

Fund 101 - General Fund

Revenues

Line Item	Explanation
101-000-000-403-000 – Current Property Taxes	The Accounting Director estimates budget revenues from taxes that are collected, based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. A memo was sent to board members and department heads to adjust their spending accordingly if needed. For the 2020 draft budget, a 4% increase (over the YTD actual) is budgeted.
101-000-000-403-001 – ESA Reimbursement Operating	Revenue from the reimbursement for ESA (Essential Services Assessment) for personal property due to loss attributed to the small business tax payer exemption and eligible manufacturing personal property. The reimbursement is calculated by the State of Michigan and is received in February. Since the amount expected in 2020 is minimal, nothing has been budgeted in this line item, same as 2019.
101-000-000-405-000 – In Lieu of Taxes	Payment In Lieu Of Taxes (PILOT) is an agreement with Clark East Towers. Based on revenues to date and on the recommendation of our Accounting Director, it has been increased to \$11,000 for 2020.

Line Item	Explanation
101-000-000-405-100 – In Lieu of Taxes-ACM	Payment in Lieu of Taxes (PILOT) is an agreement for ACM based on capital investments. The PILOT is estimated to be \$230,000 in 2020.
101-000-000-407-001 – Property Taxes/Administration Fees	This represents the 1% administrative fee charged on property tax bills. This fee is not charged on special assessments and per state law the revenue cannot exceed the expenditures for the collection of taxes (which is cost of Treasurer's Office) and determining taxable value and Tax Tribunal cases (which is the Assessing Office). We do not exceed expenditures. Figures provided by the Accounting Director.
101-000-000-407-007 – Street Lights	Special assessment dollars are collected to pay back the Township for installation and operations of street lights petitioned by the owners of property in a specific district. No change for 2020. Dollars are collected with winter tax bills, this is why there is currently \$0 activity.
101-000-000-417-000 – Delinquent Pers. Property Taxes	Delinquent personal property revenue collected by the Treasurer. It is recommended that this line item remain at \$1,000 for the 2020 budget.
101-000-000-445-000 – Penalties and Interest	This line item reflects penalties and interest collected from delinquent real or personal property taxes. No change for 2020.
101-000-000-451-452 – Permits Salvage Yard	Statutory annual license renewal fees for junk yards. No change for 2020.

Line Item	Explanation
101-000-000-451-453 – Permits Trailer Fee	Statutory annual fees for mobile home lots. Manufactured home park owners are taxed \$3.00 per home, \$.50 of that amount comes to the Township. No change for 2020.
101-000-000-451-454 – Permits Peddler Fee	Charges for Peddler Permits to allow vendors to sell door-to-door in the Township. Based on the year to date amount, this is reduced to \$500 for 2020.
101-000-000-451-455 – Permits Bin Collection	Charges for collection bins in the Township that are located in the business districts. No change for 2020.
101-000-000-476-483 – Dog License	Charges for dog licenses. No change for 2020.
101-000-000-574-000 – State Revenue Sharing	Annual Constitutional and Statutory State Revenues have been estimated at \$5,212,815, an increase of 3.54%.
101-000-000-607-001 – Chg for Services-Site Plan Review	Fees charged for site plan reviews. No change for 2020.
101-000-000-607-002 – Chg for Services-Board of Appeals	Previously used for fees charged for applications to the Zoning Board of Appeals. We now use 101-000-000-607-006 for these fees so this line item is being eliminated.
101-000-000-607-003 – Chg for Services-Prop Change App	Fees charged for property split applications. No change for 2020.
101-000-000-607-004 – Chg for Services-Fax,Copy & Other	Fees charged for copies. No change for 2020.
101-000-000-607-006 – Zoning Fees – Charge for Services	Fees charged for the Zoning Board of Appeals. No change for 2020.

Line Item	Explanation
101-000-000-607-012 – Chg for Services-Address Assign	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. No change for 2020.
101-000-000-615-000 – Charge for Services-NSF Fees	Fees charged for checks that are returned for non-sufficient funds. No change for 2020.
101-000-000-626-633 – Passport Services	Fees charged for passport processing. No change for 2020.
101-000-000-626-637 – Administration Fees/Fire Dept.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. Amount 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. Amount 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. Amount 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. Amount 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. Amount calculated by the Accounting Director.

Line Item	Explanation
101-000-000-626-642 – Administration Fees/Bldg. Dept.	Calculations for Administration Fees are based on floor space, staffing levels, number of computers, etc. Amount 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. Amount 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. Amount calculated by the Accounting Director.
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. Amount calculated by the Accounting Director.
101-000-000-641-003 – Ford Lake Hydro Station	Contract obligation for DTE to purchase electricity generated from the Hydro Station, expires in 2029. These dollars are transferred to the Hydro Fund for future capital improvements and licensing.
101-000-000-655-000 – Chrg-Nonrecording Prop Transfer	Charges for transferring property. No change for 2020.
101-000-000-655-100 – Settlements & Judgments	Funds received through a legal settlement. No change for 2020.
101-000-000-664-001 – Interest Earned	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	Interest earned on current tax collection funds held. Figures provided by the Accounting Director.

Line Item	Explanation
101-000-000-667-000 – Site Lease Revenues	Previously used for lease revenues for cell towers. Since we no longer have any, reduced to \$0.
101-000-000-667-001 – Rent Income	Lease agreement with YCUA to rent building located at 2870 E. Clark Road. This is a fixed number.
101-000-000-674-000 – Reimbursement-Postage	Postage reimbursement from individuals getting passports and from employees doing a personal mailing. No change for 2020.
101-000-000-675-002 – Contribute-Streetlights & Camera	Charges for developers who pay for streetlights and cameras installation. None anticipated for 2020.
101-000-000-675-050 – Contribution – Bees	Contributions made to our honeybee initiative.
101-000-000-681-000 – Revenue-Radon Test Kit	Fees for Radon test kits. No change for 2020.
101-000-000-686-000 – Reimburs Election-County/State	Reimbursements for elections from county and state elections. Per the recommendation of the Clerk's Office, we are budgeting \$45,000 for 2020.
101-000-000-688-100 – Reimbursement-Habitat for Humanity	Reimbursement from Habitat for Humanity for properties the Township purchases under the Right of First Refusal.
101-000-000-694-004 – Misc Revenue-Insurance Reimb	Reflects reimbursement we receive from MML after their annual audit on 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 is budgeted for 2020. We keep this line item in case funds are received.

Line Item	Explanation
101-000-000-694-010 – Misc Rev-Right of Way-Metro	Annual maintenance fees from the State of Michigan Department of Energy, Labor & Economic Growth Authority's for the Metropolitan Extension Telecommunication Right-Of-Way Oversight (METRO) Act. This is for refunds for ROW maintenance and is based on use and disposition of funds received under PA 48 of 2002. No change for 2020. Figures provided by our Accounting Director.
101-000-000-694-100 – Franchise Fees	Franchise fees from Comcast and AT&T. It is recommended by our Accounting Director that it be reduced to \$715,000 for 2020. Payments are received later in the year.
101-000-000-694-200 – Revenue-Vending Commissions	Revenues from vending machines at Civic Center, used to purchase coffee and water for meetings and for residents who come to the Township. No change for 2020.
101-000-000-697-100 – Trans In: For LEC Building	Reimbursement from Fund 266 – Law Enforcement for improvements done to the LEC Building at 1501 S. Huron Street. The total amount was \$909,324. The payment for 2020 is the same as 2019.
101-000-000-697-236 – Trans In: 14B District Court	Funds received from Fund 236 – 14B District Court. At this time, nothing budgeted for 2020.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 101 - GENERAL FUND							
Dept 000.000							
101-000.000-403.000	CURRENT PROPERTY TAXES	1,168,371	1,203,602	1,309,433	1,309,433	1,279,252	1,330,409
101-000.000-403.001	ESA REIMBURSEMENT OP	22,547	1,623	0	0	5,753	0
101-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	540	1,326	0	0	0	0
101-000.000-405.000	IN LIEU OF TAXES	10,172	10,557	10,500	10,500	11,305	11,000
101-000.000-405.100	IN LIEU OF TAX - ACM	18,337	173,131	218,256	218,256	223,798	230,000
101-000.000-407.001	PROPERTY TAXES/ADMINST. FEES	609,326	628,893	675,000	675,000	690,657	700,000
101-000.000-407.007	STREET LIGHTS	34,202	35,732	48,000	48,000	0	48,000
101-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	1,357	3,050	1,000	1,000	0	1,000
101-000.000-445.000	PENALTIES AND INTEREST	27,069	30,438	28,000	28,000	29,721	28,000
101-000.000-451.452	PERMITS SALVAGE YRD	1,375	1,025	1,250	1,250	1,325	1,250
101-000.000-451.453	PERMITS TRAILER FEE	5,497	5,909	5,000	5,000	4,662	5,000
101-000.000-451.454	PERMITS PEDDLER FEE	3,673	1,150	1,000	1,000	900	500
101-000.000-451.455	PERMITS BIN COLLECTION FEE	1,400	615	500	500	650	500
101-000.000-476.483	DOG LICENSES	8,503	9,028	7,000	7,000	7,813	7,000
101-000.000-522.000	FEDERAL GRANTS - CDBG	0	0	0	253,905	20,402	0
101-000.000-540.400	COUNTY GRANT - SPECIAL PROJECT	0	0	0	15,000	0	0
101-000.000-574.000	STATE REVENUE SHARING	4,887,854	5,004,151	5,034,441	5,034,441	4,242,467	5,212,815
101-000.000-607.001	SITE PLAN - CHG FOR SERVICES	25,336	20,055	15,000	15,000	16,426	15,000
101-000.000-607.002	BOARD APPEALS - CHG FOR SERVICES	0	0	500	500	0	0
101-000.000-607.003	PROPERTY CHANGE APP - CHG FOR SERVICES	1,675	1,350	1,000	1,000	775	1,000
101-000.000-607.004	FAX, COPY & OTHER - CHG FOR SERVICES	33	104	50	50	103	50
101-000.000-607.006	ZONING FEES - CHG FOR SERVICES	1,715	2,450	2,000	2,000	5,600	2,000
101-000.000-607.008	DEVELOPMENT AGREE ATTORNEY - S/C	2,000	0	0	0	0	0
101-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	490	1,395	50	50	0	50
101-000.000-615.000	CHARGE FOR SERVICES-NSF FEES	450	690	300	300	450	300
101-000.000-626.633	PASSPORT SERVICES	21,656	18,594	13,000	13,000	20,311	13,000
101-000.000-626.637	ADMINISTRATION FEES/FIRE DEPT	66,201	69,951	74,295	74,295	68,104	74,416
101-000.000-626.638	ADMINISTRATION FEES/ENVIR SVC	13,810	22,836	21,659	21,659	19,854	21,476
101-000.000-626.639	ADMINISTRATION FEES/LAW ENFOR	28,037	27,878	37,711	37,711	34,568	39,788
101-000.000-626.640	ADMINISTRATION FEES/GOLF COUR	23,294	17,758	18,220	18,220	16,702	18,243
101-000.000-626.641	ADMINISTRATIVE FEES/COMPOST	6,272	6,548	9,251	9,251	8,480	11,876
101-000.000-626.642	ADMINISTRATION FEES/BLDG DEPT	21,076	28,030	33,431	33,431	30,645	32,992
101-000.000-626.643	ADMINISTRATION FEES/RECREATIO	25,051	19,083	19,585	19,585	17,953	19,604
101-000.000-626.644	ADMINISTRATION FEES/14B COURT	31,735	36,310	37,317	37,317	34,207	37,315
101-000.000-626.645	ADMINISTRATION FEES/HOUSING INSPECT	16,877	19,201	18,225	18,225	16,706	18,011
101-000.000-641.003	FORD LAKE HYDRO STATION	0	156,899	79,000	79,000	80,339	81,000

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
101-000.000-642.645	TOWNSHIP & PRECINTS MAPS ETC.	13	47	0	0	31	0
101-000.000-655.000	CHRG--NONRECORDING PROP XFER	3,200	5,380	2,000	2,000	11,615	2,000
101-000.000-655.100	SETTLEMENTS & JUDGMENTS	22,624	14,004	0	0	8,182	0
101-000.000-664.001	INTEREST EARNED	29,184	77,227	30,000	30,000	105,074	50,000
101-000.000-664.003	NET INTEREST EARN-CUR TAX COL	17,200	36,405	12,000	12,000	111,033	40,000
101-000.000-667.000	SITE LEASE REVENUES	823,155	204,850	18,900	18,900	0	0
101-000.000-667.001	RENT INCOME	220,000	220,000	220,000	220,000	202,409	220,000
101-000.000-673.000	SALE OF TOWNSHIP PROPERTIES	7,150	0	0	0	0	0
101-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	0	(498)	0	0	0	0
101-000.000-674.000	REIMBURSEMENTS - POSTAGE	4,932	1,674	1,500	1,500	1,915	1,500
101-000.000-674.001	EMPLOYEE REIMB-PHONES	0	1	0	0	0	0
101-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	125	0	0	0	0
101-000.000-675.002	CONTRIBUTE - STREETLIGHTS & CAMERAS	14,897	10,088	0	46,310	46,309	0
101-000.000-675.050	CONTRIBUTION-BEES	1,500	5,500	1,500	1,500	1,000	500
101-000.000-675.100	REBATES & ENERGY SAVINGS CREDIT	4,326	4,885	0	0	0	0
101-000.000-675.200	WRAD & ACM CONTRIBUTION	300,000	0	0	0	0	0
101-000.000-675.300	NEXUS GAS SETTLEMENT PROCEEDS	1,145,496	0	0	0	0	0
101-000.000-681.000	REVENUE - RADON TEST KIT	790	1,015	500	500	210	500
101-000.000-686.000	REIMBURS ELECTION-CNTY/TWP/CT	54,271	0	0	40,300	33,246	45,000
101-000.000-688.100	REIMBURSEMENT - HABITAT HUMANITY	72,627	67,447	0	0	24,974	0
101-000.000-694.001	OTHER INCOME-MISCELLANEOUS	3,705	4,137	0	0	11,600	0
101-000.000-694.002	REIMBURSEMT-SMALL CLAIM PROCESSOR	447	0	0	0	171	0
101-000.000-694.004	INSURANCE REIMBURSEMENTS	14,670	10,913	0	0	11,570	0
101-000.000-694.010	MISC REV-RIGHTOFWAY- METRO	18,572	19,015	18,000	18,000	18,461	18,000
101-000.000-694.100	FRANCHISE FEES	770,481	731,923	725,000	725,000	534,535	715,000
101-000.000-694.200	REVENUE-VENDING COMMISSIONS	230	190	250	250	81	250
101-000.000-697.007	TRANSFER IN: ENVIRO CLEANUP	355,013	0	0	0	0	0
101-000.000-697.010	TRANSFER IN: STATE GRANTS	18,531	0	0	0	0	0
101-000.000-697.100	TRANS IN: FOR LEC BLDG	181,865	50,000	181,865	181,865	151,554	181,865
101-000.000-697.236	TRANSFER IN: 14B DISTRICT COURT	400,000	150,000	0	0	0	0
101-000.000-697.301	TRANSFER IN: GEN OBLIG DEBT	0	5,208	0	0	0	0
101-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	1,715,034	0	50,650
NET OF REVENUES/APPROPRIATIONS - 000.000 -		11,570,810	9,178,898	8,931,489	11,002,038	8,163,898	9,286,860

101 – Township Board

Expenditures

Line Item	Explanation
101-101-000-703-000 – Salaries-Elected Officials	A 2.5% increase is budgeted for the salary of Trustees, per the Board's direction.
101-101-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-101-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
101-101-000-719-003 – Employee Paid Health Contra	Amount employees pay toward their health care coverage. No change for 2020.
101-101-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
101-101-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.

Line Item	Explanation
101-101-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
101-101-000-719-021 – Admin Fee-Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
101-101-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee and are good through August 2020. Figures provided by Human Resources.
101-101-000-727-000 – Office Supplies	Budget supplies (binders, dividers, labels, etc.). No change requested for 2020.
101-101-000-801-000 – Professional Services	Cost for our lobbyist at GCSI (\$37,362), for Stauder Barch (\$1,100), for any repairs needed to the board room audio visual equipment (approximately \$3,000) and for the annual contract with Munetrix for Citizens Dashboard transparency (\$5,000).
101-101-000-958-000 – Membership & Dues	Membership dues for Chamber of Commerce, SEMCOG, Huron River Watershed Council, MTA, WATS and Arts Alliance. Increase budgeted to also include \$5,000 for the WRRMA (Washtenaw Regional Resource Management Authority).

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 101.000 - TOWNSHIP BOARD							
101-101.000-703.000	SALARIES - ELECTED OFFICIALS	60,000	60,000	60,000	60,000	55,000	61,500
101-101.000-715.000	F.I.C.A./MEDICARE	4,452	4,470	4,590	4,590	4,123	4,705
101-101.000-719.000	HEALTH INSURANCE	14,172	16,343	20,004	20,004	18,337	20,604
101-101.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(1,375)	(1,200)	(1,200)	0	(1,200)
101-101.000-719.015	DENTAL BENEFITS	786	741	816	816	680	816
101-101.000-719.016	VISION BENEFITS	171	180	197	197	164	207
101-101.000-719.020	HEALTH CARE DEDUCTION	1,877	3,054	5,915	5,915	904	5,915
101-101.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	90	83	90	90	67	90
101-101.000-720.000	LIFE INSURANCE	191	208	227	227	208	227
101-101.000-727.000	OFFICE SUPPLIES	214	218	300	300	188	300
101-101.000-801.000	PROFESSIONAL SERVICES	35,300	36,326	42,626	42,626	38,154	46,462
101-101.000-958.000	MEMBERSHIP AND DUES	20,386	20,904	24,500	24,500	16,754	29,500
NET OF REVENUES/APPROPRIATIONS - 101.000 - TOWNSHIP BOARD		(135,839)	(141,152)	(158,065)	(158,065)	(134,579)	(169,126)

137 – Due Process

Expenditures

Line Item	Explanation
101-137-000-801-007 – Attorney Fees Criminal	<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 what is referred to in the legislation as the local share. This number is derived from an average of actual amounts paid for indigent defense in 2010, 2011 and 2012. That amount was \$37,755. The baseline local share is increased annually by the lesser of 3% or the annual increase to CPI. The Township is partnering with the Washtenaw County Public defender's Office to fulfill these requirements.</p>

Line Item	Explanation
101-137-000-801-014 – Legal Services Prosecution	Due to a Public Defender's Office being located in the 14B Court, we need to budget additional funds for trials. We are estimating a 15% increase in 2020.
101-137-000-801-020 – Legal Services-Domestic Violence	Recommended to increase by 15% due to Washtenaw County Indigent Defense locating in the 14B District Court.

10/16/19

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 137.000 - COURT DUE PROCESS							
101-137.000-801.007	ATTORNEY FEES CRIMINAL	0	0	0	0	0	38,890
101-137.000-801.014	LEGAL SERVICES PROSECUTION	151,255	184,578	190,000	190,000	162,433	218,500
101-137.000-801.020	LEGAL SERVICES - DOMESTIC VIO	132,920	161,298	165,000	165,000	139,068	189,750
NET OF REVENUES/APPROPRIATIONS - 137.000 - COURT DUE PROCESS		(284,175)	(345,876)	(355,000)	(355,000)	(301,501)	(447,140)

101-171 Supervisor

Expenditures

Line Item	Explanation
101-171-000-703-000 – Salaries-Elected Officials	A 2.5% increase is budgeted for the Supervisor's salary in 2020, per the Board's direction.
101-171-000-705-000 – Salary-Supervision	It is recommended that the Deputy Supervisor's salary be increased by 2.5% in 2020. This annual salary is determined by the Board.
101-171-000-706-000 – Salary-Permanent Wages	Salary of full-time AFSCME Floater II/Clerk III who also does purchasing for all departments. A 2.5% contractual increase has been budgeted.
101-171-000-709-009 – Auto Allowance	Auto allowance for the Supervisor.
101-171-000-708-010 – Health Insurance Buyout	Health insurance buyout for employees who receive health insurance through another source.
101-171-000-709-000 – Regular Overtime	Overtime costs for Floater II/Clerk III position. Recommend decrease to \$100 for 2020.
101-171-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.

Line Item	Explanation
101-171-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>Even though the increase is budgeted, the amount shown is less due to one employee within the department opting out of health care and another moving to single coverage.</p>
101-171-000-719-001 – Sick & Accident	<p>Our rates for disability insurance are \$381.96/year for each non-fire department employee and are good through August 2020. Figures provided by Human Resources.</p>
101-171-000-719-003 – Employee Paid Health Contra	<p>Amount employees pay toward their health care coverage. A decrease is shown due to an employee within the department opting out of health care coverage.</p>
101-171-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is shown due to an employee within the department moving to single coverage in 2020.</p>

Line Item	Explanation
101-171-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Even though the increase is budgeted, a decrease is shown due to an employee within the department moving to single coverage in 2020.</p>
101-171-000-719-020 – Health Care Deduction	<p>Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.</p> <p>A decrease is shown due to one employee within the department opting out of health coverage and another moving to single coverage.</p>
101-171-000-719-021 – Admin Fee-Health Deductible	<p>Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.</p> <p>A decrease is shown due to an employee within the department opting out of health coverage.</p>
101-171-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee and are good through August 2020. Figures provided by Human Resources.</p>
101-171-000-727-000 – Office Supplies	<p>No change from the 2019 original budget for 2020.</p>

Line Item	Explanation
101-171-000-860-000 – Travel	Mileage expenses for Deputy Supervisor to travel to and from meetings. No change from the 2019 original budget recommended for 2020.
101-171-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-171-000-956-000 - Miscellaneous	Miscellaneous expenses in the department. No change for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 171.000 - TOWNSHIP SUPERVISOR							
101-171.000-703.000	SALARIES - ELECTED OFFICIALS	79,400	81,782	84,236	84,236	77,216	86,342
101-171.000-705.000	SALARY - SUPERVISION	57,095	53,034	60,964	60,964	52,623	62,488
101-171.000-706.000	SALARY - PERMANENT WAGES	47,480	48,907	50,354	50,354	43,561	51,616
101-171.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,279	1,636	0	727	726	0
101-171.000-708.009	AUTO ALLOWANCE	0	3,000	6,000	6,000	5,417	6,000
101-171.000-708.010	HEALTH INS BUYOUT	3,000	3,000	0	3,000	1,500	3,000
101-171.000-709.000	REG OVERTIME	25	48	200	200	12	100
101-171.000-715.000	F.I.C.A./MEDICARE	13,936	14,490	15,304	15,360	13,531	16,023
101-171.000-719.000	HEALTH INSURANCE	21,079	23,153	48,344	45,344	25,978	17,171
101-171.000-719.001	SICK AND ACCIDENT	958	742	1,146	1,146	350	1,146
101-171.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,600)	(2,600)	(3,000)	(3,000)	0	(1,200)
101-171.000-719.015	DENTAL BENEFITS	2,104	1,957	2,040	2,040	1,794	1,633
101-171.000-719.016	VISION BENEFITS	428	449	492	492	410	413
101-171.000-719.020	HEALTH CARE DEDUCTION	6,314	7,583	14,805	14,805	4,467	5,950
101-171.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	180	166	270	270	134	180
101-171.000-720.000	LIFE INSURANCE	594	625	680	680	624	680
101-171.000-727.000	OFFICE SUPPLIES	516	516	600	700	692	600
101-171.000-860.000	TRAVEL	983	30	200	100	97	200
101-171.000-876.000	RETIREMENT/MERS	33,086	33,167	45,000	45,000	41,244	46,500
101-171.000-956.000	MISCELLANEOUS	80	0	100	100	20	100
NET OF REVENUES/APPROPRIATIONS - 171.000 - TOWNSHIP SUPERVISOR		(264,937)	(271,685)	(327,735)	(328,518)	(270,396)	(298,942)

NARRATIVE

101-201 - Accounting

Expenditures

Line Item	Explanation
101-201-000-705-000 – Salary-Supervision	Salary of the Accounting Director. A 2.5% increase is budgeted, per the Board's direction.
101-201-000-706-000 – Salary-Permanent Wages	Cost of two (2) full-time AFSCME employees in the Accounting Department. A contractual 2.5% increase is recommended.
101-201-000-709-000 – Regular Overtime	Overtime costs in the department. No change for 2020.
101-201-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-201-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
101-201-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee and are good through August 2020. Figures provided by Human Resources.
101-201-000-719-003 – Employee Paid Health Contra	Amount employees pay toward their health care coverage.

Line Item	Explanation
101-201-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
101-201-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
101-201-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
101-201-000-719-021 – Admin Fees/Health Deductible	Cost to manage card used to pay the health care deductibles, administered by Clarity Benefits.
101-201-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee and are good through August 2020. Figures provided by Human Resources.
101-201-000-727-000 – Office Supplies	Used to replenish office supplies, purchase checks, w-2 forms and 1099 forms. It is recommended that it be decreased in 2020.
101-201-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-201-000-958-000 – Membership & Dues	Memberships to the Government Finance Officers Association – National \$350 and State \$125. An additional \$25 is budgeted to cover any increase.

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 201.000 - ACCOUNTING							
101-201.000-705.000	SALARY - SUPERVISION	73,846	73,980	78,354	78,354	67,780	80,313
101-201.000-706.000	SALARY - PERMANENT WAGES	97,146	100,002	103,274	103,274	89,342	105,960
101-201.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	7,583	5,473	0	5,130	4,187	0
101-201.000-709.000	REG OVERTIME	253	147	300	300	94	300
101-201.000-715.000	F.I.C.A./MEDICARE	13,226	13,446	13,895	14,287	11,788	14,273
101-201.000-719.000	HEALTH INSURANCE	52,079	57,202	70,015	70,015	64,181	72,116
101-201.000-719.001	SICK AND ACCIDENT	1,436	1,336	1,146	1,146	1,050	1,146
101-201.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(5,336)	(4,553)	(4,800)	(4,800)	0	(4,800)
101-201.000-719.015	DENTAL BENEFITS	3,104	2,918	3,747	3,747	2,675	3,747
101-201.000-719.016	VISION BENEFITS	684	718	787	787	656	826
101-201.000-719.020	HEALTH CARE DEDUCTION	8,268	14,418	17,745	17,745	2,542	17,745
101-201.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	270	250	270	270	201	270
101-201.000-720.000	LIFE INSURANCE	594	625	680	680	624	680
101-201.000-727.000	OFFICE SUPPLIES	1,718	1,349	2,400	2,400	1,469	1,900
101-201.000-876.000	RETIREMENT/MERS	33,195	33,147	45,000	45,000	41,230	46,500
101-201.000-958.000	MEMBERSHIP AND DUES	2,867	5,320	475	475	425	500
NET OF REVENUES/APPROPRIATIONS - 201.000 - ACCOUNTING		(290,933)	(305,778)	(333,288)	(338,810)	(288,244)	(341,476)

101-202 – Independent Auditing

Expenditures

Line Item	Explanation
101-202-000-802-000 – Independent Auditing	Cost of auditing services with Post, Smythe, Lutz & Ziel. Per their contract, the cost for 2020 will be \$32,500.
101-202-000-803-000 – Independent Auditing Other	Used for additional analysis, no change for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 202.000 - INDEPENDENT AUDITING							
101-202.000-802.000	INDEPENDENT AUDITING	29,000	29,800	31,900	31,900	0	32,500
101-202.000-803.000	INDEPENDENT AUDITING OTHER	0	1,898	2,000	2,000	0	2,000
NET OF REVENUES/APPROPRIATIONS - 202.000 - INDEPENDENT AUDITIN		(29,000)	(31,698)	(33,900)	(33,900)	0	(34,500)

NARRATIVE

101-209 - Assessing

Expenditures

Line Item	Explanation
101-209-000-705-000 – Salary-Supervision	Salaries of our part-time Level IV Assessor MMAO (Michigan Master Assessing Officer) and our Level III Deputy Assessor MAAO (Michigan Advanced Assessing Officer). A 2.5% increase is budgeted for 2020.
101-209-000-706-000 – Salary-Permanent Wages	Salaries of two Level III AFSCME MAAOs (Michigan Advanced Assessing Officer) and one MCAT (Michigan Certified Assessing Technician). A 2.5% contractual increase has been budgeted. Budgeted amount is less than 2.5% due to the new employee in the department.
101-209-000-707-000 – Salary – Temporary/Seasonal	Since the department is at full staff, this line item has been reduced to \$0 for 2020.
101-209-000-708-010 – Health Insurance Buyout	Used for the health insurance buyout for employees who receive health insurance through another source.
101-209-000-709-000 – Regular Overtime	Overtime for March Board of Review meetings after hours.
101-209-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.

Line Item	Explanation
101-209-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
101-209-000-719-001 – Sick & Accident	Our 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	Amount employees pay toward health care coverage.
101-209-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
101-209-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
101-209-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
101-209-000-719-021 – Admin Fee-Health Deductible	Cost of manage card used to pay the health care deductibles, administered by Clarity Benefits.
101-209-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.

Line Item	Explanation
101-209-000-727-000 – Office Supplies	Used for personal and real property assessment items and general office supplies. No change recommended.
101-209-000-730-000 - Postage	Mailing of real and personal assessment notices, as well as general mailing. No change recommended for 2020.
101-209-000-811-001 – Tax Appeals	Professional appraisals for full and small claims tribunal appeals, as well as legal expenses. Based on expenditures to date, recommend decrease to \$3,000 for 2020.
101-209-000-867-000 – Gas & Oil	Lease and maintenance on township vehicles assigned to our department.
101-209-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-209-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14.
101-209-000-931-031 – Motorpool-Miscellaneous Repair	New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.
101-209-000-943-000 – Motorpool Lease/Maintenance	Lease and maintenance on the two township vehicles used in our department. Figures provided by the Accounting Director.
101-209-000-958-000 – Membership & Dues	MAA memberships, annual certification, WAA membership and personal property certification. No change for 2020.

