

2018 Tax Rate Request (This form must be completed and submitted on or before September 30, 2018)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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



County(ies) Where the Local Government Unit Levies Taxes Washtenaw	2018 Taxable Value of ALL Properties in the Unit as of 5-29-18 1,290,653,726
Local Government Unit Requesting Millage Levy Charter Township of Ypsilanti	For LOCAL School Districts: 2018 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2018 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2018 Current Year "Headlee" Millage Reduction Fraction	(7) 2018 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Gen Op	N/A	1.1160	1.0167	1.0000	1.0167	1.0000	1.0167		1.0167	N/A
Voted	Fire Prot	11/8/16	3.1250	3.0962	1.0000	3.0962	1.0000	3.0962		3.0962	2020
Voted	Fire Capital	5/8/18	.5000		1.0000	.5000	1.0000	0.5000		0.5000	2022
Voted	Sld Waste	11/8/16	2.1550	2.1351	1.0000	2.1351	1.0000	2.1351		2.1351	2020
Voted	Police	11/8/16	5.9500	5.8952	1.0000	5.8952	1.0000	5.8952		5.8952	2020
Voted	Rec/BP	11/8/16	1.0059	0.9966	1.0000	0.9966	1.0000	0.9966		0.9966	2020
PA 235	FPen/HC	N/A						1.3712		1.3712	N/A

Prepared by Javonna Neel	Telephone Number (734) 484-3702	Title of Preparer Accounting Director	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature 	Print Name Karen Lovejoy Roe	Date 9/25/18
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature 	Print Name Brenda L. Stumbo	Date 9/28/18
<input checked="" type="checkbox"/> President			

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

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

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2018 for instructions on completing this section.

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

Resolution No. 2018-34

Charter Township of Ypsilanti 2019 Fiscal Year Budget

WHEREAS the Township Supervisor has prepared and submitted to the Township Board the proposed budgets for calendar year 2018; and

WHEREAS the Township Board has advertised the tentative millage rates in the Washtenaw Legal News and held the public hearing on December 4, 2018 on the budget and the tentative millage rates pursuant to Section 16 of the Uniform Budgeting Accounting Act (Truth in Budgeting); and

WHEREAS the Township Board has reviewed the proposed tax rates and budgets,

NOW THEREFORE BE IT RESOLVED that the Charter Township of Ypsilanti Board of Trustees adopts the 2019 Fiscal Year Budget by cost center, as follows:

Expenditures:

General Fund - Fund 101

101	Township Board	\$	158,065
137	Due Process		355,000
171	Supervisor		327,735
201	Accounting		333,288
202	Independent Auditing		33,900
209	Assessing		431,952
210	Legal Services		250,000
215	Clerk		522,795
227	Human Resources		327,712
247	Board of Review		2,038
253	Treasurer		435,931
265	Building Operations		685,363
266	Computer Support		704,449
267	General Services		156,900
371	Community Development		215,595
400	Planning Commission		6,873
410	Zoning Board of Appeals		3,345
446	Highways and Streets		291,112
728	Economic Development		101,462
762	RSD Administration		65,846
774	RSD Park and Grounds		786,298
780	RSD Storm Water Management		28,000
851	Fringes and Insurance		7,950
950	Community Stabilization		1,135,000
956	Other Functions		877,495
970	Capital Outlay		243,000
999	Other Financing Uses		406,000
Total General Fund Expenditure by Department:			\$ 8,893,104

Fire Department - Fund 206

206	Fire Department	\$	3,739,402
220	Civil Service Commission		14,520
852	Pension and Insurance		1,766,038
970	Capital Outlay		675,000
975	Federal Grant Department		-
Total Fire Department Fund by Department			\$ 6,194,960

Parks Commission - Fund 208

Total: \$ 6,973

Bike Path, Sidewalk, Recreation, Roads, Operations - Fund 212

212	BSR II-Operations	\$	825,085
230	BSR II-Recreation		0
584	BSR II-Golf Course		0
970	Capital Outlay		145,960
991	Debt Service		654,500
Total BSR II Fund by Department			\$ 1,625,545

Environmental Services - Fund 226

Total: \$ 3,017,029

Recreation - Fund 230

Total: \$ 811,263

14B Court - Fund 236

Total: \$ 1,805,815

Housing & Business Inspection - Fund 248	Total:	<u>\$ 293,707</u>
Building Department - Fund 249	Total:	<u>\$ 854,557</u>
Local Development Finance Authority - Fund 250	Total:	<u>\$ 225,270</u>
Hydro Station - Fund 252	Total:	<u>\$ 443,974</u>
Law Enforcement - Fund 266		
301 Sheriff Services		\$ 7,255,462
304 Ordinance		405,244
Total Law Enforcement Fund by Department	Total:	<u>\$ 7,660,706</u>
Debt 2006 Bond - Fund 398	Total:	<u>\$ 234,840</u>
Golf Course - Fund 584	Total:	<u>\$ 757,022</u>
Compost - Fund 590	Total:	<u>\$ 564,565</u>
Motor Pool - Fund 595	Total:	<u>\$ 245,132</u>
Nuisance Abatement - Fund 893	Total:	<u>\$ 28,597</u>
	Grand Total:	<u>\$ 33,663,059</u>

BE IT FURTHER RESOLVED that the revenues, transfers in and appropriations of prior year fund balances are estimated as follows:

Revenues:

Revenues	\$ 8,749,624	
Transfer-in	181,865	
Appropriation of prior year fund balance	-	
General Fund - 101	Total:	<u>\$ 8,931,489</u>
Revenues	\$ 6,402,585	
Transfer-in	-	
Appropriation of prior year fund balance	-	
Fire Department Fund - 206	Total:	<u>\$ 6,402,585</u>
Revenues	\$ 7,000	
Transfer-in	-	
Appropriation of prior year fund balance	-	
Parks Commission Fund - 208	Total:	<u>\$ 7,000</u>
Revenues	\$ 1,298,545	
Transfer-in	327,000	
Appropriation of prior year fund balance	-	
Bike Path, Sidewalk, Recreation, Roads, Operations - 212	Total:	<u>\$ 1,625,545</u>
Revenues	\$ 2,774,347	
Transfer-in	-	
Appropriation of prior year fund balance	242,682	
Environmental Services Fund - 226	Total:	<u>\$ 3,017,029</u>
Revenues	\$ 309,600	
Transfer-in	501,663	
Appropriation of prior year fund balance	-	
Recreation Fund - 230	Total:	<u>\$ 811,263</u>
Revenues	\$ 1,807,324	
Transfer-in	-	
Appropriation of prior year fund balance	-	
14B Court - 236	Total:	<u>\$ 1,807,324</u>

Revenues	\$	275,700	
Transfer-in		-	
Appropriation of prior year fund balance		18,007	
Building Rental Inspection Fund - 248	Total:	\$	293,707
Revenues	\$	858,500	
Transfer-in		-	
Appropriation of prior year fund balance		-	
Building Department Fund - 249	Total:	\$	858,500
Revenues	\$	225,570	
Transfer-in		-	
Appropriation of prior year fund balance		-	
Local Development Finance Authority Fund - 250	Total:	\$	225,570
Revenues	\$	402,000	
Transfer-in		79,000	
Appropriation of prior year fund balance		-	
Hydro Station Fund - 252	Total:	\$	481,000
Revenues	\$	7,663,576	
Transfer-in		-	
Appropriation of prior year fund balance		-	
Law Enforcement Fund- 266	Total:	\$	7,663,576
Revenues	\$	226,270	
Transfer-in		-	
Appropriation of prior year fund balance		8,570	
Debt 2006 Bond Fund - Fund 398	Total:	\$	234,840
Revenues	\$	513,600	
Transfer-in		213,422	
Appropriation of prior year fund balance		30,000	
Golf Course Fund - 584	Total:	\$	757,022
Revenues	\$	479,600	
Transfer-in		-	
Appropriation of prior year fund balance		84,965	
Compost Site Fund - 590	Total:	\$	564,565
Revenues	\$	263,897	
Transfer-in		-	
Appropriation of prior year fund balance		-	
Motorpool Fund - 595	Total:	\$	263,897
Revenues	\$	30,000	
Transfer-in		-	
Appropriation of prior year fund balance		-	
Nuisance Abatement Fund - 893	Total:	\$	30,000
	Grand Total:	\$	33,974,912

BE IT FURTHER RESOLVED that the Township Supervisor is authorized to approve transfers of budgetary funds within a cost center in consultation with the effected Department Director and/or the Accounting Director; and

BE IT FURTHER RESOLVED that increases to fund budgets must be authorized by the Township Board; and

BE IT FURTHER RESOLVED that the following property tax revenues and tax rates be authorized and that the Township Treasurer is ordered to levy such funds and rates, and collect and deposit to the various specific uses and funds as required by ordinance or resolution;

Levied Property Tax Revenues and Rates:

<u>Operating</u>	<u>Rate</u>	<u>Revenue</u>
General	1.0167	\$ 1,312,208
Fire Department	3.0962	\$ 3,996,122
Fire Capital	0.5000	\$ 645,327
Solid Waste	2.1351	\$ 2,755,675
Law Enforcement	5.8952	\$ 7,608,662
Bike Path, Sidewalk, Recreation, Roads, Operation	0.9966	\$ 1,286,266
Operating Total:	<u>13.6398</u>	<u>\$ 17,604,259</u>
<u>Debt</u>		
Fire Pension	1.3712	\$ 1,769,744
Debt Total:	<u>1.3712</u>	<u>\$ 1,769,744</u>
Grand Total:	<u>15.0110</u>	<u>\$ 19,374,002</u>

BE IT FURTHER RESOLVED that the Township will levy the 1% Tax Administration fee on property taxes collected by the Township Treasurer on behalf of other governmental units, as permitted by State Law.

Fund 101 - General Fund

Revenues

Line Item	Explanation
101-000-000-403-000 – Current Property Taxes	This line item reflects revenues from property taxes, based on values and millage rates. Adjustments for the Board of Review and MTT refunds are included in this figure. The amount shown is an approximate 8% increase over the 2018 budget.
101-000-000-403-001 – ESA Reimbursement Operating	This line item reflects 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. Since the amount expected in 2019 is minimal, nothing has been budgeted in this line item.
101-000-000-405-000 – In Lieu of Taxes	This line item is used for Payment In Lieu Of Taxes (PILOT) and Clark East Towers currently receives this PILOT. Based on revenues to date and on the recommendation of our Accounting Director, it has been reduced to \$10,500 for 2019.
101-000-000-405-100 – In Lieu of Taxes-ACM	This line item is used for the Payment in Lieu of Taxes (PILOT) for ACM. Based on their capital investments in the property, the PILOT is estimated to be \$218,256 in 2019.

Line Item	Explanation
101-000-000-407-001 – Property Taxes/Administration Fees	This represents the 1% administrative fee charged on property tax bills. This is not charged on special assessments. This fee can only be used for the collection (Treasurer's Office) and assessment (Assessing Office) of property taxes and Tax Tribunal cases. We are projecting \$675,000 in revenue for this line item and \$823,951 in expenditures (\$400,706 in Treasurer's Office and \$423,245 in Assessing Office).
101-000-000-407-007 – Street Lights	This line item reflects special assessment dollars received to pay back the Township for installation of street lights. It has been recommended by our Accounting Director that it remain at \$48,000 for 2019. The dollars are collected in the winter tax bills, this is why there is currently \$0 activity.
101-000-000-417-000 – Delinquent Pers. Property Taxes	This line item reflects delinquent personal property taxes for businesses that are paid. It is recommended that this line item remain at \$1,000 for the 2019 budget.
101-000-000-445-000 – Penalties and Interest	This line item reflects fees collected from delinquent property taxes.
101-000-000-451-452 – Permits Salvage Yard	This line item reflects fees charged for statutory annual license renewal fees for junk yards.
101-000-000-451-453 – Permits Trailer Fee	This line item reflects fees charged for mobile home lots. Manufactured home park owners are taxed \$3.00 per home, \$.50 of that amount comes to the Township.

Line Item	Explanation
101-000-000-451-454 – Permits Peddler Fee	This line item reflects fees charged for Peddler Permits to allow vendors to sell door-to-door in the Township.
101-000-000-451-455 – Permits Bin Collection	This line item is used for the fees associated with collection bins in the Township. It is recommended that it remain at \$500 for 2019.
101-000-000-476-483 – Dog License	This line item reflects fees charged for dog licenses. Based on revenues in previous years and to date in 2018, it is recommended that it remain at \$7,000 for 2019.
101-000-000-522-000 – Federal Grants – CDBG	This line item is used for federal CDBG grants we receive.
101-000-000-529-000 – Federal Grants-Other	This line item is used for any federal grants we receive.
101-000-000-574-000 – State Revenue Sharing	This line item reflects revenues from the State of Michigan, based on Constitutional and Statutory amounts. It is estimated that the amount for 2019 will be \$5,034,441, an increase of 4.17%.
101-000-000-607-001 – Chg for Services-Site Plan Review	This line item reflects fees charged for site plan reviews.
101-000-000-607-002 – Chg for Services-Board of Appeals	This line item reflects fees charged for applications to the Zoning Board of Appeals. Since nothing was received in 2017 or to date in 2018, it has been reduced to \$500 for 2019.

Line Item	Explanation
101-000-000-607-003 – Chg for Services-Prop Change App	This line item reflects fees charged for property split applications. Based on revenues in previous years and to date in 2018, it is recommended that it be increased to \$1,000 in 2019.
101-000-000-607-004 – Chg for Services-Fax,Copy & Other	This line item reflects fees charged for use of fax machines and copiers.
101-000-000-607-006 – Zoning Fees – Charge for Services	This line item reflects fees charged for Zoning. Based on revenue received in 2017 and to date this year, it is recommended that \$2,000 be budgeted in 2019.
101-000-000-607-012 – Chg for Services-Address Assign	This line item reflects fees charged for assigning an address to a vacant parcel that is not in a subdivision. This is done through the Assessing Office and Fire Department. For 1-2 lots, the fee is \$50. For 3 or more lots, the fee is \$25 per lot. It is recommended that \$50 be budgeted for 2019.
101-000-000-615-000 – Charge for Services-NSF Fees	This line item reflects fees charged for checks that are returned for non-sufficient funds.
101-000-000-626-630 – Chg for Services-IFT Exempt App	This line item reflects fees charged for processing Industrial Facilities Exemption applications. Since it is difficult to project, we are budgeting \$0 at this time.
101-000-000-626-633 – Passport Services	Our Township Clerk's office is a Passport Acceptance Facility. This line item reflects revenues received from passport processing. In reviewing what has been received in previous years and to date in 2018, it is recommended that it be increased to \$13,000 in 2019.

Line Item	Explanation
101-000-000-626-637 – Administration Fees/Fire Dept.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-638 – Administration Fees/Environ. Svcs.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-639 – Administration Fees/Law Enforc.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-640 – Administration Fees/Golf Course	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-641 – Administration Fees/Compost	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-642 – Administration Fees/Bldg. Dept.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-643 – Administration Fees/Recreation	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-626-644 – Administration Fees/14B Court	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.

Line Item	Explanation
101-000-000-626-645 – Administration Fees/Housing & Business Inspection	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. This amount was calculated by the Accounting Director.
101-000-000-641-003 – Ford Lake Hydro Station	This is a new line item in 2018 and reflects the release of funds from DTE annually per the Hydro Agreement.
101-000-000-655-000 – Chrg-Nonrecording Prop Transfer	This line item reflects fees charged for transferring property. It is recommended that it remain at \$2,000 for 2019.
101-000-000-655-100 – Settlements & Judgments	This line item reflects funds received through a legal settlement. We do not expect any in 2019.
101-000-000-655-200 – Court Ordered Garnishment	This line item reflects fees received by the Township that have been ordered by the court, which are difficult to predict. Therefore, nothing has been budgeted for 2019.
101-000-000-664-001 – Interest Earned	This line item reflects interest earned on funds deposited at various banks. Figures provided by the Accounting Director.
101-000-000-664-003 – Net Interest Earned-Cur Tax Coll	This line item reflects interest earned on the current tax collection funds held. Figures provided by the Accounting Director.
101-000-000-667-000 – Site Lease Revenues	This line item reflects lease revenues for cell towers. It is recommended that it remain at \$18,900 for 2019.
101-000-000-667-001 – Rent Income	This line item reflects rent income from the building located at 2870 E. Clark Road, which is leased to YCUA. This is a fixed number.

Line Item	Explanation
101-000-000-673-000 – Sale of Township Properties	This line item reflects revenues received from the sale of Township owned properties.
101-000-000-674-000 – Reimbursement-Postage	This line item is used for postage reimbursement from individuals getting passports and from employees when doing a personal mailing.
101-000-000-675-100 – Rebates & Energy Saving Credits	This line item reflects the amount received from rebates or energy saving credits. Since it is unpredictable, \$0 has been budgeted for 2019.
101-000-000-675-002 – Contribute-Streetlights & Camera	This line item reflects revenues received from developers who pay for streetlights and cameras.
101-000-000-675-050 – Contribution – Bees	This line item reflects contributions made to our honeybee initiative.
101-000-000-681-000 – Revenue-Radon Test Kit	This line item reflects fees charged for Radon test kits. These fees are difficult to project but based on previous years, it is recommended that it be increased to \$500 for 2019.
101-000-000-686-000 – Reimburs Election-Cnty/Twp/Ct	This line item reflects reimbursements for elections. Since there are currently no elections scheduled in 2019, nothing has been budgeted.
101-000-000-688-000 – Reimbursement – WCRC	In the past, we have partnered with the Washtenaw County Road Commission to remove trees in the road right-of-way and this line item reflected the amount received from them. We have not partnered with them since 2017 and removal in the right-of-way is their responsibility.

Line Item	Explanation
101-000-000-688-100 – Reimbursement-Habitat for Humanity	This line item is used for reimbursement from Habitat for Humanity for properties the Township purchases under the Right of First Refusal. This is difficult to budget.
101-000-000-694-004 – Misc Revenue-Insurance Reimb	This line item reflects the reimbursement we have received in the past from MML after they do an annual audit on the worker's compensation and liability insurance. The insurance pool sometimes does so well that we receive funds back. Since this is difficult to project, nothing has been budgeted for 2019. We keep this line item in case we do receive funds. No change from 2018 budget.
101-000-000-694-010 – Misc Rev-Right of Way-Metro	This line item is for the State of Michigan Department of Energy, Labor & Economic Growth METRO Authority's annual maintenance fee the Township receives, based on use and disposition of funds received under PA 48 of 2002. Based on revenues received in previous years and to date in 2018, it is recommended that it be increased to \$18,000 for 2019.
101-000-000-694-100 – Franchise Fees	This line item reflects dollars received for franchise cable fees from Comcast and AT&T. In reviewing the amount received to date in 2018, it is recommended by our Accounting Director that it be reduced to \$725,000 for 2019. This revenue is projected to decrease every year.
101-000-000-694-200 – Revenue-Vending Commissions	This line item reflects revenues from the vending machines at the Civic Center. This is used to purchase coffee and water for meetings and for residents who come to the Township.

Line Item	Explanation
101-000-000-697-100 – Trans In: For LEC Building	This line item reflects funds received from Fund 266 – Law Enforcement for improvements done to the LEC Building at 1501 S. Huron Street. The total amount is \$909,324. The payment for 2019 is recommended to be \$181,865.
101-000-000-697-236 – Trans In: 14B District Court	This line item reflects funds received from Fund 236 – 14B District Court. If the fund balance for the Court goes above 15%, the overage amount will be transferred to this line item. We can't estimate the amount for 2019 due to the current revenue shortage for the Court at the time of budget preparation.

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 101 - GENERAL FUND							
Dept 000.000							
101-000.000-403.000	CURRENT PROPERTY TAXES	1,161,429	1,168,371	1,211,713	1,211,713	1,203,602	1,309,433
101-000.000-403.001	ESA REIMBURSEMENT OP	0	22,547	0	0	1,623	0
101-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	11,801	540	0	0	(8)	0
101-000.000-405.000	IN LIEU OF TAXES	10,986	10,172	11,000	11,000	10,557	10,500
101-000.000-405.100	IN LIEU OF TAX - ACM	0	18,337	20,000	20,000	173,131	218,256
101-000.000-407.001	PROPERTY TAXES/ADMINST. FEES	588,160	609,326	630,000	630,000	628,893	675,000
101-000.000-407.007	STREET LIGHTS	34,512	34,202	48,000	48,000	0	48,000
101-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	1,325	1,357	1,000	1,000	0	1,000
101-000.000-445.000	PENALTIES AND INTEREST	31,000	27,069	28,000	28,000	30,438	28,000
101-000.000-451.452	PERMITS SALVAGE YRD	875	1,375	1,250	1,250	1,025	1,250
101-000.000-451.453	PERMITS TRAILER FEE	6,229	5,497	5,000	5,000	5,909	5,000
101-000.000-451.454	PERMITS PEDDLER FEE	1,257	3,673	1,000	1,000	1,150	1,000
101-000.000-451.455	PERMITS BIN COLLECTION FEE	1,200	1,400	500	500	610	500
101-000.000-476.483	DOG LICENSES	10,552	8,503	7,000	7,000	8,760	7,000
101-000.000-476.485	SALE ORDINANCE & CODES	20	0	0	0	0	0
101-000.000-522.000	FEDERAL GRANTS - CDBG	0	0	0	14,330	0	0
101-000.000-529.000	FEDERAL GRANTS - OTHER	0	0	0	130,000	0	0
101-000.000-574.000	STATE REVENUE SHARING	4,539,739	4,887,854	4,832,932	4,832,932	4,107,469	5,034,441
101-000.000-605.001	14B ORDINANCE FINES AND COSTS	467,000	0	0	0	0	0
101-000.000-607.001	SITE PLAN - CHG FOR SERVICES	46,205	25,336	15,000	15,000	18,905	15,000
101-000.000-607.002	BOARD APPEALS - CHG FOR SERVICES	2,100	0	2,000	2,000	0	500
101-000.000-607.003	PROPERTY CHANGE APP - CHG FOR SERVICES	950	1,675	500	500	1,350	1,000
101-000.000-607.004	FAX, COPY & OTHER - CHG FOR SERVICES	85	33	50	50	74	50
101-000.000-607.006	ZONING FEES - CHG FOR SERVICES	0	1,715	0	0	2,450	2,000
101-000.000-607.008	DEVELOPMENT AGREE ATTORNEY - S/C	0	2,000	0	0	0	0
101-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	648	490	50	50	1,395	50
101-000.000-615.000	CHARGE FOR SERVICES-NSF FEES	610	450	300	300	690	300
101-000.000-626.627	VOTER LISTS,TAX ROLLS,FISCHE	10	0	0	0	0	0
101-000.000-626.630	CHRG SVCS I.F.T. EXEMPT APPLI	2,000	0	1,000	1,000	0	0
101-000.000-626.633	PASSPORT SERVICES	24,493	21,656	12,000	12,000	17,933	13,000
101-000.000-626.637	ADMINISTRATION FEES/FIRE DEPT	66,201	66,201	69,951	69,951	64,122	74,295
101-000.000-626.638	ADMINISTRATION FEES/ENVIR SVC	13,810	13,810	22,836	22,836	20,933	21,659
101-000.000-626.639	ADMINISTRATION FEES/LAW ENFOR	27,369	28,037	27,878	27,878	25,555	37,711
101-000.000-626.640	ADMINISTRATION FEES/GOLF COUR	23,294	23,294	17,758	17,758	16,278	18,220
101-000.000-626.641	ADMINISTRATIVE FEES/COMPOST	6,272	6,272	6,548	6,548	6,002	9,251
101-000.000-626.642	ADMINISTRATION FEES/BLDG DEPT	18,162	21,076	28,030	28,030	25,694	33,431

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
101-000.000-626.643	ADMINISTRATION FEES/RECREATIO	25,051	25,051	19,083	19,083	17,493	19,585
101-000.000-626.644	ADMINISTRATION FEES/14B COURT	31,735	31,735	36,310	36,310	33,284	37,317
101-000.000-626.645	ADMINISTRATION FEES/HOUSING INSPECT	15,055	16,877	19,201	19,201	17,601	18,225
101-000.000-641.003	FORD LAKE HYDRO STATION	0	0	0	0	174,332	79,000
101-000.000-642.645	TOWNSHIP & PRECINTS MAPS ETC.	90	13	0	0	47	0
101-000.000-655.000	CHRG--NONRECORDING PROP XFER	6,400	3,200	2,000	2,000	4,355	2,000
101-000.000-655.100	SETTLEMENTS & JUDGMENTS	3,237	22,624	0	13,237	14,004	0
101-000.000-655.200	COURT ORDERED GARNISHMENT	113	0	500	500	0	0
101-000.000-664.001	INTEREST EARNED	6,793	29,184	8,500	8,500	68,962	30,000
101-000.000-664.003	NET INTEREST EARN-CUR TAX COL	10,750	17,200	10,000	10,000	34,320	12,000
101-000.000-667.000	SITE LEASE REVENUES	86,126	823,155	18,900	18,900	204,850	18,900
101-000.000-667.001	RENT INCOME	220,000	220,000	220,000	220,000	183,333	220,000
101-000.000-673.000	SALE OF TOWNSHIP PROPERTIES	1,000	7,150	0	0	0	0
101-000.000-674.000	REIMBURSEMENTS - POSTAGE	3,033	4,932	1,500	1,500	1,619	1,500
101-000.000-674.001	EMPLOYEE REIMB-PHONES	27	0	0	0	0	0
101-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	0	0	125	0
101-000.000-675.002	CONTRIBUTE - STREETLIGHTS & CAMERAS	0	14,897	0	0	10,088	0
101-000.000-675.050	CONTRIBUTION-BEES	0	1,500	0	0	5,500	1,500
101-000.000-675.100	REBATES & ENERGY SAVINGS CREDIT	8,552	4,326	0	0	4,885	0
101-000.000-675.200	WRAD & ACM CONTRIBUTION	700,000	300,000	0	0	0	0
101-000.000-675.300	NEXUS GAS SETTLEMENT PROCEEDS	0	1,145,496	0	0	0	0
101-000.000-681.000	REVENUE - RADON TEST KIT	410	790	300	300	1,015	500
101-000.000-686.000	REIMBURS ELECTION-CNTY/TWP/CT	62,268	54,271	60,000	60,000	0	0
101-000.000-688.000	REIMBURSEMENT- WCRC	10,495	0	0	0	0	0
101-000.000-688.100	REIMBURSEMENT - HABITAT HUMANITY	116,633	72,627	0	0	38,249	0
101-000.000-694.001	OTHER INCOME-MISCELLANEOUS	4,656	3,705	0	0	4,137	0
101-000.000-694.002	REIMBURSEMT-SMALL CLAIM PROCESSOR	1,041	447	0	0	0	0
101-000.000-694.004	MISC REVENUE - INSURANCE REIM	17,126	14,670	0	0	10,913	0
101-000.000-694.010	MISC REV-RIGHTOFWAY- METRO	18,492	18,572	15,000	15,000	19,015	18,000
101-000.000-694.100	FRANCHISE FEES	813,276	770,481	815,000	815,000	548,013	725,000
101-000.000-694.200	REVENUE-VENDING COMMISSIONS	223	230	250	250	190	250
101-000.000-697.007	TRANSFER IN: ENVIRO CLEANUP	0	355,013	0	0	0	0
101-000.000-697.010	TRANSFER IN: STATE GRANTS	0	18,531	0	0	0	0
101-000.000-697.100	TRANS IN: FOR LEC BLDG	0	181,865	50,000	50,000	45,833	181,865
101-000.000-697.236	TRANSFER IN: 14B DISTRICT COURT	16,524	400,000	200,000	200,000	0	0
101-000.000-697.301	TRANSFER IN: GEN OBLIG DEBT	0	0	0	0	5,208	0
101-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	2,328,860	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		9,277,400	11,570,810	8,477,840	10,964,267	7,821,911	8,931,489

101 – Township Board

Expenditures

Line Item	Explanation
101-101-000-703-000 – Salaries-Elected Officials	It is budgeted that the salary for Trustee remain at \$15,000 for 2019. This is a board decision.
101-101-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-101-000-719-000 – Health Insurance	We will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received.
101-101-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
101-101-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
101-101-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.

Line Item	Explanation
101-101-000-719-020 – 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.
101-101-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
101-101-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-101-000-727-000 – Office Supplies	This line item is used for budget supplies (binders, dividers, labels, etc.). It is recommended that it remain at \$300 for 2019.
101-101-000-801-000 – Professional Services	This line item is for our lobbyist at GCSI, for Stauder Barch, for any repairs needed to the board room audio visual equipment and for the annual contract with Munetrix for Citizens Dashboard transparency. It is recommended that we continue contracting with GCSI and that we budget a 3% increase for them. Therefore, this line item has been increased to \$42,626 for 2019.
101-101-000-958-000 – Membership & Dues	This line item covers our membership dues for the Chamber of Commerce, SEMCOG, the Huron River Watershed Council, MTA, WATS and the Arts Alliance. It is recommended that it remain at \$24,500 for the 2019 budget.

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 101.000 - TOWNSHIP BOARD							
101-101.000-703.000	SALARIES - ELECTED OFFICIALS	58,691	60,000	60,000	60,000	55,000	60,000
101-101.000-715.000	F.I.C.A./MEDICARE	4,226	4,452	4,590	4,590	4,095	4,590
101-101.000-719.000	HEALTH INSURANCE	21,122	14,172	16,377	16,377	16,343	20,004
101-101.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,450)	(1,800)	(1,800)	(1,800)	(1,375)	(1,200)
101-101.000-719.015	DENTAL BENEFITS	1,204	786	741	741	741	816
101-101.000-719.016	VISION BENEFITS	234	171	171	171	163	197
101-101.000-719.020	HEALTH CARE DEDUCTION	1,022	1,877	5,775	5,775	2,943	5,915
101-101.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	183	90	90	90	70	90
101-101.000-720.000	LIFE INSURANCE	311	191	198	198	208	227
101-101.000-727.000	OFFICE SUPPLIES	125	214	300	300	218	300
101-101.000-801.000	PROFESSIONAL SERVICES	35,300	35,300	35,726	35,726	32,291	42,626
101-101.000-958.000	MEMBERSHIP AND DUES	16,224	20,386	24,500	24,500	20,554	24,500
NET OF REVENUES/APPROPRIATIONS - 101.000 - TOWNSHIP BOARD		(135,192)	(135,839)	(146,668)	(146,668)	(131,251)	(158,065)

137 – Due Process

Expenditures

Line Item	Explanation
101-137-000-801-014 – Legal Services Prosecution	Based on the amount expended to date in 2018, it is recommended that this line item be increased to \$190,000 in 2019.
101-137-000-801-020 – Legal Services-Domestic Violence	Based on the amount expended to date in 2018, it is recommended that this line item be increased to \$165,000 in 2019.

11/16/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 137.000 - COURT DUE PROCESS							
101-137.000-801.014	LEGAL SERVICES PROSECUTION	155,061	151,255	150,000	185,000	147,549	190,000
101-137.000-801.020	LEGAL SERVICES - DOMESTIC VIO	126,590	132,920	150,000	162,000	130,377	165,000
NET OF REVENUES/APPROPRIATIONS - 137.000 - COURT DUE PROCESS		(281,651)	(284,175)	(300,000)	(347,000)	(277,926)	(355,000)

101-171 Supervisor

Expenditures

Line Item	Explanation
101-171-000-703-000 – Salaries-Elected Officials	Per Resolution No. 2018-21, the Supervisor's salary was set at \$81,782.20 for 2018. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract, to \$84,235.66. The annual salary is determined by the Board.
101-171-000-705-000 – Salary-Supervision	Per Resolution No. 2018-17, the Deputy Supervisor's salary was set at \$59,188 for 2018. It is recommended that it be increased by 3% in 2019 to \$60,963.64. This is an increase of 3%, the same as the Teamster contract.
101-171-000-706-000 – Salary-Permanent Wages	This line item is used for the salary of a full-time Floater II/Clerk III who does purchasing for all departments. A 3% contractual increase has been budgeted.
101-171-000-708-009 – Auto Allowance	In 2018, the Board suggested that \$6,000 be budgeted in this line item. This was a new line item in 2018 and reflects the amount paid to the Supervisor for use of her vehicle. The Board agreed to budget for this auto allowance.

Line Item	Explanation
101-171-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source. All employees in the Supervisor's Office will receive health insurance in 2019. Therefore, this item has been reduced to \$0.
101-171-000-709-000 – Regular Overtime	This line item reflects overtime costs for the Floater II/Clerk III position. We are requesting that it remain at \$200 for 2019.
101-171-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-171-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. A greater amount is budgeted due to all employees in the Supervisor's Office receiving health insurance in 2019.
101-171-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-171-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
101-171-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Therefore, there is no increase from the draft budget.

Line Item	Explanation
101-171-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.
101-171-000-719-020 – 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. An increase is budgeted since all employees in the Supervisor's Office will be receiving health insurance in 2019.
101-171-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is budgeted since all employees in the Supervisor's Office will be receiving health insurance in 2019.
101-171-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-171-000-727-000 – Office Supplies	Based on what has been spent to date, it is recommended that this line item be increased to \$600 for 2019.
101-171-000-860-000 – Travel	This line item is used to cover mileage expenses for the Deputy Supervisor to travel to and from meetings. Based on the amount expended to date in 2019, it is recommended that it be reduced to \$200 for 2019.

Line Item	Explanation
101-171-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-171-000-956-000 - Miscellaneous	It is recommended that this line item remain at \$100 for 2019.

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 171.000 - TOWNSHIP SUPERVISOR							
101-171.000-703.000	SALARIES - ELECTED OFFICIALS	78,227	79,400	79,400	81,782	74,967	84,236
101-171.000-705.000	SALARY - SUPERVISION	56,356	57,095	57,464	59,188	47,443	60,964
101-171.000-706.000	SALARY - PERMANENT WAGES	46,980	47,480	47,507	48,902	44,194	50,354
101-171.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	871	1,279	1,615	1,615	1,636	0
101-171.000-708.009	AUTO ALLOWANCE	0	0	3,000	3,000	2,750	6,000
101-171.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	0
101-171.000-709.000	REG OVERTIME	0	25	200	200	48	200
101-171.000-715.000	F.I.C.A./MEDICARE	13,744	13,936	14,473	14,712	12,824	15,304
101-171.000-719.000	HEALTH INSURANCE	24,335	21,079	23,514	23,514	23,153	48,344
101-171.000-719.001	SICK AND ACCIDENT	854	958	958	958	742	1,146
101-171.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,600)	(3,600)	(3,600)	(3,600)	(2,600)	(3,000)
101-171.000-719.015	DENTAL BENEFITS	2,586	2,104	1,854	1,854	1,957	2,040
101-171.000-719.016	VISION BENEFITS	476	428	428	428	408	492
101-171.000-719.020	HEALTH CARE DEDUCTION	9,970	6,314	8,663	8,663	5,855	14,805
101-171.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	183	180	180	180	139	270
101-171.000-720.000	LIFE INSURANCE	594	594	594	594	625	680
101-171.000-727.000	OFFICE SUPPLIES	364	516	500	550	491	600
101-171.000-860.000	TRAVEL	1,414	983	1,200	1,200	30	200
101-171.000-876.000	RETIREMENT/MERS	24,223	33,086	33,192	33,192	29,201	45,000
101-171.000-956.000	MISCELLANEOUS	0	80	100	50	0	100
NET OF REVENUES/APPROPRIATIONS - 171.000 - TOWNSHIP SUPERVISOR		(260,577)	(264,937)	(274,242)	(279,982)	(245,363)	(327,735)

NARRATIVE

101-201 - Accounting

Expenditures

Line Item	Explanation
101-201-000-705-000 – Salary-Supervision	Per Resolution No. 2018-17, the Accounting Director's salary was set at \$76,071.68. It is recommended that it be increased in 2019 to \$78,353.83. This is an increase of 3%, the same as the Teamster contract.
101-201-000-706-000 – Salary-Permanent Wages	This line item is used for the salaries of two (2) full-time employees in the Accounting Department. A 3% contractual increase has been budgeted. The AFSCME contract is currently in negotiations.
101-201-000-709-000 – Regular Overtime	This line is used for overtime. It is recommended that it be increased to \$300 in 2019.
101-201-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-201-000-719-000 – Health Insurance	We will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received.
101-201-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.

Line Item	Explanation
101-201-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
101-201-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
101-201-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
101-201-000-719-020 – 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.
101-201-000-719-021 – Admin Fees/Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.

Line Item	Explanation
101-201-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-201-000-727-000 – Office Supplies	Request increase to organize new office, purchase cross cut shredder for use in Accounting & HR because of sensitive information (estimate \$600) and replenish office supplies, checks, W2 and 1099 Forms.
101-201-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-201-000-958-000 – Membership & Dues	This line is budgeted for memberships for: Government Finance Officers Association – National at \$350 and State at \$125. The annual contract with Munetrix for Citizens Dashboard transparency increased to \$5,000 (this is needed for State revenue sharing) and has been moved to 101-101-000-801-000 – Professional Services.

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 201.000 - ACCOUNTING							
101-201.000-705.000	SALARY - SUPERVISION	73,045	73,846	73,856	76,072	66,648	78,354
101-201.000-706.000	SALARY - PERMANENT WAGES	96,237	97,146	97,302	100,115	90,353	103,274
101-201.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	6,051	7,583	2,633	5,440	5,473	0
101-201.000-709.000	REG OVERTIME	0	253	100	100	110	300
101-201.000-715.000	F.I.C.A./MEDICARE	12,911	13,226	13,303	13,903	12,030	13,895
101-201.000-719.000	HEALTH INSURANCE	55,912	52,079	57,319	57,319	57,202	70,015
101-201.000-719.001	SICK AND ACCIDENT	1,281	1,436	1,436	1,436	1,336	1,146
101-201.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(6,085)	(5,336)	(5,515)	(5,515)	(4,553)	(4,800)
101-201.000-719.015	DENTAL BENEFITS	3,735	3,104	3,406	3,406	2,918	3,747
101-201.000-719.016	VISION BENEFITS	723	684	684	684	653	787
101-201.000-719.020	HEALTH CARE DEDUCTION	10,455	8,268	17,325	17,325	13,573	17,745
101-201.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	275	270	270	270	209	270
101-201.000-720.000	LIFE INSURANCE	594	594	594	594	625	680
101-201.000-727.000	OFFICE SUPPLIES	1,731	1,718	1,500	1,500	1,215	2,400
101-201.000-876.000	RETIREMENT/MERS	25,383	33,195	33,192	33,192	30,381	45,000
101-201.000-958.000	MEMBERSHIP AND DUES	2,747	2,867	4,075	5,470	5,320	475
NET OF REVENUES/APPROPRIATIONS - 201.000 - ACCOUNTING		(284,995)	(290,933)	(301,480)	(311,311)	(283,493)	(333,288)

101-202 – Independent Auditing

Expenditures

Line Item	Explanation
101-202-000-802-000 – Independent Auditing	The Township Board accepted the proposal of Post, Smythe, Lutz & Ziel for continuation of auditing services for fiscal years 2017-2021 inclusive. Per their proposal, auditing services for 2019 will be \$31,900.
101-202-000-803-000 – Independent Auditing Other	It is recommended that this line item remain at \$2,000 in 2019 for additional analysis.

8/16/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 202.000 - INDEPENDENT AUDITING							
101-202.000-802.000	INDEPENDENT AUDITING	28,500	29,000	30,000	30,000	29,800	31,900
101-202.000-803.000	INDEPENDENT AUDITING OTHER	0	0	2,000	2,000	1,898	2,000
NET OF REVENUES/APPROPRIATIONS - 202.000 - INDEPENDENT AUDITIN		(28,500)	(29,000)	(32,000)	(32,000)	(31,698)	(33,900)

NARRATIVE

101-209 - Assessing

Expenditures

Line Item	Explanation
101-209-000-705-000 – Salary-Supervision	This line item is used for the salaries of our part-time Assessor and the Deputy Assessor. The Deputy Assessor was previously budgeted in 101-209-000-706-000 – Permanent Wages but has been moved to this line item for 2019. The Township Board authorized making this position non-union and to increase the salary. Therefore, the budget for this line item has been increased to \$118,709 for 2019.
101-209-000-706-000 – Salary-Permanent Wages	This line item is used for the salaries of two MAAOs (Michigan Advanced Assessing Officer) and one MCAT (Michigan Certified Assessing Technician). A 3% contractual increase has been budgeted.
101-209-000-706-013 – GIS Service	The Township Board authorized a salary increase for the Deputy Assessor who is performing these duties. Therefore, this line item has been reduced to \$0.
101-209-000-707-000 – Salary – Temporary/Seasonal	Since we are at full staff, this line item has been reduced to \$0 for 2019.

Line Item	Explanation
101-209-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
101-209-000-709-000 – Regular Overtime	This account is used for March Board of Review meetings after hours and increased in preparation for the 2019 AMAR (State Tax Commission) review.
101-209-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-209-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. Even though an increase is budgeted, the amount shown is less due to one less employee in the department receiving health care coverage.
101-209-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-209-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A decrease has been budgeted due to the fact that only two employees in the department are choosing to receive health care coverage in 2019.

Line Item	Explanation
101-209-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Even though a rate increase is budgeted, the amount shown has been reduced due to an employee in the department receiving single coverage instead of the family coverage received by the previous employee.
101-209-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. Even though a rate increase is budgeted, the amount shown has been reduced due to an employee in the department receiving single coverage instead of the family coverage received by the previous employee.
101-209-000-719-020 – 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. A decrease is shown due to one less employee in the department receiving health care coverage.
101-209-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. A decrease is shown due to one less employee in the department receiving health care coverage.
101-209-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.

