by the Michigan State Police, the Michigan Department of Corrections, and members of the county Metro SWAT/CNT teams. Funding is increased 23% based on current actual expenses and estimated maintenance for the new standby generator that went online in 2020.
266-301-000-933-000 – Equipment Maintenance	Expenses to maintain township owned police equipment including motor carrier truck scales, traffic analysis devices, Radar Sign speed display units, etc. No change.
266-301-000-933-020 – Public Camera Maintenance	Operating expenses to maintain public surveillance cameras that are installed at select locations as a police investigative resource not funded through a special assessment district. No change to support the addition of new cameras at strategic locations.
266-301-000-942-000 – Lease-Motorpool	Expenses to rent vehicles for use by the WCSO Community Action Team for covert use. No change.

<b>Line Item</b>	<b>Explanation</b>
266-301-000-958-000 – Membership and Dues	Expense for a subscription membership to an online research service for investigative use. No change.
266-301-000-968-100 – Trans to General for LEC Bldg	Money transferred to the General Fund to reimburse the cost of renovation of the Law Enforcement Center at 1501 S. Huron St.
266-301-000-977-000 - Equipment	Funds allocated to purchase or replace Township owned equipment for police services, such as digital cameras and radar units, as well as public surveillance cameras not included in a special assessment district. Funding is neutral to support the purchase and installation of additional public cameras at strategic locations.

09/23/2020

## Ordinance Department

### Expenditures

<b>Line Item</b>	<b>Explanation</b>
266-304-000-705-000 – Salary-Supervision	This line item reflects 37.5% of the OCS Executive Coordinator’s salary and two Ordinance Administrators. No increase is budgeted for 2021 since revenues are uncertain at this time. Even though a salary increase is not budgeted, an increase is shown due to two of our Ordinance Officers now being budgeted in this line item.
266-304-000-706-000 – Salary-Permanent Wages	Salary for four (4) Ordinance Enforcement Assistants, and 1.5 Floater II/Clerk III positions. Salary and wages are determined by labor contracts with the AFSCME and Teamsters unions. No increase is budgeted for 2021 since revenues are uncertain at this time. No increase is shown due to the Ordinance Administrator now being budgeted in 705-Supervisor.
266-304-000-706-012 – Salary-Neighborhood Watch/ Community Engagement	Salary for one (1) Community Engagement Specialist who reports to the Township Supervisor. This employee coordinates and administers neighborhood watch and other community engagement services, and the position is currently available to be filled in alignment with the Teamster labor contract.
266-304-000-707-000 – Salary – Temporary/Seasonal	Hourly wages for a temporary/seasonal employee to monitor and remove illegal roadside signs littered throughout the community. Funds budgeted to mirror 2020 budget amendment.

<b>Line Item</b>	<b>Explanation</b>
266-304-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
266-304-000-709-000 – Regular Overtime	Wage expenses for special code enforcement projects and focused neighborhood enforcement performed outside of regular work hours. No change.
266-304-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
266-304-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.
266-304-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
266-304-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
266-304-000-719-015 – Dental Benefits	There will be no increase in dental rates in 2021. Two year reduction guaranteed until 12/31/2021.
266-304-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.

<b>Line Item</b>	<b>Explanation</b>
266-304-000-719-020 – Health Care Deduction	This line item is used to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
266-304-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
266-304-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
266-304-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
266-304-000-727-000 – Office Supplies	Expenses for office supplies such as envelopes, pens, printer ink, etc. Funding increased 30% based on actual 2020 expenses to date at time of this draft.
266-304-000-730-000 - Postage	Postage expenses for Ordinance Dept. operations. No change.
266-304-000-740-000 – Operating Supplies	Operating supplies for the Ordinance Dept such as batteries, digital media, software, inspection tools and supplies. Funding increased due to use of new NOV yard signs and associated supplies.
266-304-000-741-001 – Uniforms-New & Badges	Expenses for new and replacement uniform boots and clothing for Ordinance Officers. Funding is neutral.

<b>Line Item</b>	<b>Explanation</b>
266-304-000-860-000 – Travel	Reimbursement for business use of personal vehicle for the Community Engagement Specialist position. The budget is decreased pending filling of the position.
266-304-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to the Ordinance Dept. Funding is neutral.
266-304-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
266-304-000-876-100 – Retirement Health Care Savings	This line item reflects the amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
266-304-000-939.031 – Motorpool-Misc Repair	Expenses for unscheduled vehicle repairs not covered in lease payments. Funding allocated per vehicle (6). No change.
266-304-000-943-000 – Motorpool Lease/Maintenance	Lease payments to the township motor pool and limited scheduled maintenance expenses for vehicles assigned to the Ordinance Dept. Funding is neutral.
266-304.000-977.000 – Equipment	Expenses for new and replacement equipment for field inspectors (computers, printers, inspection tools). No change.

09/21/2020

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Fund 266 - LAW ENFORCEMENT FUND							
Dept 000.000							
266-000.000-403.000	CURRENT PROPERTY TAXES	6,973,119	7,411,812	7,708,206	7,708,206	7,990,591	8,190,676
266-000.000-403.001	ESA REIMBURSEMENT OP	7,860	27,866			26,530	
266-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	7,677	(5,043)				
266-000.000-405.000	IN LIEU OF TAXES	11,791	11,608	11,800	11,800	11,628	11,630
266-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	15,304	2,770				
266-000.000-451.300	RENTAL REGISTRATON FEE			2,500	2,500	35,190	1,500
266-000.000-574.001	STATE REVENUE-LIQUOR ENFORCMN	23,888	22,615	24,000	24,000	20,160	24,000
266-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	1,400	1,150	1,000	1,000	450	1,000
266-000.000-607.300	CHRG FOR SERV-SF RENTAL INSPECT			120,000	120,000	41,390	120,000
266-000.000-607.310	TAX SP ASSESS -SF RENTAL PROP INSPECT			25,000	25,000	58,055	25,000
266-000.000-607.320	CHRG FOR SERV-MF RENTAL INSPECT			130,000	130,000	43,270	120,000
266-000.000-607.330	TAX SP ASSESS -MF RENTAL PROP INSPECT			1,000	1,000		1,000
266-000.000-607.400	CHRG FOR SERV-VACANT PROP INSPECT			10,000	10,000	6,550	10,000
266-000.000-607.410	TAX SP ASSESS - VACANT PROP INSPECT			8,000	8,000	8,573	4,000
266-000.000-608.000	CHARGE - BUSINESS REGISTRATION			2,000	2,000	3,800	1,500
266-000.000-655.266	PUBLIC NUISANCE ABATEMENT					75	
266-000.000-664.001	INTEREST EARNED	61,573	86,084	75,000	75,000	8,952	3,500
266-000.000-694.001	OTHER INCOME-MISCELLANEOUS	200	4,240			255,183	
266-000.000-694.002	REIMBURSEMENTS		50,000				
266-000.000-694.004	INSURANCE REIMBURSEMENTS	431	5,447			409	
266-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.				4,327		7,911
NET OF REVENUES/APPROPRIATIONS - 000.000 -		7,103,243	7,618,549	8,118,506	8,122,833	8,510,806	8,521,717

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Dept 301.000 - SHERIFF SERVICES							
266-301.000-705.000	SALARY - SUPERVISION	104,247	107,121	110,032	110,032	77,703	108,850
266-301.000-706.000	SALARY - PERMANENT WAGES	18,102	18,822	38,163	38,163	13,685	38,480
266-301.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,566	7,699		2,421	2,420	
266-301.000-708.009	AUTO ALLOWANCE	5,750	6,000	6,000	6,000	4,500	1,500
266-301.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,500	3,000
266-301.000-715.000	F.I.C.A./MEDICARE	10,416	10,815	12,083	12,268	7,520	11,385
266-301.000-719.000	HEALTH INSURANCE		8,562	8,585	8,585	8,971	10,711
266-301.000-719.001	SICK AND ACCIDENT	574	859	859	859	819	859
266-301.000-719.003	EMPLOYEE PAID HEALTH CONTRA			(600)	(600)		(750)
266-301.000-719.015	DENTAL BENEFITS	1,518	1,951	2,078	2,078	1,299	1,729
266-301.000-719.016	VISION BENEFITS	314	439	465	465	319	481
266-301.000-719.020	HEALTH CARE DEDUCTION		63	2,975	2,975	203	3,719
266-301.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	83	148	90	90	105	158
266-301.000-720.000	LIFE INSURANCE	260	510	510	510	420	510
266-301.000-727.000	OFFICE SUPPLIES	218	93	500	500	138	500
266-301.000-730.000	POSTAGE	4,040	5,017	7,000	7,000	634	5,000
266-301.000-740.000	OPERATING SUPPLIES	382	3,546	5,000	5,000	106	5,000
266-301.000-800.001	ADMINISTRATION FEES	27,878	37,711	57,799	57,799	38,377	62,805
266-301.000-830.004	COMMUNITY WORK PROGRAM		22,750	60,000	60,000	40,525	80,000
266-301.000-831.000	SHERIFF PATROL CONTRACT	5,622,750	5,691,026	6,104,700	6,104,700	4,069,800	6,196,280
266-301.000-831.001	SHERIFF PATROL - OVERTIME	211,089	266,321	250,000	250,000	86,636	250,000
266-301.000-831.005	COMMUNITY SERVICE- SHERIFF DEPT	27,000					
266-301.000-831.007	LIQUOR INSPECTION EXPENDITURE		240	2,000	2,000		2,000
266-301.000-831.008	SHERIFF PATROL-SCHL COLLB CTR	46,156	58,098	65,000	65,000		75,000
266-301.000-831.010	PUBLIC NUISANCE ABATEMENT			3,000	3,000		3,000
266-301.000-831.012	ANIMAL CONTROL ENFORCEMENT CONTRIB	45,000	45,000	45,000	45,000		45,000
266-301.000-831.013	POLICE SECURITY - 14B DISTRICT COURT						200,000
266-301.000-831.014	PILOT L.E.A.D. PROGRAM						150,000
266-301.000-876.000	RETIREMENT/MERS	13,757	18,791	21,344	21,344	14,531	28,362
266-301.000-876.003	OPEB FUNDING- RETIREE HEALTH	49,230	40,879	38,362	38,362	38,362	27,372
266-301.000-876.100	RETIREMENT HEALTH CARE SAVINGS			1,300	1,300		1,300
266-301.000-900.000	PUBLISHING			10,000	10,000		10,000
266-301.000-913.000	INSURANCE & BONDS FLEET	4,118	4,096	6,255	6,255	4,350	6,917
266-301.000-917.000	WORKERS COMPENSATION INSURANC	3,822	4,536	6,499	6,499	3,476	3,395
266-301.000-920.015	UTILITIES/ 1405 HOLMES RD	7,000	7,417	10,000	10,000	4,649	10,000
266-301.000-920.016	UTILITIES/2057 TYLER POLICE	1,625	1,525	2,000	2,000	1,888	2,000
266-301.000-920.019	UTILITIES 1501 S HURON STATIO	28,413	20,387	20,000	20,000	13,314	20,000



09/30/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020



GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
266-301.000-931.011	BLDG MAINT/1405 HOLMES	27,921	4,476	5,000	5,000	3,436	6,500
266-301.000-931.012	BLDG MAINT/2057 TYLER RD	1,731	1,537	4,000	4,000	1,100	4,000
266-301.000-931.015	BLDG MAINT - 1501 S HURON STA	43,507	34,503	30,000	30,000	17,558	37,000
266-301.000-933.000	EQUIPMENT MAINTENANCE		1,093	5,000	5,000	145	5,000
266-301.000-933.020	PUBLIC CAMERA MAINTENANCE	469	4,880	35,000	35,000	4,704	35,000
266-301.000-942.000	LEASE - MOTORPOOL	2,757	626	2,000	2,000	777	2,000
266-301.000-958.000	MEMBERSHIP AND DUES	1,040	895	1,500	1,500	430	1,500
266-301.000-968.100	TRANS TO GENERAL FOR LEC BLDG	50,000	181,865	181,865	181,865	121,243	181,865
266-301.000-971.001	CAPITAL OUTLAY - OTHER		207,018				
266-301.000-977.000	EQUIPMENT	9,305	12,523	50,000	50,000	36,489	50,000
NET OF REVENUES/APPROPRIATIONS - 301.000 - SHERIFF SERVICES		(6,379,788)	(6,843,588)	(7,215,114)	(7,217,720)	(4,622,132)	(7,687,428)

09/30/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 09/30/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 09/30/20	2021 REQUESTED BUDGET
Dept 304.000 - ORDINANCE							
266-304.000-705.000	SALARY - SUPERVISION	15,921	16,294	25,206	25,206	17,078	132,372
266-304.000-706.000	SALARY - PERMANENT WAGES	154,734	185,960	386,095	386,095	263,997	270,960
266-304.000-706.012	WAGES-NEIGHBRD WATCH/ENFORCEM	37,737	42,834	63,648	63,648	17,815	75,000
266-304.000-707.000	SALARY - TEMPORARY/SEASONAL		17,546			16,843	20,000
266-304.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,131	6,143				
266-304.000-708.010	HEALTH INS BUYOUT	6,750	6,750	10,125	10,125	4,500	9,000
266-304.000-709.000	REG OVERTIME	269	822	2,500	2,500	603	2,500
266-304.000-715.000	F.I.C.A./MEDICARE	17,180	20,397	35,517	35,517	23,241	36,521
266-304.000-719.000	HEALTH INSURANCE	29,452	57,968	132,212	132,212	85,224	130,021
266-304.000-719.001	SICK AND ACCIDENT	1,598	1,909	3,580	3,580	2,629	3,580
266-304.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(2,100)	(4,681)	(9,000)	(9,000)		(9,025)
266-304.000-719.015	DENTAL BENEFITS	3,777	5,124	10,082	10,082	4,784	8,217
266-304.000-719.016	VISION BENEFITS	793	1,029	2,247	2,247	1,168	2,305
266-304.000-719.020	HEALTH CARE DEDUCTION	8,836	10,958	32,550	32,550	10,067	33,666
266-304.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	132	201	540	540	296	575
266-304.000-720.000	LIFE INSURANCE	738	1,134	2,126	2,126	1,463	2,126
266-304.000-723.000	DEFERRED COMPENSATION EMPLOYE		234			221	
266-304.000-727.000	OFFICE SUPPLIES	152	260	800	750	86	1,000
266-304.000-730.000	POSTAGE	322	398	2,500	2,500	2,718	2,500
266-304.000-740.000	OPERATING SUPPLIES	604	509	1,500	1,550	1,189	3,000
266-304.000-741.001	UNIFORMS-NEW AND BADGES	817	104	3,000	3,000	475	3,000
266-304.000-760.000	PPE & FIRST AID SUPPLIES						500
266-304.000-860.000	TRAVEL	749	892	1,500	1,500	38	1,000
266-304.000-867.000	GAS & OIL	3,802	5,518	8,000	8,000	4,707	8,000
266-304.000-876.000	RETIREMENT/MERS	29,129	27,152	52,978	52,978	37,376	64,190
266-304.000-876.100	RETIREMENT HEALTH CARE SAVINGS	1,351	2,843	5,200	5,200	2,848	5,200
266-304.000-939.031	MOTORPOOL-MISC REPAIR	948	1,369	10,000	10,000	3,538	10,000
266-304.000-943.000	MOTORPOOL LEASE/MAINTENANCE	10,000	5,354	15,000	16,721	7,414	13,081
266-304.000-977.000	EQUIPMENT			5,000	5,000	2,451	5,000
266-304.000-985.000	CAPITAL OUTLAY/VEHICLES		28,000				
NET OF REVENUES/APPROPRIATIONS - 304.000 - ORDINANCE		(328,822)	(443,021)	(802,906)	(804,627)	(512,769)	(834,289)
ESTIMATED REVENUES - FUND 266		7,103,243	7,618,549	8,118,506	8,122,833	8,510,806	8,521,717
APPROPRIATIONS - FUND 266		6,708,610	7,286,609	8,018,020	8,022,347	5,134,901	8,521,717
NET OF REVENUES/APPROPRIATIONS - FUND 266		394,633	331,940	100,486	100,486	3,375,905	

## **NARRATIVE**

### **Fund 590 - Compost**

#### **Revenues**

<b>Line Item</b>	<b>Explanation</b>
590-000-000-607-510 – Lease Revenue	Revenue received for rental of dump truck by the Parks Department.
590-000-000-650-003 – Biodegradable Dropoff-Non Twp.	Revenue for yard waste dropped off by non-residents, contractors, City of Ypsilanti and Canton Township.
590-000-000-650-004 – Biodegradable Dropoff-Ypsi Twp.	Revenue from the Environmental Services fund to pay for yard waste and brush disposal dropped off by our residents and our curbside collection provider Waste Management. A small increase is projected.
590-000-000-650-100 – Billable Sales-Compost	Compost invoiced to our commercial accounts. No change for 2021.
590-000-000-650-102 – Sales-Scrap Metal	Sales of scrap metal dropped off at the Compost Site. A small decrease is projected due to market fluctuations.

<b>Line Item</b>	<b>Explanation</b>
590-000-000-650-200 – Gate Revenue-Compost Sales	Sales of compost at our gate house. A small decrease is anticipated.
590-000-000-650-201 – Gate Revenue-Wood Sales	Sales of our mulches and woodchips. Project a slight decrease in 2021.
590-000-000-650-202 – Gate Revenue-Soil Sales	Sales of our blended soil sales. No change for 2021.
590-000-000-650-203 – Gate Revenue-Drop Off Fees	The line item represents trash and construction debris dropped off at our site. This number has been increased slightly due to a higher volume of activity in 2020.
590-590-000-650-204 – Gate Revenue-Battery Core Sales	Sale of battery cores. No change for 2021.
590-000-000-650-205 – Gate Revenue-Milling Sales	Sales of screened and unscreened asphalt sold at the compost site. No change for 2021.
590-000-000-650-206 – Service Charge - Delivery	Currently suspending this service for 2021 budget year.
590-000-000-664-001 – Interest Earned	Interest earned on funds deposited at various banks.
590-000-000-699-000 – Appropriated Prior Year Balance	Amount needed from Fund Balance for operating expenses.

## Expenditures

<b>Line Item</b>	<b>Explanation</b>
590-590-000-705-000 – Salary-Supervision	Salary of the Compost Manager. No increase is budgeted for 2021 since revenues are uncertain at this time. Amount shown reflects decrease due to incorrect % applied in 2020.
590-590-000-706-000 – Salary-Permanent Wages	Salaries of Heavy Equipment Operator and 25% of a Floater II/Clerk III position. The current AFSCME contract expires at the end of 2020, no increase is budgeted for 2021. Increase shown due to longevity increase.
590-590-000-707-000 – Salary-Temporary/Seasonal	Wages for Gate Attendants (1+1 relief).
590-590-000-708-010 – Health Insurance Buyout	Health insurance buyout for employees who receive health insurance through another source.
590-590-000-709-000 – Regular Overtime	Overtime costs for our full time operator to process material or to handle late arrivals. No change for 2021.
590-590-000-710-000 – Acc Comp Absences-Lngterm	In an Enterprise Fund (business), we have to account for 2.0 FTE's cost of PTO. This is accounted for in the Balance Sheet liabilities as long term def Comp Absences 590-000-369-017. Figures provided by the Accounting Director.
590-590-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
590-590-000-719-000 – Health Insurance	We received our renewal rates for 2021, they decreased by -0.51% from the current 2020 rates.

<b>Line Item</b>	<b>Explanation</b>
590-590-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
590-590-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage.
590-590-000-719-015 – Dental Benefits	There will be no increase in dental rates in 2021. Two year reduction guaranteed until 12/31/2021. A decrease is shown due to an employee moving from family coverage to (2) person.
590-590-000-719-016 – Vision Benefits	We received our renewal rates for 2021, they increased by 15% from the current 2020 rates.
590-590-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
590-590-000-719-021 – Admin Fees – Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
590-590-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through September 2021. No increase is budgeted at this time. Figures provided by Human Resources.
590-590-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.

<b>Line Item</b>	<b>Explanation</b>
590-590-000-727-000 – Office Supplies	Used to purchase office supplies for Compost Site. No Change for 2021.
590-590-000-730-000 – Postage	Postage costs. No changes for 2021.
590-590-000-741-000 – Boot Reimbursement & Uniform Purchase	Cost of uniforms, OSHA approved boots, rugs and shop towels for the Compost Site. No change for 2021.
590-590-000-757-000 – Operating Supplies	Cost of cleaning supplies, safety gear & work gloves associated with the day-to-day operation of the Compost Site. No change for 2021.
590-590-000-760-000 – PPE & First Aid Supplies	Covers all PPE, first aid supplies, and other supplies required by OSHA.
590-590-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
590-590-000-804-000 – Contractual/Roll off Disposal	Cost of emptying our trash dumpsters at the site. A 2% increase was added to cover yearly rate increases.
590-590-000-804-004 – Township Disposal Fee	Disposal costs associated with disposal of the trash left over after screening process. No change from the 2020 original budget.
590-590-000-850-000 - Telephone	This line item is for phone services at the Compost Site. Slight decrease budgeted for 2021.
590-590-000-867-200 – Gas & Oil-YCUA	Fuel costs through YCUA associated with running equipment needed to process material at the Compost Site. No change for 2021.

<b>Line Item</b>	<b>Explanation</b>
590-590-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
590-590-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.
590-590-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
590-590-000-920-004 – Utilities-Heat	Heating costs gate house and Compost garage. Recommend slight decrease for 2021.
590-590-000-920-005 – Utilities-Light	Electricity costs for the Compost Site. No change for 2021.
590-590-000-931-000 – Repairs & Maintenance	Cost of any necessary or emergency repairs for the garage or the gate house.
590-590-000-933-000 – Equipment Maintenance	Used to service and make repairs to all equipment at the Compost Site. No change for 2021.
590-590-000-939-031 – Motorpool-Miscellaneous Repair	Repairs to Compost vehicles. Figures provided by the Accounting Director.
590-590-000-941-000 – Equipment Rental/Leasing	Cost to rent equipment needed for site improvements at the Compost Center. A \$500 decrease is recommended for 2021.
590-590-000-943-000 – Motorpool Lease/Maintenance	Figures provided by the Accounting Director.
590-590-000-956-000 - Miscellaneous	Used for random drug screening costs, etc. Recommend decrease to \$250 for 2021.



<b>Line Item</b>	<b>Explanation</b>
590-590-000-960-000 – Education & Training	Training/certification for staff here at the Compost Site. No change for 2021.
590-590-000-968-001 – Depreciation Expense	Cost of equipment depreciation. Figures provided by the Accounting Director.
590-590-000-971-008-Capital Outlay	Site improvements including replacing large overhead door, replacing and adding concrete and adding Material Bin Blocks to front gate house area for products.

9/21/2020

09/28/2020

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Fund 590 - COMPOST FUND							
Dept 000.000							
590-000.000-607.510	AUTO LEASE REVENUE	2,800	2,800	2,800	2,800		2,800
590-000.000-650.002	SALES/COMPOST - GATE REVENUE	(285)					
590-000.000-650.003	BIODEGRADABLE DROPOFF-NONTWP	95,327	128,595	148,000	148,000	74,399	132,000
590-000.000-650.004	BIODEGRADABLE DROPOFF-YPSI TW	159,782	197,660	168,500	168,500	80,427	170,000
590-000.000-650.100	BILLABLE SALES - COMPOST	19,203	77,449	23,500	23,500	27,301	23,500
590-000.000-650.102	SALES - SCRAP METAL	8,506	6,176	6,339	6,339	5,219	5,000
590-000.000-650.200	GATE REVENUE - COMPOST SALES	25,864	24,384	37,500	37,500	22,122	35,000
590-000.000-650.201	GATE REVENUE - WOOD SALES	32,655	31,613	48,000	48,000	22,573	45,000
590-000.000-650.202	GATE REVENUE - SOIL SALES	23,176	20,730	23,000	23,000	11,515	23,000
590-000.000-650.203	GATE REVENUE - DROP OFF FEES	87,476	96,976	93,500	93,500	84,879	100,000
590-000.000-650.204	GATE REVENUE-BATTERY CORE SAL	161	150	150	150	132	150
590-000.000-650.205	GATE REVENUE-MILLING SALES	8,073	5,144	10,000	10,000	4,265	10,000
590-000.000-650.206	SERVICE CHRG - DELIVERY	200		3,000	3,000		
590-000.000-650.207	SERVICE CHRG - ADMIN FEE	267					
590-000.000-664.001	INTEREST EARNED	11,538	15,927	6,500	6,500	2,552	2,000
590-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.		40,000				
590-000.000-694.004	INSURANCE REIMBURSEMENTS	235	497			154	
590-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.			373,630	378,068		104,588
NET OF REVENUES/APPROPRIATIONS - 000.000 -		474,978	648,101	944,419	948,857	335,538	653,038

Calculations as of 08/31/2020

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
Dept 590.000 - COMPOST SITE							
590-590.000-705.000	SALARY - SUPERVISION		82,372	84,872	84,872	53,584	84,460
590-590.000-706.000	SALARY - PERMANENT WAGES	123,097	72,477	76,021	76,021	48,612	76,549
590-590.000-707.000	SALARY - TEMPORARY/SEASONAL	26,618	26,941	27,800	27,800	15,080	27,000
590-590.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	6,798	9,352		4,123	4,123	
590-590.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,875	3,750
590-590.000-709.000	REG OVERTIME	6,595	902	2,000	2,000	1,351	2,000
590-590.000-710.000	ACC COMP ABSENCES-LNGTERM	6,571	5,301	9,000	9,000		7,000
590-590.000-715.000	F.I.C.A./MEDICARE	11,031	13,388	14,875	15,190	8,509	14,884
590-590.000-719.000	HEALTH INSURANCE	10,215	25,005	25,756	25,756	17,231	25,705
590-590.000-719.001	SICK AND ACCIDENT	803	843	859	859	644	859
590-590.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,575)	(2,025)	(1,800)	(1,800)		(1,800)
590-590.000-719.015	DENTAL BENEFITS	1,940	2,327	2,985	2,985	3,665	2,151
590-590.000-719.016	VISION BENEFITS	449	492	671	671	328	735
590-590.000-719.020	HEALTH CARE DEDUCTION	2,712	6,299	5,915	5,915	2,684	5,915
590-590.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	42	80	90	90	52	78
590-590.000-720.000	LIFE INSURANCE	364	501	510	510	383	510
590-590.000-723.000	DEFERRED COMPENSATION EMPLOYE	348	352	361	361	196	361
590-590.000-727.000	OFFICE SUPPLIES	12	183	200	200	33	200
590-590.000-730.000	POSTAGE			100	100		100
590-590.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	1,155	2,061	1,700	1,700	906	1,700
590-590.000-757.000	OPERATING SUPPLIES	2,444	2,339	3,500	3,500	1,737	3,500
590-590.000-760.000	PPE & FIRST AID SUPPLIES						350
590-590.000-800.001	ADMINISTRATION FEES	6,548	9,251	11,876	11,876	7,699	12,937
590-590.000-804.000	CONTRACTUAL/ROLLOFF DISPOSAL	37,603	42,208	42,500	41,643	34,385	43,800
590-590.000-804.004	TWP DISPOSAL FEE	7,897		6,000	31,357	23,920	6,000
590-590.000-850.000	TELEPHONE	151	154	500	500	106	300
590-590.000-867.200	GAS & OIL - YCUA	17,398	18,511	16,500	16,500	6,213	16,500
590-590.000-876.000	RETIREMENT/MERS	20,385	33,592	34,875	34,875	22,971	48,094
590-590.000-913.000	INSURANCE & BONDS FLEET	2,247	2,234	2,346	2,346	1,631	2,594
590-590.000-917.000	WORKERS COMPENSATION INSURANC	3,956	3,821	4,112	4,112	2,339	4,115
590-590.000-920.004	UTILITIES HEAT	4,785	5,195	6,500	6,500	1,860	6,000
590-590.000-920.005	UTILITIES LIGHT	2,350	1,752	2,000	2,000	1,131	2,000
590-590.000-931.000	REPAIRS AND MAINTENANCE	5,865	1,313	4,000	4,000	538	4,000
590-590.000-933.000	EQUIPMENT MAINTENANCE	5,549	21,858	18,000	18,000	3,584	18,000

09/28/2020

## BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 08/31/2020

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2021 REQUESTED BUDGET
590-590.000-939.031	MOTORPOOL-MISC REPAIR			2,500	2,500		2,500
590-590.000-941.000	EQUIPMENT RENTAL/LEASING		3,493	3,500	14,511	2,645	3,000
590-590.000-943.000	MOTORPOOL LEASE/MAINTENANCE	3,567	3,000	3,000	3,000	2,000	3,228
590-590.000-956.000	MISCELLANEOUS	296	249	500	500	65	250
590-590.000-960.000	EDUCATION AND TRAINING			500	500		500
590-590.000-968.001	DEPRECIATION EXPENSE	178,780	177,488	176,045	176,045		199,713
590-590.000-971.008	CAPTL OUTLAY -IMPROVEMENT						23,500
590-590.000-977.000	EQUIPMENT			350,000	314,489		
NET OF REVENUES/APPROPRIATIONS - 590.000 - COMPOST SITE		(500,746)	(577,059)	(944,419)	(948,857)	(272,080)	(653,038)
ESTIMATED REVENUES - FUND 590		474,978	648,101	944,419	948,857	335,538	653,038
APPROPRIATIONS - FUND 590		500,746	577,059	944,419	948,857	272,080	653,038
NET OF REVENUES/APPROPRIATIONS - FUND 590		(25,768)	71,042			63,458	

# REVIEW AGENDA

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- A. SUPERVISOR STUMBO WILL REVIEW BOARD MEETING AGENDA

# OTHER DISCUSSION

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- A. BOARD MEMBERS HAVE THE OPPORTUNITY TO DISCUSS ANY OTHER PERTINENT ISSUES



# Charter Township of Ypsilanti

7200 S. HURON RIVER DRIVE • YPSILANTI, MI 48197

SUPERVISOR BRENDA STUMBO • CLERK KAREN LOVEJOY ROE • TREASURER LARRY DOE  
TRUSTEES: STAN ELDRIDGE • HEATHER JARRELL ROE • MONICA ROSS WILLIAMS •  
JIMMIE WILSON, JR.