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Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 209.000 - ASSESSING DEPARTMENT							
101-209.000-705.000	SALARY - SUPERVISION	40,000	42,000	118,709	118,709	105,475	121,677
101-209.000-706.000	SALARY - PERMANENT WAGES	154,745	200,250	157,831	157,831	130,831	160,264
101-209.000-706.013	GIS SERVICE	1,040	0	0	0	0	0
101-209.000-707.000	SALARY - TEMPORARY/SEASONAL	10,024	5,282	0	0	0	0
101-209.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	3,790	1,101	0	3,987	3,987	0
101-209.000-708.010	HEALTH INS BUYOUT	3,000	4,394	6,000	6,000	2,867	6,000
101-209.000-709.000	REG OVERTIME	347	692	1,000	1,000	157	500
101-209.000-715.000	F.I.C.A./MEDICARE	15,526	18,631	21,614	21,919	18,022	22,066
101-209.000-719.000	HEALTH INSURANCE	35,749	40,858	50,011	50,011	45,843	51,511
101-209.000-719.001	SICK AND ACCIDENT	1,436	1,556	1,528	1,528	1,209	1,528
101-209.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,600)	(3,150)	(3,600)	(3,600)	0	(3,600)
101-209.000-719.015	DENTAL BENEFITS	3,546	3,561	4,155	4,155	3,819	4,155
101-209.000-719.016	VISION BENEFITS	684	758	885	885	787	930
101-209.000-719.020	HEALTH CARE DEDUCTION	11,408	8,836	11,830	11,830	9,906	11,830
101-209.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	270	254	180	180	191	180
101-209.000-720.000	LIFE INSURANCE	594	717	907	907	718	907
101-209.000-723.000	DEFERRED COMPENSATION EMPLOYER	127	71	0	0	0	0
101-209.000-727.000	OFFICE SUPPLIES	3,006	3,966	3,500	3,500	2,490	3,500
101-209.000-730.000	POSTAGE	332	6,925	8,000	8,000	6,615	8,000
101-209.000-811.001	TAX APPEALS	0	0	8,000	8,000	0	3,000
101-209.000-867.000	GAS & OIL	211	195	720	720	162	720
101-209.000-876.000	RETIREMENT/MERS	35,437	35,092	35,301	35,301	31,936	36,350
101-209.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	942	2,600	2,600	2,200	2,600
101-209.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	2,500
101-209.000-943.000	MOTORPOOL LEASE/MAINTENANCE	4,000	4,000	1,281	1,281	1,174	1,281
101-209.000-958.000	MEMBERSHIP AND DUES	999	1,137	1,500	1,500	642	1,500
NET OF REVENUES/APPROPRIATIONS - 209.000 - ASSESSING DEPARTMENT		(322,671)	(378,068)	(431,952)	(436,244)	(369,031)	(437,399)

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 internal/external meetings, 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. Based on the expenditures to date, it is recommended that it be increased to \$265,000 for 2020.

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Calculations as of 11/30/2019

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		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 210.000 - LEGAL SERVICES							
101-210.000-801.002	LEGAL SERVICES	227,293	287,007	250,000	250,000	235,311	265,000
NET OF REVENUES/APPROPRIATIONS - 210.000 - LEGAL SERVICES		(227,293)	(287,007)	(250,000)	(250,000)	(235,311)	(265,000)

NARRATIVE

101-215 - Clerk

Line Item	Explanation
101-215-000-703-000 – Salaries-Elected Officials	A 2.5% increase is budgeted for the Clerk's salary in 2020, per the Board's direction.
101-215-000-704-000 – Appointed Officials	Election expenses for three elections in 2020. Per the Board's direction, \$120,000 is budgeted.
101-215-000-705-000 – Salary-Supervision	It is recommended that the Deputy Clerk and Deputy Director of Election salaries be increased by 2.5% in 2020. Annual salary is determined by the Board.
101-215-000-706-000 – Salary-Permanent Wages	This line item is used for the salary of two (2) full-time AFSCME Floater II/Clerk III positions. A 2.5% contractual increase is budgeted for 2020.
101-215-000-707-000 – Salary-Temporary/Seasonal	<p>The Clerk's Office requested \$70,000 in this line item but we did not put in draft budget. This can be discussed by the Board.</p> <p>There is currently a temporary employee working in this office due to one employee being on long-term leave.</p>
101-215-000-708-010 – Health Insurance Buyout	Used for health insurance buyout for employees who receive health insurance through another source.

Line Item	Explanation
101-215-000-709-000 –Overtime	Overtime expenses related to three elections in 2020. Per the Board's direction, \$27,000 is budgeted.
101-215-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-215-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
101-215-000-719-001 – Sick & Accident	Our 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	Amount employees pay toward health care coverage.
101-215-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
101-215-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
101-215-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.

Line Item	Explanation
101-215-000-719-021 – Admin Fee-Health Deductible	Cost to manage card used to pay the health care deductibles is administered by Clarity Benefits.
101-215-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.
101-215-000-727-000 – Office Supplies	Expenses related to the daily operations of the Clerk's office.
101-215-000-740-001 – Ordinance & Zoning Code Books	Expenses related to maintaining ordinance and zoning updates through Municode. Also includes Ordinance, Resolution and Minute Books.
101-215-000-740-010 – Office Supplies-Elections	Expenses related to three elections in 2020.
101-215-000-801-000 – Professional Services	Expenses for document conversion, \$1,000 for shredding costs for all departments. This is an annual expense.
101-215-000-801-200 – Prof Svcs-Programming Ballots	Expenses related to memory card programming and test deck preparation for three elections.
101-215-000-860-000 – Travel	Expenses for mileage reimbursement for travel to post office and to various conferences, classes and meetings. Per the Board's direction, it is increased to \$1,100 for 2020.
101-215-000-860-010 – Travel-Elections	Expenses related to travel for three elections in 2020.
101-215-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.

Line Item	Explanation
101-215-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
101-215-000-931-000 – Repairs & Maintenance	None
101-215-000-933-001 – Maintenance Contract	No expenses for 2020. Please note that Maintenance fees for election equipment in the amount of \$75,456 will be due in approximately July of 2021 for years 6-10 of the maintenance agreement. This was Board approved 6-20-17.
101-215-000-941-000 – Equipment Rental/Leasing	Rental for the Washtenaw Golf Club for three elections in 2020.
101-215-000-956-000 – Miscellaneous	Miscellaneous expenses for the Clerk's office.
101-215-000-958-000 – Membership & Dues	Membership for Clerk and Deputy Clerk in the Michigan Association of Municipal Clerks

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 215.000 - TOWNSHIP CLERK							
101-215.000-703.000	SALARIES - ELECTED OFFICIALS	79,400	81,782	84,236	84,236	77,216	86,342
101-215.000-704.000	APPOINTED OFFICIALS	36,280	96,675	0	24,376	23,281	120,000
101-215.000-705.000	SALARY - SUPERVISION	57,454	59,201	116,195	116,195	101,558	119,100
101-215.000-706.000	SALARY - PERMANENT WAGES	117,720	132,411	96,215	88,115	72,719	98,754
101-215.000-707.000	SALARY - TEMPORARY/SEASONAL	0	0	0	14,897	12,803	0
101-215.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,623	0	0	0	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	6,825	19,301	500	6,124	6,122	27,000
101-215.000-709.004	OVERTIME-SCHOOL ELCTIONS	0	29	0	0	0	0
101-215.000-715.000	F.I.C.A./MEDICARE	20,199	22,484	22,839	23,019	20,336	25,566
101-215.000-719.000	HEALTH INSURANCE	66,958	73,545	90,019	90,019	82,518	92,720
101-215.000-719.001	SICK AND ACCIDENT	1,556	1,472	1,528	1,528	1,400	1,528
101-215.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(7,200)	(5,975)	(6,000)	(6,000)	0	(6,000)
101-215.000-719.015	DENTAL BENEFITS	5,480	5,480	6,028	6,028	5,023	6,028
101-215.000-719.016	VISION BENEFITS	1,148	1,168	1,279	1,279	1,066	1,343
101-215.000-719.020	HEALTH CARE DEDUCTION	17,012	14,459	23,660	29,660	25,422	23,660
101-215.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	315	252	360	360	268	360
101-215.000-720.000	LIFE INSURANCE	990	1,041	1,134	1,134	1,040	1,134
101-215.000-723.000	DEFERRED COMPENSATION EMPLOYE	1	1	0	213	0	0
101-215.000-727.000	OFFICE SUPPLIES	3,534	3,628	4,000	4,000	1,772	4,000
101-215.000-740.001	Ordinance & Zoning Code Books	4,756	7,551	9,000	9,000	2,929	9,000
101-215.000-740.010	OFFICE SUPPLIES - ELECTIONS	6,426	18,901	0	9,000	4,056	30,000
101-215.000-801.000	PROFESSIONAL SERVICES	2,854	8,488	3,400	3,400	655	3,400
101-215.000-801.200	PROFNSL SRV-PROGRAMMING BALLO	0	3,520	0	0	0	12,400
101-215.000-860.000	TRAVEL	1,259	1,337	1,500	1,500	823	1,100
101-215.000-860.010	TRAVEL - ELECTIONS	342	339	0	200	68	900
101-215.000-876.000	RETIREMENT/MERS	46,224	48,217	61,952	61,952	57,686	64,412
101-215.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	511	1,300	1,300	1,183	1,300
101-215.000-931.000	REPAIRS AND MAINTENANCE	125	0	0	0	0	0
101-215.000-941.000	EQUIPMENT RENTAL/LEASING	2,200	3,300	0	1,100	1,100	3,300
101-215.000-956.000	MISCELLANEOUS	55	225	500	500	0	500
101-215.000-958.000	MEMBERSHIP AND DUES	120	0	150	150	150	150
101-215.000-977.000	EQUIPMENT	32,156	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 215.000 - TOWNSHIP CLERK		(508,812)	(602,343)	(522,795)	(576,285)	(502,694)	(730,997)

NARRATIVE

101-227 – Human Resources

Expenditures

Line Item	Explanation
101-227-000-706-000 – Salary-Permanent Wages	Salaries of HR Manager and Quality Assurance Specialist. Per the Board's direction, a 2.5% increase is budgeted for the Quality Assurance Specialist. A larger increase is budgeted for the HR Manager in 2020. Also budgeted in this line is a restored HR Generalist position which still needs to be filled in 2019.
101-227-000-706-015 – Safety Coordinator	Operations Manager who works with HR coordinating Township Safety Program. In 2019, \$7,000 was budgeted for these duties but due to the amount of time being spent on the program, it is recommended that 40% of this wage now come from the HR budget.
101-227-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-227-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020. The amount shown is greater than 3% due to budgeting 40% of the Operations Manager in this budget.

Line Item	Explanation
101-227-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources. An increase is budgeted due to budgeting 40% of the Operations Manager in this budget.
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 budgeting 40% of the Operations Manager in this budget.
101-227-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>Even though no increase is budgeted, the amount shown is greater due to budgeting 40% of the Operations Manager in this budget.</p>
101-227-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>The amount shown is greater than 5% due to budgeting 40% of the Operations Manager in this budget.</p>
101-227-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended. An increase is budgeted due to budgeting 40% of the Operations Manager in this budget.

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 budgeting 40% of the Operations Manager in this budget.
101-227-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources. An increase is budgeted due to budgeting 40% of the Operations Manager in this budget.
101-227-000-727-000 – Office Supplies	Recommended that this line item remain at \$500.00 for 2020 to maintain office supplies for the department.
101-227-000-740-000 – Operating Supplies	If this line item remains at \$5,000 for department apparel, it is recommended that guidelines be established on types of apparel purchased.
101-227-000-760-000 – Safety Supplies/Equipment	New line item to cover supplies and equipment needed for Safety Program. Recommending \$2,500 be budgeted for 2020.
101-227-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-227-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14.
101-227-000-958-000 – Membership & Dues	Membership to SHRM (Society of Human Resource Management) and other HR organizations that provide updates and relative information for HR professionals.

Line Item	Explanation
101-227-000-960-000 – Education & Training	Recommend that this line item remain at the 2019 Amended Budget amount of \$40,000 in 2020. We have ongoing needs for Education and Training throughout the entire employee base including: Classes for required certifications, attendance to annual professional conferences for management employees (MERS, MRPA, MFGOA, MiGMIS), and individual webinars and seminars focused on professional development.
101-227-000-960-100 – Safety Training	New line item to cover safety related training including OSHA and MI-OSHA related classes and certification, as well as all other safety related training. It is recommended that \$10,500 be budgeted for 2020.

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Note: The increase in the Human Resources budget is due to the Safety Program.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 227.000 - HUMAN RESOURCES							
101-227.000-706.000	SALARY - PERMANENT WAGES	106,008	111,273	159,586	144,586	99,122	171,014
101-227.000-706.015	SAFETY COORDINATOR	0	0	7,000	7,000	6,087	28,024
101-227.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	4,402	2,499	0	2,162	2,161	0
101-227.000-708.010	HEALTH INS BUYOUT	3,000	2,005	0	0	0	0
101-227.000-715.000	F.I.C.A./MEDICARE	8,669	8,655	12,745	12,910	7,919	15,226
101-227.000-719.000	HEALTH INSURANCE	18,600	27,239	75,016	75,016	45,843	87,569
101-227.000-719.001	SICK AND ACCIDENT	958	957	1,146	1,146	700	1,298
101-227.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(1,875)	(5,400)	(5,400)	0	(6,120)
101-227.000-719.015	DENTAL BENEFITS	2,835	2,665	4,397	4,397	2,443	4,983
101-227.000-719.016	VISION BENEFITS	513	539	885	885	492	1,053
101-227.000-719.020	HEALTH CARE DEDUCTION	6,690	8,836	17,745	17,745	9,882	20,111
101-227.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	139	117	270	270	134	306
101-227.000-720.000	LIFE INSURANCE	396	416	680	680	416	771
101-227.000-727.000	OFFICE SUPPLIES	512	476	500	500	57	500
101-227.000-740.000	OPERATING SUPPLIES	0	0	5,000	5,000	(56)	5,000
101-227.000-760.000	SAFETY SUPPLIES & EQUIP	0	0	0	0	0	2,500
101-227.000-876.000	RETIREMENT/MERS	13,480	13,765	20,142	20,142	17,550	26,912
101-227.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	675	2,600	2,600	1,125	2,600
101-227.000-958.000	MEMBERSHIP AND DUES	199	209	400	400	209	400
101-227.000-960.000	EDUCATION AND TRAINING	15,533	17,160	25,000	40,000	37,833	40,000
101-227.000-960.100	SAFETY TRAINING	0	0	0	0	0	10,500
NET OF REVENUES/APPROPRIATIONS - 227.000 - HUMAN RESOURCES		(180,134)	(195,611)	(327,712)	(330,039)	(231,917)	(412,647)

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. The current rate is \$90/day, recommend increasing to \$125/day.
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.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 247.000 - BOARD OF REVIEW							
101-247.000-704.000	APPOINTED OFFICIALS	1,710	1,620	2,000	2,000	1,530	3,000
101-247.000-715.000	F.I.C.A./MEDICARE	25	24	20	20	22	44
101-247.000-723.000	DEFERRED COMPENSATION EMPLOYE	22	21	18	18	20	39
NET OF REVENUES/APPROPRIATIONS - 247.000 - BOARD OF REVIEW		(1,757)	(1,665)	(2,038)	(2,038)	(1,572)	(3,083)

NARRATIVE

101-253 - Treasurer

Expenditures

Line Item	Explanation
101-253-000-703-000 – Salaries-Elected Officials (Treasurer)	A 2.5% increase is budgeted for the Treasurer's salary in 2020, per the Board's direction.
101-253-000-705-000 – Salary-Supervision (Deputy Treasurer, appointed by Treasurer)	Salary of the Deputy Treasurer. A 2.5% increase is budgeted for 2020, per the Board's direction.
101-253-000-706-000 – Salary-Permanent Wages	Wages of two AFSCME Floater II/Clerk III positions. A 2.5% contractual increase is budgeted. We anticipate one retirement in 2020.
101-253-000-709-000 – Regular Overtime	Overtime during tax time and for annual dog clinic. No change from the 2019 original budget.
101-253-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-253-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020. The increase shown is more than 3%, due to budgeting family coverage for vacant position (due to anticipated retirement).

Line Item	Explanation
101-253-000-719-001 – Sick & Accident	Our 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	Amount employees pay toward their health care coverage. Increase due to budgeting family health coverage for vacant position (due to anticipated retirement).
101-253-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>Even though no increase is budgeted, the amount shown is greater due to budgeting family coverage for vacant position (due to anticipated retirement).</p>
101-253-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>The increase shown is more than 5%, due to budgeting family coverage for vacant position (due to anticipated retirement).</p>
101-253-000-719-020 – Health Care Deduction	Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
101-253-000-719-021 – Admin Fee-Health Deductible	Cost to manage card used to pay the health care deductibles, administered by Clarity Benefits.

Line Item	Explanation
101-253-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.
101-253-000-727-000 – Office Supplies	Necessary supplies including window envelopes for mailing past due notices and A/P checks. In 2019, we hope to save money on mailing by integrating postcards for past due notices. No change for 2020.
101-253-000-753-000 – Dog Licenses	We were able to secure a new vendor for dog license tags, which was a considerable savings from the previous vendor we used. We purchased tags in late 2018 so we do not anticipate having to purchase in 2019. Request \$1,050 in 2020.
101-253-000-830-000 – Tax Preparation	Printing of tax bills for summer and winter. Recommend same amount for 2020.
101-253-000-860-000 – Travel	Mileage reimbursement for Treasurer and Deputy Treasurer for travel to meetings, banks, post office, County Treasurer's Office and court cases. Based on the expenditures to date, decreasing to \$500 for 2020.
101-253-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-253-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.

Line Item	Explanation
101-253-000-931-000 – Repairs & Maintenance	Maintenance contracts and repairs for check signer and money counter. We did not opt for the money counter maintenance contract but did have to have it repaired due to the usage it receives. Recommend same amount as the 2019 original budget.
101-253-000-956-000 - Miscellaneous	Unforeseen expenses not covered in any of the above, such as court fees/parking for small claims. Recommend the same amount for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 253.000 - TREASURER							
101-253.000-703.000	SALARIES - ELECTED OFFICIALS	79,400	81,782	84,236	84,236	77,216	86,342
101-253.000-705.000	SALARY - SUPERVISION	53,034	57,826	60,964	60,964	52,316	62,488
101-253.000-706.000	SALARY - PERMANENT WAGES	73,021	97,011	96,215	95,255	79,721	98,027
101-253.000-707.000	SALARY - TEMPORARY/SEASONAL	0	0	0	3,900	3,871	0
101-253.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	18,106	4,707	0	3,519	3,517	0
101-253.000-708.010	HEALTH INS BUYOUT	0	3,000	3,000	0	0	0
101-253.000-709.000	REG OVERTIME	965	1,018	1,800	1,600	1,072	1,800
101-253.000-715.000	F.I.C.A./MEDICARE	16,636	18,440	18,626	18,895	16,096	19,022
101-253.000-719.000	HEALTH INSURANCE	48,410	50,732	90,019	90,019	78,518	97,871
101-253.000-719.001	SICK AND ACCIDENT	910	1,245	1,146	1,146	1,050	1,146
101-253.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,600)	(4,175)	(6,000)	(6,000)	0	(6,600)
101-253.000-719.015	DENTAL BENEFITS	3,164	3,589	4,562	4,562	3,354	5,212
101-253.000-719.016	VISION BENEFITS	592	877	984	984	820	1,136
101-253.000-719.020	HEALTH CARE DEDUCTION	17,832	12,295	23,660	23,660	11,330	23,660
101-253.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	306	248	360	360	268	360
101-253.000-720.000	LIFE INSURANCE	509	712	907	907	742	907
101-253.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	0	0	60	52	0
101-253.000-727.000	OFFICE SUPPLIES	3,358	1,291	1,300	1,300	686	1,300
101-253.000-753.000	DOG LICENSES	0	518	1,050	1,050	0	1,050
101-253.000-830.000	TAX PREPARATION	1,261	1,305	3,500	3,500	1,548	3,500
101-253.000-860.000	TRAVEL	502	397	750	750	21	500
101-253.000-876.000	RETIREMENT/MERS	43,084	35,372	46,952	46,952	42,969	49,005
101-253.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	475	1,300	1,300	1,125	1,300
101-253.000-931.000	REPAIRS AND MAINTENANCE	193	0	500	700	560	500
101-253.000-956.000	MISCELLANEOUS	36	0	100	100	10	100
NET OF REVENUES/APPROPRIATIONS - 253.000 - TREASURER		(357,719)	(368,665)	(435,931)	(439,719)	(376,862)	(448,626)

NARRATIVE

101-265 – Building Operations

Expenditures

Line Item	Explanation
101-265-000-705-000 – Salary-Supervision	Salary for the Building Operations Director, a Teamster Position. A 2.5% increase is budgeted for 2020. We anticipate a retirement in 2020.
101-265-000-706-000 – Salary-Permanent Wages	<p>Cost of two full-time maintenance tech staff, two full-time custodians (one at Civic Center and one at Recreation), 50% of one full-time custodian (shared with 14-B Court) and three part-time custodians, all AFSCME positions. A 2.5% contractual increase is budgeted.</p> <p>Even though the increase is budgeted, a decrease is shown. This is due to two long-term employees who retired and the positions being filled at a lower starting wage, per the AFSCME contract.</p>
101-265-000-707-775 – Salary-Temporary Ford Lake Park	Wages for seasonal employees to paint park shelters and gate houses, etc. Maintenance projects are done in September/October of each year. No change for 2020.
101-265-000-708-010 – Health Insurance Buyout	Health insurance buyout for employees who receive health insurance through another source.

Line Item	Explanation
101-265-000-709-000 – Regular Overtime	Overtime for emergencies and projects that have to be done during non-work hours. Based on the expenditures to date, recommend that \$10,000 be budgeted for 2020.
101-265-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-265-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>There were coverage changes within the department. One employee moved from 2 person to family coverage and another opted out of coverage. Due to the “opt out”, a decrease is shown.</p>
101-265-000-719-001 – Sick & Accident	<p>Rates for disability insurance are \$381.96/year for each non-fire department employee and are good through August 2020. Figures provided by Human Resources.</p> <p>A decrease is shown from last year, there was an error in the 2019 budget.</p>
101-265-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage. A decrease is shown due an additional employee within the department opting out of health care coverage.
101-265-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>An increase is budgeted due to an employee within the department moving from 2 person to family coverage.</p>

Line Item	Explanation
101-265-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>A greater increase is budgeted due to an employee within the department moving from 2 person to family coverage.</p>
101-265-000-719-020 – Health Care Deduction	<p>Cost to fund the Clarity Benefits card associated with 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 an additional employee within the department opting out of health care coverage.</p>
101-265-000-719-021 – Admin Fee-Health Deductible	<p>Cost to manage card used to pay health care deductibles, administered by Clarity Benefits. A decrease is budgeted due to an employee within the department opting out of health care coverage.</p>
101-265-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee and are good through August 2020. Figures provided by Human Resources.</p> <p>A decrease is shown from last year, there was an error in the 2019 budget.</p>
101-265-000-723-000 – Deferred Compensation Employer	<p>Figures provided by the Accounting Director.</p>
101-265-000-727-000 – Office Supplies	<p>A decrease to \$300 is recommended for 2020.</p>

Line Item	Explanation
101-265-000-740-000 – Operating Supplies	Used for tools and equipment for Building Maintenance employees. No change for 2020.
101-265-000-741-000 – Boot Reimb & Uniform Purchase	Cost for uniform rental and laundering, as well as service for mats & towels and a contractual boot reimbursement. No change for 2020.
101-265-000-757-775 – Operating Supplies-Ford Lake Park	Used for tools and equipment used within Ford Lake Park system. No change for 2020.
101-265-000-776-001 – Maint Supplies-Civic Center	Supplies for Civic Center (vacuum bags, floor finish, etc.). In reviewing the amount spent to date, recommend an increase to \$8,000 for 2020.
101-265-000-776-002 – Maint Supplies-Graffiti Control	Cost of cleaners and paints used to remove graffiti. No change for 2020.
101-265-000-776-775 – Maint Supplies-Ford Lake Park	Cost of supplies within Ford Lake Park system. No change for 2020.
101-265-000-777-000 – Bldg Oper Equipment Tools	Cost of tools, lift gates, electrical and regulatory posters. An increase is budgeted for 2020 to purchase tools needed by our Maintenance staff.
101-265-000-818-001 – Contractual Services-Civic Center	Used for alarm systems, elevator inspections, fire extinguishers, boiler inspections, building services, window washers, etc. No change from 2019 original budget.
101-265-000-818-775 – Maint-Contr Svcs-Ford Lake Park	Used to contract for work in Ford Lake Park System (alarm system, etc.). Based on the expenditures to date, recommend decreasing to \$500 in 2020.

Line Item	Explanation
101-265-000-867-000 – Gas & Oil	Cost of fuel and oil for vehicles, WEX & Fuelcloud. No change for 2020.
101-265-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-265-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14. An increase is shown due to a new employee within the department.
101-265-000-920-001 – Utilities-Civic Center	Cost of utilities in the Civic Center. No change from the 2019 original budget.
101-265-000-931-001 – Repairs-Civic Center	Used for batteries, door repairs, closers, etc. in Civic Center. Based on amount expended to date, recommend that \$2,500 be budgeted in 2020.
101-265-000-931-020 – Non-Reoccurring R&M-Civic Ctr	Used for large unexpected item replacements, such as electric ceiling sensors. Based on expenditures to date, recommended to remain at the 2019 Amended Budget amount of \$8,000.
101-265-000-931-775 – Repairs-Ford Lake Parks	Cost of paint and maintenance staff repairs in the Ford Lake Park System. No change for 2020.
101-265-000-938-000 – Equipment Contractual Equipment	Annual inspections on equipment. No change for 2020.
101-265-000-939-031 – Motorpool-Miscellaneous Repair	New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.

Line Item	Explanation
101-265-000-943-000 – Motorpool Lease/Maintenance	Combined cost of monthly vehicle lease/maintenance. Figures provided by the Accounting Director.
101-265-000-956-000 – Miscellaneous	Used for drug screenings, driving tests, etc. No change for 2020.
101-265-000-977-000 – Equipment	Recommend purchase of new lift for Civic Center.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 265.000 - RESIDENT SVCS: BLDG OPERATIONS							
101-265.000-705.000	SALARY - SUPERVISION	0	0	59,225	59,225	45,651	60,705
101-265.000-706.000	SALARY - PERMANENT WAGES	223,962	242,983	270,375	270,375	228,771	262,044
101-265.000-707.000	SALARY - TEMPORARY/SEASONAL	7,332	0	0	0	0	0
101-265.000-707.775	SALARY - TEMP. FORD LAKE PARK	0	0	5,000	0	0	5,000
101-265.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	804	1,280	0	0	0	0
101-265.000-708.008	RETIREE TIME PAYOUTS	0	0	0	7,627	7,627	0
101-265.000-708.010	HEALTH INS BUYOUT	4,666	3,000	3,000	3,000	3,746	9,000
101-265.000-709.000	REG OVERTIME	2,072	1,739	1,500	9,500	7,844	10,000
101-265.000-715.000	F.I.C.A./MEDICARE	17,747	18,680	24,346	24,930	22,285	24,937
101-265.000-719.000	HEALTH INSURANCE	32,859	36,091	77,516	54,016	31,840	55,804
101-265.000-719.001	SICK AND ACCIDENT	1,676	1,167	2,483	2,483	1,209	2,100
101-265.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(4,500)	(4,088)	(5,100)	(5,100)	(800)	(3,900)
101-265.000-719.015	DENTAL BENEFITS	2,568	2,410	4,933	4,933	2,980	5,582
101-265.000-719.016	VISION BENEFITS	556	584	1,131	1,131	500	1,291
101-265.000-719.020	HEALTH CARE DEDUCTION	8,333	11,713	22,208	6,708	4,179	13,318
101-265.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	225	208	360	360	154	225
101-265.000-720.000	LIFE INSURANCE	693	729	1,474	1,474	888	1,247
101-265.000-723.000	DEFERRED COMPENSATION EMPLOYE	100	13	293	293	0	65
101-265.000-727.000	OFFICE SUPPLIES	256	296	400	400	250	300
101-265.000-740.000	OPERATING SUPPLIES	814	864	2,000	2,000	893	2,000
101-265.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	6,872	7,595	12,000	12,000	9,667	12,000
101-265.000-757.775	OPERATING SUPP: FORD LAKE PAR	524	222	800	0	0	800
101-265.000-776.001	MAINT SUPPLIES - CIVIC CENTER	6,940	5,855	6,500	8,000	6,980	8,000
101-265.000-776.002	MAINT SUPPLIES - GRAFFITI CON	0	702	1,500	1,500	1,330	1,500
101-265.000-776.775	MAINT SUPPLIES: FORD LAKE PAR	978	2,955	2,500	2,500	780	2,500
101-265.000-777.000	BLDG OPER EQUIP TOOLS	2,055	2,080	4,000	27,500	3,547	5,000
101-265.000-818.001	CONTRACTUAL SERVICES CIVIC CT	41,783	52,560	50,000	61,500	41,499	50,000
101-265.000-818.775	MAINT-CONTR SVCS - FORD LK PR	187	0	700	0	0	500
101-265.000-867.000	GAS & OIL	2,547	3,110	3,500	3,500	2,120	3,500
101-265.000-876.000	RETIREMENT/MERS	22,570	22,924	31,168	31,168	20,302	20,304
101-265.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	858	5,850	5,850	5,327	6,500

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
101-265.000-920.001	UTILITIES - CIVIC CENTER	77,322	69,139	80,000	75,000	52,183	80,000
101-265.000-931.001	REPAIRS CIVIC CENTER	893	1,058	2,000	3,000	2,002	2,500
101-265.000-931.020	NON REOCCURRING R & M - CIVIC	2,408	26,423	3,000	8,000	6,590	8,000
101-265.000-931.775	REPAIRS - FORD LAKE PARKS	6	3,450	2,000	2,000	1,173	2,000
101-265.000-938.000	EQUIPMENT CONTRACTUAL EQUIP	0	493	1,000	1,000	178	1,000
101-265.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	2,500
101-265.000-943.000	MOTORPOOL LEASE/MAINTENANCE	7,000	7,000	7,201	7,201	6,601	7,201
101-265.000-956.000	MISCELLANEOUS	484	118	500	500	0	500
101-265.000-977.000	EQUIPMENT	20,908	9,194	0	0	0	10,000
NET OF REVENUES/APPROPRIATIONS - 265.000 - RESIDENT SVCS: BLDG ((493,640)	(533,405)	(685,363)	(693,574)	(518,296)	(674,023)

NARRATIVE

101-266 - Computer Support Expenditures

Line Item	Explanation
101-266-000-706-000 – Salary-Permanent Wages	Salaries of IS Manager, Assistant IS Manager and Web Content & Design Manager. A contractual 2.5% increase is budgeted.
101-266-000-708-004 – Salaries Pay Out – PTO&Sick Time	Cost of PTO payout for employees that have over 360 hours accumulated. 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	We received our renewal rates and will receive a 3% increase for 2020. Even though the increase is budgeted, the amount shown is less due to a new employee (since the 2019 budget) within the department receiving 2 person coverage instead of family coverage.
101-266-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.

Line Item	Explanation
101-266-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage. A decrease is shown due to a new employee (since the 2019 budget) within the department receiving 2 person coverage instead of family coverage.
101-266-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>Even though the increase is budgeted, a decrease is shown due to a new employee (since the 2019 budget) within the department receiving 2 person coverage instead of family coverage.</p>
101-266-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Even though the increase is budgeted, a decrease is shown due to a new employee (since the 2019 budget) within the department receiving 2 person coverage instead of family coverage.</p>
101-266-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
101-266-000-719-021 – Admin Fee-Health Deductible	Cost to manage card used to pay the health care deductibles, administered by Clarity Benefits.