Line Item	Explanation
101-209-000-727-000 – Office Supplies	This item is used for personal property and real property assessment items and general office supplies. It is recommended that it remain at \$3,500 for 2019.
101-209-000-730-000 - Postage	This line item is used for the mailing of the personal property and real property assessment notices, as well as general mailing. It is recommended that it remain at \$8,000 for 2019.
101-209-000-811-001 – Tax Appeals	This line item is used to retain professional appraisals for full and small claims tribunal cases, as well as legal expenses for tax appeals. Based on what has been spent in recent years, it is recommended that it be reduced to \$8,000 for 2019.
101-209-000-867-000 – Gas & Oil	This item is used to pay for the gas and oil used on township vehicles assigned to our department.
101-209-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-209-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.

Line Item	Explanation
101-209-000-943-000 – Motorpool Lease/Maintenance	This item is used to pay for the lease and maintenance on township vehicles used in our department. Figures provided by the Accounting Director. A decrease is budgeted since the vehicles are now paid for.
101-209-000-958-000 – Membership & Dues	This line item is used to pay MAA memberships, annual certification, WAA memberships and personal property certification. It is recommended to increase slightly as the dues have increased to \$1,500 for 2019.

11/9/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 209.000 - ASSESSING DEPARTMENT							
101-209.000-705.000	SALARY - SUPERVISION	39,593	40,000	45,000	50,000	40,800	118,709
101-209.000-706.000	SALARY - PERMANENT WAGES	205,981	154,745	214,584	217,197	179,576	157,831
101-209.000-706.013	GIS SERVICE	920	1,040	1,040	1,040	0	0
101-209.000-707.000	SALARY - TEMPORARY/SEASONAL	0	10,024	0	5,282	5,282	0
101-209.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	3,959	3,790	3,371	3,371	1,101	0
101-209.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	6,000
101-209.000-709.000	REG OVERTIME	171	347	500	500	692	1,000
101-209.000-715.000	F.I.C.A./MEDICARE	18,958	15,526	20,713	21,700	16,784	21,614
101-209.000-719.000	HEALTH INSURANCE	55,912	35,749	61,413	61,413	40,858	50,011
101-209.000-719.001	SICK AND ACCIDENT	1,708	1,436	1,915	1,915	1,556	1,528
101-209.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(5,260)	(3,600)	(5,400)	(5,400)	(3,150)	(3,600)
101-209.000-719.015	DENTAL BENEFITS	4,521	3,546	4,738	4,738	3,561	4,155
101-209.000-719.016	VISION BENEFITS	862	684	941	941	685	885
101-209.000-719.020	HEALTH CARE DEDUCTION	20,139	11,408	17,325	17,325	8,826	11,830
101-209.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	366	270	270	270	209	180
101-209.000-720.000	LIFE INSURANCE	792	594	792	792	717	907
101-209.000-723.000	DEFERRED COMPENSATION EMPLOYER	0	127	0	0	71	0
101-209.000-727.000	OFFICE SUPPLIES	3,160	3,006	3,500	4,500	3,386	3,500
101-209.000-730.000	POSTAGE	14,514	332	8,000	8,000	6,925	8,000
101-209.000-811.001	TAX APPEALS	2,578	0	12,500	11,500	0	8,000
101-209.000-867.000	GAS & OIL	212	211	720	720	104	720
101-209.000-876.000	RETIREMENT/MERS	26,771	35,437	35,436	35,557	23,860	35,301
101-209.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	800	692	2,600
101-209.000-943.000	MOTORPOOL LEASE/MAINTENANCE	4,000	4,000	4,000	4,000	3,667	1,281
101-209.000-958.000	MEMBERSHIP AND DUES	750	999	1,060	1,060	767	1,500
NET OF REVENUES/APPROPRIATIONS - 209.000 - ASSESSING DEPARTMEI		(403,607)	(322,671)	(435,418)	(450,221)	(338,469)	(431,952)

101-210 – Legal Services

Expenditures

Line Item	Explanation
101-210-000-801-002 – Legal Services	This line item includes all legal services (with the exception of Domestic Violence, Prosecution and Nuisance Abatement cases), including providing legal opinions, preparing and reviewing documents, reviewing contracts, advising the Township on legal matters upon verbal and written request, attending Work Sessions, Board Meetings, Planning Commission, ZBA, Nuisance Abatement, development and police services meetings and conferences as requested, investigation, preparation, office time, court time, post-hearing services, etc. for all circuit court actions, representation of the Township in the appeal of any matter, including appeals from district court, circuit court, to or from the Court of Appeals and in the Supreme Court of the State of Michigan; appearances before administrative tribunals or courts other than the 14-B District Court, as well as labor consultant services. The current hourly rate is budgeted at \$190. A \$4.00 per hour increase is suggested, which would be less than 3%. This will be a board decision.

8/20/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 210.000 - LEGAL SERVICES							
101-210.000-801.001	ATTORNEY RETAINER	94,344	0	0	0	0	0
101-210.000-801.002	LEGAL SERVICES	65,448	227,293	207,310	287,310	226,904	250,000
101-210.000-801.011	ATTORNEY CLERICAL	22,956	0	0	0	0	0
101-210.000-802.002	LABOR CONSULTANT	3,274	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 210.000 - LEGAL SERVICES		(186,022)	(227,293)	(207,310)	(287,310)	(226,904)	(250,000)

NARRATIVE

101-215 - Clerk

Expenditures

Line Item	Explanation
101-215-000-703-000 – Salaries-Elected Officials	Per Resolution No. 2018-22, the Clerk's salary was set at \$81,782.20 for 2018. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract, to \$84,235.66. The salary is determined by the Board.
101-215-000-704-000 – Appointed Officials	There are no elections scheduled in 2019.
101-215-000-705-000 – Salary-Supervision	Per Resolution No. 2018-17, the Deputy Clerk's salary was set at \$59,188 for 2018. It is recommended that it be increased by 3% in 2019 to \$60,963.64. This line item has also been increased to include the newly created Deputy of Elections position, at a salary of \$55,231.07. Therefore, \$116,195 has been budgeted.
101-215-000-706-000 – Salary-Permanent Wages	This line item is used for the salary of two (2) full-time Floater II/Clerk III positions. A 3% contractual increase is budgeted for 2019. Even though the increase is budgeted, this line has been reduced due to moving one full-time Floater II/Clerk III to the new Deputy of Elections position, budgeted in the Salary-Supervision line item.

Line Item	Explanation
101-215-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
101-215-000-709-000 –Overtime	This line item is used for miscellaneous overtime costs for Clerk’s Office Staff. The amount budgeted has been reduced due to no scheduled elections in 2019.
101-215-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-215-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase.
101-215-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-215-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn’t pay the same amount as those receiving family coverage.
101-215-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%.
101-215-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.

Line Item	Explanation
101-215-000-719-020 – 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.
101-215-000-719-021 – Admin Fee-Health Deductible	Clarity Benefits administration fee.
101-215-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-215-000-727-000 – Office Supplies	Includes costs to cover the daily operations of the Clerk's Office.
101-215-000-740-001 – Ordinance & Zoning Code Books	Include costs of maintaining ordinance and zoning updates through Municode and also includes Ordinance, Resolution and Minute Books. The amount requested is a \$5,000 increase due to the additional ordinances that are being amended and the additional expenses from Municode.
101-215-000-740-010 – Office Supplies-Elections	There are no elections scheduled for 2019.
101-215-000-801-000 – Professional Services	This line item includes \$1,000 for shredding costs for all departments and \$2,400 for an electronic system that records the board meetings and will link the agenda and minutes on our website to each other for easier navigation for users. Document scanning has been moved to the IT budget, 101.266 for 2019.
101-215-000-801-200 – Prof Svcs-Programming Ballots	There are no elections scheduled for 2019.

Line Item	Explanation
101-215-000-860-000 – Travel	Includes costs for mileage reimbursement for delivery of board packets, post office, and travel to various conferences, classes and meetings. This has been reduced to \$1,500 based on expenditures in previous years and to date in 2018.
101-215-000-860-010 – Travel-Elections	There are no elections scheduled for 2019.
101-215-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-215-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-215-000-931-000 – Repairs & Maintenance	This line item has been used for repairs to the audio visual system in the Board Room. Since our system is new, we are reducing the amount to \$500 and budgeting in the Township Board budget in line item 101-101-000-801-000 – Professional Services. Therefore, this line has been reduced to \$0 for 2019.
101-215-000-933-001 – Maintenance Contract	No expenses for 2019. Please note that maintenance fees for election equipment in the amount of \$75,456 will be due in approximately July 2021 for years 6-10 of the maintenance agreement for the Hart election equipment.
101-215-000-941-000 – Equipment Rental/Leasing	There are no elections scheduled for 2019.

Line Item	Explanation
101-215-000-956-000 – Miscellaneous	Miscellaneous expenses for the Clerk's Office.
101-215-000-958-000 – Membership & Dues	Membership for the Clerk and Deputy Clerk in the Michigan Association of Municipal Clerks and the International Institute of Municipal Clerks.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 215.000 - TOWNSHIP CLERK							
101-215.000-703.000	SALARIES - ELECTED OFFICIALS	78,227	79,400	79,400	81,782	74,967	84,236
101-215.000-704.000	APPOINTED OFFICIALS	117,088	36,280	78,000	104,595	96,675	0
101-215.000-705.000	SALARY - SUPERVISION	56,833	57,454	57,464	59,188	53,496	116,195
101-215.000-706.000	SALARY - PERMANENT WAGES	137,812	117,720	137,653	143,160	121,186	96,215
101-215.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	2,376	1,623	3,011	3,011	0	0
101-215.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	3,000
101-215.000-709.000	REG OVERTIME	24,813	6,825	16,000	20,228	19,301	500
101-215.000-709.004	OVERTIME-SCHOOL ELCTIONS	0	0	0	0	29	0
101-215.000-715.000	F.I.C.A./MEDICARE	22,861	20,199	22,654	23,209	20,509	22,839
101-215.000-719.000	HEALTH INSURANCE	67,094	66,958	73,696	73,696	73,545	90,019
101-215.000-719.001	SICK AND ACCIDENT	1,708	1,556	1,915	1,915	1,472	1,528
101-215.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(7,200)	(7,200)	(7,200)	(7,200)	(5,975)	(6,000)
101-215.000-719.015	DENTAL BENEFITS	5,394	5,480	5,480	5,480	5,480	6,028
101-215.000-719.016	VISION BENEFITS	1,125	1,148	1,112	1,112	1,061	1,279
101-215.000-719.020	HEALTH CARE DEDUCTION	12,716	17,012	23,100	23,100	14,127	23,660
101-215.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	366	315	360	360	198	360
101-215.000-720.000	LIFE INSURANCE	990	990	990	990	1,041	1,134
101-215.000-723.000	DEFERRED COMPENSATION EMPLOYE	5	1	0	0	1	0
101-215.000-727.000	OFFICE SUPPLIES	4,843	3,534	4,000	4,000	2,539	4,000
101-215.000-740.001	Ordinance & Zoning Code Books	5,975	4,756	4,000	9,000	7,551	9,000
101-215.000-740.010	OFFICE SUPPLIES - ELECTIONS	24,820	6,426	14,500	20,332	17,741	0
101-215.000-801.000	PROFESSIONAL SERVICES	2,389	2,854	9,000	9,000	7,487	3,400
101-215.000-801.200	PROFNSL SRV-PROGRAMMING BALLO	6,220	0	7,200	7,200	1,760	0
101-215.000-860.000	TRAVEL	1,415	1,259	2,000	2,000	1,185	1,500
101-215.000-860.010	TRAVEL - ELECTIONS	193	342	500	610	275	0
101-215.000-876.000	RETIREMENT/MERS	38,065	46,224	46,462	46,520	44,478	61,952
101-215.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	400	386	1,300
101-215.000-931.000	REPAIRS AND MAINTENANCE	0	125	500	500	0	0
101-215.000-933.001	MAINTENANCE CONTRACTS	1,920	0	0	0	0	0
101-215.000-941.000	EQUIPMENT RENTAL/LEASING	4,400	2,200	2,200	3,300	3,300	0
101-215.000-956.000	MISCELLANEOUS	0	55	500	500	225	500
101-215.000-958.000	MEMBERSHIP AND DUES	120	120	500	500	0	150
101-215.000-977.000	EQUIPMENT	4,467	32,156	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 215.000 - TOWNSHIP CLERK		(620,035)	(508,812)	(587,997)	(641,488)	(565,540)	(522,795)

NARRATIVE

101-227 – Human Resources

Expenditures

Line Item	Explanation
101-227-000-706-000 – Salary-Permanent Wages NOTE: We are looking to restore a position in Human Resources to assist with HR duties, if the Board agrees. It will be brought back to the Board. There were previously three full-time employees in Human Resources.	This line item is used for the salaries of the HR Generalist and the Quality Assurance Specialist, who also helps with overseeing parks, golf course and Recreation as requested by the Township Supervisor. Per Resolution No. 2018-17, these salaries were determined for 2018 and it is recommended that they be increased by 3% in 2019, the same as the Teamster contract. Also budgeted in this line is a restored position to assist with HR duties. Therefore, this line item has been increased.
101-227-000-706-015 – Safety Coordinator	This line item reflects the new duties assigned to the Hydro Dam Operator who will coordinate a safety committee, OSHA and MI-OSHA classes, etc.
101-227-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
101-227-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.

Line Item	Explanation
101-227-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. A greater increase is budgeted due to both employees in HR receiving health insurance, as well as the proposed restoration of the HR position.
101-227-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-227-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. An increase is budgeted due to both employees in HR receiving health insurance, as well as the proposed restoration of the HR position.
101-227-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. A greater increase is budgeted due to the proposed restoration of the HR position.
101-227-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. A greater increase is budgeted due to the proposed HR position.
101-227-000-719-020 – 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. An increase is budgeted due to both employees in HR receiving health insurance, as well as the proposed restoration of the HR position.

Line Item	Explanation
101-227-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is budgeted due to both employees in HR receiving health insurance, as well as the proposed restoration of the HR position.
101-227-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-227-000-727-000 – Office Supplies	Recommended that this line item remain at \$500 for 2019 to maintain office supplies for the department.
101-227-000-740-000 – Operating Supplies	It is requested that \$5,000 be budgeted in this line to purchase department apparel for employees in 2019. We did not purchase the file cabinets that were budgeted in 2018.
101-227-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources. An increase is budgeted due to the proposed HR position.
101-227-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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. An increase is budgeted due to the restored HR position.

Line Item	Explanation
101-227-000-958-000 – Membership & Dues	It is recommended that this line item remain at \$400 for 2019 to maintain membership to SHRM (Society of Human Resource Management) and other HR organizations that provide updates and relative information for HR professionals.
101-227-000-960-000 – Education & Training	It is recommended that this line item remain at \$25,000 for 2019. We have ongoing needs for Education and Training throughout the entire employee base. MIOSHA safety for employees will be a big focus; there are also classes for required certifications, as well as a need for additional professional development. Attendance to annual conferences for management employees (MERS, MRPA, MFGOA, MPA, MiGMIS as examples).

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 227.000 - HUMAN RESOURCES							
101-227.000-706.000	SALARY - PERMANENT WAGES	106,822	106,008	108,008	111,249	100,551	159,586
101-227.000-706.015	SAFETY COORDINATOR	0	0	0	0	0	7,000
101-227.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	2,462	4,402	1,662	3,292	2,499	0
101-227.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	0
101-227.000-715.000	F.I.C.A./MEDICARE	8,452	8,669	8,390	8,763	7,829	12,745
101-227.000-719.000	HEALTH INSURANCE	18,637	18,600	20,471	27,283	27,239	75,016
101-227.000-719.001	SICK AND ACCIDENT	854	958	958	958	957	1,146
101-227.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(1,800)	(1,800)	(1,800)	(1,875)	(5,400)
101-227.000-719.015	DENTAL BENEFITS	3,071	2,835	2,665	2,665	2,665	4,397
101-227.000-719.016	VISION BENEFITS	482	513	513	513	490	885
101-227.000-719.020	HEALTH CARE DEDUCTION	8,410	6,690	5,775	12,275	8,254	17,745
101-227.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	92	139	90	120	90	270
101-227.000-720.000	LIFE INSURANCE	396	396	396	396	416	680
101-227.000-727.000	OFFICE SUPPLIES	299	512	500	500	39	500
101-227.000-740.000	OPERATING SUPPLIES	0	0	2,000	2,000	0	5,000
101-227.000-876.000	RETIREMENT/MERS	10,445	13,480	13,722	13,788	12,632	20,142
101-227.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	600	550	2,600
101-227.000-958.000	MEMBERSHIP AND DUES	380	199	400	400	209	400
101-227.000-960.000	EDUCATION AND TRAINING	22,504	15,533	25,000	25,000	16,338	25,000
NET OF REVENUES/APPROPRIATIONS - 227.000 - HUMAN RESOURCES		(184,506)	(180,134)	(191,750)	(211,002)	(180,383)	(327,712)

101-247 – Board of Review

Expenditures

Line Item	Explanation
101-247-000-704-000 – Appointed Officials	This line item reflects the per diem amount paid to three (3) Board of Review members.
101-247-000-715-000 – FICA/Medicare	Amount provided by the Accounting Director.
101-247-000-723-000 – Deferred Compensation Employer	Amount provided by the Accounting Director.

7/30/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 247.000 - BOARD OF REVIEW							
101-247.000-704.000	APPOINTED OFFICIALS	1,530	1,710	2,000	2,000	1,620	2,000
101-247.000-715.000	F.I.C.A./MEDICARE	22	25	29	29	24	20
101-247.000-723.000	DEFERRED COMPENSATION EMPLOYE	20	22	26	26	21	18
NET OF REVENUES/APPROPRIATIONS - 247.000 - BOARD OF REVIEW		(1,572)	(1,757)	(2,055)	(2,055)	(1,665)	(2,038)

NARRATIVE

101-253 - Treasurer

Expenditures

Line Item	Explanation
101-253-000-703-000 – Salaries-Elected Officials	Per Resolution No. 2018-23, the Treasurer's salary was set at \$81,782.20 for 2018. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract, to \$84,235.66. The salary is determined by the Board.
101-253-000-705-000 – Salary-Supervision	Per Resolution No. 2018-17, the Deputy Treasurer's salary was set at \$59,188 for 2018. It is recommended that it be increased by 3% in 2019 to \$60,963.64. This increase is the same as the Teamster contract.
101-253-000-706-000 – Salary-Permanent Wages	This line item reflects the wages of two Floater II/Clerk III positions. A 3% contractual increase is budgeted.
101-253-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source. Since all employees in this department will receive health insurance in 2019, it has been reduced to \$0.

Line Item	Explanation
101-253-000-709-000 – Regular Overtime	In reviewing the budget and activity for 2018, we recommend a slight increase for 2019 of \$500 to cover all necessary overtime such as tax time and the annual dog clinic. During the tax collection season, it may be necessary to stay to accommodate residents' needs or to balance on high volume days.
101-253-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-253-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. A greater increase is shown due to an employee who previously received the health care buyout now receiving health care insurance.
101-253-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-253-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. An increase is shown due to an employee who previously received the health care buyout now receiving health care insurance.
101-253-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%.
101-253-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.

Line Item	Explanation
101-253-000-719-020 – 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. An increase is shown due to an employee who previously received the health care buyout now receiving health care insurance.
101-253-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is shown due to an employee who previously received the health care buyout now receiving health care insurance.
101-253-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each department employee. Figures provided by Human Resources.
101-253-000-727-000 – Office Supplies	Accounts for necessary supplies, also includes envelopes for past due notices and A/P mailings. We are integrating some new procedures on how we accept tax bills that may save money in the future. We do recommend maintaining the same amount for 2019.
101-253-000-753-000 – Dog Licenses	This line item reflects the expenditure for the purchase of one to three year dog licenses. Though we budgeted to purchase tags in 2018, we found a supply of licenses that were able to be used and will be enough to get us through the year. We recommend the amount from 2018 be re-budgeted for 2019.

Line Item	Explanation
101-253-000-830-000 – Tax Preparation	This line item reflects printing of tax bills for summer and winter for the outside printer service we use, currently Centron Data Services. We recommend the same amount for 2019.
101-253-000-860-000 – Travel	Mileage reimbursement for the Treasurer & Deputy to travel to meetings, banks, post office, County Treasurer's Office and court cases. We recommend the same amount for 2019.
101-253-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-253-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-253-000-931-000 – Repairs & Maintenance	This line item reflects maintenance contracts with the check signer company – we did not opt for the maintenance contract on the money counter. We recommend the same amount for 2019.

Line Item	Explanation
101-253-000-956-000 - Miscellaneous	Unforeseen expenses that aren't covered in the above line items such as court fees/parking for small claims. We recommend the same amount for 2019.

11/26/18

***** We would like to present a possible new line item for department apparel.

The reflection for the residents and also our staff show a sense of pride and teamwork.

Note: It is budgeted in the Human Resources Department.

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 253.000 - TREASURER							
101-253.000-703.000	SALARIES - ELECTED OFFICIALS	78,227	79,400	79,400	81,782	74,967	84,236
101-253.000-705.000	SALARY - SUPERVISION	56,833	53,034	57,464	59,188	53,496	60,964
101-253.000-706.000	SALARY - PERMANENT WAGES	70,102	73,021	90,988	93,714	88,004	96,215
101-253.000-708.004	SALARIES PAY OUT -PTO&SICKTIME	7,649	18,106	2,267	3,951	4,707	0
101-253.000-708.010	HEALTH INS BUYOUT	1,500	0	3,000	3,000	1,500	3,000
101-253.000-709.000	REG OVERTIME	976	965	1,300	1,300	993	1,800
101-253.000-715.000	F.I.C.A./MEDICARE	15,895	16,636	17,619	18,087	16,715	18,626
101-253.000-719.000	HEALTH INSURANCE	52,184	48,410	49,131	49,131	50,732	90,019
101-253.000-719.001	SICK AND ACCIDENT	1,067	910	1,436	1,436	1,245	1,146
101-253.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(5,400)	(3,600)	(5,400)	(5,400)	(4,175)	(6,000)
101-253.000-719.015	DENTAL BENEFITS	4,330	3,164	3,556	3,556	3,589	4,562
101-253.000-719.016	VISION BENEFITS	763	592	770	770	795	984
101-253.000-719.020	HEALTH CARE DEDUCTION	17,986	17,832	17,325	17,325	11,977	23,660
101-253.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	320	306	270	270	207	360
101-253.000-720.000	LIFE INSURANCE	628	509	773	773	712	907
101-253.000-727.000	OFFICE SUPPLIES	879	3,358	1,300	1,600	1,063	1,300
101-253.000-753.000	DOG LICENSES	1,050	0	1,050	1,050	518	1,050
101-253.000-830.000	TAX PREPARATION	2,874	1,261	3,500	3,500	1,305	3,500
101-253.000-860.000	TRAVEL	250	502	750	424	213	750
101-253.000-876.000	RETIREMENT/MERS	29,338	43,084	35,365	35,422	32,430	46,952
101-253.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	400	350	1,300
101-253.000-931.000	REPAIRS AND MAINTENANCE	393	193	500	500	0	500
101-253.000-956.000	MISCELLANEOUS	20	36	100	100	0	100
NET OF REVENUES/APPROPRIATIONS - 253.000 - TREASURER		(337,864)	(357,719)	(362,464)	(371,879)	(341,343)	(435,931)

NARRATIVE

101-265 – Building Operations

Expenditures

Line Item	Explanation
101-265-000-705-000 – Salary-Supervision	This line item reflects the salary of the restored Building Operations Director. We recommend that we go back to having both an Operations Director and Parks Director instead of the combined Public Services Superintendent position, as we have in the past. This would be an increase of one (1) position and both the Operations Director and Park Director are Teamster employee positions. This is a Board decision.
101-265-000-706-000 – Salary-Permanent Wages	This line item is used for the salaries of 2 full-time maintenance tech staff, 2 full-time custodians, 50% of 1 full-time custodian (shared with 14B Court) and 3 part-time custodians. A 3% contractual increase is budgeted. Even though the 3% is budgeted, a larger increase is shown due to one full-time custodial position being part-time when the 2018 budget was completed.
101-265-000-707-775 – Salary-Temporary Ford Lake Park	This line item reflects wages for seasonal employees to paint park shelters and gate houses. We are recommending that it remain at \$5,000 for 2019.
101-265-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.

Line Item	Explanation
101-265-000-709-000 – Regular Overtime	This line item is used for overtime costs. We are recommending that it remain at \$1,500.
101-265-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-265-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019.
101-265-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-265-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
101-265-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. A greater increase is budgeted due to the restored Building Operations Director position.
101-265-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. A greater increase is budgeted due to the restored Building Operations Director position.
101-265-000-719-020 – 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. An increase is budgeted due to the restored Building Operations Director position.

Line Item	Explanation
101-265-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is budgeted due to the restored Building Operations Director position.
101-265-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each non-fire department employee. Figures provided by Human Resources. A greater increase is budgeted due to the restored Building Operations Director position.
101-265-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
101-265-000-727-000 – Office Supplies	This line item is used for office supplies. In reviewing what has been spent in prior years, it is recommended that it be increased to \$400 for 2019.
101-265-000-740-000 – Operating Supplies	This line item is used for tools and equipment for the Building Maintenance employees. It is recommended that it remain at \$2,000 for 2019.
101-265-000-741-000 – Boot Reimb & Uniform Purchase	This line item is for a supply service for mats & towels, as well as contractual boot reimbursement. In 2017 we purchased new uniforms and per the AFSCME contract, we are restoring the laundry service for uniforms. Therefore, this line has been increased to \$12,000 for 2019.
101-265-000-757-775 – Operating Supplies-Ford Lake Park	This line item is used for tools and equipment used within the Ford Lake Park system. It is recommended that it remain at \$800 in 2019.

Line Item	Explanation
101-265-000-776-001 – Maint Supplies-Civic Center	This line item is used for supplies for the Civic Center, such as vacuum bags, floor finish, etc. In reviewing the amount spent to date in 2018, it is recommended that it remain at \$6,500 for 2019.
101-265-000-776-002 – Maint Supplies-Graffiti Control	This line item is for cleaners and paints used in the removal of graffiti. It is recommended that it be maintained at \$1,500 for next year.
101-265-000-776-775 – Maint Supplies-Ford Lake Park	This line item is used for supplies within the Ford Lake Park system. It is recommended that it be increased to \$2,500 for 2019 since there are now employees working out of the Ford Lake Park House.
101-265-000-777-000 – Bldg Oper Equipment Tools	This line item is used to pay for tools, lift gates, electrical and regulatory posters. It is recommended that it be increased to \$4,000 for 2019 due to the need to replace a buffer.
101-265-000-818-001 – Contractual Services-Civic Center	This line item is used for the alarm systems, elevator inspections, fire extinguishers, boiler inspections, building services, window washers, etc. In reviewing what has been spent to date in 2018, it is recommended that it remain at \$50,000 in 2019. We will seek to again have a maintenance contract for the mechanical system.
101-265-000-818-775 – Maint-Contr Svcs-Ford Lake Park	This line item is used for contracting for work in the Ford Lake Park System (an alarm system, hot water heater, etc.). It is recommended that this be maintained at \$700 in 2019.

Line Item	Explanation
101-265-000-867-000 – Gas & Oil	This line item is used for fuel and oil for vehicles, WEX & Fuelcloud. It is recommend that it remain at \$3,500 for 2019.
101-265-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-265-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-265-000-920-001 – Utilities-Civic Center	This line item is used for the utilities in the Civic Center. We are proposing to maintain it at \$80,000 in 2019.
101-265-000-931-001 – Repairs-Civic Center	This line item is used to pay for batteries, door repairs, closers, etc. in the Civic Center. It is recommended that it be maintained at \$2,000 for 2019.
101-265-000-931-020 – Non-Reoccurring R&M-Civic Ctr	This line item is used for large unexpected item replacements, such as electric ceiling sensors. Although we had a budget amendment for the fuel tank remediation in 2018, it is recommended that it remain at \$3,000 in 2018.
101-265-000-931-775 – Repairs-Ford Lake Parks	This line item is used for paint and maintenance staff repairs in the Ford Lake Park System. It is recommended that this line item remain at \$2,000 in 2019.

Line Item	Explanation
101-265-000-938-000 – Equipment Contractual Equipment	This line item is used for annual inspections on equipment. It is recommended that this line item remain at \$1,000 in 2019.
101-265-000-943-000 – Motorpool Lease/Maintenance	This line item is for the combined cost of the monthly vehicle lease/ maintenance. Figures provided by the Accounting Director.
101-265-000-956-000 – Miscellaneous	This line item is used for drug screenings, driving tests, etc. It is recommended that it remain at \$500 in 2019.

11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 265.000 - RESIDENT SVCS: BLDG OPERATIONS							
101-265.000-705.000	SALARY - SUPERVISION	0	0	0	1,142	0	59,225
101-265.000-706.000	SALARY - PERMANENT WAGES	220,844	223,962	229,663	241,658	218,982	270,375
101-265.000-707.000	SALARY - TEMPORARY/SEASONAL	0	7,332	0	0	0	0
101-265.000-707.775	SALARY - TEMP. FORD LAKE PARK	0	0	5,000	200	0	5,000
101-265.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	788	804	2,990	1,958	1,280	0
101-265.000-708.010	HEALTH INS BUYOUT	3,000	4,666	3,000	3,000	1,500	3,000
101-265.000-709.000	REG OVERTIME	2,010	2,072	1,500	1,950	1,620	1,500
101-265.000-715.000	F.I.C.A./MEDICARE	17,048	17,747	14,628	16,313	16,756	24,346
101-265.000-719.000	HEALTH INSURANCE	31,380	32,859	60,887	46,562	36,091	77,516
101-265.000-719.001	SICK AND ACCIDENT	1,428	1,676	2,155	2,155	1,167	2,483
101-265.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(4,500)	(4,500)	(6,300)	(6,300)	(3,988)	(5,100)
101-265.000-719.015	DENTAL BENEFITS	2,568	2,568	4,333	4,333	2,410	4,933
101-265.000-719.016	VISION BENEFITS	522	556	898	898	531	1,131
101-265.000-719.020	HEALTH CARE DEDUCTION	9,717	8,333	18,778	18,778	10,573	22,208
101-265.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	238	225	315	315	174	360
101-265.000-720.000	LIFE INSURANCE	676	693	891	891	729	1,474
101-265.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	100	524	524	13	293
101-265.000-727.000	OFFICE SUPPLIES	219	256	300	300	267	400
101-265.000-740.000	OPERATING SUPPLIES	2,171	814	2,000	2,000	732	2,000
101-265.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	7,842	6,872	7,000	7,000	7,000	12,000
101-265.000-757.775	OPERATING SUPP: FORD LAKE PAR	165	524	800	800	222	800
101-265.000-776.001	MAINT SUPPLIES - CIVIC CENTER	6,784	6,940	6,500	6,500	5,440	6,500
101-265.000-776.002	MAINT SUPPLIES - GRAFFITI CON	461	0	1,500	1,500	702	1,500
101-265.000-776.775	MAINT SUPPLIES: FORD LAKE PAR	70	978	1,000	5,800	0	2,500
101-265.000-777.000	BLDG OPER EQUIP TOOLS	2,423	2,055	3,000	3,000	1,082	4,000
101-265.000-818.001	CONTRACTUAL SERVICES CIVIC CT	42,257	41,783	50,000	54,000	42,819	50,000
101-265.000-818.775	MAINT-CONTR SVCS - FORD LK PR	195	187	700	700	0	700
101-265.000-867.000	GAS & OIL	2,157	2,547	3,500	3,500	2,610	3,500

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
101-265.000-876.000	RETIREMENT/MERS	15,661	22,570	22,988	23,159	19,611	31,168
101-265.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	1,200	592	5,850
101-265.000-920.001	UTILITIES - CIVIC CENTER	62,432	77,322	80,000	72,500	57,893	80,000
101-265.000-931.001	REPAIRS CIVIC CENTER	494	893	2,000	2,000	646	2,000
101-265.000-931.020	NON REOCCURRING R & M - CIVIC	2,316	2,408	3,000	26,950	26,423	3,000
101-265.000-931.775	REPAIRS - FORD LAKE PARKS	0	6	2,000	5,500	300	2,000
101-265.000-938.000	EQUIPMENT CONTRACTUAL EQUIP	0	0	1,000	1,000	0	1,000
101-265.000-943.000	MOTORPOOL LEASE/MAINTENANCE	7,073	7,000	7,000	7,000	6,417	7,201
101-265.000-956.000	MISCELLANEOUS	105	484	500	500	118	500
101-265.000-977.000	EQUIPMENT	0	20,908	0	9,194	0	0
NET OF REVENUES/APPROPRIATIONS - 265.000 - RESIDENT SVCS: BLDG C		(438,544)	(493,640)	(534,050)	(568,480)	(460,712)	(685,363)

NARRATIVE

101-266 - Computer Support Expenditures

Line Item	Explanation
101-266-000-706-000 – Salary-Permanent Wages	This line item reflects the salaries of the IS Manager, Assistant IS Manager, and the Web Content & Design Manager. A contractual 3% increase is budgeted.
101-266-000-708-004 – Salaries Pay Out – PTO&Sick Time	This line item is used for the payout of PTO time for employees that have over 360 hours accumulated. The amounts are paid at 75%.
101-266-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-266-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. Even though we budgeted for the increase, the amount shown is less since one employee in the department is opting out of health care coverage for 2019.
101-266-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-266-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. The amount has been decreased due to one less employee receiving health care coverage.

Line Item	Explanation
101-266-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. A larger increase is budgeted due to an employee moving from single coverage to 2 person coverage.
101-266-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. A larger increase is budgeted due to an employee moving from single coverage to 2 person coverage.
101-266-000-719-020 – 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. The amount budgeted has been reduced due to an employee in the department opting out of receiving health care for 2019.
101-266-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. The amount budgeted has been reduced due to an employee in the department opting out of receiving health care for 2019.
101-266-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-266-000-727-000 – Office Supplies	It is recommended that this line item remain at \$1,000 for 2018. No Change.

Line Item	Explanation
101-266-000-801-000 – Professional Services	\$8,000 is budgeted in this line item for document scanning. It was previously budgeted in the 101.215 – Clerk.
101-266-000-857-100 – Communications-Internet Access	<p>Internet access connection and cloud based services. 170% Increase</p> <p>This increase reflects a new project of a massive improvement to network infrastructure, moving from cable modem to fiber optic.</p> <ul style="list-style-type: none"> • Requested increases to IT service offerings • Comcast Internet • Cloud VPS hosting • Cloud storage solutions • Cloud Systems Management Solutions
101-266-000-867-000 – Gas & Oil	Fuel costs for the IT Department. No Change
101-266-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-266-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-266-000-933-000 – Equipment Maintenance	Unexpected repair of hardware equipment. No Change.

Line Item	Explanation
101-266-000-933-001 – Maintenance Contracts	Hardware service and support maintenance agreements. 15% Increase <ul style="list-style-type: none"> • Uninterruptible Power Systems • Network Firewalls
101-266-000-934-000 – Software Support & Maint	Software support and annual maintenance agreements. This includes all technical support, patches, updates and upgrades for various software applications. 3% Increase <ul style="list-style-type: none"> • Apex Sketch Software • Barracuda • BS&A Software • Email System • ESRI GIS • Microsoft Windows and Office • Network Management Tools • RecTrac • Server Backup Software • System Malware Protections • VMWare
101-266-000-941-000 – Equipment Rental/Leasing	Time and attendance software. 4% Increase.
101-266-000-943-000 – Motorpool Lease/Maintenance	Computer Support Vehicle, figures provided by the Accounting Director.
101-266-000-971-008 – Capital Outlay/Prop. Improvement	Network infrastructure expansion As needed network data runs No Change

Line Item	Explanation
101-266-000-977-000 - Equipment	<p>New hardware purchases. 56% Increase</p> <ul style="list-style-type: none"> • Workstation Replacements/Upgrades (done in August through October) • Server Replacements • Meeting Room Improvements (mono pads)
101-266-000-977-001 – Computer Software	<p>New software purchases. 395% Increase</p> <ul style="list-style-type: none"> • Network Management Software Upgrades (re-budget, estimate \$18,000) • Change Management - \$6,000 • Password Management - \$6,000 • Print Management - \$5,000 • Backup Software Upgrades - \$8,000 • GIS Software Upgrades - \$6,000 • (The Business Process Management, estimated at \$200,000 was removed in order to balance the budget. This item will be brought back to the Board and a budget amendment can be done at that time).

Large increase explanations:

Business Process Management Phase 1

101.266.000.977.001

A project focused on improving organization performance by managing and optimizing the Townships business processes. The Township would be more efficient, more effective and more capable of change with the implementation of such a solution.

Estimated cost \$200,000

Phase 1 will focus on these Business Processes

- Accounts Payable
- Agenda Management
- Freedom of Information Act Request

Improvement to network infrastructure

101.266.000.857.100

Project to contract out the building and maintenance of the Township WAN (wide area network).

Estimated cost \$65,000/year

Project would contract out to an organization such as AT&T, Comcast, or other qualified service provider to provide the Township with a more reliable, higher bandwidth, lower latency network connection between all Township locations.

An alternative to this would be to build our own network via fiber optic cabling or wireless transmissions. Both of these option would still include some annual maintenance costs.

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 266.000 - COMPUTER SUPPORT							
101-266.000-706.000	SALARY - PERMANENT WAGES	146,861	162,121	163,028	152,328	136,332	171,250
101-266.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	6,559	5,807	6,027	9,933	5,032	4,893
101-266.000-708.010	HEALTH INS BUYOUT	0	253	0	3,000	1,500	3,000
101-266.000-709.000	REG OVERTIME	644	99	0	0	88	0
101-266.000-715.000	F.I.C.A./MEDICARE	11,318	12,387	12,933	13,232	10,664	13,704
101-266.000-719.000	HEALTH INSURANCE	43,487	43,399	48,079	45,079	29,276	50,011
101-266.000-719.001	SICK AND ACCIDENT	1,281	1,436	1,436	1,436	1,057	1,146
101-266.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(6,149)	(6,308)	(6,392)	(6,392)	(3,046)	(3,600)
101-266.000-719.015	DENTAL BENEFITS	3,252	3,252	3,036	3,036	2,271	3,747
101-266.000-719.016	VISION BENEFITS	562	599	599	599	445	787
101-266.000-719.020	HEALTH CARE DEDUCTION	3,905	5,232	14,438	14,438	1,459	11,830
101-266.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	275	270	270	270	142	180
101-266.000-720.000	LIFE INSURANCE	594	594	594	594	482	680
101-266.000-727.000	OFFICE SUPPLIES	479	839	1,000	1,000	725	1,000
101-266.000-730.000	POSTAGE	0	0	0	5,900	0	0
101-266.000-801.000	PROFESSIONAL SERVICES	0	0	0	0	0	8,000
101-266.000-857.100	COMMUNICATIONS-INTERNET ACCES	27,562	27,509	41,930	41,930	29,339	113,030
101-266.000-867.000	GAS & OIL	69	108	1,500	1,500	222	1,500
101-266.000-876.000	RETIREMENT/MERS	11,345	15,504	15,810	15,810	13,839	19,232
101-266.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	500	441	1,300
101-266.000-933.000	EQUIPMENT MAINTENANCE	4,746	3,760	5,000	5,000	4,922	5,000
101-266.000-933.001	MAINTENANCE CONTRACTS	2,568	6,251	4,680	4,680	3,204	5,380
101-266.000-934.000	SOFTWARE SUPPORT & MAINT	80,902	74,219	94,359	94,359	68,627	96,754
101-266.000-941.000	EQUIPMENT RENTAL/LEASING	8,786	9,130	8,700	8,700	7,425	9,000
101-266.000-943.000	MOTORPOOL LEASE/MAINTENANCE	3,750	2,200	2,200	2,200	2,017	5,925
101-266.000-971.008	CAPTL OUTLAY -IMPROVEMENT	43,146	5,613	15,000	15,000	10,561	15,000
101-266.000-977.000	EQUIPMENT	94,234	65,594	71,750	87,116	59,504	112,000
101-266.000-977.001	COMPUTER SOFTWARE	37,848	35,768	51,300	34,100	9,156	53,700
NET OF REVENUES/APPROPRIATIONS - 266.000 - COMPUTER SUPPORT		(528,024)	(475,636)	(557,277)	(555,348)	(395,684)	(704,449)

101-267 General Services

Expenditures

Line Item	Explanation
101-267-000-727-000 – Office Supplies	This line item is used to purchase general office supplies used by all departments, except 14-B Court, Golf Course, Recreation and the Fire Department. Some of the items purchased include paper, card stock and batteries. Based on what was spent in previous years and to date in 2018, it is recommended that this line item remain at \$7,000 in 2019.
101-267-000-727-200 – Office Meeting/Welcome Supplies	This line item is used to purchase coffee, filters, cups, creamer, sugar and water at the Civic Center. Coffee and water are offered to residents and people attending meetings in the building. Profits from the vending machines (101-000-000-694-200) are used for this line item. It is recommended that it be increased to \$700 for 2019.
101-267-000-730-000 - Postage	This line item is used for postage costs. Since postage increases are unknown, it is recommended that it remain at \$60,000 for 2019.
101-267-000-850-000 - Telephone	This line item is used for all desk and cell phones in the Township. Based on what was spent in previous years and to date in 2018, it is recommended that it remain at \$44,000 in 2019.