**THIS MEETING WILL BE CONDUCTED ELECTRONICALLY. PLEASE USE THE INSTRUCTIONS BELOW OR VISIT YTOWN.ORG**

## **REGULAR MEETING AGENDA**

**TUESDAY, OCTOBER 6, 2020**

**7:00 P.M.**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE AND INVOCATION
3. PUBLIC COMMENTS
4. CONSENT AGENDA
  - A. MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION AND REGULAR MEETING
  - B. STATEMENTS AND CHECKS
    1. STATEMENTS AND CHECKS FOR OCTOBER 6, 2020 IN THE AMOUNT OF \$1,366,489
5. ATTORNEY REPORT
  - A. GENERAL LEGAL UPDATE

### **OLD BUSINESS**

1. RESOLUTION 2020-11, CREATION OF NEIGHBORHOOD STREETLIGHT SPECIAL ASSESSMENT DISTRICT #219 CRYSTAL POND  
(PUBLIC HEARING HELD AT THE SEPTEMBER 15, 2020 REGULAR MEETING)
2. RESOLUTION 2020-12, CREATION OF NEIGHBORHOOD CAMERA SPECIAL ASSESSMENT DISTRICT #075 CRYSTAL POND  
(PUBLIC HEARING HELD AT THE SEPTEMBER 15, 2020 REGULAR MEETING)

### **NEW BUSINESS**

1. REQUEST TO APPROVE GRANT AWARD AGREEMENT WITH WASHTENAW COUNTY CLERK/REGISTER FOR VOTING EQUIPMENT
2. REQUEST TO APPROVE THE SALE OR REMOVAL OF EXCESS TOWNSHIP EQUIPMENT

3. RESOLUTION 2020-19, TO EXTEND THE DEADLINE TO DECEMBER 31, 2021 FOR THE CHARTER TOWNSHIP OF YPSILANTI TO CONVEY 24.975 ACRES LOCATED AT 1500 S. HURON (AS PROVIDED IN RESOLUTION 2019-60) TO THE ANN ARBOR YMCA CONDITIONED UPON THE YMCA TO CONSTRUCT AND OPERATE A RECREATIONAL FACILITY CONTINGENT UPON THE COMPLETION OF YMCA'S DUE DILIGENCE INVESTIGATIONS INCLUDING THE COMPLETION OF A FEASIBILITY STUDY AND THE APPROVAL BY THE PARTIES OF A MUTUALLY ACCEPTABLE "MEMORANDUM OF UNDERSTANDING" SETTING FORTH THE RIGHTS AND RESPONSIBILITIES OF THE TOWNSHIP AND THE ANN ARBOR YMCA

#### **AUTHORIZATIONS AND BIDS**

1. REQUEST TO AWARD THE LEASE AGREEMENT FOR GOLF CARTS TO GOLF CARS PLUS/YAMAHA FOR FIVE YEARS IN THE AMOUNT OF \$45,304.32 PER YEAR BUDGETED IN LINE ITEM #584-584-000-757-003

#### **OTHER BUSINESS**

#### **BOARD MEMBER UPDATES**



*Supervisor*  
BRENDA L. STUMBO  
*Clerk*  
KAREN LOVEJOY ROE  
*Treasurer*  
LARRY J. DOE  
*Trustees*  
STAN ELDRIDGE  
HEATHER JARRELL ROE  
MONICA ROSS WILLIAMS  
JIMMIE WILSON, JR.



*Charter Township of Ypsilanti*

Clerk's Office

7200 S. Huron River  
Drive  
Ypsilanti, MI 48197  
Phone: (734) 484-4700  
Fax: (734) 484-5156

**Charter Township of Ypsilanti  
Public Meeting Notice  
Board of Trustees Work Session and Regular Meeting  
October 6, 2020 5:00pm and 7:00pm**

**PLEASE TAKE NOTICE** that the Charter Township of Ypsilanti Board of Trustees will hold a Work Session and Regular Meeting scheduled for **October 6, 2020 at 5:00pm (Work Session) and 7:00pm (Regular Meeting)**. This meeting will be conducted virtually (online and/or by phone), due to health concerns surrounding Coronavirus/COVID-19 under the Governor of Michigan's Executive Order 2020-129.

Public comment will be handled by the "Raise Hand" method as instructed below within Participant Controls.

To comply with the Americans with Disabilities Act (ADA), Any citizen requesting accommodation to attend this meeting, and/or to obtain this notice in alternate formats, please contact Clerk's Office at 734-484-4700, at least two business days prior to the meeting.

**Meeting Information:**

Hi there,

You are invited to a Zoom webinar.

When: Oct 6, 2020 05:00 PM Eastern Time (US and Canada)

Topic: Township Board of Trustees Work Session/Regular Meeting October 6, 2020

Please click the link below to join the webinar:

<https://ytown.zoom.us/j/93152615764>

Or iPhone one-tap :

US: +19292056099,,93152615764# or +13017158592,,93152615764#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799

Webinar ID: 931 5261 5764

International numbers available: <https://ytown.zoom.us/j/93152615764>

## **Zoom Instructions for Participants**

### **To join the conference by phone:**

1. On your phone, dial the teleconferencing number provided above.
2. Enter the Meeting ID number (also provided above) when prompted using your touch- tone (DTMF) keypad.

### **Before a videoconference:**

1. You will need a computer, tablet, or smartphone with speaker or headphones. You will have the opportunity to check your audio immediately upon joining a meeting.
2. Details, phone numbers, and links to videoconference or conference call is provided below. The details include a link to “Join via computer” as well as phone numbers for a conference call option. It will also include the 9-digit Meeting ID.

### **To join the videoconference:**

1. At the start time of your meeting, enter the link to join via computer. You may be instructed to download the Zoom application.
2. You have an opportunity to test your audio at this point by clicking on “Test Computer Audio.” Once you are satisfied that your audio works, click on “Join audio by computer.”

You may also join a meeting without the link by going to [join.zoom.us](https://join.zoom.us) on any browser and entering the Meeting ID provided.

If you are having trouble hearing the meeting, you can join via telephone while remaining on the video conference:

1. On your phone, dial the teleconferencing number.
2. Enter the Meeting ID number (also provided above) when prompted using your touch- tone (DTMF) keypad.
3. If you have already joined the meeting via computer, you will have the option to enter your 2- digit participant ID to be associated with your computer.

## Participant controls in the lower left corner of the Zoom screen:



Using the icons in the lower left corner of the Zoom screen, you can:

- Mute/Unmute your microphone (far left)
- Turn on/off camera (“Start/Stop Video”)
- Invite other participants
- View Participant list – opens a pop-out screen that includes a “Raise Hand” icon that you may use to raise a virtual hand during Call to the Public
- Change your screen name that is seen in the participant list and video window
- Share your screen

Somewhere (usually upper right corner on your computer screen) on your Zoom screen you will also see a choice to toggle between “speaker” and “gallery” view. “Speaker view” shows the active speaker. “Gallery view” tiles all of the meeting participants.

If you have any further questions or concerns, please call 734-484-4700 or email Clerk Karen Lovejoy Roe at [klovejoyroe@ytown.org](mailto:klovejoyroe@ytown.org) or Deputy Clerk Lisa Stanfield at [lstanfield@ytown.org](mailto:lstanfield@ytown.org).

# PUBLIC COMMENTS

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# **CONSENT AGENDA**

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**CHARTER TOWNSHIP OF YPSILANTI**  
**MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING**

Supervisor Stumbo called the meeting to order at approximately 5:00 p.m. on a Zoom Virtual Board meeting.

**Members Present:** Supervisor Stumbo, Clerk Lovejoy Roe, Treasurer Doe  
Trustees: Eldridge, Ross-Williams, Jarrell Roe, and  
Wilson

**Members Absent:** none

**Legal Counsel:** Wm. Douglas Winters

**BUDGET REVIEW – GENERAL FUND**

**1. 2021 BUDGET REVIEW**

Supervisor Stumbo presented items in the budget.

- a) **Due Process – Supervisor Stumbo stated this includes the Public Defender, Prosecution, and Domestic Violence. She said it would decrease by \$29,300.00 for 2021. She said that was based on what has been used to date.**
  
- b) **171 - Supervisor Budget – Supervisor Stumbo stated the biggest change in this budget was for health care. She said it was due to a long time employee retiring and who currently does not receive health care. She said whoever would replace this individual may take health care or the buyout so healthcare was budgeted.**
  
- c) **Accounting Department – Supervisor Stumbo stated the increase is due to a recommendation to increase the salary of our Accounting Director by \$3,000.00. She said in the past our former Residential Director did the grant follow up and filing and now our Accounting Director does that job.**

Clerk Lovejoy Roe asked Javonna Neel, Accounting Director if moving the Accounting Department to Laserfiche was being budgeted by the IT department.

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 2**

Ms. Neel stated they were trying to convert to Laserfiche this year and it was budgeted through this year.

- d) Independent Auditing – Supervisor Stumbo stated there was \$1,000.00 increase and it was contractual.**
- e) Assessing – Supervisor Stumbo stated there were no changes in Assessing.**
- f) Legal Services – Supervisor Stumbo stated it was decreased by \$15,000.00.**
- g) Township Clerk – Supervisor Stumbo stated the maintenance contract for the five scanners that were purchased five years ago is \$75,000.00 and it is budgeted for 2021. Supervisor Stumbo stated there was no election budgeted for 2021 which we need to budget. Supervisor Stumbo asked Clerk Lovejoy Roe to put a budget together for an election. Clerk Lovejoy Roe stated that they didn't put it in this budget but maybe for next year the software purchase for agenda management would be brought to the board.**
- h) Human Resources – Supervisor Stumbo stated that the vacant HR position was taken out because we are trying to balance the budget. She said the vacant positions were not funded in the draft budget but she said it could always be brought back. Supervisor Stumbo stated that the health care that was budgeted for an 18% increase ended up coming in at ½% decrease from 2020.**
- i) Board of Review – Supervisor Stumbo stated there was no change**
- j) Treasurer Department – Supervisor Stumbo stated it will be lower since someone retired and the new employee was hired at a lower salary.**
- k) Building Operations – Supervisor Stumbo stated there was a slight increase in wages due to a 6 month step increase. She said we have made an offer to a new employee who will begin in October.**

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 3**

Karen Wallin stated they have made an offer and the new employee will begin on October 5, 2020.

- l) Computer Support – Supervisor Stumbo stated the only difference from the last budget is we will do a website redesign and are currently going out for bids. She said the budget would be amended to include cyber security and the website redesign.**
  
- m) General Services – Supervisor Stumbo stated we amended the budget to include Covid supplies and it is down \$60,000.00 from what it was for 2020.**

Clerk Lovejoy Roe stated the State was giving the Clerks Covid supplies for the election and therefore we won't need supplies from General Services and may have extra to add to the townships' supplies.

Javonna Neel, Accounting Director stated regarding the Covid supplies she filed a FEMA grant for a little over \$27,000.00 and if we are approved we will get 75% back. She said some of the supplies, like the plastic shields, could not be included for the grant. She said if approved this would replenish some of the money that was used for Covid. Supervisor Stumbo stated there is now a vacancy for a Planning Coordinator.

Karen Wallin stated they were working on a new job description and pay scale for this position. She said the Coordinator would report to the Planning Director and not to the OCS Director.

Clerk Lovejoy Roe asked if the vacant Economic Development position was included in this budget.

Supervisor Stumbo stated all vacant positions were not funded in the 2021 budget.



**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 4**

Clerk Lovejoy Roe stated we always needed an Economic Developer but she said she feels it should be a priority in 2021. She said as you drive around the Township there are so many empty store fronts. She said we need someone who is trying to recruit new businesses or writing grants to get new businesses into the Township. She said she knows those who are already working here cannot increase their workload. She suggested even hiring someone part time as an Economic Development Director.

Trustee Ross-Williams suggested that bringing in not only a Director but also an assistant part time. She said as Covid lessens they would already be working on bringing businesses to Ypsilanti Township. She said that although Supervisor Stumbo stated no vacant positions were funded in the 2021 budget she said she feels that municipalities that will come out of this pandemic ahead would be the ones that were planning beyond the pandemic.

Trustee Wilson stated that he agrees the board should take a serious look into maybe a part time position for Economic Development. He said we need someone who is actively pursuing more development in the Township.

Supervisor Stumbo thanked everyone for the comments and stated that maybe they could contract for an Economic Developer. She said with the healthcare down, 14B Courts' revenue is beginning to climb, and state shared revenue looks like it's going to be better than what we previously thought it would be. She said the budget that was brought forward was based on the conditions at the time and as the numbers change we can look at adding things back in.

Clerk Lovejoy Roe stated she agrees with Trustee Ross-Williams and Trustee Wilson. She said we spent a lot of time on the Master Plan and she said she feels we need an expert in the field of economic development to help us follow through with our plans. She said it was only because Supervisor

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 5**

Stumbo talked with someone from Kroger that Kroger took a chance on bringing a store here because the demographics they look at did not define the true need for a grocery store. She said the Kroger in Ypsilanti Township is a very profitable business. She said we need someone working for us that can convince businesses to take the same chance Kroger did based on the facts.

Attorney Winters stated there are businesses that have been here for many years and we need to continue to support them. He said when their parking lots are not kept up we need to help them by enforcing our site plans for these existing businesses.

Trustee Ross-Williams stated that the Economic Developer should look at changing the face of retail. She said a lot of retail will continue to be on line and they won't need the brick and mortar of a building. She said you should be looking at some of the empty buildings and see how they can be changed to 21<sup>st</sup> century uses outside of retail, maybe a small pub or a different small business.

- n) **PLANNING COMMISSION AND ZONING - 410** – Supervisor Stumbo stated there was a slight reduction due to the number of meetings that have been held.
- o) **PARKS AND GROUNDS – 774** -Supervisor Stumbo stated the seasonal help was reduced \$20,000.00.
- p) **HIGHWAYS AND STREETS** – Supervisor Stumbo stated there was a big change

She said what she heard everyone say was that they would like to restore the Economic Development position in 728. She said historically they have never used Fund Balance for Operations but she said maybe with all the changes they are getting it may be okay. She said currently they are \$35,000.00 to the good. She

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 6**

said she would see where the numbers are when they run them again. She said she would run the numbers restoring the Economic Development position.

Supervisor Stumbo stated that highways, streets and drain cost they have every year. She said they budgeted \$50,000.00 from \$100,000.00 for Highway, Street and Road Construction and that comes back to the board. She said the drains are fixed at 326 and the lift station is the only thing that is budgeted.

Supervisor Stumbo stated that any capital or large projects would come back as a budget amendment.

**COMMUNITY STABILIZATION** – Supervisor Stumbo stated they decreased public nuisance legal by \$50,000.00, mowing by \$55,000.00. She said Ecorse Road investments was budgeted \$45,000.00 that was not used so if we want to do something for the corridors we can bring it back. She said we decreased 969001 Community Investment by \$25,000.00. She said that Land Bank went from \$50,000.00 to \$25,000.00 because we have not utilized that at all. She said we budgeted \$60,000.00 for Community Engagement by Habitat for Humanity.

She said the Hydro money from DTE was put in the General Fund because we already did the improvements to Hydro. She said that was a change from the last budget to this budget. She said it was put in as revenue to the General Fund. Clerk Lovejoy Roe stated in the future because that money may fluctuate you could use that for capital to use it for roads, parks or different things in the future.

**CAPITAL OUTLAY** – Supervisor Stumbo stated this budget would be brought back to the Board.

She said there is a transfer for \$396,756.00 to 14B Court but now the Court has not had to do that big a transfer. She said that because of Covid it turned everything upside down, but now things are improving since we put together this draft budget. She said the closer we get to October and November it looks like the numbers are better and we will not have to transfer that large amount to 14B Court.

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 7**

She said the estimated revenue is \$8,919,666.00 and expected expenditures is \$8,887,039.00 with a net of \$32,627.00.

Supervisor Stumbo thanked Deputy Supervisor, Debbie Graham for doing an excellent job with her first budget.

**ETHICS AND CONFLICT OF INTEREST POLICY.....Trustee Ross-Williams**

Trustee Ross-Williams stated she would like this policy to be approved by the current board but if not to bring it back to the future board for consideration.

She said that many residents have come to her and to other board members asking if there is a conflict of interest policy. She asked how would a board member align and notify other board members if they perceived that it was a conflict of interest on their behalf.

She said the policy includes many things. She said keeping informed on governmental issues by attending, if you can, Michigan Township Association, Michigan Municipal League. She said it speaks about using a board position for personal gain. She said we serve in these positions for the people of the township. Trustee Ross-Williams said they should not serve in these positions for their own personal interests. She said if you have a conflict of interest you would want to make that known for the people of the township of Ypsilanti.

Trustee Ross-Williams said regarding Ethics, she has had many individuals that have asked if Ypsilanti Township has a policy on Ethics. She said when she is asked this question she must always answer no. She says as a representative of this community that has up to 57,000 individuals that live within it we as board members and also future board members should be able to maintain an ethical standard as it relates to our duties. She said board members do not have a legal authority on their own that is why we have a legal council for the board. She said as a board we do have legal right to make policy. She said that board members have a right to disagree but that disagreement must be kept in a professional manner. She said this should not only be in the board meetings but also outside in

**CHARTER TOWNSHIP OF YPSILANTI**  
**MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING**  
**PAGE 8**

the community. She said it was her hope that this board or the future board would look at this policy and they could add to it but she said she hoped not delete too much. She said based on her discussions with people in Ypsilanti Township they are looking for the board to have this type of policy. She said if a board member didn't abide by the policy the voters could decide if they want them to service them. She said she doesn't think any monetary penalty can be enforced the penalty would be not getting re-elected.

Supervisor Stumbo asked what Trustee Ross-Williams would like the next step to be.

Trustee Ross-Williams said she hoped that legal council would look at the policy and then bring it back to the board.

Trustee Eldridge thanked Trustee Ross-Williams for bringing this forward and as we move forward, we could continue to massage it and make sure it is a good document, which he said he thinks it already is. He said he hopes to implement it sometime in the future.

Trustee Wilson said he does not have an issue with it but he said it reminds him of a policy Trustee Eldridge was bringing forward about the full time elect officials and their attendance and it could not be enforced. He said we did not proceed with that one and this seems to be in the same category.

Trustee Ross-Williams stated unfortunately you cannot put a monetary penalty but she thinks the residents who pay the salaries do have a right to know if someone they have elected is being unethical.

Clerk Lovejoy Roe stated on the ethic policy MTA has a more specific policy. She said it could be more than board policy it could be part of our handbook. She said Karen Wallin has been working on revamping those policies. She said it could be clearer and more specific so you would know if you violated it. She said it would be for not only the board but for all township employees.

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 WORK SESSION MEETING  
PAGE 9**

Trustee Ross-Williams stated that these policies for staff should be directed by the Human Resource Department. She said the board policy should be separate from the employee policy.

Supervisor Stumbo stated she doesn't have an issue with the policy but would like to see it more specific.

Clerk Lovejoy Roe asked if they could add the tax foreclosed property that Habitat is interested in to the Agenda. She said it has to be decided before the next board meeting.

Supervisor Stumbo stated that there would be another meeting before October regarding Waste Management contract.

Attorney Winters said he would not like to see what happened on Elder Street where Habitat bought the house and not the adjacent property. He said he is concerned because Habitat has a lot of property that they are not doing anything with. He said before the board makes a decision he would like a little more information.

**The Work Session adjourned at 6:44 PM**

Respectfully Submitted,

Karen Lovejoy Roe, Clerk  
Charter Township of Ypsilanti

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 REGULAR BOARD MEETING**

Supervisor Stumbo called the meeting to order at approximately 7:00 p.m. on a Zoom Virtual Board meeting. Supervisor Stumbo stated because this meeting is on Zoom we would not be able to do The Pledge of Allegiance or a moment of silent prayer.

**Members Present:** Supervisor Stumbo, Clerk Lovejoy Roe,  
Treasurer Doe  
Trustees: Stan Eldridge, Heather Jarrell Roe,  
Monica Ross-Williams, and Jimmie Wilson

**Members Absent:** None

**Legal Counsel:** Wm. Douglas Winters

**PUBLIC HEARING**

**A. 7:00PM – RESOLUTION 2020-11, CREATION OF NEIGHBORHOOD  
STREETLIGHT SPECIAL ASSESSMENT DISTRICT #219 CRYSTAL POND  
(PUBLIC HEARING SET AT THE AUGUST 18, 2020 REGULAR MEETING)**

**Supervisor Stumbo declared the Public Hearing opened at 7:01PM.**

Clerk Lovejoy Roe read an email from Shekinah Errington, resident of Crystal Pond. She said Ms. Errington supports the streetlights and cameras and was happy Lombardo Homes was paying for the installation. Ms. Errington stated she would prefer to have their association pay the fees. Clerk Lovejoy Roe stated she sent her an email stating DTE would only work with municipalities but she told her the Association could hire an electrical contractor to put in the lights. Clerk Lovejoy Roe said she explained what the law was regarding special assessment districts. Clerk Lovejoy Roe did not hear back from Ms. Errington.

**Supervisor Stumbo declared the Public Hearing closed at 7:04PM.**

**B. 7:00PM – RESOLUTION 2020-12, CREATION OF NEIGHBORHOOD CAMERA  
SPECIAL ASSESSMENT DISTRICT #075 CRYSTAL POND  
(PUBLIC HEARING SET AT THE AUGUST 18, 2020 REGULAR MEETING)**

**Supervisor Stumbo declared the Public Hearing opened at 7:07PM.**

**No Public Comments.**

**Supervisor Stumbo declared the Public Hearing closed at 7:08PM**

**All agreed to bring both Resolutions to the next meeting for action because the Resolutions were incorrect in the packet.**

**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 REGULAR BOARD MEETING  
PAGE 2**

**PUBLIC COMMENTS**

JoAnn McCollum, Township Resident, thanked Supervisor Stumbo for the lights on Michigan Ave. She said they look great. She said she thanked Trustee Ross-Williams for the Ethics and Conflict of Interest Policy. She said she likes the part that says resist all the temptation and outside pressure to use the position for a singular benefit. She said the board should not have same family members on the board.

David Benoit, Township Resident thanked the board for the green waste management bin. He said for the first time in the six years that he has lived in Ypsilanti Township he was experiencing rats in his neighborhood. He said he is concerned about brush collection and believes this may be why they are having problems with rodent control. He said he would ask the board while they are working out the budget to reconsider brush collection. He thanked the board for their continued work and service to the township.

**CONSENT AGENDA**

**A. MINUTES OF THE AUGUST 18, 2020 REGULAR MEETING AND AUGUST 26, 2020 SPECIAL MEETING**

**B. STATEMENTS AND CHECKS**

- 1. STATEMENTS AND CHECKS FOR SEPTEMBER 1, 2020 IN THE AMOUNT OF \$480,016.38**
- 2. STATEMENTS AND CHECKS FOR SEPTEMBER 15, 2020 IN THE AMOUNT OF \$715,481.89**
- 3. CHOICE HEALTHCARE DEDUCTIBLE ACH EFT FOR AUGUST 2020 IN THE AMOUNT OF \$31,531.32**
- 4. CHOICE HEALTHCARE ADMIN FEE FOR JULY 2020 IN THE AMOUNT OF \$1,196.50**

**A motion was made by Clerk Lovejoy Roe, supported by Trustee Eldridge to Approve the Consent Agenda.**

**The motion carried unanimously.**

**ATTORNEY REPORT**

**A. GENERAL LEGAL UPDATE**

He said several years ago the Township had numerous problems with David Kircher who owned income property in Ypsilanti Township. He went to prison for his criminal acts and we thought we were finished with dealing with him. Attorney



**CHARTER TOWNSHIP OF YPSILANTI  
MINUTES OF THE SEPTEMBER 15, 2020 REGULAR BOARD MEETING  
PAGE 3**

Winters stated that a few years ago David Kircher with a different Attorney filed three counts against the Township for inverse condemnation making allegations that the Township had motivation to acquire Eastern Highland Apartments. He said while Mr. Kircher was filing this lawsuit the Michigan Municipal League, which is the Townships' Insurer does not provide coverage to the Township on claims of inverse condemnation. He said because of this the Township had all of the risks, all of the exposure, and all of the cost. He said the Judge dismissed the lawsuit with prejudice stating this lawsuit was frivolous. He said the Township had to bare this by themselves since the Insurer would not provide coverage. He said a number of the MMLPP competitors do provide coverage for inverse condemnation and encouraged this board and the future board to think about getting coverage in case the future brings another lawsuit for inverse condemnation so the Township is not left vulnerable if this happens again.