Line Item	Explanation
101-266-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.
101-266-000-727-000 – Office Supplies	No change for 2020.
101-266-000-801-000 – Professional Services	Request to increase to \$60,000 for Website Full Redesign. Figures provided by IT Manager.
101-266-000-857-100 – Communications-Internet Access	<p>Internet access connection and cloud based services. Decrease of 7.4% from the 2019 original budget.</p> <ul style="list-style-type: none"> • Internet Access Costs • Comcast ENS • Cloud Server Hosting • Cloud Storage Services • Cloud Systems Management Solutions • Cloud based agenda management.
101-266-000-867-000 – Gas & Oil	Fuel costs for IT Department, no change for 2020.
101-266-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-266-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department 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	<p>Hardware service and support maintenance agreements. Request increase for 2020 based on YTD expenses.</p> <ul style="list-style-type: none"> • Battery Backup Systems • Network Firewalls
101-266-000-934-000 – Software Support & Maint	<p>Software support and annual maintenance agreements. Recommend 9.6% increase for 2020. This includes all technical support, patches, updates and upgrades for various software applications.</p> <ul style="list-style-type: none"> • Apex Sketch Software • Barracuda • BS&A Software • Email System • ESRI GIS • Microsoft Windows and Office • Network Management Tools • Civic Rec • Server Backup Software • System Malware Protections • VMWare
101-266-000-939-011 – Motorpool Miscellaneous Repair	<p>New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.</p>
101-266-000-941-000 – Equipment Rental/Leasing	<p>Time and attendance software. No change for 2020.</p>
101-266-000-943-000 – Motorpool Lease/Maintenance	<p>Computer Support vehicle, figures provided by the Accounting Director.</p>
101-266-000-971-008 – Capital Outlay/Prop. Improvement	<p>Network infrastructure, as needed network data runs, Miss Dig. No change for 2020.</p>

Line Item	Explanation
101-266-000-977-000 - Equipment	<p>New hardware purchases. Slight decrease recommended for 2020.</p> <ul style="list-style-type: none"> • Workstation Replacements/Upgrades • Climate Controlled Server Cabinet • Network Core Switches Upgrades • Backup Firewalls • Unanticipated hardware purchases. (New Hires, Additional Monitors, etc.)
101-266-000-977-001 – Computer Software	<p>New software purchases. Increase budgeted for LaserFiche for Accounting software.</p> <p>Network Management Software Upgrades</p> <ul style="list-style-type: none"> • Starwind vSAN Upgrades • Adobe Acrobat Upgrades • Active Directory Management Software • LaserFiche for Accounting Software

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Calculations as of 11/30/2019

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 266.000 - COMPUTER SUPPORT							
101-266.000-706.000	SALARY - PERMANENT WAGES	162,121	152,357	171,250	171,250	147,989	175,531
101-266.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,807	6,336	4,893	9,786	4,893	4,500
101-266.000-708.010	HEALTH INS BUYOUT	253	3,000	3,000	3,000	1,500	0
101-266.000-709.000	REG OVERTIME	99	88	0	0	170	0
101-266.000-715.000	F.I.C.A./MEDICARE	12,387	11,976	13,704	14,078	11,580	13,658
101-266.000-719.000	HEALTH INSURANCE	43,399	29,276	50,011	50,011	41,259	46,360
101-266.000-719.001	SICK AND ACCIDENT	1,436	1,057	1,146	1,146	1,050	1,146
101-266.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(6,308)	(3,046)	(3,600)	(3,600)	0	(3,000)
101-266.000-719.015	DENTAL BENEFITS	3,252	2,271	3,747	3,747	2,241	3,097
101-266.000-719.016	VISION BENEFITS	599	494	787	787	492	723
101-266.000-719.020	HEALTH CARE DEDUCTION	5,232	2,644	11,830	11,830	4,527	11,830
101-266.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	270	156	180	180	134	270
101-266.000-720.000	LIFE INSURANCE	594	482	680	680	624	680
101-266.000-727.000	OFFICE SUPPLIES	839	725	1,000	1,000	790	1,000
101-266.000-801.000	PROFESSIONAL SERVICES	0	0	8,000	0	0	60,000
101-266.000-857.100	COMMUNICATIONS-INTERNET ACCES	27,509	32,922	113,030	100,030	74,451	104,660
101-266.000-867.000	GAS & OIL	108	254	1,500	1,500	216	1,500
101-266.000-876.000	RETIREMENT/MERS	15,504	15,431	19,232	19,232	18,124	20,725
101-266.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	566	1,300	1,300	1,121	1,300
101-266.000-933.000	EQUIPMENT MAINTENANCE	3,760	4,922	5,000	5,000	2,821	5,000
101-266.000-933.001	MAINTENANCE CONTRACTS	6,251	3,366	5,380	5,430	5,429	6,530
101-266.000-934.000	SOFTWARE SUPPORT & MAINT	74,219	82,808	96,754	96,754	72,066	106,079
101-266.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	2,500
101-266.000-941.000	EQUIPMENT RENTAL/LEASING	9,130	8,818	9,000	9,000	6,555	9,000
101-266.000-943.000	MOTORPOOL LEASE/MAINTENANCE	2,200	2,200	5,925	5,925	5,431	5,925
101-266.000-971.008	CAPT'L OUTLAY -IMPROVEMENT	5,613	11,077	15,000	15,000	5,482	15,000
101-266.000-977.000	EQUIPMENT	65,594	89,396	112,000	147,000	138,363	111,000
101-266.000-977.001	COMPUTER SOFTWARE	35,768	18,619	53,700	77,570	44,223	83,100
NET OF REVENUES/APPROPRIATIONS - 266.000 - COMPUTER SUPPORT		(475,636)	(478,195)	(704,449)	(747,636)	(591,531)	(788,114)

101-267 General Services

Expenditures

Line Item	Explanation
101-267-000-727-000 – Office Supplies	General office supplies used by all departments, except 14-B Court, Golf Course, Recreation and the Fire Department. Items purchased include paper, card stock, batteries, etc. Based on year to date expenditures, recommend increasing to \$8,500 for 2020.
101-267-000-727-200 – Office Meeting/Welcome Supplies	Used to purchase coffee, filters, cups, creamer, sugar and water at 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. No change for 2020.
101-267-000-730-000 - Postage	An increase has been budgeted to cover the cost of the absentee postcard mailing, approved by the Board at the October 1, 2019 regular meeting. \$90,000 is recommended for 2020.
101-267-000-850-000 - Telephone	Cost for all desk and cell phones in the Township. No change requested for 2020.
101-267-000-900-000 - Publishing	Publishing various notices in newspaper. Printing of Neighborhood Watch notices was previously budgeted here but that cost has been moved to the Law Enforcement budget 266-301-000-900-000. Based on expenditures to date, it is recommended that \$20,000 be budgeted for 2020.

Line Item	Explanation
101-267-000-933-000 – Equipment Maintenance	Maintenance on all equipment except copiers and computers. No change recommended for 2020.
101-267-000-941-000 – Equipment Rental/Leasing	Equipment rental of copiers and postage machine, as well as supplies. No change for 2020.
101-267-000-956-000 - Miscellaneous	Cost to replenish First Aid boxes and pay for Sam's Club membership. No change for 2020.
101-267-000-977-000 – Equipment	Nothing recommended for 2020.

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Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 267.000 - GENERAL SERVICES							
101-267.000-727.000	OFFICE SUPPLIES	6,801	6,299	7,000	7,000	6,464	8,500
101-267.000-727.200	OFFICE MEETING/WELC SUPPLIES	339	620	700	700	374	700
101-267.000-730.000	POSTAGE	40,512	57,267	60,000	57,200	39,373	90,000
101-267.000-850.000	TELEPHONE	42,006	39,131	44,000	44,000	38,504	44,000
101-267.000-900.000	PUBLISHING	11,510	17,338	18,000	18,000	17,581	20,000
101-267.000-933.000	EQUIPMENT MAINTENANCE	970	1,213	1,200	1,200	893	1,200
101-267.000-941.000	EQUIPMENT RENTAL/LEASING	13,348	13,763	15,000	15,000	11,442	15,000
101-267.000-956.000	MISCELLANEOUS	694	1,593	1,000	1,000	953	1,000
101-267.000-958.000	MEMBERSHIP AND DUES	0	0	0	499	499	0
101-267.000-977.000	EQUIPMENT	0	40,134	10,000	12,800	12,740	0
NET OF REVENUES/APPROPRIATIONS - 267.000 - GENERAL SERVICES		(116,180)	(177,358)	(156,900)	(157,399)	(128,823)	(180,400)

NARRATIVE

101-371 - Planning

Expenditures

Line Item	Explanation
101-371-000-705-000 – Salary-Supervision	It is recommended that we fill the vacant Planning Director position in 2019. This line includes the salaries of this position and 12.5% of the OCS Administrator position. A 2.5% increase is budgeted for the OCS Administrator.
101-371-000-706-000 – Salary – Permanent Wages	Cost for 75% of the Planning & Development Coordinator position. 25% is budgeted in the Building Department to offset zoning review of building permits and other support provided. A 2.5% increase is budgeted for this position.
101-371-000-707-000 – Temporary Wages/Seasonal	Funding for planning intern to provide workload assistance and mentoring opportunities through local colleges and universities. Recommend that \$7,000 be budgeted for 2020.
101-371-000-708-010 – Health Insurance Buyout	Used for 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	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>Family coverage is budgeted for the proposed Planning Director position. Therefore, a greater increase is shown.</p>
101-371-000-719-001 – Sick & Accident	<p>Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources. Budgeted increase is due to proposed Planning Director position.</p>
101-371-000-719-003 – Employee Paid Health Contra	<p>Amount employees pay toward health care coverage. Budgeted increase is due to proposed Planning Director position.</p>
101-371-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>Family coverage is budgeted for the proposed Planning Director position. Therefore, an increase is shown.</p>
101-371-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Family coverage is budgeted for the proposed Planning Director position. Therefore, a greater increase is shown.</p>

Line Item	Explanation
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. Budgeted increase is due to proposed Planning Director position.
101-371-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits. Budgeted increase is due to proposed Planning Director position.
101-371-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources. Budgeted increase is due to proposed Planning Director position.
101-371-000-723-000 – Deferred Compensation Employee	Figures provided by the Accounting Director.
101-371-000-727-000 – Office Supplies	Office supplies for Planning Department staff. No change.
101-371-000-755-000 – Subscriptions & Publications	Subscriptions to professional organizations and publications. No change.
101-371-000-801-003 – Township Projects-Planner	Cost to complete Master Plan update and zoning ordinance rewrite (\$12,500). Additional funds budgeted due to expanded project scope and anticipated additional tasks.

Line Item	Explanation
101-371-000-801-006 – Professional Planning Contract	Cost of professional consulting services for planning and zoning issues; contract retainer expense. No change from the 2019 original budget. This cost would be reduced if we had a Planning Director.
101-371-000-817-000 – Township Projects Engineer	Cost of professional consulting services for engineering and community development issues; administration of the Township Engineering Standards and Design Specifications. Funding increased 25% based on current costs and in anticipation of positive economic development and special projects including Ecorse Road and East Michigan Avenue streetscape improvements.
101-371-000-860-000 – Travel	Reimbursement for business use of personal vehicles by Planning Department staff. No change.
101-371-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-371-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14.
101-371-000-956-000 – Miscellaneous	Cost of unexpected expenses. No change.
101-371-000-958-000 – Membership & Dues	Dues for staff membership in professional organizations such as the American Planning Association, Michigan Association of Planners, and the American Institute of Certified Planners. Funding increased to facilitate a new director position requested for 2020.

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 371.000 - COMMUNITY DEVELOPMENT							
101-371.000-705.000	SALARY - SUPERVISION	18,351	74,448	59,916	59,916	53,482	108,402
101-371.000-706.000	SALARY - PERMANENT WAGES	0	0	0	0	0	53,011
101-371.000-707.000	SALARY - TEMPORARY/SEASONAL	0	6,411	10,000	6,158	6,158	7,000
101-371.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	531	531	0	0	0	0
101-371.000-708.010	HEALTH INS BUYOUT	375	375	375	375	187	375
101-371.000-709.000	REG OVERTIME	0	0	0	0	102	0
101-371.000-715.000	F.I.C.A./MEDICARE	1,473	5,793	5,760	5,760	4,129	12,912
101-371.000-719.000	HEALTH INSURANCE	52	6,375	6,251	6,251	5,730	32,195
101-371.000-719.001	SICK AND ACCIDENT	60	551	334	334	306	716
101-371.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	(300)	(450)	(450)	0	(2,250)
101-371.000-719.015	DENTAL BENEFITS	98	433	409	409	340	1,874
101-371.000-719.016	VISION BENEFITS	16	112	98	98	103	413
101-371.000-719.020	HEALTH CARE DEDUCTION	0	3,201	2,231	2,231	345	8,146
101-371.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	0	81	68	68	50	158
101-371.000-720.000	LIFE INSURANCE	25	218	198	198	182	425
101-371.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	83	195	195	81	91
101-371.000-727.000	OFFICE SUPPLIES	400	361	750	750	111	750
101-371.000-755.000	SUBSCRIPTIONS & PUBLICATIONS	283	185	200	200	185	200
101-371.000-801.003	TOWNSHIP PROJECTS-PLANNER	48,980	63,214	99,500	99,500	56,779	30,000
101-371.000-801.006	PROFESSIONAL PLANNING CONTRACT	105,103	19,094	12,000	35,842	30,988	12,000
101-371.000-817.000	TOWNSHIP PROJECTS ENGINEER	8,214	14,567	12,000	12,000	21,843	15,000
101-371.000-860.000	TRAVEL	0	443	500	500	258	500
101-371.000-867.000	GAS & OIL	0	54	0	0	12	0
101-371.000-876.000	RETIREMENT/MERS	1,922	4,727	3,535	3,535	4,164	9,149
101-371.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	875	975	975	875	2,275
101-371.000-956.000	MISCELLANEOUS	80	329	250	250	80	250
101-371.000-958.000	MEMBERSHIP AND DUES	3	95	500	500	25	1,200
NET OF REVENUES/APPROPRIATIONS - 371.000 - COMMUNITY DEVELOP		(185,966)	(202,256)	(215,595)	(235,595)	(186,515)	(294,792)

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 current rate is \$50 per meeting per person. We are recommending that it be increased to \$75 for 2020.
101-400-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-400-000-723-000 – Deferred Compensation Employer	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.

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		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 400.000 - PLANNING COMMISSION							
101-400.000-704.000	APPOINTED OFFICIALS	2,689	3,833	6,300	6,300	3,360	9,450
101-400.000-715.000	F.I.C.A./MEDICARE	39	56	91	91	49	137
101-400.000-723.000	DEFERRED COMPENSATION EMPLOYE	35	50	82	82	44	123
101-400.000-958.000	MEMBERSHIP AND DUES	400	400	400	400	400	400
NET OF REVENUES/APPROPRIATIONS - 400.000 - PLANNING COMMISSIC		(3,163)	(4,339)	(6,873)	(6,873)	(3,853)	(10,110)

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. Recommend increasing rate per meeting from \$50 to \$75 for 2020.
101-410-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-410-000-723-000 – Deferred Compensation Employer	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.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 410.000 - ZONING BOARD OF APPEALS							
101-410.000-704.000	APPOINTED OFFICIALS	962	1,100	3,000	3,000	1,200	4,500
101-410.000-715.000	F.I.C.A./MEDICARE	31	35	50	50	27	65
101-410.000-723.000	DEFERRED COMPENSATION EMPLOYEE	9	10	45	45	14	59
101-410.000-958.000	MEMBERSHIP AND DUES	250	250	250	250	250	250
NET OF REVENUES/APPROPRIATIONS - 410.000 - ZONING BOARD OF APF		(1,252)	(1,395)	(3,345)	(3,345)	(1,491)	(4,874)

101-446 Highways and Streets

Expenditures

Line Item	Explanation
101-446-000-818-008 –Highways & Streets-Lift Stations	Cost for YCUA to maintain and repair Township owned lift stations (Tuttle Hill, Hydro Dam, Ford Lake Park and Ford Blvd.). This includes pumping out water, especially during a power outage and maintaining operation. No change recommended for 2020 but this is an unknown number.
101-446-000-818-009 – Highways & Streets-Drain Costs	Per the amount received from the Drain Commission, \$224,994 is budgeted for 2020.
101-446-000-818-022 – Highways & Streets-Road Construction	Used for road projects and traffic calming devices. Recommend same as 2019 original budget for 2020. The Washtenaw County Road Commission will give us a list of road projects, this will be brought back to the Township Board in the first quarter of 2020.

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Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 446.000 - HIGHWAYS AND STREETS							
101-446.000-818.008	HIGHWAYS & STREETS LIFT STATI	8,181	5,807	19,000	13,500	6,873	19,000
101-446.000-818.009	HIGHWAYS & STREETS DRAIN COST	169,331	216,922	172,112	179,612	172,112	224,994
101-446.000-818.022	HIGHWAY & ST-ROAD CONSTRUCTIO	250,090	542,814	100,000	994,954	311,595	100,000
NET OF REVENUES/APPROPRIATIONS - 446.000 - HIGHWAYS AND STREE		(427,602)	(765,543)	(291,112)	(1,188,066)	(490,580)	(343,994)

101-728 – Economic Development

Expenditures

Line Item	Explanation
101-728-000-705-000 – Salary-Supervision	Salary of Economic Development Director position, currently vacant. We are looking for a higher level of experience and recommend that the salary be increased to \$80,000.
101-728-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-728-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020. A higher increase is shown due to budgeting family coverage for the vacant position. Once it is filled, this number will be adjusted if needed.
101-728-000-719-001 – Sick & Accident	Our 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	Amount employees pay toward health care coverage. An increase is budgeted due to budgeting family coverage for the vacant position.

Line Item	Explanation
101-728-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A higher increase is shown due to budgeting family coverage for the vacant position. Once it is filled, this number will be adjusted if needed.</p>
101-728-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>A higher increase is shown due to budgeting family coverage for the vacant position. Once it is filled, this number will be adjusted if needed.</p>
101-728-000-719-020 – Health Care Deduction	<p>Cost 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.</p> <p>An increase is shown due to budgeting family coverage for the vacant position. Once it is filled, this number will be adjusted if needed.</p>
101-728-000-719-021 – Admin Fee – Health Deductible	<p>Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.</p>
101-728-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.</p>

Line Item	Explanation
101-728-000-727-000 – Office Supplies	Nothing budgeted at this time.
101-728-000-876-000 – Retirement/MERS	Figures provided by the Accounting Department.
101-728-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
101-728-000-956-000 – Miscellaneous	No change for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 728.000 - ECONOMIC DEVELOPMENT							
101-728.000-705.000	SALARY - SUPERVISION	0	29,808	77,500	71,000	36,962	80,000
101-728.000-715.000	F.I.C.A./MEDICARE	0	2,251	5,929	5,929	2,777	6,120
101-728.000-719.000	HEALTH INSURANCE	0	0	8,335	8,335	4,882	25,756
101-728.000-719.001	SICK AND ACCIDENT	0	0	382	382	95	382
101-728.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	0	(600)	(600)	0	(1,800)
101-728.000-719.015	DENTAL BENEFITS	0	0	409	409	155	1,466
101-728.000-719.016	VISION BENEFITS	0	16	98	98	41	310
101-728.000-719.020	HEALTH CARE DEDUCTION	0	0	2,975	2,975	0	5,915
101-728.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	0	0	90	90	27	90
101-728.000-720.000	LIFE INSURANCE	0	0	227	227	57	227
101-728.000-727.000	OFFICE SUPPLIES	0	0	1,000	1,000	0	0
101-728.000-801.000	PROFESSIONAL SERVICES	0	0	0	6,500	0	0
101-728.000-876.000	RETIREMENT/MERS	0	1,461	3,317	3,317	1,984	4,128
101-728.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	525	1,300	1,300	625	1,300
101-728.000-956.000	MISCELLANEOUS	0	0	500	500	286	500
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEVELOPM		0	(34,061)	(101,462)	(101,462)	(47,891)	(124,394)

NARRATIVE

101-762 – Residential Services

This budget was eliminated.

Expenditures

This budget was previously used for 50% of the salary & benefits for the Residential Services Director. These expenditures are now included in Fund 226 – Environmental Services. Therefore, this budget has been eliminated.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019

		2017	2018	2019	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
Dept 762.000 - RESIDENT SVCS: ADMINISTRATION							
101-762.000-705.000	SALARY - SUPERVISION	42,304	45,620	44,371	44,371	14,058	0
101-762.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	9,363	0	0	0	0	0
101-762.000-708.009	AUTO ALLOWANCE	3,000	0	0	0	0	0
101-762.000-709.000	REG OVERTIME	0	225	0	0	0	0
101-762.000-715.000	F.I.C.A./MEDICARE	4,167	677	3,394	3,394	1,036	0
101-762.000-719.000	HEALTH INSURANCE	9,300	0	12,503	12,203	0	0
101-762.000-719.001	SICK AND ACCIDENT	239	45	191	191	0	0
101-762.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(900)	(38)	(900)	(900)	0	0
101-762.000-719.015	DENTAL BENEFITS	709	0	733	733	111	0
101-762.000-719.016	VISION BENEFITS	128	0	148	148	12	0
101-762.000-719.020	HEALTH CARE DEDUCTION	3,261	0	2,958	2,958	0	0
101-762.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	(106)	0	45	45	12	0
101-762.000-720.000	LIFE INSURANCE	99	3	113	113	0	0
101-762.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	402	0	0	0	0
101-762.000-867.000	GAS & OIL	0	15	0	0	0	0
101-762.000-876.000	RETIREMENT/MERS	5,533	5,075	2,290	2,290	725	0
101-762.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	56	0	300	225	0
NET OF REVENUES/APPROPRIATIONS - 762.000 - RESIDENT SVCS: ADMIN		(77,097)	(52,080)	(65,846)	(65,846)	(16,179)	0

NARRATIVE

101-774 – Parks & Grounds

Expenditures

Line Item	Explanation
101-774-000-705-000 – Salary-Supervision	Line item intended for salary of Park Operations Director, a Teamster position. At this time, this position will not be filled, so \$0 is budgeted for 2020.
101-774-000-706-000 – Permanent Wages	<p>Wages of two Crew Leaders (one currently vacant), one Laborer (currently vacant) and 50% of Mechanic/Equipment Operator, all AFSCME positions. A contractual 2.5% increase is budgeted.</p> <p>Even though the increase is budgeted, a decrease is shown due to the vacant positions being budgeted at a lower starting wage, per the AFSCME contract.</p>
101-774-000-707-000 – Salary-Temporary/Seasonal	Wages of seasonal employees. Based on expenditures to date, recommend decreasing to \$90,000 for 2020.
101-774-000-707-775 – Salary-Temporary/Ford Lake Park	Wages of seasonal employees working within Ford Lake Park system. Based on expenditures to date, recommend decreasing to \$90,000 for 2020.
101-774-000-707-776 – Salary Temp FLP Gate Staff	Wages of park gate staff. Based on expenditures to date, recommend decreasing to \$20,000 for 2020.

Line Item	Explanation
101-774-000-708-004 – Salaries Pay Out-PTO & Sick Time	Used for payout of PTO time for employees that have over 360 hours accumulated or request a payout due to an emergency. Amounts are paid at 75%.
101-774-000-708-010 – Health Insurance Buyout	Cost of health insurance buyout for employees who receive health insurance through another source.
101-774-000-709-000 – Regular Overtime	Overtime costs, (plowing snow, mowing, etc.). Based on the YTD expenditures, recommend increase to \$15,000 for 2020.
101-774-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
101-774-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>A larger increase is shown due to budgeting family health care for the vacant Crew Leader and Laborer positions. Once the positions are filled, line item will be adjusted if necessary.</p>
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	<p>Amount employees pay toward health care coverage.</p> <p>Increase budgeted due to budgeting family health care for the vacant Crew Leader and Laborer positions. Once the positions are filled, line item will be adjusted if necessary.</p>

Line Item	Explanation
101-774-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is shown due to not budgeting for the Parks Superintendent position.</p>
101-774-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020.
101-774-000-719-020 – Health Care Deduction	<p>Cost to fund 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.</p> <p>An increase is shown due to budgeting family health care for the vacant Crew Leader and Laborer positions.</p>
101-774-000-719-021 – Admin Fee-Health Deductible	<p>Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.</p> <p>An increase is shown due to budgeting family health care for the vacant Crew Leader and Laborer positions. Once the positions are filled, line item will be adjusted if necessary.</p>
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.
101-774-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
101-774-000-724-001 – Unemployment Expense	No change for 2020.

Line Item	Explanation
101-774-000-727-000 – Office Supplies	Office supplies for Parks & Grounds Department. No change for 2020.
101-774-000-741-000 – Boot Reimbursement & Uniforms Purchase	Cost of uniform purchase and cleaning, as well as boot reimbursement for employees within department. No change for 2020.
101-774-000-741-775 – Boot Reimbursement & Uniforms Purchase-FLP	Cost of boot reimbursement for employees within department, as well as T-shirts for seasonal employees during the season. No change for 2020.
101-774-000-757-000 – Operating Supplies	Used to purchase safety supplies needed for the parks, as well as trash bags, cans, etc. No change for 2020.
101-774-000-757-775 – Operating Supplies-Ford Lake Park	Used to purchase safety supplies needed for Ford Lake Park system. No change for 2020.
101-774-000-776-000 – Maintenance Supplies	Cost of athletic field paint, rock salt, signs, fall zone material for playgrounds and trailer/equipment tires. No change for 2020.
101-774-000-776-010 – Civic Center Landscaping	Used to plant flowers around areas of Township Civic Center. Front of building needs a complete replanting, a professional would be necessary. No change in budget for 2020.
101-774-000-776-775 – Maint Supplies-Ford Lake Park	Used for maintenance supplies (lumber, bolts, stone, signs, etc.) for Ford Lake Park system. No change for 2020.
101-774-000-783-004 – Tree Maintenance	Cost for maintenance and removal of trees. No change for 2020.

Line Item	Explanation
101-774-000-818-011 – Maintenance Contractual Service	Used for electrical contractors, weeding/feeding soccer\ball parks and tree removal. No change for 2020.
101-774-000-818-775 – Maint-Contr Svcs-Ford Lake Park	Used for electrical contractors, YCUA hydrant usage, Ford Lake Park weeding/feeding soccer\ball parks, tree removal, alarm system, etc. No change for 2020.
101-774-000-867-000 – Gas & Oil	WEX, Fuelcloud, cost of fuel for work done in parks. No change for 2020.
101-774-000-867-775 – Gas & Oil-Ford Lake Park	WEX, Fuelcloud, cost of fuel for work done in Ford Lake Park system. No change for 2020.
101-774-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
101-774-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14.
101-774-000-920-000 – Utilities-Parks	Cost of utilities in parks. No change for 2020.
101-774-000-920-775 – Utilities-Ford Lake Parks	Cost of utilities in Ford Lake Park system. An increase is budgeted due to moving the utilities for Ford Lake Park from Fund 226 – Environmental Services to this budget for 2020.
101-774-000-939-000 – Auto Maintenance	This line item is no longer used. Miscellaneous repairs are now budgeted in each department that has Township vehicles.

Line Item	Explanation
101-774-000-939-010 – Small Equipment & Parts	Cost to purchase parts for mowers, weed whips, etc. No change for 2020.
101-774-000-939-011 – Parks Equipment Labor	Cost of labor to repair tractors for field maintenance. No change for 2020.
101-774-000-939-030 – Labor/Fluid Chrgs-Motorpool	Cost of antifreeze and other fuel charges from Motorpool. Figures provided by the Accounting Director.
101-774-000-939-031 – Motorpool/Miscellaneous Repair	New line item added to 2019 budget, covers miscellaneous vehicle repair. Figures provided by the Accounting Director.
101-774-000-941-000 – Equipment Rental/Leasing	Cost to rent equipment (rototillers, concrete saws, etc.). For the 2020 budget, we moved the cost of port-a-john rental for the parks from Fund 230 – Recreation to this budget. A \$3,800 increase is budgeted for 2020.
101-774-000-942-775 – Vehicle Charge-Ford Lake Park	Figures provided by the Accounting Director.
101-774-000-943-000 – Motorpool Lease/Maintenance	Cost of motorpool leases for all non-FLP vehicles. Figures provided by the Accounting Director.
101-774-000-943-775 – Motorpool Lease/Maintenance-FLP	Cost of motorpool leases for Ford Lake Park system. Figures provided by the Accounting Director.
101-774-000-956-000 – Miscellaneous	Cost of drug screening and driving records. No change for 2020.
101-774-000-958-000 – Membership & Dues	Cost of pesticide licensing. No change for 2020.

Line Item	Explanation
101-774-000-977-000 – Equipment	Recommendation to purchase three zero turn mowers for use in Township parks.

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Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 774.000 - RESIDENT SVCS: PARKS & GROUNDS							
101-774.000-705.000	SALARY - SUPERVISION	27,535	0	59,225	56,225	10,290	0
101-774.000-706.000	SALARY - PERMANENT WAGES	115,139	122,282	130,856	130,856	109,175	129,957
101-774.000-707.000	SALARY - TEMPORARY/SEASONAL	94,886	103,098	92,000	86,700	81,843	90,000
101-774.000-707.775	SALARY - TEMP. FORD LAKE PARK	52,173	104,715	93,000	93,000	80,018	90,000
101-774.000-707.776	SALARY TEMP FLP GATE STAFF	15,297	16,565	24,000	24,000	13,886	20,000
101-774.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	4,715	3,164	3,604	3,604	87	4,000
101-774.000-708.010	HEALTH INS BUYOUT	2,698	4,500	3,000	3,000	2,560	3,000
101-774.000-709.000	REG OVERTIME	4,293	5,555	7,500	13,500	11,680	15,000
101-774.000-715.000	F.I.C.A./MEDICARE	13,132	15,171	15,046	15,046	11,805	17,622
101-774.000-719.000	HEALTH INSURANCE	34,099	30,644	62,513	62,513	32,090	87,569
101-774.000-719.001	SICK AND ACCIDENT	1,317	1,376	1,337	1,337	971	1,336
101-774.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,375)	(2,363)	(4,500)	(4,500)	0	(6,000)
101-774.000-719.015	DENTAL BENEFITS	3,700	3,702	5,130	5,130	2,968	4,805
101-774.000-719.016	VISION BENEFITS	663	763	1,033	1,033	656	1,033
101-774.000-719.020	HEALTH CARE DEDUCTION	8,889	3,273	14,718	14,718	4,756	20,633
101-774.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	210	125	180	180	101	315
101-774.000-720.000	LIFE INSURANCE	555	625	794	794	576	794
101-774.000-723.000	DEFERRED COMPENSATION EMPLOYE	2,270	2,926	0	2,300	2,397	2,340
101-774.000-724.001	UNEMPLOYMENT EXPENSE	0	1,086	5,000	5,000	0	5,000
101-774.000-727.000	OFFICE SUPPLIES	127	236	250	250	0	250
101-774.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	1,265	1,945	6,500	6,500	2,354	6,500
101-774.000-741.775	BOOT REIMB & UNIFORMS PURCHASE - FLP	497	550	800	800	747	800
101-774.000-757.000	OPERATING SUPPLIES	1,550	1,388	2,000	2,000	603	2,000
101-774.000-757.775	OPERATING SUPP: FORD LAKE PAR	929	857	2,000	2,000	584	2,000
101-774.000-776.000	MAINTENANCE SUPPLIES	13,021	19,835	30,000	30,000	15,429	30,000
101-774.000-776.010	CIVIC CENTER LANDSCAPING	1,250	908	3,000	3,000	227	3,000
101-774.000-776.775	MAINT SUPPLIES: FORD LAKE PAR	4,824	6,030	7,500	7,500	5,422	7,500
101-774.000-783.004	TREE MAINTENANCE	1,410	0	1,500	1,500	1,050	1,500
101-774.000-818.011	MAINTENANCE CONTRACTUAL SRVC	16,812	16,251	20,000	20,000	15,167	20,000
101-774.000-818.775	MAINT-CONTR SVCS - FORD LK PR	6,840	5,060	7,500	7,500	3,785	7,500
101-774.000-850.775	TELEPHONE - FORD LAKE PARK	(17)	0	500	500	0	0
101-774.000-867.000	GAS & OIL	15,973	24,919	25,000	25,000	16,149	25,000
101-774.000-867.775	GAS & OIL - FORD LAKE PARK	8,152	9,894	12,000	12,000	6,393	12,000
101-774.000-876.000	RETIREMENT/MERS	23,921	24,723	20,848	20,848	17,393	21,836
101-774.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	1,038	3,250	3,250	1,718	3,250

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
101-774.000-920.000	UTILITIES - PARKS	13,827	13,577	14,000	14,000	3,999	14,000
101-774.000-920.775	UTILITIES - FORD LAKE PARKS	13,189	12,176	12,000	12,000	8,515	18,500
101-774.000-939.000	AUTO MAINTENANCE	376	2,830	2,000	0	0	0
101-774.000-939.010	SMALL EQUIPMENT & PARTS	11,574	14,910	12,000	13,000	13,004	12,000
101-774.000-939.011	Parks Equipment Labor	257	594	1,000	1,000	828	1,000
101-774.000-939.030	LABOR/FLUID CHRGS - MOTORPOOL	1,226	1,200	1,200	1,200	1,100	1,200
101-774.000-939.031	MOTORPOOL-MISC REPAIR	0	6,206	0	1,000	873	5,000
101-774.000-941.000	EQUIPMENT RENTAL/LEASING	0	405	500	500	102	4,300
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	27,425	30,500	41,407	41,407	37,956	30,268
101-774.000-943.775	MOTORPOOL LEASE MAINT-FORD L	27,425	30,500	41,407	41,407	37,956	30,268
101-774.000-956.000	MISCELLANEOUS	313	270	600	600	264	600
101-774.000-958.000	MEMBERSHIP AND DUES	0	0	300	300	0	300
101-774.000-977.000	EQUIPMENT	121,631	7,390	0	167,715	119,057	15,000
NET OF REVENUES/APPROPRIATIONS - 774.000 - RESIDENT SVCS: PARKS		(694,793)	(654,199)	(786,298)	(954,013)	(679,101)	(765,776)

101-780 – Stormwater Management

Expenditures

Line Item	Explanation
101-780-000-801-000 – Professional Services	Annual dues with Huron River Watershed Council for stormwater management services, which were increased to \$10,514.36 for 2019. In addition, it also covers the permit fee to the State of Michigan and fees charged by OHM for water permit assistance. No change for 2020. We would still like to do a study and action plan to educate residents on keeping drains clean.