Line Item	Explanation
101-267-000-900-000 - Publishing	This line item is used for publishing of various notices in the newspaper and for printing of notices for Neighborhood Watch. In reviewing what was spent in previous years and to date in 2018, it is recommended that it be increased to \$18,000 in 2019. If the Board decides to hire or contract for our communications to do branding, this amount would need to be increased.
101-267-000-933-000 – Equipment Maintenance	This line item is used for maintenance on all equipment except our copiers and computers. Based on what has been spent to date in 2018, it is recommended that it be increased to \$1,200 for 2019.
101-267-000-941-000 – Equipment Rental/Leasing	This line item is used for equipment rental of the postage machine, copier maintenance and supplies. Based on the expenses to date in 2018, it is recommended that it be reduced to \$15,000 for 2019.
101-267-000-941-000 - Miscellaneous	This line item is used to replenish the First Aid boxes and pay for our Sam's Club membership. In reviewing what has been spent to date in 2018, it is recommended that it remain at \$1,000 in 2019.

Line Item	Explanation
101-267-000-977-000 – Equipment	<p>We anticipate that the cellular repeater to amplify outside Verizon Wireless cellular signals into the Township Civic Center will be completed in 2018. Therefore, \$38,000 has been removed from the 2019 budget.</p> <p>We are also recommending that we purchase another copier for the 2nd floor. Therefore, this line has been increased.</p>

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 267.000 - GENERAL SERVICES							
101-267.000-727.000	OFFICE SUPPLIES	5,719	6,801	7,000	7,000	6,350	7,000
101-267.000-727.200	OFFICE MEETING/WELC SUPPLIES	292	339	500	800	620	700
101-267.000-730.000	POSTAGE	63,259	40,512	60,000	75,182	50,546	60,000
101-267.000-850.000	TELEPHONE	44,115	42,006	44,000	44,000	32,983	44,000
101-267.000-900.000	PUBLISHING	15,536	11,510	15,000	17,500	16,408	18,000
101-267.000-933.000	EQUIPMENT MAINTENANCE	776	970	600	600	0	1,200
101-267.000-941.000	EQUIPMENT RENTAL/LEASING	15,738	13,348	17,000	17,000	10,386	15,000
101-267.000-956.000	MISCELLANEOUS	657	694	1,000	1,700	1,301	1,000
101-267.000-977.000	EQUIPMENT	854	0	40,000	46,134	13,990	10,000
NET OF REVENUES/APPROPRIATIONS - 267.000 - GENERAL SERVICES		(146,946)	(116,180)	(185,100)	(209,916)	(132,584)	(156,900)

NARRATIVE

101-371 - Planning

Expenditures

Line Item	Explanation
101-371-000-705-000 – Salary-Supervision	This line item reflects 75% of the salary of the Planning & Development Coordinator and 12.5% of the OCS Administrator position. In previous years, 100% of the Coordinator position was budgeted here but since some work is done with the Building Department, the 75%/25% split is recommended. Therefore, a decrease is shown even though a 3% salary increase is budgeted, the same as the Teamster contract.
101-371-000-707-000 – Temporary Wages/Seasonal	Funding to participate in a college intern program through local universities. Interns will provide valuable customer service and special project services while improving our relationship and access to educational programs. Based on the amount expended in previous years, it is recommended that \$10,000 be budgeted for 2019.
101-371-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
101-371-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.

Line Item	Explanation
101-371-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. Even though the increase is budgeted, the amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources. The amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A decrease has been budgeted, due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage. Additionally, 25% of the Planning & Development Coordinator is budgeted in Fund 249 – Building in 2019.
101-371-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Even though the increase is budgeted, the amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.

Line Item	Explanation
101-371-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. Even though the increase is budgeted, the amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-719-020 – 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. The amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. The amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources. Even though the increase is budgeted, the amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-723-000 – Deferred Compensation Employee	Figures provided by the Accounting Director.

Line Item	Explanation
101-371-000-727-000 – Office Supplies	Expenses for office supplies necessary for day-to-day operations. No change.
101-371-000-755-000 – Subscriptions & Publications	Expenses for professional subscriptions and publications in order to maintain education of employees within the department including Planning & Zoning News. No change.
101-371-000-801-003 – Township Projects-Planner	Master plan update and zoning ordinance rewrites: \$60,000 for 2018, \$99,500 in 2019, and \$12,500 in 2020. Budget for this project was approved at the June 19 th , 2018 Township Board meeting.
101-371-000-801-006 – Professional Planning Contract	Expenses for professional consulting services relating to planning issues for community development projects. It is recommended that this line item be reduced to \$12,000 for 2019.
101-371-000-817-000 – Township Projects Engineer	Expenses for professional consulting services relating to engineering issues for community development projects and administration of Township Engineering Standards & Design Specifications. This item is requested to remain at \$12,000 in anticipation of continued positive economic development momentum and special projects, including, but not limited to, Ecorse Road and East Michigan Avenue corridor streetscape improvements.
101-371-000-860-000 – Travel	Reimbursement for use of personal vehicles for Township business by the Planning & Development Coordinator position. No change from the 2018 original budget.

Line Item	Explanation
101-371-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources. The amount shown is less due to 25% of the Planning & Development Coordinator being budgeted in Fund 249 – Building in 2019.
101-371-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-371-000-956-000 – Miscellaneous	Funding for unexpected expenses related to planning, zoning, and community development. No change.
101-371-000-958-000 – Membership & Dues	Dues for staff membership in professional organizations including the American Planning Association (APA) (\$270), Michigan Association of Planning (MAP) (\$95), and American Institute of Certified Planners (AICP) (\$135). The increase is due to the APA dues scale and the addition of AICP certification of the Planning & Development Coordinator position.

11/13/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 371.000 - COMMUNITY DEVELOPMENT							
101-371.000-705.000	SALARY - SUPERVISION	76,871	18,351	72,727	74,971	67,228	59,916
101-371.000-706.013	GIS SERVICE	455	0	0	0	0	0
101-371.000-707.000	SALARY - TEMPORARY/SEASONAL	6,837	0	10,000	10,000	6,411	10,000
101-371.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	9,410	531	1,119	1,532	531	0
101-371.000-708.010	HEALTH INS BUYOUT	375	375	375	375	188	375
101-371.000-715.000	F.I.C.A./MEDICARE	6,624	1,473	6,825	7,029	5,237	5,760
101-371.000-719.000	HEALTH INSURANCE	18,637	52	7,137	7,137	6,375	6,251
101-371.000-719.001	SICK AND ACCIDENT	480	60	539	539	551	334
101-371.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	0	(1,800)	(1,800)	(300)	(450)
101-371.000-719.015	DENTAL BENEFITS	1,516	98	464	464	433	409
101-371.000-719.016	VISION BENEFITS	249	16	107	107	102	98
101-371.000-719.020	HEALTH CARE DEDUCTION	2,530	0	2,888	2,888	2,147	2,231
101-371.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	92	0	90	90	68	68
101-371.000-720.000	LIFE INSURANCE	223	25	223	223	218	198
101-371.000-723.000	DEFERRED COMPENSATION EMPLOYE	89	0	195	195	83	195
101-371.000-727.000	OFFICE SUPPLIES	190	400	750	750	361	750
101-371.000-755.000	SUBSCRIPTIONS & PUBLICATIONS	260	283	200	200	185	200
101-371.000-801.003	TOWNSHIP PROJECTS-PLANNER	26,767	48,980	60,000	60,000	33,226	99,500
101-371.000-801.006	PROFESSIONAL PLANNING CONTRACT	0	105,103	20,000	20,000	15,411	12,000
101-371.000-817.000	TOWNSHIP PROJECTS ENGINEER	7,617	8,214	12,000	12,000	13,083	12,000
101-371.000-860.000	TRAVEL	723	0	500	450	360	500
101-371.000-867.000	GAS & OIL	0	0	0	50	38	0
101-371.000-876.000	RETIREMENT/MERS	9,578	1,922	4,737	4,824	4,347	3,535
101-371.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	750	750	975
101-371.000-956.000	MISCELLANEOUS	247	80	250	250	80	250
101-371.000-958.000	MEMBERSHIP AND DUES	0	3	250	250	95	500
NET OF REVENUES/APPROPRIATIONS - 371.000 - COMMUNITY DEVELOP		(167,970)	(185,966)	(199,576)	(203,274)	(157,208)	(215,595)

NARRATIVE

101-400 – Planning Commission

Expenditures

Line Item	Explanation
101-400-000-704-000 – Appointed Officials	Expenses to compensate seven (7) appointed members of the Planning Commission to attend 18 of 24 scheduled bimonthly meetings. The rate is \$50 per meeting per person. No change.
101-400-000-715-000 – FICA/Medicare	Employer costs for FICA/Medicare expenses for Planning Commissioners. Figures provided by the Accounting Director.
101-400-000-723-000 – Deferred Compensation Employer	Employer costs for deferred compensation expenses for Planning Commissioners. Figures provided by the Accounting Director.
101-400-000-958-000 – Membership & Dues	Dues for membership in professional organizations such as American Planning Association (APA) and Michigan Association of Planning (MAP). No change.

7/16/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 400.000 - PLANNING COMMISSION							
101-400.000-704.000	APPOINTED OFFICIALS	2,653	2,689	6,300	6,300	3,582	6,300
101-400.000-715.000	F.I.C.A./MEDICARE	39	39	91	91	53	91
101-400.000-723.000	DEFERRED COMPENSATION EMPLOYE	34	35	82	82	46	82
101-400.000-958.000	MEMBERSHIP AND DUES	400	400	400	400	400	400
NET OF REVENUES/APPROPRIATIONS - 400.000 - PLANNING COMMISSIC		(3,126)	(3,163)	(6,873)	(6,873)	(4,081)	(6,873)

NARRATIVE

101-410 – Zoning Board of Appeals

Expenditures

Line Item	Explanation
101-410-000-704-000 – Appointed Officials	Expenses to compensate five (5) appointed members of the Zoning Board of Appeals to attend 12 scheduled monthly meetings. The rate is \$50 per meeting per person. No change.
101-410-000-715-000 – FICA/Medicare	Employer costs for FICA/Medicare expenses for ZBA members. Figures provided by the Accounting Director.
101-410-000-723-000 – Deferred Compensation Employer	Employer costs for deferred compensation expenses for ZBA members. Figures provided by the Accounting Director.
101-410-000-958-000 – Membership & Dues	Dues for membership in professional organizations such as American Planning Association (APA) and Michigan Association of Planning (MAP). No change.

7/16/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 410.000 - ZONING BOARD OF APPEALS							
101-410.000-704.000	APPOINTED OFFICIALS	886	962	3,000	3,000	1,100	3,000
101-410.000-715.000	F.I.C.A./MEDICARE	13	31	50	50	35	50
101-410.000-723.000	DEFERRED COMPENSATION EMPLOYE	11	9	45	45	10	45
101-410.000-958.000	MEMBERSHIP AND DUES	250	250	250	250	250	250
NET OF REVENUES/APPROPRIATIONS - 410.000 - ZONING BOARD OF APF		(1,160)	(1,252)	(3,345)	(3,345)	(1,395)	(3,345)

101-446 Highways and Streets

Expenditures

Line Item	Explanation
101-446-000-818-008 –Highways & Streets-Lift Stations	We contract with YCUA to maintain and repair lift stations the Township owns (Tuttle Hill, Hydro Dam, Ford Lake Park and Ford Blvd.). This includes pumping out water, especially during a power outage and maintaining the operation of them. It is recommended that this line item remain at \$19,000 for 2019.
101-446-000-818-009 – Highways & Streets-Drain Costs	Per the Water Resources Commission, our drain costs for 2019 will be \$172,112.
101-446-000-818-022 – Highways & Streets-Road Construction	It is recommended that \$100,000 be budgeted in this line item for small road projects and calming devices in 2019. We have seen that the asphalt calming devices deteriorate, the Road Commission informed us that they will now be using cement for them. We determine our capital improvements for roads based on recommendations from the Road Commission and the larger projects come back to the Board after our annual meeting with the Road Commission.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 446.000 - HIGHWAYS AND STREETS							
101-446.000-818.008	HIGHWAYS & STREETS LIFT STATI	9,033	8,181	19,000	19,000	5,171	19,000
101-446.000-818.009	HIGHWAYS & STREETS DRAIN COST	252,870	169,331	216,922	216,922	216,922	172,112
101-446.000-818.022	HIGHWAY & ST-ROAD CONSTRUCTIO	137,015	250,090	150,000	1,099,161	317,901	100,000
NET OF REVENUES/APPROPRIATIONS - 446.000 - HIGHWAYS AND STREE		(398,918)	(427,602)	(385,922)	(1,335,083)	(539,994)	(291,112)

101-728 – Economic Development

Expenditures

Line Item	Explanation
101-728-000-705-000 – Salary-Supervision	This line item reflects the salary of the newly restored Economic Development Director position.
101-728-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-728-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase.
101-728-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-728-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
101-728-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Therefore, there is no increase from the draft budget.
101-728-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.

Line Item	Explanation
101-728-000-719-020 – 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.
101-728-000-719-021 – Admin Fee – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
101-728-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
101-728-000-727-000 – Office Supplies	This line item reflects expenditures for office supplies and printing for the department.
101-728-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-728-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-728-000-956-000 – Miscellaneous	This line item reflects miscellaneous expenses in the department.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 728.000 - ECONOMIC DEVELOPMENT							
101-728.000-705.000	SALARY - SUPERVISION	0	0	0	31,300	22,356	77,500
101-728.000-715.000	F.I.C.A./MEDICARE	0	0	0	2,395	1,691	5,929
101-728.000-719.000	HEALTH INSURANCE	0	0	0	860	0	8,335
101-728.000-719.001	SICK AND ACCIDENT	0	0	0	60	0	382
101-728.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	0	0	0	0	(600)
101-728.000-719.015	DENTAL BENEFITS	0	0	0	50	0	409
101-728.000-719.016	VISION BENEFITS	0	0	0	11	8	98
101-728.000-719.020	HEALTH CARE DEDUCTION	0	0	0	2,275	0	2,975
101-728.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	0	0	0	20	0	90
101-728.000-720.000	LIFE INSURANCE	0	0	0	25	0	227
101-728.000-727.000	OFFICE SUPPLIES	0	0	0	0	0	1,000
101-728.000-876.000	RETIREMENT/MERS	0	0	0	1,620	1,154	3,317
101-728.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	450	400	1,300
101-728.000-956.000	MISCELLANEOUS	0	0	0	0	0	500
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEVELOPM		0	0	0	(39,066)	(25,609)	(101,462)

NARRATIVE

101-762 – Residential Services

Expenditures

Line Item	Explanation
101-762-000-705-000 – Salary-Supervision	This line item is used for half of the Residential Services Director's salary, with the other half budgeted in Fund 226 – Environmental Services. This position is still vacant due to a retirement in December 2017 but we are recommending that it be budgeted so the position can be filled.
101-762-000-708-004 – Salaries Pay Out-PTO & Sick Time	The language for the 32 hour payout at 100% has been removed from the union contracts.
101-762-000-708-009 – Auto Allowance	This line item was used for half of the auto allowance for the RSD Director. In 2018, this was removed from the budget.
101-762-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-762-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. It is currently budgeted for family coverage.

Line Item	Explanation
101-762-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-762-000-719-003 – Employee Paid Health Contra	This line item reflects 50% of the amount employees pay toward their health care coverage.
101-762-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Therefore, there is no increase from the draft budget.
101-762-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.
101-762-000-719-020 – 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. 50% of the cost is budgeted in this line item since this budget reflects half of the Residential Services Director's salary.
101-762-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
101-762-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.

Line Item	Explanation
101-762-000-876-000 – Retirement/MERS	For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 762.000 - RESIDENT SVCS: ADMINISTRATION							
101-762.000-705.000	SALARY - SUPERVISION	43,236	42,304	43,716	43,716	44,290	44,371
101-762.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	663	9,363	673	673	0	0
101-762.000-708.009	AUTO ALLOWANCE	3,000	3,000	0	0	0	0
101-762.000-709.000	REG OVERTIME	0	0	0	0	225	0
101-762.000-715.000	F.I.C.A./MEDICARE	3,443	4,167	3,625	3,625	576	3,394
101-762.000-719.000	HEALTH INSURANCE	5,557	9,300	10,236	10,236	0	12,503
101-762.000-719.001	SICK AND ACCIDENT	213	239	239	239	45	191
101-762.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(900)	(900)	(900)	(900)	(38)	(900)
101-762.000-719.015	DENTAL BENEFITS	417	709	667	667	0	733
101-762.000-719.016	VISION BENEFITS	69	128	128	128	0	148
101-762.000-719.020	HEALTH CARE DEDUCTION	2,182	3,261	2,888	2,888	0	2,958
101-762.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	46	(106)	45	45	0	45
101-762.000-720.000	LIFE INSURANCE	99	99	99	99	3	113
101-762.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	0	0	0	402	0
101-762.000-867.000	GAS & OIL	0	0	0	0	15	0
101-762.000-876.000	RETIREMENT/MERS	4,241	5,533	5,532	5,532	518	2,290
101-762.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	0	25	0
NET OF REVENUES/APPROPRIATIONS - 762.000 - RESIDENT SVCS: ADMIN		(62,266)	(77,097)	(66,948)	(66,948)	(46,061)	(65,846)

NARRATIVE

101-774 – Parks & Grounds

Expenditures

Line Item	Explanation
101-774-000-705-000 – Salary-Supervision	This line item reflects the salary for restoration of the Park Operations Director. We recommend that we have both a Building Operations Director and Park Operations Director, as we have in the past, contingent upon board approval.
101-774-000-706-000 – Permanent Wages	This line item reflects the wages of two (2) Crew Leaders and 50% of a Mechanic/Equipment Operator. A contractual 3% increase is budgeted.
101-774-000-707-000 – Salary-Temporary/Seasonal	This line item is used for the wages of seasonal employees. Based on what has been spent to date in 2018, it is recommended that this line item be increased to \$92,000 for 2019.
101-774-000-707-775 – Salary-Temporary/Ford Lake Park	This line item is used for the wages of seasonal employees working within the Ford Lake Park system. Based on what has been spent to date in 2018, it is recommended that this line item be increased to \$93,000 for 2019.
101-774-000-707-776 – Salary Temp FLP Gate Staff	This a fairly new item to record the costs of park staff in relation to the gates. In 2018, we did not expend the amount budgeted due to the rainy season we experienced. The minimum hourly rates will be increasing so we do anticipate using \$24,000 in 2019.

Line Item	Explanation
101-774-000-708-004 – Salaries Pay Out-PTO & Sick Time	This line item is used for the payout of PTO time for employees that have over 360 hours accumulated. The amounts are paid at 75%.
101-774-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
101-774-000-709-000 – Regular Overtime	This line item is used for overtime, most of which is plowing snow when weather is bad and mowing occasionally. Based on what has been spent to date in 2018, it is recommended that this line item be maintained at \$7,500 in 2019.
101-774-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-774-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. The amount is also increased due to budgeting health care for the proposed Park Operations Director position.
101-774-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
101-774-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.
101-774-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. There is a greater amount budgeted due to the restored Parks Operations Director position.

Line Item	Explanation
101-774-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. There is a greater amount budgeted due to the restored Parks Operations Director position.
101-774-000-719-020 – 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.
101-774-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. The amount budgeted is less for 2019 due to an employee within the department choosing the health care buyout option.
101-774-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources. An increase is budgeted due to the restored Parks Operations Director position.
101-774-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
101-774-000-724-001 – Unemployment Expense	Based on what has been spent to date in 2018, it is recommended that this line item be maintained at \$5,000 for 2019.
101-774-000-727-000 – Office Supplies	This line item is used for office supplies for the Parks & Grounds Department. It is recommended that it remain at \$250 in 2019.

Line Item	Explanation
101-774-000-741-000 – Boot Reimbursement & Uniforms Purchase	This line item is for boot reimbursement for employees within the department. Per the AFSCME contract, we are restoring the laundry service for uniforms. Therefore, this line has been increased to \$6,500 for 2019.
101-774-000-741-775 – Boot Reimbursement & Uniforms Purchase-FLP	This line item is for boot reimbursement for employees within the department, as well as T-shirts for seasonal employees during the season. Due to year to date levels, it is recommended that it be increased to \$800 for 2019.
101-774-000-757-000 – Operating Supplies	This line item is used to purchase safety supplies needed for the parks, as well as trash bags, cans, etc. It is recommended that it be increased to \$2,000 for 2019.
101-774-000-757-775 – Operating Supplies-Ford Lake Park	This line item is used to purchase safety supplies needed for the Ford Lake Park system. It is recommended that this line item be maintained at \$2,000 for 2019.
101-774-000-776-000 – Maintenance Supplies	This line item is used for athletic field paint, rock salt, signs, fall zone material in the playgrounds and trailer/equipment tires. It is expected to cost more for fall zone material later this year (2018), and next. Therefore, it is recommended that it be increased to \$30,000 for 2019.
101-774-000-776-010 – Civic Center Landscaping	This line item is used to plant flowers around areas of the Township Civic Center. It is recommended that it remain at \$3,000 for 2019.

Line Item	Explanation
101-774-000-776-775 – Maint Supplies-Ford Lake Park	This line item is used for maintenance supplies (lumber, bolts, stone, signs, etc.) for the Ford Lake Park system. Based on year to date expenses, it is recommended that it be increased to \$7,500 for 2019.
101-774-000-783-004 – Tree Maintenance	This line item is used for new trees, as well as pruning existing trees. It is recommended that it be reduced to \$1,500 in 2019.
101-774-000-818-011 – Maintenance Contractual Service	This line item is used for electrical contractors, bee friendly weeding & feeding soccer\ball parks, and tree removal. In reviewing what has been spent to date in 2018, it is recommended that it remain at \$20,000 for 2019.
101-774-000-818-775 – Maint-Contr Svcs-Ford Lake Park	This line item is used for electrical contractors, YCUA hydrant usage, Ford Lake Park bee friendly weeding & feeding soccer\ball parks, tree removal and the alarm system. Based on what has been spent to date in 2018, it is recommended that it be increased to \$7,500 for 2019.
101-774-000-850-775 – Telephone-Ford Lake Park	This line item is used for the telephone service at Ford Lake Park. Due to year to date expenses, it is recommended that it be reduced at \$500 for the 2019 budget.
101-774-000-867-000 – Gas & Oil	WEX & Fuelcloud; this line item covers the cost of fuel for work done in the parks. Based on what has been spent to date in 2018, it is recommended that it be increased to \$25,000 in 2019.

Line Item	Explanation
101-774-000-867-775 – Gas & Oil-Ford Lake Park	WEX & Fuelcloud; This line item covers the cost of fuel for work done in the Ford Lake Park system. Based on what has been spent to date in 2018, it is recommended that it be increased to \$12,000 in 2019.
101-774-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
101-774-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
101-774-000-920-000 – Utilities-Parks	This line item is used for electrical/water costs in all the parks. Based on what was spent to date in 2018, it is recommended that it remain at \$14,000 in 2019.
101-774-000-920-775 – Utilities-Ford Lake Parks	This line item is used for heating, A/C and electrical costs in the Ford Lake Park system. Based on what has been spent to date in 2018, it is recommended that it be increased to \$12,000 for 2019.
101-774-000-939-000 – Auto Maintenance	This line item is used for fuel/oil change, and other expenses not covered by maintenance/leasing costs. It is recommended that it remain at \$2,000 in 2019.

Line Item	Explanation
101-774-000-939-010 – Small Equipment & Parts	This line item is used to purchase parts for mowers, weed whips, etc. Based on what has been spent to date in 2018, it is recommended that it be maintained at \$12,000 for 2019.
101-774-000-939-011 – Parks Equipment Labor	This line item is used to pay labor costs for repairing tractors for field maintenance. We are recommending that it remain at the 2018 level of \$1,000 for 2019.
101-774-000-939-030 – Labor/Fluid Chrgs-Motorpool	This line item is used for antifreeze and other fuel charges from the Motorpool. Figures provided by the Accounting Director.
101-774-000-941-000 – Equipment Rental/Leasing	This line item is used for renting equipment. We use this for rototillers, concrete saws, etc. It is recommended that it remain at \$500 for 2019.
101-774-000-942-775 – Vehicle Charge-Ford Lake Park	It is recommended that this line item remain at \$2,800 for the 2019 budget.
101-774-000-943-000 – Motorpool Lease/Maintenance	This line item is used for motorpool leases for all non-FLP vehicles. Figures provided by the Accounting Director.
101-774-000-943-775 – Motorpool Lease/Maintenance-FLP	This line item is used for motorpool leases for the Ford Lake Park system. Figures provided by the Accounting Director.

Line Item	Explanation
101-774-000-956-000 – Miscellaneous	This line item is used for drug screening and driving records. It is recommended that it remain at \$600 for 2019.
101-774-000-958-000 – Membership & Dues	This is used for the pesticide licensing. Based on our needs, it is recommended that it remain at \$300 for 2019.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 774.000 - RESIDENT SVCS: PARKS & GROUNDS							
101-774.000-705.000	SALARY - SUPERVISION	27,028	27,535	27,913	12,582	0	59,225
101-774.000-706.000	SALARY - PERMANENT WAGES	100,342	115,139	124,062	122,540	110,464	130,856
101-774.000-707.000	SALARY - TEMPORARY/SEASONAL	42,438	94,886	80,000	106,000	103,098	92,000
101-774.000-707.050	WAGES - BACK FILL TEMP	37,141	0	0	0	0	0
101-774.000-707.775	SALARY - TEMP. FORD LAKE PARK	92,083	52,173	75,000	107,300	104,715	93,000
101-774.000-707.776	SALARY TEMP FLP GATE STAFF	0	15,297	24,000	24,000	16,032	24,000
101-774.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	3,929	4,715	5,014	5,049	3,164	3,604
101-774.000-708.010	HEALTH INS BUYOUT	1,500	2,698	1,500	4,500	2,250	3,000
101-774.000-709.000	REG OVERTIME	8,399	4,293	7,500	7,500	5,396	7,500
101-774.000-715.000	F.I.C.A./MEDICARE	12,880	13,132	14,702	15,061	14,101	15,046
101-774.000-719.000	HEALTH INSURANCE	46,593	34,099	51,178	31,178	30,644	62,513
101-774.000-719.001	SICK AND ACCIDENT	1,281	1,317	1,436	1,436	1,376	1,337
101-774.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(4,500)	(3,375)	(4,500)	(4,500)	(2,363)	(4,500)
101-774.000-719.015	DENTAL BENEFITS	3,937	3,700	3,702	3,702	3,702	5,130
101-774.000-719.016	VISION BENEFITS	683	663	727	727	694	1,033
101-774.000-719.020	HEALTH CARE DEDUCTION	12,313	8,889	14,438	14,438	3,055	14,718
101-774.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	229	210	225	225	104	180
101-774.000-720.000	LIFE INSURANCE	594	555	594	594	625	794
101-774.000-723.000	DEFERRED COMPENSATION EMPLOYE	2,257	2,270	1,625	3,225	2,919	0
101-774.000-724.001	UNEMPLOYMENT EXPENSE	1,043	0	5,000	4,500	1,962	5,000
101-774.000-727.000	OFFICE SUPPLIES	140	127	250	250	236	250
101-774.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	1,495	1,265	1,500	2,000	1,881	6,500
101-774.000-741.775	BOOT REIMB & UNIFORMS PURCHASE - FLP	490	497	500	550	550	800
101-774.000-757.000	OPERATING SUPPLIES	1,321	1,550	1,500	1,450	1,388	2,000
101-774.000-757.775	OPERATING SUPP: FORD LAKE PAR	918	929	2,000	2,000	857	2,000
101-774.000-776.000	MAINTENANCE SUPPLIES	18,698	13,021	20,000	23,000	19,236	30,000
101-774.000-776.010	CIVIC CENTER LANDSCAPING	205	1,250	3,000	1,000	908	3,000
101-774.000-776.775	MAINT SUPPLIES: FORD LAKE PAR	7,082	4,824	5,000	8,000	5,394	7,500
101-774.000-783.004	TREE MAINTENANCE	0	1,410	2,000	0	0	1,500
101-774.000-818.011	MAINTENANCE CONTRACTUAL SRVC	10,894	16,812	20,000	16,500	16,251	20,000
101-774.000-818.775	MAINT-CONTR SVCS - FORD LK PR	4,492	6,840	5,000	5,075	5,060	7,500
101-774.000-850.775	TELEPHONE - FORD LAKE PARK	696	(17)	800	800	0	500
101-774.000-867.000	GAS & OIL	14,807	15,973	15,000	29,000	24,583	25,000
101-774.000-867.775	GAS & OIL - FORD LAKE PARK	4,898	8,152	6,000	12,000	9,759	12,000
101-774.000-876.000	RETIREMENT/MERS	18,993	23,921	24,779	24,918	14,713	20,848
101-774.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	975	849	3,250

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
101-774.000-920.000	UTILITIES - PARKS	17,158	13,827	14,000	14,000	12,813	14,000
101-774.000-920.775	UTILITIES - FORD LAKE PARKS	11,559	13,189	10,000	10,625	10,614	12,000
101-774.000-939.000	AUTO MAINTENANCE	118	376	2,000	3,700	1,419	2,000
101-774.000-939.010	SMALL EQUIPMENT & PARTS	14,753	11,574	12,000	15,000	14,087	12,000
101-774.000-939.011	Parks Equipment Labor	0	257	1,000	1,000	594	1,000
101-774.000-939.030	LABOR/FLUID CHRGS - MOTORPOOL	1,200	1,226	1,200	1,200	1,100	1,200
101-774.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	7,000	4,751	0
101-774.000-941.000	EQUIPMENT RENTAL/LEASING	75	0	500	500	405	500
101-774.000-942.775	VEHICLE CHARGE - FLP	2,800	2,800	2,800	2,800	2,567	2,800
101-774.000-943.000	MOTORPOOL LEASE/MAINTENANCE	27,485	27,425	27,425	30,500	27,958	41,407
101-774.000-943.775	MOTORPOOL LEASE MAINT-FORD L	27,485	27,425	27,425	30,500	27,958	41,407
101-774.000-956.000	MISCELLANEOUS	143	313	600	600	270	600
101-774.000-958.000	MEMBERSHIP AND DUES	0	0	300	300	0	300
101-774.000-977.000	EQUIPMENT	0	121,631	0	7,390	7,390	0
NET OF REVENUES/APPROPRIATIONS - 774.000 - RESIDENT SVCS: PARKS		(578,075)	(694,793)	(640,695)	(712,690)	(615,529)	(786,298)

101-780 – Stormwater Management

Expenditures

Line Item	Explanation
101-780-000-801-000 – Professional Services	<p>This line item reflects our annual dues with the Huron River Watershed Council for stormwater management services, which were increased 35% to \$10,248 for 2019. Per the contract with the Middle Huron Partnership, this cost will increase each year over the next five (5) years.</p> <p>Also budgeted in this line is the cost of the permit fee to the State of Michigan and fees charged by OHM for water permit assistance. We would also like to include a study and action plan to educate our residents on keeping our drains clean.</p> <p>It is requested that \$28,000 be budgeted in 2019.</p>

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 780.000 - RSD-STORMWATER MGMT DEPT							
101-780.000-801.000	PROFESSIONAL SERVICES	8,304	14,642	25,000	25,000	8,057	28,000
NET OF REVENUES/APPROPRIATIONS - 780.000 - RSD-STORMWATER MC		(8,304)	(14,642)	(25,000)	(25,000)	(8,057)	(28,000)

101-851 - Fringes

Expenditures

Line Item	Explanation
101-851-000-719-005 – Hospital Physicals	This line item is used for physicals for seasonal employees. It is recommended that it remain at \$3,200 in 2019.
101-851-000-724-000 – Employee Assistance Program	The Township participates in an Employee Assistance Program (EAP). This program is an employee benefit program that helps employees assist with personal problems and/or work-related problems that may impact their job performance, health, mental and emotional well-being. It is recommended that this line item remain at \$4,500 for 2019.
101-851-000-803-100 – Contract Services-Flex Spending	This line item is used for fees associated with flex spending accounts that are paid to Choice Strategies. It is recommended by our Accounting Director that it remain at \$250 for 2019.

8/1/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 851.000 - FRINGES AND INSURANCE							
101-851.000-719.005	HOSPITAL PHYSICALS	2,493	2,693	3,200	3,200	1,220	3,200
101-851.000-724.000	EMPLOYEE ASSISTANCE PROGRAM	3,726	3,689	4,500	4,500	3,714	4,500
101-851.000-803.100	CONTRACT SRVS-FLEX SPENDING	24	0	250	250	0	250
NET OF REVENUES/APPROPRIATIONS - 851.000 - FRINGES AND INSURAN		(6,243)	(6,382)	(7,950)	(7,950)	(4,934)	(7,950)

101-950 – Community Stabilization

Expenditures

Line Item	Explanation
101-950-000-801-023 – Public Nuisance – Legal Services	This line item is used to track legal services to abate public nuisances. It is recommended that it remain at \$600,000 for 2019.
101-950-000-801-024 – Land Use Issues	This line item reflects legal expenses for land use issues, including fair housing/land use, sign ordinance, smoking lounge ordinance, religious land use, daycares & AFC homes, medical marijuana, donation bins, challenges on land use policy, etc. Based on what has been spent to date in 2018, it is recommended that it remain at \$200,000 for 2019.
101-950-000-880-001 – Right Of Way Maintenance	This line item covers the cost of contracting with groups to pick up trash along our roadways, clean gutters, etc., as well as the cost of bags, trash pickers, etc. It is recommended that it remain at \$35,000 for 2019.
101-950-000-880-002 – Mowing Properties	This line item is used for mowing of properties that we receive from the County through tax foreclosure and for other Township owned properties. Based on the amount spent in previous years, it is recommended that \$60,000 be budgeted for 2019.
101-950-000-880-050 – Community Organization	This line item is used for partnering with Habitat for Humanity to help enrich and organize the neighborhoods. It is recommended that \$50,000 be budgeted for 2019.

Line Item	Explanation
101-950-000-969-010 – Land Bank-Habitat	This line item is used in partnership with Habitat for Humanity to stabilize neighborhoods and encourage home ownership. It is recommended that we again budget \$100,000.
101-950-000-969-011 – Community Stabilization Land Bank	<p>This line item is used to purchase to certain tax foreclosed or tax reverted properties for the Township. The Township purchases tax foreclosed properties for economic development under the First Right of Refusal in order to focus on neighborhood stabilization through homeownership.</p> <p>This line item also includes expenditures for demolitions, asbestos inspections, shut offs, winterizations, environmental funding for Township owned property and other related expenses. Habitat will reimburse the Township for any properties purchased for them through the First Right of Refusal – see line item 101-000-000-688-100.</p> <p>We are recommending that this line item remain at \$90,000 for 2019.</p>

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 950.000 - COMMUNITY STABILIZATION							
101-950.000-801.023	PUBLIC NUISANCE - LEGAL SVCS	592,839	606,070	600,000	643,237	528,491	600,000
101-950.000-801.024	LAND USE ISSUES	224,292	264,917	200,000	240,000	186,046	200,000
101-950.000-880.001	RIGHT OF WAY MAINT	86,044	19,677	35,000	35,000	13,290	35,000
101-950.000-880.002	MOWING PROPERTIES	0	66,018	61,000	61,000	57,365	60,000
101-950.000-880.050	COMMUNITY ORGANIZATION	0	50,000	50,000	50,000	0	50,000
101-950.000-969.010	LAND BANK - HABITAT	120,043	100,000	100,000	84,000	60,000	100,000
101-950.000-969.011	COMMUNITY STABILIZATION - LAND BANK	99,927	157,824	90,000	105,014	93,613	90,000
101-950.000-969.013	LIBERTY SQUARE - GRANT PROJECT	0	0	0	986	986	0
NET OF REVENUES/APPROPRIATIONS - 950.000 - COMMUNITY STABILIZ		(1,123,145)	(1,264,506)	(1,136,000)	(1,219,237)	(939,791)	(1,135,000)

101-956 – Other Functions

Expenditures

Line Item	Explanation
101-956-000-719-010 – 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. Therefore, our Accounting Director recommends that this line item remain at the 2018 Amended Budget amount of \$1,200 for 2019.
101-956-000-724-001 – Unemployment Expense	This line item is used for non-seasonal employees. It is recommended that it remain at \$1,000 for 2019.
101-956-000-801-000 – Professional Services	This line item is used for various professional services the Township may need, i.e. HR services, architects, economic development, Reimagine Washtenaw, On the Ground News, small engineering projects under \$7,500, etc. It is recommended that it remain at \$55,000 in 2019.
101-956-000-844-000 – Meals on Wheels	It is recommended that this line item remain at \$10,000 for 2019.

Line Item	Explanation
101-956-000-944-002 – Aerotropolis	<p>In June 2017, the Township Board voted to withdraw from the Aerotropolis.</p> <p>They are requesting that we re-join this organization to help create jobs around ACM. We are requesting that \$10,000 be budgeted for 2019 but it will take a Board vote to re-join.</p>
101-956-000-876-002 – Other Retirement Costs	<p>This line item is used for retiree life insurance. It is recommended by our Accounting Director that it be increased to \$1,700 for 2019.</p>
101-956-000-876-003 – OPEB Funding-Retiree Health	<p>This line item covers the liability for the Township's Other Post Employment Benefits (OPEB) obligation. This is for all departments except 14B Court, Fire, Environmental Services, Recreation and Law Enforcement. Figures provided by the Accounting Director.</p>
101-956-000-884-000 – Wash Dev Council-AA SPARK	<p>\$15,000 is budgeted in 2019 for this line item (\$10,000 for A2 SPARK and \$5,000 for SPARK East).</p>
101-956-000-913-000 – Insurance & Bonds Fleet	<p>Figures were provided by our Accounting Director.</p>
101-956-000-917-000 – Workers Compensation Insurance	<p>Figures were provided by our Accounting Director.</p>
101-956-000-925-000 – Cameras Non Tax Assessment	<p>This line item is used to cover the maintenance costs of cameras the Township pays for (the main server, 2 cameras at Harris Park and 1 at the Redwood overpass). It is recommended that it remain at \$15,500 for 2019.</p>

Line Item	Explanation
101-956-000-926-000 – Street Lighting Non-Assessible	This line item is used to cover the cost of maintaining street lights in areas where they are not part of a special assessment district. It is the recommendation of our Accounting Director that it remain at \$150,000 for 2019. The 2018 activity shown is lower than budgeted but costs are not calculated until the end of the year.
101-956-000-926-050 – Street Light-Construction-Non Assessible	This line item is used for new construction of street lights or conversions to LED that are not assessed to residents. Nothing is currently budgeted for 2019 as no projects are planned at this time but if any come forward, they will be brought to the Board with a budget amendment for approval.
101-956-000-926-100 – Right of Way Tree Trim-Removal	We are recommending that \$10,000 be budgeted in 2019 to trim/remove trees.
101-956-000-956-000 - Miscellaneous	It is recommended that this line item remain at \$500 for 2019.
101-956-000-956-006 – Miscellaneous Tax Refunds	This line item is used by the Treasurer's Office and reflects costs to try to reach MTT settlements. The full settlement amounts are reserved in Fund Balance. It was recommended by our Accounting Director that it be reduced to \$3,000 for 2019.

Line Item	Explanation
101-956-000-956-020 – Property Taxes on Twp Property	When a property goes to the County Treasurer and is placed in the auction for back taxes, the Township has to pay the current year taxes if the property is not sold. Additionally, they must pay any special assessments for drains, street lights and cameras on these properties. Based on year to date expenditures, it is recommended that this line item be reduced to \$10,000 for 2019.
101-956-000-956-022 – Settlement &/or Claim Deductibles	This line item will be used for any insurance claims filed against the Township and represented by the Michigan Municipal Liability legal staff. It is recommended that it remain at \$10,000 for 2019.
101-956-000-957-000 – Bank Charges	It is recommended by our Accounting Director that this line item be decreased to \$12,000 for 2019.
101-956-000-969-007 – Contribution Water Hardship	This line item is used for our Water Subsidy Program. It is recommended that it remain at \$12,000 in 2019.

11/16/18

Reviewed 11/28/18

NOTE: OPEB & MERS – It is a stated goal of the Board to fund additional dollars to these two line items to reduce liabilities.