**OLD BUSINESS**

- 1. 2<sup>nd</sup> READING OF PROPOSED ORDINANCE 2020-493, AN ORDINANCE TO AMEND CHAPTER 62, ARTICLE IV, SECTION 62-77 OF THE CODE OF ORDINANCES, CHARTER TOWNSHIP OF YPSILANTI, TO ADJUST SEWAGE DISPOSAL RATES (1<sup>ST</sup> READING HELD AT THE AUGUST 18, 2020 REGULAR MEETING)**

**A motion was made by Clerk Lovejoy Roe, supported by Treasurer Doe to Approve the 2<sup>ND</sup> Reading of Proposed Ordinance 2020-493, an Ordinance to Amend Chapter 62, Article IV, Section 62-77 of the Code of Ordinances, Charter Township of Ypsilanti, to Adjust Sewage Disposal Rates (see attached).**

**Lovejoy Roe.....Yes    Doe.....Yes    Eldridge.....Yes  
Jarrell Roe.....Yes    Ross-Williams.....Yes    Wilson.....Yes  
Stumbo.....Yes**

**The motion carried unanimously.**

**NEW BUSINESS**

- 1. REQUEST TO APPROVE AGREEMENT WITH DTE FOR INSTALLATION OF ONE (1) STREETLIGHT AT THE INTERSECTION OF CLARK RD. AND FORD BLVD. TO FACILITATE A PUBLIC SAFETY CAMERA IN THE AMOUNT OF \$1,382.15 BUDGETED IN LINE ITEM #266-301-000-977-000**

**A motion was made by Treasurer Doe, supported by Trustee Eldridge to Approve Agreement with DTE for Installation of One (1) Streetlight at the Intersection of Clark Rd. and Ford Blvd. to Facilitate a Public Safety Camera in the Amount of \$1,382.15 Budgeted in Line Item #266-301-000-977-000 (see attached).**

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Mike Radzik, OCS Director stated that this is one place law enforcement has suggested a streetlight and camera. He said this has been an area for many accidents.

**The motion was carried unanimously.**

**2. REQUEST TO SET A PUBLIC HEARING DATE OF TUESDAY, OCTOBER 20, 2020 AT APPROXIMATELY 7:00PM – SPECIAL ASSESSMENT TAX LEVY**

**A motion was made by Clerk Lovejoy Roe, supported by Trustee Wilson to Approve Request to set a Public Hearing Date of Tuesday, October 20, 2020 at Approximately 7:00PM – Special Assessment Tax Levy .**

**The motion was carried unanimously.**

**3. REQUEST TO WAIVE THE FINANCIAL POLICY AND AWARD THE LOW QUOTE FOR PURCHASE OF A VENTRAC 4500Y TO WEINGARTS OF ANN ARBOR IN THE AMOUNT OF \$26,422.25 BUDGETED IN LINE ITEM #252-252-000-976-000**

**A motion was made by Trustee Wilson, supported by Trustee Eldridge to Approve the Request to Waive the Financial Policy and Award the Low Quote for Purchase of a Ventrac 4500Y to Weingarts of Ann Arbor in the Amount of \$26,422.25 Budgeted in Line Item #242-242-000-976-000.**

Clerk Lovejoy Roe stated she doesn't think we should mow this area that it isn't environmental good. She said its' very steep and should be left alone to grow. She said mowing isn't good for water quality.

Michael Saranen, Hydro said that we are not allow to let this grow due to federal regulations. He said using a weed wacker on the embankments are very dangerous for falls. He said this is a tool that makes it safer for our employees.

Supervisor Stumbo stated that other departments can use this for other uses.

Mr. Saranen stated there are attachments you can purchase that will do a variety of jobs.

Trustee Ross-Williams asked if we could use it for park maintenance.

Michael Hoffmeister, Residential Services Director said it can be used for many different things such as mowing ditches and with attachments it could be used for snow plowing.

**The motion was carried unanimously.**

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- 4. REQUEST TO WAIVE THE FINANCIAL POLICY AND APPROVE UIS, A SINGLE SOURCE PROVIDER TO PROVIDE PROGRAMMING SERVICES ON THE EXISTING PROGRAMMABLE LOGIC CONTROLLER (PLC) AT THE HYDRO STATION IN THE AMOUNT OF \$10,125.00 BUDGETED IN LINE ITEM #252-252-000-976-000**

**A motion was made by Trustee Wilson, supported by Trustee Eldridge to Approve Request to Waive the Financial Policy and Approve UIS, a Single Source Provider to Provide Programming Services on the Existing Programmable Logic Controller (PLC) at the Hydro Station in the Amount of \$10,125.00 Budgeted in Line Item #242-242-000-976-000.**

**The motion carried unanimously.**

- 5. REQUEST TO APPROVE PROPOSAL FOR PROFESSIONAL SERVICES FROM STANTEC FOR THE MDNR TRUST FUND GRANT PROJECT TO LOONFEATHER POINT PARK IN THE AMOUNT OF \$58,696.00 BUDGETED IN LINE ITEM #212-970-000-975-587**

**A motion was made by Treasurer Doe, supported by Clerk Lovejoy Roe to Approve Proposal for Professional Services from Stantec for the MDNR Trust Fund Grant Project to Loonfeather Point Park in the Amount of \$58,696.00 Budgeted in Line Item #212-970-000-975-587.**

Michael Hoffmeister, Residential Services Director said we were awarded a Trust Fund Grant through Michigan Department of Natural Resources for Loonfeather Park. He said part of that agreement is work with a professional that will take us from engineering design all the way through construction and administration.

**The motion carried unanimously.**

- 6. RESOLUTION 2020-20, 2020 MICHIGAN DEPARTMENT OF NATURAL RESOURCES TRUST FUND PROJECT AGREEMENT RESOLUTION**

**A motion was made by Treasurer Doe, supported by Trustee Ross-Williams to Approve Resolution 2020-20 2020 Michigan Department of Natural Resources Trust Fund Project Agreement Resolution (see attached).**

**The motion carried unanimously.**

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**7. REQUEST TO APPROVE THE AMENDED AGREEMENT FOR SUBAWARD OF FEDERAL FINANCIAL ASSISTANCE WITH WASHTENAW COUNTY FOR CONSTRUCTION OF THE SCHOONER COVE BUS STOP**

**A motion was made by Clerk Lovejoy Roe, supported by Trustee Ross-Williams to Approve the Amended Agreement for Subaward of Federal Financial Assistance with Washtenaw County for Construction of the Schooner Cove Bus Stop (see attached).**

Clerk Lovejoy Roe stated that she has reached out to AAATA but they have not responded. She said she didn't know if it was because of Covid they were not getting back to us. She said because usually they talk with us when they are changing their service and we work with them to try and keep routes in the most needed part of the Township

Attorney Winters said it is disrespectful of AAATA to not respond to the Township Board. He said they responded when they wanted millage money. He said the township needs to know what service they are going to provide to the township.

Trustee Ross-Williams stated she was at the AAATA meeting. She thinks the services was restored to the south side of Ypsilanti but has not responded to us. She said essential bus service is still going on with AAATA. She said it needs to be restored at least a few times a day to help with moving residents around the township. She said she would like Mr. Carpenter to come to a future board meeting so he can explain when this will be restored in the township because the township is still paying for the millage.

Supervisor Stumbo said AAATA required so many riders to put up a bus shelter and the Schooner Cove area must have been busy enough to suggest the shelter but now they are not servicing that area.

**The motion carried unanimously.**

**8. REQUEST TO APPROVE AN AMENDMENT TO THE MEMORANDUM OF UNDERSTANDING WITH THE ANN ARBOR YMCA**

**A motion was made by Clerk Lovejoy Roe, supported by Treasurer Doe to Approve an Amendment to the Memorandum of Understanding with the Ann Arbor YMCA (see attached).**

Mike Hoffmeister, Residential Services Director stated that we signed an agreement with YMCA about providing summer camps at our Community Center. He said although it started late they did provide the camps. He said this is an amendment to that agreement that terminated the end of summer. He said this amendment will allow us to partner with the YMCA to provide learning labs where students can go to participate in virtual school. He said they will attend the learning lab at the Community Center. He said this will be for students who may have

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parents that both work and have nowhere to send their children. Mr. Hoffmeister said the YMCA began this program this week and we are working to enhance our wifi at the Community Center to accommodate this program.

Trustee Wilson stated that he is happy to be providing this service but his wife called for their six year old to attend and the cost is quite high. He said it is in the range of a high priced day care and expected YMCA to be a little lower cost. He said he is happy the opportunity is there for people who can afford it.

Supervisor Stumbo stated they have scholarships available. She asked how many participants are they able to handle.

Mr. Hoffmeister stated there would be two groups of 8-10 kids. He said they will be socially distanced and supervised by an adult.

**The motion carried unanimously.**

**9. REQUEST TO APPROVE THE AGREEMENT WITH THE WASTE  
MANAGEMENT FOR MUNICIPAL SOLID WASTE, RECYCLING AND YARD  
WASTE**

**Supervisor Stumbo stated that Attorney Winters said they are asking to table this for clarification.**

**A motion was made by Treasurer Doe, supported by Trustee Ross-Williams to Table the Request to Approve the Agreement with the Waste Management for Municipal Solid Waste, Recycling and Yard Waste.**

**Lovejoy Roe.....Yes    Doe.....Yes    Eldridge.....Yes  
Jarrell Roe.....Yes    Ross-Williams.....Yes    Wilson.....Yes  
Stumbo.....Yes**

**The motion carried unanimously.**

**10. BUDGET AMENDMENT #11**

**A motion was made by Clerk Lovejoy Roe, supported by Treasurer Doe Approve Budget Amendment #11 (see attached).**

**The motion carried unanimously.**

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**A motion was made by Trustee Wilson, supported by Trustee Ross-Williams to Adjourn.**

**Motion carried unanimously.**

**The meeting was adjourned at approximately 8:18PM.**

**Respectfully Submitted,**

**Brenda L. Stumbo, Supervisor  
Charter Township of Ypsilanti**

**Karen Lovejoy Roe, Clerk  
Charter Township of Ypsilanti**

**CHARTER TOWNSHIP OF YPSILANTI**

**Ordinance 2020-493**

**An ordinance to amend Chapter 62, Article IV, Section 62-77 of the Code of Ordinances, Charter Township of Ypsilanti, to adjust sewage disposal rates.**

**BE IT ORDERED BY THE CHARTER TOWNSHIP OF YPSILANTI, that:**

Section 62-77 of Chapter 62, Article IV of the Code of Ordinances be revised as follows:

For all billings rendered prior to October 1, 2020, existing sewage disposal service rates shall prevail. For all billings rendered on or after October 1, 2020, charges for sewage disposal services shall be as follows, for each bimonthly (two-month) period:

**Readiness-to-serve rates based on size of meter:**

Meter Size (inch)	Sewer Rate
5/8-3/4	\$ 16.47
1	\$ 41.18
1-1/2	\$ 82.36
2	\$ 131.78
3	\$ 411.79
4	\$ 823.59
6	\$ 1,647.16
8	\$ 2,882.54
10	\$ 4,529.70
12	\$ 5,353.29

**Commodity rate:** \$2.71 per 100 cubic feet

\* \* \* \* \*

I, Karen Lovejoy Roe, Clerk of the Charter Township of Ypsilanti, County of Washtenaw, State of Michigan hereby certify adoption of Ordinance No. 2020-493 by the Charter Township of Ypsilanti Board of Trustees assembled at a Regular Meeting held on September 15, 2020 after first being introduced at a Regular Meeting held on August 18, 2020. The motion to approve was made by member Roe and seconded by Doe YES: Stumbo, Roe, Doe, Eldridge, Ross Williams, Jarrell Roe, Wilson ABSENT: None NO: None ABSTAIN: None.



Karen Lovejoy Roe, Clerk  
Charter Township of Ypsilanti

# Charter Township of Ypsilanti

## RESOLUTION NO. 2020-20

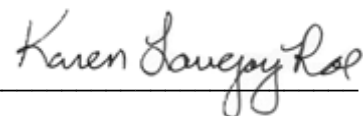
### 2020 MICHIGAN DEPARTMENT OF NATURAL RESOURCES

#### TRUST FUND PROJECT AGREEMENT RESOLUTION

It is Resolved that the Charter Township of Ypsilanti, Michigan, does hereby accept the terms of the Agreement as received from the Michigan Department of Natural Resources, and that the Charter Township of Ypsilanti does hereby specifically agree, but not by way of limitation, as follows:

1. To appropriate all funds necessary to complete the project during the project period and to provide \$296,500.00 (or 50%) dollars to match the grant authorized by the DEPARTMENT.
2. To maintain satisfactory financial accounts, documents, and records to make them available to the DEPARTMENT for auditing at reasonable times.
3. To construct the project and provide such funds, services, and materials as may be necessary to satisfy the terms of said Agreement.
4. To regulate the use of the facility constructed and reserved under this Agreement to assure the use thereof by the public on equal and reasonable terms.
5. To comply with any and all terms of said Agreement including all terms not specifically set forth in the foregoing portions of this Resolution.”

I, Karen Lovejoy Roe, Clerk of the Charter Township of Ypsilanti, County of Washtenaw, State of Michigan hereby certify the above resolution is a true and exact copy of Resolution No. 2020-20 approved by the Charter Township of Ypsilanti, Board of Trustees assembled at a Regular Meeting held on September 15, 2020.



Karen Lovejoy Roe, Clerk

Charter Township of Ypsilanti



**COUNTY OF WASHTENAW, MICHIGAN**

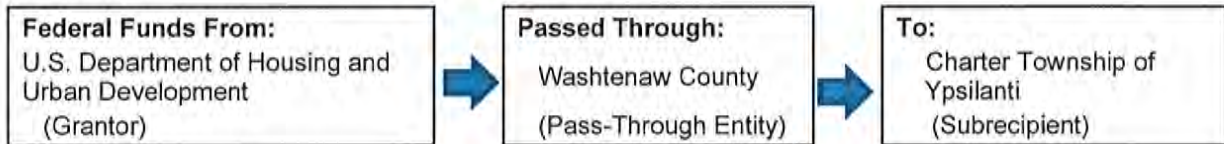
**Agreement for Subaward of Federal Financial Assistance**

The COUNTY OF WASHTENAW is a recipient of federal financial assistance grant dollars. These funds are received directly from the federal government and indirectly from the State of Michigan and several local entities. The County sometimes passes through a portion of this federal financial assistance to other organizations located within (or in the vicinity of) the geographical boundaries of the County to assist them in carrying out the objectives of the applicable federal grant or program.

AGREEMENT is made this **9<sup>th</sup> day of July, 2020**, by the COUNTY OF WASHTENAW, a municipal corporation, with offices located in the County Administration Building, 220 North Main Street, Ann Arbor, Michigan, as the pass-through entity (hereinafter referred to as the County) and, **the Charter Township of Ypsilanti**, located at 7200 S. Huron River Drive, Ypsilanti, MI 48197, (hereinafter often referred to as the Subrecipient).

This agreement is a subaward of federal financial assistance by the County to the Subrecipient intended to assist, stimulate, or support the Subrecipient in carrying out its allowable activities under the **U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG) Program** as requested by the Subrecipient in its application to the County for federal financial assistance.

Flow of Federal Financial Assistance in this Subaward Agreement



ARTICLE I – REQUIRED DATA ELEMENTS

(As detailed in Section 200.331 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, 230) issued December 26, 2013 by the Executive Office of the President, Office of Management and Budget, hereinafter referred to as the Uniform Guidance.)

Subrecipient Name (must match registered name in DUNS)	Charter Township of Ypsilanti
Subrecipient DUNS Number	781488648
Federal Award Identification Number (FAIN)	B-20-UC-26-006
Federal Award Date (the date when the federal award is signed by the authorized official of the federal awarding agency)	2020 – July 9, 2020
Subaward Period of Performance (start and end date)	7/9/2020 - 7/8/2021
Amount of Federal Funds Obligated by this Agreement	\$160,463

Total Amount of Federal Funds Obligated to the Subrecipient	\$160,463
Total Amount of the Federal Award	2020 – \$2,155,422
Federal Award <b>Project Description</b> (as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA) described in Title 2 Code of Federal Regulations Part 170)	This contract includes support of eligible costs of construction for a bus stop enhancement project at Schooner Cove Boulevard and S. Huron River Drive in the Charter Township of Ypsilanti.
Name of Federal Awarding Agency	Department of Housing and Urban Development (HUD)
Name of County (Pass-Through Entity)	Washtenaw County
Name and Contact Information for Awarding Official	Gregory Dill 220 N Main PO Box 8645 Ann Arbor, MI 48107 Phone: 734-222-6850
CFDA Number and Name	14 218 – Community Development Block Grant
Is this Subaward for Research and Development? (answer Yes or No)	No
Indirect Cost Rate for the Federal Award (either an approved federally recognized indirect cost rate negotiated between the Subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the County and Subrecipient or a de minimus indirect cost rate of 10% of modified total direct costs may be used). Subrecipient may choose to charge only direct costs to this agreement.	Not applicable

WHEREAS, the Grantee receives funds from the United States Department of Housing and Urban Development (HUD) pursuant to HUD’s Community Development Block Grant Entitlement Communities Grants (“CDBG”) and the Grantee is authorized to award CDBG funds pursuant to Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C. 5301, et. seq.; and

WHEREAS, the Grantee has been designated as an entitlement county for the CDBG Program and acts as the lead entity for the Washtenaw Urban County, which consists of the City of Ann Arbor, City of Dexter, City of Saline, City of Ypsilanti, Ann Arbor Township, Augusta Township, Bridgewater Township, Dexter Township, Lima Township, Manchester Township, Northfield Township, Pittsfield Township, Salem Township, Saline Township, Scio Township, Superior Township, Sylvan Township, Webster Township, York Township, and Ypsilanti Township; and

WHEREAS, the Subrecipient has agreed to collaborate with the Office of Community and Economic Development (OCED) to manage this public improvement project; and

In consideration of the mutual covenants and obligations contained in this Agreement, including the Attachments, and subject to the terms and conditions stated, THE PARTIES AGREE AS FOLLOWS:

## ARTICLE II - SCOPE OF SERVICES

The Subrecipient will agree to use Washtenaw Urban County 2020 CDBG funds for the eligible costs of construction for a bus stop enhancement project at Schooner Cove Boulevard and S. Huron River Drive in the Charter Township of Ypsilanti. Design includes a bus bay (pull out) at the northeast corner of Schooner Cove Boulevard and S. Huron River Drive, improvements to existing storm water management system and adjacent asphalt pathway, and addition of a pedestrian crosswalk to access the bus stop from the south side of Huron River Drive. The contract will be paid for with 2020 Urban County CDBG funding, **not to exceed One Hundred Sixty Thousand Four Hundred Sixty Three Dollars and Zero Cents (\$160,463.00)**, in accordance with the budget in Attachment B. Project costs exceeding \$160,463.00 will be the responsibility of the Township.

## ARTICLE III - PAYMENT AND CASH MANAGEMENT

If the County is paid in advance by the federal awarding agency under the above named federal assistance award, the Subrecipient may also be paid in advance if it meets the requirements in Section 1 below.

Section 1 - Cash Advances. The Subrecipient may request an advance of funds under this agreement if it maintains or demonstrates the willingness to maintain both:

1. written procedures that minimize the time elapsing between the transfer of funds from the County and the subsequent disbursement of the funds by the Subrecipient,
2. financial management systems that meet the standards for fund control and accountability as defined in Section 200.305 of the Uniform Guidance.

Requests for advance of funds must be limited to the minimum amount needed and must be timed to be in accordance with the actual, immediate cash requirements of the Subrecipient in carrying out the terms of this agreement. The timing and amount of the advance must be as close as is "administratively feasible" to the actual disbursement to be made by the Subrecipient.

Section 2 - Reimbursement. If the Subrecipient does not meet the requirements in Section 1 above, it shall submit periodic reimbursement requests to the County. This may be done on a monthly or quarterly basis. The reimbursement request shall be accompanied by the agreed upon financial and programmatic reports. The County shall pay the Subrecipient within 30 calendar days after the receipt of the reimbursement request and the agreed upon financial/programmatic reports, unless the County reasonably believes the reimbursement request to be improper.

## ARTICLE IV - REPORTING OF SUBRECIPIENT

Section 1 - The Subrecipient is to report to the CDBG Management Analyst, and will cooperate and confer with him/her as necessary to insure satisfactory work progress.

Section 2 - The Subrecipient shall submit financial reports **as requested to the OCED Fiscal Assistant**. The Subrecipient shall submit programmatic reports **as requested to** CDBG Management Analyst.

Section 3 - All reports, estimates, memoranda and documents submitted by the Subrecipient must be dated and bear the Subrecipient's name. Financial reports shall be submitted in a timely manner to the County and shall be in agreement with the amounts shown in the Subrecipient's financial system and shall be supported by appropriate documentation (payroll records, invoices, etc.). Final financial and programmatic reports shall be submitted by the

Subrecipient within 30 days of the end of this agreement unless an extension of time is granted in writing by the County.

Section 4 - The Subrecipient agrees to only incur costs under this agreement which are eligible under the Cost Principles detailed in Section 200.400-475 of the Uniform Guidance.

Section 5 - The Subrecipient shall retain all reports, records and supporting documentation pertaining to this agreement for a period of three years from the date of submission of the final expenditure report and shall make them available to the County and the federal awarding agency upon request.

Section 6 - All reports made in connection with these services are subject to review and final approval by the County Administrator.

Section 7 - The County may review and inspect the Subrecipient's activities during the term of this agreement.

Section 8 - When applicable, the Subrecipient will submit a final, written report to the County Administrator.

Section 9 - After reasonable notice to the Subrecipient, the County may review any of the Subrecipient's internal records, reports, or insurance policies.

Section 10 - The Subrecipient and/or subcontractors shall disclose in writing to the County any potential conflict of interest it has related to the County or this agreement subject to the provisions 2 CFR 200.318.

Section 11 - The Subrecipient shall disclose in writing to the County in a timely manner all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this agreement.

Section 12 - The Subrecipient shall report to the County in a timely manner if any adverse or problematic situations arise between reporting deadlines describing the nature of the problem and what is being done to address it.

#### ARTICLE V - TERM

This agreement begins on **July 9, 2020** and ends on **July 8, 2021**, with an option to extend an additional **3 months**. No costs eligible under this agreement shall be incurred by the Subrecipient before or after these dates, except with prior written approval of the County.

#### ARTICLE VI- RESPONSIBILITIES OF THE SUBRECIPIENT

Section 1 - The Subrecipient agrees to comply with all applicable federal, State, and local regulations including the Uniform Guidance. The Subrecipient agrees to comply with the management systems standards (financial management (Sections 200.302-304), procurement (Sections 200.317-326), and property management (Sections 200.310-316)) of the Uniform Guidance.

Section 2 - The Subrecipient agrees to have performed a Single Audit of its federal expenditures if it reaches the Single Audit dollar threshold in federal expenditures during its fiscal year as detailed in Section 200.501 of the Uniform Guidance. The County reserves the right to

perform or cause to be performed additional audits if it deems such to be necessary to insure compliance with the terms of this agreement or to determine the eligibility of the reported expenditures for reimbursement.

Section 3 - The Subrecipient agrees to comply with the provisions of the Byrd Amendment (Public Law 101-121, Section 319 - 31 U.S. Code Section 1352) which prohibits the use of federal funds by the recipient or subrecipient of a Federal contract, grant, loan, or cooperative agreement to pay any person to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the federal funds awarded under this agreement.

Section 4 – The Subrecipient agrees to comply with the provisions of the Stevens Amendment (Section 8136 of the Department of Defense Appropriations Act – Public Law 100-463) which stipulates that when issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

Section 5 - In addition to this agreement, the Subrecipient shall complete, sign, and submit to the County the following documents which are attached as part of this agreement:

1. Standard Assurances
2. Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements
3. Audit Certification

#### ARTICLE VII – SUSPENSION OF FUNDING

The County may suspend funding to the Subrecipient, in whole or in part, or other measures may be imposed for any of the following reasons:

1. Failure to expend funds in a timely manner consistent with the agreement milestones, guidance, and assurances.
2. Failure to comply with the requirements or statutory objectives of federal or state law.
3. Failure to follow agreement requirements or special conditions.
4. Proposal or implementation of substantial plan changes to the extent that, if originally submitted, the application would not have been approved for funding.
5. Failure to submit required reports.
6. Filing of a false certification on the application or other report or document.
7. Failure to adequately manage, monitor or direct the activities of its subrecipients that are funded under this agreement.

Before taking action, the County will provide the Subrecipient reasonable notice of intent to impose corrective measures and will make every effort to resolve the problem informally.

The County reserves the right to recommend to the federal government that the Subrecipient be suspended or debarred in the case of sustained significant noncompliance by the Subrecipient with the award provisions.

ARTICLE VIII- PERSONNEL

Section 1 - The Subrecipient will provide the required services and will not subaward or assign the services without the County's written approval.

Section 2 - The Subrecipient will not hire any County employee for any of the required services without the County's written approval.

Section 3 - The parties agree that all work done under this agreement shall be completed in the United States and that none of the work will be partially or fully completed by either an offshore entity or offshore business interest either owned or affiliated with the Subrecipient. For purposes of this agreement, the term, "offshore" refers to any area outside the contiguous United States, Alaska or Hawaii.

ARTICLE IX-INDEPENDENT CONTRACTOR

Contractor and the County shall, at all times, be deemed to be independent contractors and nothing herein shall be construed to create or imply that there exists between the parties a partnership, joint venture or other business organization. Contractor shall hold no authority, express or implied, to commit, obligate or make representations on behalf of the County and shall make no representation to others to the contrary.

Nothing herein is intended nor shall be construed for any purpose as creating the relationship of employer and employee or agent and principal between the parties. Except as otherwise specified in this contract, Contractor retains the sole right and obligation to direct, control or supervise the details and means by which the services under this contract are provided.

Contractor shall not be eligible for, or participate in, any insurance, pension, workers' compensation insurance, profit sharing or other plans established for the benefit of the County's employees. Contractor shall be solely responsible for payment of all taxes arising out of the Contractor's activities in connection with this Agreement, including, without limitation, federal and state income taxes, social security taxes, unemployment insurance taxes and any other tax or business license fees as required. The County shall not be responsible for withholding any income or employment taxes whatsoever on behalf of the Contractor.

ARTICLE X - INDEMNIFICATION AGREEMENT

The Subrecipient will protect, defend and indemnify the County, its officers, agents, servants, volunteers and employees from any and all liabilities, claims, liens, fines, demands and costs, including legal fees, of whatsoever kind and nature which may result in injury or death to any persons, including the Subrecipient's own employees, and for loss or damage to any property, including property owned or in the care, custody or control of the County in connection with or in any way incident to or arising out of the occupancy, use, service, operations, performance or non-performance of work in connection with this agreement resulting in whole or in part from negligent acts or omissions of Subrecipient, any subcontractor of the Subrecipient, or any employee, agent or representative of the Subrecipient or any subcontractor of the Subrecipient. Nothing herein shall be construed to waive, limit or restrict any governmental immunity defense available to the subrecipient (Ypsilanti Township).



### ARTICLE XI- INSURANCE REQUIREMENTS

The Subrecipient will maintain at its own expense during the term of this Agreement, the following insurance:

1. Workers' Compensation Insurance with Michigan statutory limits and Employers Liability Insurance with a minimum limit of \$100,000 each accident for any employee.
2. Commercial General Liability Insurance with a combined single limit of \$1,000,000 each occurrence for bodily injury and property damage. The County shall be added as "additional insured" on general liability policy with respect to the services provided under this agreement.
3. Automobile Liability Insurance covering all owned, hired and non-owned vehicles with Personal Protection Insurance and Property Protection Insurance to comply with the provisions of the Michigan No Fault Insurance Law, including residual liability insurance with a minimum combined single limit of \$1,000,000 each accident for bodily injury and property damage. For transportation services contracts, the County shall be added as additional insured on automobile liability policy with respect to the services provided under this contract.

Insurance companies, named insureds and policy forms may be subject to the approval of the County Administrator, if requested by the County Administrator. Such approval shall not be unreasonably withheld. Insurance policies shall not contain endorsements or policy conditions which reduce coverage provided to The County. Subrecipient shall be responsible to the County or insurance companies insuring the County for all costs resulting from both financially unsound insurance companies selected by Subrecipient and their inadequate insurance coverage. Subrecipient shall furnish the County Administrator with satisfactory certificates of insurance or a certified copy of the policy, if requested by the County Administrator.