7/25/19

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 780.000 - RSD-STORMWATER MGMT DEPT							
101-780.000-801.000	PROFESSIONAL SERVICES	14,642	10,041	28,000	28,000	16,757	28,000
NET OF REVENUES/APPROPRIATIONS - 780.000 - RSD-STORMWATER MC		(14,642)	(10,041)	(28,000)	(28,000)	(16,757)	(28,000)

101-851 - Fringes

Expenditures

Line Item	Explanation
101-851-000-719-005 – Hospital Physicals	Cost for physicals for seasonal employees. The Safety Coordinator and Human Resources have also recommended that we offer Hepatitis B vaccines to employees who are at high risk. Request an increase to \$5,050 for 2020.
101-851-000-724-000 – Employee Assistance Program	Cost of participation in Employee Assistance Program (EAP). It is an employee benefit program that helps employees assist with personal and/or work-related problems that may impact job performance, health, mental and emotional well-being. We will receive a 7.8% increase in 2020, the first since 2012.
101-851-000-803-100 – Contract Services-Flex Spending	Used for fees associated with flex spending accounts that are paid to Choice Strategies. No change for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 851.000 - FRINGES AND INSURANCE							
101-851.000-719.005	HOSPITAL PHYSICALS	2,693	1,985	3,200	3,200	2,325	5,050
101-851.000-724.000	EMPLOYEE ASSISTANCE PROGRAM	3,689	3,714	4,500	4,500	3,994	4,900
101-851.000-803.100	CONTRACT SRVS-FLEX SPENDING	0	0	250	250	0	250
NET OF REVENUES/APPROPRIATIONS - 851.000 - FRINGES AND INSURAN		(6,382)	(5,699)	(7,950)	(7,950)	(6,319)	(10,200)

101-950 – Community Stabilization

Expenditures

Line Item	Explanation
101-950-000-801-023 – Public Nuisance – Legal Services	Used to track legal services to abate public nuisances. No change for 2020.
101-950-000-801-024 – Land Use Issues	Legal expenses for land use issues, including ordinance review and any zoning challenges. No change for 2020.
101-950-000-801-400 - Prof Serv – Special Land Project	Cost of professional services for Phase I & II on Township owned property. Nothing planned for 2020 at this time.
101-950-000-880-001 – Right Of Way Maintenance	Cost of contracting with groups/seasonal workers to pick up trash along roadways, clean gutters, etc., as well as cost of bags, trash pickers, etc. No change for 2020.
101-950-000-880-002 – Mowing Properties	Used for mowing of properties we receive from County through tax foreclosure and for other Township owned properties. No change for 2020.
101-950-000-880-050 – Community Organization	Cost to partner with Habitat for Humanity to help enrich and organize neighborhoods. Recommend that we increase to \$60,000 for 2020.

Line Item	Explanation
101-950-000-969-010 – Community Investment/ Ecorse Rd. & Michigan Ave.	Was previously used in partnership with Habitat for Humanity to stabilize neighborhoods and commercial districts. It could be used for public art in the corridor, wayfinding and community investment for businesses by partnering with SPARK to provide dollars/loans to Ecorse Road & Michigan Avenue for business improvements, such as facades, parking lot improvements and energy efficiencies. Recommend that \$50,000 be budgeted for 2020.
101-950-000-969-011 – Community Stabilization Land Bank	<p>Used to purchase certain tax foreclosed or tax reverted properties for the Township. We also purchases tax foreclosed properties for Habitat for Humanity under the First Right of Refusal in order to focus on neighborhood stabilization through homeownership.</p> <p>This line includes expenditures for demolitions, asbestos inspections, shut offs, winterizations 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>Recommend decreasing to \$50,000 for 2020.</p>

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 950.000 - COMMUNITY STABILIZATION							
101-950.000-801.023	PUBLIC NUISANCE - LEGAL SVCS	606,070	644,796	600,000	600,000	561,686	600,000
101-950.000-801.024	LAND USE ISSUES	264,917	238,204	200,000	200,000	203,766	200,000
101-950.000-801.400	PROF SERV - SPECIAL LAND PROJECT	0	0	0	17,840	3,356	0
101-950.000-880.001	RIGHT OF WAY MAINT	19,677	13,290	35,000	5,000	0	35,000
101-950.000-880.002	MOWING PROPERTIES	66,018	57,365	60,000	90,000	75,794	60,000
101-950.000-880.050	COMMUNITY ORGANIZATION	50,000	50,000	50,000	50,000	50,000	60,000
101-950.000-969.010	COMMUNITY INVESTMENT	100,000	80,000	100,000	100,000	4,000	50,000
101-950.000-969.011	COMMUNITY STABILIZATION - LAND BANK	157,824	93,613	90,000	87,850	25,247	50,000
101-950.000-969.013	LIBERTY SQUARE - GRANT PROJECT	0	986	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 950.000 - COMMUNITY STABILIZ/		(1,264,506)	(1,178,254)	(1,135,000)	(1,150,690)	(923,849)	(1,055,000)

101-956 – Other Functions

Expenditures

Line Item	Explanation
101-956-000-719-010 – Health Care Tax	The health care taxes are now included in the monthly premiums and are allocated to the proper departments. This line is used for the annual reporting fee for the Healthcare Excise Tax. Our Accounting Director recommends that \$600 be budgeted for 2020.
101-956-000-724-001 – Unemployment Expense	Used for non-seasonal employees. Nothing expected in 2020.
101-956-000-801-000 – Professional Services	Used for various professional services the Township may need, i.e. HR services, architects, economic development, Reimagine Washtenaw, small engineering projects, etc. No change from the 2019 original budget.
101-956-000-808-000 – Beekeeping/Service & Supplies	New line item in 2019. Cost of service and supplies for YTown's honeybee initiative. Donations are received to cover these costs and can be seen in 101-000-000-675-050.
101-956-000-844-000 – Meals on Wheels	Contribution to Meals on Wheels. No change for 2020.

Line Item	Explanation
101-956-000-944-002 – Aerotropolis	In June 2017, the Township Board voted to withdraw from the Aerotropolis. Therefore, this line item remains at \$0.
101-956-000-876-002 – Other Retirement Costs	Life insurance coverage of retirees. It is not reimbursed from the OPEB retirement fund and is an expense to the Township. It is recommended by our Accounting Director that it be increased to \$2,000 for 2020.
101-956-000-876-003 – OPEB Funding-Retiree Health	Liability for the Township's Other Post Employment Benefits (OPEB) obligation for all departments except 14B Court, Fire, Environmental Services, Building, Recreation and Law Enforcement. Figures provided by the Accounting Director. The amount is determined by an actuarial.
101-956-000-882-004 – City of Ypsilanti/Rutherford Pool	Continue with donation for 2020.
101-956-000-884-000 – Wash Dev Council-AA SPARK	\$15,000 is budgeted in 2020 for this line item (\$10,000 for A2 SPARK and \$5,000 for SPARK East).
101-956-000-913-000 – Insurance & Bonds Fleet	Cost of liability insurance. Figures provided by our Accounting Director.
101-956-000-917-000 – Workers Compensation Insurance	Figures were provided by our Accounting Director.
101-956-000-925-000 – Cameras Non Tax Assessment	Maintenance costs of cameras the Township pays for (main server, 2 cameras at Harris Park and 1 at Redwood overpass). No change for 2020.

Line Item	Explanation
101-956-000-926-000 – Street Lighting Non-Assessible	Cost to maintain street lights in areas where they are not part of a special assessment district. It is recommended by our Accounting Director that it be reduced to \$125,000 for 2020.
101-956-000-926-050 – Street Light-Construction-Non Assessible	\$95,818 is budgeted for conversion to LED streetlights throughout the Township. Approved by the Township Board in 2019.
101-956-000-926-100 – Right of Way Tree Trim-Removal	Cost to trim/remove trees. No change for 2020.
101-956-000-956-000 - Miscellaneous	No change from the 2019 original budget.
101-956-000-956-006 – Miscellaneous Tax Refunds	Used to try to reach MTT settlements, the full settlement amounts are reserved in Fund Balance. No change for 2020.
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. No change is expected for 2020.
101-956-000-956-022 – Settlement &/or Claim Deductibles	Used for any insurance claims filed against the Township and represented by the Michigan Municipal Liability legal staff. No change recommended for 2020.
101-956-000-957-000 – Bank Charges	Figures provided by the Accounting Director.

Line Item	Explanation
101-956-000-969-007 – Contribution Water Hardship	Cost to fund our Water Subsidy Program. No change recommended for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 956.000 - OTHER FUNCTIONS							
101-956.000-719.010	HEALTH CARE TAX	2,655	978	1,200	1,200	391	600
101-956.000-724.001	UNEMPLOYMENT EXPENSE	724	(724)	1,000	1,000	0	0
101-956.000-801.000	PROFESSIONAL SERVICES	19,315	73,084	55,000	59,399	46,618	55,000
101-956.000-808.000	BEEKEEPING - SERVICE & SUPPLIES	0	0	0	5,000	4,222	4,000
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	0	0	0	0	0
101-956.000-876.002	OTHER RETIREMENT COSTS	1,422	1,320	1,700	1,700	1,389	2,000
101-956.000-876.003	OPEB FUNDING- RETIREE HEALTH	458,560	417,383	439,988	439,988	439,988	428,436
101-956.000-882.004	Cty of Ypsi-Rutherford Pool	0	0	0	5,000	5,000	5,000
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	108,103	108,469	113,605	113,605	98,989	113,365
101-956.000-917.000	WORKERS COMPENSATION INSURANC	16,622	16,261	17,002	17,002	14,785	17,002
101-956.000-925.000	CAMERAS NON TAX ASSESSMENT	24,106	13,871	15,500	15,500	11,995	15,500
101-956.000-926.000	STREET LIGHTING NON ASSESSABL	110,716	30,706	150,000	135,000	93,235	125,000
101-956.000-926.050	STREET LIGHT -CONSTRUCTION NON-A	84,693	384,484	0	37,063	37,061	95,818
101-956.000-926.100	RIGHT OF WAY TREE TRIM - REMOVAL	650	3,250	10,000	9,200	1,325	10,000
101-956.000-956.000	MISCELLANEOUS	75	21	500	1,900	63	500
101-956.000-956.006	MISCELLANEOUS TAX REFUNDS	1,593	825	3,000	3,000	1,045	3,000
101-956.000-956.020	PROPERTY TAXES ON TWP PROPERT	14	3,568	10,000	10,000	4,699	10,000
101-956.000-956.022	SETTLEMENTS &/or CLAIM DEDUCTIBLES	0	0	10,000	10,000	5,000	10,000
101-956.000-957.000	BANK CHARGES	11,486	8,476	12,000	12,000	7,321	12,000
101-956.000-969.007	CONTRIBUTION WATER HARDSHIP	7,170	8,600	12,000	12,000	6,000	12,000
NET OF REVENUES/APPROPRIATIONS - 956.000 - OTHER FUNCTIONS		(887,904)	(1,095,572)	(877,495)	(914,557)	(804,126)	(944,221)

101-970 – Capital Outlay

Expenditures

Line Item	Explanation
101-970-000-975-106 – Civic Center Improvements	Recommend renovating 2 nd floor restrooms (in cafeteria) to make them handicap accessible.
101-970-000-975-135 – Capital Outlay – Furniture & Fixtures	Continued replacement of 20 year old office furniture in Civic Center and carpeting. Recommend \$30,000 for 2020.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 970.000 - CAPITAL OUTLAY							
101-970.000-971.008	CAPTL OUTLAY -IMPROVEMENT	30,500	22,955	0	0	0	0
101-970.000-971.100	CAPITAL OUTLAY - TYLER DAM PROJECT	1,523,048	28,688	0	0	(22,143)	0
101-970.000-972.000	CAPO NEIGHBORHOOD CAMERA SYSTEM	29,634	19,130	0	20,037	4,908	0
101-970.000-974.100	CDBG PROJECT - CAPITAL OUTLAY	0	235	0	254,140	29,348	0
101-970.000-975.106	CIVIC CENTER - IMPROVEMENTS	0	0	0	0	0	30,000
101-970.000-975.135	CAP OUTLAY - FURNITURE & FIXTURES	16,053	40,010	40,000	39,765	9,834	30,000
101-970.000-975.141	CIVIC CENTER - ROOF	0	0	203,000	240,087	240,087	0
101-970.000-975.206	CAPITAL OUTLAY - FIRE TRUCK	0	0	0	500,000	483,074	0
101-970.000-976.007	CAPITAL OUTLAY - VETERANS DRIVE	24,558	0	0	0	0	0
101-970.000-976.008	CAPITAL OUTLAY - COMMUNITY CT	0	115,542	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(1,623,793)	(226,560)	(243,000)	(1,054,029)	(745,108)	(60,000)

101-999 – Other Financing Uses

Expenditures

Line Item	Explanation
101-999-000-968-252 – Transfer to Hydro Station	Transfer of funds to Hydro Station that are received from DTE for future capital and FERC relicensing.
101-999-000-969-212 – Transfer to BSR II-Fund 212	Transfer of funds to BSR II – Fund 212 to pay half of the \$6 million cost of the Township's road bond. This will be paid off in 2022.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 999.000 - OTHER FINANCING USES							
101-999.000-968.252	TRANSFER TO HYDRO STATION	0	0	79,000	79,000	79,000	81,000
101-999.000-969.212	TRANSFER TO BSR II Fund 212	363,455	433,000	327,000	327,000	327,000	321,000
101-999.000-969.301	TRANSFER OUT: TO GEN OBLIGATION	480,000	0	0	0	0	0
101-999.000-969.397	TRANSFER OUT: TO DEBT FUND B	0	705,422	0	0	0	0
101-999.000-969.584	CONTRIBUTION TO GOLF COURSE	150,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 999.000 - OTHER FINANCING USE		(993,455)	(1,138,422)	(406,000)	(406,000)	(406,000)	(402,000)
ESTIMATED REVENUES - FUND 0.00							
ESTIMATED REVENUES - FUND 0.00		11,570,810	9,178,898	8,931,489	11,002,038	8,163,898	9,286,860
APPROPRIATIONS - FUND 1C 0.00		9,869,281	9,486,927	8,893,104	10,963,653	8,278,526	9,274,834
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,701,529	(308,029)	38,385	38,385	(114,628)	12,026

Fund 206 – Fire Department

2020 Revenues

Line Item	Explanation
206-000-000-402-005 – Current Taxes Fire Retirement, Pension & OPEB	Reflects revenues from taxes that are collected for the fire pension, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. For the 2020 draft budget, a 4% increase (over the 2019 activity) is budgeted.
206-000-000-403-000 – Current Property Taxes	Reflects revenues from taxes that are collected for the Fire Department, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. For the 2020 draft budget, a 4% increase (over the 2019 activity) is budgeted.

Line Item	Explanation
206-000-000-403-010 – Current Capital Improvement Taxes	Reflects revenues from taxes that are collected for the Fire Department, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. For the 2020 draft budget, a 4% increase (over the 2019 activity) is budgeted.
206-000-000-405-000 – In Lieu of Taxes	Revenues from PILOT for Clark East Towers. \$6,000 budgeted for 2020.
206-000-000-417-000 – Delinquent Personal Property Tax	Revenue from delinquent personal property taxes. Nothing budgeted for 2020.
206-000-000-476-491 – Fire Protection Permit	Fees charged for non-business licenses for fire alarm/fire suppression systems inspections. No change for 2020.
206-000-000-607-011 – Fire Plan Review – Chg for Service	Fees charged for fire plan reviews. No change for 2020.
206-000-000-607-012 – Address Assign – Chg for Service	Fees charged for an address assignment for a residence or business. No change for 2020.
206-000-000-607-270 – Liquor Inspect – Chg for Service	Fees charged for business liquor license inspections. No change for 2020.
206-000-000-664-001 – Interest Earned	Interest earned on accounts. Recommend that \$15,000 be budgeted for 2020. Figures provided by the Accounting Director.

Line Item	Explanation
206-000-000-694-004 – Other Interest Miscellaneous	Miscellaneous income (ACM Fire Truck Lease agreement). No change for 2020.
206-000-000-699-000 – Appropriated Prior Year Balance	Amount needed from fund balance to fund capital outlays and debt service. Projection for 2020 is \$0.

2020 Expenditures

Line Item	Explanation
206-206-000-705-000 – Salary-Supervision	Salary of the Fire Chief. A 2.5% increase is budgeted, per the Board's direction.
206-206-000-705-002 – Salaries-Officers	<p>Salaries of Fire Marshal, 3 Captains & 3 Lieutenants. No increase is budgeted because the Fire contract is currently in negotiations.</p> <p>Even though no increase is budgeted, a larger amount is shown due to longevity increases within the department.</p>
206-206-000-706-000 – Salary-Permanent Wages	<p>Salaries of 19 career firefighters. A replacement hire is recommended in 2020 due to anticipated retirement. No increase is shown because the Fire contract is currently in negotiations.</p> <p>Even though no increase is budgeted, a larger amount is shown due to longevity increases within the department.</p>
206-206-000-706-011 – Permanent Wages-Fire Clerical	Salary of AFSCME clerical staff. A 2.5% contractual increase is budgeted.
206-206-000-708-004 – Salaries Pay Out-PTO & Sick Time	Cost for payouts of PTO or sick time to firefighters.

Line Item	Explanation
206-206-000-708-005 – Salaries Pay Out - 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.
206-206-000-708-007 – Fire Comp Time Payout	Cost of banked comp time to firefighters.
206-206-000-708-008 – Retiree Time Payouts	Cost of payout of retiree or long term leave to firefighters.
206-206-000-708-010 – Health Insurance Buyout	Used for health insurance buyout for employees who receive health insurance through another source. Figures provided by Human Resources.
206-206-000-708-200 – Fire Fighter Clothing Allowance	Clothing allowance for firefighters per union contract. Figures provided by Human Resources.
206-206-000-708-206 – Fire Fighter Food Allowance	Cost of firefighter meals per the union contract.
206-206-000-709-000 – Regular Overtime	Regular overtime for firefighters. Recommend that \$92,250 be budgeted for 2020.
206-206-000-709-001 – Holiday Overtime	Holiday overtime for firefighters. Recommend that \$20,500 be budgeted for 2020.
206-206-000-709-002 – Salary-Contractual Overtime	Contractual (FLSA) overtime for firefighters. Figures provided by Human Resources.

Line Item	Explanation
206-206-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
206-206-000-717-000 – Salaries-Holiday Pay	Cost of holiday pay for firefighters. Figures provided by Human Resources.
206-206-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>A larger increase is shown due to 3 employees within the department moving to family coverage.</p>
206-206-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
206-206-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage.
206-206-000-719-005 – Hospital Physicals	Cost of annual respiratory testing and physicals for firefighters. No change from the 2019 original budget. These are usually done in October.
206-206-000-719-010 – Health Care Tax	The health care tax is calculated by BCBS and is for the Affordable Care Act for Federal and State taxes and fees (Federal insurance premium tax, Comparative Effectiveness Fee, Reinsurance Fee, Marketplace Fee, Risk Adjustment Fee, Michigan Claims Tax, State Insurance Premium Tax). These taxes are now included in the monthly premiums and are allocated to the proper departments. Therefore, our Accounting Director recommends that this line item remain at \$1,000 in 2020.

Line Item	Explanation
206-206-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is shown due to correcting an error in the 2019 budget.</p>
206-206-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p>
206-206-000-719-020 – Health Care Deduction	<p>Cost to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.</p> <p>A decrease from the 2019 original budget is shown due to correcting an error in the 2019 budget.</p>
206-206-000-719-021 – Admin Fee-Health Deductible	<p>Cost to manage card used to pay the health care deductibles, administered by Clarity Benefits.</p>
206-206-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.</p>
206-206-000-727-000 – Office Supplies	<p>Office supplies for the department. No change for 2020.</p>
206-206-000-730-000 - Postage	<p>Postage costs for department mail. No change for 2020.</p>
206-206-000-741-000 – Uniforms-Laundry & Cleaning	<p>Cleaning of firefighter uniforms, sheets, towels and bedding. No change for 2020.</p>

Line Item	Explanation
206-206-000-741-001 – Uniforms-New and Badges	Cost to purchase new dress uniforms, accessories, dress hats, and badges for firefighters, including new hires. Request \$20,000 for 2020.
206-206-000-741-100 – Fire Protective Gear	Cost for improvements made to firefighting protective equipment. Recommend that it be reduced to \$20,000 for 2020.
206-206-000-741-200 – Fire/Rescue Gen Op Equipment	Cost of capital improvements made for confined rescue equipment. Recommend that it be reduced to \$10,000 for 2020.
206-206-000-742-000 – Fire Prevention Materials	Cost of fire prevention/demonstration materials. No change for 2020.
206-206-000-757-000 – Operating Supplies	Cost of departmental supplies. No change for 2020.
206-206-000-757-004 – Medical Supplies	Cost of EMS supplies, including purchase of SPEC PAK Patient extrication system device for E14-3 & 4. Recommend that it be reduced to \$10,000 for 2020.
206-206-000-757-005 – Fire Investigation	Cost of fire investigative manuals, equipment, supplies, smoke alarms and drone surveillance unit for investigative and research purposes. Recommend that it be reduced to \$6,500 for 2020.
206-206-000-757-006 – Operating Supplies/Tools	Cost of supplies and batteries necessary for firefighting equipment. No change for 2020.
206-206-000-800-001 – Administration Fees	Figures provided by the Accounting Department.

Line Item	Explanation
206-206-000-801-000 – Professional Services	Cost of legal, professional and administrative services provided to the department. Recommend increasing to \$40,000 due to labor negotiations.
206-206-000-857-000 - Communications	Cost of maintenance and service of department radios (portable, mobile). No change for 2020.
206-206-000-857-001 – Communications-Dispatch	Cost of dispatching services contracted with Emergent Health (HVA). Increase of 4% projected in July of 2019 for half of 2020. Request \$81,600.
206-206-000-863-001 – Auto & Truck Main Station #1	Maintenance and repairs of autos and trucks at Station #1/Ford Blvd. Recommend that it be reduced to \$30,000 for 2020.
206-206-000-863-003 – Auto & Truck Main Station #3	Maintenance and repairs of autos and trucks at Station #3/Hewitt St. No change for 2020.
206-206-000-863-004 – Auto & Truck Main Station #4	Maintenance and repairs of autos and trucks at Station #4/Textile Rd. Recommend that it be reduced to \$20,000 for 2020.
206-206-000-867-000 – Gas & Oil	Gas and oil for department vehicles. Increase due to price increases. Request \$33,165 for 2020.
206-206-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.

Line Item	Explanation
206-206-000-876-100 – Retiree Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14. This may be adjusted, dependent on union negotiations.
206-206-000-900-000 - Publishing	Cost of electronic and print publications for postings. No change for 2020.
206-206-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director. Due to the new fire trucks, amount increased to \$56,942.
206-206-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
206-206-000-920-004 – Utilities Heat	Heating of all department stations/facilities. Based on the expenditures to date, recommend decreasing to \$15,000 for 2020.
206-206-000-920-005 – Utilities Light	Electricity for department stations/facilities. Request increase to \$24,000 for 2020. Recommend looking at energy efficiency review again.
206-206-000-920-006 – Utilities Telephone	Telephone/internet service to department facilities. No change for 2020.
206-206-000-920-007 – Utilities Water and Sewer	Water/sewer services to department facilities. Request an increase to \$5,000.
206-206-000-931-005 – Bldg Maintenance Station #1	Cost of building maintenance and repairs for Station #1. Request an increase to \$10,000.

Line Item	Explanation
206-206-000-931-007 – Bldg Maintenance Station #3	Cost of building maintenance and repairs for Station #3. Request an increase to \$5,000 for 2020.
206-206-000-931-008 – Bldg Maintenance Station #4	Cost of building maintenance and repairs for Station #4. Request an increase to \$5,000.
206-206-000-933-000 – Equipment Maintenance	Maintenance/testing costs for SCBA, JAWS & fire extinguishers. No change from the 2019 original budget.
206-206-000-933-001 – Maintenance Contracts	Maintenance contracts for copiers, sirens, generators, etc. No change from the 2019 original budget.
206-206-000-943-000 – Motor Pool Lease/Maintenance	Debt payment to General Fund for fire/rescue engine purchase in 2015. No change for 2020.
206-206-000-944-000 – Fire Hydrant Charge	YCUA charges for hydrant maintenance (\$1 X 2700 hydrants). No change.
206-206-000-956-000 - Miscellaneous	Miscellaneous department expenses. No change for 2020.
206-206-000-956-010 Tax Refund Expense	Michigan Tax Tribunal expenses. No change for 2020.
206-206-000-958-000 Membership and Dues	Firefighter membership fees and dues (IAFC, IAAI, NFPA, MFIS, etc.). No change.
206-206-000-960-000 Education and Training	Education and training of department personnel. No change for 2020.

Civil Service Commission

Line Item	Explanation
206-220-000-704-000 – Appointed Officials	Salary of appointed officials. Recommend increase to \$75 per meeting.
206-220-000-706-000 – Salary-Permanent Wages	Salary of secretary to the commission. No change.
206-220-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
206-220-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
206-220-000-801-000 – Professional Services	Professional services for the Civil Service Commission. No change for 2020.
206-220-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
206-220-000-900-000 - Publishing	Publishing costs for 2020, no change.

Pension & Insurance

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

2020 Capital Outlay

Line Item	Explanation
206-970-000-971-008 – Capital Outlay/Improvement	Cost to refurbish kitchen at Fire HQ and Hewitt Road Station and purchase new appliances for all stations. Recommend that \$100,000 be budgeted.
206-970-000-979-000 – Capital Outlay-Fire Apparatus	Purchase of fire truck – one (1) replacement engine to be purchased in 2020. Request \$525,000. Payback to General Fund in 2020.
206-970-000-979-001 – Protective Equipment	Cost of improvements to firefighting protective equipment. Line item moved to #206-206-000-741-100.
206-970-000-979-002 – General Fire/Rescue Equipment	Capital improvements made for confined rescue equipment. Line item moved to #206-206-000-741-200.
206-970-000-980-001 – Computer/Comm/Furnishing	Cost of capital improvements to fire station furnishings, computers, etc. Requesting increase to purchase new mattresses and box springs in 2020. Request \$20,000.