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 956.000 - OTHER FUNCTIONS							
101-956.000-719.010	HEALTH CARE TAX	41,662	2,655	500	1,200	998	1,200
101-956.000-724.001	UNEMPLOYMENT EXPENSE	0	724	1,000	1,000	(362)	1,000
101-956.000-801.000	PROFESSIONAL SERVICES	34,015	19,315	55,000	67,000	56,091	55,000
101-956.000-801.110	PROFSNL SRV - ENVIRO CLEAN UP WR/GM	7,310	0	0	0	0	0
101-956.000-817.371	CONSULTANT - COMMUNITY DEVELOPMENT	4,533	0	0	0	0	0
101-956.000-844.000	MEALS ON WHEELS	10,000	10,000	10,000	10,000	10,000	10,000
101-956.000-844.002	AEROTROPOLIS	15,000	15,000	0	0	0	0
101-956.000-876.002	OTHER RETIREMENT COSTS	1,401	1,422	1,500	1,500	1,320	1,700
101-956.000-876.003	OPEB FUNDING- RETIREE HEALTH	485,193	458,560	417,383	417,383	417,383	439,988
101-956.000-884.000	WASH DEV COUNCIL-AA SPARK	15,000	15,000	15,000	15,000	15,000	15,000
101-956.000-913.000	INSURANCE & BONDS FLEET	107,021	108,103	113,586	113,586	99,453	113,605
101-956.000-917.000	WORKERS COMPENSATION INSURANC	18,007	16,622	16,722	16,722	14,879	17,002
101-956.000-925.000	CAMERAS NON TAX ASSESSMENT	8,410	24,106	15,500	15,500	9,144	15,500
101-956.000-926.000	STREET LIGHTING NON ASSESSABL	140,483	110,716	150,000	150,000	55,497	150,000
101-956.000-926.050	STREET LIGHT -CONSTRUCTION NON-A	170,532	84,693	0	384,491	379,007	0
101-956.000-926.100	RIGHT OF WAY TREE TRIM - REMOVAL	20,990	650	10,000	10,000	3,250	10,000
101-956.000-956.000	MISCELLANEOUS	145	75	500	500	0	500
101-956.000-956.006	MISCELLANEOUS TAX REFUNDS	2,144	1,593	3,500	3,500	825	3,000
101-956.000-956.020	PROPERTY TAXES ON TWP PROPERT	1,720	14	15,000	14,300	3,568	10,000
101-956.000-956.022	SETTLEMENTS &/or CLAIM DEDUCTIBLES	10,000	0	10,000	10,000	0	10,000
101-956.000-957.000	BANK CHARGES	9,116	11,486	12,600	12,600	7,701	12,000
101-956.000-969.007	CONTRIBUTION WATER HARDSHIP	6,840	7,170	12,000	12,000	7,140	12,000
NET OF REVENUES/APPROPRIATIONS - 956.000 - OTHER FUNCTIONS		(1,109,522)	(887,904)	(859,791)	(1,256,282)	(1,080,894)	(877,495)

101-970 – Capital Outlay

Expenditures

Line Item	Explanation
101-970-000-975-135 – Capital Outlay – Furniture & Fixtures	In 2018, we began replacing the 20 year old office furniture in the Township. We are requesting that this project continue in 2019. Additionally, it has been requested that the chairs in the Clerk's office be re-upholstered in 2019. Therefore, \$40,000 has been budgeted.
101-970-000-975-141 – Civic Center Roof	\$203,000 was budgeted in 2018 for the Civic Center roof but it will not be done until 2019. Therefore, \$203,000 has been re-budgeted next year.
101-970-000-976-008 – Capital Outlay-Community Center	\$118,600 was budgeted in 2018 for the Community Center roof. This project was completed and will be paid this year.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 970.000 - CAPITAL OUTLAY							
101-970.000-971.008	CAPTL OUTLAY -IMPROVEMENT	0	30,500	29,500	29,500	10,715	0
101-970.000-971.010	CAPITAL OUTLAY - NETWORK EXPANSION	101,214	0	0	0	0	0
101-970.000-971.100	CAPITAL OUTLAY - TYLER DAM PROJECT	0	1,523,048	0	0	6,545	0
101-970.000-972.000	CAPO NEIGHBORHOOD CAMERA SYSTEM	59,392	29,634	0	0	0	0
101-970.000-974.100	CDBG PROJECT - CAPITAL OUTLAY	0	0	0	14,330	235	0
101-970.000-975.135	CAP OUTLAY - FURNITURE & FIXTURES	0	16,053	50,000	50,000	40,010	40,000
101-970.000-975.141	CIVIC CENTER - ROOF	0	0	0	203,000	0	203,000
101-970.000-976.007	CAPITAL OUTLAY - VETERANS DRIVE	50,485	24,558	0	0	0	0
101-970.000-976.008	CAPITAL OUTLAY - COMMUNITY CT	0	0	0	118,600	0	0
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(211,091)	(1,623,793)	(79,500)	(415,430)	(57,505)	(243,000)

101-999 – Other Financing Uses

Expenditures

Line Item	Explanation
101-999-000-968-252 – Transfer to Hydro Station	This is a new line item in 2018 and reflects the release of funds from DTE.
101-999-000-969-212 – Transfer to BSR II-Fund 212	This line item reflects the transfer of funds to BSR II – Fund 212 to pay half of the cost of the Township's road bond.
101-999-000-969-397 – Transfer to Series B Bonds	The Series B Bonds were paid off so this transfer is no longer necessary.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 999.000 - OTHER FINANCING USES							
101-999.000-968.252	TRANSFER TO HYDRO STATION	0	0	0	0	0	79,000
101-999.000-969.212	TRANSFER TO BSR II Fund 212	345,000	363,455	333,000	433,000	433,000	327,000
101-999.000-969.301	TRANSFER OUT: TO GEN OBLIGATION	481,000	480,000	0	0	0	0
101-999.000-969.397	TRANSFER OUT: TO DEBT FUND B	0	0	537,000	747,000	705,422	0
101-999.000-969.584	CONTRIBUTION TO GOLF COURSE	0	150,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 999.000 - OTHER FINANCING USE		(826,000)	(993,455)	(870,000)	(1,180,000)	(1,138,422)	(406,000)
ESTIMATED REVENUES - FUND 101							
ESTIMATED REVENUES - FUND 101		9,277,400	11,570,810	8,477,840	10,964,267	7,821,911	8,931,489
APPROPRIATIONS - FUND 101		8,333,855	9,869,281	8,399,411	10,885,838	8,232,495	8,893,104
NET OF REVENUES/APPROPRIATIONS - FUND 101		943,545	1,701,529	78,429	78,429	(410,584)	38,385

Fund 206 – Fire Department

2019 Revenues

Line Item	Explanation
206-000-000-402-005 – Current Taxes Fire Retirement, Pension & OPEB	Line item reflects revenues from property taxes for the fire pension, based on value & millage rates. Projections are \$1,545,509 at 1.2 Mills and \$1,766,002 at 1.3712 Mills
206-000-000-402-006 – ESA Reimbursement Pension	This line item reflects dollars received from the State of Michigan. It is hard to predict, therefore \$0 has been budgeted for 2019.
206-000-000-403-000 – Current Property Taxes	Line item reflects revenues from property taxes for the fire department, based on value & millage rates. Projections are \$3,987,671.
206-000-000-403-001 – ESA Operating	This line item reflects dollars received from the State of Michigan. It is hard to predict, therefore \$0 has been budgeted for 2019.
206-000-000-403-010 – Current Capital Improv Taxes	This is a new line item, approved by the voters in May 2018. It reflects revenues from property taxes for capital improvement, buildings & grounds improvements for the fire department. Projections are \$643,962.
206-000-000-405-000 – In Lieu of Taxes	This line item reflects revenues from PILOT projects. It was recommended by the Accounting Director that we budget \$0 for 2019 since it is difficult to project.

Line Item	Explanation
206-000-000-476-491 – Fire Protection Permit	Line item reflects fees charged for non-business licenses for fire alarm / fire suppression systems inspections. Projections are \$750.
206-000-000-607-011 – Chg for Service – Fire Plan Review	Line item reflects fees charged for fire plan reviews. Projections are \$1,000.
206-000-000-607-012 – Chg for Service – Address Assign	Line item reflects fees charged for an address assignment for residence/business. Projections are \$200.
206-000-000-607-270 – Chg for Service – Liquor Inspect	Line item reflects fees charged for business liquor-license inspections. Projections are \$1,000.
206-000-000-664-001 – Interest Earned	Line item reflects interest earned. Nothing is budgeted for 2019 since it is unpredictable.
206-000-000-694-001 – Other Income Miscellaneous	Line item reflects miscellaneous income. Projections remain at \$2,000 until we get closer to the end of the year.
206-000-000-699-000 – Appropriated Prior Year Balance	Line item reflects revenues from fund balance. If pension mills at 1.2 we will need \$9,868 from Prior Year Fund Balance and if mills at 1.3712 there will be no appropriation of prior year fund balance needed.

2019 Expenditures

Line Item	Explanation
206-206-000-705-000 – Salary-Supervision	Per Resolution No. 2018-17, the Fire Chief's salary was set at \$84,159 for 2018. It is recommended that it be increased by 3% in 2019 to \$86,684. This increase is the same as the Teamster contract.
206-206-000-705-002 – Salaries-Officers	Line item includes salaries for 1 Fire Marshal, 3 Captains & 3 Lieutenants. The Firefighters Union contract will be negotiated later this year so no wage increases are budgeted at this time. Even though no wage increases are budgeted, the amount shown is higher due to contractual step increases. Request \$510,828.
206-206-000-706-000 – Salary-Permanent Wages	Line item includes the salaries of 19 career firefighters. The Firefighters Union contract will be negotiated later this year so no increase is budgeted at this time.
206-206-000-706-011 – Permanent Wages-Fire Clerical	Line item includes the salary for the AFSCME clerical staff. A 3% contractual increase is budgeted. Request \$49,192.
206-206-000-708-004 – Salaries Pay Out-PTO & Sick Time	Line item includes the costs for paying of any PTO or sick time accrued in 2016 to firefighters. Request \$51,455.

Line Item	Explanation
206-206-000-708-005 – Salaries Payout of Retirees	This line item reflects payouts to employees who are eligible for the Deferred Retirement Option Plan (DROP). For employees hired before 1/1/2014, they 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. \$8,411 is budgeted for 2019.
206-206-000-708-007 – Fire Comp Time Payout	Line item is for the costs associated with paying (banked) comp time to firefighters. Request \$72,224.
206-206-000-708-008 – Retiree Time Payouts	Line item is for the costs associated with payout of retiree or terminal leave time to firefighters. Anticipate retirement of one firefighter in 2018. Request \$23,150.
206-206-000-708-010 – Health Insurance Buyout	Line item is for the costs associated with the buyout of health insurance for the firefighters. Request \$6,000.
206-206-000-708-200 – Fire Fighter Clothing Allowance	Line item is for costs associated with clothing allowance to the firefighters. Anticipate 26 FF's at \$200 and \$400 to Fire Marshal. Request \$5,600.
206-206-000-708-206 – Fire Fighter Food Allowance	Line item is for the costs associated with the purchase of firefighter meals (\$1300 x 18 / 650 x 9) Request \$29,250.
206-206-000-709-000 – Regular Overtime	Line item is for the costs associated with regular overtime (for call backs and special assignments) for the firefighters. Request \$90,000.
206-206-000-709-001 – Holiday Overtime	Line item is for the costs associated with holiday overtime for the firefighters. Request \$20,000.

Line Item	Explanation
206-206-000-709-002 – Salary-Contractual Overtime	Line item is for the costs associated with contractual Federal Labor Standards Act (FLSA) overtime for the firefighters. Request \$124,352. The increased is based on hourly rates.
206-206-000-715-000 – FICA/Medicare	Figure provided by the Accounting Director.
206-206-000-717-000 – Salaries-Holiday Pay	Line item is for the costs associated with salaries holiday pay for the firefighters. Request \$74,885. The increase is based on hourly rates.
206-206-000-719-000 – Health Insurance	The rates for 2019 increased by 22.4%. Even though the increase is budgeted, the increase shown is less than 22.4%. This is due to more employees in the department receiving either single person or two person health care instead of family coverage.
206-206-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each employee. This is only for the clerical employee at the Fire Department. Figures provided by Human Resources.
206-206-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
206-206-000-719-005 – Hospital Physicals	Line item is for the costs associated with annual respiratory testing & physicals for firefighters. Request \$15,000.

Line Item	Explanation
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. Therefore, our Accounting Director recommends that \$1,000 be budgeted for 2019.
206-206-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
206-206-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
206-206-000-719-020 – 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.
206-206-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
206-206-000-720-000 – Life Insurance	Our new rates for life insurance are \$264.60/year for each fire employee. The rate for the clerical employee is \$226.80. Figures provided by Human Resources.

Line Item	Explanation
206-206-000-727-000 – Office Supplies	Line item is for the costs associated with purchase of office supplies. Request \$2,000.
206-206-000-730-000 - Postage	Line item is for postage of department mail. Request \$500.
206-206-000-741-000 – Uniforms-Laundry & Cleaning	Line item is for costs associated with cleaning firefighter uniforms, sheets, towels and bedding. Request \$15,000.
206-206-000-741-001 – Uniforms-New and Badges	Line item is for the costs associated with the purchase of new dress uniforms, accessories, dress hats, and badges for firefighters including new hires. Request \$5,000.
206-206-000-741-100 – Fire Protective Gear	This line item is for costs associated with improvements made to firefighting protective equipment. Requesting \$50,000 to replace full sets of gear for 12 staff including 2 new hires.
206-206-000-741.200 - Fire/Rescue Gen Op Equip	This line item is for costs associated with capital improvements made for confined rescue equipment. Requesting \$13,500 for purchase of new rope/harness equipment, technical rescue and hazardous materials tools & supplies.
206-206-000-742-000 – Fire Prevention Materials	Line item is for the costs associated with the purchase of fire prevention/demonstration materials. Request \$3,500.
206-206-000-757-000 – Operating Supplies	Line item is for costs associated with the purchase of departmental supplies. Request \$14,000.

Line Item	Explanation
206-206-000-757-004 – Medical Supplies	Line item is for costs associated with the purchase of EMS supplies. Increase is for purchase of SPEC PAK Patient extrication system device for E14-1. Request \$10,800.
206-206-000-757-005 – Fire Investigation	Line item is for costs associated with the purchase of fire investigative manuals, equipment, supplies and smoke alarms. Increase is for purchase/install of pullout shelving equipment cabinet for new vehicle. Request \$9,500.
206-206-000-757-006 – Operating Supplies/Tools	Line item is for costs associated with supplies and batteries necessary for firefighting equipment. Request \$500.
206-206-000-800-001 – Administration Fees	Line item is for costs of departmental administrative fees to the Township. Request \$74,295. Figures provided by the Accounting Director.
206-206-000-801-000 – Professional Services	Line item is for costs associated with legal, professional and administrative services provided to the department. Request \$20,000, decrease projected for labor negotiations.
206-206-000-857-000 - Communications	Line item is for costs associated with the maintenance & service of department radios (portable, mobile). Increase is for inclusion of Reporting Software costs. Request \$8,000.
206-206-000-857-001 – Communications-Dispatch	Line item is for costs associated with dispatching services contracted with Emergent Health (HVA). Increase of 4% projected in July of 2019 for half of 2020. Request \$80,000.
206-206-000-863-001 – Auto & Truck Main Station #1	Line item is for costs associated with maintenance & repairs of autos & trucks at Station #1/Ford Blvd. Request \$60,000.

Line Item	Explanation
206-206-000-863-003 – Auto & Truck Main Station #3	Line item is for costs associated with maintenance & repairs of autos & trucks at Station #3/Hewitt St. Request \$20,000.
206-206-000-863-004 – Auto & Truck Main Station #4	Line item is for costs associated with maintenance & repairs of autos & trucks at Station #4/Textile Rd. Request \$20,000.
206-206-000-867-000 – Gas & Oil	Line item is for the purchase of gas & oil for department vehicles. Increase due to price increases. Request \$33,000.
206-206-000-876-000 – Retirement/MERS	Line item is for costs associated with retirement / MERS. Request \$15,000.
206-206-000-876-100 – Retiree Health Care Savings	Line item is associated with Health Care Saving accounts for firefighters hired post 2014. Total includes 10 @ \$1300. Request \$13,000.
206-206-000-900-000 - Publishing	Line item is for costs associated with electronic & print publications for postings. Request \$1,000.
206-206-000-913-000 – Insurance & Bonds Fleet	Line item is for costs associated with insurance or bonds fleet. Request \$37,019. Figures provided by the Accounting Director.
206-206-000-917-000 – Workers Compensation Insurance	Line item is for costs associated with workers compensation insurance. Request \$78,082. Figures provided by the Accounting Director.
206-206-000-920-004 – Utilities Heat	Line item is for costs of providing heat (Natural Gas) to all department stations/facilities. Request \$20,000.

Line Item	Explanation
206-206-000-920-005 – Utilities Light	Line item is for costs to provide electricity to all department stations/facilities. Request \$22,000.
206-206-000-920-006 – Utilities Telephone	Line item is for costs associated with providing telephone/internet service to department facilities. Request \$17,000.
206-206-000-920-007 – Utilities Water and Sewer	Line item is for costs of providing water/sewer services to department facilities. Request \$4,000.
206-206-000-931-005 – Bldg Maintenance Station #1	Line item is for costs associated with building maintenance and repairs for Station #1/Ford Blvd. Request \$9,000.
206-206-000-931-007 – Bldg Maintenance Station #3	Line item is for costs associated with building maintenance and repairs for Station #3/Hewitt St. Request \$4,000.
206-206-000-931-008 – Bldg Maintenance Station #4	Line item is for costs associated with building maintenance and repairs for Station #4/Textile Rd. Request \$4,000.
206-206-000-933-000 – Equipment Maintenance	Line item is for costs associated with maintenance/testing of SCBA, JAWS & fire extinguishers. Request \$3,000.
206-206-000-933-001 – Maintenance Contracts	Line item is for costs associated to maintenance contracts for copiers, sirens, generators, etc. Request \$10,000.
206-206-000-943-000 – Motor Pool Lease/Maintenance	Line item is for debt service for fire/rescue engine purchase in 2015. Request \$59,522.
206-206-000-944-000 – Fire Hydrant Charge	Line item is for YCUA charges for hydrant maintenance (\$1 X 2700 hydrants). Request \$2,700.

Line Item	Explanation
206-206-000-956-000 - Miscellaneous	Line item is for miscellaneous department expenses. Request \$500.
206-206-000-956-010 Tax Refund Expense	Line item is for costs associated with any Michigan Tax Tribunal expenses. Request \$500.
206-206-000-958-000 Membership and Dues	Line item is for all firefighter membership fees and dues (IAFC, IAAI, NFPA, MFIS, etc.). Request \$4,500.
206-206-000-960-000 Education and Training	Line item is for costs associated with education & training of department personnel. Increase due to more employees getting certifications. Request \$15,000.

2019 Civil Service Commission

Line Item	Explanation
206-220-000-704-000 – Appointed Officials	Line item is for the salary of an appointed official. Request \$2,500.
206-220-000-706-000 – Salary-Permanent Wages	Line item is for the salaries of 3 Civil Service committee personnel. Request \$400.
206-220-000-715-000 – FICA/Medicare	Line item is for FICA / Medicare costs for the Civil Service Commission. Request \$50. Figures provided by the Accounting Director.
206-220-000-723-000 – Deferred Compensation Employer	Line item is for Deferred Compensation costs for the Civil Service Commission. Request \$30. Figures provided by the Accounting Director.
206-220-000-801-000 – Professional Services	Line item is for costs associated with Professional Services to the Civil Service Commission. Increase due to future testing for Lieutenant and entry level list in 2019. Request \$10,000.
206-220-000-876-000 – Retirement/MERS	Line item is for costs associated with MERS retirement for the Civil Service Commission. Request \$40. Figures provided by the Accounting Director.
206-220-000-900-000 - Publishing	Line item is for costs associated with publishing by the Civil Service Commission. Request \$1,500.

2019 Pension & Insurance

Line Item	Explanation
206-852-000-876-003 – OPEB Funding – Retiree Health	Line item is for costs associated with Retiree Health Care – OPEB funding. \$767,327 is budgeted for 2019, figures provided by the Accounting Director.
206-852-000-876-004 – Retirement-Fire Department	Line item is for costs associated with the Township's portion of the Fire/Act 345 retirement. Request \$998,711, figures provided by the Accounting Director.

2019 Capital Outlay

Line Item	Explanation
206-970-000-976-005 – Captl Outlay/Fire Station	Line item is for costs of capital improvements to Hewitt Road Station. We are requesting \$105,000 for new drive/parking, \$20,000 for HVAC replacement, \$15,000 for the kitchen and \$5,000 for carpeting. Total request is \$140,000.
206-970-000-979-000 – Capital Outlay-Fire Apparatus	Line item is for costs associated with purchase of fire trucks. We are requesting that we purchase one (1) replacement engine and pay a deposit for another replacement engine. These engines will be used at substations #3 & #4. Request \$525,000 for 2019.
206-970-000-980-001 – Computer/Comm/Furnishing	Line item is for costs associated with capital improvements to fire station furnishings, computers, etc. Request \$10,000.

8/24/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 206 - FIRE FUND							
Dept 000.000							
206-000.000-402.005	CURRENT TAXES FIRE PENSION	1,123,754	1,364,322	1,430,172	1,430,172	1,418,644	1,766,002
206-000.000-402.006	ESA REIMBURSEMENT PEN	0	7,540	0	0	3,355	0
206-000.000-403.000	CURRENT PROPERTY TAXES	3,515,484	3,536,460	3,690,083	3,690,083	3,664,577	3,987,671
206-000.000-403.001	ESA REIMBURSEMENT OP	0	35,007	0	0	4,402	0
206-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	(4,699)	1,216	0	0	(160)	0
206-000.000-403.005	CUR PROP TAX ADJ - FIRE PENS	3,258	31,037	0	0	(9)	0
206-000.000-403.010	CURRENT CAPITAL IMPROV TAXES	0	0	0	0	0	643,962
206-000.000-405.000	IN LIEU OF TAXES	8,364	8,595	8,364	8,364	6,202	0
206-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	5,285	3,972	0	0	0	0
206-000.000-417.005	DELQUENT PERS PROP-FIRE PENSI	0	1,586	0	0	0	0
206-000.000-476.491	FIRE PROTECT PERMT	0	450	750	750	450	750
206-000.000-529.000	FEDERAL GRANTS - OTHER	0	6,343	0	0	0	0
206-000.000-607.011	FIRE PLAN REVIEW - CHG FOR SERVICES	2,325	2,300	500	500	2,360	1,000
206-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	970	735	200	200	2,015	200
206-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	0	900	1,000	1,000	1,050	1,000
206-000.000-664.001	INTEREST EARNED	2,319	11,742	200	200	23,952	0
206-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	10,000	936	0	0	0	0
206-000.000-694.001	OTHER INCOME-MISCELLANEOUS	2,297	2,358	2,000	2,000	126	2,000
206-000.000-694.004	MISC REVENUE - INSURANCE REIM	4,725	4,779	0	24,000	27,704	0
206-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	37,643	475,969	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		4,674,082	5,020,278	5,170,912	5,633,238	5,154,668	6,402,585

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 206.000 - FIRE							
206-206.000-705.000	SALARY - SUPERVISION	80,808	81,696	81,707	84,158	76,067	86,684
206-206.000-705.002	SALARIES OFFICERS	407,152	456,282	487,436	506,836	457,639	510,828
206-206.000-706.000	SALARY - PERMANENT WAGES	971,093	977,580	1,065,413	1,015,811	914,882	1,066,811
206-206.000-706.011	PERMANENT WAGES- FIRE CLERICA	47,255	47,729	47,755	47,755	44,589	49,192
206-206.000-706.100	NEGOTIATED CONTRACT ADJUSTMENT	0	50,406	0	2,920	2,917	0
206-206.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	93,602	36,251	55,000	55,000	42,820	51,455
206-206.000-708.005	SALARIES PAY OUT OF RETIREES	72,525	43,421	15,000	32,437	1,301	8,411
206-206.000-708.007	FIRE COMP TIME PAYOUT	36,122	41,871	45,000	45,000	18,825	72,224
206-206.000-708.008	RETIREE TIME PAYOUTS	152,817	55,444	25,000	67,815	61,430	23,150
206-206.000-708.010	HEALTH INS BUYOUT	6,000	10,810	9,000	9,000	7,500	9,000
206-206.000-708.200	FIRE FIGHTER CLOTHING ALLOWAN	4,291	5,521	5,400	5,400	34	5,600
206-206.000-708.206	FIRE FIGHTER FOOD ALLOWANCE	25,943	28,063	27,300	27,300	221	29,250
206-206.000-709.000	REG OVERTIME	114,903	82,654	90,000	90,000	89,106	90,000
206-206.000-709.001	HOLIDAY OVERTIME	1,744	21,111	20,000	47,700	31,681	20,000
206-206.000-709.002	SALARY - CONTRACTUAL OVERTIME	116,182	117,292	113,978	121,058	109,021	124,352
206-206.000-715.000	F.I.C.A./MEDICARE	160,733	155,090	172,187	172,482	139,287	175,064
206-206.000-717.000	SALARIES HOLIDAY PAY	77,328	90,487	71,693	71,693	70,733	74,885
206-206.000-719.000	HEALTH INSURANCE	335,504	328,560	418,437	367,290	364,634	438,427
206-206.000-719.001	SICK AND ACCIDENT	427	479	479	479	459	382
206-206.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(42,352)	(47,852)	(55,397)	(55,397)	(45,463)	(51,578)
206-206.000-719.005	HOSPITAL PHYSICALS	11,187	13,075	13,000	12,500	11,865	15,000
206-206.000-719.010	HEALTH CARE TAX	16,794	577	22,440	1,225	346	1,000
206-206.000-719.015	DENTAL BENEFITS	28,147	26,168	28,366	28,366	25,202	33,583
206-206.000-719.016	VISION BENEFITS	4,667	5,089	5,474	5,474	4,815	6,296
206-206.000-719.020	HEALTH CARE DEDUCTION	79,043	69,183	130,060	113,060	62,421	127,155
206-206.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	2,273	1,555	2,348	2,348	1,861	2,160
206-206.000-720.000	LIFE INSURANCE	10,639	11,167	9,024	13,034	12,418	10,653
206-206.000-727.000	OFFICE SUPPLIES	0	992	2,000	2,000	1,738	2,000
206-206.000-730.000	POSTAGE	516	198	500	700	710	500
206-206.000-741.000	UNIFORMS - LAUNDRY & CLEANING	13,523	13,565	15,000	15,000	12,523	15,000
206-206.000-741.001	UNIFORMS-NEW AND BADGES	4,370	15,221	5,000	5,000	3,880	5,000
206-206.000-741.100	FIRE PROTECTIVE GEAR	0	0	0	0	0	50,000
206-206.000-741.200	FIRE/RESCUE GEN OP EQUIP	0	0	0	0	0	13,500
206-206.000-742.000	FIRE PREVENTION MATERIALS	1,100	2,465	3,500	3,500	2,355	3,500
206-206.000-757.000	OPERATING SUPPLIES	12,267	13,698	14,000	14,500	13,612	14,000
206-206.000-757.004	MEDICAL SUPPLIES	8,348	6,824	9,000	9,500	8,612	10,800
206-206.000-757.005	FIRE INVESTIGATION	0	551	1,000	1,000	449	9,500

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
206-206.000-757.006	OPERATING SUPPLIES/TOOLS	421	445	500	500	58	500
206-206.000-800.001	ADMINISTRATION FEES	66,201	66,201	69,951	69,951	64,122	74,295
206-206.000-801.000	PROFESSIONAL SERVICES	64,366	40,710	40,000	40,000	7,641	20,000
206-206.000-857.000	COMMUNICATIONS	2,913	4,495	5,000	5,000	2,135	8,000
206-206.000-857.001	COMMUNICATIONS - DISPATCH	72,310	74,370	77,000	77,000	70,163	80,000
206-206.000-863.001	AUTO & TRUCK MAIN STATION #1	44,575	48,835	50,000	60,000	25,940	60,000
206-206.000-863.003	AUTO & TRUCK MAIN STATION #3	42,295	21,483	20,000	20,000	13,286	20,000
206-206.000-863.004	AUTO & TRUCK MAIN STATION #4	16,489	26,493	20,000	20,000	13,662	20,000
206-206.000-867.000	GAS & OIL	21,493	27,579	25,000	39,000	33,648	33,000
206-206.000-876.000	RETIREMENT/MERS	8,328	10,981	11,064	11,064	10,058	15,000
206-206.000-876.100	RETIREMENT HEALTH CARE SAVINGS	6,675	10,300	11,700	11,700	11,375	13,000
206-206.000-900.000	PUBLISHING	87	87	1,000	1,000	0	1,000
206-206.000-913.000	INSURANCE & BONDS FLEET	34,874	36,564	38,546	38,546	32,439	37,019
206-206.000-917.000	WORKERS COMPENSATION INSURANC	80,766	72,895	77,523	77,523	68,655	78,082
206-206.000-920.004	UTILITIES HEAT	10,214	14,554	20,000	20,000	8,470	20,000
206-206.000-920.005	UTILITIES LIGHT	25,312	25,195	22,000	22,000	16,590	22,000
206-206.000-920.006	UTILITIES TELEPHONE	16,274	18,309	17,000	17,000	16,018	17,000
206-206.000-920.007	UTILITIES WATER AND SEWER	5,253	5,074	4,000	4,000	3,610	4,000
206-206.000-931.005	BLDG MAINTENANCE STATION #1	9,381	8,644	9,000	9,600	8,988	9,000
206-206.000-931.007	BLDG MAINTENANCE STATION #3	3,753	2,389	4,000	4,000	2,607	4,000
206-206.000-931.008	BLDG MAINTENANCE STATION #4	4,170	4,872	4,000	5,500	4,286	4,000
206-206.000-933.000	EQUIPMENT MAINTENANCE	3,184	2,675	3,000	4,500	3,569	3,000
206-206.000-933.001	MAINTENANCE CONTRACTS	15,323	8,940	10,000	10,000	5,107	10,000
206-206.000-943.000	MOTORPOOL LEASE/MAINTENANCE	0	59,534	59,520	59,520	54,572	59,522
206-206.000-944.000	FIRE HYDRANT CHARGE	2,438	2,439	2,700	2,700	0	2,700
206-206.000-956.000	MISCELLANEOUS	280	494	500	500	500	500
206-206.000-956.010	TAX REFUND EXPENSE	0	0	500	500	0	500
206-206.000-958.000	MEMBERSHIP AND DUES	2,099	2,888	4,500	4,500	2,962	4,500
206-206.000-960.000	EDUCATION AND TRAINING	10,595	8,710	12,000	12,000	9,453	15,000
NET OF REVENUES/APPROPRIATIONS - 206.000 - FIRE		(3,425,020)	(3,369,378)	(3,576,104)	(3,589,548)	(3,040,404)	(3,739,402)

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 220.000 - CIVIL SERVICE COMMISSION							
206-220.000-704.000	APPOINTED OFFICIALS	1,425	425	2,500	2,500	160	2,500
206-220.000-706.000	SALARY - PERMANENT WAGES	495	180	400	400	90	400
206-220.000-715.000	F.I.C.A./MEDICARE	57	20	50	50	9	50
206-220.000-723.000	DEFERRED COMPENSATION EMPLOYE	17	6	30	30	2	30
206-220.000-801.000	PROFESSIONAL SERVICES	62,575	17,460	8,000	7,900	2,460	10,000
206-220.000-876.000	RETIREMENT/MERS	71	34	40	40	17	40
206-220.000-900.000	PUBLISHING	0	0	1,500	1,600	1,559	1,500
NET OF REVENUES/APPROPRIATIONS - 220.000 - CIVIL SERVICE COMMIS		(64,640)	(18,125)	(12,520)	(12,520)	(4,297)	(14,520)
Dept 852.000 - PENSION & INSURANCE							
206-852.000-876.003	OPEB FUNDING- RETIREE HEALTH	587,148	629,226	625,958	625,958	625,958	767,327
206-852.000-876.004	RETIREMENT-FIRE DEPT	789,018	763,874	786,578	786,578	786,578	998,711
NET OF REVENUES/APPROPRIATIONS - 852.000 - PENSION & INSURANCE		(1,376,166)	(1,393,100)	(1,412,536)	(1,412,536)	(1,412,536)	(1,766,038)
Dept 970.000 - CAPITAL OUTLAY							
206-970.000-971.008	CAPTL OUTLAY -IMPROVEMENT	16,053	19,281	40,000	51,524	32,612	0
206-970.000-976.005	CAPITAL OUTLAY FIRE STATION	0	9,088	69,752	451,557	359,242	140,000
206-970.000-979.000	CAPITAL OUTLAY FIRE APPARATUS	0	0	35,000	49,000	41,754	525,000
206-970.000-979.001	PROTECTIVE EQUIPMENT	8,679	8,611	10,000	6,265	3,736	0
206-970.000-979.002	GENERAL FIRE/RESCUE EQUIP	0	4,852	5,000	5,000	904	0
206-970.000-979.005	CAP OUTLAY-FIRE EQUIP-FED GRAN	15,206	6,208	0	19,046	1,143	0
206-970.000-980.001	COMPUTER/COMM/FURNISHING	0	2,953	10,000	36,242	34,907	10,000
206-970.000-991.013	DEBT SERVICE APPARATUS	59,529	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(99,467)	(50,993)	(169,752)	(618,634)	(474,298)	(675,000)
ESTIMATED REVENUES - FUND 206		4,674,082	5,020,278	5,170,912	5,633,238	5,154,668	6,402,585
APPROPRIATIONS - FUND 206		4,965,293	4,831,596	5,170,912	5,633,238	4,931,535	6,194,960
NET OF REVENUES/APPROPRIATIONS - FUND 206		(291,211)	188,682	0	0	223,133	207,625

NARRATIVE

Fund 208 - Parks

Revenues

Line Item	Explanation
208-000-000-651-000 – Charge Services-Handball Court	Funds are generated by the rental of the racquetball/wallyball courts located at the Community Center. Based on the revenues to date in 2018, this line item has been reduced to \$7,000 for 2019.

Expenditures

Line Item	Explanation
208-208-000-703-000 – Salaries-Elected Officials	Per diem compensation for the nine elected Park Commissioners at \$50 each. Based on the amount expended to date in 2018, this line item has been reduced to \$5,800 in 2019.
208-208-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
208-208-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
208-208-000-801-000 – Professional Services	This line item reflects fees paid for Professional Services.
208-208-000-958-000 – Membership and Dues	This line item covers the annual membership with the Michigan Parks & Recreation Association.

8/22/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 208 - PARKS FUND							
Dept 000.000							
208-000.000-651.000	CHARGE-SERVICES HANDBALL COUR	6,959	5,477	7,500	7,500	4,613	7,000
208-000.000-664.001	INTEREST EARNED	15	188	0	0	419	0
208-000.000-694.001	OTHER INCOME-MISCELLANEOUS	0	15	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,974	5,680	7,500	7,500	5,032	7,000
Dept 208.000 - PARKS							
208-208.000-703.000	SALARIES - ELECTED OFFICIALS	3,600	3,950	6,300	6,300	3,700	5,800
208-208.000-715.000	F.I.C.A./MEDICARE	52	57	91	91	54	91
208-208.000-723.000	DEFERRED COMPENSATION EMPLOYE	47	51	82	82	48	82
208-208.000-801.000	PROFESSIONAL SERVICES	0	0	500	500	0	500
208-208.000-956.000	MISCELLANEOUS	484	0	0	0	0	0
208-208.000-958.000	MEMBERSHIP AND DUES	500	500	500	500	500	500
NET OF REVENUES/APPROPRIATIONS - 208.000 - PARKS		(4,683)	(4,558)	(7,473)	(7,473)	(4,302)	(6,973)
ESTIMATED REVENUES - FUND 208		6,974	5,680	7,500	7,500	5,032	7,000
APPROPRIATIONS - FUND 208		4,683	4,558	7,473	7,473	4,302	6,973
NET OF REVENUES/APPROPRIATIONS - FUND 208		2,291	1,122	27	27	730	27

Fund 212 – BSR II

Revenues

Line Item	Explanation
212-000-000-403-000 – Current Property Taxes	This line item reflects revenues from property taxes, based on values and millage rates.
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. Based on revenues received in previous years, as well as to date in 2018, an increase has been budgeted for 2019.
212-000-000-540-000 – County Grant	The County grant for Grove Road was not completed in 2018 and will need to be brought back to the Board in 2019.
212-000-000-664-001 – Interest Earned	This line item reflects interest earned. Due to the amount received to date in 2018, it is recommended that \$5,000 be budgeted for 2019.
212-000-000-697-000 – Transfer In:General Fund	This line item reflects a transfer from the General Fund to cover a portion of the cost of the Township's road bond. The total bond payment for 2019 is \$600,000.

Expenditures

Line Item	Explanation
212-212-000-801-000 – Professional Services	It is recommended that \$20,000 be budgeted in this line for 2019.
212-212-000-818-006 – Highways & Streets Maintenance	This line item is used for dust control, street sweeping and limestone lifting on Township roads, as well as the repair of sidewalks in the Township. It is recommended that it be increased to \$50,000 for 2019.
212-212-000-931-004 – Repairs & Maintenance-Parks	This line item is used for repairs and maintenance in our parks. We are recommending that it remain at \$20,000 for 2019.
212-212-000-931-775 – Repairs – Ford Lake Parks	This line item is used for repairs and maintenance in the Ford Lake Park system. We are recommending that it remain at \$20,000 for 2019.
212-212-000-968-230 – Transfer To: Recreation Fund	This line item reflects transfers made to the Recreation Fund for operational expenses. Based on their budget, \$501,663 has been budgeted for 2019 (see Fund 230 – Recreation).
212-212-000-969-584 – Contribution to Golf Course	This line item reflects funds transferred to the Golf Course. Based on their proposed budget, it is recommended that \$213,422 be budgeted for 2019 (see Fund 584 – Golf Course). Most of the increase is due to the addition of one (1) full-time employee in 2018.

Line Item	Explanation
212-970-000-975-795 – Park Improvements	As we continue to replace, improve and upgrade our parks, we are recommending that \$145,960 be budgeted for improvements in 2019.

Line Item	Explanation
212-991-000-991-001 – Debt Service-Highways & Streets	This line item reflects the principal payment for our road bonds. \$600,000 has been budgeted for 2019. 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	This line item reflects the cost for debt service interest on our road bond. It is recommended by our Accounting Director that \$54,500 be budgeted for 2019.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 212 - BIKE, SIDEWALK, REC, ROADS, GF							
Dept 000.000							
212-000.000-403.000	CURRENT PROPERTY TAXES	1,131,836	1,138,541	1,187,758	1,187,758	1,179,793	1,283,545
212-000.000-403.001	ESA REIMBURSEMENT OP	0	21,972	0	0	1,581	0
212-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	9,334	517	0	0	(7)	0
212-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	1,291	1,323	0	0	0	0
212-000.000-476.489	BICYCLE PATHS FEE	23,115	20,760	6,000	6,000	14,489	10,000
212-000.000-540.000	COUNTY GRANT	0	0	0	125,700	0	0
212-000.000-569.023	STATE GRANT - DNR	99,600	0	0	0	0	0
212-000.000-569.026	MI STATE GRANT-RECREATION/PARK	44,311	0	0	0	0	0
212-000.000-575.000	WCCVB - CTAP WAYFINDING GRANT	0	0	0	10,000	10,000	0
212-000.000-580.000	GRANTS - PRIVATE	10,000	0	0	0	0	0
212-000.000-664.001	INTEREST EARNED	905	5,112	0	0	9,075	5,000
212-000.000-675.000	CONTRIBUTIONS & DONATIONS	5,000	1,500	0	2,400	2,350	0
212-000.000-697.000	TRANSFER IN: GENERAL FUND	345,000	363,455	333,000	433,000	433,000	327,000
212-000.000-697.707	TRANSFER IN: BONDS & ESCROW	0	0	0	50,000	50,000	0
212-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	363,637	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,670,392	1,553,180	1,526,758	2,178,495	1,700,281	1,625,545

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 212.000 - BIKE,SIDEWALK,ROAD,REC & GF							
212-212.000-801.000	PROFESSIONAL SERVICES	9,664	1,002	20,000	44,540	15,540	20,000
212-212.000-818.006	HIGHWAYS & STREETS & SIDEWALKS	20,595	17,262	30,000	54,700	43,566	50,000
212-212.000-931.004	REPAIRS & MAINTENANCE - PARKS	8,918	19,128	20,000	24,500	24,659	20,000
212-212.000-931.775	REPAIRS - FORD LAKE PARKS	48,843	22,167	20,000	13,800	9,995	20,000
212-212.000-968.230	TRANSFER TO: RECREATION FUND	503,148	400,000	507,519	507,519	450,000	501,663
212-212.000-969.584	CONTRIBUTION TO GOLF COURSE	109,071	188,796	193,801	193,801	190,000	213,422
212-212.000-977.000	EQUIPMENT	0	0	0	2,400	0	0
NET OF REVENUES/APPROPRIATIONS - 212.000 - BIKE,SIDEWALK,ROAD,f		(700,239)	(648,355)	(791,320)	(841,260)	(733,760)	(825,085)
Dept 970.000 - CAPITAL OUTLAY							
212-970.000-818.007	HIGHWAYS,STREETS, PARK SIGNS - IMPROV	10,408	0	0	0	0	0
212-970.000-974.037	LAKESIDE PARK GRANT PROJECT	2,500	0	0	0	0	0
212-970.000-975.170	WCCVB - CTAP WAYFINDING GRANT	0	0	0	12,000	12,000	0
212-970.000-975.795	PARK IMPROVEMENTS	42,073	1,298	0	319,884	280,139	145,960
212-970.000-976.008	CAPITAL OUTLAY - COMMUNITY CT	0	108,077	0	0	0	0
212-970.000-977.000	EQUIPMENT	0	0	0	86,828	81,609	0
212-970.000-997.001	CAPITAL OUTLAY/RECREATION	243,900	0	0	0	0	0
212-970.000-997.002	CAPITAL OUTLAY/SIDEWALK	21,389	17,388	0	0	0	0
212-970.000-997.007	CAPITAL OUTLAY - PATHWAY	0	0	0	183,085	29,458	0
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(320,270)	(126,763)	0	(601,797)	(403,206)	(145,960)
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	90,250	78,250	66,250	66,250	66,250	54,500
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(690,250)	(678,250)	(666,250)	(666,250)	(666,250)	(654,500)
ESTIMATED REVENUES - FUND 212		1,670,392	1,553,180	1,526,758	2,178,495	1,700,281	1,625,545
APPROPRIATIONS - FUND 212		1,710,759	1,453,368	1,457,570	2,109,307	1,803,216	1,625,545
NET OF REVENUES/APPROPRIATIONS - FUND 212		(40,367)	99,812	69,188	69,188	(102,935)	0

NARRATIVE

Fund 226 – Environmental Services

Revenues

Line Item	Explanation
226-000-000-403-000 – Current Property Taxes	This line item reflects revenues from property taxes, based on values and millage rates.
226-000-000-403-001 – ESA (Essential Services Assessment) Reimbursement Operating	This line item reflects 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. Since the amount expected in 2019 could be zero, nothing has been budgeted in this line item.
226-000-000-642-000 – Sale of Recycle Bins	This line item reflects revenue from the sale of recycling bins. Based on 2018 YTD, it is recommended that it remain at \$2,500 for 2019.
226-000-000-642-001 – Sale of Trash Pickup Stickers	This line item reflects revenue received from the sale of trash stickers. Based on year to date figures, we recommend maintaining the 2018 level of \$7,000 for 2019.
226-000-000-664-001 – Interest Earned	Interest earned on bank accounts.
226-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from Fund Balance for operating expenses in 2019 (\$110,000 is for the chipper truck purchase). We projected to use this since our Fund Balance is at 47.5%.