No payments will be made to the Subrecipient until the current certificates of insurance have been received and approved by the Administrator. If the insurance as evidenced by the certificates furnished by the Subrecipient expires or is canceled during the term of the agreement, services and related payments will be suspended. Subrecipient shall furnish certification of insurance evidencing such coverage and endorsements at least ten (10) working days prior to commencement of services under this agreement. Certificates shall be addressed to the County c/o: **Office of Community and Economic Development, 415 West Michigan Ave, Suite 2200, Ypsilanti, MI 48197, Contract # \_\_\_\_\_**, and shall provide for written notice to the Certificate holder of cancellation of coverage.

### ARTICLE XII - COMPLIANCE WITH LAWS AND REGULATIONS

The Subrecipient will comply with all federal, state and local regulations, including but not limited to all applicable OSHA/MIOSHA requirements and the Americans with Disabilities Act.

The Subrecipient agrees to maintain the proper organizational status (such as 501 (c)(3) if needed) to be eligible to receive federal financial assistance under this grant, including proper licensure, registration, etc. Subrecipient agrees to keep itself in the same legal position/mode of organization as when it entered into this agreement.

ARTICLE XIII - INTEREST OF SUBRECIPIENT AND COUNTY

The Subrecipient promises that it has no interest which would conflict with the performance of services required by this agreement. The Subrecipient also promises that, in the performance of this agreement, no officer, agent, employee of the County, or member of its governing bodies, may participate in any decision relating to this agreement which affects his/her personal interest or the interest of any corporation, partnership or association in which he/she is directly or indirectly interested or has any personal or pecuniary interest. However, this paragraph does not apply if there has been compliance with the provisions of Section 3 of Act No. 317 of the Public Acts of 1968 and/or Section 30 of Act No. 156 of Public Acts of 1851, as amended by Act No. 51 of the Public Acts of 1978, whichever is applicable.

ARTICLE XIV - CONTINGENT FEES

The Subrecipient promises that it has not employed or retained any company or person, other than bona fide employees working solely for the Subrecipient, to solicit or secure this agreement, and that it has not paid or agreed to pay any company or person, other than bona fide employees working solely for the Subrecipient, any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award or making of this agreement. For breach of this promise, the County may cancel this agreement without liability or, at its discretion, deduct the full amount of the fee, commission, percentage, brokerage fee, gift or contingent fee from the compensation due the Subrecipient.

ARTICLE XV - EQUAL EMPLOYMENT OPPORTUNITY

The Subrecipient will not discriminate against any employee or applicant for employment because of race, creed, color, sex, sexual orientation, national origin, physical handicap, age, height, weight, marital status, veteran status, religion and political belief (except as it relates to a bona fide occupational qualification reasonably necessary to the normal operation of the business).

The Subrecipient will take affirmative action to eliminate discrimination based on sex, race, or a handicap in the hiring of applicant and the treatment of employees. Affirmative action will include, but not be limited to: Employment; upgrading, demotion or transfer; recruitment advertisement; layoff or termination; rates of pay or other forms of compensation; selection for training, including apprenticeship.

The Subrecipient agrees to post notices containing this policy against discrimination in conspicuous places available to applicants for employment and employees. All solicitations or advertisements for employees, placed by or on the behalf of the Subrecipient, will state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, sexual orientation, national origin, physical handicap, age, height, weight, marital status, veteran status, religion and political belief.

ARTICLE XVI - LIVING WAGE

The parties understand that the County has enacted a Living Wage Ordinance that requires covered vendors who execute a service or professional service agreement with the County to pay their employees under that agreement, a minimum of either \$13.91 per hour with benefits or \$15.51 per hour without benefits. Agreementor agrees to comply with this Ordinance in paying its employees. The Subrecipient understands and agrees that an adjustment of the living wage amounts, based upon the Health and Human Services poverty guidelines, will be made on



or before April 30, 2021 and annually thereafter which amount shall be automatically incorporated into this agreement. County agrees to give the Subrecipient thirty (30) days written notice of such change. The Subrecipient agrees to post a notice containing the County's Living Wage requirements at a location at its place of business accessed by its employees.

ARTICLE XVII - ASSIGNS AND SUCCESSORS

This agreement is binding on the County and the Subrecipient, their successors and assigns. Neither the County nor the Subrecipient will assign or transfer its interest in this agreement without the written consent of the other.

ARTICLE XVIII - TERMINATION OF AGREEMENT

Termination without cause. Either party may terminate the agreement by giving thirty (30) days written notice to the other party. Upon any such termination, the Subrecipient agrees to return to the County any funds not authorized for use, and the County shall have no further obligation to reimburse the Subrecipient. Upon termination of the agreement, the Subrecipient shall submit documentation, in a format specified by the County, to formally end its participation in the agreement.

ARTICLE XIX - EQUAL ACCESS

The Subrecipient shall provide the services set forth in the Scope of Service section of this agreement without discrimination on the basis of race, color, religion, national origin, sex, sexual orientation, marital status, physical handicap, or age.

ARTICLE XX - OWNERSHIP OF DOCUMENTS AND PUBLICATION

All documents developed as a result of this agreement will be freely available to the public. None may be copyrighted by the Subrecipient. During the performance of the services, the Subrecipient will be responsible for any loss of or damage to the documents while they are in its possession and must restore the loss or damage at its expense. Any use of the information and results of this agreement by the Subrecipient must reference the project sponsorship by the County. Any publication of the information or results must be co-authored by the County.

ARTICLE XXI - PAYROLL TAXES

The Subrecipient is responsible for all applicable state and federal social security benefits and unemployment taxes for its employees and agrees to indemnify and protect the County against such liability.

ARTICLE XXII - PRACTICE AND ETHICS

The parties will conform to the code of ethics of their respective national professional associations.

ARTICLE XXIII - CHANGES IN SCOPE OR SCHEDULE OR SERVICES

Changes mutually agreed upon by the County and the Subrecipient, will be incorporated into this agreement by written amendments signed by both parties.

Unilateral modification of the agreement may take place by the County if the underlying programmatic legislation or regulations are changed by the federal government. If this unilateral modification is objectionable to the Subrecipient, it may withdraw from receiving further federal financial assistance under this agreement by giving (thirty) 30 days written notice to the County.

The Subrecipient agrees to inform the County in writing concerning any proposed changes of dates, budget, or services indicated in this agreement, as well as changes of address or personnel affecting this agreement. Changes in dates, budget, or services are subject to prior written approval of the County.

ARTICLE XXIV - CHOICE OF LAW AND FORUM

This agreement is to be interpreted by the laws of the State of Michigan. The parties agree that the proper forum for any disputes or litigation arising out of this agreement is in Washtenaw County, Michigan.

The County and the Subrecipient agree that each must seek its own legal representative and bear its own costs, including judgments, in any litigation that may arise from performance of this contract. It is specifically understood and agreed that neither party will indemnify the other party in such litigation. This is not to be construed as a waiver of governmental immunity for either party.

ARTICLE XXV - EXTENT OF AGREEMENT

This written agreement, including any attachments thereto, represents the entire agreement between the parties and supersedes all prior representations, negotiations or agreements whether written or oral.

ARTICLE XXVI – PRIVACY / THIRD PARTIES

This agreement is solely between the County and Subrecipient. No other parties are part of this agreement. This agreement is not intended to make any person or entity, not a party to this agreement, a third party beneficiary hereof or to confer on a third party any rights or obligations enforceable in their favor.

ARTICLE XXVII - SEVERABILITY

The invalidity or unenforceability of any provisions of this agreement shall not affect the validity or enforceability of any other provision of this agreement, which shall remain in full force and effect.

ARTICLE XXVIII - NOTICES

Communication notices for this agreement may be delivered via electronic mail, U.S. mail, hand delivery, or fax.

The individual or officer signing this agreement certifies by his or her signature that he or she is authorized to sign this agreement on behalf of the organization he or she represents. By signing this agreement, the County and the Subrecipient agree to comply with all of the requirements specified in this agreement.

ATTESTED TO:

WASHTENAW COUNTY (Pass-Through Entity)

By: \_\_\_\_\_  
Lawrence Kestenbaum (DATE)  
County Clerk/Register

By: \_\_\_\_\_  
Gregory Dill (DATE)  
County Administrator

APPROVED AS TO CONTENT:

Charter Township of Ypsilanti (Subrecipient)

By: \_\_\_\_\_  
Teresa Gillotti (DATE)  
Director, OCED

BY: Brenda Stumbo  
Brenda Stumbo (DATE)  
Township Supervisor Sept. 16, 2020

By: Karen Lovejoy Roe  
Karen Lovejoy Roe (DATE)  
Township Clerk Sept. 16, 2020

APPROVED AS TO FORM:

By: \_\_\_\_\_  
Michelle K. Billard (DATE)  
Office of Corporation Counsel

**STANDARD ASSURANCES - CONSTRUCTION PROGRAMS**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the Awarding Agency. Further, certain Federal assistance awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title, or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal interest in the title of real property in accordance with awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progress reports and such other information as may be required by the assistance awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
10. Will comply with all Federal statutes relating to non-discrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

- 11. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
- 12. Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
- 13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
- 14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 15. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the

- National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- 16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- 17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
- 18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
- 19. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

\_\_\_\_\_  
 Signature of Subrecipient's Authorized Representative

*Charter Township of Ipsilanti*  
 Name of Subrecipient Organization

*Brenda Stumba* | *Kathy Ray*  
 Supervisor | Clerk  
 Title of Subrecipient's Authorized Representative

*Sept. 16, 2020*  
 Date Submitted

**CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS**

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 34 CFR Part 82, "New Restrictions on Lobbying," and 34 CFR Part 85, "Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when Washtenaw County determines to award the covered transaction, grant, or cooperative agreement.

**1. LOBBYING**

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 34 CFR Part 82, Sections 82.105 and 82.110, the applicant certifies that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

**2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS**

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 CFR Part 85, for prospective participants in primary covered transactions, as defined at 34 CFR Part 85, Sections 85.105 and 85.110—

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transaction (Federal, State, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

**3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610 –

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about:



Contract # \_\_\_\_\_

## Subrecipient Audit Certification

Federal Audit Requirements - Fiscal Years Beginning After December 26, 2014

Non-federal organizations which expend \$750,000 or more in federal funds during their fiscal year are required to have a Single Audit performed in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, 230) issued December 26, 2013 by the Executive Office of the President, Office of Management and Budget. Subrecipients must submit their audit report to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or within 9 months after the end of the audit period for each year the Subrecipient meets the \$750,000 federal expenditure threshold.

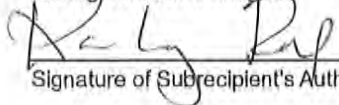
Program: Community Development Block Grant Program      CFDA Number: 14\_\_218

**Subrecipient Information:**

Organization Name: The Charter Township of Ypsilanti  
Street Address: 7200 S Huron River Drive  
City, State, Zip Code: Ypsilanti, MI 48197  
Independent Audit Firm: PSLZ, LLP, 1034 West Ann Arbor Trail, Plymouth, MI 48170  
Certification for Fiscal Year Ending (mm/dd/yyyy): December 31, 2019

(Check appropriate box):

- I certify that the Subrecipient shown above **does not expect** to expend \$750,000 or more in federal funds during at least one fiscal year that funds are received for the above listed program and thus it will not be required to have a Single Audit performed under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, 230) issued December 26, 2013 by the Executive Office of the President, Office of Management and Budget, for the above listed program.
- I certify that the Subrecipient shown above **expects it will** expend \$750,000 or more in federal funds during at least one fiscal year that funds are received for the above listed program and thus it will be required to have a Single Audit performed under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, 230) issued December 26, 2013 by the Executive Office of the President, Office of Management and Budget.

  
Signature of Subrecipient's Authorized Representative

Sept. 16, 2020  
Date

For Washtenaw County Use Only

Reviewed By: \_\_\_\_\_

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

**ATTACHMENT A- SCOPE AND LOCATION OF SERVICES & PROJECT TIMELINE****NARRATIVE DESCRIPTION/ SCOPE OF WORK:**

WASHTENAW COUNTY will contract with the **TOWNSHIP** for the eligible costs of construction for a bus stop enhancement project at Schooner Cove and S. Huron River Drive in the Charter Township of Ypsilanti. These activities will be paid for with 2020 CDBG funding in accordance with the budget in Attachment B.

The full construction plans upon which the construction will be based can be found in Attachment C (Request for Proposals Bid Book).

**PROJECT TIMELINE:**

A competitive Request for Proposals process was administered by OHM Advisors; the bid opening occurred on April 17, 2020. **See Attachment C for the full RFP bid book as published.** A bid award is expected to be approved at the Ypsilanti Township Board of Trustees meeting on August 4, 2020. The expected timeline for construction as outlined in the bid specifications is as follows:

<b>Activity</b>	<b>Deadline</b>
Charter Township of Ypsilanti Township will award contract to most responsible and responsive bidder.	August 18, 2020
Pre-construction meeting	August 19, 2020
Contractor to submit all required Davis Bacon paperwork and Section 3 Plan	Sept. 9, 2020
Contractor will begin construction.	Sept. 14, 2020
Office of Community Development will perform Davis-Bacon Interviews.	September – October 2020
Contractor will achieve substantial completion of project (pavement and storm improvements 100% complete).	October 30, 2020
Contractor will complete final site clean-up/restoration and OHM will perform a final inspection.	May 15, 2021
Charter Township of Ypsilanti will submit request for reimbursement from Washtenaw County OCED, along with accompanying proof of payment, original Davis-Bacon payroll forms, and Section 3 Summary Report.	June 30, 2021
<b>Project Completion Date: June 30, 2021</b>	



**ATTACHMENT B- PROJECT BUDGET****SUMMARY OF TERMS:**

The COUNTY agrees to pay to or on behalf of the TOWNSHIP an amount not to exceed **One Hundred Sixty Thousand Four Hundred Sixty Three Dollars and Zero Cents (\$160,463.00) in 2020 CDBG Funds** according to the budget below:

**PROJECT BUDGET:**

<b>Schooner Cove Bus Stop Enhancement Project Construction Budget</b>	
<b>REVENUE SOURCE(S):</b>	<b>TOTAL</b>
Grant Amounts CDBG (2020) - allocation	\$160,463.00
Other Support (In-Kind)	
Status of Funds	
<b>Total Revenues</b>	<b>\$160,463.00</b>
<b>PROGRAM EXPENSES</b>	
<b>PROGRAM EXPENSES</b>	<b>TOTAL</b>
Personnel, Taxes & Fringe Benefits	
Consultant & Contractual Fees	
Space & Related Costs	
Printing / Supplies	
Specific Assistance - scholarships	
Audit	
Program Evaluation	
Marketing	
Other – postage, communications	
Other – travel, insurance	
Other – staff development	
Other – construction	\$160,463.00
<b>Total Expenditures</b>	<b>\$160,463.00</b>

Contract # \_\_\_\_\_

**ATTACHMENT C- REQUEST FOR PROPOSALS BID BOOK**

Contract # \_\_\_\_\_

**ATTACHMENT D- BID SHEET & BID TAB RECEIVED 4/17/20**

Contract # \_\_\_\_\_

**Insert OHM bid sheet**

## **Amendment #1**

This document constitutes as an Amendment to the Memorandum of Understanding between the Ann Arbor YMCA (Tenant) and Ypsilanti Township Recreation Department (Landlord).

### Goal:

Partnering to co-facilitate affordable, learning labs that serve youth in Eastern Washtenaw County. As a pilot program, both Ypsilanti Township Recreation Department and the Ann Arbor YMCA will strive to make this experience positive, and financially sustainable for both parties.

### Name of Program Covered by this MOU:

YMCA & Ypsilanti Township Recreation Department, Learning Labs

### Brief Description of Program:

The Ann Arbor YMCA and Ypsilanti Township Recreation Department will provide learning labs within the Ypsilanti Township Community Center starting no earlier than September 21, 2020 and shall last no later than June 15, 2021.

### Financial Compensation:

The Ann Arbor YMCA will charge \$220/week or \$880/month for the Learning Labs and will make financial assistance available to anyone that qualifies based on the HUD household income scale. *The Ann Arbor YMCA has agreed to pay Ypsilanti Township Recreation Department 10% of the net program fee revenue or \$250 per week, whichever is greater. Program fee revenue is defined as program fees collected, less any scholarship provided by the YMCA. This payment is to help offset any additional operating costs incurred (utilities, cleaning, basic facility staffing etc.) and the Ann Arbor YMCA will disburse payment on a monthly basis.*

Site(s) Where Program will be located: The program will operate from the Ypsilanti Township Recreation Department Community Center Building (2025 E. Clark Rd., Ypsilanti), and Community Center Park. Learning Labs will operate between 8:15 a.m. and 6:00 p.m. daily Monday-Friday according to the agreed upon program dates. YMCA staff may need to access facilities as early as 7:30 a.m. and as late as 5:30 p.m.

### Target Population to be Served (grade levels or subpopulation):

School age students, specifically K-3<sup>rd</sup> grade, living in Washtenaw County.

### Objectives:

1. To provide a space where students can go to continue their schooling work if both parents have to work.
2. To provide a space for youth to experience a safe, welcoming and positive environment and provide social and educational experiences to help all youth learn, grow, and thrive.
3. To continue the ongoing collaboration between the YMCA and Ypsilanti Township Recreation Department that strengthens community through youth development, healthy living and social responsibility.

Brenda L Stumbo

Brenda Stumbo, Supervisor (sign)

Karen Lovejoy Roe

Karen Lovejoy Roe, Clerk (sign)

TONI HAYUMI

Ann Arbor YMCA Representative (print)

Toni Hayumi

Ann Arbor YMCA Representative (sign)

Sept. 16, 2020

Date

Sept. 16, 2020

Date

9/17/20

Date

**CHARTER TOWNSHIP OF YPSILANTI  
2020 BUDGET AMENDMENT #11**

**September 15, 2020**

AMOUNTS ROUNDED UP TO THE NEAREST DOLLAR

**101 - GENERAL OPERATIONS FUND**

**Total Increase \$68,868.00**

Request to increase budget for the purchase and installation of streetlights and cameras paid by developer of Crystal Ponds. There will be a special assessment district set up to pay for annual operations and maintenance. The purchase and installation will be funded by funds received from the developer.

<b>Revenues:</b>	<b>Contributions for Streetlights/Cameras</b>	<b>101-000-000-675.002</b>	<b>\$68,868.00</b>
		<b>Net Revenues</b>	<b><u><u>\$68,868.00</u></u></b>
<b>Expenditures:</b>	<b>Streetlight - Construction</b>	<b>101-956-000-926.050</b>	<b>\$53,877.00</b>
	<b>Neighborhood Camera System</b>	<b>101-970-000-972.000</b>	<b>\$14,991.00</b>
		<b>Net Expenditures</b>	<b><u><u>\$68,868.00</u></u></b>

**212 - BIKE, SIDEWALK, REC, ROADS GENERAL FUND (BSRII)**

**Total Increase \$58,696.00**

Request to increase budget for professional engineering and architectural work at Loonfeather Point Park. The lowest qualified project proposal was from StanTec. If approved, they will also administer a grant and over see construction. This will be funded by an appropriation of Prior Year Fund Balance.

<b>Revenues:</b>	<b>Prior Year Fund Balance</b>	<b>212-000-000-699.000</b>	<b>\$58,696.00</b>
		<b>Net Revenues</b>	<b><u><u>\$58,696.00</u></u></b>
<b>Expenditures:</b>	<b>Loonfeather Park</b>	<b>212-970-000-975.587</b>	<b>\$58,696.00</b>
		<b>Net Expenditures</b>	<b><u><u>\$58,696.00</u></u></b>

**CHARTER TOWNSHIP OF YPSILANTI  
2020 BUDGET AMENDMENT #11**

**September 15, 2020**

**252 - HYDRO STATION FUND**

**Total Increase \$41,548.00**

Request to increase budget to purchase a Ventrac 4500Y mower to improve safety on steep slopes. This will be funded by an Appropriation of Prior Year Fund Balance.

Revenues:	Prior Year Fund Balance	252-000-000-699.000	\$26,423.00
		<b>Net Revenues</b>	<u><u>\$26,423.00</u></u>
Expenditures:	Capital Outlay New Equipment	252-252-000-976.000	\$26,423.00
		<b>Net Expenditures</b>	<u><u>\$26,423.00</u></u>

Request to increase budget to purchase programming to enhance the automation of both generators. This will be funded by an Appropriation of Prior Year Fund Balance.

Revenues:	Prior Year Fund Balance	252-000-000-699.000	\$10,125.00
		<b>Net Revenues</b>	<u><u>\$10,125.00</u></u>
Expenditures:	Capital Outlay New Equipment	252-252-000-976.000	\$10,125.00
		<b>Net Expenditures</b>	<u><u>\$10,125.00</u></u>

Request to increase budget for additional maintenance and repair due to the repair of the Hydraulic valve panel assembly which used 46% of the budget. This will be funded by an Appropriation of Prior Year Fund Balance.

Revenues:	Prior Year Fund Balance	252-000-000-699.000	\$5,000.00
		<b>Net Revenues</b>	<u><u>\$5,000.00</u></u>
Expenditures:	Repairs and Maintenance	252-252-000-930.000	\$5,000.00
		<b>Net Expenditures</b>	<u><u>\$5,000.00</u></u>

**584 - GOLF COURSE FUND**

**Total Increase \$16,662.00**

Request to increase budget for insurance reimbursement for damaged caused by lighting strike to a panel at Green Oaks Golf Course. This will be funded by a reimbursement check from our Liability Insurance Company.

Revenues:	Insurance Reimbursements	584-000-000-694.004	\$16,662.00
		<b>Net Revenues</b>	<u><u>\$16,662.00</u></u>
Expenditures:	Contractual Services	584-584-000-818.000	\$16,662.00
		<b>Net Expenditures</b>	<u><u>\$16,662.00</u></u>



Motion to Amend the 2020 Budget (#11)

Move to increase the General Fund budget by \$68,868 to \$10,295,567 and approve the department line item changes as outlined.

Move to increase the BSRII Fund budget by \$58,696 to \$2,403,417 and approve the department line item changes as outlined.

Move to increase the Hydro Station Fund budget by \$41,548 to \$558,966 and approve the department line item changes as outlined.

Move to increase the Golf Course Fund budget by \$16,662 to \$784,606 and approve the department line item changes as outlined.



*Supervisor*  
**BRENDA L. STUMBO**  
*Clerk*  
**KAREN LOVEJOY ROE**  
*Treasurer*  
**LARRY J. DOE**  
*Trustees*  
**STAN ELDRIDGE**  
**HEATHER ROE**  
**MONICA ROSS-WILLIAMS**  
**JIMMIE WILSON**

**ACCOUNTING DEPT**

7200 S. Huron River Drive  
 Ypsilanti, MI 48197  
 Phone: (734) 484-3702  
 Fax: (734) 484-5154

*Charter Township of Ypsilanti*

**STATEMENTS AND CHECKS**

*OCTOBER 6, 2020 BOARD MEETING*

ACCOUNTS PAYABLE CHECKS -	\$	832,953.21
HAND CHECKS -	\$	533,536.37
CREDIT CARDS PURCHASES -	\$	0.00
GRAND TOTAL -	\$	<b>1,366,489.58</b>

Check Date	Check	Vendor Name	Amount
<i>HAND CHECKS</i>			
Bank AP AP			
09/10/2020	186300	COMCAST CABLE	8,533.87
09/10/2020	186301	DIVERSIFIED EXCAVATING	10,300.00
09/14/2020	186302	POSTMASTER	240.00
09/14/2020	186303	POSTMASTER	725.00
09/14/2020	186304	POSTMASTER	464.38
09/14/2020	186305	UNITED STATES POSTAL SERVICE	20,000.00
09/16/2020	186306	COMCAST CABLE	40.03
09/16/2020	186307	COMCAST CABLE	234.85
09/16/2020	186308	COMCAST CABLE	142.21
09/16/2020	186309	COMCAST CABLE	168.40
09/16/2020	186310	DTE ENERGY	6,459.97
09/16/2020	186311	GUARDIAN ALARM	179.82
09/16/2020	186312	PNC EQUIPMENT FINANCE, LLC	7,022.07
09/16/2020	186313	VERIZON WIRELESS	2,505.71
09/16/2020	186314	VERIZON WIRELESS	419.01
09/16/2020	186315	WASTE MANAGEMENT	1,283.65
09/16/2020	186316	WASTE MANAGEMENT	244.93
09/16/2020	186317	WASTE MANAGEMENT	1,081.68
09/16/2020	186318	WASTE MANAGEMENT	142.20
09/16/2020	186319	WASTE MANAGEMENT	50.74
09/16/2020	186320	WASTE MANAGEMENT	30,938.64
09/16/2020	186321	WASTE MANAGEMENT	131,734.18
09/16/2020	186322	WASTE MANAGEMENT	31,545.60
09/16/2020	186323	WASTE MANAGEMENT	1,016.88
09/16/2020	186324	WEX BANK	1,074.84
09/16/2020	186325	YPSILANTI COMMUNITY	5,960.82
09/23/2020	186326	OSCAR W. LARSON CO.	440.50
09/29/2020	186327	BLUE CROSS BLUE SHIELD OF MI	196,350.11
09/29/2020	186328	BLUE CROSS BLUE SHIELD OF MI	31,005.62
09/29/2020	186329	CLEAR RATE COMMUNICATIONS, INC	867.74
09/29/2020	186330	COMCAST CABLE	168.40
09/29/2020	186331	COMCAST CABLE	124.03
09/29/2020	186332	COMCAST CABLE	108.35
09/29/2020	186333	COMCAST CABLE	288.35
09/29/2020	186334	DEARBORN NATIONAL LIFE INSURANCE	5,048.47
09/29/2020	186335	DELTA DENTAL PLAN OF MICHIGAN	12,799.90
09/29/2020	186336	GRANITE TELECOMMUNICATIONS	387.95
09/29/2020	186337	GUARDIAN ALARM	1,593.48
09/29/2020	186338	GUARDIAN ALARM	2,424.39
09/29/2020	186339	GUARDIAN ALARM	1,664.22
09/29/2020	186340	LONG'S AUTOMOTIVE INC	2,344.01
09/29/2020	186341	LOWE'S	2,714.09
09/29/2020	186342	LOWE'S	3,030.12
09/29/2020	186343	VISION SERVICE PLAN	3,743.04
09/29/2020	186344	WASTE MANAGEMENT	5,016.48
09/29/2020	186345	WASTE MANAGEMENT	574.47
09/29/2020	186346	YPSILANTI COMMUNITY	333.17

AP TOTALS:

Total of 47 Checks:	533,536.37
Less 0 Void Checks:	0.00
Total of 47 Disbursements:	533,536.37