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 206 - FIRE FUND							
Dept 000.000							
206-000.000-402.005	CURRENT TAXES FIRE PENSION	1,364,322	1,418,644	1,766,002	1,766,002	1,722,956	1,791,856
206-000.000-402.006	ESA REIMBURSEMENT PEN	7,540	3,355	0	0	6,054	0
206-000.000-403.000	CURRENT PROPERTY TAXES	3,536,460	3,664,577	3,987,671	3,987,671	3,894,965	4,050,723
206-000.000-403.001	ESA REIMBURSEMENT OP	35,007	4,402	0	0	15,605	0
206-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	1,216	3,423	0	0	0	0
206-000.000-403.005	CUR PROP TAX ADJ - FIRE PENS	31,037	1,542	0	0	0	0
206-000.000-403.010	CURRENT CAPITAL IMPROV TAXES	0	0	643,962	643,962	627,936	653,053
206-000.000-405.000	IN LIEU OF TAXES	8,595	6,202	0	0	6,100	6,000
206-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	3,972	7,223	0	0	0	0
206-000.000-417.005	DELQUENT PERS PROP-FIRE PENSI	1,586	2,838	0	0	0	0
206-000.000-476.491	FIRE PROTECT PERMT	450	450	750	750	550	750
206-000.000-529.000	FEDERAL GRANTS - OTHER	6,343	0	0	0	0	0
206-000.000-607.011	FIRE PLAN REVIEW - CHG FOR SERVICES	2,300	2,585	1,000	1,000	1,470	1,000
206-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	735	2,015	200	200	0	200
206-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	900	1,050	1,000	1,000	0	1,000
206-000.000-664.001	INTEREST EARNED	11,742	24,376	0	0	40,732	15,000
206-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	936	0	0	0	0	0
206-000.000-694.001	OTHER INCOME-MISCELLANEOUS	2,358	126	2,000	2,000	1,875	2,000
206-000.000-694.004	INSURANCE REIMBURSEMENTS	4,779	27,704	0	0	8,726	0
206-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	74,405	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,020,278	5,170,512	6,402,585	6,476,990	6,326,969	6,521,582

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 206.000 - FIRE							
206-206.000-705.000	SALARY - SUPERVISION	81,696	84,179	86,684	86,684	74,986	88,851
206-206.000-705.002	SALARIES OFFICERS	456,282	505,571	510,828	509,994	434,392	537,349
206-206.000-706.000	SALARY - PERMANENT WAGES	977,580	1,015,601	1,066,811	1,087,400	937,921	1,155,503
206-206.000-706.011	PERMANENT WAGES- FIRE CLERICA	47,729	49,356	49,192	49,192	44,047	51,144
206-206.000-706.100	NEGOTIATED CONTRACT ADJUSTMENT	50,406	2,917	0	15,306	15,306	0
206-206.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	36,251	42,820	51,455	48,800	48,766	48,280
206-206.000-708.005	SALARIES PAY OUT OF RETIREES	43,421	22,819	8,411	8,411	8,071	5,000
206-206.000-708.007	FIRE COMP TIME PAYOUT	41,871	33,092	72,224	71,215	5,805	88,877
206-206.000-708.008	RETIREE TIME PAYOUTS	55,444	67,814	23,150	24,159	24,159	9,174
206-206.000-708.010	HEALTH INS BUYOUT	10,810	7,500	9,000	9,000	4,500	9,000
206-206.000-708.200	FIRE FIGHTER CLOTHING ALLOWAN	5,521	5,249	5,600	5,600	108	13,200
206-206.000-708.206	FIRE FIGHTER FOOD ALLOWANCE	28,063	26,371	29,250	25,750	351	26,000
206-206.000-709.000	REG OVERTIME	82,654	98,149	90,000	82,500	62,029	92,250
206-206.000-709.001	HOLIDAY OVERTIME	21,111	35,904	20,000	20,000	29,192	21,500
206-206.000-709.002	SALARY - CONTRACTUAL OVERTIME	117,292	120,937	124,352	129,800	109,021	134,948
206-206.000-715.000	F.I.C.A./MEDICARE	155,090	158,172	175,064	175,064	136,242	187,713
206-206.000-717.000	SALARIES HOLIDAY PAY	90,487	70,733	74,885	74,885	72,067	83,807
206-206.000-719.000	HEALTH INSURANCE	328,560	364,634	438,427	445,100	417,744	497,942
206-206.000-719.001	SICK AND ACCIDENT	479	459	382	382	350	382
206-206.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(47,852)	(45,463)	(51,578)	(31,200)	0	(33,600)
206-206.000-719.005	HOSPITAL PHYSICALS	13,075	12,315	15,000	14,000	13,127	15,000
206-206.000-719.010	HEALTH CARE TAX	577	346	1,000	1,000	0	1,000
206-206.000-719.015	DENTAL BENEFITS	26,168	25,202	33,583	33,583	23,885	30,794
206-206.000-719.016	VISION BENEFITS	5,089	5,299	6,296	6,296	4,886	6,508
206-206.000-719.020	HEALTH CARE DEDUCTION	69,183	69,163	127,155	102,155	75,709	127,295
206-206.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	1,555	2,220	2,160	2,160	1,745	2,250
206-206.000-720.000	LIFE INSURANCE	11,167	12,418	10,653	10,653	12,169	10,653
206-206.000-727.000	OFFICE SUPPLIES	992	1,954	2,000	2,000	1,638	2,000
206-206.000-730.000	POSTAGE	198	712	500	500	236	500
206-206.000-741.000	UNIFORMS - LAUNDRY & CLEANING	13,565	14,029	15,000	15,000	12,384	15,000
206-206.000-741.001	UNIFORMS-NEW AND BADGES	15,221	4,972	5,000	5,000	2,131	20,000
206-206.000-741.100	FIRE PROTECTIVE GEAR	0	0	50,000	34,000	13,935	20,000
206-206.000-741.200	FIRE/RESCUE GEN OP EQUIP	0	0	13,500	12,500	2,916	10,000
206-206.000-742.000	FIRE PREVENTION MATERIALS	2,465	2,552	3,500	3,500	3,291	3,500
206-206.000-757.000	OPERATING SUPPLIES	13,698	14,553	14,000	14,000	11,361	14,000
206-206.000-757.004	MEDICAL SUPPLIES	6,824	9,631	10,800	10,800	9,889	10,000
206-206.000-757.005	FIRE INVESTIGATION	551	634	9,500	10,500	525	6,500

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
206-206.000-757.006	OPERATING SUPPLIES/TOOLS	445	177	500	500	274	500
206-206.000-800.001	ADMINSTRATION FEES	66,201	69,951	74,295	74,295	68,104	74,416
206-206.000-801.000	PROFESSIONAL SERVICES	40,710	9,637	20,000	20,000	27,309	40,000
206-206.000-857.000	COMMUNICATIONS	4,495	3,015	8,000	8,000	4,366	8,000
206-206.000-857.001	COMMUNICATIONS - DISPATCH	74,370	76,611	80,000	80,000	70,921	81,600
206-206.000-863.001	AUTO & TRUCK MAIN STATION #1	48,835	37,118	60,000	86,500	71,313	30,000
206-206.000-863.003	AUTO & TRUCK MAIN STATION #3	21,483	13,286	20,000	21,000	19,621	20,000
206-206.000-863.004	AUTO & TRUCK MAIN STATION #4	26,493	18,556	20,000	24,500	21,917	20,000
206-206.000-867.000	GAS & OIL	27,579	36,315	33,000	33,000	25,525	33,165
206-206.000-876.000	RETIREMENT/MERS	10,981	10,980	15,000	15,000	13,671	15,500
206-206.000-876.100	RETIREMENT HEALTH CARE SAVINGS	10,300	12,625	13,000	26,000	22,750	46,800
206-206.000-900.000	PUBLISHING	87	0	1,000	1,000	96	1,000
206-206.000-913.000	INSURANCE & BONDS FLEET	36,564	35,377	37,019	37,019	32,259	56,942
206-206.000-917.000	WORKERS COMPENSATION INSURANC	72,895	75,003	78,082	78,082	67,555	78,082
206-206.000-920.004	UTILITIES HEAT	14,554	9,710	20,000	20,000	8,573	15,000
206-206.000-920.005	UTILITIES LIGHT	25,195	21,249	22,000	22,000	16,879	24,000
206-206.000-920.006	UTILITIES TELEPHONE	18,309	18,077	17,000	17,000	16,938	17,000
206-206.000-920.007	UTILITIES WATER AND SEWER	5,074	4,218	4,000	4,000	3,247	5,000
206-206.000-931.005	BLDG MAINTENANCE STATION #1	8,644	10,018	9,000	9,000	7,726	10,000
206-206.000-931.007	BLDG MAINTENANCE STATION #3	2,389	3,263	4,000	6,500	5,728	5,000
206-206.000-931.008	BLDG MAINTENANCE STATION #4	4,872	4,521	4,000	7,000	5,775	5,000
206-206.000-933.000	EQUIPMENT MAINTENANCE	2,675	3,569	3,000	1,500	671	3,000
206-206.000-933.001	MAINTENANCE CONTRACTS	8,940	5,107	10,000	20,500	17,077	10,000
206-206.000-943.000	MOTORPOOL LEASE/MAINTENANCE	59,534	59,534	59,522	59,522	49,602	59,522
206-206.000-944.000	FIRE HYDRANT CHARGE	2,439	0	2,700	2,700	0	2,700
206-206.000-956.000	MISCELLANEOUS	494	500	500	500	209	500
206-206.000-956.010	TAX REFUND EXPENSE	0	0	500	500	0	500
206-206.000-958.000	MEMBERSHIP AND DUES	2,888	3,012	4,500	4,500	2,719	4,500
206-206.000-960.000	EDUCATION AND TRAINING	8,710	10,883	15,000	18,000	14,860	15,000
NET OF REVENUES/APPROPRIATIONS - 206.000 - FIRE		(3,369,378)	(3,395,126)	(3,739,402)	(3,813,807)	(3,210,569)	(3,995,047)

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 220.000 - CIVIL SERVICE COMMISSION							
206-220.000-704.000	APPOINTED OFFICIALS	425	275	2,500	2,500	380	5,000
206-220.000-706.000	SALARY - PERMANENT WAGES	180	135	400	400	180	400
206-220.000-715.000	F.I.C.A./MEDICARE	20	14	50	50	19	150
206-220.000-723.000	DEFERRED COMPENSATION EMPLOYE	6	4	30	30	5	75
206-220.000-801.000	PROFESSIONAL SERVICES	17,460	2,460	10,000	10,000	7,460	10,000
206-220.000-876.000	RETIREMENT/MERS	34	25	40	40	43	40
206-220.000-900.000	PUBLISHING	0	1,699	1,500	1,500	0	1,500
NET OF REVENUES/APPROPRIATIONS - 220.000 - CIVIL SERVICE COMMIS		(18,125)	(4,612)	(14,520)	(14,520)	(8,087)	(17,165)
Dept 852.000 - PENSION & INSURANCE							
206-852.000-876.003	OPEB FUNDING- RETIREE HEALTH	629,226	625,958	767,327	767,327	767,327	753,617
206-852.000-876.004	RETIREMENT-FIRE DEPT	763,874	786,578	998,711	998,711	998,711	1,067,076
NET OF REVENUES/APPROPRIATIONS - 852.000 - PENSION & INSURANCE		(1,393,100)	(1,412,536)	(1,766,038)	(1,766,038)	(1,766,038)	(1,820,693)
Dept 970.000 - CAPITAL OUTLAY							
206-970.000-971.008	CAPTL OUTLAY -IMPROVEMENT	19,281	39,927	0	0	0	100,000
206-970.000-976.005	CAPITAL OUTLAY FIRE STATION	9,088	392,977	140,000	140,000	2,004	0
206-970.000-979.000	CAPITAL OUTLAY FIRE APPARATUS	0	41,754	525,000	525,000	523,700	483,074
206-970.000-979.001	PROTECTIVE EQUIPMENT	8,611	6,224	0	0	0	0
206-970.000-979.002	GENERAL FIRE/RESCUE EQUIP	4,852	4,572	0	0	0	0
206-970.000-979.005	CAP OUTLAY-FIRE EQUIP-FED GRAN	6,208	1,143	0	0	0	0
206-970.000-980.001	COMPUTER/COMM/FURNISHING	2,953	34,907	10,000	10,000	7,000	20,000
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(50,993)	(521,504)	(675,000)	(675,000)	(532,704)	(603,074)
ESTIMATED REVENUES - FUND 0.00		5,020,278	5,170,512	6,402,585	6,476,990	6,326,969	6,521,582
APPROPRIATIONS - FUND 200.00		4,831,596	5,333,778	6,194,960	6,269,365	5,517,398	6,435,979
NET OF REVENUES/APPROPRIATIONS - FUND 206		188,682	(163,266)	207,625	207,625	809,571	85,603

NARRATIVE

Fund 208 - Parks

Revenues

Line Item	Explanation
208-000-000-651-000 – Charge Services-Handball Court	Funds generated by the rental of the racquetball/wallyball courts located at the Community Center. Based on the revenues to date, recommend decreasing to \$6,000 for 2020. Since people are not playing handball as much, it is my suggestion that this become a department in the General Fund beginning in 2021.
208-000-000-664-001 – Interest Earned	Interest earned on funds deposited in the bank.
208-000-000-699-000 – Appropriated Prior Year Balance	Amount needed from Fund Balance.

Expenditures

Line Item	Explanation
208-208-000-703-000 – Salaries-Elected Officials	Per diem compensation for the nine elected Park Commissioners. Recommend an increase to \$75 in 2020.
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.
208-208-000-958-000 – Membership and Dues	This line item covers the annual membership with the Michigan Parks & Recreation Association. No change.

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 208 - PARKS FUND							
Dept 000.000							
208-000.000-651.000	CHARGE-SERVICES HANDBALL COUR	5,477	5,696	7,000	7,000	4,608	6,000
208-000.000-664.001	INTEREST EARNED	188	477	0	0	503	300
208-000.000-694.001	OTHER INCOME-MISCELLANEOUS	15	0	0	0	0	0
208-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	0	0	2,522
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,680	6,173	7,000	7,000	5,111	8,822
Dept 208.000 - PARKS							
208-208.000-703.000	SALARIES - ELECTED OFFICIALS	3,950	4,000	5,800	5,600	3,150	8,100
208-208.000-715.000	F.I.C.A./MEDICARE	57	58	91	91	46	117
208-208.000-723.000	DEFERRED COMPENSATION EMPLOYE	51	52	82	82	41	105
208-208.000-801.000	PROFESSIONAL SERVICES	0	0	500	0	0	0
208-208.000-956.000	MISCELLANEOUS	0	0	0	700	0	0
208-208.000-958.000	MEMBERSHIP AND DUES	500	500	500	500	500	500
NET OF REVENUES/APPROPRIATIONS - 208.000 - PARKS		(4,558)	(4,610)	(6,973)	(6,973)	(3,737)	(8,822)
ESTIMATED REVENUES - FUND 000.00		5,680	6,173	7,000	7,000	5,111	8,822
APPROPRIATIONS - FUND 208.00		4,558	4,610	6,973	6,973	3,737	8,822
NET OF REVENUES/APPROPRIATIONS - FUND 208		1,122	1,563	27	27	1,374	0

Fund 212 – BSR II

Revenues

Line Item	Explanation
212-000-000-403-000 – Current Property Taxes	Reflects revenues from taxes that are collected for the fire pension, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. For the 2020 draft budget, a 4% increase (over the 2019 activity) is budgeted.
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. No change for 2020.
212-000-000-540-250 – Cnty Grant - Connect Huron #1	Connecting Communities grant dollars for the Huron Street Pathway Phase #1, from Joe Hall Drive south to S. Huron River Drive. Approved at the 8/20/19 Township Board meeting).
212-000-000-664-001 – Interest Earned	Interest earned on accounts. Figures provided by the Accounting Director.

Line Item	Explanation
212-000-000-697-000 – Transfer In: General Fund	Transfer from the General Fund to cover a portion of the Township's road bond. The total bond payment for 2020 is \$600,000. It will be paid off in 2022.
212-212-000-699-000 – Appropriated Prior Year Balance	Amount needed from Fund Balance to pay for Huron Street pedestrian path project.

Expenditures

Line Item	Explanation
212-212-000-757-775 – Operating Supplies: Ford Lk Park	Cost of supplies needed to operate parks (printing of daily & seasonal permits, shirts and ranger uniforms, office supplies, etc.). This was previously budgeted in Fund 230 – Recreation.
212-212-000-801-000 – Professional Services	No change from the 2019 original budget.
212-212-000-801-300 – Professional Svcs-Skate Park	We do not expect any professional services in 2020.
212-212-000-818-006 – Highways & Streets Maintenance & Sidewalks	Dust control, street sweeping, limestone lift on Township roads and sidewalk replacement. No change.
212-212-000-931-004 – Repairs & Maintenance-Parks	Repairs and maintenance in non-Ford Lake parks. No change for 2020.
212-212-000-931-775 – Repairs – Ford Lake Parks	Repairs and maintenance in Ford Lake parks. No change for 2020.
212-212-000-968-230 – Transfer To: Recreation Fund	Transfer made to Fund 230 - Recreation for operational expenses. Based on their proposed budget, \$468,519 has been budgeted for 2020 (see Fund 230 – Recreation).
212-212-000-969-584 – Contribution to Golf Course	Transfer made to Fund 584 – Golf Course for operational expenses. Based on their proposed budget, \$232,094 has been budgeted for 2020 (see Fund 584 – Golf Course).

Line Item	Explanation
212-970-000-975-795 – Park Improvements	<p>As we continue to improve and upgrade our parks, we are recommending that \$90,000 be budgeted for improvements in 2020.</p> <p>The \$25,000 shown in the 2019 activity was a release of the retainer to Play Environments for playground equipment installed.</p>
212-970-000-997-250 – Capital-Pathway Huron #1	Huron Street Pathway Phase #1, from Joe Hall Drive south to S. Huron River Drive. Connecting Communities grant dollars budgeted in 212-000-000-540-250. Approved at the 8/20/19 Township Board meeting.
212-970-000-997-300 – Capital-Pathway Huron #2	Huron Street Pathway Phase #2 engineering cost for pedestrian path project over I-94.

Line Item	Explanation
212-991-000-991-001 – Debt Service-Highways & Streets	Principal payment for road bonds. \$600,000 has been budgeted for 2020. This was a \$6,000,000 bond at 1.75% and will be paid off in 2022.
212-991-000-991-002 – Debt Svc Interest-Highways&Streets	Debt service interest on road bond. No change for 2020, figures provided by the Accounting Director.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 212 - BIKE, SIDEWALK, REC, ROADS, GF							
Dept 000.000							
212-000.000-403.000	CURRENT PROPERTY TAXES	1,138,541	1,179,793	1,283,545	1,283,545	1,253,948	1,304,092
212-000.000-403.001	ESA REIMBURSEMENT OP	21,972	1,581	0	0	5,606	0
212-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	517	1,212	0	0	0	0
212-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	1,323	4,271	0	0	0	0
212-000.000-476.489	BICYCLE PATHS FEE	20,760	14,489	10,000	10,000	15,097	10,000
212-000.000-531.000	COMMUNITY DEV BLOCK GRANT CDB	0	0	0	6,000	0	0
212-000.000-540.000	COUNTY GRANT	0	0	0	15,000	18,820	0
212-000.000-540.100	COUNTY GRANT - PARK	0	0	0	14,885	11,385	0
212-000.000-540.200	COUNTY GRANT - CONNECTING	0	0	0	393,100	226,437	0
212-000.000-540.250	CNTY GRANT - CONNECT HURON #1	0	0	0	0	0	210,000
212-000.000-575.000	WCCVB - CTAP WAYFINDING GRANT	0	10,000	0	0	0	0
212-000.000-581.500	CONTRIBUTIONS - LOCAL SCHOOL	0	0	0	40,000	40,000	0
212-000.000-664.001	INTEREST EARNED	5,112	9,692	5,000	5,000	12,757	6,000
212-000.000-675.000	CONTRIBUTIONS & DONATIONS	1,500	0	0	0	0	0
212-000.000-697.000	TRANSFER IN: GENERAL FUND	363,455	433,000	327,000	327,000	327,000	321,000
212-000.000-697.707	TRANSFER IN: BONDS & ESCROW	0	50,000	0	0	0	0
212-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	97,868	0	26,521
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,553,180	1,704,038	1,625,545	2,192,398	1,911,050	1,877,613

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 212.000 - BIKE,SIDEWALK,ROAD,REC & GF							
212-212.000-757.775	OPERATING SUPP: FORD LAKE PAR	0	0	0	0	0	2,500
212-212.000-801.000	PROFESSIONAL SERVICES	1,002	21,936	20,000	23,103	21,187	20,000
212-212.000-801.300	PROF SERV - SKATE PARK	0	0	0	32,335	11,385	0
212-212.000-818.006	HIGHWAYS & STREETS & SIDEWALKS	17,262	43,786	50,000	55,800	49,762	50,000
212-212.000-931.004	REPAIRS & MAINTENANCE - PARKS	19,128	24,659	20,000	12,897	11,333	20,000
212-212.000-931.775	REPAIRS - FORD LAKE PARKS	22,167	11,048	20,000	18,200	17,583	20,000
212-212.000-968.230	TRANSFER TO: RECREATION FUND	400,000	470,000	501,663	501,663	475,000	468,519
212-212.000-969.584	CONTRIBUTION TO GOLF COURSE	188,796	190,000	213,422	213,422	125,000	232,094
212-212.000-977.000	EQUIPMENT	0	0	0	9,867	9,838	0
NET OF REVENUES/APPROPRIATIONS - 212.000 - BIKE,SIDEWALK,ROAD,f		(648,355)	(761,429)	(825,085)	(867,287)	(721,088)	(813,113)
Dept 970.000 - CAPITAL OUTLAY							
212-970.000-975.170	WCCVB - CTAP WAYFINDING GRANT	0	12,000	0	0	0	0
212-970.000-975.795	PARK IMPROVEMENTS	1,298	319,884	145,960	113,806	51,515	90,000
212-970.000-976.008	CAPITAL OUTLAY - COMMUNITY CT	108,077	0	0	34,701	25,370	0
212-970.000-977.000	EQUIPMENT	0	81,609	0	32,154	32,153	0
212-970.000-997.002	CAPITAL OUTLAY/SIDEWALK	17,388	0	0	0	0	0
212-970.000-997.007	CAPITAL OUTLAY - PATHWAY	0	29,458	0	489,950	342,239	0
212-970.000-997.250	CAPITAL - PATHWAY HURON #1	0	0	0	0	0	310,000
212-970.000-997.300	CAPITAL - PATHWAY HURON #2	0	0	0	0	0	10,000
NET OF REVENUES/APPROPRIATIONS - 970.000 - CAPITAL OUTLAY		(126,763)	(442,951)	(145,960)	(670,611)	(451,277)	(410,000)
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	78,250	66,250	54,500	54,500	54,250	54,500
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(678,250)	(666,250)	(654,500)	(654,500)	(654,250)	(654,500)
ESTIMATED REVENUES - FUND 0.00		1,553,180	1,704,038	1,625,545	2,192,398	1,911,050	1,877,613
APPROPRIATIONS - FUND 210.00		1,453,368	1,870,630	1,625,545	2,192,398	1,826,615	1,877,613
NET OF REVENUES/APPROPRIATIONS - FUND 212		99,812	(166,592)	0	0	84,435	0

NARRATIVE

Fund 226 – Environmental Services

Revenues

Line Item	Explanation
226-000-000-403-000 – Current Property Taxes	Reflects revenues from taxes that are collected, this revenue estimate is based on taxable values and projected adjustments from Board of Review, Michigan Tax Tribunal and other state approved assessment reductions like Industrial Facilities exemptions and Renaissance Zones. In the adopted 2019 budget the new Renaissance Zone for the ACM property was included in our revenue estimate, this was a mistake. Department heads adjusted their spending accordingly. For the 2020 draft budget, a 4% increase (over 2019 activity) is budgeted.
226-000-000-403-001 – ESA (Essential Services Assessment) Reimbursement Operating	Revenue from the reimbursement for ESA (Essential Services Assessment) for personal property due to loss attributed to the small business tax payer exemption and eligible manufacturing personal property. The reimbursement is calculated by the State of Michigan and is received in February. Since the amount expected in 2020 is minimal, nothing has been budgeted in this line item, same as 2019.
226-000-000-642-000 – Sale of Recycle Bins	Revenue from the sale of recycling bins. No change for 2020.
226-000-000-642-001 – Sale of Trash Pickup Stickers	Revenue from the sale of trash stickers. No change for 2020.

Line Item	Explanation
226-000-000-664-001 – Interest Earned	Interest earned on bank accounts. Figures provided by the Accounting Director.
226-000-000-699-000 – Appropriated Prior Year Balance	Amount needed from Fund Balance for operating expenses in 2020.

Expenditures

Line Item	Explanation
226-226-000-705-000 – Salary-Supervision	<p>Salary for the Residential Services Director. This position was filled in 2019.</p> <p>A 2.5% increase is budgeted for this position from July through December.</p>
226-226-000-706-000 – Salary-Permanent Wages	<p>Salaries for 75% of two (2) Floater II/Clerk III positions, a Chipper Operator and 50% of a Mechanic, all AFSCME positions. A 2.5% contractual increase is budgeted for 2020.</p> <p>Even though the increase is budgeted, a decrease is shown. This is due to a new employee being hired to fill a vacancy and the contractual starting wage being less per hour.</p>
226-226-000-707-000 – Salary-Temporary/Seasonal	<p>Seasonal employees who work on chipper trucks. Based on the expenditures to date, recommend a decrease for 2020.</p>
226-226-000-708-010 – Health Insurance Buyout	<p>Health insurance buyout for employees who receive health insurance through another source.</p> <p>A decrease is shown due to the Building Operations Director now being budgeted 100% in 101.265 instead of 50% of the position being budgeted here.</p>
226-226-000-709-000 – Regular Overtime	<p>Overtime expenses for the department. Based on the expenditures to date, recommend a decrease for 2020.</p>

Line Item	Explanation
226-226-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director. An increase is shown due to the RSD Director's position now being budgeted 100% in this budget.
226-226-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>A greater increase is shown due to the RSD Director's position now being budgeted 100% in this budget.</p>
226-226-000-719-001 – Sick & Accident	Our new rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
226-226-000-719-003 – Employee Paid Health Contra	Amount employees pay toward health care coverage. An increase is shown due to the RSD Director's position now being budgeted 100% in this budget.
226-226-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
226-226-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
226-226-000-719-020 – Health Care Deduction	<p>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.</p> <p>An increase is shown due to the RSD Director's position now being budgeted 100% in this budget.</p>

Line Item	Explanation
226-226-000-719-021 – Admin Fee – Health Deductible	<p>The card used to pay the health care deductibles is administered by Clarity Benefits.</p> <p>An increase is shown due to the RSD Director's position now being budgeted 100% in this budget.</p>
226-226-000-720-000 – Life Insurance	Our new rates for life insurance are \$226.80/year for each employee. 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	Cost of unemployment. No change recommended for 2020.
226-226-000-726-000 – Recycle Bins – New Homeowner	Cost to purchase recycling bins. Based on the expenditures to date, recommend decreasing to \$1,500 for 2020.
226-226-000-726-001 – Stickers for Trash Pick Up	Cost to purchase trash stickers from Waste Management. Based on the expenditures to date, recommend increasing to \$6,000 for 2020.
226-226-000-727-000 – Office Supplies	Used to purchase office supplies for the department. No change for 2020.
226-226-000-730-000 - Postage	Used for a portion of the cost of the annual mailing of the Helpful Handbook and magnets. The activity to date is low because they will be mailed in December. No change for 2020.
226-226-000-741-000 – Boot Reimb & Uniforms Purchase	Cost to purchase and launder uniforms, as well as a boot allowance per contract. No change for 2020.
226-226-000-757-000 – Operating Supplies	Cost to purchase safety equipment used for chipping. No change for 2020.
226-226-000-776-000 – Maintenance Supplies	Cost of maintenance supplies for the department. No change for 2020.

Line Item	Explanation
226-226-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
226-226-000-804-000 – Contractual/Rolloff Disposal	Cost of the trash dumpsters at the Civic Center, Ford Lake Park, Golf Course and the Community Center. This rate is good until June 30, 2020, when our contract with Waste Management ends. For the draft budget, we are budgeting a 2.5% increase for July through December.
226-226-000-804-001 – Contractual/Rubbish Pick Up	Covers the “per resident” fee, \$6.89 paid to Waste Management for curbside pickup. This rate is good until June 30, 2020, when our contract with Waste Management ends. For the draft budget, we are budgeting a 2.5% increase for July through December.
226-226-000-804-003 – Contractual/Yard Waste Pick Up	The “per resident” fee, \$2.08 paid to Waste Management for yard waste pick up. This rate is good until June 30, 2020, when our contract with Waste Management ends. For the draft budget, we are budgeting a 2.5% increase for July through December.
226-226-000-804-004 – Twp Disposal Fee	Dumping fees to the Compost Site for the amount that would be charged to anyone for dumping yard waste, wood chips and brush. This represents 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. No change for 2020.
226-226-000-804-006 – Recycling Disposal	Cost of hauling recycling containers from Compost Site to Great Lakes. Based on the expenditures to date, recommend decreasing to \$12,000 for 2020.
226-226-000-804-007 – Recycling Pick Up Curbside	“Per resident” fee, \$2.01 paid to Waste Management for recycling pick up. This rate is good until June 30, 2020, when our contract with Waste Management ends. For the draft budget, we are budgeting a 2.5% increase for July through December.

Line Item	Explanation
226-226-000-804-008 – Curbside Recycling Disposal	Per ton fee paid for (or received from) recycling collected from residential homes. Amount is dependent on the market for recyclables and contamination of recycling materials. Based on the expenditures to date, recommend an increase to \$140,000 for 2020.
226-226-000-818-017 – Tire Shredding/Contract Services	Fees paid to scrap tires that are dumped throughout the Township. No change for 2020.
226-226-000-867-000 – Gas & Oil	WEX\Fuelcloud; this line item is used for the fuel used by our chipper trucks. No change for 2020.
226-226-000-867-200 – Gas & Oil - YCUA	Cost of fuel used from the YCUA facility. No change for 2020.
226-226-000-867-300 – Fuel Surcharge-Curbside	Contractual charge from Waste Management for fuel costs. Based on the expenditures to date, recommend decreasing to \$25,000 for 2020.
226-226-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
226-226-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director.
226-226-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
226-226-000-900-000 - Publishing	Contract with Allegra Print & Mail Marketing from 2017 through 2021 to print the Helpful Handbook. Per the contract, Allegra has the ability to adjust pricing 5-10% if needed for any price increases on consumables (toner, ink, paper, etc.). A 5% increase is budgeted.
226-226-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.