Expenditures

Line Item	Explanation
226-226-000-705-000 – Salary-Supervision	This line item is used for half of the salaries of the Residential Services Director and half of the Building Operations Superintendent. A 3% salary increase is budgeted, the same as the Teamsters.
226-226-000-706-000 – Salary-Permanent Wages	This line item reflects the salaries for 75% of two (2) Floater II/Clerk III positions, a full-time Equipment Operator (previously 50% of Equipment Operator) and 50% of a Mechanic. A 3% contractual increase is budgeted for 2019.
226-226-000-707-000 – Salary-Temporary/Seasonal	This line item is used for seasonal employees who work on the chipper trucks. We have gone from 2 to 4 on staff. Based on year to date amounts for 2018 and increased wages, it is recommended that it be increased to \$40,000 for 2019.
226-226-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source. We have one (1) at 75% and one (1) at 50%.
226-226-000-709-000 – Regular Overtime	This season has been heavy with overtime. Based on year to date expenditures for 2018 and increased wages, it is recommended that it be increased to \$3,000 for 2019.
226-226-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
226-226-000-719-000 – Health Insurance	Our rates for 2019 increased by 22.4%. We have one (1) family at 100%, two (2) family at 50% and one (1) single at 75%. Figures provided by Human Resources.

Line Item	Explanation
226-226-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$373.84/year for each non-fire department employee. This is almost \$100 less than last year. Figures provided by Human Resources.
226-226-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. Figures provided by Human Resources.
226-226-000-719-015 – Dental Benefits	Our dental insurance rates increased by 10% for 2019. Figures provided by Human Resources.
226-226-000-719-016 – Vision Benefits	Our new 2019 rates for vision increased 15% for 2019. There have been no increase in rates since 2016. Figures provided by Human Resources.
226-226-000-719-020 – 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.
226-226-000-719-021 – Admin Fee – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
226-226-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. The increase is \$18 more than 2018. Figures provided by Human Resources.
226-226-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
226-226-000-724-001 – Unemployment Expense	This line item covers the cost of unemployment. We are recommending that it remain at \$2,000 for 2019.

Line Item	Explanation
226-226-000-726-000 – Recycle Bins – New Homeowner	This line item is used to purchase recycling bins. We have not replenished our supply but expect to before the end of the year. It is recommended that it be increased to \$3,000 for 2019.
226-226-000-726-001 – Stickers for Trash Pick Up	This line item is used to purchase trash stickers @\$1.50 each. Based on year to date expenses, it is recommended that it be reduced to \$4,000 for 2019.
226-226-000-727-000 – Office Supplies	This line item is used to purchase office supplies for the department. Based on year to date expenditures, it is recommended that it be reduced to \$1,000 for 2019.
226-226-000-730-000 - Postage	This line item is used for a portion of the costs associated with the annual mailing of magnets and garbage & recycling information in the Helpful Handbook. Last year, we split the cost with the Sheriff's Dept., thus creating a savings. Additionally, this year we will mail them in December, so the expense has not hit yet for this year. Therefore, it is recommended that it remain at \$9,000 for 2019.
226-226-000-741-000 – Boot Reimb & Uniforms Purchase	This line item is used for boot allowance per contract. We will be purchasing and cleaning uniforms again in 2019. It is recommended that it be increased to \$1,000 for 2019.
226-226-000-757-000 – Operating Supplies	This covers the cost of safety equipment used for chipping. Based on year to date expenditures, as well as additional seasonal employees, it is recommended that it be increased to \$1,300 for 2019.
226-226-000-776-000 – Maintenance Supplies	This line item covers the cost of items to repair the chippers, and to cover unexpected expenses to keep the chipping operation running. It is recommended that it be maintained at \$500 for 2019.
226-226-000-800-001 – Administration Fees	Figures provided by the Accounting Director.

Line Item	Explanation
226-226-000-804-000 – Contractual/Rolloff Disposal	This line item covers the cost of the trash dumpsters at the Civic Center, Ford Lake Park and the Community Center. We are budgeting an increase to \$16,500 to cover the 2.5% contractual increase for 2019.
226-226-000-804-001 – Contractual/Rubbish Pick Up	This line item covers the “per resident” fee paid to Waste Management for curbside pickup. In 2019, it will be going up to \$6.89 from the current \$6.74. It has been increased to \$1,260,000 for 2019.
226-226-000-804-003 – Contractual/Yard Waste Pick Up	This line item covers the “per resident” fee paid to Waste Management for yard waste pick up. The fee for 2019 will be going up to \$2.08 from the current \$2.03. \$380,000 has been budgeted for 2019 to cover the contractual increase.
226-226-000-804-004 – Twp Disposal Fee	This line item is used to pay dumping fees to the Compost Site for the amount that would normally be charged to anyone for dumping yard waste, wood chips and brush. This represents the dumping from Township residents, Waste Management, the chipping crew and park maintenance. Waste Management is included as they would have to pay to dump elsewhere and bill us back. We propose this to remain at \$165,000 for 2019.
226-226-000-804-006 – Recycling Disposal	This line item covers the cost of hauling recycling containers from the Compost Site to Great Lakes. Based on the expenditures to date in 2018, it is recommended that it be reduced to \$15,000 for 2019. THIS MIGHT TRIPLE!

Line Item	Explanation
226-226-000-804-007 – Recycling Pick Up Curbside	This line item covers the “per resident” fee paid to Waste Management for recycling pick up. The rate for 2019 is going up to \$2.01 from the current \$1.97. It is recommended that this line be increased to \$370,000 for 2019.
226-226-000-804-008 – Curbside Recycling Disposal	This line item covers the per ton fee paid for (or received from) materials hauled from residents. It is recommended that it remain at the amended budget amount of \$130,000 for 2019.
226-226-000-818-017 – Tire Shredding/Contract Services	We are seeing an increase in illegally dumped tires. We pick them up and recycle them through a vendor. It is recommended that it remain at \$1,500 for 2019.
226-226-000-867-000 – Gas & Oil	WEX\Fuelcloud; this line item is used for the fuel used by our chipper trucks with credit card and Township fueling. Based on what has been spent to date in 2018 it is recommended that be reduced to \$4,000 in 2019.
226-226-000-867-200 – Gas & Oil - YCUA	This line item is used to pay for the fuel used by our Equipment at the YCUA facility. Based on what has been spent to date in 2018; as well as the chipper crew being based at the Compost Site, it is recommended that it be increased to \$5,500 in 2019.
226-226-000-867-300 – Fuel Surcharge-Curbside	This is for the contractual charge to us from Waste Management for rising fuel costs. It is recommended that it remain at \$30,000 for 2019.
226-226-000-876-000 – Retirement/MERS	Our rates for employees hired before 1/1/14 is \$15,000 per employee and after 1/1/14 is 5.16% of wages. This is higher than the Annual Required Compensation and we will apply the extra to lower liability. Figures provided by the Accounting Director.

Line Item	Explanation
226-226-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director, per the Actuarial Report.
226-226-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
226-226-000-900-000 - Publishing	This line item covers the printing costs for magnets and the information packets sent to residents each year. Due to rising costs, it is recommended that it be increased to \$21,500 for 2019.
226-226-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.
226-226-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
226-226-000-920-005 – Utilities-Light	This line item covers the cost of electric service at Ford Lake Park. Even though the year to date expenditures are low at this time, we expect more usage with the Hydro Office being located there. Therefore, it is recommended that it remain at \$2,000 for 2019.
226-226-000-920-009 – Utilities Maintenance Heating	This line item covers the cost of natural gas service at Ford Lake Park. Even though the year to date expenditures are low at this time, we expect more usage with the Hydro office being located there. Therefore, it is recommended that it be increased to \$3,000 for 2019.
226-226-000-933-000 – Equipment Maintenance	This line item covers the cost of repairing the chippers. It is recommended that it remain at \$6,000 for 2019.
226-226-000-939-000 – Auto Maintenance	This line item covers the cost of the annual inspection and fees for the trucks & chipping vehicles. It is recommended that it remain at the 2018 amended budget amount of \$7,000 for 2019.

Line Item	Explanation
226-226-000-939-031 – Motorpool – Misc Repair	This is a new line for the unscheduled maintenance of motorpool vehicles not included in the regular maintenance.
226-226-000-943-000 – Motorpool Lease/Maintenance	This line item covers the motorpool charges. Figures provided by the Accounting Director.
226-226-000-956-000 - Miscellaneous	This line item covers the cost of random drug screenings, medical cards, Class A driver's licenses and other small items. It is recommended that it remain at \$500 for 2019.
226-226-000-956-010 – Tax Refund Expense	Nothing projected.
226-226-000-960-000 – Education and Training	We are recommending that \$10,000 be budgeted in this line item to educate residents on the "Recycle Right" program.
226-226-000-985-000 – Capital Outlay/Vehicles	Purchase of a second chipper truck and chipper has been suggested to streamline operations without stoppage for back up of the chipping/Compost operation.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 226 - ENVIRONMENTAL SERVICES FUND							
Dept 000.000							
226-000.000-403.000	CURRENT PROPERTY TAXES	2,423,692	2,438,215	2,544,634	2,544,634	2,526,460	2,749,847
226-000.000-403.001	ESA REIMBURSEMENT OP	0	11,473	0	0	2,641	0
226-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	14,937	1,103	0	0	(16)	0
226-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	2,761	2,806	0	0	0	0
226-000.000-642.000	SALE OF RECYCLING BINS	2,138	2,750	2,500	2,500	1,810	2,500
226-000.000-642.001	SALE OF TRASH PICKUP STICKERS	6,724	7,792	7,000	7,000	6,981	7,000
226-000.000-642.002	SALE OF WHITE GOOD STICKERS	231	20	0	0	0	0
226-000.000-664.001	INTEREST EARNED	4,093	10,348	2,000	2,000	17,940	15,000
226-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	8,500	0	0	0	683	0
226-000.000-694.001	OTHER INCOME-MISCELLANEOUS	7,450	6,836	0	0	8,000	0
226-000.000-694.004	MISC REVENUE - INSURANCE REIM	875	885	0	0	686	0
226-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	208,223	251,728	0	242,682
NET OF REVENUES/APPROPRIATIONS - 000.000 -		2,471,401	2,482,228	2,764,357	2,807,862	2,565,185	3,017,029

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 226.000 - ENVIRONMENTAL							
226-226.000-705.000	SALARY - SUPERVISION	70,261	69,837	71,628	61,797	39,559	73,984
226-226.000-706.000	SALARY - PERMANENT WAGES	118,515	115,893	119,974	123,438	103,680	149,501
226-226.000-707.000	SALARY - TEMPORARY/SEASONAL	24,256	26,085	32,000	39,500	39,289	40,000
226-226.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,915	11,455	2,948	3,861	1,298	0
226-226.000-708.009	AUTO ALLOWANCE	3,000	3,000	3,000	3,000	0	0
226-226.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,875	3,750
226-226.000-709.000	REG OVERTIME	889	677	2,000	3,500	3,464	3,000
226-226.000-715.000	F.I.C.A./MEDICARE	15,064	15,736	16,041	16,466	10,908	17,964
226-226.000-719.000	HEALTH INSURANCE	28,853	32,058	36,059	36,059	25,536	56,262
226-226.000-719.001	SICK AND ACCIDENT	1,494	1,616	1,449	1,449	1,376	1,201
226-226.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(4,050)	(3,881)	(4,050)	(4,050)	(1,819)	(4,050)
226-226.000-719.015	DENTAL BENEFITS	2,871	3,216	3,018	3,018	2,293	4,054
226-226.000-719.016	VISION BENEFITS	571	658	663	663	510	910
226-226.000-719.020	HEALTH CARE DEDUCTION	10,252	11,450	10,841	10,841	2,533	13,922
226-226.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	206	197	225	225	113	225
226-226.000-720.000	LIFE INSURANCE	693	670	693	693	627	907
226-226.000-723.000	DEFERRED COMPENSATION EMPLOYE	320	339	369	519	513	520
226-226.000-724.001	UNEMPLOYMENT EXPENSE	0	0	2,000	2,000	0	2,000
226-226.000-726.000	RECYCLE BINS NEW HOMEOWNERS	2,770	3,219	2,500	2,500	0	3,000
226-226.000-726.001	STICKERS FOR TRASH PICK-UP	6,000	6,750	5,000	7,250	5,243	4,000
226-226.000-727.000	OFFICE SUPPLIES	1,180	893	1,300	1,500	1,291	1,000
226-226.000-730.000	POSTAGE	8,071	4,815	9,000	8,850	3,331	9,000
226-226.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	225	225	500	500	125	1,000
226-226.000-757.000	OPERATING SUPPLIES	191	318	1,000	1,000	978	1,300
226-226.000-776.000	MAINTENANCE SUPPLIES	368	73	500	500	0	500
226-226.000-800.001	ADMINISTRATION FEES	13,810	13,810	22,836	22,836	20,933	21,659
226-226.000-804.000	CONTRACTUAL/ROLLOFF DISPOSAL	15,782	16,083	15,000	15,000	14,581	16,500
226-226.000-804.001	CONTRACTUAL/RUBBISH PICKUP	1,176,584	1,217,201	1,246,484	1,246,484	946,139	1,260,000
226-226.000-804.003	CONTRACTUAL/YARDWASTE PICKUP	341,041	354,769	367,181	367,181	305,501	380,000
226-226.000-804.004	TWP DISPOSAL FEE	153,789	163,512	165,000	165,000	155,820	165,000
226-226.000-804.006	RECYCLING DISPOSAL	14,021	11,540	17,000	17,000	9,697	15,000
226-226.000-804.007	RECYCLING PICK-UP CURBSIDE	336,877	352,379	365,203	365,203	273,948	370,000
226-226.000-804.008	CURBSIDE RECYCLING DISPOSAL	28,556	8,148	95,000	130,000	124,441	130,000
226-226.000-818.017	SHREDDING - TIRES & PAPER	1,485	1,406	1,500	1,500	1,440	1,500
226-226.000-867.000	GAS & OIL	6,588	7,866	10,000	6,000	3,080	4,000
226-226.000-867.200	GAS & OIL - YCUA	166	0	500	5,500	4,948	5,500
226-226.000-867.300	FUEL SURCHARGE-CURBSIDE	(6,340)	7,789	30,000	30,000	18,861	30,000

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
226-226.000-876.000	RETIREMENT/MERS	22,872	30,186	30,465	30,588	16,473	20,905
226-226.000-876.003	OPEB FUNDING- RETIREE HEALTH	13,748	15,843	15,820	15,820	15,820	20,647
226-226.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	875	574	4,225
226-226.000-900.000	PUBLISHING	37,334	20,545	20,000	20,000	3,527	21,500
226-226.000-913.000	INSURANCE & BONDS FLEET	6,458	6,771	7,138	7,138	6,007	6,855
226-226.000-917.000	WORKERS COMPENSATION INSURANC	6,016	5,405	6,022	6,022	5,305	6,004
226-226.000-920.005	UTILITIES LIGHT	1,370	1,529	2,000	2,000	1,060	2,000
226-226.000-920.009	UTILITIES MAINTENANCE HEATING	1,097	1,389	2,000	2,000	494	3,000
226-226.000-933.000	EQUIPMENT MAINTENANCE	7,131	2,933	6,000	6,000	2,839	6,000
226-226.000-939.000	AUTO MAINTENANCE	3,924	6,922	8,000	6,550	653	7,000
226-226.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	5,000
226-226.000-943.000	MOTORPOOL LEASE/MAINTENANCE	4,019	4,100	4,000	5,536	5,075	10,284
226-226.000-956.000	MISCELLANEOUS	0	381	500	500	347	500
226-226.000-956.010	TAX REFUND EXPENSE	0	0	4,000	4,000	0	0
226-226.000-958.000	MEMBERSHIP AND DUES	75	0	0	0	0	0
226-226.000-960.000	EDUCATION AND TRAINING	30	50	300	300	0	10,000
226-226.000-985.000	CAPITAL OUTLAY/VEHICLES	104,805	0	0	0	0	110,000
NET OF REVENUES/APPROPRIATIONS - 226.000 - ENVIRONMENTAL		(2,588,903)	(2,559,606)	(2,764,357)	(2,807,862)	(2,180,286)	(3,017,029)
ESTIMATED REVENUES - FUND 226		2,471,401	2,482,228	2,764,357	2,807,862	2,565,185	3,017,029
APPROPRIATIONS - FUND 226		2,588,903	2,559,606	2,764,357	2,807,862	2,180,286	3,017,029
NET OF REVENUES/APPROPRIATIONS - FUND 226		(117,502)	(77,378)	0	0	384,899	0

NARRATIVE

Fund 230 – Recreation 2019

Revenues

Line Item	Explanation
230-000-000-529-000 – Federal Grants-Other	This line item reflects the revenues received for the Senior Nutrition Grant Program. This is a Federal Program through the County. On avg. we serve 500 meals monthly.
230-000-000-540-000 – County Grant	We received and completed the grant for healthy communities in the amount of \$4,318.86.
230-000-000-630-000 – Recreation/Adult Sports	Revenues generated from adult sports programs (racquetball, softball, soccer, tennis).
230-000-000-631-000 – Recreation/Youth Sports	Revenues generated from youth sports programs (t-ball, coach pitch, baseball, softball, basketball, soccer, track & field, tennis, gymnastics, flag football, sports camps, Start Smart pre-school age sports programs, and karate).
230-000-000-632-000 – Recreation/Dance	Revenues generated from youth & adult dance and fitness classes.
230-000-000-634-000 – Recreation/Day Camp	Not budgeting for this in 2019. Other agencies nearby are offering subsidized or free camps.
230-000-000-635-000 – Recreation/Senior Citizen Dues	Revenues generated from annual “50 & Beyond” member dues (individual & family memberships offered).

Line Item	Explanation
230-000-000-636-000 – Recreation/Other Activities	Revenues generated from youth & adult enrichment programs & special events (holiday events, arts & crafts, drama, Jump-A-Rama, Karate, etc.)
230-000-000-637-000 – Recreation/Sr. Citizen Activity Fees	Revenues generated from “50 & Beyond” programs, travel, Pickleball and special events (daddy daughter, Christmas Lunch, etc.).
230-000-000-638-000 - Miscellaneous	Non-Program revenues such as vending machine commissions.
230-000-000-639-000 – Building/Field Rental	Revenues generated from room & gym rentals as well as from outdoor field & court rentals.
230-000-000-641-001 – Ford Lake Gate Fees	Revenues generated from park gate fees (annual & daily fees collected from the sale of park & boat permits). Due to a rainy April and October 2018, the 2018 year to date amount is lower than what was projected.
230-000-000-641-002 – Ford Lake Shelter Rent	Revenues generated from park shelter rentals. We anticipate that the improvements made to parks will help with rentals in 2019.
230-000-000-664-001 – Interest Earned	Interest earned from the Recreation Fund.
230-000-000-675-000 – Contributions & Donations	Revenues received from individuals, businesses and organizations who donate to the department. Donations are usually earmarked for a specific item or program.
230-000-000-675-006 – Senior Grant Private Grantor	This is a line item created for a one-time grant received for the 50 & Beyond Program. It has not been determined that we will receive this again in 2019.

Line Item	Explanation
230-000-000-675-008 – Donations – Art in the Park	This line item was created for future donations to our collaborative community art projects.
230-000-000-694-004 – Misc. Revenue-Insurance Reimb	This line item is used for Insurance claims paid to fix and repair. Usually a budget amendment is requested for this revenue and the corresponding expenditure at the time of reimbursement.
230-000-000-697-212 – Transfer In: BSR II Fund	Funds requested for the Recreation Fund from BSR II to support the expenditure side of the budget.

Expenditures

Line Item	Explanation
230-751-000-705-000 – Salary-Supervision	This line item is used for the Recreation Services Manager's salary. Per Resolution No. 2018-17, this salary was set at \$63,668. It is recommended that it be increased by 3%, the same as the Teamsters contract.
230-751-000-706-000 – Salary-Permanent Wages	<p>This line item reflects the wages for a Senior Citizen Coordinator, a Recreation Supervisor, a Floater II/Clerk III and three (3) Building Attendant positions. A 3% contractual increase is budgeted.</p> <p>The 2018 Amended Budget shows a larger amount due to the signing bonuses and 3% increase after the labor contracts were approved.</p>
230-751-000-707-000 – Salary-Temporary/Seasonal (Sports staff for soccer, flag football, etc.)	These part-time positions teach, coordinate and supervise most of our programs. Usually 17 employees ranging \$10 to \$18 per hour or a flat amount for program. Spent less in this area in 2018 than anticipated by utilizing volunteers as much as possible. Decreased this line item for 2019.
230-751-000-707-100 – Salary-Temporary Program Staff – (Senior Aide, bus drivers, art, etc.)	These part-time positions teach, coordinate and supervise most of our programs. Usually 6 to 8 employees ranging \$10 to \$20 per hour. Decreased this line item for 2019
230-751-000-707-200 – Salary-Temporary Dance Staff	These part-time positions teach, coordinate our dance program. Usually 5-6 employees ranging \$16-\$20 per hour.

Line Item	Explanation
230-751-000-707-775 – Salary-Temporary Ford Lake Park	Includes Park Rangers & Park Attendants. Usually 14 to 17 employees ranging \$9.50 to \$13 per hour. Increased this line item for 2019 due to the increase in minimum wage.
230-751-000-708-004 – Salaries Pay Out-PTO & Sick Time	This line item is used for the payout of PTO time for employees that have over 360 hours accumulated. The amounts are paid at 75%.
230-751-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
230-751-000-709-000 – Regular Overtime	This line item reflects overtime costs for the department. Based on what has been spent to date, it is recommended that \$200 be budgeted for 2019.
230-751-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
230-751-000-719-000 – Health Insurance	Our rates for 2019 increased by 22.4%. We have two (2) family and one (1) 2 person coverage. Figures provided by Human Resources.
230-751-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$373.84/year for each non-fire department employee. This is almost \$100 less than last year. Figures provided by Human Resources.

Line Item	Explanation
230-751-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
230-751-000-719-015 – Dental Benefits	Our dental insurance rates for 2019 increased by 10% Even though the increase is budgeted, the amount shown is lower due to one less employee in the department choosing family dental coverage. Figures provided by Human Resources.
230-751-000-719-016 – Vision Benefits	Our new 2019 rates for vision increased 15% for 2019. There have been no increase in rates since 2016. Figures provided by Human Resources.
230-751-000-719-020 – 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. The amount shown is less due to ones less employee in the department choosing family health care coverage.
230-751-000-719-021 – Admin Fees – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. The amount shown is less due to ones less employee in the department choosing family health care coverage.
230-751-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. The increase is \$18 more than 2018. Figures provided by Human Resources.

Line Item	Explanation
230-751-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
230-751-000-727-000 – Office Supplies	This line item covers the cost of general office supplies and paper for printing the monthly senior newsletter, fliers, rules, programs, etc.
230-751-000-730-000 - Postage	This line item covers recreation department mailings. Based on what has been spent to date in 2018, it has been reduced to \$4,000 in 2019.
230-751-000-740-000 – Operating Supplies	This line item covers all of the supplies and equipment needed to operate the many programs and services we offer. Increased this line item for 2019 to purchase new 8 ft tables for Community Center.
230-751-000-740-100 – Rec Youth Sports Program Supplies	This line item covers supplies needed to operate our Youth Sports (including renting gym space). This also covers instructor pay for contractual classes (e.g. Karate).
230-751-000-740-150 – Rec Adult Sports Supplies	This line item covers supplies needed to operate our Adult Sports.
230-751-000-740-200 – Rec Dance Programs	This line item covers supplies needed to operate our Dance program (dance costumes, etc.). Also pays contractual Ballroom Dance Instructor.
230-751-000-740-400 – Rec Enrichment Programs	This line item covers supplies needed to operate our Enrichment Programs (special events, classes, etc.). This line item also covers instructor pay for contractual classes (e.g. Yoga, Jump-a-Rama, Art classes).

Line Item	Explanation
230-751-000-740-500 – Rec Senior Programs	This line item covers supplies needed to operate our Senior Programs. Caterer for Christmas Luncheon also comes from this line item.
230-751-000-757-775 – Operating Supplies – FLP	These are supplies needed to operate the parks (printing of daily & seasonal permits, shirts and ranger uniforms, office supplies, etc.).
230-751-000-776-003 – Maint. Supplies-Community Ctr.	This line item mainly covers custodial supplies for the community center.
230-751-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
230-751-000-818-000 – Contractual Services	This line item reflects sports officials who are not on our payroll; This includes referees and umpires.
230-751-000-818-002 – Contractual Services-Comm Ctr.	This line item is directly related to the maintenance of the community center.
230-751-000-850-000 - Telephone	Telephone usage at the community center.
230-751-000-867-000 – Gas & Oil	This line item pays for fueling the township bus, two ranger trucks, township van and Rec. Dept. vehicle.
230-751-000-876-000 – Retirement/MERS	Our rates for employees hired before 1/1/14 is \$15,000 per employee and after 1/1/14 is 5.16% of wages. This is higher than the Annual Required Compensation and we will apply the extra to lower liability. Figures provided by the Accounting Director.
230-751-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director, per the actuarial.

Line Item	Explanation
230-751-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
230-751-000-880-000 – Community Promotion	Covers promotion through Constant Contact which is a web based newsletter program. Also includes mailing of postcards, advertising programs and our Rosie event. Based on what has been spent to date in 2018, this line item has been reduced to \$7,500 for 2019.
230-751-000-890-000 – Senior Nutrition Program	This line item is used for the Senior Nutrition Program and is reimbursed by a grant.
230-751-000-913-000 – Insurance and Bonds	Figures provided by the Accounting Director.
230-751-000-917-000 – Workers Compensation	Figures provided by the Accounting Director.
230-751-000-920-003 – Utilities-Community Center	This line item covers all of the utilities at the community center.
230-751-000-931-003 – Repairs-Community Center	This line item covers maintenance supplies & repairs to the community center including its fixtures.
230-751-000-931-021 – Non Recurring R&M-Comm Ctr.	This item covers unexpected “one time” repairs throughout the year at the community center.
230-751-000-933-001 – Maintenance Contracts	This item covers our maintenance agreement for our copier through Ricoh.
230-751-000-939.031 – Motorpool – Misc Repair	This is a new line for the unscheduled maintenance of motorpool vehicles not included in the regular maintenance.

Line Item	Explanation
230-751-000-941-000 – Equipment Rental/Leasing	This line item covers the cost of renting port-a-johns for various parks.
230-751-000-943-000 – Motorpool Lease/Maintenance	This line item is for lease and regular scheduled maintenance cost of recreation department vehicles including the township bus, van and two ranger trucks. Figures provided by Accounting Director.
230-751-000-957-000 – Bank Charges	This line item covers processing fees for accepting credit cards. The cost is built into our program fees.
230-751-000-958-000 – Membership & Dues	Membership dues paid for staff, Park Commissioners, & the department for the Michigan Recreation & Park Association.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 230 - RECREATION FUND							
Dept 000.000							
230-000.000-529.000	FEDERAL GRANTS - OTHER	15,250	16,000	15,000	15,000	16,000	16,000
230-000.000-540.000	COUNTY GRANT	0	0	5,000	5,000	4,319	0
230-000.000-630.000	RECREATION/ADULT SPORTS	19,115	17,765	19,000	19,000	15,855	18,000
230-000.000-631.000	RECREATION/YOUTH SPORTS	76,532	67,656	70,000	70,000	65,880	70,000
230-000.000-632.000	RECREATION/DANCE	56,874	48,209	58,000	58,000	42,532	57,000
230-000.000-634.000	RECREATION/DAY CAMP	10,437	0	0	0	0	0
230-000.000-635.000	RECREATION/SENIOR CITIZEN DUE	12,178	12,207	11,000	11,000	10,166	11,500
230-000.000-636.000	RECREATION/OTHER ACTIVIES	34,805	38,198	30,000	30,000	31,928	30,000
230-000.000-637.000	RECREATION/SR. CITZ. ACT. FEE	6,509	8,407	11,000	11,000	13,977	11,000
230-000.000-638.000	MISCELLANEOUS	1,211	787	700	700	835	700
230-000.000-639.000	BUILDING / FIELD RENTAL	49,978	56,081	37,000	37,000	37,763	38,000
230-000.000-640.000	OTHER INCOME RECREATION	0	1,470	0	0	0	0
230-000.000-641.001	FORD LAKE GATE FEES	47,266	52,484	50,000	50,000	44,530	50,000
230-000.000-641.002	FORD LAKE SHELTER RENT	6,610	5,780	7,000	7,000	6,534	7,000
230-000.000-664.001	INTEREST EARNED	98	265	50	50	906	400
230-000.000-675.000	CONTRIBUTIONS & DONATIONS	300	0	200	200	0	0
230-000.000-675.006	SENIOR GRANT- PRIVATE GRANTOR	11,934	0	0	24,820	24,820	0
230-000.000-675.008	DONATIONS - ART IN THE PARK	2,500	0	0	0	0	0
230-000.000-694.004	MISC REVENUE - INSURANCE REIMB	950	961	0	0	745	0
230-000.000-697.212	TRANSFER IN: FROM BSR II FUND	503,148	400,000	507,519	507,519	450,000	501,663
230-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	11,734	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		855,695	726,270	821,469	858,023	766,790	811,263

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 751.000 - RESIDENT SVCS: RECREATION							
230-751.000-705.000	SALARY - SUPERVISION	61,135	61,449	61,814	63,669	57,695	65,578
230-751.000-706.000	SALARY - PERMANENT WAGES	212,457	167,855	184,508	186,913	162,577	190,957
230-751.000-707.000	SALARY - TEMPORARY/SEASONAL	12,408	8,476	13,000	8,000	3,845	9,000
230-751.000-707.100	SALARY - TEMP PROGRAM STAFF	41,382	21,527	30,000	24,000	18,481	21,500
230-751.000-707.200	SALARY - TEMP DANCE STAFF	10,580	11,900	16,000	13,000	11,958	16,000
230-751.000-707.775	SALARY - TEMP. FORD LAKE PARK	46,691	41,751	46,000	46,000	39,527	48,000
230-751.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,948	6,018	6,149	6,233	0	3,935
230-751.000-708.010	HEALTH INS BUYOUT	0	1,715	0	3,000	1,500	3,000
230-751.000-709.000	REG OVERTIME	285	1,617	0	1,000	706	200
230-751.000-715.000	F.I.C.A./MEDICARE	21,829	18,497	20,841	21,594	17,635	20,982
230-751.000-719.000	HEALTH INSURANCE	80,761	59,519	81,884	81,884	77,631	70,015
230-751.000-719.001	SICK AND ACCIDENT	2,135	2,155	1,915	1,915	2,294	1,528
230-751.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(9,685)	(9,776)	(7,200)	(7,200)	(4,887)	(4,800)
230-751.000-719.015	DENTAL BENEFITS	4,715	5,150	5,329	5,329	5,583	5,212
230-751.000-719.016	VISION BENEFITS	1,045	1,162	941	941	1,143	1,082
230-751.000-719.020	HEALTH CARE DEDUCTION	12,260	10,349	23,100	23,100	10,836	17,745
230-751.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	458	270	360	360	276	270
230-751.000-720.000	LIFE INSURANCE	990	891	792	792	1,041	907
230-751.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,561	1,189	1,703	1,703	1,051	741
230-751.000-727.000	OFFICE SUPPLIES	1,574	1,466	1,800	1,300	1,275	1,700
230-751.000-730.000	POSTAGE	11,140	558	11,000	835	374	4,000
230-751.000-740.000	OPERATING SUPPLIES	338	813	500	500	496	800
230-751.000-740.100	REC YOUTH SPORTS PROG	18,240	17,717	19,000	17,900	15,969	19,000
230-751.000-740.150	REC ADULT SPORTS PROG	2,262	1,872	1,500	1,500	869	1,500
230-751.000-740.200	REC DANCE PROGRAMS	14,607	10,866	12,000	15,000	10,782	12,000
230-751.000-740.300	REC CAMP PROGRAMS	2,014	119	0	0	0	0
230-751.000-740.400	REC ENRICHMENT PROGRAMS	7,294	25,638	15,000	28,700	28,468	22,000
230-751.000-740.500	REC SENIOR PROGRAMS	2,155	2,211	800	2,100	1,100	2,450
230-751.000-740.600	ARTS & CRAFT PARK PROGRAM	0	685	0	1,000	820	0
230-751.000-757.775	OPERATING SUPP: FORD LAKE PAR	2,229	2,500	2,500	2,500	2,266	2,500
230-751.000-776.000	MAINTENANCE SUPPLIES	15	0	0	0	0	0
230-751.000-776.003	MAINT SUPPLIES - COMMUNITY CT	5,872	4,893	4,500	6,500	5,405	4,700
230-751.000-800.001	ADMINISTRATION FEES	25,051	25,051	19,083	19,083	17,493	19,585
230-751.000-818.000	CONTRACTUAL SERVICES	15,049	11,097	14,500	10,200	9,409	12,000
230-751.000-818.002	CONTRACTUAL SERVICES COMM CEN	2,795	13,719	17,000	25,000	23,711	17,000
230-751.000-850.000	TELEPHONE	2,187	1,014	2,000	1,500	883	2,000
230-751.000-867.000	GAS & OIL	2,705	2,335	3,000	3,000	2,892	3,000

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
230-751.000-876.000	RETIREMENT/MERS	34,843	35,835	27,523	27,660	25,326	35,738
230-751.000-876.003	OPEB FUNDING- RETIREE HEALTH	46,041	40,972	39,894	39,894	39,894	29,928
230-751.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	1,000	890	2,600
230-751.000-880.000	COMMUNITY PROMOTION	19,330	1,050	15,000	565	546	7,500
230-751.000-890.000	SENIOR NUTRITION PROGRAM	7,999	8,014	15,000	15,000	7,429	16,000
230-751.000-913.000	INSURANCE & BONDS FLEET	7,012	7,350	7,749	7,749	6,524	7,443
230-751.000-917.000	WORKERS COMPENSATION INSURANC	9,028	8,678	8,684	8,684	7,690	8,746
230-751.000-920.003	UTILITIES - COMMUNITY CENTER	48,735	58,814	58,000	53,800	44,287	59,000
230-751.000-931.003	REPAIRS COMMUNITY CENTER	162	1,543	1,700	1,700	1,550	1,700
230-751.000-931.021	NON RECURRING R & M-COMM CTR	21,358	75	4,000	8,100	2,919	4,000
230-751.000-933.001	MAINTENANCE CONTRACTS	5,403	7,734	4,600	5,700	5,656	5,000
230-751.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	14,000	10,332	7,500
230-751.000-941.000	EQUIPMENT RENTAL/LEASING	3,575	3,100	3,500	3,500	3,250	3,800
230-751.000-943.000	MOTORPOOL LEASE/MAINTENANCE	15,585	15,211	14,200	16,700	15,517	20,921
230-751.000-957.000	BANK CHARGES	4,008	4,612	5,000	5,000	3,830	5,000
230-751.000-958.000	MEMBERSHIP AND DUES	175	290	300	300	235	300
230-751.000-967.100	COUNTY COMMUNITIES GRANT	0	0	5,000	5,000	4,140	0
230-751.000-974.022	SENIOR REC CENTER - EQUIPMENT	4,901	4,924	0	24,820	13,576	0
NET OF REVENUES/APPROPRIATIONS - 751.000 - RESIDENT SVCS: RECRE.		(850,637)	(732,470)	(821,469)	(858,023)	(724,695)	(811,263)
ESTIMATED REVENUES - FUND 230		855,695	726,270	821,469	858,023	766,790	811,263
APPROPRIATIONS - FUND 230		850,637	732,470	821,469	858,023	724,695	811,263
NET OF REVENUES/APPROPRIATIONS - FUND 230		5,058	(6,200)	0	0	42,095	0

NARRATIVE

Fund 236 – 14B District Court

Revenues

Line Item	Explanation
236-000-000-569-019 – State Grant Revenue	Funds received through a grant from the Supreme Court Administrative Office for a Human Trafficking Docket and Drug Court Docket. The previous grant expired on September 30, 2018. This line item is offset by a corresponding expenditure item. The grant was awarded in September and \$156,000 has been budgeted for 2019.
236-000-000-601-136 – 14B State Shared Revenue	Represents payment from State of Michigan toward that portion of the Judge's salary that is paid directly by the Township. This results in the Township paying no "out of pocket" expense for salary of Judge.

Line Item	Explanation
236-000-000-601-137 – 14B State of MI Juror Comp Reimb	<p>The State of Michigan reimburses the Township for a portion of the Jury Fees paid to jurors. A report is made every six months by the Court and the amount reimbursed by the State is done according to a formula and dependent upon the amount of fees collected by the State. The payments are received twice during the fiscal year. The Court reduced this amount due to a change in how juries are selected. Beginning in 2016 the Court began holding a hearing the day before jurors were required to attend. Often cases are resolved on the day prior to jurors' obligation to attend. If that occurs, jurors do not come to the Court and we are not obligated to pay them.</p>
236-000-000-602-136 – 14B Court Costs	<p>This line item includes the amounts collected as "Court costs" in criminal and traffic cases. It is dependent upon the number of criminal and traffic cases filed by the police agencies and the Court's effectiveness in collecting fines assessed. In the past year there has been a decrease in cases filed and therefore a decrease in costs collected. The Court has made a number of changes to improve collections over the past few years and still anticipates filling the financial coordinator position approved by the Board. The Court anticipates that while production from law enforcement may continue to decrease or flatten, the trend of improved collections will continue.</p>

Line Item	Explanation
236-000-000-602-544 – 14B State of MI Caseflow Assistnc	<p>The amount reflects money received from the State of Michigan based upon the number of drunk driving and drug cases filed with the Court. The Court files a report with the State in March of each year for the previous calendar year. Payments are usually received in June and are dependent upon the number of such cases filed and the amount of fees collected by the Secretary of State for "License Reinstatement Fees". The number of cases that qualify for caseflow assistance has been steadily increasing and it is anticipated that the number of qualifying cases will remain flat for 2019.</p>
236-000-000-603-136 – 14B Civil Fees	<p>This reflects the amounts collected as Civil fees - including filing fees, writ and motion fees. Most of the amount collected for a filing fee (approximately 65%) is taken by the State of Michigan and the balance remains as local money. There have been a number of legislative changes affecting this line item. Changes in State law regarding the frequency with which garnishments are filed is the most significant. Prior to these changes, garnishments for wages had to be renewed periodically. Now a wage garnishment is effective for the life of the judgment. The legislation did not provide for an increase in filing fees to account for the reduction in filings. In addition to a reduction in the amount the Court is able to collect, there has been a trend for reduced filing of new civil cases.</p>

Line Item	Explanation
236-000-000-604-000 – 14B Probation Fees	This item includes payments received as an oversight fee paid by those on probation with the Court. Currently the monthly fee is \$30. There has been a trend over the past few years has been that the percentage of cases that are sent to probation has decreased. As with court costs, the Court is projecting an increase in probation fees collected due to the addition of the financial coordinator position. But as the numbers of cases and tickets filed has decreased, the additional amount collected will be as a result of better collection.
236-000-000-605-001 – 14B Ordinance Fines & Costs	This amount is the money collected and designated as a Penal Fine for violation of an Ypsilanti Township Ordinance. This amount is dependent upon the number of cases filed by the Sheriff's Dept. and the Court's effectiveness in collecting fines assessed. This line item is particularly effected by the number of citations issued as a result of traffic stops. In the past year there has been a decrease in cases filed and therefore a decrease in costs collected. In addition, the Court has made a number of changes to improve collections over the past few years. The Court anticipates that this trend will continue.

Line Item	Explanation
236-000-000-605-003 – 14B Bond Forfeitures	This sum is the money collected by the Court for forfeiture of a bond posted by a criminal defendant. A bond is forfeited when a defendant fails to appear for a scheduled court hearing. This line item has seen a decrease in the last year. Over the past few years this has been a varied amount. If more defendants are utilizing bail bond's services, there is a decrease in the cash bonds deposited with the court and this could contribute to a reduction. The Court anticipates that this number will remain flat for 2019.
236-000-000-605-004 – Interest Earned	This line item reflects interest. It is recommended that \$3,000 be budgeted for 2019. Figures provided by the Accounting Director.