CHECK NUMBERS 186347 - 186467

*A/P Checks*

Check Date	Check	Vendor Name	Amount
Bank AP AP			
10/06/2020	186347	4IMPRINT	2,863.86
10/06/2020	186348	A & R TOTAL CONSTRUCTION, INC.	952.24
10/06/2020	186349	A.F. SMITH ELECTRIC	1,418.10
10/06/2020	186350	ACCUSHRED LLC	65.00
10/06/2020	186351	ADVANCED COMMUNICATIONS & DATA	680.55
10/06/2020	186352	ALLGRAPHICS CORPORATION	236.25
10/06/2020	186353	AMAZON CAPITAL SERVICES	9,127.57
10/06/2020	186354	ANN ARBOR CLEANING SUPPLY	260.78
10/06/2020	186355	ANN ARBOR WELDING SUPPLY CO	279.93
10/06/2020	186356	AREFAH HAMAMI	75.00
10/06/2020	186357	AUTO VALUE YPSILANTI	270.12
10/06/2020	186358	BARR ENGINEERING COMPANY	7,755.33
10/06/2020	186359	BELFOR USA GROUP INC	258.86
10/06/2020	186360	BIO-CARE, INC.	12,362.00
10/06/2020	186361	BRADLEY HINE	100.00
10/06/2020	186362	BRADLEY O'CONNOR	100.00
10/06/2020	186363	BRANDON SLAVEN	249.08
10/06/2020	186364	BRENDA STUMBO	100.00
10/06/2020	186365	BS & A SOFTWARE	500.00
10/06/2020	186366	BSN SPORTS	33.92
10/06/2020	186367	CARLISLE/WORTMAN ASSOCIATES	4,335.00
10/06/2020	186368	CASSANDRA KELLY	15.00
10/06/2020	186369	CHELSEA TIDERINGTON	359.45
10/06/2020	186370	CHERYL ROBERTS	100.00
10/06/2020	186371	CINCINNATI TIME SYSTEMS	3,950.00
10/06/2020	186372	CLI CONCRETE LEVELING INC.	2,650.00
10/06/2020	186373	CONTI	6,202.40
10/06/2020	186374	COURT INNOVATIONS INC	540.00
10/06/2020	186375	CRYSTAL FLASH, INC.	6,361.73
10/06/2020	186376	DARRELL KIRBY	100.00
10/06/2020	186377	DAVID STREETER	100.00
10/06/2020	186378	DAWN FARM	9,600.00
10/06/2020	186379	DEBRA SWANSON	100.00
10/06/2020	186380	DELUX RENTAL	60.00
10/06/2020	186381	DISPUTE RESOLUTION CENTER	3,750.00
10/06/2020	186382	EDWARD MICHOWSKI	60.00
10/06/2020	186383	EMERGENCY VEHICLE SERVICES	255.00
10/06/2020	186384	EMERGENT HEALTH PARTNERS	7,252.30
10/06/2020	186385	FAST SIGNS	505.00
10/06/2020	186386	FEDERAL EXPRESS CORPORATION	264.91
10/06/2020	186387	FIBER LINK	751.00
10/06/2020	186388	GARY TURNBULL	180.00
10/06/2020	186389	GEI CONSULTANTS, INC.	1,815.00
10/06/2020	186390	GLORIA PETERSON	100.00
10/06/2020	186391	GOVERNMENTAL CONSULTANT SERVICES	3,113.50
10/06/2020	186392	GRAINGER	6,059.89
10/06/2020	186393	GRIFFIN PEST SOLUTIONS	93.00
10/06/2020	186394	H & T CARPET FLOORS	6,295.48
10/06/2020	186395	HARTFORD STEAM BOILER INSPECTION	104.00
10/06/2020	186396	HEATHER ROE	100.00
10/06/2020	186397	HERITAGE-CRYSTAL CLEAN, LLC	153.40
10/06/2020	186398	HOME DEPOT	1,038.50
10/06/2020	186399	IMAGE TREND	5,132.68
10/06/2020	186400	J & R TRACTOR, LLC	548.20
10/06/2020	186401	JEFF FELDKAMP	3,920.00
10/06/2020	186402	JEFFERSON NEEL	100.00
10/06/2020	186403	JERRY HAMILTON	34.99
10/06/2020	186404	JOHN NEWMAN III	100.00
10/06/2020	186405	JP MORGAN CHASE BANK, NA	3,500.00
10/06/2020	186406	LANGUAGE LINE SERVICES	59.19
10/06/2020	186407	LANSING SANITARY SUPPLY, INC	606.10
10/06/2020	186408	LATWANA FULLER	49.00
10/06/2020	186409	LAWRENCE HENDRICKS	20.00
10/06/2020	186410	LOOKING GOOD LAWN	10,756.50
10/06/2020	186411	LOWE'S	86.87
10/06/2020	186412	MENARDS, INC.	85.98
10/06/2020	186413	MESSENGER PRINTING	7,138.14
10/06/2020	186414	MICHAEL RICHARDSON, JR	100.00
10/06/2020	186415	MICHIGAN ASSOCIATION OF FIRE CHIEFS	245.00
10/06/2020	186416	MICHIGAN LINEN SERVICE, INC.	1,860.24
10/06/2020	186417	MIDWEST ENVIRO SOLUTIONS	2,250.00
10/06/2020	186418	NFPA	190.86
10/06/2020	186419	OFFICE EXPRESS	420.74
10/06/2020	186420	ORCHARD, HILTZ & MCCLIMENT INC	23,721.75
10/06/2020	186421	OSCAR W. LARSON CO.	475.00
10/06/2020	186422	PARKWAY SERVICES, INC.	1,690.00
10/06/2020	186423	PAUL GIPSON	65.00
10/06/2020	186424	PEPSI BEVERAGES COMPANY	485.18

Check Date	Check	Vendor Name	Amount
10/06/2020	186425	PLUNKETT COONEY	6,125.80
10/06/2020	186426	PM TECHNOLOGIES, LLC	590.05
10/06/2020	186427	PRIORITY ONE EMERGENCY	1,229.92
10/06/2020	186428	QUADIENT LEASING USA, INC	1,058.70
10/06/2020	186429	RHETT REYES	2,792.66
10/06/2020	186430	RICK MULL	60.00
10/06/2020	186431	RICK MULL	60.00
10/06/2020	186432	SAM'S CLUB DIRECT	27.94
10/06/2020	186433	SHERWIN WILLIAMS COMPANY	672.83
10/06/2020	186434	SHRADER TIRE & OIL	623.00
10/06/2020	186435	SIGNS BY TOMORROW	91.90
10/06/2020	186436	SOUTHEASTERN EQUIPMENT CO.	2,530.58
10/06/2020	186437	SOUTHERN COMPUTER WAREHOUSE	2,388.24
10/06/2020	186438	SPARTAN DISTRIBUTORS	616.56
10/06/2020	186439	STAN ELDRIDGE	100.00
10/06/2020	186440	STANDARD PRINTING	150.00
10/06/2020	186441	STANTEC	364.00
10/06/2020	186442	STARWEN SMITH	100.00
10/06/2020	186443	STATE BAR OF MICHIGAN	630.00
10/06/2020	186444	STATE OF MICHIGAN	1,240.94
10/06/2020	186445	STATE OF MICHIGAN	322.03
10/06/2020	186446	STEPHEN SHINER	270.00
10/06/2020	186447	TAJALLI HODGE	100.00
10/06/2020	186448	TARGET SPECIALTY PRODUCTS	4,463.58
10/06/2020	186449	TERMINIX PROCESSING CENTER	65.00
10/06/2020	186450	TINA HOTCHKISS	1,065.60
10/06/2020	186451	TODD BARBER	4,800.00
10/06/2020	186452	TRUGREEN	1,990.00
10/06/2020	186453	U.S. BANK, ST. PAUL	22,620.00
10/06/2020	186454	ULINE	399.95
10/06/2020	186455	UNIFIRST CORPORATION	457.26
10/06/2020	186456	UNIVERSITY TRANSLATORS	564.85
10/06/2020	186457	USA SOFTBALL OF MICHIGAN	120.00
10/06/2020	186458	VERIZON CONNECT NWF, INC.	663.79
10/06/2020	186459	VICTORY LANE	39.55
10/06/2020	186460	W.J. O'NEIL COMPANY	3,156.00
10/06/2020	186461	WASHTENAW COUNTY LEGAL NEWS	225.00
10/06/2020	186462	WASHTENAW COUNTY ROAD COMMISSION	34,028.51
10/06/2020	186463	WASHTENAW COUNTY TREASURER#	19,296.00
10/06/2020	186464	WASHTENAW COUNTY TREASURER#	508,725.00
10/06/2020	186465	WASHTENAW COUNTY TREASURER#	38,585.61
10/06/2020	186466	YPSILANTI ACE HARDWARE	55.13
10/06/2020	186467	YPSILANTI COMMUNITY	1,792.66

AP TOTALS:

Total of 121 Checks:	832,953.21
Less 0 Void Checks:	0.00
Total of 121 Disbursements:	<u>832,953.21</u>

# ATTORNEY REPORT

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GENERAL LEGAL UPDATE

# **OLD BUSINESS**

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# Charter Township of Ypsilanti

## RESOLUTION NO. 2020-11

### CREATION OF STREETLIGHT SPECIAL ASSESSMENT DISTRICT #219 CRYSTAL POND

**WHEREAS**, the Planned Development Agreement for Crystal Pond, requires the installation of streetlights in the development. It is being requested of the Board of Trustees for the creation and establishment of special assessment district #219 for the purpose of defraying said cost of street lighting by special assessments against the property especially benefited; and

**WHEREAS**, the Township Clerk requested of Detroit Edison, proposed plans describing the street lighting improvement and the location of said improvements with an estimate of said costs; and

**WHEREAS**, on June 24, 2020 Brandon Faron of Detroit Edison Community Lighting Group prepared and submitted proposed plans to install street lighting for Crystal Pond, Ypsilanti Township, consisting of ninety (90) parcels, which said plans included, *inter alia*, the installation of **“eleven (11) 39w LED Basic Granville luminaires mounted to nine (9) 11’6” black, fluted, fiberglass posts mounted on concrete foundations and install two (2) wood poles with two (2) 6’ support arms and two (2) 136w LED luminaires with gray housing”** with the cost of said improvements being approximately:

<b>Total Estimate Construction Cost:</b> .....	<b>\$63,139.72</b>
<b>Total Lamp Charge For Three (3) Years:</b> .....	<b>\$9,262.80</b>
<b>Contribution (Cost minus 3 years revenue):</b> .....	<b>\$53,876.92</b>
<b>Total Annual Lamp Charges:</b> .....	<b>\$ 3,087.60</b>

**WHEREAS**, on July 29, 2020 the Township Clerk received notification from the Township Assessor that the cost of providing thirteen (13) street lights for Crystal Pond, Ypsilanti Township, consisting of 90 parcels, which said plans included, *inter alia*, the installation of **“eleven (11) 39w LED Basic Granville luminaires mounted to nine (9) 11’6” black, fluted, fiberglass posts mounted on concrete foundations and install two (2) wood poles with two (2) 6’ support arms and two (2) 136w LED luminaires with gray housing”** (construction costs of \$53,876.92 for the installation will not be included in the special assessment district and has been paid by the developer) will be **\$34.31** per parcel for a 3-year period; thereafter, said costs shall be estimated at **\$34.31** per parcel for street lighting, reflective of the current rates set by DTE as well as current electrical usage for the year,

**WHEREAS**, the Township Clerk has given notice to each record owner of or party in interest in property to be assessed, by first class mail, addressed to the record owner or party in interest at the address shown on the tax records, at least 10 (ten) days before the September 15, 2020 public hearing, setting forth the district affected in said petition, place and purpose of said public hearing to allow any interested person an opportunity to voice any objection which may be offered against creating said district; and

**WHEREAS**, the Township Clerk has also published in a newspaper of general circulation the time, place and purpose of said public hearing and the district affected thereto; and

**WHEREAS**, on September 15, 2020, the Charter Township of Ypsilanti held a public hearing to hear any objections which may be offered against creating said special assessment district.

**NOW THEREFORE, BE IT RESOLVED**, that special assessment district #219 be created for the purpose of providing thirteen (13) streetlights for Crystal Ponds, consisting of 90 parcels.



**BE IT FURTHER RESOLVED**, that the Township Board accepts the plans and estimate of costs as presented by Detroit Edison for Crystal Pond, consisting of 90 parcels, which said plans included, *inter alia*, the installation of “**eleven (11) 39w LED Basic Granville luminaires mounted to nine (9) 11’6” black, fluted, fiberglass posts mounted on concrete foundations and install two (2) wood poles with two (2) 6’ support arms and two (2) 136w LED luminaires with gray housing**” (construction costs of \$53,876.92 for the installation will not be included in the special assessment district and has been paid by the developer) will be **\$34.31** per parcel for a 3-year period; thereafter, said costs shall be estimated at **\$34.31** per parcel for street lighting, reflective of the current rates set by DTE as well as current electrical usage for the year,

**BE IT FURTHER RESOLVED**, that the Township Supervisor shall make a special assessment upon all the lands and premises contained herein to defray the expenses of lighting said streets.

**BE IT FURTHER RESOLVED**, that the Township Board shall hereinafter annually determine on or before September 30 of each year, the amount to be assessed in said district for lighting said streets and shall direct the Township Assessor to levy such amounts therein.

**BE IT FURTHER RESOLVED**, that when the special assessment roll has been prepared and filed in the office of the Township Clerk, before said assessment roll has been confirmed, the Township Board shall appoint a time and place when it will meet, review and hear any objections to the assessment roll.

**BE IT FURTHER RESOLVED**, that the Township Board shall give notice of said hearing and filing of the assessment roll in the manner prescribed by statute.

**Exhibit A to Master Agreement**


**Purchase Agreement**

This Purchase Agreement (this "Agreement") is dated as of June 24, 2020 between DTE Electric Company ("Company") and the Charter Township of Ypsilanti ("Customer").

This Agreement is a "Purchase Agreement" as referenced in the Master Agreement for Municipal Street Lighting dated May 7, 2018 (the "Master Agreement") between Company and Customer. All of the terms of the Master Agreement are incorporated herein by reference. In the event of an inconsistency between this Agreement and the Master Agreement, the terms of this Agreement shall control.

Customer requests the Company to furnish, install, operate and maintain street lighting equipment as set forth below:

1. DTE Work Order Number:	57002719	
	If this is a conversion or replacement, indicate the Work Order Number for current installed equipment: N/A	
2. Location where Equipment will be installed:	[Crystal Ponds], as more fully described on the map attached hereto as <u>Attachment 1</u> .	
3. Total number of lights to be installed:	13	
4. Description of Equipment to be installed (the " <u>Equipment</u> "):	Install eleven (11) 39w LED "Basic" Granville luminaires mounted to nine (9) 11' 6", black, fluted, fiberglass posts mounted on concrete foundations. Install two (2) wood poles, two (2) 6' support arms, and two (2) 136w LED luminaires with gray housing. LED luminaires mounted to wood poles to have photocontrol so that power is at the pole 24/7.	
5. Estimated Total Annual Lamp Charges	\$3,087.60	
6. Estimated Total Annual Post Charges if selected	\$0.00	
7. Computation of Contribution in aid of Construction (" <u>CIAC Amount</u> ")	Total estimated construction cost, including labor, materials, and overhead:	\$63,139.72
	Credit for 3 years of lamp charges:	\$9,262.80
	<b>CIAC Amount (cost minus revenue)</b>	<b>\$53,876.92</b>
	Credit for Post Charge, if selected	\$0.00
8. Payment of CIAC Amount:	Due promptly upon execution of this Agreement <b>\$53,876.92</b>	
9. Term of Agreement	5 years. Upon expiration of the initial term, this Agreement shall continue on a month-to-month basis until terminated by mutual written consent of the parties or by either party with thirty (30) days prior written notice to the other party.	
	<p>If Post Charge "box" <input type="checkbox"/> is checked the Customer agrees to following term:</p> <p>10 years. Upon expiration of the initial term, this Agreement shall continue on a month-to-month basis until terminated by mutual</p>	

	written consent of the parties or by either party with thirty (30) days prior written notice to the other party.
10. Does the requested Customer lighting design meet IESNA recommended practices?	<p>(Check One)                    <input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</p> <p>If "No", Customer must sign below and acknowledge that the lighting design does not meet IESNA recommended practices</p> <p style="text-align: right;">_____ </p>
11. Customer Address for Notices:	<p>Charter Township of Ypsilanti  7200 S. Huron River Dr.  Ypsilanti, MI 48197  Attn: Karen Lovejoy Roe</p>

12. Special Order Material Terms:

All or a portion of the Equipment consists of special order material: (check one)  YES  NO

If "Yes" is checked, Customer and Company agree to the following additional terms.

A. Customer acknowledges that all or a portion of the Equipment is special order materials ("SOM") and not Company's standard stock. Customer will purchase and stock replacement SOM and spare parts. When replacement equipment or spare parts are installed from Customer's inventory, the Company will credit Customer in the amount of the then current material cost of Company standard street lighting equipment.

B. Customer will maintain an initial inventory of at least   0   posts and   0   luminaires and any other materials agreed to by Company and Customer, and will replenish the stock as the same are drawn from inventory. Costs of initial inventory are included in this Agreement. The Customer agrees to work with the Company to adjust inventory levels from time to time to correspond to actual replacement material needs. If Customer fails to maintain the required inventory, Company, after 30 days' notice to Customer, may (but is not required to) order replacement SOM and Customer will reimburse Company for such costs. Customer's acknowledges that failure to maintain required inventory could result in extended outages due to SOM lead times.

C. The inventory will be stored at \_\_\_\_\_.  
Access to the Customers inventory site must be provided between the hours of 9:00 am to 4:00 pm, Monday through Friday with the exceptions of federal Holidays. Customer shall name an authorized representative to contact regarding inventory: levels, access, usage, transactions, and provide the following contact information to the Company:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

The Customer will notify the Company of any changes in the Authorized Customer Representative. The Customer must comply with SOM manufacturer's recommended inventory storage guidelines and practices. Damaged SOM will not be installed by the Company.

D. In the event that SOM is damaged by a third party, the Company may (but is not required to) pursue a damage claim against such third party for collection of all labor and stock replacement value associated with the damage claim. Company will promptly notify Customer as to whether Company will pursue such claim.

E. In the event that SOM becomes obsolete or no longer manufactured, the Customer will be allowed to select new alternate SOM that is compatible with the Company's existing infrastructure.

F. Should the Customer experience excessive LED equipment failures, not supported by LED manufacturer warrantees, the Company will replace the LED equipment with other Company supported Solid State or High Intensity Discharge luminaires at the Company's discretion. The full cost to complete these replacements to standard street lighting equipment will be the responsibility of the Customer.

\*\*\*\*\*

Company and Customer have executed this Purchase Agreement as of the date first written above.

Company:

DTE Electric Company

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Customer:

Charter Township of Ypsilanti

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



**Attachment 1 to Purchase Agreement**

**Map of Location**

[To be attached]



**RED LOCATIONS:**

Install (7) decorative 39w LED streetlights on (7) black, fluted, fiberglass posts.

**GREEN LOCATIONS:**

Install (2) 136w LEDs on wood poles.

**Install (4) decorative 39w LED streetlights on (2) black, fluted fiberglass posts with crossarm for 2 luminaires.**

Install (4) decorative 39w LED streetlights on (2) black, fluted fiberglass posts with crossarm for 2 luminaires.





*Supervisor*  
BRENDA L. STUMBO  
*Clerk*  
KAREN LOVEJOY ROE  
*Treasurer*  
LARRY J. DOE  
*Trustees*  
STAN ELDRIDGE  
HEATHER JARRELL ROE  
MONICA ROSS WILLIAMS  
JIMMIE WILSON, JR.



*Charter Township of Ypsilanti*

Clerk's Office

7200 S. Huron River  
Drive  
Ypsilanti, MI 48197  
Phone: (734) 484-4700  
Fax: (734) 484-5156

August 31, 2020

Owner  
Address  
City, State Zip

**Re: Public Hearing Scheduled for Tuesday, September 15, 2020 at Approximately 7:00pm for the Creation of Streetlight Special Assessment District #219 for Crystal Ponds**

Dear Property Owners:

The Charter Township of Ypsilanti Board of Trustees set a public hearing to consider the request for the creation of streetlight special assessment district #219 Crystal Ponds for the installation of thirteen (13) streetlights.

This will include your property located at: Property Address  
Parcel ID

**The public hearing will be held on Tuesday, September 15, 2020 at approximately 7:00p.m. and will be held via an online Zoom meeting. Enclosed is information to join the meeting. Public comments may also be sent via email to [klovejoyroe@ytown.org](mailto:klovejoyroe@ytown.org) or [lstanfield@ytown.org](mailto:lstanfield@ytown.org) or by postal mail and will be read at the hearing. See below for information.**

The Detroit Edison lamp layout for the proposed new streetlights is located on the back of this letter.

Installation charges for the thirteen (13) streetlights is \$53,876.92 and is being paid for by the developer. DTE has fixed the annual lamp charges for the first three (3) years, per agreement to \$3,087.60. This cost is divided among the ninety (90) parcels and equals \$34.31 per parcel, per year. After the third year, the costs will reflect the current rates set by DTE, as well as current electrical usage over the year.

**Total estimated annual costs for the additional streetlights would be \$34.31 per parcel, per year**

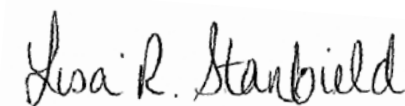
**To Legally Protest the Streetlight Special Assessment:**

An owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment in person, or may file his or her appearance and protest by letter before the hearing, and in that event, personal appearance shall not be required. The owner or any person having an interest in the real property who protests in writing at or before the hearing may file a written appeal of the special assessment with the State Tax Tribunal within 30 days after the special assessment roll is confirmed.

If you have any questions or need additional information, please feel free to contact my office.

Sincerely,

  
Karen Lovejoy Roe, Clerk

  
Lisa Stanfield, Deputy Clerk

lrs

cc: File



# CHARTER TOWNSHIP OF YPSILANTI

## RESOLUTION 2020-12

### CREATION OF NEIGHBORHOOD CAMERA SPECIAL ASSESSMENT DISTRICT #075 CRYSTAL POND

**WHEREAS**, a requirement of the planned development agreement is neighborhood cameras, the Township Board of the Charter Township of Ypsilanti proposes to install two (2) security cameras to be located at Crystal Pond and

**WHEREAS**, the developer has paid for the purchase and installation of the security cameras; and

**WHEREAS**, the Township Board proposes the creation of a special assessment district consisting of 90 parcels known as Crystal Pond, which will be benefited to defray the operation and maintenance cost of the security cameras; and

**WHEREAS**, the Township Board has solicited *Requests for Proposals* for the proposed project describing the security camera improvements, the proposed location of said improvements and estimated costs; and

**WHEREAS**, Conti Corporation, a video security company, licensed by the State of Michigan, prepared and submitted proposed plans to install, operate and maintain security cameras in public areas located within the boundaries of Crystal Pond, which consists of 90 parcels with the following estimated costs:

- Costs for purchase and installation of 2 security cameras (paid for by the developer): \$14,990.31
- Total Annual Residents' Cost for maintenance and operation of security cameras: (First three years) \$13,800.00
- Annual cost per parcel \$ 51.11
- Monthly cost per parcel \$ 4.26

**WHEREAS**, the plans, estimates of cost and proposed special assessment district were filed with the Township Clerk for public examination and notice of the public hearing upon the same was published and mailed in accordance with the law and statute provided as shown by affidavits pertaining thereto on file with the Township Clerk; and

**WHEREAS**, in accordance with the aforesaid notices, a hearing was held on the 15<sup>th</sup> of September, 2020 commencing at approximately 7:00pm and all persons given the opportunity to be heard in the matter; and

**WHEREAS**, as a result of the foregoing, the Township Board believes the project to be in the best interests of the Township and of the district proposed to be established therefore;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** as follows:

1. That this Township Board does hereby approve the plans for public security cameras as prepared and presented by the Township's licensed security system contractor and its annual estimate of costs for the operation and maintenance thereof.
2. That this Township Board creates a special assessment district located within the boundaries of Crystal Pond with the district to be known as Crystal Pond Neighborhood Camera Special Assessment District No. 075 within which the costs of the operation and maintenance of the security cameras shall be assessed according to benefits.
3. That on the basis of the foregoing, this Township Board does hereby direct the Supervisor and Assessing Officer to make a special assessment roll in which shall be entered and described all the parcels of land to be assessed with the names of the respective owners thereof if known, and a total amount to be assessed against each parcel of land which amount shall be the relative portion of the whole sum to be

levied against the parcels of land in the special assessment district as the benefit to the parcel of land bears to the total benefit to all the parcels of land in the special assessment district. When the same has been completed, the Supervisor or Assessing Officer shall affix thereto her certificate stating that it was made pursuant to this resolution and that in making such assessment roll, she has, according to her best judgment, conformed in all respects to the directions contained in this resolution and the applicable state statutes.

4. When the special assessment roll has been prepared and filed in the office of the Township Clerk, before said assessment roll has been confirmed, the Township Board shall appoint a time and place when it will meet, review and hear any objections to the assessment roll.
5. If the special assessment roll is confirmed, the Township Board intends to hold a public hearing once each year in future years, on or before September 30, to reassess property in the special assessment district for the costs in the next year, and will provide notice of such hearing in such a manner as prescribed by law.
6. That all resolutions and parts of resolutions insofar as they conflict with the provisions of the within resolution be and the same are hereby rescinded.

# CHARTER TOWNSHIP OF YPSILANTI

## OFFICE OF COMMUNITY STANDARDS

Building Safety • Planning & Zoning • Ordinance Enforcement • Police Services

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To: Karen Lovejoy Roe, Clerk  
From: Michael Radzik, OCS Director  
Re: **Request to schedule a public hearing to create a Special Assessment District to facilitate the maintenance and operation of two (2) Community Safety System cameras for the Crystal Ponds Condominium development.**  
Copy: McLain & Winters, Township Attorneys  
Date: April 13, 2020

The revised and restated Development Agreement for the Crystal Ponds Condominium project that was recently approved by the Board of Trustees requires the developer, Lombardo Homes, to install two security cameras on the township's Community Safety System network to help protect the 90 homeowners that will eventually reside in the community.

Enclosed please find a quote from the township's vendor, Conti Corporation, for the purchase and installation of equipment for two camera sites, one at each entrance to the community on Bunton Rd. The total cost of camera equipment and installation is \$14,990.31 to be paid by Lombardo Homes. Comcast, another township vendor, will absorb the cost of construction to install cable modems at both sites that will connect to the township's camera network.

Once operational, the estimated annual cost to operate and maintain the camera sites is \$4,600 to be paid by members of the Crystal Ponds Homeowner Association through a Special Assessment District to be created for this purpose. Both Lombardo Homes and the other existing members of the HOA have expressed support for this safety improvement.

Please note that a separate special assessment district is required to facilitate installation and maintenance of two new street lights by DTE. The new lights are necessary to provide suitable infrastructure to mount the camera equipment and illuminate the immediate area.

Please schedule a public hearing to facilitate creation of the SAD for this purpose as described.

Thank you for your consideration.

Enclosures: Conti equipment quote 4/8/2020  
Lombardo request letter  
Map showing installation locations



william.spinek@conticorporation.com  
 PHONE 248-953-7035  
 6417 Center Drive, Suite 120  
 Sterling Heights, Michigan 48312

April 8, 2020

Charter Township of Ypsilanti  
 7200 S. Huron River Dr.  
 Ypsilanti, MI 48197  
 Attn: Mike Radzik

Re: The Crystal Ponds Condominium Entrances CCTV

Dear Mike,

Conti is pleased to submit our pricing for the above referenced project. Please contact me if you have any further questions regarding this proposal.

New Camera Cost – Crystal Ponds Condominium Entrances

1. Provide and install (2) Outdoor Avigilon Self-Learning Video Analytic Bullet Camera at the entrances of Crystal Ponds neighborhood
2. Provide and install (2)H4A junction box
3. Provide and install (3) pole mount adapter
4. Provide and install (3) 18x16x10 NEMA 4 Enclosure with backplate
5. Provide and install (3) NEMA 4 pole mount kit
6. Provide and install (3) 100W NEMA 4 Heater
7. Provide and install (1) 9MP 180-degree Multihead camera with IR illumination ring (Bunton Rd)
8. Provide and install (1) Pendant wall arm mounting bracket
9. Provide and install (1) 60W PoE++ injector
10. Provide and install misc. seal-tite, conduit and banding required
11. Provide and install (3) Avigilon ACC 1 channel licenses
12. Provide and install 110 outlets in NEMA 4 with breaker and electrical wire to top of the pole for DTE connection
13. Programming Static IP address into the camera (Internet service, public Static IP and router provided by others)
14. Programming and Configuration. **(Included in above price)**

**Crystal Ponds Condominium Entrances Pricing**

**\$14,990.31** \_\_\_\_\_ Initial Acceptance

**Assumptions and exclusions:**

1. All work is to be performed with I.B.E.W. Local 58 Union Labor. All labor is quoted at straight time rates, no holiday, weekend or off shift time is quoted for this project
2. Only the items included within this proposal are to be provided by Conti Corporation. Any additional cameras, switches, encoders, camera licensing, or additional material requested by Charter Township of Ypsilanti will require an approved change order before that specific work can proceed.
3. Final power tap to pole power to be done by others and is not included

Upon proposal acceptance, we can schedule the installation for the earliest possible date.