Line Item	Explanation
226-226-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
226-226-000-920-005 – Utilities-Light	The cost for Ford Lake Park utilities has been moved to the Parks & Grounds budget, 101-774-000-920-775 for 2020.
226-226-000-920-009 – Utilities Maintenance Heating	The cost for Ford Lake Park utilities has been moved to the Parks & Grounds budget, 101-774-000-920-775 for 2020.
226-226-000-933-000 – Equipment Maintenance	Cost to repair chippers. No change for 2020.
226-226-000-939-000 – Auto Maintenance	Covers the cost of annual inspections and fees for trucks and chipping vehicles. No change for 2020.
226-226-000-939-031 – Motorpool-Miscellaneous Repair	New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.
226-226-000-943-000 – Motorpool Lease/Maintenance	Motorpool charges for the department. Figures provided by the Accounting Director.
226-226-000-956-000 - Miscellaneous	Random drug screenings, medical cards, Class A driver's licenses and other small items. Recommended to remain at \$500 for 2020.
226-226-000-960-000 – Education and Training	Recommend that \$10,000 be budgeted to educate residents on the "Recycle Right" program.
226-226-000-977-000 – Equipment	Used for equipment purchases for the department. Nothing budgeted at this time.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 226 - ENVIRONMENTAL SERVICES FUND							
Dept 000.000							
226-000.000-403.000	CURRENT PROPERTY TAXES	2,438,215	2,526,460	2,749,847	2,749,847	2,685,337	2,792,722
226-000.000-403.001	ESA REIMBURSEMENT OP	11,473	2,641	0	0	9,363	0
226-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	1,103	2,866	0	0	0	0
226-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	2,806	5,226	0	0	0	0
226-000.000-642.000	SALE OF RECYCLING BINS	2,750	1,955	2,500	2,500	1,355	2,500
226-000.000-642.001	SALE OF TRASH PICKUP STICKERS	7,792	7,604	7,000	7,000	8,125	7,000
226-000.000-642.002	SALE OF WHITE GOOD STICKERS	20	0	0	0	351	0
226-000.000-664.001	INTEREST EARNED	10,348	19,656	15,000	15,000	20,353	15,000
226-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	0	650	0	0	0	0
226-000.000-694.001	OTHER INCOME-MISCELLANEOUS	6,836	8,000	0	0	9,500	0
226-000.000-694.004	INSURANCE REIMBURSEMENTS	885	686	0	0	1,042	0
226-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	242,682	256,676	0	133,299
NET OF REVENUES/APPROPRIATIONS - 000.000 -		2,482,228	2,575,744	3,017,029	3,031,023	2,735,426	2,950,521

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 226.000 - ENVIRONMENTAL							
226-226.000-705.000	SALARY - SUPERVISION	69,837	43,549	73,984	23,984	14,058	87,075
226-226.000-706.000	SALARY - PERMANENT WAGES	115,893	112,659	149,501	149,501	116,053	149,197
226-226.000-707.000	SALARY - TEMPORARY/SEASONAL	26,085	39,289	40,000	40,000	23,029	35,000
226-226.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	11,455	1,298	0	0	0	0
226-226.000-708.009	AUTO ALLOWANCE	3,000	0	0	0	0	0
226-226.000-708.010	HEALTH INS BUYOUT	3,750	3,750	3,750	3,750	1,125	2,250
226-226.000-709.000	REG OVERTIME	677	3,464	3,000	3,000	893	2,000
226-226.000-715.000	F.I.C.A./MEDICARE	15,736	12,028	17,964	17,964	10,186	18,907
226-226.000-719.000	HEALTH INSURANCE	32,058	25,536	56,262	56,262	27,332	68,252
226-226.000-719.001	SICK AND ACCIDENT	1,616	1,376	1,201	1,201	1,082	1,201
226-226.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,881)	(1,819)	(4,050)	(4,050)	0	(4,650)
226-226.000-719.015	DENTAL BENEFITS	3,216	2,293	4,054	4,054	2,102	4,053
226-226.000-719.016	VISION BENEFITS	658	561	910	910	607	955
226-226.000-719.020	HEALTH CARE DEDUCTION	11,450	2,899	13,922	13,922	1,789	16,809
226-226.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	197	137	225	225	125	293
226-226.000-720.000	LIFE INSURANCE	670	627	907	907	642	907
226-226.000-723.000	DEFERRED COMPENSATION EMPLOYE	339	513	520	520	299	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	3,219	0	3,000	2,000	0	1,500
226-226.000-726.001	STICKERS FOR TRASH PICK-UP	6,750	6,784	4,000	7,000	5,981	6,000
226-226.000-727.000	OFFICE SUPPLIES	893	1,316	1,000	1,000	743	1,000
226-226.000-730.000	POSTAGE	4,815	7,334	9,000	9,000	322	9,000
226-226.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	225	225	1,000	1,000	794	1,000
226-226.000-757.000	OPERATING SUPPLIES	318	978	1,300	1,300	700	1,300
226-226.000-776.000	MAINTENANCE SUPPLIES	73	0	500	500	139	500
226-226.000-800.001	ADMINISTRATION FEES	13,810	22,836	21,659	21,659	19,854	21,659
226-226.000-804.000	CONTRACTUAL/ROLLOFF DISPOSAL	16,083	17,338	16,500	16,500	15,975	16,706
226-226.000-804.001	CONTRACTUAL/RUBBISH PICKUP	1,217,201	1,266,578	1,260,000	1,260,000	1,064,943	1,275,750
226-226.000-804.003	CONTRACTUAL/YARDWASTE PICKUP	354,769	366,814	380,000	380,000	314,086	384,750
226-226.000-804.004	TWP DISPOSAL FEE	163,512	159,644	165,000	165,000	162,015	165,000
226-226.000-804.006	RECYCLING DISPOSAL	11,540	11,113	15,000	15,000	8,189	12,000
226-226.000-804.007	RECYCLING PICK-UP CURBSIDE	352,379	334,332	370,000	370,000	308,069	374,625
226-226.000-804.008	CURBSIDE RECYCLING DISPOSAL	8,148	146,107	130,000	130,000	139,728	140,000
226-226.000-818.017	SHREDDING - TIRES & PAPER	1,406	1,440	1,500	1,500	1,377	1,500
226-226.000-867.000	GAS & OIL	7,866	3,080	4,000	3,090	786	4,000
226-226.000-867.200	GAS & OIL - YCUA	0	5,577	5,500	5,500	6,099	5,500
226-226.000-867.300	FUEL SURCHARGE-CURBSIDE	7,789	26,349	30,000	30,000	14,196	25,000

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
226-226.000-876.000	RETIREMENT/MERS	30,186	30,363	20,905	20,905	15,422	21,809
226-226.000-876.003	OPEB FUNDING- RETIREE HEALTH	15,843	15,820	20,647	20,647	20,647	19,762
226-226.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	729	4,225	4,225	1,639	4,225
226-226.000-900.000	PUBLISHING	20,545	4,897	21,500	22,410	21,464	22,575
226-226.000-913.000	INSURANCE & BONDS FLEET	6,771	6,551	6,855	6,855	5,975	6,841
226-226.000-917.000	WORKERS COMPENSATION INSURANC	5,405	5,793	6,004	6,004	5,036	6,004
226-226.000-920.005	UTILITIES LIGHT	1,529	1,205	2,000	2,000	582	0
226-226.000-920.009	UTILITIES MAINTENANCE HEATING	1,389	634	3,000	3,000	1,071	0
226-226.000-933.000	EQUIPMENT MAINTENANCE	2,933	2,839	6,000	6,000	2,849	6,000
226-226.000-939.000	AUTO MAINTENANCE	6,922	653	7,000	7,000	2,480	7,000
226-226.000-939.031	MOTORPOOL-MISC REPAIR	0	0	5,000	3,000	0	2,500
226-226.000-943.000	MOTORPOOL LEASE/MAINTENANCE	4,100	5,536	10,284	10,284	9,427	11,746
226-226.000-956.000	MISCELLANEOUS	381	347	500	500	174	500
226-226.000-960.000	EDUCATION AND TRAINING	50	0	10,000	2,500	0	10,000
226-226.000-971.001	CAPITAL OUTLAY - OTHER	0	0	0	57,500	0	0
226-226.000-977.000	EQUIPMENT	0	0	0	13,994	0	0
226-226.000-985.000	CAPITAL OUTLAY/VEHICLES	0	0	110,000	110,000	0	0
NET OF REVENUES/APPROPRIATIONS - 226.000 - ENVIRONMENTAL		(2,559,606)	(2,701,372)	(3,017,029)	(3,031,023)	(2,350,084)	(2,950,521)
ESTIMATED REVENUES - FUND 0.00		2,482,228	2,575,744	3,017,029	3,031,023	2,735,426	2,950,521
APPROPRIATIONS - FUND 220.00		2,559,606	2,701,372	3,017,029	3,031,023	2,350,084	2,950,521
NET OF REVENUES/APPROPRIATIONS - FUND 226		(77,378)	(125,628)	0	0	385,342	0

NARRATIVE

Fund 230 – Recreation 2020

Revenues

Line Item	Explanation
230-000-000-529-000 – Federal Grants-Other	Revenues received for Senior Nutrition Grant Program, a Federal Program through the County. We serve approximately 500 meals monthly.
230-000-000-630-000 – Recreation/Adult Sports	Revenues generated from adult sports programs (racquetball, softball, soccer, tennis). Due to lower enrollment, this line has been reduced and based on the revenue to date, it may need to be adjusted further.
230-000-000-631-000 – Recreation/Youth Sports	Revenues generated from youth sports programs (t-ball, coach pitch, baseball, softball, basketball, soccer, tennis, gymnastics, flag football, sports camps, Start Smart pre-school age sports programs, and karate). Based on the revenue to date, this amount may need to be adjusted.
230-000-000-632-000 – Recreation/Dance	Revenues generated from youth & adult dance and fitness classes (Yoga, Zumba, Ballroom, Mr. Smooth Ballroom). Due to lower enrollment, this line has been reduced and based on the revenue to date, it may need to be adjusted further.
230-000-000-635-000 – Recreation/Senior Citizen Dues	Revenues generated from annual “50 & Beyond” member dues (individual & family memberships offered). Based on the revenue to date, this amount may need to be reduced.

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, Rosie Show, etc.). Based on the revenue to date, this amount may need to be reduced.
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; WCC room useage.
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).
230-000-000-641-002 – Ford Lake Shelter Rent	Revenues generated from park shelter rentals.
230-000-000-664-001 – Interest Earned	Interest earned from 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	One-time grant received for 50 & Beyond Program. It has not been determined that we will receive this again in 2020
230-000-000-675-008 – Donations – Art in the Park	Created for future donations to collaborative community art projects.

Line Item	Explanation
230-000-000-694-004 – Misc. Revenue-Insurance Reimb	Insurance claims paid to fix and repair. A budget amendment is usually requested for this revenue and the corresponding expenditure at the time of reimbursement.
230-000-000-697-212 – Transfer In: BSR II Fund	Funds from this fund are transferred into the Rec Fund budget to support the expenditure side of the budget. Request is a 6.6% decrease from 2019.

Expenditures

Line Item	Explanation
230-751-000-705-000 – Salary-Supervision	Salary of Recreation Services Manager. A 2.5% increase is budgeted, per the Board's direction.
230-751-000-706-000 – Salary-Permanent Wages	Salaries of Senior Citizen Coordinator, Recreation Supervisor, Floater II/Clerk III and three Building Attendant positions. A 2.5% contractual increase is budgeted.
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.
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 4-6 employees ranging \$10 to \$20 per hour. Based on the expenditures to date, recommend decrease for 2020.
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. This includes instructor pay for Zumba and youth dance instructors. Based on the expenditures to date, recommend decrease for 2020.
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.
230-751-000-708-010 – Health Insurance Buyout	Health insurance buyout for employees who receive health insurance through another source.
230-751-000-709-000 – Regular Overtime	Overtime costs for the department. Recommend that \$250 be budgeted for 2020.

Line Item	Explanation
230-751-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
230-751-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>Even though the increase is budgeted, a decrease is shown due to an employee within the department moving to 2 person coverage instead of family coverage.</p>
230-751-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
230-751-000-719-003 – Employee Paid Health Contra	<p>Amount employees pay toward health care coverage.</p> <p>Even though the increase is budgeted, a decrease is shown due to an employee within the department moving to 2 person coverage instead of family coverage.</p>
230-751-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is shown due to an employee within the department moving to 2 person coverage instead of family coverage.</p>
230-751-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Even though the increase is budgeted, a decrease is shown due to an employee within the department moving to 2 person coverage instead of family coverage.</p>

Line Item	Explanation
230-751-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
230-751-000-719-021 – Admin Fees – Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
230-751-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
230-751-000-723-000 – Deferred Compensation Employer	Figures provided by the Accounting Director.
230-751-000-727-000 – Office Supplies	Cost of general office supplies, fliers, rulers, programs, etc.
230-751-000-730-000 - Postage	Cost of Recreation department mailings.
230-751-000-740-000 – Operating Supplies	Supplies and equipment needed to operate programs and services.
230-751-000-740-100 – Rec Youth Sports Program Supplies	Cost of supplies needed to operate Youth Sports (including renting gym space). Also covers instructor pay for contractual classes (e.g. Karate).
230-751-000-740-150 – Rec Adult Sports Supplies	Cost of supplies needed to operate Adult Sports programs. Based on expenditures to date, this line has been reduced for 2020.
230-751-000-740-200 – Rec Dance Programs	Supplies needed to operate Dance program (dance costumes, etc.). Also pays contractual Ballroom Dance Instructor(s) and Yoga instructors.

Line Item	Explanation
230-751-000-740-400 – Rec Enrichment Programs	Cost of supplies needed to operate Enrichment Programs (special events, classes, etc.). Also covers instructor pay for contractual classes (e.g. Jump-a-Rama, Art classes). Based on the revenue to date, this number may need to be adjusted.
230-751-000-740-500 – Rec Senior Programs	Cost of supplies needed to operate Senior Programs, including caterer for Christmas Luncheon.
230-751-000-740-600 – Arts and Crafts Park Program	New line item for 2020 will cover cost of supplies for annual Rosie the Riveter Craft Show. Will also include cost of paying DJ. Request \$1,800.
230-751-000-757-775 – Operating Supplies – FLP	Cost of supplies needed to operate parks (printing of daily & seasonal permits, shirts and ranger uniforms, office supplies, etc.). This cost has been moved to Fund 212 – BSR II for 2020.
230-751-000-776-003 – Maint. Supplies-Community Ctr.	Custodial supplies for Community Center.
230-751-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
230-751-000-818-000 – Contractual Services	Wages of sports officials who are not on payroll, including referees and umpires.
230-751-000-818-002 – Contractual Services-Comm Ctr.	Maintenance of the Community Center.
230-751-000-850-000 - Telephone	Telephone usage at the Community Center.
230-751-000-867-000 – Gas & Oil	Fuel for Township bus, two trucks (for the rangers' use), Township Senior van and Recreation Department vehicle.

Line Item	Explanation
230-751-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
230-751-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director.
230-751-000-876-100 – Retirement Health Care Savings	Amount placed into 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	Cost of promotion through Constant Contact (web-based newsletter program), mailing of postcards to advertise programs and the cost of a community wide newsletter. Activity to date is \$0 because costs are incurred later in the year.
230-751-000-890-000 – Senior Nutrition Program	Cost of Senior Nutrition Program, 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	Utility costs at the Community Center.
230-751-000-931-003 – Repairs-Community Center	Cost of maintenance supplies and repairs to the Community Center.
230-751-000-931-021 – Non Recurring R&M-Comm Ctr.	Cost of unexpected “one time” repairs throughout the year.
230-751-000-933-001 – Maintenance Contracts	Maintenance agreement with Ricoh for copier.
230-751-000-939-031 – Motorpool/Misc. Repair	New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.

Line Item	Explanation
230-751-000-941-000 – Equipment Rental/Leasing	Previously covered cost of renting port-a-johns for various parks. This amount has been moved to the General Fund Parks & Grounds budget, 101-774-000-941-000 for 2020.
230-751-000-943-000 – Motorpool Lease/Maintenance	Lease and maintenance cost of recreation department vehicles including Township senior bus, senior van, Ford Escape and two Ford trucks. Figures provided by Accounting Director.
230-751-000-957-000 – Bank Charges	Processing fees for accepting credit cards. This cost is built into program fees. Figures provided by the Accounting Director.
230-751-000-958-000 – Membership & Dues	Membership dues paid for staff, Park Commissioners and department for the Michigan Recreation & Park Association.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 230 - RECREATION FUND							
Dept 000.000							
230-000.000-529.000	FEDERAL GRANTS - OTHER	16,000	16,000	16,000	16,000	16,000	16,000
230-000.000-540.000	COUNTY GRANT	0	4,319	0	0	0	0
230-000.000-630.000	RECREATION/ADULT SPORTS	17,765	15,995	18,000	18,000	16,710	16,000
230-000.000-631.000	RECREATION/YOUTH SPORTS	67,656	67,955	70,000	70,000	56,186	69,880
230-000.000-632.000	RECREATION/DANCE	48,209	49,492	57,000	57,000	39,260	50,000
230-000.000-635.000	RECREATION/SENIOR CITIZEN DUE	12,207	11,496	11,500	11,500	10,485	11,500
230-000.000-636.000	RECREATION/OTHER ACTIVITIES	38,198	34,175	30,000	30,000	23,406	33,000
230-000.000-637.000	RECREATION/SR. CITZ. ACT. FEE	8,407	18,188	11,000	11,000	15,227	12,000
230-000.000-638.000	MISCELLANEOUS	787	893	700	700	1,031	700
230-000.000-639.000	BUILDING / FIELD RENTAL	56,081	39,770	38,000	38,000	45,779	40,000
230-000.000-640.000	OTHER INCOME RECREATION	1,470	0	0	0	0	0
230-000.000-641.001	FORD LAKE GATE FEES	52,484	44,605	50,000	50,000	47,113	50,000
230-000.000-641.002	FORD LAKE SHELTER RENT	5,780	6,534	7,000	7,000	6,108	7,000
230-000.000-664.001	INTEREST EARNED	265	989	400	400	1,627	600
230-000.000-675.006	SENIOR GRANT- PRIVATE GRANTOR	0	24,820	0	0	0	0
230-000.000-675.008	CONTRIBUTIONS - ROSIE & ART IN THE PARK	0	0	0	0	2,650	0
230-000.000-675.400	DONATIONS - SENIOR LUNCH	0	0	0	0	509	0
230-000.000-694.004	INSURANCE REIMBURSEMENTS	961	745	0	0	1,690	0
230-000.000-697.212	TRANSFER IN: FROM BSRII FUND	400,000	470,000	501,663	501,663	475,000	468,519
230-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	10,123	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		726,270	805,976	811,263	821,386	758,781	775,199

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019

		2017	2018	2019	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
Dept 751.000 - RESIDENT SVCS: RECREATION							
230-751.000-705.000	SALARY - SUPERVISION	61,449	63,832	65,578	65,578	56,728	67,217
230-751.000-706.000	SALARY - PERMANENT WAGES	167,855	179,507	190,957	190,957	145,306	193,088
230-751.000-707.000	SALARY - TEMPORARY/SEASONAL	8,476	4,140	9,000	9,000	6,593	7,000
230-751.000-707.100	SALARY - TEMP PROGRAM STAFF	21,527	19,906	21,500	19,900	14,384	15,000
230-751.000-707.200	SALARY - TEMP DANCE STAFF	11,900	13,091	16,000	16,000	11,234	13,000
230-751.000-707.775	SALARY - TEMP. FORD LAKE PARK	41,751	39,527	48,000	48,000	41,479	48,000
230-751.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	6,018	7,705	3,935	13,339	13,338	0
230-751.000-708.010	HEALTH INS BUYOUT	1,715	3,000	3,000	3,000	1,500	3,000
230-751.000-709.000	REG OVERTIME	1,617	936	200	1,600	1,622	250
230-751.000-715.000	F.I.C.A./MEDICARE	18,497	19,527	20,982	21,701	17,173	20,162
230-751.000-719.000	HEALTH INSURANCE	59,519	77,631	70,015	70,015	78,281	66,964
230-751.000-719.001	SICK AND ACCIDENT	2,155	2,294	1,528	1,528	1,750	1,527
230-751.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(9,776)	(4,887)	(4,800)	(4,800)	0	(4,200)
230-751.000-719.015	DENTAL BENEFITS	5,150	5,583	5,212	5,212	5,006	4,562
230-751.000-719.016	VISION BENEFITS	1,162	1,257	1,082	1,082	1,074	1,033
230-751.000-719.020	HEALTH CARE DEDUCTION	10,349	11,342	17,745	17,745	7,174	17,745
230-751.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	270	331	270	270	312	270
230-751.000-720.000	LIFE INSURANCE	891	1,041	907	907	1,040	907
230-751.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,189	1,094	741	741	1,059	832
230-751.000-727.000	OFFICE SUPPLIES	1,466	1,290	1,700	1,500	1,165	1,300
230-751.000-730.000	POSTAGE	558	388	4,000	4,000	3,131	4,000
230-751.000-740.000	OPERATING SUPPLIES	813	496	800	700	671	700
230-751.000-740.100	REC YOUTH SPORTS PROG	17,717	16,075	19,000	19,000	13,405	19,000
230-751.000-740.150	REC ADULT SPORTS PROG	1,872	998	1,500	1,500	659	1,000
230-751.000-740.200	REC DANCE PROGRAMS	10,866	14,828	12,000	17,550	10,275	12,000
230-751.000-740.300	REC CAMP PROGRAMS	119	0	0	0	0	0
230-751.000-740.400	REC ENRICHMENT PROGRAMS	25,638	28,890	22,000	23,600	21,287	26,000
230-751.000-740.500	REC SENIOR PROGRAMS	2,211	1,712	2,450	2,450	126	2,450
230-751.000-740.600	ARTS & CRAFT PARK PROGRAM	685	820	0	2,000	1,242	1,800
230-751.000-757.775	OPERATING SUPP: FORD LAKE PAR	2,500	2,483	2,500	2,500	2,070	0
230-751.000-776.003	MAINT SUPPLIES - COMMUNITY CT	4,893	6,292	4,700	5,500	4,869	4,700
230-751.000-800.001	ADMINSTRATION FEES	25,051	19,083	19,585	19,585	17,953	19,604
230-751.000-818.000	CONTRACTUAL SERVICES	11,097	9,409	12,000	10,850	10,311	12,000
230-751.000-818.002	CONTRACTUAL SERVICES COMM CEN	13,719	24,846	17,000	16,500	16,100	16,500
230-751.000-850.000	TELEPHONE	1,014	1,054	2,000	2,000	991	2,000
230-751.000-867.000	GAS & OIL	2,335	3,282	3,000	2,900	2,487	3,000
230-751.000-876.000	RETIREMENT/MERS	35,835	27,610	35,738	35,738	28,193	24,238

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
230-751.000-876.003	OPEB FUNDING- RETIREE HEALTH	40,972	39,894	29,928	29,928	29,928	28,555
230-751.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	1,140	2,600	2,600	2,229	3,900
230-751.000-880.000	COMMUNITY PROMOTION	1,050	546	7,500	700	0	6,000
230-751.000-890.000	SENIOR NUTRITION PROGRAM	8,014	8,770	16,000	16,000	7,278	16,000
230-751.000-913.000	INSURANCE & BONDS FLEET	7,350	7,114	7,443	7,443	6,486	7,428
230-751.000-917.000	WORKERS COMPENSATION INSURANC	8,678	8,401	8,746	8,746	7,481	8,746
230-751.000-920.003	UTILITIES - COMMUNITY CENTER	58,814	57,858	59,000	54,300	43,865	58,000
230-751.000-931.003	REPAIRS COMMUNITY CENTER	1,543	1,550	1,700	2,100	2,055	1,700
230-751.000-931.021	NON RECURRING R & M-COMM CTR	75	3,120	4,000	4,700	4,316	4,500
230-751.000-933.001	MAINTENANCE CONTRACTS	7,734	7,378	5,000	7,200	4,687	5,000
230-751.000-939.031	MOTORPOOL-MISC REPAIR	0	10,368	7,500	7,500	5,784	2,500
230-751.000-941.000	EQUIPMENT RENTAL/LEASING	3,100	3,250	3,800	4,300	4,170	0
230-751.000-943.000	MOTORPOOL LEASE/MAINTENANCE	15,211	16,700	20,921	20,921	19,178	20,921
230-751.000-957.000	BANK CHARGES	4,612	4,358	5,000	5,000	3,643	5,000
230-751.000-958.000	MEMBERSHIP AND DUES	290	235	300	300	255	300
230-751.000-967.100	COUNTY COMMUNITIES GRANT	0	4,140	0	0	0	0
230-751.000-974.022	SENIOR REC CENTER - EQUIPMENT	4,924	24,776	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 751.000 - RESIDENT SVCS: RECRE.		(732,470)	(806,011)	(811,263)	(821,386)	(681,343)	(775,199)
ESTIMATED REVENUES - FUND 0.00		726,270	805,976	811,263	821,386	758,781	775,199
APPROPRIATIONS - FUND 230.00		732,470	806,011	811,263	821,386	681,343	775,199
NET OF REVENUES/APPROPRIATIONS - FUND 230		(6,200)	(35)	0	0	77,438	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 current grant expires September 30, 2019. The court is currently applying for grant money under the drug court program through Supreme Court Administrative Office. If the court receives drug court grant funding it will be the only drug court in Washtenaw County. In addition to traditional drug court services, the court will continue the efforts of the previous grant. This line item is offset by a corresponding expenditure item.
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. This line item remains the same as the previous year.

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. This reduction in payments to jurors will result in a reduction in the amount reimbursed for juror payments.</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. The Court anticipates that while production from law enforcement may continue to decrease or flatten, the trend of improved collections will continue. The amount may need to be adjusted based on year to date revenues.</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, but due to reductions in caseload for the prior 2 years, it is anticipated that the number of qualifying cases will remain decreased in 2020. The amount may need to be further reduced based on year to date revenues.</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. Year to date civil case filings are lower than last year. As a result this line item is reduced.</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 the numbers of cases and tickets filed has decreased, this line item is decreased. The amount may need to be reduced further based on year to date revenues.
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 two years there has been a decrease in cases filed and therefore a decrease in costs collected. The amount may need to be reduced further based on year to date revenues.
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 decrease for 2020. The amount may need to be reduced further based on year to date revenues.

Line Item	Explanation
236-000-000-664-001 – Interest Earned	Interest earned on accounts.
236-000-000-699-000 – Appropriated Prior Year Balance	This line item reflects the amount needed from Fund Balance for operations.

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); two Probation Agents; one Probation Secretary and two Judicial Secretaries. An increase is shown due to budgeting for the additional Probation Agent position (to be filled in 2019).
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. A 2.5% increase is budgeted for 2020.
236-136-000-707-000 – Salary-Temporary/Seasonal	<p>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.</p> <p>Due to the court being at full staff, this line item has been eliminated.</p>
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.

Line Item	Explanation
236-136-000-709-000 – Regular Overtime	Overtime costs for the court. No change.
236-136-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
236-136-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>The increase shown is greater than 3% due to budgeting for the additional Probation Agent position (to be hired in 2019).</p>
236-136-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
236-136-000-719-003 – Employee Paid Health Contra	<p>Amount employees pay toward health care coverage.</p> <p>An increase is shown due to budgeting for the additional Probation Agent position (to be filled in 2019).</p>
236-136-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>An increase is shown due to budgeting for the additional Probation Agent position (to be filled in 2019).</p>

Line Item	Explanation
236-136-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>A greater increase is shown due to budgeting for the additional Probation Agent position (to be filled in 2019).</p>
236-136-000-719-020 – Health Care Deduction	<p>Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.</p> <p>An increase is shown due to budgeting for the additional Probation Agent position (to be filled in 2019).</p>
236-136-000-719-021 – Admin Fees – Health Deductible	<p>Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.</p>
236-136-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.</p>
236-136-000-723-000 – Deferred Compensation Employer	<p>Figures provided by the Accounting Director.</p>
236-136-000-727-000 – Office Supplies	<p>The Court anticipates office supply purchasing for 2020 to remain similar to 2019.</p>
236-136-000-730-000 - Postage	<p>The Court anticipates postage for 2020 to remain similar to 2019.</p>

Line Item	Explanation
236-136-000-739-000 – Library Subscription	Cost of subscription services for Michigan Compiled Laws; Michigan Supreme and Appeal Court cases; Civil and Criminal Jury Instructions. No change for 2020.
236-136-000-740-000 – Operating Supplies	The Court anticipates operating expenses for 2020 to remain similar to 2019.
236-136-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
236-136-000-801-007 – Attorney Fees Criminal	This has been moved to the General Fund in line item 101.137.000.801.007 per the Board's direction.
236-136-000-801-009 – 14B Other Contractual Service	Includes payments for Labor Law Attorney, if needed. In addition, it is used for payment to the Dispute Resolution Center (DRC). The DRC mediates all 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 them \$7,500 annually. We do not recommend an increase at this time. No change for 2020.
236-136-000-801-010 – Contractual/Visiting Judge	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. No change for 2020.

Line Item	Explanation
236-136-000-801-012 – Contractual/Interpreter Fees	Cost of a language or deaf interpreter for defendants in a criminal or civil case. This is a statutory obligation of the Court. No change for 2020.
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 current grant expires September 30, 2019. The court is currently applying for grant money under the drug court program through Supreme Court Administrative Office. If the court receives the grant funding, it will be the only drug court in Washtenaw County. In addition to traditional drug court services, the court will continue the efforts of the previous grant. This line item is offset by a corresponding expenditure item.
236-136-000-812-000 – 14B Jury Fees	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. No change for 2020.
236-136-000-812-002 – 14B Enhanced Jury Fees	Payment for Jury duty for the second (or subsequent) half, or full, day of service. No change for 2020.
236-136-000-812-003 – 14B Juror Expenses	Cost of water, coffee and snacks offered the Jury panel during jury selection day. May also be used to supply lunch for the jury, if the lunch break occurs during actual deliberations. No change for 2020.

Line Item	Explanation
236-136-000-819-006 – Computer Programs/Lien	<p>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>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>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 \$6480 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	Figures provided by Township IT. No change for 2020.
236-136-000-860-000 - Travel	Used to pay mileage to employees for travel directed by the Court. No change for 2020.
236-136-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
236-136-000-876-003 – OPEB Funding-Retiree Health	Figures provided by the Accounting Director.
236-136-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14.

Line Item	Explanation
236-136-000-900-000 - Publishing	Covers the cost of file folders for criminal and civil cases, as well as printing Traffic Citations for the Sheriff's Dept. and citation books for the Ordinance Department. No change for 2020 at this time. The amount may need to be adjusted.
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	Utility costs for the Court. No change for 2020.
236-136-000-931-000 – Repairs and Maintenance	Repair and maintenance expenses for the Court. No change for 2020.
236-136-000-933-001 – Maintenance Contracts	Cost of W.J. O'Neil maintenance contract. No change for 2020.
236-137-000-956-000 – Miscellaneous	Costs associated with Recovery garden. No change for 2020.
236-136-000-957-000 – Bank Charges	Cost of banking fees, most notably for charge card expenses. No change for 2020.
236-136-000-958-000 – Membership and Dues	Cost of 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. No change for 2020.
236-136-000-960-000 – Education and Training	Cost of attendance and related expenses for continuing training for professional staff. No change for 2020.

Line Item	Explanation
236-136-000-977-000 - Equipment	Cost to purchase new equipment. There is a need to upgrade computers. The Court plans to upgrade them on a 5 year cycle as recommended by both County and Township IT.