Line Item	Explanation
236-000-000-688.200 – Reimburse Projects 14B Court	<p>In July of 2013 the Michigan Indigent Defense Commission (MIDC) was created by legislative Act 19 of 2013. This law requires that the MIDC establish minimum standards for the local delivery of indigent criminal defense services providing effective assistance of counsel to adults throughout this state. These minimum standards shall be designed to ensure the provision of indigent criminal defense services that meet constitutional requirements for effective assistance of counsel. These standards require a greater level of service than is provided under our current contract model. Changes include a requirement for appearance of appointed counsel at arraignment, continuing legal education, and mandatory initial client interview among other requirements. Attached is the legislation and set one of the approved minimum standards for indigent criminal defense services. The legislation as passed in 2013 requires the state to provide funding to pay for the increases in costs for delivery of indigent defense services. The amounts requested in this line item may need to be adjusted once the compliance plan is in place. This line item reflects the amounts that will be requested for reimbursement from the State for the additional costs of mandated services. In October of 2018 funding for this requirement will be available from the State.</p>
236-000-000-699-000 – Appropriated Prior Year Balance	<p>This line item reflects the amount needed from Fund Balance for operations. Nothing has been budgeted for 2019.</p>

Expenditures

Line Item	Explanation
236-136-000-703-001 – Salary-Judge	Represents "pass through" payment for Ypsilanti Township's share of Judge's salary - this amount is reimbursed to the Township by the State as reflected in Revenue line item 601.136.
236-136-000-706-000 – Salary-Permanent Wages	This line item includes salary for the Deputy Clerk positions (6 full-time); One Probation Agent; One Probation Secretary; and 2 Judicial Secretaries. In addition, in 2018 the Board approved the addition of a collections/financial coordinator position. This position has not been filled yet.
236-136-000-706-001 – Salary-Bailiff	This line item includes the salary paid to the Bailiffs. These positions are paid an hourly wage, on an "as needed" basis. These positions are paid no benefits.
236-136-000-706-002 – Salary-Deputy Court Administrator	Salary for Magistrate/Court Administrator. Resolution No. 2018-17 set the 2018 salary for this position at \$78,242. It is recommended that a 3% increase be budgeted for 2019, the same as the Teamsters contract.
236-136-000-707-000 – Salary-Temporary/Seasonal	This line item represents the wages paid to a temporary employee who is hired during a medical (or personal) leave taken by a full-time employee.
236-136-000-708-004 – Salaries Pay Out-PTO & Sick Time	This line item is used for the payout of PTO time for employees that have over 360 hours accumulated. The amounts are paid at 75%.

Line Item	Explanation
236-136-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
236-136-000-709-000 – Regular Overtime	This line item reflects overtime for monthly weekend arraignments.
236-136-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
236-136-000-719-000 – Health Insurance	Our rates for 2019 increased by 22.4%. We have five (5) family, four (4) 2 person, two (2) single, and one (1) single at 50% coverages. Figures provided by Human Resources.
236-136-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$373.84/year for each non-fire department employee. This is almost \$100 less than last year. Figures provided by Human Resources.
236-136-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
236-136-000-719-015 – Dental Benefits	Our dental insurance rates increased by 10% for 2019. Figures provided by Human Resources. Even though the increase is budgeted, the amount shown is less due to an employee who previously received family coverage now receiving 2 person coverage.

Line Item	Explanation
236-136-000-719-016 – Vision Benefits	Our new 2019 rates for vision increased 15% for 2019. There have been no increase in rates since 2016. Figures provided by Human Resources.
236-136-000-719-020 – 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.
236-136-000-719-021 – Admin Fees – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
236-136-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. The increase is \$18 more than 2018. Figures provided by Human Resources.
236-136-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
236-136-000-724-001 – Unemployment Expense	Figures provided by the Accounting Director.
236-136-000-727-000 – Office Supplies	The Court anticipates office supply purchasing for 2019 to remain similar to 2018.
236-136-000-730-000 - Postage	The Court anticipates postage for 2018 to remain similar to 2017.

Line Item	Explanation
236-136-000-739-000 – Library Subscription	This line item includes costs of subscriptions services for Michigan Compiled Laws; Michigan Supreme and Appeal Court cases; Civil and Criminal Jury Instructions. Subscription costs have increased.
236-136-000-740-000 – Operating Supplies	The Court anticipates operating supplies for 2019 to remain similar to 2018. This line item is used to purchase custodial supplies.
236-136-000-800-001 – Administration Fees	Figures provided by the Accounting Director.

Line Item	Explanation
236-136-000-801-007 – Attorney Fees Criminal	<p>This line item includes the costs of the attorney appointed by the Court to represent indigent defendants. In July of 2013 the Michigan Indigent Defense Commission (MIDC) was created by legislative Act 19 of 2013. This law requires that the MIDC establish minimum standards for the local delivery of indigent criminal defense services providing effective assistance of counsel to adults throughout this state. These minimum standards shall be designed to ensure the provision of indigent criminal defense services that meet constitutional requirements for effective assistance of counsel. These standards require a greater level of service than is provided under our current contract model. Changes include a requirement for appearance of appointed counsel at arraignment, continuing legal education, and mandatory initial client interview among other requirements. Attached is the legislation and set one of the approved minimum standards for indigent criminal defense services. The legislation as passed in 2013 requires the state to provide funding to pay for the increases in costs for delivery of indigent defense services. The amounts requested in this line item may need to be adjusted once the compliance plan is in place.</p>
236-136-000-801-009 – 14B Other Contractual Service	<p>This line item includes payments for the Labor Law Attorney, if needed. In addition, this line item is for payment to the Dispute Resolution Center (DRC). The DRC mediates all of the small claims matters filed to achieve resolution among the parties rather than a resolution imposed by the Court. The Dispute Resolution Center (DRC) has requested an increase in fees paid to them. We currently pay the DRC \$7,500 annually. Request increase to \$10,000.</p>

Line Item	Explanation
236-136-000-801-010 – Contractual/Visiting Judge	This line item includes the cost of having a substitute or "visiting" judge in the absence of our Judge. It is currently the custom to seek assistance of one of the other sitting Judges in the County District Courts to fill in, when requested, for a colleague. The per diem cost of a visiting judge is \$350, plus mileage. It is not always possible to get a sitting Judge to substitute as the Judges are often attending the same meeting or conference causing the need for a visiting Judge. All efforts are undertaken to avoid the need of a visiting Judge. We are recommending that 5 visiting Judge days be budgeted for.
236-136-000-801-012 – Contractual/Interpreter Fees	This line item includes the cost of a language or deaf interpreter for defendants in a criminal or civil case. This is a statutory obligation of the Court. There has been an increase in the number of cases requiring translation services. In addition the cost of these services has increased due to new training and certification requirements.

Line Item	Explanation						
236-136-000-802-100 – Court Innovation Grant	Funds received through a grant from the Supreme Court Administrative Office for a Human Trafficking Docket and Drug Court Docket. The previous grant expired on September 30, 2018. The grant was awarded in September and \$156,000 has been budgeted for 2019. This line item is offset by a corresponding revenue item.						
236-136-000-812-000 – 14B Jury Fees	<p>This line item represents the payment for Jury duty for the first half, or full, day of service. The Court has implemented pretrial conferences prior to the date of jury selection which eliminates the need for jurors to appear of all matters scheduled are resolved at the pretrial conference. Beginning April 1, 2018 juror costs are increasing. As a result of Act No. 51 of Public Acts of 2017 juror fees are increasing as follows:</p> <table> <tr> <td>Mileage:</td><td>From .10 cents to .20 cents per mile</td></tr> <tr> <td>½ day:</td><td>From \$12.50 to \$15.00</td></tr> <tr> <td>1st Day:</td><td>From \$25.00 to \$30.00</td></tr> </table> <p>This line item covers the first day and mileage. The number of jurors called to court has decreased, so the amount needed for payment has decreased.</p>	Mileage:	From .10 cents to .20 cents per mile	½ day:	From \$12.50 to \$15.00	1 st Day:	From \$25.00 to \$30.00
Mileage:	From .10 cents to .20 cents per mile						
½ day:	From \$12.50 to \$15.00						
1 st Day:	From \$25.00 to \$30.00						

Line Item	Explanation
236-136-000-812-001 – Witness Fees	This line item represents the payment for a witness fee (and mileage) when a witness is subpoenaed by the Township Attorney's office in a criminal case. This is an expense related to the prosecution of criminal cases by the Township and is probably not appropriate in the Court's budget.
236-136-000-812-002 – 14B Enhanced Jury Fees	<p>This line item represents the payment for Jury duty for the second (or subsequent) half, or full, day of service. Beginning April 1, 2018 juror costs are increasing.</p> <p>As a result of Act No. 51 of Public Acts of 2017 juror fees are increasing as follows:</p> <p>Mileage: From .10 cents to .20 cents per mile Subsequent ½ day: From \$20.00 to \$22.50 Subsequent full Day: From \$40.00 to \$45.00</p> <p>There is no need for a change to this line item.</p>
236-136-000-812-003 – 14B Juror Expenses	This line item represents the cost of water, coffee, and snacks offered the Jury panel during jury selection day. This line item may also be used to supply lunch for the jury, if the lunch break occurs during actual deliberations.

Line Item	Explanation
236-136-000-819-006 – Computer Programs/Lien	<p data-bbox="1077 245 1919 971">This line item represents the licensing fee charged by the Michigan State Police for access to the Law Enforcement Information Network (LEIN), in order to obtain copies of criminal histories, warrant entry and recall, and Secretary of State driving records. In 2013 the Court joined CLEMIS. This gives the Court access to electronic data for downloading citations issued by the Washtenaw County Sheriff's Department. This will streamline the citation process and give the Court immediate access to citation information thus allowing the public to contact the Court upon receipt of the ticket and pay it or request a hearing. Currently law enforcement has 72 hours to file a ticket with the court. In addition all citation information will be electronic which will allow the clerks to upload the citation rather than inputting it manually as is the current practice. A final benefit will be that this near immediate upload of citations to the Court's case management software will allow defendants to pay certain citations on-line through a web based payment program the Court is in the process of implementing.</p> <p data-bbox="1077 1013 1919 1154">In addition to the above computer programs the Court has a contract to utilize RANT software as an assessment tool to determine eligibility for drug court. The contract for RANT is \$1,000 annually.</p> <p data-bbox="1077 1196 1919 1333">This line item also covers the costs of Court Innovations contract services for online mediation, warrant review, DWLS review and online payment request applications. That contract is \$6,480 annually.</p>

Line Item	Explanation
236-136-000-819-010 – Computer Network Support	This line item had previously represented the amounts paid under a joint memorandum of understanding for the development of the next generation of computer software known as Judicial Information Services. That obligation has been fulfilled. The amount requested at this time reflects the cost of renewing the contract Washtenaw County IT for computer support. This reflects the costs associated with computer support for 20 computers. Included in the cost is software licensing, data storage, internet connection, help desk support and on site support, email and support for ENACT. There are a number of IT initiatives in the county that the Court is and will be impacted by due to our concurrent jurisdiction agreement with the County Trial Court and the 14A and 15 th District Courts that County IT is proceeding with that makes the continuation of the relationship with County IT more favorable than other options.
236-136-000-850-000 - Telephone	This line item is based upon estimates provided by Township IT.
236-136-000-860-000 - Travel	This line item is used to pay mileage to employees for travel directed by the Court. Based on 2018 expenditures, it is recommended that it be increased for 2019.
236-136-000-876-000 – Retirement/MERS	Our rates for employees hired before 1/1/14 is \$15,000 per employee and after 1/1/14 is 5.16% of wages. This is higher than the Annual Required Compensation and we will apply the extra to lower liability. Figures provided by the Accounting Director.

Line Item	Explanation
236-136-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director, per the actuarial.
236-136-000-876-100 – Retiree Health Care Savings	This is a new line item in 2019 and 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.
236-136-000-900-000 - Publishing	This line item now primarily covers the costs of file folders for criminal and civil cases. This line item is also for the expense of printing of Traffic Citations for the Sheriff's Dept. and citation books for the Ordinance Department.
236-136-000-914-000 – Insurance & Bonds Fire & Liab	Figures provided by the Accounting Director.
236-136-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
236-136-000-920-014 – Utilities-Court	This line item is for utilities for the Court. This is of course weather dependent.
236-136-000-931-000 – Repairs and Maintenance	This line item includes all repair and maintenance expenses for the entire Courthouse.
236-136-000-933-001 – Maintenance Contracts	Security Alarm

Line Item	Explanation
236-137-000-956-000 – Miscellaneous	Recovery garden
236-136-000-957-000 – Bank Charges	This line item reflects the cost of banking fees, most notably for charge card expenses.
236-136-000-958-000 – Membership and Dues	This line item reflects the expense for the annual Bar dues for the Judge and Magistrate; State Association dues for the Judge, Magistrate and Probation Officer; and State fees for certification of court recorders
236-136-000-960-000 – Education and Training	This line item includes the cost of attendance (and related expenses) for continuing training for professional staff.
236-136-000-969-101 – Transfer to General Fund*	This line item reflects the amount transferred to Fund 101 – General Fund for Ordinance fines and costs. Nothing is budgeted for 2019 but if the Court's fund balance exceeds 15%, the overage amount will be transferred to the General Fund.
236-136-000-977-000 - Equipment	This line item includes the cost of the purchase of new equipment. This line item is increased to reflect the need to upgrade computers. The Court plans to upgrade computers on a 5 year cycle as recommended by both County and Township IT.

11/26/18

Reviewed 11/28/18

* If fund balance goes above 15%, the overage amount will be transferred to the General Fund.

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 236 - 14B DISTRICT COURT							
Dept 000.000							
236-000.000-569.019	STATE GRANT REVENUE	111,253	179,053	130,000	130,000	87,402	156,000
236-000.000-601.136	14B STATE SHARED REVENUE	45,724	34,293	50,300	50,300	45,724	45,724
236-000.000-601.137	14B ST OF MI JUROR COMP REIMB	2,470	1,330	2,600	2,600	2,375	2,600
236-000.000-602.136	14B COURT COSTS	559,406	555,227	559,000	559,000	485,260	575,000
236-000.000-602.544	14B-ST OF MI CASEFLOW ASSISTA	10,611	15,155	35,000	35,000	16,875	35,000
236-000.000-603.136	14B CIVIL FEES	224,306	216,819	193,000	193,000	191,014	175,000
236-000.000-604.000	14B PROBATION FEES	99,805	107,354	100,000	100,000	92,462	115,000
236-000.000-605.001	14B ORDINANCE FINES AND COSTS	326,998	831,988	775,000	775,000	498,297	680,000
236-000.000-605.002	FINES & FORFEITS	0	400	0	0	0	0
236-000.000-605.003	14B BOND FORFEITURES	24,620	24,110	20,000	20,000	25,430	20,000
236-000.000-605.004	14B INTEREST EARNED	0	0	0	0	0	3,000
236-000.000-655.100	SETTLEMENTS & JUDGMENTS	0	0	0	0	7,302	0
236-000.000-664.001	INTEREST EARNED	655	3,111	0	0	5,420	0
236-000.000-688.200	REIMBURSE PROJECTS - 14B COURT	0	0	115,000	115,000	0	0
236-000.000-694.001	OTHER INCOME-MISCELLANEOUS	0	162	0	0	0	0
236-000.000-694.004	MISC REVENUE - INSURANCE REIM	1,176	1,188	0	0	921	0
236-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	62,086	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,407,024	1,970,190	1,979,900	2,041,986	1,458,482	1,807,324

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 136.000 - COURT							
236-136.000-703.001	SALARY - JUDGE	45,724	45,724	50,300	50,300	42,206	45,724
236-136.000-706.000	SALARY - PERMANENT WAGES	446,656	467,334	503,612	507,362	434,532	513,573
236-136.000-706.001	SALARY - BAILIFF	40,449	40,601	42,826	42,826	38,415	42,826
236-136.000-706.002	SALARY - MAGISTRATE/COURT ADMIN	70,232	75,905	75,963	78,242	70,719	80,589
236-136.000-707.000	SALARY - TEMPORARY/SEASONAL	15,818	5,730	10,000	7,500	4,253	8,000
236-136.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	3,275	1,542	10,115	10,911	4,016	3,756
236-136.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	3,000
236-136.000-709.000	REG OVERTIME	10	131	0	2,500	2,176	3,000
236-136.000-715.000	F.I.C.A./MEDICARE	40,256	41,941	50,621	51,152	38,351	50,701
236-136.000-719.000	HEALTH INSURANCE	169,581	171,735	189,799	189,799	184,543	250,886
236-136.000-719.001	SICK AND ACCIDENT	4,730	5,506	5,986	5,986	5,276	4,773
236-136.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(20,710)	(21,476)	(21,692)	(21,692)	(18,000)	(17,100)
236-136.000-719.015	DENTAL BENEFITS	13,263	13,437	15,956	15,956	11,991	14,543
236-136.000-719.016	VISION BENEFITS	2,337	2,523	2,783	2,783	2,326	3,099
236-136.000-719.020	HEALTH CARE DEDUCTION	28,816	33,618	63,703	63,703	39,630	66,553
236-136.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	1,022	1,035	1,125	1,125	800	1,170
236-136.000-720.000	LIFE INSURANCE	2,393	2,475	2,913	2,913	2,603	3,062
236-136.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,457	1,523	687	687	560	661
236-136.000-724.001	UNEMPLOYMENT EXPENSE	0	5,814	1,500	1,500	0	0
236-136.000-727.000	OFFICE SUPPLIES	11,920	9,719	10,500	10,500	8,307	10,500
236-136.000-730.000	POSTAGE	9,331	8,499	8,000	8,000	7,746	8,000
236-136.000-739.000	LIBRARY SUBSCRIPTION	4,807	4,567	3,000	4,500	4,813	5,000
236-136.000-740.000	OPERATING SUPPLIES	5,585	5,701	6,000	7,000	5,606	6,000
236-136.000-800.001	ADMINISTRATION FEES	31,735	31,735	36,310	36,310	33,284	37,317
236-136.000-801.007	ATTORNEY FEES CRIMINAL	37,311	41,736	170,000	170,000	37,679	74,982
236-136.000-801.009	14B OTHER CONTRACTUAL SERVICE	7,186	7,500	0	5,700	5,650	10,000
236-136.000-801.010	CONTRACTUAL/VISITING JUDGE	433	818	1,000	770	435	1,000
236-136.000-801.012	CONTRACTUAL/INTERPRETER FEES	8,860	7,557	6,000	9,000	8,162	6,500
236-136.000-802.100	COURT INNOVATION GRANT	112,569	188,793	130,000	130,000	81,194	156,000
236-136.000-811.000	14B TRANSCRIPTS	0	0	0	230	228	0
236-136.000-812.000	14B JURY FEES	1,450	2,163	3,000	1,500	1,193	2,500
236-136.000-812.001	WITNESS FEES	0	0	100	100	0	0
236-136.000-812.002	14B ENHANCED JURY FEES	1,920	700	1,000	1,000	473	1,000
236-136.000-812.003	14B JUROR EXPENSES	313	302	300	300	224	300
236-136.000-819.006	COMPUTER PROGRAMS/LIEN	8,990	10,099	13,800	19,330	19,144	24,960
236-136.000-819.010	COMPUTER NETWORK SUPPORT	32,484	27,198	35,000	28,800	26,928	35,000
236-136.000-850.000	TELEPHONE	2,228	1,840	2,500	2,500	1,834	2,500

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
236-136.000-860.000	TRAVEL	1,113	1,777	800	2,400	2,324	2,000
236-136.000-876.000	RETIREMENT/MERS	90,188	117,677	117,739	117,739	107,980	174,067
236-136.000-876.003	OPEB FUNDING- RETIREE HEALTH	75,481	79,387	77,338	77,338	77,338	95,589
236-136.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	0	0	1,300
236-136.000-900.000	PUBLISHING	2,742	1,762	3,000	3,000	0	3,000
236-136.000-914.000	INSURANCE & BONDS FIRE & LIAB	8,672	9,093	9,585	9,585	8,067	9,205
236-136.000-917.000	WORKERS COMPENSATION INSURANC	6,419	6,386	6,976	6,976	6,034	6,679
236-136.000-920.014	UTILITIES - COURT	14,862	16,635	18,500	15,600	12,725	17,600
236-136.000-931.000	REPAIRS AND MAINTENANCE	8,780	9,381	9,000	46,200	12,645	10,000
236-136.000-933.000	EQUIPMENT MAINTENANCE	685	110	0	0	0	0
236-136.000-933.001	MAINTENANCE CONTRACTS	0	0	6,600	6,600	4,301	6,500
236-136.000-956.000	MISCELLANEOUS	100	0	100	800	617	500
236-136.000-957.000	BANK CHARGES	9,102	10,493	8,500	8,500	7,817	8,500
236-136.000-958.000	MEMBERSHIP AND DUES	1,420	1,510	1,500	1,610	1,610	2,000
236-136.000-960.000	EDUCATION AND TRAINING	175	1,041	2,000	2,000	1,282	2,000
236-136.000-969.101	TRANSFER TO GENERAL FUND	16,524	400,000	200,000	200,000	0	0
236-136.000-974.025	CAPITAL OUTLAY/SECURITY	0	5,300	0	14,700	4,574	0
236-136.000-977.000	EQUIPMENT	787	2,712	6,500	790	480	6,500
NET OF REVENUES/APPROPRIATIONS - 136.000 - COURT		(1,382,481)	(1,910,289)	(1,903,845)	(1,965,931)	(1,356,591)	(1,805,815)
ESTIMATED REVENUES - FUND 236		1,407,024	1,970,190	1,979,900	2,041,986	1,458,482	1,807,324
APPROPRIATIONS - FUND 236		1,382,481	1,910,289	1,903,845	1,965,931	1,356,591	1,805,815
NET OF REVENUES/APPROPRIATIONS - FUND 236		24,543	59,901	76,055	76,055	101,891	1,509

NARRATIVE

Fund 248 – Housing & Business Inspection

Revenues

Line Item	Explanation
248-000-000-451-300 – Rental Registration Fee	Fees paid by property owners to register rental properties. Revenue is projected to decrease due to 1) a reduction in the number of new single family rental properties; and 2) all existing multifamily properties have now registered.
248-000-000-607-300 – Charge for Serv-SF Rental Inspect	Fees paid by owners for the inspection of single family rental properties. Revenue is projected to decrease due to a reduction in the number of eligible rental properties.
248-000-000-607-310 – Tax Sp Assess-SF Rental Inspect	Fees from delinquent single family rental inspection invoices incurred in 2017 and 2018 that were designated as a special assessment and added to Winter 2018 property tax bills. Revenue is projected to remain neutral based upon an estimate of delinquent invoices at the time of budget preparation, which is several months prior to actual roll-over and is subject to change.
248-000-000-607-320 – Charge for Serv-MF Rental Inspect	Fees paid by owners for inspection of multifamily rental properties. Revenue is estimated to slightly increase based on the number of buildings and units projected to be inspected in 2019.

Line Item	Explanation
248-000-000-607-330 – Tax Sp Assess-MF Rental Inspect	Fees from delinquent multifamily rental inspection invoices incurred in 2017 and 2018 that were designated as a special assessment and added to Winter 2018 property tax bills. Revenue is projected based upon an estimate of delinquent invoices at the time of budget preparation, which is several months prior to actual roll-over and is subject to change.
248-000-000-607-400 – Charge for Serv-Vacant Prop Inspect	Fee revenue from vacant building inspection services. Projected revenue to decrease due to fewer vacant buildings.
248-000-000-607-410 – Tax Sp Assess-Vacant Prop Inspect	Fees from delinquent vacant building inspection invoices incurred in 2017 and 2018 that will be designated as a special assessment and added to the Winter 2018 property tax bills. Revenue is projected based upon an estimate of delinquent invoices at the time of budget preparation, which is several months prior to actual roll-over.
248-000.000-608.000 – Business Registration	Fee revenue from new businesses that register under the new Business Registration ordinance. Revenue is estimated due to unknown anticipated new business activity.
248-000-000-664-001 – Interest Earned	Interest earned on funds deposited in banks. No interest earnings are relied upon for operating expenses. Projected to increase due to improved interest rates.
248-000-000-694-004 – Misc Revenue-Insurance Reimb	Revenue received through insurance reimbursement or other miscellaneous sources.

Line Item	Explanation
248-000-000-699-000 – Appropriated Prior Year Balance	Prior years' revenue transferred from fund balance to offset current year operating expenses. Decrease projected after full implementation of the multifamily inspection program. Fund balance is currently at 36.6%.

Expenditures

Line Item	Explanation
248-248-000-705-000 – Salary-Supervision	This line item reflects 12.5% of salary for the OCS Executive Coordinator who provides administrative services to staff funded in this budget. Per Resolution No. 2018-17, this salary was established for 2018. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
248-248-000-706-000 – Salary-Permanent Wages	Wage expenses for three (3) Ordinance Enforcement Assistants (OEA) and one (1) clerk to operate the Housing, Business, and Vacant building inspection programs. A 3% contractual increase is budgeted for 2019. Even though the increase is budgeted, the amount shown is less due to the OEA's salaries and benefits being split 75%-25% with the Ordinance budget next year since they also perform regular ordinance work.
248-248-000-706-014 – Rental Inspections	This line item reflects the portion that will be charged to Fund 248 for building inspectors performing rental inspections. Corresponding line item in Fund 249 is 249-249-000-706-014.
248-248-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source. The amount budgeted is less due to one of the OEA positions being split 75%-25% with the Ordinance budget next year since they also perform regular ordinance work.

Line Item	Explanation
248-248-000-709-000 – Reg Overtime	Overtime expenses for clerical and inspection staff for special needs and projects. No change.
248-248-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
248-248-000-719-000 – Health Insurance	We will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received. A larger increase is budgeted due to the three (3) Ordinance Enforcement Assistants being budgeted 25% in this budget in 2019.
248-248-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
248-248-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
248-248-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.
248-248-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received.

Line Item	Explanation
248-248-000-719-020 – 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. An increase is budgeted due to the three (3) Ordinance Enforcement Assistants being budgeted 25% in this budget in 2019.
248-248-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
248-248-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
248-248-000-727-000 – Office Supplies	Expenses for office supplies to support the housing, business, and vacant building inspection programs; includes business cards, pens, printer ink, etc. No change.
248-248-000-730-000 - Postage	Expenses for postage to support the housing, business, and vacant building inspection programs. No change.
248-248-000-741-001 – Uniforms-New & Badges	Expenses for uniform clothing and equipment items for field inspectors. No change.
248-248-000-800-001 – Administration Fee	Figures provided by the Accounting Director.

Line Item	Explanation
248-248-000-867-000 – Gas & Oil	Expenses for gasoline and oil for vehicles allocated for use by inspectors. Increase based on 2018 actual costs.
248-248-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
248-248-000-876-100 – Retirement Health Care Savings	Figures provided by the Accounting Director.
248-248-000-913-000 – Insurance & Bonds	Figures provided by the Accounting Director.
248-248-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
248-248-000-943-000 – Motorpool Lease/Maintenance	Expenses to lease vehicles from the Township motor pool for use by inspectors. Expenses to repair vehicles as necessary. No change.
248-248-000-977-000 - Equipment	Expenses for new and replacement equipment for field inspectors (computers, printers, inspection tools). No change.

8/23/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 248 - HOUSING & BUSINESS INSPECTION FUND							
Dept 000.000							
248-000.000-451.300	RENTAL REGISTRATON FEE	14,550	22,095	2,000	2,000	1,780	1,500
248-000.000-607.300	CHRG FOR SERV-SF RENTAL INSPECT	108,827	138,815	135,000	135,000	99,895	130,000
248-000.000-607.310	TAX SP ASSESS -SF RENTAL PROP INSPECT	47,183	20,620	15,000	15,000	17,410	15,000
248-000.000-607.320	CHRG FOR SERV-MF RENTAL INSPECT	0	0	90,000	90,000	167,395	100,000
248-000.000-607.330	TAX SP ASSESS -MF RENTAL PROP INSPECT	0	0	500	500	0	2,000
248-000.000-607.400	CHRG FOR SERV-VACANT PROP INSPECT	20,955	11,680	14,000	14,000	10,590	8,000
248-000.000-607.410	TAX SP ASSESS - VACANT PROP INSPECT	42,154	18,483	15,000	15,000	15,172	15,000
248-000.000-608.000	CHARGE - BUSINESS REGISTRATION	0	0	0	0	3,280	3,000
248-000.000-664.001	INTEREST EARNED	319	1,121	0	0	1,494	1,200
248-000.000-694.004	MISC REVENUE - INSURANCE REIMB	250	252	0	0	196	0
248-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	55,354	63,108	0	18,007
NET OF REVENUES/APPROPRIATIONS - 000.000 -		234,238	213,066	326,854	334,608	317,212	293,707

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 248.000 - RENTAL INSPECTION							
248-248.000-705.000	SALARY - SUPERVISION	7,642	7,726	7,727	7,959	7,193	8,197
248-248.000-706.000	SALARY - PERMANENT WAGES	117,733	155,045	165,443	171,133	148,744	144,357
248-248.000-706.014	RENTAL INSPECTIONS	0	0	21,000	21,000	0	0
248-248.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	523	1,585	2,685	3,098	531	0
248-248.000-708.010	HEALTH INS BUYOUT	375	3,375	3,375	3,375	1,688	2,625
248-248.000-709.000	REG OVERTIME	9	132	1,000	1,000	133	1,000
248-248.000-715.000	F.I.C.A./MEDICARE	9,587	12,703	15,496	15,981	11,928	13,478
248-248.000-719.000	HEALTH INSURANCE	20,501	25,299	30,650	30,650	32,532	41,260
248-248.000-719.001	SICK AND ACCIDENT	1,121	1,696	1,975	1,975	1,773	1,289
248-248.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(835)	0	(5,400)	(5,400)	(2,050)	(2,550)
248-248.000-719.015	DENTAL BENEFITS	1,368	2,480	2,318	2,318	2,556	2,497
248-248.000-719.016	VISION BENEFITS	234	426	535	535	520	590
248-248.000-719.020	HEALTH CARE DEDUCTION	4,056	7,114	11,550	11,550	11,116	12,583
248-248.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	229	248	270	270	200	248
248-248.000-720.000	LIFE INSURANCE	520	701	817	817	809	765
248-248.000-727.000	OFFICE SUPPLIES	283	277	300	300	232	300
248-248.000-730.000	POSTAGE	1,093	1,833	2,000	1,800	1,489	2,000
248-248.000-741.001	UNIFORMS-NEW AND BADGES	300	0	1,000	1,000	889	1,000
248-248.000-800.001	ADMINISTRATION FEES	15,055	16,877	19,201	19,201	17,601	18,225
248-248.000-867.000	GAS & OIL	4,277	5,684	5,000	5,000	5,363	6,000
248-248.000-876.000	RETIREMENT/MERS	8,418	19,019	19,672	19,856	16,386	21,575
248-248.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	750	749	975
248-248.000-913.000	INSURANCE & BONDS FLEET	1,845	1,936	2,040	2,040	1,716	1,958
248-248.000-917.000	WORKERS COMPENSATION INSURANCE	1,999	2,069	2,500	2,500	2,216	2,523
248-248.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	200	69	5,000
248-248.000-943.000	MOTORPOOL LEASE/MAINTENANCE	14,500	10,250	14,700	14,700	13,475	6,812
248-248.000-977.000	EQUIPMENT	87	0	1,000	1,000	210	1,000
NET OF REVENUES/APPROPRIATIONS - 248.000 - RENTAL INSPECTION		(210,920)	(276,475)	(326,854)	(334,608)	(278,068)	(293,707)
ESTIMATED REVENUES - FUND 248							
		234,238	213,066	326,854	334,608	317,212	293,707
APPROPRIATIONS - FUND 248							
		210,920	276,475	326,854	334,608	278,068	293,707
NET OF REVENUES/APPROPRIATIONS - FUND 248							
		23,318	(63,409)	0	0	39,144	0

NARRATIVE

Fund 249 - Building Revenues

Line Item	Explanation
249-000-000-476-477 – Licensed Contractor Registration	Fee revenue generated from new registrations of licensed contractors doing business with the Building Department. Budgeted decrease based on 2018 activity.
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 licensed building inspector or plan reviewer. 15% increase projected based on current and anticipated construction activity.
249-000-000-476-480 – Electrical Permit	Fee revenue from issuance of electrical permits for installation of new electrical circuits and equipment that requires plan review and/or inspection by a state licensed electrical inspector or plan reviewer. 3% increase projected based on current and anticipated activity.
249-000-000-476-481 – Mechanical Permit	Fee revenue from issuance of mechanical permits for installation of heating and cooling systems, refrigeration equipment, fire suppression systems, and other mechanical equipment that requires plan review and/or inspection by a state licensed mechanical inspector or plan reviewer. 10% increase projected based on current and anticipated activity.

Line Item	Explanation
249-000-000-476-482 – Plumbing Permit	Fee revenue from issuance of plumbing permits for installation of new water/sewer lines and other equipment that requires plan review and/or inspection by a state licensed plumbing inspector or plan reviewer. 3% increase projected based on current and anticipated activity.
249-000-000-476-484 – Misc/Reinspect	Fee revenue for unplanned re-inspections done by state licensed inspectors that are necessary for final approval of permitted work after the first inspection is failed. Revenue is unpredictable because it is based on contractor performance. A significant increase is projected based on current and anticipated construction activity.
249-000-000-476-486 – Sign Permits	Fee revenue from issuance of sign permits that require building inspection when installed. No change is projected.
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 state certified inspector. Several department staff hold certification to perform this work. 11% increase projected based on current and anticipated construction activity.
249-000-000-607-270 – Charge for Serv-Liquor Inspection	Fee revenue for code inspections conducted for annual liquor license renewal for on-premise establishments. No change.
249-000-000-664-001 – Interest Earned	Interest earned on the funds deposited at various banks. Increase projected based on improved interest rates.
249-000-000-699-000 – Appropriated Prior Year Balance	Revenue from prior years used for current year operating expenses. Use of fund balance may be required due to the unpredictable nature of construction activity tied to changing economic conditions. No transfer projected to be necessary in 2019.

Expenditures

Line Item	Explanation
249-249-000-705-000 – Salary-Supervision	Salary for the Chief Building Official to administer and interpret state building codes, manage Building Dept operations, and coordinate building plan review and inspection services. This line item also includes 25% of the OCS Executive Coordinator position and 25% of the Planning & Development Coordinator.
249-249-000-706-000 – Salary-Permanent Wages	Wages for one (1) hourly Floater II/Clerk III position determined by the AFSCME labor contract. A 3% contractual increase is budgeted.
249-249-000-706-004 – Building Inspection	Hourly wages for two (2) state licensed building inspectors who perform inspections and plan review for building and soil erosion permit activity. Wages are determined by the AFSCME labor contract.
249-249-000-706-005 – Electrical Inspection	Hourly wages for one (1) state licensed electrical inspector who performs plan reviews and inspections for electrical permit activity. Wages are determined by the AFSCME labor contract.
249-249-000-706-006 – Plumbing Inspection	Hourly wages for one (1) state licensed plumbing inspector who performs plan reviews and inspections for plumbing permit activity. Wages are determined by the AFSCME labor contract.
249-249-000-706-014 – Rental Inspections	Hourly wages for multifamily rental inspections performed by eligible building inspectors per an agreement with Teamsters. Wages transferred from Fund 248 – Housing & Business Inspection Fund.

Line Item	Explanation
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 hourly state licensed inspectors and clerks as necessary for emergencies, special customer requests, and special projects.
249-249-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
249-249-000-719-000 – Health Insurance	We will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received. Even though the increase is budgeted, the amount shown is less due to less employees in the department choosing to receive health care coverage for 2019.
249-249-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
249-249-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
249-249-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. Even though the increase is budgeted, the amount shown is less due to more employees in the department receiving either single or 2 person coverage instead of family coverage.

Line Item	Explanation
249-249-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. Even though the increase is budgeted, the amount shown is less due to more employees in the department receiving either single or 2 person coverage instead of family coverage.
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 new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
249-249-000-727-000 – Office Supplies	Expenses for office supplies such as inspection forms, placards, pens, etc. Expenses increased due to higher activity levels.
249-249-000-730-000 – Postage	Postage expenses for Building Dept operations. Expenses increased to accommodate permit expiration letters sent to customers who fail to call for inspections.
249-249-000-740-001 – Ordinance & Zoning Code Books	Expenses to purchase copyrighted State of Michigan code publications and digital files required for state licensed plan reviewers and inspectors. State codes are updated periodically. Expenses increased from the 2018 original budget due to new code versions being adopted.

Line Item	Explanation
249-249-000-741-001 – Uniforms-New and Badges	Expenses to purchase and replace uniform clothing apparel and other related items for Building Dept field staff. Expenses increased based on 2018 activity.
249-249-000-800-001 – Administration Fees	Fund 249 pays an administration fee to the general fund (101) for overhead (legal services and office space) and general fund services (human resources, payroll, accounting, treasurer, IT, purchasing). The fee is increased 32% due to the additional of one employee in the Building Dept. Figures provided by the Accounting Director.
249-249-000-818-000 – Contractual Services	Wage expenses for state licensed mechanical inspection services by a private contractor, and state licensed plan review services by a private contractor. Also used to hire private contractors to cover scheduled and unscheduled leave of department employees. Expense increased 50% due to increased construction activity and demand for services. This is a pass through cost.
249-249-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to building department staff. Expenses increased 20% based on 2018 costs and increased demand for services.
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.
249-249-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.

Line Item	Explanation
249-249-000-917-000 – Workers Compensation Insurance	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 repair costs 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 licensing certification for eligible employees.
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 from the 2018 original budget.

8/23/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 249 - BUILDING DEPARTMENT							
Dept 000.000							
249-000.000-476.477	LICENSED CONTRACTOR REGISTRATION	6,975	6,255	6,800	6,800	4,450	5,000
249-000.000-476.478	REFRIGERATION PERMIT	7,600	50	0	0	45	0
249-000.000-476.479	BUILDING PERMIT	441,796	550,858	500,000	500,000	597,555	575,000
249-000.000-476.480	ELECTRICAL PERMIT	49,143	75,001	65,000	65,000	46,132	67,000
249-000.000-476.481	MECHANICAL PERMIT	80,258	135,588	100,000	100,000	140,256	110,000
249-000.000-476.482	PLUMBING PERMIT	52,248	67,995	60,000	60,000	60,980	62,000
249-000.000-476.484	MISC / REINSPECT	26,745	15,750	15,000	15,000	35,443	15,000
249-000.000-476.486	SIGN PERMITS	2,879	3,095	3,500	3,500	1,400	3,500
249-000.000-607.010	ENVIRO/PLOT PLAN - CHG FOR SERVICES	1,204	14,925	9,000	9,000	18,359	10,000
249-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	15	0	0	0	15	0
249-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	850	1,050	1,000	1,000	750	1,000
249-000.000-664.001	INTEREST EARNED	1,097	6,275	2,000	2,000	17,475	10,000
249-000.000-694.001	OTHER INCOME-MISCELLANEOUS	0	735	0	0	595	0
249-000.000-694.004	MISC REVENUE - INSURANCE REIMB	250	252	0	0	196	0
249-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	113,929	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		671,060	877,829	762,300	876,229	923,651	858,500

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 249.000 - BUILDING DEPARTMENT							
249-249.000-705.000	SALARY - SUPERVISION	89,289	58,989	98,453	96,117	66,694	118,506
249-249.000-706.000	SALARY - PERMANENT WAGES	42,345	42,862	42,806	44,155	40,020	45,612
249-249.000-706.004	BUILDING INSPECTION	35,695	111,040	113,359	83,362	72,725	123,693
249-249.000-706.005	ELECTRICAL INSPECTION	20,294	53,672	51,708	53,196	53,165	60,266
249-249.000-706.006	PLUMBING INSPECTION	15,567	45,191	51,708	53,175	50,449	58,123
249-249.000-706.014	RENTAL INSPECTIONS	0	0	(21,000)	(21,000)	0	0
249-249.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	2,185	1,062	3,122	3,947	1,062	0
249-249.000-708.010	HEALTH INS BUYOUT	3,750	5,478	3,750	3,750	2,625	750
249-249.000-709.000	REG OVERTIME	1,636	347	1,000	400	182	1,000
249-249.000-715.000	F.I.C.A./MEDICARE	15,992	23,932	26,385	27,226	21,786	29,602
249-249.000-719.000	HEALTH INSURANCE	24,850	61,229	109,492	109,492	66,603	125,443
249-249.000-719.001	SICK AND ACCIDENT	1,001	2,833	2,993	2,993	2,448	2,430
249-249.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,750)	(7,163)	(10,800)	(10,800)	(5,925)	(8,550)
249-249.000-719.015	DENTAL BENEFITS	2,817	5,742	6,628	6,628	4,859	6,744
249-249.000-719.016	VISION BENEFITS	503	1,062	1,326	1,326	967	1,451
249-249.000-719.020	HEALTH CARE DEDUCTION	3,916	15,141	31,763	31,763	10,945	33,294
249-249.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	198	360	540	540	320	563
249-249.000-720.000	LIFE INSURANCE	660	1,095	1,238	1,238	1,199	1,469
249-249.000-727.000	OFFICE SUPPLIES	1,026	2,298	2,000	1,600	1,581	2,000
249-249.000-730.000	POSTAGE	1,617	604	1,000	900	939	3,000
249-249.000-740.000	OPERATING SUPPLIES	118	0	0	0	0	0
249-249.000-740.001	Ordinance & Zoning Code Books	1,379	1,717	2,000	4,000	3,480	4,000
249-249.000-741.001	UNIFORMS-NEW AND BADGES	2,467	0	1,000	1,800	1,697	2,000
249-249.000-800.001	ADMINISTRATION FEES	18,162	21,076	28,030	28,030	25,694	33,431
249-249.000-801.000	PROFESSIONAL SERVICES	0	5,820	0	100,000	0	0
249-249.000-818.000	CONTRACTUAL SERVICES	130,115	65,725	50,000	82,000	79,680	75,000
249-249.000-867.000	GAS & OIL	2,104	4,724	5,000	5,000	4,460	6,000

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
249-249.000-876.000	RETIREMENT/MERS	23,545	35,193	36,098	36,390	33,279	48,127
249-249.000-876.003	OPEB FUNDING- RETIREE HEALTH	0	0	33,903	33,903	33,903	37,509
249-249.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	1,800	1,350	5,525
249-249.000-913.000	INSURANCE & BONDS FLEET	1,845	1,936	2,040	2,040	1,716	2,040
249-249.000-917.000	WORKERS COMPENSATION INSURANCE	3,890	3,953	4,611	4,611	4,108	4,611
249-249.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	7,500
249-249.000-943.000	MOTORPOOL LEASE/MAINTENANCE	12,750	26,210	19,450	19,450	18,021	16,918
249-249.000-958.000	MEMBERSHIP AND DUES	830	905	3,000	2,900	2,785	2,500
249-249.000-977.000	EQUIPMENT	12,089	3,620	4,000	8,600	8,387	4,000
NET OF REVENUES/APPROPRIATIONS - 249.000 - BUILDING DEPARTMEN		(468,885)	(596,653)	(706,603)	(820,532)	(611,204)	(854,557)
ESTIMATED REVENUES - FUND 249		671,060	877,829	762,300	876,229	923,651	858,500
APPROPRIATIONS - FUND 249		468,885	596,653	706,603	820,532	611,204	854,557
NET OF REVENUES/APPROPRIATIONS - FUND 249		202,175	281,176	55,697	55,697	312,447	3,943

2019 BUDGET NARRATIVE

Fund 250 – LDFA (Local Development Finance Authority)

Revenues

Line Item	Explanation
250-000-000-402-250 – Current Tax Revenue-Captured	The 2019 revenues are based on the 2018 property tax values for the LDFA district. The captured funds are then transferred to Fund 398 – General Obligation Bonds for Seaver Farms Infrastructure to cover the bond payments for the infrastructure improvements. This will be paid off in 2028.
250-000-000-664-001 – Interest Earned	This line item reflects interest earned.