Please contact me directly with any questions, comments or desired changes.

Gary Graves



Conti Corporation  
6417 Center Drive, Suite 120  
Sterling Heights, Michigan 48312



**RED LOCATIONS:**

Install (7) decorative 39w LED streetlights on (7) black, fluted, fiberglass posts.

**GREEN LOCATIONS:**

Install (2) 136w LEDs on wood poles.

Install (4) decorative 39w LED streetlights on (2) black, fluted fiberglass posts with crossarm for 2 luminaires.



Camera

Camera



# **NEW BUSINESS**

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GRANT AWARD AGREEMENT  
WASHTENAW COUNTY CLERK/REGISTER  
VOTING EQUIPMENT PURCHASED BETWEEN JANUARY 1, 2020 AND NOVEMBER 3, 2020

This agreement is between Washtenaw County Government (hereafter 'the County') and Ypsilanti Township (hereafter 'Municipality'). This Agreement is binding on the parties effective on the date signed.

SECTION 1 - GENERAL AGREEMENTS

1. The County and Municipality recognize that additional voting equipment must be acquired by the Municipality to efficiently tabulate the large volume of Absent Voter Ballots expected to be issued during the November 3, 2020 General Election.
2. Hart InterCivic (hereafter 'Vendor') is the contracted vendor and provider of voting equipment used in Washtenaw County, Michigan. "Verity" is the proprietary name of the voting system provided by Vendor used in Washtenaw County, Michigan. "Verity Scan" is the proprietary name for Vendor's voting precinct ballot tabulator. "Verity Central" is the proprietary name for Vendor's highspeed ballot tabulator and associated software configuration.
3. The County will provide grant funding to the Municipality to assist with the purchase of this equipment as follows, pursuant to the terms of this Agreement:

Option 1: "Verity Scan" - \$1,375.00 for each unit purchased up to a maximum of five (5) units.

Or

Option 2: "Verity Central" - \$15,000.00 for the purchase of up to one (1) configuration purchased.

Municipality may not combine funding options 1 and 2.

4. Grant funding provided through this Agreement for the purchase of new voting equipment from Vendor purchased under the terms of State of Michigan Contract 071B7700128.
5. To qualify for a grant award Municipality must authorize the purchase of additional equipment from Vendor between January 1, 2020 and November 3, 2020.

SECTION 2 - SPECIFIC PROVISIONS

1. This Agreement begins on the date of signature and ends on December 31, 2020.
2. Washtenaw County will provide one lump sum award of **\$2,750.00** to Municipality to apply toward the Municipality's purchase of two (2) Verity Scan units during the time period January 1, 2020 to November 3, 2020.

3. To receive the grant award, Municipality must provide the following to the Washtenaw County Clerk/Register's office by no later than November 3, 2020:
  - a. A copy of the executed quote issued by and returned to Vendor authorizing the purchase of equipment specified in Section 2, Provision 2 of this Agreement.
  - b. Executed Grant Award Agreement
4. Municipality is solely responsible for securing services from Vendor and will enter into any contracts related to the purchase and maintenance of voting equipment purchased under the terms of this Agreement. The County shall not be a party to any such contract and shall not bear any additional financial responsibility for the acquisition or maintenance of this equipment.
5. All equipment purchased by Municipality using grant funding provided through this Agreement is owned solely by the Municipality. The County does not retain any ownership interest in the equipment.
6. The Municipality is responsible for maintenance of the equipment under the terms of State of Michigan Contract 071B7700128.
7. Hold Harmless and Indemnification

Municipality holds the County harmless for any causes of action as related to the acquisition of voting equipment. Further, to the extent permitted by Michigan law, the Municipality will protect, defend and indemnify Washtenaw County, its officers, agents, servants, volunteers and employees from any and all liabilities, claims, liens, fines, demands and costs, including legal fees, of whatsoever kind and nature which may result in injury or death to any persons, including the Municipality's own employees, and for loss or damage to any property, including property owned or in the care, custody or control of Washtenaw County in connection with or in any way incident to or arising out of the occupancy, use, service, operations, performance or non-performance of work in connection with this agreement resulting in whole or in part from negligent acts or omissions of Municipality, any sub-contractor, or any employee, agent or representative of the Municipality or any sub-contractor.
8. Modification and Duration

This agreement is expressly for the purpose of assisting Municipality with the purchase of voting equipment as defined in Section 2, Provision 2 of this Agreement and may not be modified or extended.
9. Termination

Either party may terminate the agreement by giving thirty (30) days written notice to the other party.

10. Governing Law

The parties acknowledge that this Agreement shall be interpreted and enforced in accordance with the laws of the State of Michigan.

ATTESTED TO:

WASHTENAW COUNTY

By: \_\_\_\_\_

Lawrence Kestenbaum (DATE)

County Clerk/Register

By: \_\_\_\_\_

Gregory Dill (DATE)

County Administrator

MUNICIPALITY

BY: \_\_\_\_\_

Printed Name: \_\_\_\_\_ (DATE)

Title: \_\_\_\_\_

APPROVED AS TO CONTENT:

By: \_\_\_\_\_

Edward R. Golembiewski (DATE)

Washtenaw County Director of Elections

APPROVED AS TO FORM:

By: \_\_\_\_\_

Michelle K. Billard (DATE)

Office of Corporation Counsel

*Supervisor*  
**BRENDA L. STUMBO**  
*Clerk*  
**KAREN LOVEJOY ROE**  
*Treasurer*  
**LARRY J. DOE**  
*Trustees*  
**STAN ELDRIDGE**  
**HEATHER JARRELL ROE**  
**MONICA ROSS WILLIAMS**  
**JIMMIE WILSON JR.**



**Green Oaks  
Golf Course**

1775 E. Clark Road  
Ypsilanti, MI 48198  
Phone: (734) 485-0881  
Fax: (734) 485-1992

[ytown.org](http://ytown.org)

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## MEMORANDUM

To: Charter Township of Ypsilanti Board of Trustees

From: Mike Hoffmeister, Residential Services Director

Date: September 27, 2020

**Subject: Request Authorization to approve the sale and/or removal of excess Township equipment**

The Residential Services Department is requesting authorization to approve the removal of excess Township equipment.

Please find attached a listing from a number of pieces of equipment from Township Departments along with estimated values. We will ensure we follow appropriate procedures and policies set in place to appropriately discard equipment.

Mike Hoffmeister  
Residential Services Director  
[mhoffmeister@ytown.org](mailto:mhoffmeister@ytown.org)  
734-544-3515

## Golf Auction Items

Book Date	Item	Est. Value	Notes
	Multi Pro 1200 Spray Pro Spray Tank		
2004	Low Profile	\$500.00	1144.3hrs
2005	Pro Sweep 5200 Plug Pitcher		07065-250000291
1998	Sand Pro 3020	\$200.00	20069
1997	Mower 325D	\$500.00	
1999	Old top dresser Terro topper T-750	\$200.00	

## Rec Potential Auction Items

Number of like items	Item	Replacement Cost
7	Wheel chairs	\$49 to \$201
1	Bike	
9	Walkers	\$5 to \$29
1	Walk behind Floor Scrubber	\$2,000
1	Reconditioned Shampooer	\$1,900
1	Stationary Bike	\$187
1	Rowing machine	\$143
1	Step Machine	\$100
2	Rotary machine (floors)	\$1,990
8	Child side chairs	\$24
1	Bag of exersize mats various sizes	\$277
3	Bags various Christmas decorations	??
1	Electric wheelchair/scooter	\$1,900
1	Mobile toilet	\$116-\$130

YTFD Auction Items

- 1) 1990 Spartan/FMC Pumper - Engine VIN: 3038 valued at \$10,000 ???
- 2) 1999 Ford Crown Victoria VIN: 2FAFP71W0XX149639 valued at \$2000 ???

*Supervisor*  
BRENDA L. STUMBO  
*Clerk*  
KAREN LOVEJOY ROE  
*Treasurer*  
LARRY J. DOE  
*Trustees*  
STAN ELDRIDGE  
HEATHER ROE  
MONICA ROSS-WILLIAMS  
JIMMIE WILSON, JR.



Charter Township of Ypsilanti  
SUPERVISOR'S OFFICE  
7200 S. Huron River Drive  
Ypsilanti, MI 48197  
Phone: (734) 481.0617  
Fax: (734) 484.0002  
[www.ytown.org](http://www.ytown.org)

TO: Karen Lovejoy Roe, Clerk  
Lisa Stanfield, Deputy Clerk

FROM: Brenda L. Stumbo, Supervisor *RLS*

DATE: September 28, 2020

RE: Request to place YMCA, Resolution# 2020-19 on October 6, 2020  
Board Meeting Agenda

Attached is Resolution #2020-19 re-confirming the township's intent to convey property at 1500 S. Huron River Drive for the future site of a YMCA

Please place this Resolution on the October 6, 2020 regular meeting agenda for the Board's consideration. We have also enclosed the prior Resolution # 2019-60 along with exhibits.

If you have any questions, please let me know.

dg

Attachment

cc: Javonna Neel, Accounting Director



## RESOLUTION 2020- 19

**Resolution to Extend the Deadline to December 31, 2021  
for the Charter Township of Ypsilanti to Convey 24.975  
Acres Located at 1500 S. Huron Road (As Provided in  
Resolution 2019-60) to the Ann Arbor YMCA Conditioned  
Upon the YMCA to Construct and Operate a Recreational  
Facility Contingent Upon the Completion of YMCA's Due  
Diligence Investigations Including the Completion of a  
Feasibility Study and the Approval by the Parties of a  
Mutually Acceptable "Memorandum of Understanding"  
Setting Forth the Rights and Responsibilities of the  
Township and the Ann Arbor YMCA**

**WHEREAS**, on **December 17, 2019** the Ypsilanti Township Board of Trustees approved Resolution 2019-60 (a copy of which is attached hereto and incorporated by reference along with exhibits A, B and C) wherein the Township confirmed its intent to convey 24.975 acres located at 1500 S. Huron Road to the Ann Arbor YMCA and

**WHEREAS**, the Resolution of Intent (2019-60) to convey said property to the Ann Arbor YMCA was conditioned upon the YMCA "... **to construct and operate a recreational facility contingent upon the completion of YMCA's due diligent investigations including the completion of a feasibility study and the approval by the parties of a mutually acceptable 'Memorandum of Understanding' setting forth**

*the rights and responsibilities of the Township and the Ann Arbor YMCA” and*

*WHEREAS Resolution 2019-60 was to “...remain in full force and effect for a period of one year so as to allow the Township and the Ann Arbor YMCA to prepare and submit for approval to the Township Board and the YMCA Board of Directors a mutually acceptable ‘Memorandum of Understanding’ setting forth the rights and responsibilities of the Township and YMCA as it pertains to the construction and operation of the new facility located on the 24.975 acres of the former Seaver Farm property” and*

*WHEREAS Resolution 2019-60 provided that said “Resolution of Intent” “...may be extended for an additional period of time (if necessary) upon approval by the Ypsilanti Township Board of Trustees otherwise said resolution shall be rendered null and void in the event the parties do not approve a “Memorandum of Understanding” within one year from the date of Resolution 2019-60 (December 17, 2019) as it pertains to the construction and operation of the new YMCA facility” and*

*WHEREAS the world-wide COVID-19 pandemic has had devastating impacts upon the Federal, State and Local Governments resulting in the issuance of “Stay at Home Orders” by Michigan Governor Gretchen*

Whitmer along with a number of other restrictions that have resulted in the delay of the Ann Arbor YMCA through no fault of their own to conduct and complete the necessary due diligence investigations and the required “...**Feasibility Study for the proposed location which, in turn, will allow the Ann Arbor YMCA to commence with its fundraising campaign for this new State-of-the-Art Recreational Facility**” and

**NOW, THEREFORE THE YPSILANTI CHARTER TOWNSHIP BOARD OF TRUSTEES HEREBY RESOLVES AS FOLLOWS:**

1. That the Ypsilanti Township Board approves **Resolution 2020-19 \_\_\_\_** for the express purpose of extending the deadline to **December 31, 2021** for the conveyance of **24.975 acres** of property located at 1500 S. Huron Road to the Ann Arbor YMCA conditioned upon the YMCA constructing and operating a new state of the art recreational facility for the benefit of Eastern Washtenaw County.
2. That the Ann Arbor YMCA complete all necessary due diligence investigations including the “**Feasibility Study**” and provide a copy of the Feasibility Study to the Township Board and legal counsel as soon as said Study has been completed.
3. That once the Feasibility Study has been completed that the Ann Arbor YMCA proceed with its Fundraising Campaign that will include a number of stakeholders from the public and private sectors.

4. That Resolution 2020- 19 entitled “**Resolution to Extend the Deadline to December 31, 2021 (Which Shall Also Incorporate by Reference Resolution 2019-60 and All Exhibits Thereto)**” shall remain in full force and effect through **December 31, 2021** so as to allow the Township and the Ann Arbor YMCA to prepare and submit for approval to the Township Board and the YMCA Board of Directors a mutually acceptable “**Memorandum of Understanding**” setting forth the rights and responsibilities of the Township and YMCA as it pertains to the construction and operation of the new facility located on the **24.975 acres** of the former Seaver Farm Property.

5. That this Resolution to Extend the Deadline for the Charter Township of Ypsilanti to convey 24.975 acres to the Ann Arbor YMCA to **December 31, 2021** may be extended for an additional period of time (if necessary) upon approval by the Ypsilanti Township Board of Trustees otherwise said Resolution 2020-19 shall be rendered null and void in the event the parties do not approve a “**Memorandum of Understanding**” within one year from the date of Resolution 2020-19\_\_\_\_\_ as it pertains to the construction and operation of the new YMCA facility.

# Charter Township of Ypsilanti

## RESOLUTION 2019-60

***Resolution of Intent for the Charter Township of Ypsilanti to Convey 24.975 Acres Located at 1500 S. Huron Road to the Ann Arbor YMCA Conditioned Upon the YMCA to Construct and Operate a Recreational Facility Contingent Upon the Completion of YMCA's Due Diligent Investigations Including the Completion of a Feasibility Study and the Approval by the Parties of a Mutually Acceptable "Memorandum of Understanding" Setting Forth the Rights and Responsibilities of the Township and the Ann Arbor YMCA***

**WHEREAS**, on **November 18, 2013** the Ypsilanti Township Board of Trustees approved Resolution Number 2003-13 wherein the Township Board authorized its professional consultants to proceed with the acquisition of the "**Seaver Farm Property**" located on the west side of Whittaker Road, south of I-94 which comprises approximately 163.382 acres of land, and

**WHEREAS**, Resolution 2003-13 specifically stated that one of the purposes of the acquisition of the "**Seaver Farm Property**" by the Township was to "...**not only provide a location for future governmental and recreational services needed by the Township's residents, but would also enable the Township Board to exercise much greater control over the future development in this portion of the Township while also preserving open space and woodlands so as**

1. **Phase I Environmental Site Assessment**, dated **June 18, 2004** (received **July 2, 2004**)
2. **Phase I Environmental Site Assessment Addendum**, dated **July 5, 2004** (received **July 7, 2004**)
3. **Phase II Subsurface Investigation Report**, dated **August 10, 2004** (received **August 12, 2004**)
4. **Preliminary Wetlands Assessment and Delineation Report**, dated **June 30, 2004** (received **August 5, 2004**); and
5. **Preliminary Wetlands Assessment and Delineation Report**, dated **October 22, 2004**, for the eastern portion of the Seaver Farm Property; and

**WHEREAS**, at a regular meeting of the Ypsilanti Township Board of Trustees held on **July 16, 2019** the Township Board approved the "**Memorandum**" from Supervisor Brenda L. Stumbo, Clerk Karen Lovejoy Roe and Treasurer Larry Doe (a copy of which is attached hereto and labeled Exhibit A), which Memorandum authorized *inter alia* for the Township's "...**legal counsel, engineers and departments to assist in gathering information on the Seaver Farm Property as a potential site for a YMCA state of the art programming and recreational facility,**" and

**WHEREAS**, subsequent to the **July 16, 2019** Township Board meeting, the Township's designated representatives delivered to the Ann Arbor YMCA President and CEO Toni Kayumi copies of all of the "**Due Diligent Investigation Reports**" that were obtained by the Township in 2004 so as to allow the Ann Arbor YMCA to commence its own "**Due Diligence Investigations**" given that the YMCA had identified a portion of

include a number of amenities other than recreation including, but not limited to, “...**preschool and after school programming, a summer camp for kids, youth sports, a focus on the educational recreational and socialization aspect of what every child would need, with a commitment to provide service from infants all the way to senior citizens.**” President and CEO Kayumi also stated that the new YMCA would also “...**provide programs for chronic disease prevention and management and explained the many different programs the YMCA would provide for seniors so as to fulfill their mission statement that focuses on ‘Youth Development, Healthy Living and Social Responsibility,’**” and

**WHEREAS**, during the **August 20, 2019** Township Board Work Session, President and CEO Kayumi emphasized that the future success of a new YMCA to be located on a portion of the Seaver Farm Property would depend upon a “**Public-Private Partnership**” as evident by Ypsilanti Township conveying a portion of the Seaver Farm Property (**24.975 acres**) with further contributions being made by the Washtenaw County Parks and Recreation (**\$30,000**) and the Washtenaw County Board of Commissioners to provide “**in kind services of \$45,000.**” These commitments would allow the Ann Arbor YMCA to conduct the necessary Feasibility Study for the proposed location which in turn will allow the Ann Arbor YMCA to commence with its fundraising campaign for this new state of the art recreational facility, and

**WHEREAS** President and CEO Kayumi requested the Township

construct the new facility as well as to be solely responsible for the operation and maintenance of said facility and

**WHEREAS** the Township Board, on **August 20, 2019**, authorized Township legal counsel to commence preparing the appropriate documents so as to allow the Ann Arbor YMCA to commence with the necessary "**Feasibility Study**" as referenced herein while also insuring the Township's legal interests in said property are protected, and

**WHEREAS** Township legal counsel acting in concert with the Assessing Office obtained a professional survey and legal description for the property identified by the YMCA as the best location for the new state of the art recreational facility to be located on a portion of the Seaver Farm Property which survey and legal description was performed by Atwell on **October 16, 2019**, a copy of the survey and legal description being attached hereto and labeled Exhibit B, and

**WHEREAS** it is the professional opinion of the Township's Assessor Linda Gosselin and Deputy Assessor Brian McCleery that the value of the **24.975 acres** located on the Seaver Farm Property that is the subject of this resolution has a true cash value of **5.4 million dollars**, and

**WHEREAS** on **October 30, 2019** Deputy Assessor Brian McCleery prepared the necessary land division application for a portion of the Seaver Farm Property resulting in a new Parcel Identification Number and address for the **24.975 acres** for the Ann Arbor YMCA, a copy of Deputy Assessor McCleery's letter being attached hereto along with a copy of the aerial map depicting the **24.975 acres** being labeled Exhibit C, and



Ann Arbor YMCA's due diligent investigations as well as the drafting and approval by the Township Board of a mutually acceptable "**Memorandum of Understanding Setting Forth the Rights and Responsibilities of the Township and YMCA.**"

**NOW, THEREFORE THE YPSILANTI CHARTER TOWNSHIP BOARD OF TRUSTEES HEREBY RESOLVES AS FOLLOWS:**

1. That the Ypsilanti Township Board approves **Resolution 2019-60** for the express purpose of conveying **24.975 acres** of property located at 1500 S. Huron Road to the Ann Arbor YMCA and conditioned upon the YMCA constructing and operating a new state of the art recreational facility for the benefit of Eastern Washtenaw County.
2. That the Ann Arbor YMCA complete all necessary due diligence investigations including the "**Feasibility Study**" and provide a copy of the Feasibility Study to the Township Board and legal counsel as soon as said Study has been completed.
3. That once the Feasibility Study has been completed that the Ann Arbor YMCA proceed with its Fundraising Campaign that will include a number of stakeholders from the public and private sectors.
4. That Resolution 2019-60 entitled "**Resolution of Intent**" shall remain in full force and effect for a period of one year so as to allow the Township and the Ann Arbor YMCA to prepare and submit for approval to the Township Board and the YMCA Board of Directors a mutually acceptable "**Memorandum of Understanding**" setting forth the rights and responsibilities of the Township and YMCA as it pertains to the

***Understanding***” within one year from the date of Resolution 2019-60 as it pertains to the construction and operation of the new YMCA facility.

## **EXHIBITS**

- A - **July 8, 2019** Memorandum from Supervisor Brenda L. Stumbo, Clerk Karen Lovejoy Roe and Treasurer Larry Doe addressed to the Ypsilanti Township Board of Trustees
  
- B - **October 16, 2019** Survey and Legal Description of the Seaver Farm Property performed by Atwell which depicts the new legal description for the proposed YMCA
  
- C - **October 30, 2019** Letter from Deputy Assessor Brian McCleery addressed to Supervisor Stumbo confirming the new Parcel Identification Number for the proposed YMCA property located at 1500 S. Huron Road comprising 24.975 acres along with a copy of the aerial photograph depicting the property

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# EXHIBIT A

*Supervisor*  
**BRENDA L. STUMBO**  
*Clerk*  
**KAREN LOVEJOY ROE**  
*Treasurer*  
**LARRY J. DOE**  
*Trustees*  
**STAN ELDRIDGE**  
**HEATHER JARRELL ROE**  
**MONICA ROSS WILLIAMS**  
**JIMMIE WILSON, JR.**



**Clerk's Office**

7200 S. Huron River  
Drive  
Ypsilanti, MI 48197  
Phone: (734) 484-4700  
Fax: (734) 484-5156

*Charter Township of Ypsilanti*

# MEMORANDUM

To: Ypsilanti Township Board of Trustees

FROM: Brenda Stumbo, Supervisor  
Karen Lovejoy Roe, Clerk  
Larry Doe, Treasurer

RE: Authorization for the township legal counsel, engineers and departments to assist in gathering the information on the Seaver property that was purchased in 2003 by the Township for a potential site for a YMCA state of the art programing and recreational facility.

DATE: July 8, 2019

Part of the due diligence and request by the YMCA is to have all the property information including but not limited to environmental studies, wetlands, flood plain, soil conditions and location of existing infrastructure for the potential of a future recreation facility on the east side of our county on Huron Street, which is owned by Ypsilanti Township.

Washtenaw County Parks and Recreation and Washtenaw County have committed to a cash contribution of \$30,000 and in kind services of \$45,000 to assist in the funding of a feasibility study locating a state of the art recreation facility and outdoor recreation programing on the site for youth and seniors in the Ypsilanti area. The site consists of approximately 28 acres located east of Bosal and north of the post office. See attached aerial map that will assist in showing the property location.

The three full time officials are in support of locating a potential facility in our community with our contribution being the land and operation of the facility being the responsibility of YMCA. Our parks and recreation master plan and master plan for planning after receiving input from residents state that we are in need of a recreation center, with having a healthy community being a top priority.

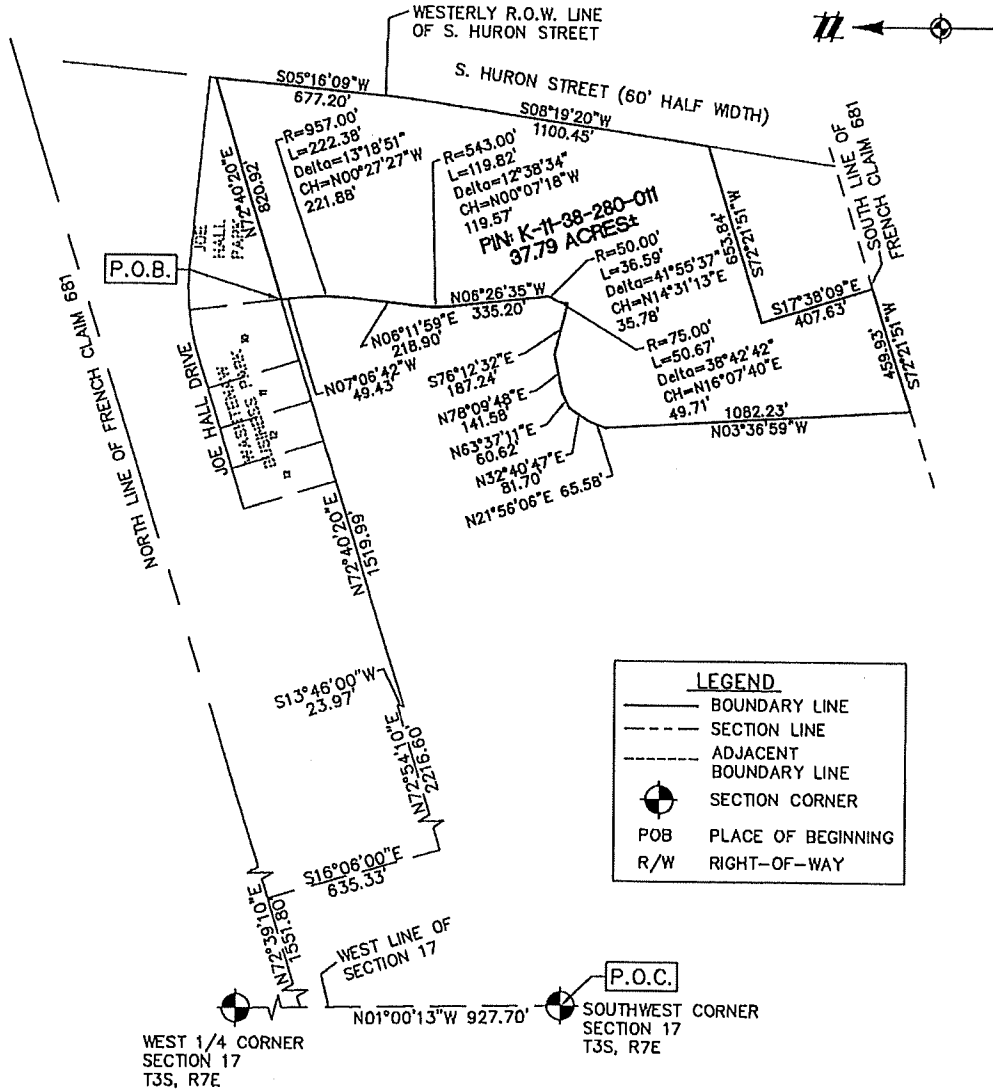
Our release of information and support for using public land for this purpose is the beginning steps that need to be taken to work toward our goal for a state of the art recreation facility. After meeting with YMCA Director on Friday July 5<sup>th</sup> with Trustee Monica Ross Williams, who is a member of the YMCA board, it was requested that the township provide the information on the property that is being considered in the feasibility study for a future site of a YMCA recreation and programming facility.

Please see attached Resolution No. 2003-13 approving the letter of intent to purchase the aforementioned property. As you can see in the second paragraph of the resolution the acquisition was not only for future governmental and recreational services needed by the township residents but would also exercise control over the future development, while also preserving open space and woodlands so as to enhance the quality of life for all the Township residents.

Hopefully the board will agree and see the potential use of this property as a recreational facility is in alignment with the 2003-13 Resolution and vision for purchase of the 163 plus acres and would be a great asset and blessing for our residents and others who will have access to this recreational facility.

The Director of the YMCA in Ann Arbor would like to do a presentation in August for the board during a work session on her vision of the facility, what the feasibility study would entail and answer questions you may have. She briefly mentioned there would be approximately 50 full time staff and hundreds of part time and seasonal staff needed to operate a large recreation and programming facility which would include two pools. One would be a zero depth indoor pool and a lap pool. A day care, preschool and after school programs would also be provided. If you would like a tour of the Ann Arbor YMCA please let Monica or I know and we can help arrange a visit.