11/13/19

Note: This budget is part of the Township's obligation for court. We pulled them from the General Fund several years ago to show the revenue/expenditures. We need to add security and staff to the court, and possibly the Township as well. This could be budgeted in Police.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 236 - 14B DISTRICT COURT							
Dept 000.000							
236-000.000-569.019	STATE GRANT REVENUE	179,053	95,962	156,000	156,000	113,056	146,000
236-000.000-601.136	14B STATE SHARED REVENUE	34,293	57,155	45,724	45,724	22,862	45,724
236-000.000-601.137	14B ST OF MI JUROR COMP REIMB	1,330	2,937	2,600	2,600	1,626	2,500
236-000.000-602.136	14B COURT COSTS	555,227	555,459	575,000	575,000	433,573	529,000
236-000.000-602.544	14B-ST OF MI CASEFLOW ASSISTA	15,155	16,875	35,000	35,000	12,655	32,000
236-000.000-603.136	14B CIVIL FEES	216,819	219,041	175,000	175,000	205,757	161,000
236-000.000-604.000	14B PROBATION FEES	107,354	108,639	115,000	115,000	78,802	106,000
236-000.000-605.001	14B ORDINANCE FINES AND COSTS	831,988	568,356	680,000	680,000	426,613	625,000
236-000.000-605.002	FINES & FORFEITS	400	0	0	0	0	0
236-000.000-605.003	14B BOND FORFEITURES	24,110	28,965	20,000	20,000	18,306	18,500
236-000.000-605.004	14B INTEREST EARNED	0	0	3,000	3,000	0	0
236-000.000-655.100	SETTLEMENTS & JUDGMENTS	0	7,302	0	0	163	0
236-000.000-664.001	INTEREST EARNED	3,111	6,163	0	0	3,653	3,000
236-000.000-694.001	OTHER INCOME-MISCELLANEOUS	162	0	0	0	0	0
236-000.000-694.004	INSURANCE REIMBURSEMENTS	1,188	921	0	0	1,315	0
236-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	909	0	107,594
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,970,190	1,667,775	1,807,324	1,808,233	1,318,381	1,776,318

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 136.000 - COURT							
236-136.000-703.001	SALARY - JUDGE	45,724	45,724	45,724	45,724	40,448	45,724
236-136.000-706.000	SALARY - PERMANENT WAGES	467,334	488,351	513,573	513,573	418,673	556,612
236-136.000-706.001	SALARY - BAILIFF	40,601	42,045	42,826	42,826	41,622	43,897
236-136.000-706.002	SALARY - MAGISTRATE/COURT ADMIN	75,905	78,261	80,589	80,589	69,712	82,604
236-136.000-707.000	SALARY - TEMPORARY/SEASONAL	5,730	4,673	8,000	8,000	18,261	0
236-136.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,542	5,830	3,756	4,600	843	0
236-136.000-708.008	RETIREE TIME PAYOUTS	0	0	0	0	17,929	0
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	131	2,273	3,000	3,000	2,047	3,000
236-136.000-715.000	F.I.C.A./MEDICARE	41,941	43,225	50,701	50,766	39,113	54,105
236-136.000-719.000	HEALTH INSURANCE	171,735	184,543	250,886	250,886	198,962	280,736
236-136.000-719.001	SICK AND ACCIDENT	5,506	5,276	4,773	4,773	3,643	4,773
236-136.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(21,476)	(18,000)	(17,100)	(17,100)	0	(18,900)
236-136.000-719.015	DENTAL BENEFITS	13,437	11,991	14,543	14,543	10,620	16,250
236-136.000-719.016	VISION BENEFITS	2,523	2,560	3,099	3,099	2,254	3,563
236-136.000-719.020	HEALTH CARE DEDUCTION	33,618	40,303	66,553	66,553	32,189	69,493
236-136.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	1,035	956	1,170	1,170	704	945
236-136.000-720.000	LIFE INSURANCE	2,475	2,603	3,062	3,062	2,372	3,062
236-136.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,523	613	661	661	757	675
236-136.000-724.001	UNEMPLOYMENT EXPENSE	5,814	0	0	0	795	0
236-136.000-727.000	OFFICE SUPPLIES	9,719	9,620	10,500	10,500	9,178	10,500
236-136.000-730.000	POSTAGE	8,499	8,299	8,000	8,000	7,848	8,000
236-136.000-739.000	LIBRARY SUBSCRIPTION	4,567	4,854	5,000	5,000	4,612	5,000
236-136.000-740.000	OPERATING SUPPLIES	5,701	6,688	6,000	6,300	5,858	6,000
236-136.000-800.001	ADMINISTRATION FEES	31,735	36,310	37,317	37,317	34,207	37,315
236-136.000-801.007	ATTORNEY FEES CRIMINAL	41,736	40,140	74,982	74,982	41,518	0
236-136.000-801.009	14B OTHER CONTRACTUAL SERVICE	7,500	7,525	10,000	10,000	3,750	10,000
236-136.000-801.010	CONTRACTUAL/VISITING JUDGE	818	435	1,000	0	0	1,000
236-136.000-801.012	CONTRACTUAL/INTERPRETER FEES	7,557	10,578	6,500	6,500	7,145	6,500
236-136.000-802.100	COURT INNOVATION GRANT	188,793	95,962	156,000	156,800	111,889	146,000
236-136.000-811.000	14B TRANSCRIPTS	0	228	0	0	0	0
236-136.000-812.000	14B JURY FEES	2,163	2,738	2,500	2,500	2,400	2,500
236-136.000-812.002	14B ENHANCED JURY FEES	700	1,733	1,000	1,000	1,260	1,000
236-136.000-812.003	14B JUROR EXPENSES	302	617	300	300	564	300
236-136.000-819.006	COMPUTER PROGRAMS/LIEN	10,099	21,063	24,960	24,960	12,783	24,960
236-136.000-819.010	COMPUTER NETWORK SUPPORT	27,198	26,928	35,000	35,000	0	40,713
236-136.000-850.000	TELEPHONE	1,840	2,141	2,500	2,500	1,924	2,500

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
236-136.000-860.000	TRAVEL	1,777	2,414	2,000	2,000	1,632	2,000
236-136.000-876.000	RETIREMENT/MERS	117,677	117,705	174,067	174,067	144,369	153,735
236-136.000-876.003	OPEB FUNDING- RETIREE HEALTH	79,387	77,338	95,589	95,589	95,589	92,391
236-136.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	1,300	1,300	600	3,900
236-136.000-900.000	PUBLISHING	1,762	2,516	3,000	2,900	0	3,000
236-136.000-914.000	INSURANCE & BONDS FIRE & LIAB	9,093	8,797	9,205	9,205	8,021	9,186
236-136.000-917.000	WORKERS COMPENSATION INSURANC	6,386	6,577	6,679	6,679	5,588	6,679
236-136.000-920.014	UTILITIES - COURT	16,635	15,691	17,600	17,600	14,433	17,600
236-136.000-931.000	REPAIRS AND MAINTENANCE	9,381	32,080	10,000	10,000	12,307	10,000
236-136.000-933.000	EQUIPMENT MAINTENANCE	110	0	0	0	0	0
236-136.000-933.001	MAINTENANCE CONTRACTS	0	4,692	6,500	6,500	3,910	6,500
236-136.000-956.000	MISCELLANEOUS	0	617	500	500	0	500
236-136.000-957.000	BANK CHARGES	10,493	9,203	8,500	8,500	7,282	8,500
236-136.000-958.000	MEMBERSHIP AND DUES	1,510	1,610	2,000	2,000	1,785	2,000
236-136.000-960.000	EDUCATION AND TRAINING	1,041	1,342	2,000	2,000	475	2,000
236-136.000-969.101	TRANSFER TO GENERAL FUND	400,000	150,000	0	0	0	0
236-136.000-974.025	CAPITAL OUTLAY/SECURITY	5,300	4,574	0	0	0	0
236-136.000-977.000	EQUIPMENT	2,712	480	6,500	6,500	1,499	6,500
NET OF REVENUES/APPROPRIATIONS - 136.000 - COURT		(1,910,289)	(1,655,722)	(1,805,815)	(1,806,724)	(1,444,870)	(1,776,318)
ESTIMATED REVENUES - FUND 0.00		1,970,190	1,667,775	1,807,324	1,808,233	1,318,381	1,776,318
APPROPRIATIONS - FUND 230.00		1,910,289	1,655,722	1,805,815	1,806,724	1,444,870	1,776,318
NET OF REVENUES/APPROPRIATIONS - FUND 236		59,901	12,053	1,509	1,509	(126,489)	0

NARRATIVE

Fund 248 – Housing & Business Inspection

THIS BUDGET IS NOW INCLUDED WITH FUND 266 – ENFORCEMENT

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 248 - HOUSING & BUSINESS INSPECTION FUND							
Dept 000.000							
248-000.000-451.300	RENTAL REGISTRATON FEE	22,095	1,780	1,500	1,500	31,068	0
248-000.000-607.300	CHRG FOR SERV-SF RENTAL INSPECT	138,815	104,935	130,000	130,000	97,090	0
248-000.000-607.310	TAX SP ASSESS -SF RENTAL PROP INSPECT	20,620	17,410	15,000	15,000	24,360	0
248-000.000-607.320	CHRG FOR SERV-MF RENTAL INSPECT	0	180,733	100,000	100,000	131,645	0
248-000.000-607.330	TAX SP ASSESS -MF RENTAL PROP INSPECT	0	0	2,000	2,000	0	0
248-000.000-607.400	CHRG FOR SERV-VACANT PROP INSPECT	11,680	11,640	8,000	8,000	9,515	0
248-000.000-607.410	TAX SP ASSESS - VACANT PROP INSPECT	18,483	15,172	15,000	15,000	9,480	0
248-000.000-608.000	CHARGE - BUSINESS REGISTRATION	0	3,880	3,000	3,000	5,430	0
248-000.000-664.001	INTEREST EARNED	1,121	1,787	1,200	1,200	3,019	0
248-000.000-694.004	INSURANCE REIMBURSEMENTS	252	196	0	0	352	0
248-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	18,007	18,007	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		213,066	337,533	293,707	293,707	311,959	0

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 248.000 - RENTAL INSPECTION							
248-248.000-705.000	SALARY - SUPERVISION	7,726	7,961	8,197	8,197	7,091	0
248-248.000-706.000	SALARY - PERMANENT WAGES	155,045	164,756	144,357	144,357	127,370	0
248-248.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,585	531	0	0	0	0
248-248.000-708.010	HEALTH INS BUYOUT	3,375	3,375	2,625	2,625	1,688	0
248-248.000-709.000	REG OVERTIME	132	133	1,000	1,000	550	0
248-248.000-715.000	F.I.C.A./MEDICARE	12,703	13,551	13,478	13,478	10,239	0
248-248.000-719.000	HEALTH INSURANCE	25,299	32,532	41,260	41,260	40,123	0
248-248.000-719.001	SICK AND ACCIDENT	1,696	1,773	1,289	1,289	1,181	0
248-248.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	(2,050)	(2,550)	(2,550)	0	0
248-248.000-719.015	DENTAL BENEFITS	2,480	2,556	2,497	2,497	2,418	0
248-248.000-719.016	VISION BENEFITS	426	580	590	590	644	0
248-248.000-719.020	HEALTH CARE DEDUCTION	7,114	11,126	12,583	12,583	7,365	0
248-248.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	248	241	248	248	168	0
248-248.000-720.000	LIFE INSURANCE	701	809	765	765	701	0
248-248.000-727.000	OFFICE SUPPLIES	277	232	300	300	266	0
248-248.000-730.000	POSTAGE	1,833	1,637	2,000	2,000	1,729	0
248-248.000-741.001	UNIFORMS-NEW AND BADGES	0	889	1,000	1,000	733	0
248-248.000-800.001	ADMINISTRATION FEES	16,877	19,201	18,225	18,225	16,706	0
248-248.000-867.000	GAS & OIL	5,684	6,344	6,000	6,000	3,553	0
248-248.000-876.000	RETIREMENT/MERS	19,019	19,402	21,575	21,575	19,795	0
248-248.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	874	975	975	871	0
248-248.000-913.000	INSURANCE & BONDS FLEET	1,936	1,871	1,958	1,958	1,707	0
248-248.000-917.000	WORKERS COMPENSATION INSURANCE	2,069	2,421	2,523	2,523	1,602	0
248-248.000-939.031	MOTORPOOL-MISC REPAIR	0	69	5,000	5,000	440	0
248-248.000-943.000	MOTORPOOL LEASE/MAINTENANCE	10,250	14,700	6,812	6,812	6,244	0
248-248.000-977.000	EQUIPMENT	0	210	1,000	1,000	750	0
NET OF REVENUES/APPROPRIATIONS - 248.000 - RENTAL INSPECTION		(276,475)	(305,724)	(293,707)	(293,707)	(253,934)	0
ESTIMATED REVENUES - FUND 0.00							
ESTIMATED REVENUES - FUND 0.00		213,066	337,533	293,707	293,707	311,959	0
APPROPRIATIONS - FUND 240.00		276,475	305,724	293,707	293,707	253,934	0
NET OF REVENUES/APPROPRIATIONS - FUND 248		(63,409)	31,809	0	0	58,025	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 2019 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 registered building inspector or plan reviewer. Increase projected based on current and anticipated construction activity. This number may need to be adjusted.
249-000-000-476-480 – Electrical Permit	Fee revenue from electrical permits for installation of new electrical circuits and equipment that requires plan review and/or inspection by a state registered electrical inspector or plan reviewer. Increase projected based on current and anticipated activity. This number may need to be adjusted.
249-000-000-476-481 – Mechanical Permit	Fee revenue from mechanical permits for installation of heating and cooling systems, refrigeration equipment, fire suppression and alarm systems, and other mechanical equipment that requires plan review and/or inspection by a state registered mechanical inspector or plan reviewer. Increase projected based on current and anticipated activity.

Line Item	Explanation
249-000-000-476-482 – Plumbing Permit	Fee revenue from plumbing permits for installation of new water/sewer lines and other equipment that requires plan review and/or inspection by a state registered plumbing inspector or plan reviewer. 20% increase projected based on current and anticipated activity.
249-000-000-476-484 – Misc/Reinspect	Fee revenue for unplanned re-inspections done by state registered inspectors that are necessary for final approval of permitted work after the first inspection is failed. Revenue is unpredictable because it is based on contractor performance. Decrease 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 trained and certified inspector after significant rain events. Trained personnel also respond to resident complaints about flooding and storm water issues. 50% increase projected based on current and anticipated construction activity.
249-000-000-607-270 – Charge for Serv-Liquor Inspection	Fee revenue for building code inspections conducted for annual liquor license renewal for on-premise liquor establishments. No change.
249-000-000-664-001 – Interest Earned	Interest earned on the funds deposited at various banks. Figures provided by the Accounting Director.
249-000-000-699-000 – Appropriated Prior Year Balance	Revenue from prior years used for current year operating expenses. None required.

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 Department operations, and coordinate building plan review and inspection services. This line item also includes 25% of the OCS Executive Coordinator position. Wages are set by Board resolution and labor contracts. A 2.5% increase is budgeted.
249-249-000-706-000 – Salary-Permanent Wages	Wages for one (1) hourly Floater II/Clerk III position and 25% of the Planning & Development Coordinator. A 2.5% contractual increase is budgeted.
249-249-000-706-004 – Building Inspection	<p>Hourly wages for one (1) state registered building inspector who performs inspections and plan reviews for building permits. Wages are determined by the AFSCME labor contract. A 2.5% contractual increase is budgeted.</p> <p>A decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time.</p>
249-249-000-706-005 – Electrical Inspection	<p>Hourly wages for one (1) state registered electrical inspector who performs plan reviews and inspections for electrical permits. Wages are determined by the AFSCME labor contract. A 2.5% contractual increase is budgeted.</p> <p>The amount shown is greater due to the employee receiving his building certification.</p>

Line Item	Explanation
249-249-000-706-006 – Plumbing Inspection	Hourly wages for one (1) state registered plumbing inspector who performs plan reviews and inspections for plumbing permits. Wages are determined by the AFSCME labor contract. A 2.5% contractual increase is budgeted.
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. An increase is shown due to an employee opting out of health care coverage.
249-249-000-709-000 – Regular Overtime	Overtime wages for inspectors and clerks as necessary for emergencies, special customer requests, and special projects. No change.
249-249-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
249-249-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>Even though the increase is budgeted, a decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time. In addition, another employee opted out of health coverage.</p>
249-249-000-719-001 – Sick & Accident	<p>Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.</p> <p>Even though the increase is budgeted, a decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time.</p>

Line Item	Explanation
249-249-000-719-003 – Employee Paid Health Contra	<p>This line item reflects the amount employees pay toward their health care coverage.</p> <p>A decrease is shown due to the building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time. In addition, another employee opted out of health coverage.</p>
249-249-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time.</p>
249-249-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Even though the increase is budgeted, a decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time.</p>

Line Item	Explanation
249-249-000-719-020 – Health Care Deduction	<p>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.</p> <p>A decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time. In addition, another employee opted out of health coverage.</p>
249-249-000-719-021 – Admin Fees-Health Deductible	<p>The card used to pay the health care deductibles is administered by Clarity Benefits.</p> <p>A decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time. In addition, another employee opted out of health coverage.</p>
249-249-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.</p> <p>A decrease is shown due to a building inspector position that has been eliminated. One of the inspectors received his building certification so the position is not needed at this time.</p>
249-249-000-727-000 – Office Supplies	<p>Expenses for office supplies such as inspection forms, placards, pens, etc. Expenses increased due to higher activity levels based on 2019 costs.</p>
249-249-000-730-000 – Postage	<p>Postage expenses for Building Department operations. Expenses to be used for permit expiration letters sent to customers who fail to call for inspections. No change.</p>

Line Item	Explanation
249-249-000-740-001 – Ordinance & Zoning Code Books	Expenses to purchase copyrighted State of Michigan code publications required for state registered plan reviewers and inspectors. State codes are updated periodically. Expenses increased due to new code versions being adopted.
249-249-000-741-001 – Uniforms-New and Badges	Expenses for new and replacement uniform clothing apparel and other related items for Building Department field staff. No change.
249-249-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
249-249.000-801.000 – Professional Services	Services for special projects rendered under professional contract. Funding budgeted for Phase II and Phase III of paper records conversion project through the State of Michigan. Phase I was completed late in 2018.
249-249-000-818-000 – Contractual Services	Expenses for private contract services performed by state registered inspectors and plan reviewers on an as-needed basis. Also used to hire private contractors to cover scheduled and unscheduled leave of department employees for all trades. Expense increased 6% due to increased construction activity and demand for services.
249-249-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to building department staff.
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.

Line Item	Explanation
249-249-000-876-100 – Retirement Health Care Savings	This line item reflects the amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
249-249-000-913-000 – Insurance & Bonds	Figures provided by the Accounting Director.
249-249-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
249-249.000-939.031 – Motorpool-Misc Repair	Funding for unscheduled major repairs to vehicles assigned to the Building Dept. Figures provided by the Accounting Director.
249-249-000-943-000 – Motorpool Lease/Maintenance	Lease payments to the Township motor pool for vehicles assigned to the building department; direct payment for minor scheduled repairs of same vehicles. Figures provided by the Accounting Director.
249-249-000-958-000 – Membership & Dues	Mandatory memberships and dues to professional organizations for continuing education credits required to maintain state certification for inspection staff. Slight increase.
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. Funding increased for aging equipment replacement.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 249 - BUILDING DEPARTMENT							
Dept 000.000							
249-000.000-476.477	LICENSED CONTRACTOR REGISTRATION	6,255	4,795	5,000	5,000	2,220	3,000
249-000.000-476.478	REFRIGERATION PERMIT	50	45	0	0	0	0
249-000.000-476.479	BUILDING PERMIT	550,858	609,100	575,000	575,000	509,586	580,000
249-000.000-476.480	ELECTRICAL PERMIT	75,001	51,582	67,000	67,000	78,391	75,000
249-000.000-476.481	MECHANICAL PERMIT	135,588	149,756	110,000	110,000	166,310	121,000
249-000.000-476.482	PLUMBING PERMIT	67,995	65,265	62,000	62,000	89,307	75,000
249-000.000-476.484	MISC / REINSPECT	15,750	36,443	15,000	15,000	5,820	10,000
249-000.000-476.486	SIGN PERMITS	3,095	1,575	3,500	3,500	2,600	3,500
249-000.000-607.010	ENVIRO/PLOT PLAN - CHG FOR SERVICES	14,925	18,359	10,000	10,000	16,320	15,000
249-000.000-607.012	ADDRESS ASSIGN - CHG FOR SERVICES	0	15	0	0	0	0
249-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	1,050	750	1,000	1,000	700	1,000
249-000.000-664.001	INTEREST EARNED	6,275	19,819	10,000	10,000	22,358	18,000
249-000.000-694.001	OTHER INCOME-MISCELLANEOUS	735	595	0	0	598	0
249-000.000-694.004	INSURANCE REIMBURSEMENTS	252	196	0	0	499	0
249-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	52,325	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		877,829	958,295	858,500	910,825	894,709	901,500

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 249.000 - BUILDING DEPARTMENT							
249-249.000-705.000	SALARY - SUPERVISION	58,989	68,228	118,506	118,506	95,654	101,264
249-249.000-706.000	SALARY - PERMANENT WAGES	42,862	44,290	45,612	45,612	39,565	64,553
249-249.000-706.004	BUILDING INSPECTION	111,040	80,521	123,693	123,693	51,909	61,828
249-249.000-706.005	ELECTRICAL INSPECTION	53,672	58,655	60,266	60,266	53,630	63,960
249-249.000-706.006	PLUMBING INSPECTION	45,191	55,414	58,123	58,123	50,206	59,696
249-249.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	1,062	1,062	0	14,567	14,567	0
249-249.000-708.010	HEALTH INS BUYOUT	5,478	3,750	750	750	1,875	3,750
249-249.000-709.000	REG OVERTIME	347	414	1,000	1,000	296	1,000
249-249.000-715.000	F.I.C.A./MEDICARE	23,932	23,789	29,602	30,717	23,088	27,238
249-249.000-719.000	HEALTH INSURANCE	61,229	66,603	125,443	125,443	73,731	82,847
249-249.000-719.001	SICK AND ACCIDENT	2,833	2,448	2,430	2,430	1,925	2,100
249-249.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(7,163)	(5,925)	(8,550)	(8,550)	0	(5,550)
249-249.000-719.015	DENTAL BENEFITS	5,742	4,859	6,744	6,744	4,397	5,277
249-249.000-719.016	VISION BENEFITS	1,062	1,061	1,451	1,451	943	1,214
249-249.000-719.020	HEALTH CARE DEDUCTION	15,141	10,973	33,294	33,294	12,455	21,464
249-249.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	360	376	563	563	284	383
249-249.000-720.000	LIFE INSURANCE	1,095	1,199	1,469	1,469	1,075	1,247
249-249.000-727.000	OFFICE SUPPLIES	2,298	1,581	2,000	2,000	1,581	2,500
249-249.000-730.000	POSTAGE	604	1,173	3,000	3,000	628	3,000
249-249.000-740.001	Ordinance & Zoning Code Books	1,717	3,852	4,000	4,000	2,078	5,000
249-249.000-741.001	UNIFORMS-NEW AND BADGES	0	2,017	2,000	2,000	440	2,000
249-249.000-800.001	ADMINISTRATION FEES	21,076	28,030	33,431	33,431	30,645	32,992
249-249.000-801.000	PROFESSIONAL SERVICES	5,820	107,410	0	15,639	2,979	150,000
249-249.000-818.000	CONTRACTUAL SERVICES	65,725	91,805	75,000	75,000	68,201	80,000
249-249.000-867.000	GAS & OIL	4,724	5,229	6,000	6,000	4,228	6,000
249-249.000-876.000	RETIREMENT/MERS	35,193	36,036	48,127	48,127	39,729	34,216
249-249.000-876.003	OPEB FUNDING- RETIREE HEALTH	0	33,903	37,509	37,509	37,509	37,391
249-249.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	1,725	5,525	5,525	3,625	5,525

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
249-249.000-913.000	INSURANCE & BONDS FLEET	1,936	1,871	2,040	2,040	2,303	1,955
249-249.000-917.000	WORKERS COMPENSATION INSURANCE	3,953	4,490	4,611	4,611	3,791	4,703
249-249.000-939.031	MOTORPOOL-MISC REPAIR	0	0	7,500	7,500	598	5,000
249-249.000-943.000	MOTORPOOL LEASE/MAINTENANCE	26,210	19,642	16,918	16,918	15,508	14,146
249-249.000-958.000	MEMBERSHIP AND DUES	905	2,905	2,500	2,500	1,810	3,000
249-249.000-960.000	EDUCATION AND TRAINING	0	0	0	300	254	0
249-249.000-977.000	EQUIPMENT	3,620	8,387	4,000	3,700	3,497	5,000
249-249.000-985.000	CAPITAL OUTLAY/VEHICLES	0	0	0	21,004	0	0
NET OF REVENUES/APPROPRIATIONS - 249.000 - BUILDING DEPARTMEN		(596,653)	(767,773)	(854,557)	(906,882)	(645,004)	(884,699)
ESTIMATED REVENUES - FUND 0.00		877,829	958,295	858,500	910,825	894,709	901,500
APPROPRIATIONS - FUND 240.00		596,653	767,773	854,557	906,882	645,004	884,699
NET OF REVENUES/APPROPRIATIONS - FUND 249		281,176	190,522	3,943	3,943	249,705	16,801

2020 BUDGET NARRATIVE

Fund 250 – LDFA (Local Development Finance Authority)

Revenues

Line Item	Explanation
250-000-000-402-250 – Current Tax Revenue-Captured	The 2020 revenues are based on the 2019 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. The Bond principal and interest payment totals \$232,460 and we will collect only \$121,664 due to the loss in personal property taxes. The balance will come from the General Obligation Bond Fund Balance.
250-000-000-664-001 – Interest Earned	This line item reflects interest earned.
250-000-000-699.000 – Appropriated Prior Year Balance	Amount in LDFA Fund Balance that we will transfer to Fund 398 to help with the payment deficiencies.

Expenditures

Line Item	Explanation
250-991-000-968-398 – Transfer to 2013 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.

8/29/19

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTH							
Dept 000.000							
250-000.000-402.250	CURRENT TAX REVENUE-CAPTURED	143,805	119,415	225,270	225,270	231,126	121,664
250-000.000-664.001	INTEREST EARNED	262	677	300	300	1,391	300
250-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	0	0	7,500
NET OF REVENUES/APPROPRIATIONS - 000.000 -		144,067	120,092	225,570	225,570	232,517	129,464
Dept 991.000 - DEBT SERVICES							
250-991.000-968.398	TRANSFER TO: 2006 BOND DEBT	217,026	119,415	225,270	225,270	225,270	129,164
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(217,026)	(119,415)	(225,270)	(225,270)	(225,270)	(129,164)
ESTIMATED REVENUES - FUND 0.00		144,067	120,092	225,570	225,570	232,517	129,464
APPROPRIATIONS - FUND 250.00		217,026	119,415	225,270	225,270	225,270	129,164
NET OF REVENUES/APPROPRIATIONS - FUND 250		(72,959)	677	300	300	7,247	300

NARRATIVE

Fund 252 - Hydro

Revenues

Line Item	Explanation
252-252-000-641-003 – Ford Lake Hydro Station	Revenues from the selling electricity from the Hydro Station to DTE Energy. Recommend the same for 2020
252-252-000-664-001 – Interest Earned	Interest earned on funds deposited in the bank.
252-000-000-697-000 – Transfer In: General Fund	Payment from DTE for Hydro Escrow. This is not revenue, it is Township dollars being repaid. We need to start a maintenance/repair fund for the future of the Hydro Station.
252-252-000-699-000 – Appropriated Prior Year Balance	Funds needed from Fund Balance to support expenses. None expected for 2020.

Expenditures

252-252-000-705-000 – Salary-Supervision	60% of salary for Operations Manager, the other 40% is budgeted in 101-227 – Human Resources for safety compliance. A 2.5% increase is budgeted.
252-252-000-706-000 – Salary-Permanent Wages	Wages for one full-time operator, a non-union position. A 2.5% contractual increase is budgeted.
252-252-000-707-000 – Salary-Temporary/Seasonal	Wages for part-time Hydro Operator. This employee is responsible for days when full-time staff are not scheduled and assists in activities related to dam O&M requiring additional staff.
252-252-000-709-000 – Regular Overtime	Overtime costs for Hydro employees. Due to changes in staffing, this amount can be eliminated for 2020.
252-252-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
252-252-000-719-000 – Health Insurance	<p>We received our renewal rates and will receive a 3% increase for 2020.</p> <p>A decrease is shown due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>

Line Item	Explanation
252-252-000-719-001 – Sick & Accident	<p>Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.</p> <p>A decrease is budgeted due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>
252-252-000-719-003 – Employee Paid Health Contra	<p>This line item reflects the amount employees pay toward their health care coverage. A decrease is budgeted due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>
252-252-000-719-015 – Dental Benefits	<p>We received a new 2 year guarantee with no increase in dental insurance rates.</p> <p>A decrease is budgeted due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>
252-252-000-719-016 – Vision Benefits	<p>Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.</p> <p>Even though the increase is budgeted, a decrease is shown due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>

Line Item	Explanation
252-252-000-719-020 – Health Care Deduction	<p>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.</p> <p>A decrease is budgeted due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>
252-252-000-719-021 – Admin Fees-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
252-252-000-720-000 – Life Insurance	<p>Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.</p> <p>A decrease is budgeted due to 40% of the Operations Manager's salary being budgeted in 101-227 – Human Resources.</p>
252-252-000-723-000 – Deferred Comp Employer	Figures provided by the Accounting Director.
252-252-000-727-000 – Office Supplies	Cost of supplies and material used in completing reports by the department. This is unchanged from prior year.
252-252-000-730-000 - Postage	Cost to mail business related material. This is unchanged from last year.
252-252-000-740-000 – Operating Supplies	Cover cost in mailing business related material. This amount is unchanged from last year.
252-252-000-741-000 – Boot Reimb & Uniforms Purchase	Cost to purchase operators uniforms and boot allowance. No change for 2020.

Line Item	Explanation
252-252-000-776-000 – Maintenance Supplies	Cost associated with maintaining Hydro Station including housekeeping, general maintenance supplies and hand tools. The amount will remain the same as 2019.
252-252-000-801-000 – Professional Services	Cost of an independent engineering firm to perform technical support related to dam safety and compliance for Ford Lake Dam. The Township does not have a professional engineer with dam experience on staff. The Part 12 Safety Inspection is due (it is due every 5 years) and the EAP reprint is scheduled. No change is recommended for 2020.
252-252-000-818-013 – Contractual Services/Hydro Station	Associated cost for services routinely used by the department for operations or maintenance activities. Onsite Confine Space Team, safety inspection for the crane and port-a-john rental costs associated to this line item. The requested funds for 2020 are increased from the 2019 original budget due to Confine Space rescue costs increasing.
252-252-000-850-000 - Telephone	Communication lines for Hydro Station and cell service for water quality stations deployed as part of operation plan for the department. Based on the expenditures to date, an increase to \$1,600 is requested for 2020.
252-252-000-867-000 – Gas & Oil	Cost of fuel used by the department in equipment and vehicles. A small increase for 2020 is budgeted.
252-252-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
252-252-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.

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	Heating costs for the powerhouse in winter months. Also, accounting for an increase in usage due to a new natural gas standby generator. No change from the prior year.
252-252-000-930-000 – Repairs Maintenance-Machinery	Cost of repairs and maintenance of equipment. Amount is unchanged for 2020.
252-252-000-930-001 – Repairs/Maint Hydro Infrastructure	Costs to maintain Hydro Station structure- powerhouse and dam. Activities include concrete repairs to spalling concrete and general repairs. \$20,000 proposed for 2020 to cover general upkeep.
252-252-000-931-013 – Repairs & Maint-Other Dams	Cost to maintain Sargent Charles Dam. For 2020, it is recommended that funds be used to add large rock along the shoreline.
252-252-000-939-031 – MotorPool Misc Repair	New line item for 2020, covers cost of vehicle repairs. Figures provided by the Accounting Director.
252-252-000-943-000 – MotorPool Lease/Maintenance	Figures provided by the Accounting Director.
252-252-000-956-000 - Miscellaneous	Bank fees associated with DTE Escrow Fund and other small expenses.
252-252-000-956-009 – City Share/Hydro Station	Expected amount the Township will have to pay the City (10% gross of DTE revenue) from a judgment when JYRO was dissolved.

Line Item	Explanation
252-252-000-956-019 – Hydro-Fish Study-Escrow Expense	Expected amount the Township will have to put into Fish Escrow for future fish enhancement. 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	Replace obsolete PLC. The PLC controls the Generator sequence of operation. The new PLC will have a lake level control feature that old does not have. Estimated to be \$80,000.
252-252-000-977-000 - Equipment	Nothing budgeted for 2020.