Expenditures

Line Item	Explanation
250-991-000-968-398 – Transfer to 2006 Bond Debt	This line item reflects captured funds to be transferred to Fund 398 General Obligation Bond for Seaver Farms Infrastructure to cover the bond payments for infrastructure improvements.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTH							
Dept 000.000							
250-000.000-402.250	CURRENT TAX REVENUE-CAPTURED	246,965	143,805	120,609	120,609	119,415	225,270
250-000.000-664.001	INTEREST EARNED	152	262	100	100	640	300
NET OF REVENUES/APPROPRIATIONS - 000.000 -		247,117	144,067	120,709	120,709	120,055	225,570
Dept 991.000 - DEBT SERVICES							
250-991.000-968.398	TRANSFER TO: 2006 BOND DEBT	229,760	217,026	120,609	120,609	119,415	225,270
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(229,760)	(217,026)	(120,609)	(120,609)	(119,415)	(225,270)
ESTIMATED REVENUES - FUND 250		247,117	144,067	120,709	120,709	120,055	225,570
APPROPRIATIONS - FUND 250		229,760	217,026	120,609	120,609	119,415	225,270
NET OF REVENUES/APPROPRIATIONS - FUND 250		17,357	(72,959)	100	100	640	300

NARRATIVE

Fund 252 - Hydro

Revenues

Line Item	Explanation
252-252-000-641-003 – Ford Lake Hydro Station	This line item reflects revenues from selling electricity from the Hydro Station to DTE Energy. Revenue varies due to the fluctuation in water flow and other factors. Averaging actual revenues from 2012 to 2017 and the performance of the Power Contract calculated the revenue estimate. For 2019, the revenue estimate will increase by \$11,000.
252-252-000-664-001 – Interest Earned	Reflects interest earned on funds deposited in the bank. Actual amount is based on fund balance and interest rates.
252-000-000-694-252 – Hydro Escrow From DTE	This is a new line item for 2019 and reflects the payment from DTE for the Hydro escrow. This is not revenue, it is Township dollars being paid back.
252-000-000-697-000 – Transfer In: General Fund	Funds requested to address maintenance at Sergeant Charles Dam within Hewen Creek Park. For 2019, we are requesting \$10,000 for seawall repair.
252-252-000-699-000 – Appropriated Prior Year Balance	This line item reflects funds needed from Fund Balance to support expenses. Is not expected for 2019.

Expenditures

Line Item	Explanation
252-252-000-706-000 – Salary-Permanent Wages	<p>Employee wages related to the compliance and O&M of the Hydro Station. For 2019, the requested amount is increased to reflect the salary of 1 Manager (shared with Human Resources) and 1 Hydro Operator (new position).</p> <p>We are recommending a 3% wage increase for the Hydro Manager in 2019, the same as the Teamsters.</p>
252-252-000-707-000 – Salary-Temporary/Seasonal	<p>This line item reflects wages for the part-time Hydro Operator. This employee is responsible for the days when F/T staff are not scheduled and assists in activities related to dam O&M requiring additional staff.</p>
252-252-000-709-000 – Regular Overtime	<p>Wages for work exceeding 40 hour work week. Normally related to the F/T Operator handling after hour call-ins, working late to correct problems or on large projects. Remains the same for 2019.</p>
252-252-000-715-000 – FICA/Medicare	<p>Figures provided by the Accounting Director.</p>
252-252-000-719-000 – Health Insurance	<p>We will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received. A larger increase is shown due to adding health care for the new f/t operator position.</p>

Line Item	Explanation
252-252-000-719-001 – Sick & Accident	Figures provided by the Accounting Director and Human Resources.
252-252-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. The amount shown has increased due to adding health care coverage for the new f/t operator position.
252-252-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. A larger increase is shown due to adding dental coverage for the new f/t operator position.
252-252-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. A larger increase is shown due to adding vision coverage for the new f/t operator position.
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. An increase is shown due to adding health care coverage for the new f/t operator position.
252-252-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is shown due to adding health care coverage for the new f/t operator position.

Line Item	Explanation
252-252-000-720-000 – Life Insurance	Figures provided by the Accounting Director and Human Resources. An increase is budgeted due to adding life insurance coverage for the new f/t operator position.
252-252-000-723-000 – Deferred Comp Employer	Figures provided by the Accounting Director.

Line Item	Explanation
252-252-000-727-000 – Office Supplies	Cover 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	Cover cost in mailing business related material. This amount is unchanged from last year.
252-252-000-740-000 – Operating Supplies	Cost related to operation of the Hydro. Oil analysis test are one of the expenses used in the line item. Amount was lowered from prior year.
252-252-000-741-000 – Boot Reimb & Uniforms Purchase	Funds to purchase operators uniforms and boot allowance. Requested amount is the same as last year.
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 2018.
252-252-000-801-000 – Professional Services	Cover cost for an independent engineering firm for technical support related to dam safety and compliance for the Ford Lake Dam. The Twp. does not have a Professional Engineer with dam experience on staff. The requested funds for 2019 is higher due to a required 5 year test of the Emergency Action Plan and Engineering plans to replace an obsolete PLC which is the heart of Hydro Generators.

Line Item	Explanation
252-252-000-818-013 – Contractual Services/Hydro Station	Associated cost for services routinely used by the department for operations or maintenance activities. Onsite Confined Space Team, safety inspection for the crane and port-a-john rental costs associated to this line item. This remains unchanged from last year.
252-252-000-850-000 - Telephone	Cost related for 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 will increase in 2019 by \$400 with adding 1 cell service.
252-252-000-867-000 – Gas & Oil	Cover cost related to fuel used by the department in equipment and vehicle. In 2014 the department was issued a department truck. This will be the 5 th budget year for this line item. A usage history has been established and for 2019 a decrease is being recommended.
252-252-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director. An increase is budgeted due to the addition of the new f/t operator position.
252-252-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.

Line Item	Explanation
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	Cost related in heating powerhouse in winter months. Also, accounting for an increase in usage due to a new natural gas standby generator. The amount proposed is an increase of \$200.
252-252-000-930-000 – Repairs Maintenance-Machinery	Accounts for cost related repairing and maintaining the equipment related to generating electricity. The amount is unchanged for 2019.
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 2019 is \$60,000 which is primarily to cover concrete repairs.
252-252-000-931-013 – Repairs & Maint-Other Dams	Cost associated in maintaining Sargent Charles Dam. For 2019, it is recommended that funds be used to repair the discharge pipe wing walls.
252-252-000-943-000 – MotorPool Lease/Maintenance	Cost associated with the lease of department issued vehicle. Figures provided by the Accounting Director.
252-252-000-956-000 - Miscellaneous	Cover cost for bank fees associated with the DTE Escrow Fund and small expenses. This amount will be \$1,000 higher in 2019 for equipment for dept. vehicle.

Line Item	Explanation
252-252-000-956-009 – City Share/Hydro Station	Expected amount that the Twp. 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 that the Twp. will have to put into Fish Escrow for future fish enhancement. This required by the FERC License agreement.
252-252-000-956-025 – Licenses and Fees/FERC	Annual fee assessed by the Federal Energy Regulatory Commission. Cost varies each year; propose the same amount as last year.
252-252-000-976-000 – Capital Outlay-New Equipment	Requesting \$10,000 to replace the aging water quality and weather data collection equipment. This system was installed around 2003 when Dr. Lehman was studying the lake.
252-252-000-977-000 - Equipment	No funds requested in 2019.

8/23/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 252 - HYDRO STATION FUND							
Dept 000.000							
252-000.000-641.003	FORD LAKE HYDRO STATION	400,255	447,721	389,000	389,000	419,355	400,000
252-000.000-664.001	INTEREST EARNED	577	3,247	500	500	7,291	2,000
252-000.000-694.001	OTHER INCOME-MISCELLANEOUS	0	60	0	0	13,340	0
252-000.000-694.004	MISC REVENUE - INSURANCE REIM	300	304	0	0	235	0
252-000.000-697.000	TRANSFER IN: GENERAL FUND	0	0	0	0	0	79,000
252-000.000-697.007	TRANSFER IN: ENVIRO CLEANUP	78,635	11,784	0	0	0	0
252-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	214,775	264,403	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		479,767	463,116	604,275	653,903	440,221	481,000

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 252.000 - HYDRO STATION: FORD LAKE							
252-252.000-706.000	SALARY - PERMANENT WAGES	57,192	57,820	57,828	59,563	53,836	105,030
252-252.000-707.000	SALARY - TEMPORARY/SEASONAL	12,939	17,150	24,804	24,804	22,946	15,000
252-252.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	0	0	890	890	916	0
252-252.000-709.000	REG OVERTIME	8,197	5,472	4,000	11,500	8,616	4,000
252-252.000-715.000	F.I.C.A./MEDICARE	5,058	4,933	5,158	6,391	5,817	8,559
252-252.000-719.000	HEALTH INSURANCE	18,637	18,600	20,471	20,471	20,429	50,011
252-252.000-719.001	SICK AND ACCIDENT	427	479	479	479	459	748
252-252.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(1,800)	(1,800)	(1,800)	(1,575)	(3,600)
252-252.000-719.015	DENTAL BENEFITS	1,417	1,417	1,332	1,332	1,332	2,665
252-252.000-719.016	VISION BENEFITS	241	257	257	257	245	590
252-252.000-719.020	HEALTH CARE DEDUCTION	3,391	7,482	5,775	5,775	780	11,830
252-252.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	92	90	90	90	70	180
252-252.000-720.000	LIFE INSURANCE	198	198	198	198	208	454
252-252.000-723.000	DEFERRED COMPENSATION EMPLOYE	167	221	322	322	144	195
252-252.000-727.000	OFFICE SUPPLIES	150	241	350	350	190	350
252-252.000-730.000	POSTAGE	7	113	100	100	34	100
252-252.000-740.000	OPERATING SUPPLIES	140	68	400	400	134	300
252-252.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	550	601	850	850	710	850
252-252.000-776.000	MAINTENANCE SUPPLIES	8,170	8,814	9,050	9,050	7,061	9,050
252-252.000-801.000	PROFESSIONAL SERVICES	11,998	26,729	20,000	20,000	15,796	50,000
252-252.000-818.013	CONTRACTUAL SERVICES/HYDRO ST	3,870	5,148	7,500	7,500	2,539	7,500
252-252.000-850.000	TELEPHONE	45,536	587	1,000	1,275	1,188	1,400
252-252.000-867.000	GAS & OIL	2,211	2,317	3,300	3,300	3,044	2,400
252-252.000-876.000	RETIREMENT/MERS	8,481	11,065	11,064	11,064	10,142	17,254
252-252.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	0	0	1,300
252-252.000-915.000	INSURANCE AND BONDS	2,214	2,322	2,448	2,448	2,061	2,351
252-252.000-917.000	WORKERS COMPENSATION INSURANC	1,727	1,506	1,569	1,569	1,391	1,578
252-252.000-920.017	UTILITIES - HYDRO	869	2,134	2,200	2,200	935	2,400

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
252-252.000-930.000	REPAIRS MAINTENANCE-MACHINERY	6,661	13,041	9,000	10,000	9,570	9,000
252-252.000-930.001	REPAIRS/MAINT HYDRO INFRASTRU	27,774	43,416	10,000	11,000	9,619	60,000
252-252.000-931.013	REPAIRS & MAINT - OTHER DAMS	149	0	150	150	0	10,000
252-252.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	2,000
252-252.000-943.000	MOTORPOOL LEASE/MAINTENANCE	6,000	6,000	6,000	6,018	5,518	5,879
252-252.000-956.000	MISCELLANEOUS	1,615	1,663	1,800	3,500	0	2,800
252-252.000-956.009	CITY SHARE/HYDRO STATION	40,025	44,772	38,890	46,390	41,936	40,000
252-252.000-956.019	HYDRO-FISH STUDY-ESCROW EXPEN	6,596	8,075	8,000	8,000	0	8,000
252-252.000-956.025	LICENSES AND FEES/FERC	2,934	2,235	3,800	3,800	2,831	3,800
252-252.000-971.100	CAPITAL OUTLAY - TYLER DAM PROJECT	78,635	11,784	0	0	0	0
252-252.000-976.000	CAPITAL OUTLAY NEW EQUIPMENT	131,601	0	18,000	11,025	7,385	10,000
252-252.000-977.000	EQUIPMENT	0	35,706	329,000	363,642	342,085	0
NET OF REVENUES/APPROPRIATIONS - 252.000 - HYDRO STATION: FORD		(494,069)	(340,656)	(604,275)	(653,903)	(578,392)	(443,974)
ESTIMATED REVENUES - FUND 252		479,767	463,116	604,275	653,903	440,221	481,000
APPROPRIATIONS - FUND 252		494,069	340,656	604,275	653,903	578,392	443,974
NET OF REVENUES/APPROPRIATIONS - FUND 252		(14,302)	122,460	0	0	(138,171)	37,026

NARRATIVE

Fund 266 – Law Enforcement

Revenues

Line Item	Explanation
266-000-000-403-000 – Current Property Taxes	Estimated revenue from property taxes based on property value and millage rate. The total millage rate is 5.95 mills for law enforcement services including police protection, ordinance enforcement and community/neighborhood engagement services. Projected revenue is estimated to be \$7.59 million which is an 8% increase from 2018.
266-000-000-403-001 – ESA Reimbursement Operating	This line item reflects 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. Since the amount expected in 2019 is minimal, nothing has been budgeted in this line item.
266-000-000-405-000 – In Lieu of Taxes	Revenue collected pursuant to municipal services agreements and payments in lieu of taxes agreements.
266-000-000-574-001 – State Revenue-Liquor Enforcement	Annual payment from the State of Michigan derived from fees they collect from liquor license holders. The funds have a restricted use to enforce Michigan Liquor Control Commission rules and regulations. No change.
266-000-000-607-270 – Charge for Serv-Liquor Inspec	Fees collected from bars and restaurants for annual liquor license renewal.

Line Item	Explanation
266-000-000-699-000 – Appropriated Prior Year Balance	Prior years' millage revenue transferred from Fund Balance to meet current year operating expenses.

Expenditures

Line Item	Explanation
266-301-000-705-000 – Salary-Supervision	Salary for the Police Services/OCS Director and 25% of salary for the OCS Executive Coordinator. The executive coordinator provides administrative support for all departments and programs under the OCS umbrella, including Police Services and the Ordinance Dept. Per Resolution No. 2018-17, these salaries were determined for 2018 and it is recommended that they be increased by 3% in 2019, the same as the Teamster contract. Therefore, this line item has been increased.
266-301-000-706-000 – Salary – Permanent Wages	This line item includes the wages of one (1) part-time custodian and one (1) new full-time custodian, split 50/50 with 101.265. The amount has been increased to include the wages for the new position.
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	This line item is used for the 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	This line item has been increased to reflect 50% of the health care coverage for the new full-time custodian position.
266-301-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.

Line Item	Explanation
266-301-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. The budgeted amount is greater than 10% due to the new full-time custodian position.
266-301-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. The budgeted amount is greater than 10% due to the new full-time custodian position.
266-301-000-719-020 – 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.
266-301-000-719-021 – Admin Fee – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. The amount budgeted has been reduced due to an employee in the department opting out of receiving health care for 2019.
266-301-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
266-301-000-727-000 – Office Supplies	Expenses for office supplies for the Police Services Administrator position. No change.
266-301-000-730-000 - Postage	Postage expenses for police services operations including neighborhood watch mailings. The budget is increased based on 2018 actual expenses.

Line Item	Explanation
266-301-000-740-000 – Operating Supplies	Operating supplies for police services including neighborhood watch street signs and first responder maps. No change.
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.
266-301-000-831-000 – Sheriff Patrol Contract	This line is used to fund the police services contract with Washtenaw County and the Sheriff's Office for 38 Police Service Units (PSU) to provide full time patrol response services, traffic enforcement and proactive investigative services. Each PSU 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 operational 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. At full staffing, the contract for 38 PSU's provides 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. The contract expense is increased 1.5% at a price of \$163,060 per PSU.
266-301-000-831-001 – Sheriff Patrol-Overtime	Regular and special deputy overtime for 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 is decreased 12% based on current expenses and trends.

Line Item	Explanation
266-301-000-831-005 – Community Service – Sheriff Dept	Expenses to fund a Youth Employment & Community Beautification program that employs youth to perform community benefit work such as roadside litter pickup, paint and maintenance projects, and park planting projects. Youth are supervised and mentored by police officers. Slight increase for inflationary adjustment.
266-301-000-831-007 – Liquor Inspection Expenditure	Wages paid to youth/student decoys for underage liquor sales enforcement.
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 is budgeted for 12 weeks, however may vary. There is a PSU cost increase of 1.5%.
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 narcotics trafficking 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.
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.

Line Item	Explanation
266-301-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
266-301-000-913-000 – 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 police substation. The substation is used by the Washtenaw County Sheriff's Office and as meeting space for neighborhood watch. 11% increase budgeted based on actual expense after the station was renovated for increased use.
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 for meetings, youth recreation programs, and a community garden. No change.
266-301-000-920-019 – Utilities – 1501 S. Huron Station	Expenses for utility services at 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. No change.

Line Item	Explanation
266-301-000-931-011 – Building Maintenance/1405 Holmes	Expenses for maintenance of the Holmes Rd police substation. 50% increase from the 2018 original budget due to increased use of the substation after 2018 renovations.
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, 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. No change.
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. 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 included in a neighborhood special assessment district. No change.
266-301-000-942-000 – Lease-Motorpool	Expenses to rent vehicles for use by the sheriff's Community Action Team. 50% increase based on 2018 actual expenses and projected future demand.

Line Item	Explanation
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. 20% reduction.

Ordinance Department

Expenditures

Line Item	Explanation
266-304-000-705-000 – Salary-Supervision	This line item reflects 25% of the OCS Executive Coordinator's salary. The executive coordinator provides administrative oversight for departments and programs under the OCS umbrella including Ordinance, and directly supervises ordinance clerical staff. Per Resolution No. 2018-17, this salary was determined for 2018 and it is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
266-304-000-706-000 – Salary-Permanent Wages	Salary for two (2) Ordinance Administrators, one (1) Floater II/Clerk III position, and 25% of salary for three (3) Ordinance Enforcement Assistants in Fund 248. Salary and wages are determined by labor contracts with the AFSCME and Teamsters unions. An increase is budgeted due to the three (3) Ordinance Enforcement Assistants being budgeted 25% in this budget in 2019.
266-304-000-706-012 – Salary-Neighborhood Watch	Salary for one (1) Community Engagement Specialist who reports directly to the Township Supervisor. This employee coordinates and administers neighborhood watch and other community engagement services. The salary is established in the Teamster labor contract.

Line Item	Explanation
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 will not receive our health insurance rates for 2019 until September. At this time, we are estimating a 15% increase. This amount will be adjusted once rates are received. In 2018, we budgeted for one (1) 2-person coverage and one (1) family coverage. In 2019, it has been changed to one (1) family coverage, 25% 2-person and 25% single coverage. The amount has been reduced to reflect these changes.
266-304-000-719-001 – Sick & Accident	Figures provided by the Accounting Director and Human Resources. The amount has been increased due to the new full-time custodial position.
266-304-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A decrease has been budgeted due to recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.

Line Item	Explanation
266-304-000-719-015 – Dental Benefits	We will not receive our dental insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. A higher increase is budgeted due to the three (3) Ordinance Enforcement Assistants (25% of each) and the new full-time custodial position being budgeted in 2019.
266-304-000-719-016 – Vision Benefits	We will not receive our vision insurance rates for 2019 until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. A higher increase is budgeted due to the three (3) Ordinance Enforcement Assistants (25% of each) and the new full-time custodial position being budgeted in 2019.
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. In 2018, we budgeted for one (1) 2-person coverage and one (1) family coverage. In 2019, it has been changed to one (1) family coverage, 25% 2-person and 25% single coverage. The amount has been reduced to reflect these changes.
266-304-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. In 2018, we budgeted for one (1) 2-person coverage and one (1) family coverage. In 2019, it has been changed to one (1) family coverage, 25% 2-person and 25% single coverage. The amount has been reduced to reflect these changes.

Line Item	Explanation
266-304-000-720-000 – Life Insurance	We will not receive our renewal rates for life insurance until later this year. At this time, we are estimating a 10% increase. This amount will be adjusted once rates are received. A higher increase is budgeted due to the three (3) Ordinance Enforcement Assistants (25% of each) and the new full-time custodial position being budgeted in 2019.
266-304-000-727-000 – Office Supplies	Expenses for office supplies such as envelopes, pens, portable printer ink, etc. No change.
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. No change.
266-304-000-741-001 – Uniforms-New & Badges	Expenses for new and replacement uniform boots and clothing for Ordinance Officers. No change.
266-304-000-860-000 – Travel	Reimbursement for business use of personal vehicle for the Community Engagement Specialist position. The budget is increased based on 2018 actual & 2019 projected expenses.
266-304-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to the Ordinance Dept. 17% increase budgeted based on 2018 actual expenses.
266-304-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.

Line Item	Explanation
266-304-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
266-304-000-943-000 – Motorpool Lease/Maintenance	Figures provided by the Accounting Director.

8/23/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 266 - LAW ENFORCEMENT FUND							
Dept 000.000							
266-000.000-403.000	CURRENT PROPERTY TAXES	6,689,203	6,730,059	7,025,959	7,025,959	6,973,119	7,592,571
266-000.000-403.001	ESA REIMBURSEMENT OP	0	62,513	0	0	7,860	0
266-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	45,088	2,191	0	0	(44)	0
266-000.000-405.000	IN LIEU OF TAXES	12,036	11,805	11,805	11,805	11,791	11,805
266-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	7,626	7,769	0	0	0	0
266-000.000-574.001	STATE REVENUE-LIQUOR ENFORCMN	23,723	23,979	23,000	23,000	23,888	23,000
266-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	1,450	1,500	1,000	1,000	1,400	1,200
266-000.000-664.001	INTEREST EARNED	4,286	25,026	0	0	56,767	35,000
266-000.000-694.001	OTHER INCOME-MISCELLANEOUS	600	1,023	0	0	200	0
266-000.000-694.004	MISC REVENUE - INSURANCE REIM	550	556	0	0	431	0
266-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	207,464	229,201	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,784,562	6,866,421	7,269,228	7,290,965	7,075,412	7,663,576

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 301.000 - SHERIFF SERVICES							
266-301.000-705.000	SALARY - SUPERVISION	100,075	101,172	101,187	104,223	94,201	107,349
266-301.000-706.000	SALARY - PERMANENT WAGES	17,519	17,634	17,399	23,260	16,383	35,901
266-301.000-706.013	GIS SERVICE	460	0	0	0	0	0
266-301.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	2,346	2,381	1,557	5,567	5,566	0
266-301.000-708.009	AUTO ALLOWANCE	6,000	6,250	6,000	6,000	5,250	6,000
266-301.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,875	3,750
266-301.000-709.000	REG OVERTIME	0	202	0	0	0	0
266-301.000-715.000	F.I.C.A./MEDICARE	9,795	9,972	10,000	10,988	9,323	11,704
266-301.000-719.000	HEALTH INSURANCE	0	0	0	240	0	8,336
266-301.000-719.001	SICK AND ACCIDENT	534	599	599	610	574	842
266-301.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	0	0	0	0	(600)
266-301.000-719.015	DENTAL BENEFITS	1,614	1,614	1,518	1,518	1,518	2,079
266-301.000-719.016	VISION BENEFITS	241	282	299	307	286	443
266-301.000-719.020	HEALTH CARE DEDUCTION	0	0	0	5,775	0	2,975
266-301.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	92	90	0	100	70	180
266-301.000-720.000	LIFE INSURANCE	247	247	248	256	260	510
266-301.000-727.000	OFFICE SUPPLIES	103	0	500	500	104	500
266-301.000-730.000	POSTAGE	8,923	0	5,000	5,000	3,989	7,000
266-301.000-740.000	OPERATING SUPPLIES	1,325	103	5,000	5,000	382	5,000
266-301.000-800.001	ADMINSTRATION FEES	27,369	28,037	27,878	27,878	25,555	37,711
266-301.000-830.004	COMMUNITY WORK PROGRAM	0	0	0	0	0	80,000
266-301.000-831.000	SHERIFF PATROL CONTRACT	5,484,815	5,536,583	5,944,055	5,944,055	5,154,188	6,104,700
266-301.000-831.001	SHERIFF PATROL - OVERTIME	354,592	403,993	400,000	388,395	211,089	350,000
266-301.000-831.005	COMMUNITY SERVICE- SHERIFF DEPT	4,058	22,760	27,000	27,000	0	0
266-301.000-831.007	LIQUOR INSPECTION EXPENDITURE	0	0	3,000	3,000	0	2,000
266-301.000-831.008	SHERIFF PATROL-SCHL COLLB CTR	58,386	55,510	68,000	46,500	46,156	74,150
266-301.000-831.010	PUBLIC NUISANCE ABATEMENT	3,345	2,000	3,000	3,000	0	3,000
266-301.000-831.012	ANIMAL CONTROL ENFORCEMENT CONTRIB	30,000	45,000	45,000	45,000	0	45,000
266-301.000-876.000	RETIREMENT/MERS	10,600	13,848	13,830	14,112	12,606	20,603
266-301.000-876.003	OPEB FUNDING- RETIREE HEALTH	33,782	51,401	49,230	49,230	49,230	40,879
266-301.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	50	0	1,300
266-301.000-913.000	INSURANCE & BONDS FLEET	4,059	4,257	4,488	4,488	3,776	4,309
266-301.000-917.000	WORKERS COMPENSATION INSURANC	4,387	3,831	3,953	3,953	3,499	3,976
266-301.000-920.015	UTILITIES/ 1405 HOLMES RD	6,561	8,300	9,000	9,000	5,377	10,000
266-301.000-920.016	UTILITIES/2057 TYLER POLICE	1,627	2,428	3,000	3,000	1,305	3,000
266-301.000-920.019	UTILITIES 1501 S HURON STATIO	19,442	26,615	25,000	25,000	19,330	25,000

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
266-301.000-931.011	BLDG MAINT/1405 HOLMES	2,299	3,477	5,000	28,500	27,549	7,500
266-301.000-931.012	BLDG MAINT/2057 TYLER RD	1,751	3,345	4,000	4,000	1,626	4,000
266-301.000-931.015	BLDG MAINT - 1501 S HURON STA	19,048	12,321	25,000	43,000	23,822	25,000
266-301.000-933.000	EQUIPMENT MAINTENANCE	496	1,922	5,000	0	0	5,000
266-301.000-933.020	PUBLIC CAMERA MAINTENANCE	560	680	10,000	10,000	334	10,000
266-301.000-942.000	LEASE - MOTORPOOL	2,666	2,804	2,000	2,000	2,015	3,000
266-301.000-958.000	MEMBERSHIP AND DUES	775	870	1,500	1,500	900	1,500
266-301.000-968.100	TRANS TO GENERAL FOR LEC BLDG	0	181,865	50,000	50,000	45,833	181,865
266-301.000-977.000	EQUIPMENT	8,310	12,384	25,000	10,000	7,610	20,000
NET OF REVENUES/APPROPRIATIONS - 301.000 - SHERIFF SERVICES		(6,231,952)	(6,568,527)	(6,906,991)	(6,915,755)	(5,781,581)	(7,255,462)

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 304.000 - ORDINANCE							
266-304.000-705.000	SALARY - SUPERVISION	15,284	15,452	15,453	15,907	14,387	16,395
266-304.000-706.000	SALARY - PERMANENT WAGES	138,480	134,969	148,573	153,438	139,806	190,661
266-304.000-706.012	WAGES-NEIGHBRD WATCH/ENFORCEM	9,808	19,008	43,680	44,166	33,727	42,848
266-304.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	6,199	5,361	3,195	7,192	5,131	0
266-304.000-708.010	HEALTH INS BUYOUT	5,250	5,465	3,750	3,750	2,625	7,500
266-304.000-709.000	REG OVERTIME	0	562	2,500	2,500	269	2,500
266-304.000-715.000	F.I.C.A./MEDICARE	12,757	14,174	16,421	17,249	15,104	19,692
266-304.000-719.000	HEALTH INSURANCE	26,713	19,145	61,413	61,413	29,452	57,096
266-304.000-719.001	SICK AND ACCIDENT	1,195	1,125	2,035	2,035	1,598	1,870
266-304.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(2,635)	(2,700)	(5,400)	(5,400)	(2,100)	(4,050)
266-304.000-719.015	DENTAL BENEFITS	3,166	2,891	4,554	4,554	3,777	5,519
266-304.000-719.016	VISION BENEFITS	515	581	898	898	707	1,156
266-304.000-719.020	HEALTH CARE DEDUCTION	10,166	8,483	17,325	17,325	8,421	13,318
266-304.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	183	144	270	270	105	225
266-304.000-720.000	LIFE INSURANCE	643	333	921	921	738	1,130
266-304.000-723.000	DEFERRED COMPENSATION EMPLOYE	238	0	0	0	0	0
266-304.000-727.000	OFFICE SUPPLIES	42	243	300	300	152	300
266-304.000-730.000	POSTAGE	355	1,164	500	500	322	500
266-304.000-740.000	OPERATING SUPPLIES	792	772	1,000	1,000	604	1,000
266-304.000-741.001	UNIFORMS-NEW AND BADGES	898	0	1,000	1,000	649	1,000
266-304.000-860.000	TRAVEL	671	526	1,000	1,000	706	1,700
266-304.000-867.000	GAS & OIL	2,929	2,482	3,300	3,300	3,169	4,000
266-304.000-876.000	RETIREMENT/MERS	21,045	26,930	29,549	29,742	19,437	27,605
266-304.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	1,150	1,101	2,925
266-304.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	1,000	948	5,000
266-304.000-943.000	MOTORPOOL LEASE/MAINTENANCE	10,000	10,000	10,000	10,000	9,167	5,354
NET OF REVENUES/APPROPRIATIONS - 304.000 - ORDINANCE		(264,694)	(267,110)	(362,237)	(375,210)	(290,002)	(405,244)
ESTIMATED REVENUES - FUND 266							
APPROPRIATIONS - FUND 266		6,784,562	6,866,421	7,269,228	7,290,965	7,075,412	7,663,576
NET OF REVENUES/APPROPRIATIONS - FUND 266		6,496,646	6,835,637	7,269,228	7,290,965	6,071,583	7,660,706
NET OF REVENUES/APPROPRIATIONS - FUND 266		287,916	30,784	0	0	1,003,829	2,870

2019 BUDGET NARRATIVE

Fund 398 – 2013 Bonds (General Obligation Bonds)

Revenues

Line Item	Explanation
398-000-000-581-250 – Transfer In: LDFA Fund	This line item reflects the amount transferred from the LDFA Fund to refund the Improvement Bonds, Series 2006 dated June 6, 2013. From the original amount of \$3,200,000, our current balance will be \$2,250,000 on 12/31/18 and \$2,070,000 on 12/31/2019.
398-000-000-664-001 – Interest Earned	This line item reflects interest earned.
398-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from fund balance.

Expenditures

Line Item	Explanation
398-991-000-991-020 – Debt Repayment-Bonds/Seaver	This line item reflects our bond payment.
398-991-000-991-021 – Debt Interest-Bonds/Seaver	This line item reflects the interest payment on the bond.
398-991-000-991-023 – Bond Cost of Issuance	This line item reflects the cost of issuing bond. We need to add \$2,000 for Standard & Poor's Annual Surveillance fee. The prior year's fee was in Fund 397, which was paid off.

11/14/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 398 - DEBT 2006 BOND FUND							
Dept 000.000							
398-000.000-581.250	TRANSFER IN: FROM LDFA FUND	229,760	217,026	120,609	120,609	119,415	225,270
398-000.000-664.001	INTEREST EARNED	49	120	0	0	3,410	1,000
398-000.000-697.498	TRANSFER IN: CAP FUND SEAVER	0	7,714	331,085	331,085	331,156	0
398-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	0	0	8,570
NET OF REVENUES/APPROPRIATIONS - 000.000 -		229,809	224,860	451,694	451,694	453,981	234,840
Dept 991.000 - DEBT SERVICES							
398-991.000-991.020	DEBT REPAYMENT- BONDS-SEAVER	165,000	170,000	175,000	175,000	175,000	180,000
398-991.000-991.021	DEBT INTEREST BONDS-SEAVER	64,260	60,240	56,100	56,100	56,100	51,840
398-991.000-991.023	BOND COST OF ISSUANCE	250	250	500	500	450	3,000
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(229,510)	(230,490)	(231,600)	(231,600)	(231,550)	(234,840)
ESTIMATED REVENUES - FUND 398		229,809	224,860	451,694	451,694	453,981	234,840
APPROPRIATIONS - FUND 398		229,510	230,490	231,600	231,600	231,550	234,840
NET OF REVENUES/APPROPRIATIONS - FUND 398		299	(5,630)	220,094	220,094	222,431	0

2019 BUDGET NARRATIVE

Fund 498 – Capital Improvement Fund – Seaver Farm Infrastructure

FUND CLOSED – FUNDS TRANSFERRED TO FUND 398 IN 2018

Revenues

Line Item	Explanation
498-000-000-699-000 – Appropriated Prior Year Balance	Closed fund – all funds transferred to Fund 398, Series B General Obligation Bonds in 2018.

11/14/18

Reviewed 11/28/18

NARRATIVE

Fund 584 – Golf Course

Revenues

Line Item	Explanation
584-000-000-650-000 – Sales Merchandise Pro Shop	This line item reflects revenue received from the sale of merchandise sold in the golf shop. Sales of merchandise and sales of food and beverage are split into two general ledger numbers in order to track sales more efficiently. The recommended budget amount has been increased to \$23,000 for 2019.
584-000-000-650-005 – Sales Food and Beverage	This line item reflects revenue received from the sale of food and beverage sold in the golf shop. Sales of merchandise and sales of food and beverage are split into two general ledger numbers in order to track sales more efficiently. The recommended budget amount has been increased to \$30,000 for 2019.
584-000-000-651-001 – Use & Admission Fee-18 Holes	This line item reflects revenue received from 18-hole play. It is recommended that the budget be increased to \$200,000 for 2019.
584-000-000-651-002 – Use & Admission Fee-9 Holes	This line item reflects revenue received from 9-hole play. It is recommended that the budget increase to \$55,000 for 2019.

Line Item	Explanation
584-000-000-651-003 – Use & Admission Fee-Leagues	This line item reflects revenue from League play. It is recommended that the budget be decreased to \$32,000 for 2019.
584-000-000-651-004 – Gift Cards and Coupons	This line item reflects revenue received from gift cards and coupons outstanding at year end. It is recommended that the budget of \$500 stays the same for the 2019 season.
584-000-000-651-005 – Use & Admission Fee-Seas Pass	This line item reflects revenue from the sale of seasonal membership passes. Due to a vast majority of Season Pass Holders being 5 days and a loss of 7 day memberships, it is recommended that the budget be reduced to \$38,000 for 2019.
584-000-000-664-001 – Interest Earned	This line item reflects interest earned on funds deposited at various banks.
584-000-000-667-004 – Equipment Rentals-Carts	This line item reflects revenue received from the rental of golf carts. Based on what has been collected in 2018, it is recommended that this budget be increased to \$133,000 for 2019.
584-000-000-667-005 – Golf Cart Storage Rental	This line item reflects revenue received from the storage of personal golf carts. Due to this being a grandfathered clause, only 7 personal carts and one cart off site still remain. It is recommended that the budget be increased to \$2,100 for 2019.

Line Item	Explanation
584-000-000-694-001 – Other Income-Miscellaneous	This line item reflects revenues received from one-time deposits, including advertising fees collected for ads on scorecards and special revenues that do not have a designated line item.
584-000-000-697-212 – Transfer In: From BSR II Fund	This line item reflects funds needed from Fund 212-BSR II. An increase is requested due to increasing costs and a large depreciation expense from finalizing the cart path project.
584-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from Fund Balance.

Expenditures

Line Item	Explanation
584-584-000-702-001 – Salaries-Greenskeeper	This line item is used for the salary of the Golf Course Superintendent. Resolution No. 2018-17 set the salary for this position at \$79,791. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
584-584-000-702-002 – Salaries-Golf Operations Director	This line item is used for the salary of the Golf Operations Director. Resolution No. 2018-17 set the salary for this position at \$49,440. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
584-584-000-706-000 – Salary-Permanent Wages	This line item is used for the salary of the Assistant to the Golf Course Superintendent. Resolution No. 2018-17 set the salary for the Assistant at \$31,462. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
584-584-000-706-008 – Salary-Wages Pro Shop Assistant	This line item is used for the salary of the Assistant to the Golf Operations Director. The 2018 salary is set at \$31,065. It is recommended that it be increased by 3% in 2019, the same as the Teamster contract.
584-584-000-707-001 – Wages-Temporary Maintenance	This line item is used for the employment of seasonal employees who work on the maintenance of the golf course. It is recommended that it remain at \$50,000 for 2019.

Line Item	Explanation
584-584-000-707-002 – Wages-Temporary Pro Shop	This line item is used for seasonal employees who work in the golf shop. It is recommended that it remain at \$30,000 for 2019.
584-584-000-708-010 – Health Insurance Buy Out	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
584-584-000-709-000 – Regular Overtime	This line item reflects overtime costs for the Assistant Director of Golf Position and Assistant Superintendent position. It is recommended that approximately 300 hours of overtime be budgeted to be used on an as needed basis during the busier months of May through September. During the rest of the season no more than 40 hours per week is expected.
584-584-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
584-584-000-719-000 – Health Insurance	Our rates for 2019 increased by 22.4%. We have two (2) family and one (1) 1 single coverages. Figures provided by Human Resources.
584-584-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$373.84/year for each non-fire department employee. This is almost \$100 less than last year. Figures provided by Human Resources.
584-584-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.

Line Item	Explanation
584-584-000-719-015 – Dental Benefits	Our dental insurance rates for 2019 increased by 10%. Figures provided by Human Resources.
584-584-000-719-016 – Vision Benefits	Our new 2019 rates for vision increased 15% for 2019. There have been no increase in rates since 2016. Figures provided by Human Resources.
584-584-000-719-020 – 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.
584-584-000-719-021 – Admin Fees – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
584-584-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. The increase is \$18 more than 2018. Figures provided by Human Resources.
584-584-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
584-584-000-724-001 – Unemployment Expense	Figures provided by the Accounting Director.
584-584-000-727-001 – Office Supplies Maintenance	This line item is used for office supplies in the maintenance area. It is recommended that the budget remain at \$100 for 2019.
584-584-000-727-002 – Office Supplies Pro Shop	This line items is used for office supplies in the pro shop. It is recommended that the budget remain at \$200 for 2019.