# EXHIBIT B



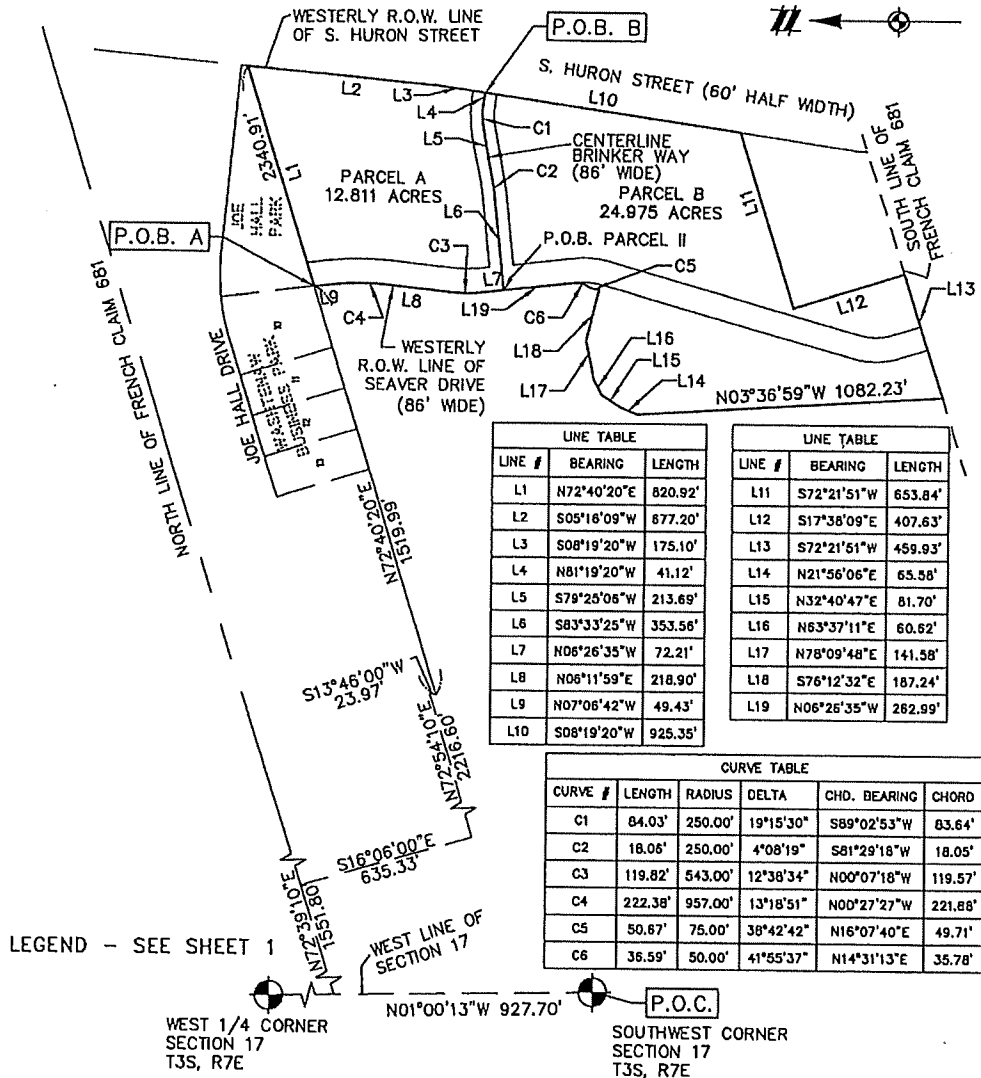
TAX PARCEL NO. K-11-38-280-011  
 BEARINGS ARE BASED ON THE WEST LINE OF SECTION 17, BEING N01°00'13"W, PER L.4528, PG.921

CLIENT <b>CHARTER TOWNSHIP OF YPSILANTI</b> PRELIMINARY SKETCH & DESCRIPTION OF A PARCEL SPLIT LOCATED IN SECTIONS 16, 17, 20 & 21 TOWN 03 SOUTH, RANGE 07 EAST YPSILANTI TOWNSHIP, WASHTENAW COUNTY	JOB: 19003237	CAD SU-01
	DR. CLK	CH. CK
	BOOK NA	PG. NA
	SHEET 1 OF 3	DATE: 10/16/2019
	FILE CODE: 19003237SU-01	
SCALE: 1 INCH = 500 FEET	 <b>ATWELL</b> 866.850.4200 www.atwell-group.com	

2019/10/25 REV. ROAD NAMES

*Original  
37.79 acres*





LINE #	BEARING	LENGTH
L1	N72°40'20"E	820.92'
L2	S05°18'09"W	877.20'
L3	S08°19'20"W	175.10'
L4	N81°19'20"W	41.12'
L5	S79°25'06"W	213.69'
L6	S83°33'25"W	353.56'
L7	N06°26'35"W	72.21'
L8	N06°11'59"E	218.90'
L9	N07°06'42"W	49.43'
L10	S08°19'20"W	925.35'

LINE #	BEARING	LENGTH
L11	S72°21'51"W	653.84'
L12	S17°38'09"E	407.63'
L13	S72°21'51"W	459.93'
L14	N21°56'06"E	65.58'
L15	N32°40'47"E	81.70'
L16	N63°37'11"E	60.62'
L17	N78°09'48"E	141.58'
L18	S76°12'32"E	187.24'
L19	N06°26'35"W	262.99'

CURVE #	LENGTH	RADIUS	DELTA	CHD. BEARING	CHORD
C1	84.03'	250.00'	19°15'30"	S89°02'53"W	83.64'
C2	18.06'	250.00'	4°08'19"	S81°29'18"W	18.05'
C3	119.82'	543.00'	12°38'34"	N00°07'18"W	119.57'
C4	222.38'	957.00'	13°18'51"	N00°27'27"W	221.88'
C5	50.87'	75.00'	38°42'42"	N16°07'40"E	49.71'
C6	36.59'	50.00'	41°55'37"	N14°31'13"E	35.78'

LEGEND - SEE SHEET 1

WEST 1/4 CORNER SECTION 17 T3S, R7E

SOUTHWEST CORNER SECTION 17 T3S, R7E

NOTE: NO FIELD WORK WAS PERFORMED FOR PURPOSES OF THIS SKETCH

TAX PARCEL NO. K-11-38-280-011  
 BEARINGS ARE BASED ON THE WEST LINE OF SECTION 17, BEING N01°00'13"W, PER L.4528, PG.921

CLIENT <b>CHARTER TOWNSHIP OF YPSILANTI</b> PRELIMINARY SKETCH & DESCRIPTION OF A PARCEL SPLIT LOCATED IN SECTIONS 16, 17, 20 & 21 TOWN 03 SOUTH, RANGE 07 EAST YPSILANTI TOWNSHIP, WASHTENAW COUNTY	JOB: 19003237	CAD SU-01
	DR. CLK	CH. CK
	BOOK NA	PG. NA
	SHEET 2 OF 3	DATE: 10/16/2019
	FILE CODE: 19003237SU-01	
<b>ATWELL</b> 866.850.4200 www.atwell-group.com		2019/10/25 REV. ROAD NAMES Created Parcel A = 12.811 Parcel B = 24.975 Proposed
SCALE: 1 INCH = 500 FEET 		

*original description*

DESCRIPTION OF TAX PARCEL K-11-38-280-011 PER EASEMENT AGREEMENT RECORDED IN L.4528, PG.921, WASHTENAW COUNTY RECORDS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 17, T3S, R7E, YPSILANTI TOWNSHIP, WASHTENAW COUNTY, MICHIGAN; THENCE N01°00'13"W 927.70 FEET ALONG THE WEST LINE OF SECTION 17; THENCE N72°39'10"E 1551.80 FEET ALONG THE NORTH LINE OF SAID FRENCH CLAIM 681; THENCE S16°06'00"E 635.33 FEET; THENCE N72°54'10"E 2216.60 FEET; THENCE S13°46'00"W 23.97 FEET; THENCE N72°40'20"E 1519.99 FEET FOR A PLACE OF BEGINNING; THENCE CONTINUING N72°40'20"E 820.92 FEET; THENCE ALONG THE WESTERLY RIGHT-OF-WAY OF WHITTAKER ROAD (60' 1/2 WIDTH) THE FOLLOWING TWO COURSES: S05°16'09"W 677.20 FEET, AND S08°19'20"W 1100.45 FEET; THENCE S72°21'51"W 653.84 FEET; THENCE S17°38'09"E 407.63 FEET; THENCE S72°21'51"W 459.93 FEET ALONG THE SOUTH LINE OF SAID FRENCH CLAIM 681; THENCE N03°36'59"W 1082.23 FEET; THENCE N21°56'06"E 65.58 FEET; THENCE N32°40'47"E 81.70 FEET; THENCE N63°37'11"E 60.62 FEET; THENCE N78°09'48"E 141.58 FEET; THENCE S76°12'32"E 187.24 FEET; THENCE 50.67 FEET ALONG THE ARC OF A 75.00 FOOT RADIUS NON-TANGENTIAL CIRCULAR CURVE TO THE RIGHT, WITH A CENTRAL ANGLE OF 38°42'42", HAVING A CHORD WHICH BEARS N16°07'40"E 49.71 FEET; THENCE 36.59 FEET ALONG THE ARC OF A 50.00 FOOT RADIUS REVERSE CIRCULAR CURVE TO THE LEFT, WITH A CENTRAL ANGLE OF 41°55'37", HAVING A CHORD WHICH BEARS N14°31'13"E 35.78 FEET; THENCE N06°26'35"W 335.20 FEET; THENCE 119.82 FEET ALONG THE ARC OF A 543.00 FOOT RADIUS CIRCULAR CURVE TO THE RIGHT, WITH A CENTRAL ANGLE OF 12°38'34", HAVING A CHORD WHICH BEARS N00°07'18"W 119.57 FEET; THENCE N06°11'59"E 218.90 FEET; THENCE 222.38 FEET ALONG THE ARC OF A 957.00 FOOT RADIUS CIRCULAR CURVE TO THE LEFT, WITH A CENTRAL ANGLE OF 13°18'51", HAVING A CHORD WHICH BEARS N00°27'27"W 221.88 FEET; THENCE N07°06'42"W 49.43 FEET TO THE PLACE OF BEGINNING, BEING PART OF THE SOUTHWEST 1/4 OF SECTION 17 AND THE NORTHWEST 1/4 OF SECTION 20, CONTAINING 37.79 ACRES OF LAND, MORE OR LESS, SUBJECT TO EASEMENTS, CONDITIONS, RESTRICTIONS AND EXCEPTIONS OF RECORD, IF ANY.

*Two New Description*

DESCRIPTION OF A 12.811 ACRE PARCEL (PARCEL A) LOCATED IN THE SOUTHWEST 1/4 OF SECTION 16, TOWN 3 SOUTH, RANGE 7 EAST, YPSILANTI TOWNSHIP, WASHTENAW COUNTY, MICHIGAN:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 17, T3S, R7E, YPSILANTI TOWNSHIP, WASHTENAW COUNTY, MICHIGAN; THENCE N01°00'13"W 927.70 FEET ALONG THE WEST LINE OF SECTION 17; THENCE N72°39'10"E 1551.80 FEET ALONG THE NORTH LINE OF FRENCH CLAIM 681; THENCE S16°06'00"E 635.33 FEET; THENCE N72°54'10"E 2216.60 FEET; THENCE S13°46'00"W 23.97 FEET; THENCE N72°40'20"E 1519.99 FEET FOR A PLACE OF BEGINNING; THENCE CONTINUING N72°40'20"E 820.92 FEET; THENCE S05°16'09"W 677.20 FEET ALONG THE WESTERLY RIGHT OF WAY LINE OF SOUTH HURON STREET (60 FEET HALF WIDTH); THENCE S08°19'20"W 175.10 FEET ALONG THE WESTERLY RIGHT OF WAY LINE OF SAID SOUTH HURON STREET; THENCE ALONG THE CENTERLINE OF BRINKER WAY (86 FEET WIDE) THE FOLLOWING FIVE (5) COURSES: N81°19'20"W 41.12 FEET, 84.03 FEET ALONG THE ARC OF A 250.00 FOOT RADIUS CIRCULAR CURVE TO THE LEFT, CHORD BEARING S89°02'53"W 83.64 FEET, S79°25'06"W 213.69 FEET, 18.06 FEET ALONG THE ARC OF A 250.00 FOOT RADIUS CIRCULAR CURVE TO THE RIGHT, CHORD BEARING S81°29'16"W 18.05 FEET, AND S83°33'25"W 353.56 FEET; THENCE ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SEAVER DRIVE (86 FEET WIDE) THE FOLLOWING FIVE (5) COURSES: N06°26'35"W 72.21 FEET, 119.82 FEET ALONG THE ARC OF A 543.00 FOOT RADIUS CIRCULAR CURVE TO THE RIGHT, CHORD BEARING N00°07'18"W 119.57 FEET, N06°11'59"E 218.90 FEET, 222.38 FEET ALONG THE ARC OF A 957.00 FOOT RADIUS CIRCULAR CURVE TO THE LEFT, CHORD BEARING N00°27'27"W 221.88 FEET, AND N07°06'42"W 49.43 FEET TO THE PLACE OF BEGINNING, CONTAINING 12.811 ACRES OF LAND, MORE OR LESS, BEING SUBJECT TO THE RIGHTS OF THE PUBLIC OVER THE SOUTHERLY AND WESTERLY PORTIONS THEREOF AS OCCUPIED BY SAID BRINKER WAY AND SEAVER DRIVE, RESPECTIVELY, ALSO BEING SUBJECT TO EASEMENTS, CONDITIONS, RESTRICTIONS AND EXCEPTIONS OF RECORD, IF ANY.


*Proposed*

*EMCA Proposed New Description*

DESCRIPTION OF A 24.975 ACRE PARCEL (PARCEL B) LOCATED IN THE SOUTHWEST 1/4 OF SECTION 16, SOUTHEAST 1/4 OF SECTION 17, NORTHEAST 1/4 OF SECTION 20 AND THE NORTHWEST 1/4 OF SECTION 21, TOWN 3 SOUTH, RANGE 7 EAST, YPSILANTI TOWNSHIP, WASHTENAW COUNTY, MICHIGAN:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 17, T3S, R7E, YPSILANTI TOWNSHIP, WASHTENAW COUNTY, MICHIGAN; THENCE N01°00'13"W 927.70 FEET ALONG THE WEST LINE OF SECTION 17; THENCE N72°39'10"E 1551.80 FEET ALONG THE NORTH LINE OF FRENCH CLAIM 681; THENCE S16°06'00"E 635.33 FEET; THENCE N72°54'10"E 2216.60 FEET; THENCE S13°46'00"W 23.97 FEET; THENCE N72°40'20"E 2340.91 FEET; THENCE S05°16'09"W 677.20 FEET ALONG THE WESTERLY RIGHT OF WAY LINE OF SOUTH HURON STREET (60 FEET HALF WIDTH); THENCE S08°19'20"W 175.10 FEET ALONG THE WESTERLY RIGHT OF WAY LINE OF SAID SOUTH HURON STREET FOR A PLACE OF BEGINNING; THENCE CONTINUING ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SAID SOUTH HURON STREET S08°19'20"W 925.35 FEET; THENCE S72°21'51"W 653.84 FEET; THENCE S17°38'09"E 407.63 FEET; THENCE S72°21'51"W 459.93 FEET ALONG THE SOUTH LINE OF SAID FRENCH CLAIM 681; THENCE N03°36'59"W 1082.23 FEET; THENCE N21°56'06"E 65.58 FEET; THENCE N32°40'47"E 81.70 FEET; THENCE N63°37'11"E 60.62 FEET; THENCE N78°09'48"E 141.58 FEET; THENCE S76°12'32"E 187.24 FEET; THENCE 50.67 FEET ALONG THE ARC OF A 75.00 FOOT RADIUS CIRCULAR CURVE TO THE RIGHT, CHORD BEARING N16°07'40"E 49.71 FEET; THENCE 36.59 FEET ALONG THE ARC OF A 50.00 FOOT RADIUS CIRCULAR CURVE TO THE LEFT, CHORD BEARING N14°31'13"E 35.78 FEET; THENCE N06°26'35"W 262.99 FEET ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SEAVER DRIVE (86 FEET WIDE); THENCE ALONG THE CENTERLINE OF BRINKER WAY (86 FEET WIDE) THE FOLLOWING FIVE (5) COURSES: N83°33'25"E 353.56 FEET, 18.06 FEET ALONG THE ARC OF A 250.00 FOOT RADIUS CIRCULAR CURVE TO THE LEFT, CHORD BEARING N81°29'16"E 18.05 FEET, N79°25'06"E 213.69 FEET, 84.03 FEET ALONG THE ARC OF A 250.00 FOOT RADIUS CIRCULAR CURVE TO THE RIGHT, CHORD BEARING N89°02'53"E 83.64 FEET, AND S81°19'20"E 41.12 FEET TO THE PLACE OF BEGINNING, CONTAINING 24.975 ACRES OF LAND, MORE OR LESS, BEING SUBJECT TO THE RIGHTS OF THE PUBLIC OVER THE NORTHERLY AND WESTERLY PORTIONS THEREOF AS OCCUPIED BY SAID BRINKER WAY AND SEAVER DRIVE, RESPECTIVELY, ALSO BEING SUBJECT TO EASEMENTS, CONDITIONS, RESTRICTIONS AND EXCEPTIONS OF RECORD, IF ANY.

*Proposed*

CLIENT CHARTER TOWNSHIP OF YPSILANTI  PRELIMINARY SKETCH & DESCRIPTION OF A PARCEL SPLIT LOCATED IN  SECTIONS 16, 17, 20 & 21 TOWN 03 SOUTH, RANGE 07 EAST YPSILANTI TOWNSHIP, WASHTENAW COUNTY	JOB: 19003237	CAD SU-01
	DR. CLK	CH. CK
	BOOK NA	PG. NA
	SHEET 3 OF 3	DATE: 10/16/2019
FILE CODE: 19003237SU-01		
		
SCALE: NONE	866.850.4200 www.atwell-group.com	

2019/10/25 REV. ROAD NAMES

# EXHIBIT C

*Supervisor*  
**BRENDA L. STUMBO**  
*Clerk*  
**KAREN LOVEJOY ROE**  
*Treasurer*  
**LARRY J. DOE**  
*Trustees*  
**STAN ELDRIDGE**  
**HEATHER ROE**  
**MONICA WILLIAMS**  
**JIMMIE WILSON JR.**



*Charter Township of Ypsilanti*

**Assessor's Office**

7200 S. Huron River Drive  
Ypsilanti, MI 48197  
Phone: (734) 487-4927  
Fax: (734) 484-5159

October 30, 2019

Brenda Stumbo, Supervisor  
Charter Township of Ypsilanti  
7200 S Huron River Dr.  
Ypsilanti, MI 48197

**K-11-38-280-011 Retired parcel**

Ms. Stumbo,

Please be advised that the land division application that was submitted for the division of the above Ypsilanti Township owned property located at 1500 S. Huron St. has been approved as per P.A. 288 of 1967. (MCL 560.101 et. seq.)

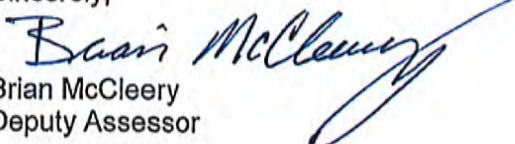
Your application has been reviewed and meets compliance by the Office of Community Standards per the Ypsilanti Township Land Division Ordinance, Appendix C Section 300 (b)2.

Listed below is the new parcel identification numbers that will appear on the tax roll in 2020.

<u>Parcel #:</u>	<u>Property Address:</u>		
K-11-38-280-014	1420 S Huron St.	Parcel A	12.811 ac
K-11-38-280-015	1500 S Huron St.	Parcel B	24.975 ac

Should you have any questions, please don't hesitate contacting me.

Sincerely,

  
Brian McCleery  
Deputy Assessor

CC: File







# **AUTHORIZATIONS AND BIDS**

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*Supervisor*  
BRENDA L. STUMBO  
*Clerk*  
KAREN LOVEJOY ROE  
*Treasurer*  
LARRY J. DOE  
*Trustees*  
STAN ELDRIDGE  
HEATHER JARRELL ROE  
MONICA ROSS WILLIAMS  
JIMMIE WILSON JR.



**Green Oaks  
Golf Course**

1775 E. Clark Road  
Ypsilanti, MI 48198  
Phone: (734) 485-0881  
Fax: (734) 485-1992

[ytown.org](http://ytown.org)

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## MEMORANDUM

To: Charter Township of Ypsilanti Board of Trustees

From: Director of Golf, Kirk Sherwood II, PGA

CC: Mike Hoffmeister, Residential Services Director  
Clayton Farnsworth, Assistant Director of Golf  
Tim Smith, Golf Course Superintendent

Date: September 28th, 2020

**Subject: Request Authorization to award the lease agreement with Golf Cars Plus/Yamaha in the amount of \$45,304.32 budgeted in line #584-584.000-757.003**

Green Oaks Golf Course is requesting authorization to accept a five year golf cart lease with Yamaha. Bids were opened on September 11, 2020. We received three bids. This agreement begins on November 1, 2020 and runs through October 31<sup>st</sup>, 2025. The golf cart lease is for a total of 68 golf carts and one (1) utility cart to be used as a beverage cart. Golf carts will include coolers and USB ports. The lease will also include a service agreement for maintenance of the golf carts once a week during the months of April thru October. Bids Received Included:

Golf Cars Plus (Yamaha): \$45,304.32 per year  
Midwest Golf and Turf (Club Car): \$43,770.24 per year  
Spartan Distributors (EZ-Go): \$48,633.60 per year

Please note that we are not recommending we award the lowest bidding price. Golf Cars Plus provides a 20% discount off of replacement parts (Midwest provides 15%). Additionally, staff preferred the design and comfort of the Yamaha cart over the Club Car cart.

Finally, we currently pay approximately \$55,000 for our current golf cart lease (which expires in October of 2020). With this new agreement, please plan to save around \$10,000 per year.

If you have any questions in regard to this matter please feel free to contact me by email at [ksherwood@ytown.org](mailto:ksherwood@ytown.org) or by phone at 734-890-6287 prior to the board meeting.



YAMAHA MOTOR FINANCE CORPORATION, U.S.A.  
6555 KATELLA AVENUE CYPRESS, CALIFORNIA 90630-5101 800-551-2994 FAX 714-761-7363

September 28, 2020

CHARTER TOWNSHIP OF YPSILANTI  
7200 S. HURON RIVER DRIVE  
YPSILANTI, MI 48197

Dear Yamaha Customer:

Enclosed you will find the documentation for your lease of 68-DR2A EFI QT / 1 YU1A  
Yamaha golf cars. The documents enclosed in the package include the following:

Master Lease Agreement  
Equipment Schedule #204501  
Request for Insurance  
Certificate of Acceptance  
Invoice For First Payment  
ACH Form Required  Optional

OTHER Municipal Amortization

Please have these documents signed by an Authorized Officer and return them to me via fax or email. Our  
fax number is 714-761-7363.

The insurance form should be forwarded to your insurance company and a copy returned to us with the other documentation.

If the city requires the use of **Purchase Orders**, please provide one with your documents. However, if they are not required  
please include a signed statement on official city letterhead stating that a purchase order will not be required for this  
transaction.

We appreciate your business and look forward to the opportunity to service your leasing needs. If you should have any  
questions, please give us a call at 800-551-2994.

Sincerely,

Stacey L. Stankey

Yamaha Motor Finance Corporation





**YAMAHA**

**Commercial Finance**

**MUNICIPAL MASTER LEASE AGREEMENT**



YAMAHA MOTOR FINANCE CORPORATION, U.S.A.

MASTER LEASE AGREEMENT dated September 28, 2020, between **YAMAHA MOTOR FINANCE CORPORATION, U.S.A.**, having its principal place of business at 6555 Katella Avenue, Cypress, California 90630 ("Lessor"), and **CHARTER TOWNSHIP OF YPSILANTI** having its principal office at 7200 S. HURON RIVER DR., YPSILANTI, MI 48197 ("Lessee").

Lessor and Lessee hereby agree as follows:

1. **Lease of Equipment.** Lessor leases to Lessee the equipment described on each attached Equipment Schedule (the "Equipment"), on the terms and conditions of this Lease, the applicable Equipment Schedule, and each rider attached hereto.
2. **Term.** The term of this lease for the Equipment described on a particular Equipment Schedule shall commence on the date set forth on such Equipment Schedule and shall continue for the number of months indicated on such Equipment Schedule.
3. **Rent.** Lessee shall pay Lessor rent for the Equipment ("Rent") in the amounts and at the times set forth on the applicable Equipment Schedule. The amount of the Rent has been determined by amortizing the purchase price of the applicable Equipment (using the prices quoted in the Request for Proposal identified on the applicable Equipment Schedule ("RFP")), together with an interest factor at the rate specified in the applicable Equipment Schedule. Whenever any payment hereunder is not made when due, Lessee shall pay interest on such amount from the due date thereof to the date of such payment at the lower of Lessor's then prevailing rate for late payments specified in Lessor's invoice to Lessee for such payment or the maximum allowable rate of interest permitted by the law of the state where the Equipment is located.
4. **Selection, Delivery, and Acceptance.** Lessee shall select the Equipment and take delivery thereof directly from Lessor or an authorized dealer of Lessor (the "Dealer"). All costs of delivery are the sole responsibility of Lessee. Lessor shall not be liable for any loss or damage resulting from the delay or failure to have any Equipment available for delivery. Lessee shall inspect the Equipment to determine that the Equipment is as ordered and has been equipped and prepared in accordance with the RFP and any prior instructions given in writing by Lessee to Lessor or Dealer. Lessee shall accept the Equipment if it meets the criteria set forth in the preceding sentence and shall execute and deliver to Lessor or Dealer a Certificate of Acceptance, in form and substance satisfactory to Lessor, within 7 days of the delivery of the Equipment or the Equipment will be deemed accepted by the Lessee. For all purposes of this Lease, acceptance is conclusively established by Lessee's execution and delivery of a Certificate of Acceptance provided by Lessor. Lessee authorizes Lessor to insert in each Equipment Schedule the serial numbers and other identifying data of the Equipment.
5. **Location, and Inspection.** Lessee shall not move the Equipment from the locations specified in the applicable Equipment Schedule without Lessor's prior written consent. Lessor and its representatives shall have the right from time to time during business hours to enter upon the premises where the Equipment is located to inspect the Equipment and Lessee's records to confirm Lessee's compliance with this Lease.
6. **Care, Use, and Maintenance.** Lessee shall, at its expense, at all times during the term of this Lease, keep the Equipment clean, serviced, and maintained in good operating order, repair, condition, and appearance in accordance with Lessor's manuals and other instructions received from Lessor. Lessee will not use or operate the Equipment, or permit the Equipment to be used or operated, in violation of any law, ordinance or governmental regulations. The Equipment will be used and operated only as golf cars. Lessee shall safely store the Equipment when not in use and properly secure it at night and such other times when the golf course on which the Equipment is used is closed to play, and Lessee shall be solely responsible for such storage and safekeeping. If the Equipment is electrical, Lessee shall provide sufficient and adequate electrical charging outlets and water facilities for the batteries which are a part of the Equipment.
7. **Insurance.** Effective upon delivery of the Equipment to Lessee and until the Equipment is returned to Lessor as provided herein, Lessee relieves Lessor of responsibility for all risk of physical damage to or loss or destruction of all the Equipment, howsoever caused. During the continuance of this Master Lease, Lessee shall at its own expense, cause to be carried and maintained with respect to each item of Equipment designated in each Equipment Schedule, public liability insurance in an amount of not less than \$1,000,000, and casualty insurance, in each case in amounts and against risk customarily insured against by Lessee in similar equipment and, in amounts and against risk acceptable to Lessor. All policies with respect to such insurance shall name Lessor as additional insured and as loss payee, and shall provide for at least thirty (30) days' prior written notice by the underwriter or insurance company to Lessor in the event of cancellation or expiration of any such policies. Lessee shall furnish appropriate evidence of such insurance to Lessor. Lessee shall bear the entire risk of loss, theft, destruction or damage to the Equipment from any cause whatsoever and shall not be relieved of the obligation to pay the total of the monthly payments or any other obligation hereunder because of any such occurrence. In the event of damage to any item of Equipment leased hereunder, Lessee, at its sole expense, shall immediately place the same in good repair and operating condition. In no event shall Lessor be liable for any loss of profit, damage, loss, defect or failure of any item of Equipment or the time which may be required to recover, repair, service, or replace the item of Equipment.
8. **Storage.** Lessee shall store the Equipment in such a manner as to prevent theft or damage from weather and vandalism.
9. **Title.** Title to the Equipment shall at all times remain with the Lessor. Lessee acquires only the interests of Lessee expressly described in this Lease, the applicable Equipment Schedule, and the riders attached hereto. Lessee shall not remove, move, or cover over in any manner any serial number on the Equipment. Lessee shall keep all Equipment free from any marking or labeling which might be interpreted as a claim of ownership thereof by Lessee or any party other than Lessor or anyone so claiming through Lessor. Lessor is hereby authorized by Lessee, at Lessor's expense, to cause this Master Lease, any Equipment Schedule or any statement or other instrument in respect of any Equipment Schedule as may be required by law showing the interest of Lessor in the Equipment to be filed and Lessee hereby authorizes Lessor or its agent to sign and execute on its behalf any and all necessary UCC-1 forms for such purpose. Lessor and Lessee hereby intend this transaction to be a lease. In the event that for any reason it is not deemed a lease, the Lessee hereby grants Lessor a security interest in the property shown on the Equipment Schedule.

10. Warranties. The Equipment is warranted only in accordance with the manufacturer's warranty. EXCEPT AS EXPRESSLY PROVIDED IN THE MANUFACTURER'S WARRANTY, LESSOR DISCLAIMS ANY OTHER WARRANTY, EXPRESSED OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT AND NON-INTERFERENCE.

11. Alterations and Attachments. Lessee may, with Lessor's prior written consent, make such cosmetic modifications to the Equipment as Lessee may deem desirable in the conduct of its business; provided, however, that such alterations shall not diminish the value or utility of the Equipment, or cause the loss of any warranty thereon or any certification necessary for the maintenance thereof; and provided, further, that such modification shall be removable without causing damage to the Equipment. Upon return of the Equipment to Lessor, Lessee shall, if Lessor so elects, remove such modifications which have been made and shall restore the Equipment to its original condition, normal wear and tear and depreciation excepted.

12. Taxes. Lessee shall cooperate with Lessor in all reasonable respects necessary in order for Lessor to qualify for any exemption or exclusion from personal property tax on the equipment or sales or use tax on the leasing of the Equipment to Lessee hereunder. In the event that any such tax becomes payable by Lessor during the term of this Lease, Lessee shall pay to Lessor as additional rent, promptly on receipt of Lessor's invoice therefor, an amount equal to such tax. Lessee shall collect and remit any and all sales, use, and other taxes payable in any state, county, or city in respect of the rental or other use of the Equipment by Lessee.

13. Indemnity; Notice of Claim. To the extent permitted by applicable law, Lessee shall be liable for, and hereby indemnifies Lessor and holds Lessor harmless from and against, any and all claims, costs, expenses, damages, losses, and liabilities (including, without limitation, attorneys' fees and disbursements) arising in any way from the gross negligence or willful misconduct of Lessee or Lessee's agents and independent contractors, or their respective employees, agents or representatives. Lessee shall give Lessor prompt written notice of any claim arising out of the possession, leasing, renting, operation, control, use, storage, or disposition of the Equipment and shall cooperate in all reasonable respects at Lessee's expense in investigating, defending, and resolving such claim.

14. Return of Equipment. Upon the termination of an Equipment Schedule for any reason, unless Lessee is thereupon purchasing the Equipment from Lessor, Lessee shall make the Equipment available for inspection and pick up by Lessor or Dealer at Lessee's location at which the Equipment was used hereunder. The Equipment shall be returned to Lessor at the termination of this Lease in the same operating order, repair, condition, and appearance as when received by Lessee, less normal depreciation and wear and tear (which shall not include damaged or missing tires or wheels).

15. Defaults. The occurrence of any one or more of the following events shall constitute an "Event of Default" under this Lease:

- (a) Default by Lessee in the payment of any installment of rent or other charge payable by Lessee under any Equipment Schedule as and when the same becomes due and payable; or
- (b) Default by Lessee in the performance of any other material term, covenant or condition of this Lease or any Equipment Schedule or the inaccuracy in any material respect of any representation or warranty made by the Lessee in this Lease or any Equipment Schedule, or in any document or certificate furnished to the Lessor in connection therewith, which default or inaccuracy shall continue for a period of 10 days after notice; or
- (c) A petition under the Bankruptcy Code or under any other insolvency law providing for the relief of debtors shall be filed by or against Lessee; or
- (d) The voluntary or involuntary making of any assignment of a substantial portion of its assets by Lessee for the benefit of creditors shall occur; a receiver or trustee for Lessee or for Lessee's assets shall be appointed; or any formal or informal proceeding for dissolution, liquidation, settlement of claims against or winding up of the affairs of Lessee shall be commenced; or
- (e) Lessee shall default under any other lease or agreement between Lessee and Lessor [or any of its assignees hereunder]; or
- (f) Lessee shall suffer a material adverse change in its financial condition from the date hereof, and as a result thereof Lessor deems itself or any of the Equipment to be insecure.

16. Remedies. Upon the occurrence of an Event of Default, Lessor, at its option, may pursue any one or more of the following remedies, in such order or manner as Lessor determines, each such remedy being cumulative and not exclusive of any other remedy provided herein or under applicable law:

- (a) Terminate all or any portion of the Equipment Schedules to this Lease;
- (b) with or without terminating this Lease, take possession of the Equipment, with or without judicial process, Lessee hereby granting Lessor the right and license to enter upon Lessee's premises where the Equipment is located for such purpose;
- (c) proceed by appropriate court action, either at law or in equity, to enforce performance by Lessee of the applicable covenants and terms of this Lease, or to recover from Lessee any and all damages or expenses, including reasonable attorneys' fees, which Lessor shall have sustained by reason of Lessee's default in any covenant or covenants of this Lease, or on account of Lessor's enforcement of its remedies thereunder; without limiting any other damages to which Lessor may be entitled, Lessor shall be entitled upon an Event of Default to damages in an amount equal to all Rent then due but unpaid, plus the aggregate amount of Rent thereafter coming due for the remaining term of this Lease, plus Lessor's costs and expenses of pursuing its remedies hereunder (including, without limitation, attorneys' fees), minus all amounts received by Lessor after using reasonable efforts to sell or re-lease the Equipment after repossession or from any guaranty by the Dealer or any third-party; and
- (d) sell the Equipment or enter into a new lease of the Equipment.

It is hereby agreed that no delay by Lessor in pursuing any remedy shall be treated as a waiver of or limitation on such remedy or any other remedy.

17. Assignment. Neither Lessee nor Lessor shall transfer, assign, or sublease (except for rentals to players as contemplated hereunder in the ordinary course of business), or create, incur, assume, or permit to exist any security interest, lien, or other encumbrance on, the Equipment, this Lease, or any interest of Lessee therein.

18. Lessee's Representations and Warranties. Lessee represents and warrants to Lessor that: (a) Lessee has the authority under applicable law to enter into and perform this Lease and each Equipment Schedule and rider hereto; (b) Lessee has taken all necessary action to authorize its execution, delivery, and performance of this Lease and each Equipment Schedule and rider hereto; (c) the Lease and each Equipment Schedule and rider hereto have been duly executed and delivered by an authorized signatory of Lessee and constitute Lessee's legal, valid, and binding obligations, enforceable in accordance with their terms; (d) adequate funds have been budgeted and appropriated to enable Lessee to make all payments required under each Equipment Schedule to this Lease during the first twelve months of the term hereof; and (e) interest paid on indebtedness of Lessee held by Lessor would be excluded from Lessor's income for U.S. federal income tax purposes.



19. Non-Appropriation of Funds. Notwithstanding anything contained in this Lease to the contrary, in the event no funds or insufficient funds are budgeted and appropriated or are otherwise unavailable by any means whatsoever for Rent due under the Lease with respect to a Equipment Schedule in any fiscal period after the period in which the term of the lease with respect to such Equipment Schedule commences, Lessee will immediately notify Lessor in writing of such occurrence and the Lessee's obligations under the Lease shall terminate on the last day of the fiscal period for which appropriations have been received or made without penalty or expense to Lessee, except as to (i) the portions of Rent for which funds shall have been budgeted and appropriated or are otherwise available and (ii) Lessee's other obligations and liabilities under the Lease relating to the period, or accruing or arising, prior to such termination. In the event of such termination, Lessee agrees to peaceably surrender possession of the Equipment to Lessor on the date of such termination in the manner set forth in the Lease and Lessor will have all legal and equitable rights and remedies to take possession of the Equipment. Notwithstanding the foregoing, Lessee agrees (i) that it will not cancel the Lease and the Lease shall not terminate under the provisions of this section if any funds are appropriated to it, or by it, for the acquisition, retention or operation of the Equipment or other equipment or services performing functions similar to the functions of the Equipment for the fiscal period in which such termination would have otherwise occurred or for the next succeeding fiscal period, and (ii) that it will not during the Lease term give priority in the application of funds to any other functionally similar equipment or to services performing functions similar to the functions of the Equipment. This section is not intended to permit Lessee to terminate the Lease in order to purchase, lease, rent or otherwise acquire the use of any other equipment or services performing functions similar to the functions of the Equipment, and if the Lease terminates pursuant to this section, Lessee agrees that prior to the end of the fiscal period immediately following the fiscal period in which such termination occurs, it will not so purchase, lease, rent or otherwise acquire the use of any such other equipment or services.

20. Binding Effect; Successors and Assigns. This lease and each Equipment Schedule and rider hereto shall be binding upon and shall inure to the benefit of Lessor and Lessee and their respective successors and permitted assigns. All agreements and representations of Lessee contained in this Lease or in any document delivered pursuant hereto or in connection herewith shall survive the execution and delivery of this Lease and the expiration or other termination of this Lease.

21. Notices. Any notice, request or other communication to either party by the other shall be given in writing and shall be deemed received only upon the earlier of receipt or three days after mailing if mailed postage prepaid by regular mail to Lessor or Lessee, as the case may be, at the address for such party set forth in this agreement or at such changed address as may be subsequently submitted by written notice of either party.

22. Governing Law. This Lease and each Equipment Schedule and rider hereto shall be governed by and construed in accordance with the laws of the State where Lessee's principal administrative offices are located without giving effect to the conflicts of laws principles of such state.

23. Severability. In the event any one or more of the provisions of this Lease or any Equipment Schedule or rider hereto shall for any reason be prohibited or unenforceable in any jurisdiction, any such provision shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

24. Signed Counterparts. The parties agree that this Lease may be signed in counterparts, that delivery of an executed counterpart of the signature page to this Lease by fax, email or other electronic means shall be as effective as delivery of a manually executed counterpart, and any failure to deliver the original manually executed counterpart sent by fax, email or other electronic means shall not affect the validity, enforceability or binding effect of this Lease. Notwithstanding any other provision of this Lease, the sole original of this Lease shall be the Lease bearing the stamped or manually executed signature of the Lessor. The Lessee, by making any payment required under this Lease, ratifies all of the terms of this Lease/Agreement.

25. Article 2A. To the fullest extent permitted by applicable law, Lessee waives any and all rights and remedies conferred by Sections 2A-508 through 2A-522 of Article 2A of the Uniform Commercial Code in effect in the state designated in Section 22 above, except to the extent that such right or remedy is expressly granted to Lessee herein.

26. Statute of Limitations. Any action by Lessee against Lessor or Dealer for any breach or default under this Lease must be commenced within one year after the cause of action accrues.

27. Entire Agreement. This Lease and all Equipment Schedules and riders hereto constitute the entire agreement between Lessor and Lessee with respect to the subject matter hereof, and there are no agreements, representations, warranties, or understandings with respect to such subject matter except as expressly set forth herein and therein. No alternation or modification of this Lease or any Equipment Schedule or rider hereto shall be effective unless it is in writing and signed by Lessor and Lessee.

IN WITNESS WHEREOF, Lessor and Lessee have caused this Lease to be executed on the date first above written.

CHARTER TOWNSHIP OF YPSILANTI as Lessee YAMAHA MOTOR FINANCE CORPORATION, U.S.A. as Lessor

X By: \_\_\_\_\_  
X Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Print Name: Jeff Young  
Title: President

EXHIBIT A

EQUIPMENT SCHEDULE # 204501

Dated 09/28/2020

- 1. This Schedule covers the following property ("Equipment"):  
**68-DR2A EFI QT / 1 YU1A GOLF CARS**
- 2. Location of Equipment:  
**GREEN OAKS GC  
1775 E CLARK RD  
YPSILANTI, MI 48198**
- 3. The Lease term for the Equipment described herein shall commence on November 1, 2020 and shall consist of 60 months from the first day of the month following said date.

- 4. Rental payments on the Equipment shall be in the following amounts, payable on the following schedule:  
**30 MONTHLY PAYMENTS IN THE AMOUNT OF \$7,397.54 (APPLICABLE TAXES TO BE BILLED).**

**STARTING MAY 2021 AND ENDING OCTOBER 2025. DUE THE 1ST DAY OF THE MONTH AS FOLLOWS:**

May-21 \$7,397.54	May-22 \$7,397.54	May-23 \$7,397.54	May-24 \$7,397.54	May-25 \$7,397.54
Jun-21 \$7,397.54	Jun-22 \$7,397.54	Jun-23 \$7,397.54	Jun-24 \$7,397.54	Jun-25 \$7,397.54
Jul-21 \$7,397.54	Jul-22 \$7,397.54	Jul-23 \$7,397.54	Jul-24 \$7,397.54	Jul-25 \$7,397.54
Aug-21 \$7,397.54	Aug-22 \$7,397.54	Aug-23 \$7,397.54	Aug-24 \$7,397.54	Aug-25 \$7,397.54
Sep-21 \$7,397.54	Sep-22 \$7,397.54	Sep-23 \$7,397.54	Sep-24 \$7,397.54	Sep-25 \$7,397.54
Oct-21 \$7,397.54	Oct-22 \$7,397.54	Oct-23 \$7,397.54	Oct-24 \$7,397.54	Oct-25 \$7,397.54

- 5. Interest Factor: 4.4 %

- 6. Other Terms:

Lessee agrees to reimburse Lessor, who shall pay any assessed property taxes due on the equipment leased pursuant to Section 12 of the Master Lease Agreement dated 09/28/2020 between the parties(the"Lease").

Yamaha Motor Corporation, U.S.A., Lessor and their respective subsidiaries are not obligated to perform or provide any maintenance or service, under any circumstances, under the terms of the Lease. Maintenance and service are the responsibility of the Lessee. Failure by Lessee to maintain or service the equipment consistent with the terms of the Lease shall not relieve Lessee of the responsibilities under the Lease.

Signed Counterparts: The parties agree that this Exhibit A to the Lease may be signed in counterparts, that delivery of an executed counterpart of the signature page to this Exhibit A to the Lease by fax, email or other electronic means shall be as effective as delivery of a manually executed counterpart, and any failure to deliver the original manually executed counterpart sent by fax, email or other electronic means shall not affect the validity, enforceability or binding effect of this Exhibit A to the Lease. Notwithstanding any other provision of the Lease, the sole original of this Exhibit A to the lease and the Lease shall be the ones bearing the manually executed signature of the Lessor. The Lessee, by making any payment required under this Lease, ratifies all of the terms of this Exhibit A to the Lease and the Lease

Master Lease: This Exhibit A to the Lease, Equipment Schedule, are issued pursuant to the Lease. Capitalized terms used herein and not otherwise defined shall have the meanings given them in the Lease.

All terms and conditions, representations and warranties of the Lease are hereby ratified and incorporated herein and made a part hereof as if they were expressly set forth in this Exhibit A, Equipment Schedule and this Exhibit A, Equipment Schedule, constitutes a separate lease with respect to the Equipment described herein.

LESSEE: CHARTER TOWNSHIP OF YPSILANTI

LESSOR: YAMAHA MOTOR FINANCE CORPORATION, U.S.A.

X By : \_\_\_\_\_  
 X Signature  
 X Name: \_\_\_\_\_  
 X Type or Print  
 Title: \_\_\_\_\_

By : \_\_\_\_\_  
 Name: Jeff Young  
 Title: President

**YAMAHA MOTOR FINANCE CORPORATION, U.S.A. ("Yamaha")**

6555 Katella Avenue, Cypress, CA  
90630

E-MAIL: Donna\_Hennessy@yamaha-motor.com

X NAME OF INSURANCE AGENT:

September 28, 2020

ADDRESS: \_\_\_\_\_

*Please Reference our Quote#* 204501

X PHONE: \_\_\_\_\_

FAX: \_\_\_\_\_

RE: GREEN OAKS GC

(Customer) Account # \_\_\_\_\_

The Customer has leased or will be leasing equipment from Yamaha.

The Customer is required to provide Yamaha with the following insurance coverage:

"All Risk" Property Insurance covering the property owned by or in which Yamaha has a security interest, in an amount not less than the full replacement cost of the property, with Yamaha Motor Finance Corp., U.S.A., its successors and assigns named as **LOSS PAYEE**

Public Liability Insurance naming Yamaha Motor Finance Corp., U.S.A., its successors and assigns as an **ADDITIONAL INSURED** with the proceeds to be payable first on the behalf of Yamaha to the extent of its liability, if any. The amount of the Public Liability Insurance **shall not be less than \$1,000,000.00** combined single limit.

Each policy shall provide that: (i) Yamaha will be given not less than thirty (30) days prior written notice of cancellation or non-renewal, (ii) it is primary insurance and any other insurance covering Yamaha shall be secondary or excess of the policy and (iii) in no event shall the policy be invalidated as against Yamaha or its assigns for any violation of any term of the policy or the Customer's application therefore.

A Certificate evidencing such coverage should be mailed to Yamaha at the following address.

**YAMAHA MOTOR FINANCE CORPORATION, U.S.A.**

Attn: Commercial Finance Group  
6555 Katella Ave  
Cypress, CA 90630

Your prompt attention will be appreciated

Very Truly Yours,

Equipment Covered:

68-DR2A EFI QT / 1 YU1A GOLF CARS

CHARTER TOWNSHIP OF YPSILANTI

(Customer)

Equipment Location:

1775 E CLARK RD

YPSILANTI, MI 48198

X By: \_\_\_\_\_  
(Signature of Authorized Officer)

X Title: \_\_\_\_\_

# CERTIFICATE OF ACCEPTANCE

This certificate is executed pursuant to Equipment Schedule No. 204501  
dated September 28, 2020 to the Master Lease Agreement dated  
September 28, 2020 between Yamaha Motor Finance Corporation, U.S.A.

(the "Lessor") and CHARTER TOWNSHIP OF YPSILANTI  
(the "Lessee").

The Lessee hereby certifies that the Equipment set forth below, as also described in the above

Equipment Schedule, has been delivered and accepted by the Lessee on the Commencement Date

QUANTITY	EQUIPMENT TYPE/MODEL	SERIAL NUMBER	NEW/USED	LOCATION
68-DR2A	EFI QT / 1 YU1A GOLF CAR	See Attachment	NEW	GREEN OAKS GC 1775 E CLARK RD YPSILANTI, MI 48198

ADDITIONAL CONDITIONS/SPECIAL TERMS:

Please return this certificate as your acknowledgment of the above Commencement Date and acceptability of the Equipment.

CHARTER TOWNSHIP OF YPSILANTI

as Lessee

X By: \_\_\_\_\_  
X Name: \_\_\_\_\_  
X Title: \_\_\_\_\_



PLEASE SEND YOUR PAYMENTS TO:

YAMAHA MOTOR FINANCE CORP., U.S.A.  
3362 Momentum Place  
Chicago, IL 60689-5333

**INVOICE NUMBER: MAN 204501**

*Date Prepared: 09/28/2020*

CHARTER TOWNSHIP OF YPSILANTI  
7200 S. HURON RIVER DR.  
YPSILANTI, MI 48197

Due Date	Quote No	Description	Amount Due
	204501	68-DR2A EFI QT / 1 YU1A GOLF CARS for Municipal Lease Cars located at: GREEN OAKS GC	
05/1/2021		Payment	\$7,397.54
		Payment Tax	\$0.00
<b>YOUR ACCOUNT BALANCE IS -----</b>			<b>\$7,397.54</b>

Please return the bottom portion with your remittance. Include the lease number on your check. FOR BILLING QUESTIONS, CALL YAMAHA Commercial Finance AT 1-800-551-2994.



PLEASE SEND YOUR PAYMENTS TO:

YAMAHA MOTOR FINANCE CORP., U.S.A.  
3362 Momentum Place  
Chicago, IL 60689-5333

**INVOICE NUMBER MAN 204501**

*Date Prepared: 09/28/2020*

Payment for:

CHARTER TOWNSHIP OF YPSILANTI  
7200 S. HURON RIVER DR.  
YPSILANTI, MI 48197

204501	1ber	_____	_____	# _____
		Amount Paid	Date Paid	Check Number



# ACH / ONLINE PAYMENTS AGREEMENT

## RECITALS

Yamaha Motor Finance Corporation, U.S.A. ("Yamaha"), located at 6555 Katella Ave, Cypress, CA 90630, seeks to provide Customer with the ability to make payments electronically through the Automated Clearing House system ("ACH System") to the Account, as defined below, in satisfaction of Customer's payment obligations to Yamaha and Customer desires to use the ACH System to transfer funds from the Account, as defined below, to Yamaha in satisfaction of its payment obligations in accordance with the terms set forth below.

NOW, THEREFORE, in consideration of the promises and the mutual covenants herein contained and other good and valuable consideration, receipt and sufficiency of which the parties hereto acknowledge, it is hereby agreed as follows:

1. **Customer's Account.** Customer shall complete the attached Authorization Agreement for Direct Payments form ("Application"), and allow Yamaha to initiate debit entries through the ACH System to Customer's Account, as defined below, to collect amounts owed by Customer to Yamaha. Customer shall provide certain information required by the Application, including information regarding Customer's bank and bank account (the "Account") through which Yamaha will initiate the debit entries authorized pursuant to this Agreement. Customer will immediately complete and deliver to Yamaha an updated Authorization Agreement from time to time if any information regarding the Account is changed or is inaccurate. Yamaha will thereupon enter such new information regarding the Account into the ACH System. Customer will execute such agreements that are required by Customer's bank to allow Yamaha to initiate the debit entries to Account, and to receive the corresponding payments.

2. **Authorization for ACH Payment.** By entering into this Agreement, Customer irrevocably authorizes Yamaha during the term of their Equipment Schedule, to initiate debit entries through the ACH System to the Account to pay Customer's obligations, and to take possession of funds in the Account for application to such obligations. If a Customer's debit transaction is rejected by the Customer's bank for reasons such as non-sufficient funds, Yamaha shall have the right to charge Customer's Account a fee of Fifty Dollars (\$50) to cover administrative costs associated with the rejected payment.

3. **Limitation of Liability for ACH System.** Yamaha will not be liable for the act or omission of any Automated Clearing House, financial institution, or any person who has obtained unauthorized access to the ACH System. Customer acknowledges that if any error occurs in the ACH System debiting process, and Customer will immediately notify Yamaha if the amount of any debit entry which Yamaha initiates exceeds the amount owed by Customer. Customer agrees, however, that Yamaha's liability for any such error will be limited to a credit by Yamaha to the Account in the amount of the entry which exceeds the amount owed by Customer, and in no event will Yamaha be liable to Customer for any consequential, special or incidental damages.

4. **Notices.** Any written notice or other written communication required or permitted to be given under this Agreement shall be delivered, or sent by United States certified mail, return receipt requested, to Yamaha unless another address is substituted by notice delivered or sent as provided herein. Any such notice will be deemed given when received.

5. **Termination.** This agreement, if required by Yamaha as a credit condition of the account, will only be terminated at the end of the term of the Equipment Schedule or after all payments on the Equipment Schedule have been satisfied. If not a credit condition requirement, Yamaha or Customer may terminate this agreement at any time by giving thirty (30) days prior written notice to the other party.

6. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California without regard to conflicts of law principles thereof. Any disputes, claims and controversies arising out of or directly or indirectly relating to this Agreement, or the breach, invalidity or termination thereof, shall be settled by binding arbitration to be held in Orange County, California.

7. **Entire Agreement.** This Agreement embodies the entire agreement of the parties with respect to the subject matter hereof, and supersedes all previous negotiations, representations, and agreements with respect hereto, and shall be binding upon the parties hereto. This Agreement may be amended only by a writing signed by both parties. In the event that any provision of this Agreement shall be held invalid, illegal or otherwise unenforceable for any reason in any jurisdiction, the validity, legality and enforceability of the remaining provisions or obligations, or of any such provision or obligation in any other jurisdiction, shall not in any way be affected or impaired thereby. Customer cannot assign this Agreement without Yamaha's prior written consent. Headings are used for reference purposes only, and are not part of this Agreement. The failure by either party to enforce or take advantage of any provision hereof shall not constitute a waiver of the right subsequently to enforce or take advantage of such provisions. The parties may rely on any facsimile copy, electronic data transmission or electronic data storage of this Agreement, which will be deemed an original, and the best evidence thereof, for all purposes.

Address for Deliver of Notice:

Yamaha Motor Finance Corporation, U.S.A.  
6555 Katella Avenue, Cypress, CA 90630

Attention: Stacey Stankey, Assistant Department Manager

**AUTHORIZATION AGREEMENT FOR DIRECT PAYMENTS (ACH DEBITS)**

Customer Name CHARTER TOWNSHIP OF YPSILANTI

Customer Number 4850881

Contact Phone Number \_\_\_\_\_

I (we) hereby authorize Yamaha Motor Finance Corporation, U.S.A., and its affiliates hereinafter called Yamaha, to initiate debit entries to my (our)

- Checking Account or  
 Savings Account

Indicated below at the depository financial institution named below, hereafter called Depository, and to debit the same to such account. I (we) acknowledge that the origination of ACH transactions to my (our) account must comply with the provisions of U.S. law.

Depository Name \_\_\_\_\_

Branch \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Bank Routing Number \_\_\_\_\_

Bank Account Number \_\_\_\_\_

Please indicate with a check-mark that there is no debit blocking on your account that would prevent Yamaha from debiting your account according to the provisions of the ACH agreement.

This authorization is to remain in full force and effect and can only be terminated under the terms provided under Paragraph 5.

By signing below, Customer acknowledges its agreement to the terms of the ACH / Online Payments Agreement set forth on the reverse side of this document.

Name(s) \_\_\_\_\_ (Please Print)

Position(s) \_\_\_\_\_ (Please Print)  
(must be an owner or officer of the company)

Signature(s) \_\_\_\_\_

Date \_\_\_\_\_

**INSTRUCTIONS FOR ESTABLISHING ACH ACCOUNT:**

Please forward this executed agreement, along with a voided check, to the following address:

Yamaha Motor Finance Corporation, U.S.A.  
6555 Katella Avenue  
Cypress, CA 90630  
Or Fax to 714-761-7363



# OTHER BUSINESS

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# **BOARD MEMBER UPDATES**

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