Line Item	Explanation
584-584-000-757-001 – Operating Supplies-Maintenance	This line item is used to purchase general operating supplies regarding the maintenance of the golf course. It is recommended that the budget remain at \$6,500 for 2019.
584-584-000-757-002 – Operating Supplies-Pro Shop	This line item is used for the purchase of operational supplies needed in the golf shop such as credit card processing supplies, miscellaneous food related equipment, thermal paper, score pencils, and employee uniforms. It is recommended that the budget remain at \$3,500 for 2019.
584-584-000-757-003 – Operating Supplies-Cart Rental	This line item covers the lease of the golf carts. The golf cart lease with PNC Equipment is a five-year lease which began May 2016 and ends October 2020. We pay 6 payments a year at \$7,022.07 monthly or \$42,132.42 annually. A monthly maintenance fee of \$603.75 for 6 months is also charged. We also have to pay personal property taxes. It is recommended that the budget be increased to \$55,257 for 2019 to cover the maintenance fee.
584-584-000-757-007 – Cost of Sales-Pro Shop	This line item is used for recording the cost of merchandise inventory after it is sold. We split the cost of inventory sold for food and beverage into two general ledger numbers in order to track our costs more efficiently. This is in correlation with the revenue for sales of merchandise. The net effect is the profit of goods sold. It is recommended to decrease this budget to \$15,000 for 2019.

Line Item	Explanation
584-584-000-757-008 – Cost of Sales-Food & Beverage	This line item is used for recording the cost of food & beverage inventory after it is sold. We split the cost of inventory sold for merchandise and food & beverage into two general ledger numbers in order to track our costs more efficiently. This is in correlation with the revenue for sales of food & beverage. The net effect is the profit of goods sold. It is recommended to decrease this budget to \$17,000 for 2019.
584-584-000-776-004 – Bldg Maint Supplies-Pro Shop	This line item is for the purchase of maintenance supplies for the golf shop. It is recommended that the budget remain at \$250 for 2019.
584-584-000-776-005 – Bldg Maint Supplies-Maintenance	This line item is for the purchase of maintenance supplies for the maintenance building. It is recommended that the budget remains at \$750 for 2019.
584-584-000-783-001 – Seed Planting-Fertilizer	This line item reflects the cost of fertilizer to be used on the golf course. It is recommended that the budget remains at \$26,000 for 2019.
584-584-000-783-002 – Seed Planting-Chemicals	This line item reflects the cost of planting chemicals to be used on the golf course. It is recommended that the budget remains the same at \$16,000 for 2019.
584-584-000-783-003 – Seed Planting-Top Soil	This line item reflects the cost of planting top soil to be used on the golf course. It is recommended that the budget remains the same as the 2018 Original Budget at \$4,500 for 2019.

Line Item	Explanation
584-584-000-783-004 – Tree Maintenance	This line item is used in the event that a tree either has fallen or needs to be taken down by professionals in order to prevent a danger to our staff. It is recommended that the budget be increased from the 2018 Original Budget to \$1,500 for 2019.
584-584-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
584-584-000-801-000 – Professional Services	This line item is used for professional services including the alarm company, pest control, gutter cleaning, locksmith, etc. It is recommended that the budget remain at \$3,500 for 2019.
584-584-000-818-000 – Contractual Services	This line item is used to cover the costs of deep root aeration and back flow prevention. It is recommended that the budget remain at \$1,200 for 2019.
584-584-000-867-000 – Gas & Oil	This line item is used for gas and oil in the golf carts. Based on what has been spent thus far in 2018, it is recommended that the budget remain at \$7,000 for 2019.
584-584-000-867-100 – Gas & Oil-Other Equipment	This line item is used for gas and oil for the golf equipment. It is recommended that the budget remain at \$13,000 for 2019.
584-584-000-876-000 – Retirement/MERS	Our rates for employees hired before 1/1/14 is \$15,000 per employee and after 1/1/14 is 5.16% of wages. This is higher than the Annual Required Compensation and we will apply the extra to lower liability. Figures provided by the Accounting Director.

Line Item	Explanation
584-584-000-876.100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
584-584-000-900-000 – Publishing	This line item is used to cover the cost of scorecards and printed marketing materials. The golf director will try to secure sponsors to reduce the cost, however an amount of \$2,000 should be budgeted in the event that sponsors are not secured for 2019.
584-584-000-900-003 – Golf Course Advertising	This line item is for the advertisement of the golf course. It is recommended this line item remain at \$2,000 to purchase our booth at the Novi Golf Show and for the purchase of a professional display and marketing materials that promote the golf course.
584-584-000-914-000 – Insurance & Bonds Fire & Liab	Figures provided by the Accounting Director.
584-584-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
584-584-000-920-008 – Utilities-Maintenance Electric	This line item is used for electric service for the maintenance building at the golf course. It is recommended that the budget remain at \$13,000 for 2019.
584-584-000-920-009 – Utilities-Maintenance Heating	This line item is used for gas service in the maintenance building. It is recommended that the budget remain at the 2018 Original Budget of \$3,000 for 2019.

Line Item	Explanation
584-584-000-920-010 – Utilities-Maintenance Phone	This line item is used for phone service at the maintenance garage. It is recommended that the budget remain at \$700 for 2019.
584-584-000-920-011 – Utilities-Maintenance Water	Based on current spending it is recommended that this budget remain at \$1,000 for 2019.
584-584-000-920-013 – Utilities-Pro Shop	This line item is used for phone service and Comcast service in the golf shop. Based on what has been spent in past years, it is recommended that the budget remain at \$3,000 for 2019.
584-584-000-930-000 – Repairs Maintenance Machinery	This line item is used for repair and winter maintenance of machinery at the golf course. Due to the addition of new equipment it is recommended that the budget remain at the 2018 Original Budget amount of \$3,500 for 2019.
584-584-000-931-009 – Building Maintenance	This line item is used to cover the cost of maintenance at the golf course. It is recommended that the budget remain at \$500 for 2019.
584-584-000-931-010 – Building Maintenance Pro Shop	This line item is used to cover the cost of maintaining the golf shop. It is recommended that the budget remain at the 2018 Original Budget amount of \$2,000 for 2019.
584-584-000-933-000 – Equipment Maintenance	This line item is used to cover the cost of maintaining the golf course equipment. Due to older equipment needing repairs, it is recommended that the budget be increased to \$30,000 for 2019.
584-584-000-939-001 – Vehicle Maintenance	It is recommended that the budget remain at \$500 for 2019.

Line Item	Explanation
584-584-000-939-003 – Golf Cart Expense	This line item is used to cover the cost of repairs and supplies for the golf carts. It is recommended that the budget be increased to \$1,800 in 2019 to allow for repairs to the carts during the 4 th year of the cart lease.
584-584-000-943-000 – Motorpool Lease/Maintenance	This line item is used for motor pool lease charge for half purchase of trailer. Figures provided by the Accounting Director.
584-584-000-956-008 – Miscellaneous Expenses-Pro Shop	This line item is for incidental items occasionally needed. It is recommended that the budget remain at \$500 for 2019.
584-584-000-957-000 – Bank Charges	Figures provided by Accounting Director.
584-584-000-958-001 – Memberships & Dues Nat'l Super	This line item is used for the payment of membership dues for the golf course superintendent and it is recommended that this line item remain at \$400 for 2019.
584-584-000-958-004 – Memberships & Dues Pro Shop	This line item is for the payment of PGA National membership dues for the golf director. It is recommended that the budget remain at \$600 for 2019.
584-584-000-968-001 – Depreciation Expense	Figures provided by the Accounting Director.

Line Item	Explanation
584-584-000-971.000 – Capital Outlay	This line item will be used for the new equipment lease for the golf course. Depending on the financing of the 5-year lease, this amount could be for the total amount then reallocated to the capital assets and the depreciation. It will be recorded with the depreciation expense line item 968-001 over the life of the equipment. Estimated depreciation for this equipment is \$70,878 annually.

* Per Kirk Sherwood, there were more rain days in April and October 2018 than during the same period in 2017. This is why the year to date amount is under what was budgeted for 2018. 2019 revenue is projected to be higher for golf and cart rental.

Prepared by Kirk Sherwood and Tim Smith

11/13/18 UPDATED BY JNEEL 10-31-18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Fund 584 - GOLF COURSE FUND							
Dept 000.000							
584-000.000-650.000	SALES MERCHANDISE PRO SHOP	27,022	18,927	22,000	22,000	20,940	23,000
584-000.000-650.005	SALES FOOD & BEVERAGE	39,193	28,134	27,000	27,000	30,955	30,000
584-000.000-651.001	USE & ADMISSION FEE 18 HOLES	209,961	197,468	195,000	195,000	188,243	200,000
584-000.000-651.002	USE & ADMISSION FEE 9 HOLES	38,149	39,102	50,000	50,000	44,648	55,000
584-000.000-651.003	USE & ADMISSION FEE LEAGUES	35,041	19,825	34,000	34,000	28,488	32,000
584-000.000-651.004	GIFT CARDS AND COUPONS	723	262	500	500	1,098	500
584-000.000-651.005	USE& ADMISSION FEE SEASON PAS	23,046	41,555	40,000	40,000	38,923	38,000
584-000.000-664.001	INTEREST EARNED	298	695	200	200	688	0
584-000.000-667.004	EQUIPMENT RENTALS -CARTS	108,129	122,924	130,000	130,000	122,802	133,000
584-000.000-667.005	GOLF CART STORAGE RENTAL	1,371	1,750	2,000	2,000	2,100	2,100
584-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	17,225	0	0	0	0	0
584-000.000-694.001	OTHER INCOME-MISCELLANEOUS	1,999	106	0	0	491	0
584-000.000-694.004	MISC REVENUE - INSURANCE REIM	1,775	1,138	0	4,300	5,422	0
584-000.000-694.007	MISCELLANEOUS INCOME OVR&SHOR	0	(24)	0	0	0	0
584-000.000-697.000	TRANSFER IN: GENERAL FUND	0	150,000	0	0	0	0
584-000.000-697.212	TRANSFER IN: FROM BSR II FUND	109,071	188,796	193,801	193,801	190,000	213,422
584-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	50,000	55,851	0	30,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		613,003	810,658	744,501	754,652	674,798	757,022

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Dept 584.000 - GOLF COURSE FUND							
584-584.000-702.001	SALARIES - GREENSKEEPER	76,616	77,456	77,467	79,791	72,119	82,185
584-584.000-702.002	SALARIES - PRO SHOP DIRECTOR	22,300	47,077	50,750	52,190	44,686	50,923
584-584.000-706.000	SALARY - PERMANENT WAGES	53,640	30,542	30,546	31,463	28,195	32,406
584-584.000-706.008	WAGES PROSHOP	0	0	30,160	26,760	21,260	31,065
584-584.000-707.001	WAGES- TEMPORARY MAINTENANCE	59,391	42,976	50,000	52,500	51,303	50,000
584-584.000-707.002	WAGES- TEMPORARY PRO SHOP	59,227	48,365	30,000	29,239	28,567	30,000
584-584.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,105	738	0	761	761	0
584-584.000-708.010	HEALTH INS BUYOUT	4,286	3,000	3,000	3,000	1,500	3,000
584-584.000-709.000	REG OVERTIME	21	7,082	10,000	8,500	7,956	12,000
584-584.000-715.000	F.I.C.A./MEDICARE	12,245	13,730	16,534	16,892	14,228	16,573
584-584.000-719.000	HEALTH INSURANCE	6,212	19,736	48,079	48,079	38,475	58,346
584-584.000-719.001	SICK AND ACCIDENT	627	798	1,436	1,436	1,057	1,146
584-584.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(3,625)	(5,400)	(5,400)	(3,912)	(4,200)
584-584.000-719.015	DENTAL BENEFITS	1,794	2,267	3,777	3,777	3,222	4,155
584-584.000-719.016	VISION BENEFITS	338	449	770	770	628	885
584-584.000-719.020	HEALTH CARE DEDUCTION	1,908	3,323	14,438	14,438	15,468	17,325
584-584.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	92	158	270	270	192	270
584-584.000-720.000	LIFE INSURANCE	297	330	594	594	493	680
584-584.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,832	1,188	1,170	1,170	1,038	1,170
584-584.000-724.001	UNEMPLOYMENT EXPENSE	682	1,684	3,000	3,000	1,314	2,000
584-584.000-727.000	OFFICE SUPPLIES	180	0	0	0	0	0
584-584.000-727.001	OFFICE SUPPLIES MAINTENANCE	0	85	100	100	81	100
584-584.000-727.002	OFFICE SUPPLIES PRO SHOP	0	128	200	50	50	200
584-584.000-757.001	OPERATING SUPPLIES MAINTENANC	5,520	7,762	6,500	6,400	5,780	6,500
584-584.000-757.002	OPERATING SUPPLIES PRO SHOP	2,710	2,381	3,500	3,500	3,037	3,500
584-584.000-757.003	OPERATING SUPPLIES-CART RENTA	47,931	50,681	50,957	55,257	52,518	55,257
584-584.000-757.007	COST OF SALES PRO SHOP	21,962	11,380	17,000	17,000	13,638	15,000
584-584.000-757.008	COST OF SALES FOOD & BEV	27,843	11,611	21,000	21,000	11,628	17,000
584-584.000-776.004	BLDG MAIN SUPPLIES PRO SHOP	215	83	250	250	58	250
584-584.000-776.005	BLDG MAIN SUPPLIES MAINTENANC	745	1,064	750	746	705	750
584-584.000-783.001	SEED PLANTING -FERTILIZER	23,889	21,968	26,000	26,000	24,434	26,000
584-584.000-783.002	SEED PLANTING -CHEMICALS	16,774	16,263	16,000	16,000	14,758	16,000
584-584.000-783.003	SEED PLANTING -TOP SOIL	5,230	4,809	4,500	2,000	1,578	4,500
584-584.000-783.004	TREE MAINTENANCE	3,825	495	1,000	2,600	2,585	1,500
584-584.000-800.001	ADMINISTRATION FEES	23,294	23,294	17,758	17,758	16,278	18,220
584-584.000-801.000	PROFESSIONAL SERVICES	2,079	2,946	3,500	3,500	3,107	3,500
584-584.000-818.000	CONTRACTUAL SERVICES	1,019	9,864	1,200	1,200	159	1,200

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
584-584.000-867.000	GAS & OIL	7,450	4,778	7,000	7,100	7,089	7,000
584-584.000-867.100	GAS & OIL - OTHER EQUIP	12,396	12,138	13,000	14,500	14,128	13,000
584-584.000-876.000	RETIREMENT/MERS	9,342	15,116	15,644	15,706	13,693	19,231
584-584.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	750	550	2,600
584-584.000-900.000	PUBLISHING	558	988	2,000	1,238	1,013	2,000
584-584.000-900.003	GOLF COURSE ADVERTISING	1,426	1,570	2,000	1,156	829	2,000
584-584.000-914.000	INSURANCE & BONDS FIRE & LIAB	8,303	8,705	9,177	9,177	7,724	8,814
584-584.000-917.000	WORKERS COMPENSATION INSURANC	4,618	4,202	4,274	4,274	3,744	4,207
584-584.000-920.008	UTILITIES-MAINTENANCE ELECTRIC	15,083	15,440	13,000	13,000	12,174	13,000
584-584.000-920.009	UTILITIES MAINTENANCE HEATING	1,765	2,310	3,000	2,500	1,169	3,000
584-584.000-920.010	UTILITIES MAINTENANCE PHONE	395	76	700	700	76	700
584-584.000-920.011	UTILITIES MAINTENANCE WATER	1,249	1,362	1,000	1,200	1,042	1,000
584-584.000-920.013	UTILITIES PRO SHOP	635	1,764	3,000	2,850	1,454	3,000
584-584.000-930.000	REPAIRS MAINTENANCE-MACHINERY	3,688	1,939	3,500	2,522	2,522	3,500
584-584.000-931.009	BLDG MAINTENANCE	184	551	500	0	0	500
584-584.000-931.010	BLDG MAINTENANCE PRO SHOP	1,015	1,765	2,000	3,150	3,051	2,000
584-584.000-933.000	EQUIPMENT MAINTENANCE	8,599	47,514	25,000	27,200	26,830	30,000
584-584.000-939.001	MOTORPOOL - MISC REPAIR	715	468	500	482	481	500
584-584.000-939.003	GOLF CARTS EXPENSE	743	0	300	1,100	974	1,800
584-584.000-943.000	MOTORPOOL LEASE/MAINTENANCE	600	600	600	600	550	1,386
584-584.000-956.008	MISCELLANEOUS EXP-PRO SHOP	2,883	9	500	500	453	500
584-584.000-957.000	BANK CHARGES	5,585	5,211	5,000	5,900	5,559	6,000
584-584.000-958.001	MEMBERSHIPS & DUES NATL SUPER	375	380	400	400	380	400
584-584.000-958.004	MEMBERSHIPS & DUES PRO SHOP	0	559	600	600	564	600
584-584.000-968.001	DEPRECIATION EXPENSE	78,361	89,516	95,000	95,000	78,716	70,878
584-584.000-971.000	CAPITAL OUTLAY/OTHER	0	36,461	0	456	456	0
NET OF REVENUES/APPROPRIATIONS - 584.000 - GOLF COURSE FUND		(649,997)	(715,510)	(744,501)	(754,652)	(664,165)	(757,022)
ESTIMATED REVENUES - FUND 584		613,003	810,658	744,501	754,652	674,798	757,022
APPROPRIATIONS - FUND 584		649,997	715,510	744,501	754,652	664,165	757,022
NET OF REVENUES/APPROPRIATIONS - FUND 584		(36,994)	95,148	0	0	10,633	0

NARRATIVE

Fund 590 - Compost

Revenues

Line Item	Explanation
590-000-000-607-510 – Lease Revenue	This line item reflects the revenue received for rental of the dump truck to the Parks Department.
590-000-000-650-003 – Biodegradable Dropoff-Non Twp.	This line item reflects the revenue for yard waste brought in by non-township residents and the Canton Township contract. We paused for 90 days to get material on site processed. We will need a full-time Heavy Equipment Operator on site in 2019.
590-000-000-650-004 – Biodegradable Dropoff-Ypsi Twp.	This line item reflects revenue received from the Environmental Services Fund for the amount that would normally be charged for dumping fees for yard waste, wood chips and brush from Township residents via Waste Management.
590-000-000-650-100 – Billable Sales-Compost	This line item accounts for billable compost sales that are invoiced to landscape companies, etc. These are larger purchases.
590-000-000-650-102 – Sales-Scrap Metal	This line item reflects the revenue from scrap metal.
590-000-000-650-200 – Gate Revenue-Compost Sales	This line item reflects the revenue from materials sold at the gate and billable sales.

Line Item	Explanation
590-000-000-650-201 – Gate Revenue-Wood Sales	This line item reflects the revenue from woodchips and mulch sold at the gate.
590-000-000-650-202 – Gate Revenue-Soil Sales	This line item reflects the revenue from blended soil sold at the gate.
590-000-000-650-203 – Gate Revenue-Drop Off Fees	This line item reflects the revenue from trash dropoff.
590-000-000-650-205 – Gate Revenue-Milling Sales	This line item reflects the revenue from the sale of asphalt millings.
590-000-000-650-206 – Service Charge - Delivery	This line item reflects the revenue from delivery of materials from the Compost Site to businesses.
590-000-000-664-001 – Interest Earned	This line item reflects interest earned on funds deposited at various banks.
590-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from Fund Balance for operating expenses.

Expenditures

Line Item	Explanation
590-590-000-705-000 – Salary-Supervision	This is a new line item in 2019. With the addition of the the Heavy Equipment Operator, the Compost Operator was moved to this line item.
590-590-000-706-000 – Salary-Permanent Wages	This line item reflects the salaries of one new Heavy Equipment Operator and 25% of a Floater II/Clerk III position. A 3% contractual increase is budgeted. Even though the increase is budgeted, the amount shown is less due to the Compost Operator position being moved to 590-590-000-705-000 – Salary-Supervision in 2019.
590-590-000-707-000 – Salary-Temporary/Seasonal	Wages for the Gate Attendants (1+1 relief) are budgeted in this line item.
590-590-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
590-590-000-709-000 – Regular Overtime	This line item previously reflected overtime wages. Due to the addition of the Heavy Equipment Operator position, the amount has been reduced to \$2,000 for 2019.
590-590-000-710-000 – Acc Comp Absences-Lngterm	This is a line item used in Enterprise Fund (business), we need 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.
590-590-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.

Line Item	Explanation
590-590-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase. A greater increase is shown due to the Heavy Equipment Operator being budgeted 100% in the Compost budget.
590-590-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
590-590-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. An increase is budgeted due to the new Equipment Operator position.
590-590-000-719-015 – Dental Benefits	As predicted, our dental insurance rates increased by 10% in 2019. A higher amount is budgeted due to the new Equipment Operator position being budgeted 100% in the Compost budget.
590-590-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. A higher amount is budgeted due to the new Equipment Operator position.
590-590-000-719-020 – 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. An increase is budgeted due to the new Equipment Operator position.

Line Item	Explanation
590-590-000-719-021 – Admin Fees – Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. An increase is budgeted due to the new Equipment Operator position.
590-590-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
590-590-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
590-590-000-727-000 – Office Supplies	This line item is used for purchasing office supplies for the Compost Site.
590-590-000-730-000 – Postage	This line item is used to cover postage costs.
590-590-000-741-000 – Boot Reimbursement & Uniform Purchase	This line item is used to cover uniforms, OSHA approved boots and floor mats.
590-590-000-757-000 – Operating Supplies	This line item is used to purchase safety equipment for the operators such as eyewear, hard hats, gloves, cleaning supplies, etc. In reviewing the expenditures to date, it is recommended that it be reduced to \$4,500 for 2019.
590-590-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
590-590-000-804-000 – Contractual/Roll off Disposal	This line item covers the cost of emptying the dumpsters at the Compost Site. The related revenue line is 590.000.000.650.203.

Line Item	Explanation
590-590-000-804-004 – Township Disposal Fee	This line item covers the cost of removing screener spoils, which is material that cannot be composted, such as plastic, rocks, debris, etc.
590-590-000-850-000 - Telephone	This line item is used for telephone charges for the Compost Site.
590-590-000-867-200 – Gas & Oil-YCUA	This line item is used for fuel used through the YCUA site and the cost of removing oils from the Compost Site. Based on the amount expended to date in 2018, it is recommended that it be reduced to \$8,000 for 2019.
590-590-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
590-590-000-876-100 – Retirement Health Care Savings	This is a new line item in 2019 and 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.
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	This line item is used for natural gas service costs for the Compost Site. The recommendation is to remain the same as budgeted in 2018.

Line Item	Explanation
590-590-000-920-005 – Utilities-Light	This line item is used for natural gas service costs for the Compost Site. Based on expenses to date in 2018, it is recommended that it be reduced to \$2,000 for 2019.
590-590-000-931-000 – Repairs & Maintenance	This line item is used to make repairs at the Compost Site garage and gate house.
590-590-000-933-000 – Equipment Maintenance	This line item is used for repair costs for equipment used at the Compost Site. It is recommended that it remain at \$15,000 for 2019 since it is unknown what repairs may be needed.
590-590-000-941-000 – Equipment Rental/Leasing	This line item is used for renting equipment for the Compost Site. It is recommended that it remain the same for 2019.
590-590-000-943-000 – Motorpool Lease/Maintenance	This line item is for fees paid to the Motorpool. Figures provided by the Accounting Director.
590-590-000-956-000 - Miscellaneous	This line item is used for random drug screening costs, etc.
590-590-000-960-000 – Education & Training	This line item is used for training cost for the Compost Site Coordinator.
590-590-000-968-001 – Depreciation Expense	This line item covers the cost of equipment depreciation. Figures provided by the Accounting Director.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 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	2,567	2,800
590-000.000-650.003	BIODEGRADABLE DROPOFF-NONTWP	60,977	117,482	90,000	90,000	63,895	110,000
590-000.000-650.004	BIODEGRADABLE DROPOFF-YPSI TW	153,789	163,512	165,000	165,000	155,958	165,000
590-000.000-650.100	BILLABLE SALES - COMPOST	0	15	10,000	10,000	18,086	10,000
590-000.000-650.102	SALES - SCRAP METAL	4,819	5,936	6,000	6,000	8,486	6,000
590-000.000-650.103	SALES - RECYCLED OIL	0	29	0	0	0	0
590-000.000-650.200	GATE REVENUE - COMPOST SALES	27,119	28,694	36,300	36,300	25,856	36,300
590-000.000-650.201	GATE REVENUE - WOOD SALES	27,367	37,136	48,000	48,000	32,655	48,000
590-000.000-650.202	GATE REVENUE - SOIL SALES	37,449	27,766	20,000	20,000	23,176	20,000
590-000.000-650.203	GATE REVENUE - DROP OFF FEES	69,465	90,906	65,000	65,000	85,109	65,000
590-000.000-650.204	GATE REVENUE-BATTERY CORE SAL	40	135	0	0	161	0
590-000.000-650.205	GATE REVENUE-MILLING SALES	8,188	9,746	10,000	10,000	8,073	10,000
590-000.000-650.206	SERVICE CHRG - DELIVERY	3,550	1,500	3,000	3,000	200	3,000
590-000.000-650.207	SERVICE CHRG - ADMIN FEE	486	716	0	0	267	0
590-000.000-664.001	INTEREST EARNED	1,555	4,315	2,414	2,414	10,041	3,500
590-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	0	19,785	0	0	0	0
590-000.000-694.004	MISC REVENUE - INSURANCE REIM	300	304	0	0	235	0
590-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	5,309	110,600	0	84,965
NET OF REVENUES/APPROPRIATIONS - 000.000 -		397,904	510,777	463,823	569,114	434,765	564,565

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 590.000 - COMPOST SITE							
590-590.000-705.000	SALARY - SUPERVISION	0	0	0	0	0	82,400
590-590.000-706.000	SALARY - PERMANENT WAGES	108,788	109,995	110,167	115,743	108,672	74,322
590-590.000-707.000	SALARY - TEMPORARY/SEASONAL	20,229	20,186	30,000	30,000	25,522	26,000
590-590.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,056	5,486	1,695	6,878	6,798	0
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	4,317	8,817	7,000	7,000	6,595	2,000
590-590.000-710.000	ACC COMP ABSENCES-LNGTERM	0	0	5,400	5,400	0	9,000
590-590.000-715.000	F.I.C.A./MEDICARE	9,598	10,037	9,624	10,448	9,782	12,807
590-590.000-719.000	HEALTH INSURANCE	9,319	9,300	10,236	10,236	9,363	25,006
590-590.000-719.001	SICK AND ACCIDENT	747	838	838	838	803	859
590-590.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(900)	(900)	(900)	(900)	(1,575)	(1,800)
590-590.000-719.015	DENTAL BENEFITS	2,064	2,064	2,224	2,224	2,791	2,980
590-590.000-719.016	VISION BENEFITS	402	428	428	428	408	639
590-590.000-719.020	HEALTH CARE DEDUCTION	2,385	3,567	2,888	2,888	824	5,915
590-590.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	46	45	45	45	35	90
590-590.000-720.000	LIFE INSURANCE	347	347	347	347	364	510
590-590.000-723.000	DEFERRED COMPENSATION EMPLOYE	263	262	390	390	334	338
590-590.000-727.000	OFFICE SUPPLIES	66	74	200	200	12	200
590-590.000-730.000	POSTAGE	0	0	100	100	0	100
590-590.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	1,251	888	700	1,200	1,062	700
590-590.000-757.000	OPERATING SUPPLIES	3,964	4,118	6,000	5,500	2,444	4,500
590-590.000-800.001	ADMINISTRATION FEES	6,272	6,272	6,548	6,548	6,002	9,251
590-590.000-804.000	CONTRACTUAL/ROLLOFF DISPOSAL	45,497	46,483	36,300	36,300	32,944	36,300
590-590.000-804.004	TWP DISPOSAL FEE	6,356	9,542	6,000	6,000	3,900	6,000
590-590.000-850.000	TELEPHONE	634	151	800	800	126	800
590-590.000-867.200	GAS & OIL - YCUA	11,125	12,878	10,000	13,500	10,807	8,000
590-590.000-876.000	RETIREMENT/MERS	14,717	19,273	19,362	19,362	18,311	33,750
590-590.000-913.000	INSURANCE & BONDS FLEET	2,214	2,322	2,448	2,448	2,061	2,448
590-590.000-917.000	WORKERS COMPENSATION INSURANC	3,964	3,843	4,086	4,086	3,622	4,112

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
590-590.000-920.004	UTILITIES HEAT	2,907	5,811	7,000	7,000	3,615	7,000
590-590.000-920.005	UTILITIES LIGHT	1,858	2,267	2,500	2,500	1,692	2,000
590-590.000-931.000	REPAIRS AND MAINTENANCE	49	954	7,000	7,000	5,543	5,000
590-590.000-933.000	EQUIPMENT MAINTENANCE	10,258	8,974	15,000	11,500	5,549	15,000
590-590.000-941.000	EQUIPMENT RENTAL/LEASING	2,265	2,350	3,500	3,500	0	3,500
590-590.000-943.000	MOTORPOOL LEASE/MAINTENANCE	3,619	3,509	3,500	3,500	3,276	3,000
590-590.000-956.000	MISCELLANEOUS	493	0	500	500	296	500
590-590.000-960.000	EDUCATION AND TRAINING	29	29	100	100	0	100
590-590.000-968.001	DEPRECIATION EXPENSE	133,452	169,374	148,047	179,047	178,780	177,488
590-590.000-977.000	EQUIPMENT	0	203	0	62,708	0	0
NET OF REVENUES/APPROPRIATIONS - 590.000 - COMPOST SITE		(417,401)	(473,537)	(463,823)	(569,114)	(452,633)	(564,565)
ESTIMATED REVENUES - FUND 590		397,904	510,777	463,823	569,114	434,765	564,565
APPROPRIATIONS - FUND 590		417,401	473,537	463,823	569,114	452,633	564,565
NET OF REVENUES/APPROPRIATIONS - FUND 590		(19,497)	37,240	0	0	(17,868)	0

NARRATIVE

Fund 595 - Motorpool

Revenues

Line Item	Explanation
595-000-000-607-502 – Flat Fee-Parks Motorpool/Monthly	This line item reflects monthly fees charged to the parks for miscellaneous fluids, etc.; this is set by Accounting Director
595-000-000-607-515 – Combined Lease/Repair Revenue	This line item reflects lease revenue from other departments. It now includes repair; this is set by Accounting Director
595-000-000-607-520 – Fuel and Fluids Revenue	Fuelcloud; This line item reflects the fuel surcharge received from other departments. It is recommended that it be maintained at \$36,000.
595-000-000-664-001 – Interest Earned	This line item reflects interest earned on funds deposited at various banks.
595-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from Fund Balance. Nothing is anticipated for 2019.

Expenditures

Line Item	Explanation
595-595-000-706-000 – Salary-Permanent Wages	This line item reflects 25% of the salary for a Floater II/Clerk III position.
595-595-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
595-595-000-719-000 – Health Insurance	Our renewal rates for health insurance increased by 22.4% for 2019. This line item has been adjusted to reflect the increase.
595-595-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
595-595-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage. A slight decrease has been budgeted. This is due to the recent negotiations with our unions where it was agreed that employees receiving single person or two person coverage shouldn't pay the same amount as those receiving family coverage.
595-595-000-719-015 – Dental Benefits	As predicted, our dental insurance rates for 2019 increased by 10%. Therefore, there is no increase from the draft budget.

Line Item	Explanation
595-595-000-719-016 – Vision Benefits	Our renewal rates for vision insurance increased by approximately 15% for 2019. This line item has been adjusted to reflect the increase.
595-595-000-719-020 – 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.
595-595-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
595-595-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
595-595-000-776-500 – Auto Parts	This line item is used to purchase small items for automobiles. Due to year to date expenditures, it is recommended that it be increased to \$3,000 for 2019.
595-595-000-776-550 – Shop Supplies	This line item is used to purchase rags and other small items. Recommend maintaining at \$2,000 for 2019.
595-595-000-818-000 – Contractual Services	This line item is used for the GPS Vehicle System. We are charged almost \$800/month. We are increasing it to \$12,000 as we have additional vehicles.

Line Item	Explanation
595-595-000-818-032 – Contractual Svc-Fuel Tank Repair	This line item is used for Tank Repair and monitoring fuel tanks per State regulations. We recommend increasing this line to \$10,000 for 2019 as we would like to replace existing outdated level monitors.
595-595-000-818-033 – Contractual Svc-Auto/Equip Maint	This line item is used to hire Equipment Maintenance and outside contractors to work on vehicles (YCUA, Ed's Garage, etc.). It is recommended that it be maintained at \$20,000 for 2019.
595-595-000-867-000 – Gas & Oil	This line item is used for the purchase of fuel. YTD is low, but the fuel pumps were out of service for part of the year, and we are proposing to maintain this at \$41,000.
595-595-000-876-000 – Retirement/MERS	Employer's portion is based on a flat rate (\$625.00 per employee times 24 pays = \$15,000 per employee) for employees hired before January 1, 2014. For those hired after January 1, 2014, a percentage of 5.16% of payroll is paid. Figures provided by Accounting & Human Resources.
595-595-000-968-001 – Depreciation Expense	This line item covers the cost of auto depreciation, provided by the Accounting Director. Recommend maintaining \$148,047 as we still have vehicles to be delivered in 2018.

11/26/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 595 - MOTORPOOL / REPAIRS							
Dept 000.000							
595-000.000-607.502	Flat Fee-Parks MotorpoolMnthl	1,200	1,200	1,200	1,200	1,100	600
595-000.000-607.515	COMBINED LEASE/REPAIR REVENUE	195,678	203,014	200,020	200,020	190,409	227,297
595-000.000-607.520	FUEL AND FLUIDS REVENUE	36,425	39,711	36,000	36,000	44,000	36,000
595-000.000-664.001	INTEREST EARNED	344	1,381	500	500	1,970	0
595-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	0	0	0	0	20,322	0
595-000.000-694.004	MISC REVENUE - INSURANCE REIM	1,387	0	0	0	0	0
595-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	10,512	234,950	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		235,034	245,306	248,232	472,670	257,801	263,897

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2018 ACTIVITY THRU 11/30/18	2019 REQUESTED BUDGET
Dept 595.000 - MOTORPOOL							
595-595.000-706.000	SALARY - PERMANENT WAGES	11,763	10,254	11,939	12,277	10,005	11,403
595-595.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	0	213	184	184	0	0
595-595.000-715.000	F.I.C.A./MEDICARE	848	755	927	953	741	872
595-595.000-719.000	HEALTH INSURANCE	1,553	1,386	1,784	1,784	1,702	1,958
595-595.000-719.001	SICK AND ACCIDENT	107	100	120	120	115	95
595-595.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(450)	(394)	(450)	(450)	(331)	(330)
595-595.000-719.015	DENTAL BENEFITS	104	120	93	93	93	102
595-595.000-719.016	VISION BENEFITS	20	20	21	21	20	25
595-595.000-719.020	HEALTH CARE DEDUCTION	992	623	726	726	314	726
595-595.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	23	21	25	25	26	23
595-595.000-720.000	LIFE INSURANCE	50	42	50	50	52	57
595-595.000-776.500	AUTO PARTS	1,514	1,107	2,000	2,000	1,529	3,000
595-595.000-776.550	SHOP SUPPLIES	1,672	850	2,000	2,000	1,824	2,000
595-595.000-818.000	CONTRACTUAL SERVICES	4,508	8,942	10,000	10,000	7,587	12,000
595-595.000-818.032	CONTRACT'L SRV-FUEL TANK REPA	62	4,826	7,000	7,000	4,055	10,000
595-595.000-818.033	CONTRACT'L SRV-AUTO/EQUIP MAI	16,828	23,460	20,000	24,700	23,842	20,000
595-595.000-867.000	GAS & OIL	34,947	33,732	41,000	41,300	40,594	41,000
595-595.000-876.000	RETIREMENT/MERS	2,066	2,268	2,766	2,781	515	480
595-595.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	0	100	0	325
595-595.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	7,000	0	7,000
595-595.000-968.001	DEPRECIATION EXPENSE	139,362	154,633	148,047	148,047	172,101	134,396
595-595.000-971.008	CAPT'L OUTLAY -IMPROVEMENT	0	0	0	30,030	28,226	0
595-595.000-985.000	CAPITAL OUTLAY/VEHICLES	78	0	0	181,929	78	0
NET OF REVENUES/APPROPRIATIONS - 595.000 - MOTORPOOL		(216,047)	(242,958)	(248,232)	(472,670)	(293,088)	(245,132)
ESTIMATED REVENUES - FUND 595		235,034	245,306	248,232	472,670	257,801	263,897
APPROPRIATIONS - FUND 595		216,047	243,020	248,232	472,670	293,088	245,132
NET OF REVENUES/APPROPRIATIONS - FUND 595		18,987	2,286	0	0	(35,287)	18,765

NARRATIVE

Fund 893 – Nuisance Abatement **Revenues**

Line Item	Explanation
893-000-000-626-631 – Charge Services-Blight	Fees collected from property owners for blight clean-up services performed by the Ordinance Dept. Decrease projected based on 2018 actual expenses and 2019 projections.
893-000-000-626-632 – Charge Services-Board Ups	Fees collected from property owners for board-up services to secure open vacant buildings. Increase budgeted based on 2018 actual expenses and 2019 projections.
893-000-000-626-636 – Charge Services-Weeds	Fees collected from property owners for statutory vegetation enforcement and noxious weed abatement. Decreased revenue budgeted based on 2018 actual expenses and 2019 projections.
893-000-000-672-001 – Blight/Cleanup-Tax Reimb	Collection of delinquent invoices for blight enforcement added to property tax bills as a special assessment. No revenue projected.
893-000-000-672-002 – Board-up Revenue-Vac Res	Collection of delinquent invoices for boarding up vacant buildings added to property tax bills as a special assessment. No revenue projected.
893-000-000-672-003 – Noxious Weed Rev-Tax Reimb	Collection of delinquent invoices for vegetation and noxious weed abatement added to property tax bills as a special assessment. Revenue is estimated based on available 2018 data.

Expenditures

Line Item	Explanation
893-893-000-704-000 – Appointed Officials	Statutory payment to the appointed noxious weed commissioner for the purpose of interpreting and administering code. No change.
893-893-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
893-893-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
893-893-000-806-001 – Blight Enforcement Costs	Expenses for curbside clean-up of eviction and solid waste debris, and court ordered clean-ups of blighted properties by the Ordinance Dept. Increase projected based on 2018 actual expenses and trends.
893-893-000-806-002 – Board Up Enforcement Costs	Expenses to board up and secure open, vacant buildings. Decrease is budgeted based on 2018 actual expenses and due to fewer vacant buildings than previous years.
893-893-000-806-003 – Noxious Weed Enforcement Costs	Expenses to mow grass and abate noxious weeds when property owners fail to do so as required by code. No change.

8/3/18

Reviewed 11/28/18

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



		2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/18	BUDGET
Fund 893 - NUISANCE ABATEMENT FUND							
Dept 000.000							
893-000.000-626.631	CHARGE SERVICES - BLIGHT	6,585	5,331	7,500	7,500	5,415	5,000
893-000.000-626.632	CHARGE SERVICES - BOARD UPS	1,465	1,311	2,000	2,000	939	3,000
893-000.000-626.636	CHRG SERVICES WEEDS	8,712	7,452	5,000	5,000	12,968	2,000
893-000.000-664.001	INTEREST EARNED	101	483	0	0	1,050	0
893-000.000-672.001	BLIGHT/CLEANUP-TAX REIMB	766	100	600	600	0	0
893-000.000-672.002	BOARD-UP REVENUE-VAC RES	5,148	1,109	3,000	3,000	1,244	0
893-000.000-672.003	NOXIOUS WEED REVENUE-TAX REIM	24,390	21,293	10,000	10,000	19,596	20,000
893-000.000-694.001	OTHER INCOME-MISCELLANEOUS	0	25	0	0	31	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		47,167	37,104	28,100	28,100	41,243	30,000
Dept 893.000 - NUISANCE ABATEMENT DEPARTMENT							
893-893.000-704.000	APPOINTED OFFICIALS	500	500	500	500	500	500
893-893.000-715.000	F.I.C.A./MEDICARE	37	37	51	51	37	51
893-893.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	0	46	46	0	46
893-893.000-806.001	BLIGHT ENFORCEMENT COSTS	7,492	13,328	7,500	7,500	7,246	10,000
893-893.000-806.002	BOARD-UP ENFORCEMENT COSTS	10,712	4,734	5,000	5,000	3,072	3,000
893-893.000-806.003	NOXIOUS WEED ENFORCEMENT COST	21,054	14,447	15,000	15,000	17,849	15,000
893-893.000-876.000	RETIREMENT/MERS	65	0	0	0	82	0
NET OF REVENUES/APPROPRIATIONS - 893.000 - NUISANCE ABATEMENT		(39,860)	(33,046)	(28,097)	(28,097)	(28,786)	(28,597)
ESTIMATED REVENUES - FUND 893		47,167	37,104	28,100	28,100	41,243	30,000
APPROPRIATIONS - FUND 893		39,860	33,046	28,097	28,097	28,786	28,597
NET OF REVENUES/APPROPRIATIONS - FUND 893		7,307	4,058	3	3	12,457	1,403

12/05/2018

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2018



GL NUMBER	DESCRIPTION	2016	2017	2018	2018	2018	2019
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/18	REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS		31,599,212	34,684,171	32,636,537	37,127,308	30,918,142	33,974,912
APPROPRIATIONS - ALL FUNDS		30,329,888	33,032,335	32,130,544	36,621,315	29,624,820	33,663,059
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,269,324	1,651,836	505,993	505,993	1,293,322	311,853
BEGINNING FUND BALANCE - ALL FUNDS		15,317,369	16,586,694	18,238,524	18,238,524	18,238,524	19,531,846
ENDING FUND BALANCE - ALL FUNDS		16,586,693	18,238,530	18,744,517	18,744,517	19,531,846	19,843,699