11/13/19

Planned PLC replacement in 976.000

DTE payment is deposited in General Fund then moved into Hydro, line item 252-000-000-694-252

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 252 - HYDRO STATION FUND							
Dept 000.000							
252-000.000-641.003	FORD LAKE HYDRO STATION	447,721	479,121	400,000	437,500	435,995	400,000
252-000.000-664.001	INTEREST EARNED	3,247	7,914	2,000	2,000	7,664	2,500
252-000.000-694.001	OTHER INCOME-MISCELLANEOUS	60	13,340	0	0	4,319	0
252-000.000-694.004	INSURANCE REIMBURSEMENTS	304	235	0	0	324	0
252-000.000-697.000	TRANSFER IN: GENERAL FUND	0	0	79,000	79,000	79,000	81,000
252-000.000-697.007	TRANSFER IN: ENVIRO CLEANUP	11,784	0	0	0	0	0
252-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	3,213	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		463,116	500,610	481,000	521,713	527,302	483,500

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 252.000 - HYDRO STATION: FORD LAKE							
252-252.000-705.000	SALARY - SUPERVISION	0	0	0	0	0	42,035
252-252.000-706.000	SALARY - PERMANENT WAGES	57,820	59,577	105,030	104,751	84,036	46,904
252-252.000-707.000	SALARY - TEMPORARY/SEASONAL	17,150	23,972	15,000	15,000	12,272	15,375
252-252.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	0	916	0	2,984	2,984	0
252-252.000-709.000	REG OVERTIME	5,472	9,971	4,000	4,279	4,279	0
252-252.000-715.000	F.I.C.A./MEDICARE	4,933	6,424	8,559	8,788	7,725	7,027
252-252.000-719.000	HEALTH INSURANCE	18,600	20,429	50,011	50,011	34,869	41,209
252-252.000-719.001	SICK AND ACCIDENT	479	459	748	748	541	611
252-252.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(1,800)	(1,575)	(3,600)	(3,600)	0	(2,880)
252-252.000-719.015	DENTAL BENEFITS	1,417	1,332	2,665	2,665	1,888	2,345
252-252.000-719.016	VISION BENEFITS	257	269	590	590	369	496
252-252.000-719.020	HEALTH CARE DEDUCTION	7,482	937	11,830	11,830	1,499	9,464
252-252.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	90	83	180	180	101	180
252-252.000-720.000	LIFE INSURANCE	198	208	454	454	321	363
252-252.000-723.000	DEFERRED COMPENSATION EMPLOYE	221	144	195	195	0	195
252-252.000-727.000	OFFICE SUPPLIES	241	190	350	350	257	350
252-252.000-730.000	POSTAGE	113	34	100	100	34	100
252-252.000-740.000	OPERATING SUPPLIES	68	134	300	300	186	300
252-252.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	601	710	850	850	791	850
252-252.000-776.000	MAINTENANCE SUPPLIES	8,814	8,136	9,050	9,050	7,497	9,050
252-252.000-801.000	PROFESSIONAL SERVICES	26,729	28,992	50,000	70,000	60,294	50,000
252-252.000-818.013	CONTRACTUAL SERVICES/HYDRO ST	5,148	3,730	7,500	9,500	6,454	9,000
252-252.000-850.000	TELEPHONE	587	1,293	1,400	1,400	1,031	1,600
252-252.000-867.000	GAS & OIL	2,317	3,525	2,400	3,400	2,541	2,600
252-252.000-876.000	RETIREMENT/MERS	11,065	11,064	17,254	17,254	14,052	11,720
252-252.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	9	1,300	1,300	909	1,300
252-252.000-915.000	INSURANCE AND BONDS	2,322	2,247	2,351	2,351	2,048	2,346
252-252.000-917.000	WORKERS COMPENSATION INSURANC	1,506	1,519	1,578	1,578	1,363	1,578
252-252.000-920.017	UTILITIES - HYDRO	2,134	1,102	2,400	2,400	894	2,400
252-252.000-930.000	REPAIRS MAINTENANCE-MACHINERY	13,041	9,915	9,000	9,000	3,701	9,000
252-252.000-930.001	REPAIRS/MAINT HYDRO INFRASTRU	43,416	10,159	60,000	51,300	21,510	20,000
252-252.000-931.013	REPAIRS & MAINT - OTHER DAMS	0	0	10,000	10,000	2,470	2,000
252-252.000-939.031	MOTORPOOL-MISC REPAIR	0	0	2,000	2,000	1,088	2,500
252-252.000-943.000	MOTORPOOL LEASE/MAINTENANCE	6,000	6,018	5,879	5,879	5,389	5,817
252-252.000-956.000	MISCELLANEOUS	1,663	3,500	2,800	3,500	3,500	2,800

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
252-252.000-956.009	CITY SHARE/HYDRO STATION	44,772	47,912	40,000	55,000	43,600	40,000
252-252.000-956.019	HYDRO-FISH STUDY-ESCROW EXPEN	8,075	8,060	8,000	9,500	0	8,000
252-252.000-956.025	LICENSES AND FEES/FERC	2,235	2,831	3,800	3,800	1,632	3,800
252-252.000-971.100	CAPITAL OUTLAY - TYLER DAM PROJECT	11,784	0	0	0	0	0
252-252.000-976.000	CAPITAL OUTLAY NEW EQUIPMENT	0	7,385	10,000	16,000	11,673	80,000
252-252.000-977.000	EQUIPMENT	35,706	342,085	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 252.000 - HYDRO STATION: FORD		(340,656)	(623,696)	(443,974)	(484,687)	(343,798)	(430,435)
ESTIMATED REVENUES - FUND 0.00		463,116	500,610	481,000	521,713	527,302	483,500
APPROPRIATIONS - FUND 250.00		340,656	623,696	443,974	484,687	343,798	430,435
NET OF REVENUES/APPROPRIATIONS - FUND 252		122,460	(123,086)	37,026	37,026	183,504	53,065

NARRATIVE

Fund 266 – Law & Code Enforcement

Revenues

Note: Fund 248 Housing & Commercial Business Inspection revenue has been reallocated to Fund 266 Law & Code Enforcement revenue in order to align all code enforcement staff, equipment, supplies and activities under a single budget cost center to be more efficient and transparent.

Line Item	Explanation
266-000-000-403-000 – Current Property Taxes	Line item reflects revenues from property taxes for the Law Enforcement Fund, based on value & millage rates. During our tax settlement this year, we found that the revenues for current property taxes did not meet the budgeted amounts for 2019. 2019 was our first year with Renaissance Zoning and the taxable value was not taken off the budget calculations. For the 2020 draft budget, a 4% increase (over the 2019 activity to date) is budgeted.
266-000-000-403-001 – ESA Reimbursement Operating	As in previous years, nothing is budgeted since it is not a predictable number.
266-000-000-405-000 – In Lieu of Taxes	Revenue collected pursuant to municipal services agreements and payments in lieu of taxes agreement for Clark East Towers.

Line Item	Explanation
266-000-000-451-300 – Rental Registration Fee	<p>Fees paid by property owners to register rental dwelling units. Revenue is projected to decrease due to 1) a reduction in the number of new single family rental properties; and 2) all existing multifamily properties have now been registered.</p> <p><i>Note: Previous year numbers can be seen in Fund 248 – Housing & Commercial Business Inspection.</i></p>
266-000-000-574-001 – State Revenue-Liquor Enforcement	State revenue collected from licensed liquor establishments and disbursed to local jurisdictions. Use restricted to liquor law enforcement.
266-000-000-607-270 – Charge for Serv-Liquor Inspec	Fees collected from bars and restaurants for annual liquor license renewal.
266-000-000-607-300 – Charge for Serv-SF Rental Inspec	Fees paid by property owners for inspection of single family rental dwellings. Revenue is projected to slightly decrease due to a reduction in the number of registered rental properties and year to date numbers.
266-000-000-607-310 – Tax Sp Assess-SF Rental Inspec	Fees from delinquent single family rental inspection invoices incurred in 2018 and 2019 that were designated as a special assessment and added to Winter 2019 property tax bills. Revenue is projected to slightly increase 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.
266-000-000-607-320 – Charge for Serv-MF Rental Inspec	Fees paid by property owners for inspection of multifamily rental dwellings and buildings. Revenue is estimated to slightly increase based on the number of buildings and units projected to be inspected in 2020.

Line Item	Explanation
266-000-000-607-330 – Tax Sp Assess-MF Rental Inspect	Fees from delinquent multifamily rental inspection invoices incurred in 2018 and 2019 that were designated as a special assessment and added to Winter 2019 property tax bills. Revenue is projected to decrease 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.
266-000-000-607-400 – Charge for Serv-Vacant Prop Inspect	Fee revenue from vacant building inspection services. Projected revenue to increase due to more vacant buildings registered with current payments.
266-000-000-607-410 – Tax Sp Assess-Vacant Prop Inspect	Fees from delinquent vacant building inspection invoices incurred in 2018 and 2019 that will be designated as a special assessment and added to the Winter 2019 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.
266-000.000-608.000 – Business Registration	Fee revenue from new businesses that register in compliance with the Business Registration ordinance. Revenue is projected to decrease as only new businesses and businesses that have not previously registered need to do so.
266-000-000-664-001 – Interest Earned	Interest earned on funds deposited in banks. Figure provided by the Accounting Director.
266-000-000-694.001 – Other Income-Miscellaneous	Revenue received from miscellaneous code enforcement fees such as verification of zoning compliance. We do not budget for this since it is unpredictable.

Line Item	Explanation
266-000-000-694-004 – Misc Revenue-Insurance Reimb	Revenue received through insurance reimbursement or other miscellaneous sources. Nothing is budgeted at this time.
266-000-000-699-000 – Appropriated Prior Year Balance	Prior years' millage revenue transferred from Fund Balance to meet current year operating expenses. Nothing budgeted for 2020.

Expenditures

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. A 2.5% increase is budgeted, per the Board's direction.
266-301-000-706-000 – Salary – Permanent Wages	Wages of one full-time custodian. A 2.5% contractual increase is budgeted for 2020.
266-301-000-708-004 – Salaries Pay Out-PTO & Sick Time	Used for payouts of PTO time. Nothing budgeted for 2020.
266-301-000-708-009 – Auto Allowance	Automobile allowance for the Police Services/OCS Director. No change.
266-301-000-708-010 – Health Insurance Buyout	Used for health insurance buyout for employees who receive health insurance through another source. No change for 2020.
266-301-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
266-301-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
266-301-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
266-301-000-719-003 - Employee Paid Health Contra	Amount employees pay toward health care coverage.
266-301-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.

Line Item	Explanation
266-301-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
266-301-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of total that could possibly be expended.
266-301-000-719-021 – Admin Fee – Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
266-301-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. Figures provided by Human Resources.
266-301-000-727-000 – Office Supplies	Expenses for office supplies for the Police Services Administrator/OCS Director position. No change.
266-301-000-730-000 - Postage	Postage expenses for neighborhood watch mailings. The budget is neutral.
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. Includes costs formerly allocated in Fund 248.
266-301-000-830-004 – Community Work Program	Expenses for roadside trash pickup through the county work program or alternate private source. Funding reduced from the 2019 original budget based on competitive pricing.

Line Item	Explanation
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 neutral at a price of \$160,650 per PSU with no increase from 2019. The three additional officers have not been hired as of August 2019.
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 significantly decreased based on current 2019 expenses.
266-301-000-831-007 – Liquor Inspection Expenditure	Wages paid to youth/student decoys for underage liquor sales enforcement. No change.

Line Item	Explanation
266-301-000-831-008 – Sheriff Patrol-Schl Collb Ctr	<p>Contract costs for two School Resource Officers (SRO) during summer collaborations with Lincoln Consolidated Schools and Ypsilanti Community Schools. SRO's are re-assigned to Ypsilanti Township during summer months when school is out of session, focusing on youth engagement in neighborhoods. The summer assignment cost is based on the standard PSU price prorated for the length of assignment.</p> <p>The amount is based on the length of the contract and has been reduced due to the length of the school calendar.</p>
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 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.
266-301-000-876-100 – Retirement Health Care Savings	This line item reflects the amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.

Line Item	Explanation
266-301-000-900-000 – Publishing	Cost of printing Neighborhood Watch notices, previously budgeted in 101-267-000-900-000.
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. No change for 2020.
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. Funding is reduced based on actual current expense.
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. Funding is reduced based on current actual expense.
266-301-000-931-011 – Building Maintenance/1405 Holmes	Expenses for maintenance of the Holmes Rd police substation. Funding is reduced based on actual current expenses after 2018 renovations.

Line Item	Explanation
266-301-000-931-012 – Building Maintenance/2057 Tyler	Expenses for maintenance of the West Willow Community Resource Center (CRC) at 2057 Tyler Rd. The center is used by the New West Willow Neighborhood Association for meetings, youth recreation programs, a tool lending library, and a community garden. No change.
266-301-000-931-015 – Building Maintenance/1501S. Huron	Expenses for maintenance of the Law Enforcement Center (LEC) that houses Washtenaw County sheriff's deputies, shift sergeants, operational lieutenant, civilian support personnel and K-9 Teams. In addition, the U.S. Marshal's Detroit Fugitive Apprehension Team (DFAT) maintains an office at the LEC. It is also used by the Michigan State Police, the Michigan Department of Corrections, and members of the county Metro SWAT/CNT teams. Funding adjusted based on current actual expense and estimated maintenance of a new generator installed in 2019.
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. Increased funding allocated to support the addition of new cameras at strategic locations.
266-301-000-942-000 – Lease-Motorpool	Expenses to rent vehicles for use by the sheriff's Community Action Team. Funding reduced.
266-301-000-958-000 – Membership and Dues	Expense for a subscription membership to an online research service for investigative use. No change.

Line Item	Explanation
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. No change for 2020.
266-301-000-977-000 - Equipment	Funds allocated to purchase or replace Township owned equipment for police services, such as digital cameras and radar units, as well as public surveillance cameras not included in a special assessment district. Funding increased to support the purchase and installation of additional public cameras at strategic locations.

Ordinance Department

Expenditures

Note: Fund 248 Housing & Commercial Business Inspection expenses have been reallocated to Fund 266-304 Ordinance Department expenses in order to align all code enforcement staff, equipment, supplies and activities under a single budget cost center to be more efficient and transparent.

Line Item	Explanation
266-304-000-705-000 – Salary-Supervision	This line item reflects 37.5% of the OCS Executive Coordinator's salary (12.5% was previously budgeted in Fund 248 – Housing & Business Inspection).
266-304-000-706-000 – Salary-Permanent Wages	Salary for two Ordinance Administrators, four Ordinance Enforcement Assistants, and two Floater II/Clerk III positions. This account previously funded only 25% of the salary for three Ordinance Enforcement Assistants with the other 75% in Fund 248, which has been eliminated. This request includes the addition of one Ordinance Enforcement Assistant which has become necessary to adequately keep up with code enforcement demands associated with rental housing certifications. Salary and wages are determined by labor contracts with the AFSCME and Teamsters unions. A 2.5% contractual increase is budgeted.

Line Item	Explanation
266-304-000-706-012 – Salary-Neighborhood Watch/ Community Engagement	Salary for one 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. In addition, one part time Community Engagement Specialist is requested to fill gaps in coverage of neighborhood meetings and special events. Funding has been added to support up to 20 hours per week for the part time employee to be determined.
266-304-000-708-010 – Health Insurance Buyout	This line item is used for the health insurance buyout for employees who receive health insurance through another source.
266-304-000-709-000 – Regular Overtime	Wage expenses for special code enforcement projects and focused neighborhood enforcement performed outside of regular work hours. No change.
266-304-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
266-304-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
266-304-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. Figures provided by Human Resources.
266-304-000-719-003 – Employee Paid Health Contra	This line item reflects the amount employees pay toward their health care coverage.

Line Item	Explanation
266-304-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
266-304-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
266-304-000-719-020 – Health Care Deduction	This line item is used to fund the Clarity Benefits card associated with the health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
266-304-000-719-021 – Admin Fee-Health Deductible	The card used to pay the health care deductibles is administered by Clarity Benefits.
266-304-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. Figures provided by Human Resources.
266-304-000-727-000 – Office Supplies	Expenses for office supplies such as envelopes, pens, portable printer ink, etc. Funding increased due to reallocation of Fund 248 budget.
266-304-000-730-000 - Postage	Postage expenses for Ordinance Dept. operations. Funding increased due to the reallocation of Fund 248 expenses.
266-304-000-740-000 – Operating Supplies	Operating supplies for the Ordinance Dept such as batteries, digital media, software, inspection tools and supplies. Funding increased due to reallocation of Fund 248 budget.

Line Item	Explanation
266-304-000-741-001 – Uniforms-New & Badges	Expenses for new and replacement uniform boots and clothing for Ordinance Officers. Funding increased due to reallocation of Fund 248 budget.
266-304-000-860-000 – Travel	Reimbursement for business use of personal vehicle for the Community Engagement Specialist positions. The budget is decreased based on current year and projected expenses.
266-304-000-867-000 – Gas & Oil	Fuel and oil expenses for vehicles assigned to the Ordinance Dept. Funding increased due to reallocation of Fund 248 budget and fuel costs.
266-304-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
266-304-000-876-100 – Retirement Health Care Savings	This line item reflects the amount placed into a health care savings account for future use in health care expenses. This is for employees in the department who were hired after 1/1/14.
266-304-000-939.031 – Motorpool-Misc Repair	Expenses for unscheduled vehicle repairs not covered in lease payments. Funding allocated per vehicle.
266-304-000-943-000 – Motorpool Lease/Maintenance	Lease payments to the township motor pool and scheduled maintenance expenses for vehicles assigned to the Ordinance Dept. Funding increased due to reallocation of Fund 248 expenses.
266-304.000-977.000 – Equipment	Expenses for new and replacement equipment for field inspectors (computers, printers, inspection tools).

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Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 266 - LAW ENFORCEMENT FUND							
Dept 000.000							
266-000.000-403.000	CURRENT PROPERTY TAXES	6,730,059	6,973,119	7,592,571	7,592,571	7,411,812	7,708,206
266-000.000-403.001	ESA REIMBURSEMENT OP	62,513	7,860	0	0	27,866	0
266-000.000-403.002	CUR PROPERTY TAX ADJUSTMENTS	2,191	7,677	0	0	0	0
266-000.000-405.000	IN LIEU OF TAXES	11,805	11,791	11,805	11,805	11,608	11,800
266-000.000-417.000	DELINQUENT PERS.PROPERTY TAXE	7,769	15,304	0	0	0	0
266-000.000-451.300	RENTAL REGISTRATON FEE	0	0	0	0	0	2,500
266-000.000-574.001	STATE REVENUE-LIQUOR ENFORCMN	23,979	23,888	23,000	23,000	22,615	24,000
266-000.000-607.270	LIQUOR INSPECT - CHG FOR SERVICES	1,500	1,400	1,200	1,200	1,150	1,000
266-000.000-607.300	CHRG FOR SERV-SF RENTAL INSPECT	0	0	0	0	0	120,000
266-000.000-607.310	TAX SP ASSESS -SF RENTAL PROP INSPECT	0	0	0	0	0	25,000
266-000.000-607.320	CHRG FOR SERV-MF RENTAL INSPECT	0	0	0	0	0	130,000
266-000.000-607.330	TAX SP ASSESS -MF RENTAL PROP INSPECT	0	0	0	0	0	1,000
266-000.000-607.400	CHRG FOR SERV-VACANT PROP INSPECT	0	0	0	0	0	10,000
266-000.000-607.410	TAX SP ASSESS - VACANT PROP INSPECT	0	0	0	0	0	8,000
266-000.000-608.000	CHARGE - BUSINESS REGISTRATION	0	0	0	0	0	2,000
266-000.000-664.001	INTEREST EARNED	25,026	61,573	35,000	35,000	77,084	75,000
266-000.000-694.001	OTHER INCOME-MISCELLANEOUS	1,023	200	0	0	4,240	0
266-000.000-694.004	INSURANCE REIMBURSEMENTS	556	431	0	0	5,447	0
266-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	172,275	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,866,421	7,103,243	7,663,576	7,835,851	7,561,822	8,118,506

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		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 301.000 - SHERIFF SERVICES							
266-301.000-705.000	SALARY - SUPERVISION	101,172	104,247	107,349	107,349	92,862	110,032
266-301.000-706.000	SALARY - PERMANENT WAGES	17,634	18,102	35,901	35,901	16,316	38,163
266-301.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	2,381	5,566	0	5,576	5,575	0
266-301.000-708.009	AUTO ALLOWANCE	6,250	5,750	6,000	6,000	5,500	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	202	0	0	0	0	0
266-301.000-715.000	F.I.C.A./MEDICARE	9,972	10,416	11,704	12,131	9,186	12,083
266-301.000-719.000	HEALTH INSURANCE	0	0	8,336	8,336	7,868	8,585
266-301.000-719.001	SICK AND ACCIDENT	599	574	842	842	788	859
266-301.000-719.003	EMPLOYEE PAID HEALTH CONTRA	0	0	(600)	(600)	0	(600)
266-301.000-719.015	DENTAL BENEFITS	1,614	1,518	2,079	2,079	1,794	2,078
266-301.000-719.016	VISION BENEFITS	282	314	443	443	369	465
266-301.000-719.020	HEALTH CARE DEDUCTION	0	0	2,975	2,975	63	2,975
266-301.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	90	83	180	180	124	90
266-301.000-720.000	LIFE INSURANCE	247	260	510	510	468	510
266-301.000-727.000	OFFICE SUPPLIES	0	218	500	500	93	500
266-301.000-730.000	POSTAGE	0	4,040	7,000	7,000	39	7,000
266-301.000-740.000	OPERATING SUPPLIES	103	382	5,000	5,000	3,546	5,000
266-301.000-800.001	ADMINSTRATION FEES	28,037	27,878	37,711	37,711	34,568	57,799
266-301.000-830.004	COMMUNITY WORK PROGRAM	0	0	80,000	60,000	10,500	60,000
266-301.000-831.000	SHERIFF PATROL CONTRACT	5,536,583	5,622,750	6,104,700	6,104,700	5,182,301	6,104,700
266-301.000-831.001	SHERIFF PATROL - OVERTIME	403,993	211,089	350,000	350,000	140,222	250,000
266-301.000-831.005	COMMUNITY SERVICE- SHERIFF DEPT	22,760	27,000	0	0	0	0
266-301.000-831.007	LIQUOR INSPECTION EXPENDITURE	0	0	2,000	2,000	240	2,000
266-301.000-831.008	SHERIFF PATROL-SCHL COLLB CTR	55,510	46,156	74,150	74,150	58,098	65,000
266-301.000-831.010	PUBLIC NUISANCE ABATEMENT	2,000	0	3,000	3,000	0	3,000
266-301.000-831.012	ANIMAL CONTROL ENFORCEMENT CONTRIB	45,000	45,000	45,000	45,000	45,000	45,000
266-301.000-876.000	RETIREMENT/MERS	13,848	13,757	20,603	20,603	17,155	21,344
266-301.000-876.003	OPEB FUNDING- RETIREE HEALTH	51,401	49,230	40,879	40,879	40,879	38,362
266-301.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	1,300	1,300	0	1,300
266-301.000-900.000	PUBLISHING	0	0	0	0	0	10,000
266-301.000-913.000	INSURANCE & BONDS FLEET	4,257	4,118	4,309	4,309	3,755	6,255
266-301.000-917.000	WORKERS COMPENSATION INSURANC	3,831	3,822	3,976	3,976	4,103	6,499
266-301.000-920.015	UTILITIES/ 1405 HOLMES RD	8,300	7,000	10,000	10,000	5,473	10,000
266-301.000-920.016	UTILITIES/2057 TYLER POLICE	2,428	1,625	3,000	3,000	1,141	2,000
266-301.000-920.019	UTILITIES 1501 S HURON STATIO	26,615	28,413	25,000	25,000	14,820	20,000

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Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
266-301.000-931.011	BLDG MAINT/1405 HOLMES	3,477	27,921	7,500	7,500	3,783	5,000
266-301.000-931.012	BLDG MAINT/2057 TYLER RD	3,345	1,731	4,000	4,000	1,431	4,000
266-301.000-931.015	BLDG MAINT - 1501 S HURON STA	12,321	43,507	25,000	35,478	32,719	30,000
266-301.000-933.000	EQUIPMENT MAINTENANCE	1,922	0	5,000	5,000	145	5,000
266-301.000-933.020	PUBLIC CAMERA MAINTENANCE	680	469	10,000	10,000	3,022	35,000
266-301.000-942.000	LEASE - MOTORPOOL	2,804	2,757	3,000	3,000	403	2,000
266-301.000-958.000	MEMBERSHIP AND DUES	870	1,040	1,500	1,500	745	1,500
266-301.000-968.100	TRANS TO GENERAL FOR LEC BLDG	181,865	50,000	181,865	181,865	151,554	181,865
266-301.000-971.001	CAPITAL OUTLAY - OTHER	0	0	0	122,467	23,071	0
266-301.000-977.000	EQUIPMENT	12,384	9,305	20,000	20,000	6,301	50,000
NET OF REVENUES/APPROPRIATIONS - 301.000 - SHERIFF SERVICES		(6,568,527)	(6,379,788)	(7,255,462)	(7,374,410)	(5,927,895)	(7,215,114)

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Calculations as of 11/30/2019

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 304.000 - ORDINANCE							
266-304.000-705.000	SALARY - SUPERVISION	15,452	15,921	16,395	16,395	14,183	25,206
266-304.000-706.000	SALARY - PERMANENT WAGES	134,969	154,734	190,661	190,661	157,794	386,095
266-304.000-706.012	WAGES-NEIGHBRD WATCH/ENFORCEM	19,008	37,737	42,848	42,848	37,066	63,648
266-304.000-707.000	SALARY - TEMPORARY/SEASONAL	0	0	0	20,000	11,940	0
266-304.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,361	5,131	0	4,019	4,019	0
266-304.000-708.010	HEALTH INS BUYOUT	5,465	6,750	7,500	7,500	3,375	10,125
266-304.000-709.000	REG OVERTIME	562	269	2,500	2,500	775	2,500
266-304.000-715.000	F.I.C.A./MEDICARE	14,174	17,180	19,692	20,000	16,903	35,517
266-304.000-719.000	HEALTH INSURANCE	19,145	29,452	57,096	57,096	53,105	132,212
266-304.000-719.001	SICK AND ACCIDENT	1,125	1,598	1,870	1,870	1,750	3,580
266-304.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(2,700)	(2,100)	(4,050)	(4,050)	0	(9,000)
266-304.000-719.015	DENTAL BENEFITS	2,891	3,777	5,519	5,519	4,694	10,082
266-304.000-719.016	VISION BENEFITS	581	793	1,156	1,156	861	2,247
266-304.000-719.020	HEALTH CARE DEDUCTION	8,483	8,836	13,318	13,318	8,839	32,550
266-304.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	144	132	225	225	168	540
266-304.000-720.000	LIFE INSURANCE	333	738	1,130	1,130	1,040	2,126
266-304.000-723.000	DEFERRED COMPENSATION EMPLOYE	0	0	0	0	161	0
266-304.000-727.000	OFFICE SUPPLIES	243	152	300	300	188	800
266-304.000-730.000	POSTAGE	1,164	322	500	500	380	2,500
266-304.000-740.000	OPERATING SUPPLIES	772	604	1,000	1,000	509	1,500
266-304.000-741.001	UNIFORMS-NEW AND BADGES	0	817	1,000	1,000	104	3,000
266-304.000-860.000	TRAVEL	526	749	1,700	1,700	858	1,500
266-304.000-867.000	GAS & OIL	2,482	3,802	4,000	4,000	4,479	8,000
266-304.000-876.000	RETIREMENT/MERS	26,930	29,129	27,605	27,605	24,492	52,978
266-304.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	1,351	2,925	2,925	2,504	5,200
266-304.000-939.031	MOTORPOOL-MISC REPAIR	0	948	5,000	5,000	1,193	10,000
266-304.000-943.000	MOTORPOOL LEASE/MAINTENANCE	10,000	10,000	5,354	5,354	4,908	15,000
266-304.000-977.000	EQUIPMENT	0	0	0	0	0	5,000
266-304.000-985.000	CAPITAL OUTLAY/VEHICLES	0	0	0	29,000	0	0
NET OF REVENUES/APPROPRIATIONS - 304.000 - ORDINANCE		(267,110)	(328,822)	(405,244)	(458,571)	(356,288)	(802,906)
ESTIMATED REVENUES - FUND 0.00							
APPROPRIATIONS - FUND 26.0.00		6,866,421	7,103,243	7,663,576	7,835,851	7,561,822	8,118,506
NET OF REVENUES/APPROPRIATIONS - FUND 266		6,835,637	6,708,610	7,660,706	7,832,981	6,284,183	8,018,020
		30,784	394,633	2,870	2,870	1,277,639	100,486

2020 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. Bosal is the only property in the LDFA and it has been sold. From the original amount of \$3,200,000, our current balance will be \$2,070,000 on 12/31/19, \$1,885,000 on 12/31/2020 and paid off in 2029. The decrease is due to the drop in personal property taxes.
398-000-000-664-001 – Interest Earned	Figures provided by the Accounting Director.
398-000-000-699.000 – Appropriated Prior Year Balance	This line item reflects the amount that will be used from prior year fund balance to make up the payment deficiencies.

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.

8/27/19

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 398 - DEBT 2006 BOND FUND							
Dept 000.000							
398-000.000-581.250	TRANSFER IN: FROM LDFA FUND	217,026	119,415	225,270	225,270	225,270	129,164
398-000.000-664.001	INTEREST EARNED	120	3,819	1,000	1,000	2,863	750
398-000.000-697.498	TRANSFER IN: CAP FUND SEAVER	7,714	331,156	0	0	0	0
398-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	8,570	8,570	0	105,046
NET OF REVENUES/APPROPRIATIONS - 000.000 -		224,860	454,390	234,840	234,840	228,133	234,960
Dept 991.000 - DEBT SERVICES							
398-991.000-991.020	DEBT REPAYMENT- BONDS-SEAVER	170,000	175,000	180,000	180,000	180,000	185,000
398-991.000-991.021	DEBT INTEREST BONDS-SEAVER	60,240	56,100	51,840	51,840	51,840	47,460
398-991.000-991.023	BOND COST OF ISSUANCE	250	450	3,000	3,000	450	2,500
NET OF REVENUES/APPROPRIATIONS - 991.000 - DEBT SERVICES		(230,490)	(231,550)	(234,840)	(234,840)	(232,290)	(234,960)
ESTIMATED REVENUES - FUND 0.00		224,860	454,390	234,840	234,840	228,133	234,960
APPROPRIATIONS - FUND 398.00		230,490	231,550	234,840	234,840	232,290	234,960
NET OF REVENUES/APPROPRIATIONS - FUND 398		(5,630)	222,840	0	0	(4,157)	0

NARRATIVE

Fund 584 – Golf Course

Revenues

Line Item	Explanation
584-000-000-650-000 – Sales Merchandise Pro Shop	Revenue received from sale of merchandise sold in 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. Recommended budget amount has been increased to \$24,000 for 2020. Based on the revenue to date, this number may need to be adjusted.
584-000-000-650-005 – Sales Food and Beverage	Revenue received from 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 \$33,000 for 2020. Based on the revenue to date, this number may need to be adjusted.
584-000-000-651-001 – Use & Admission Fee-18 Holes	Revenue received from 18-hole play. Recommended that budget be increased to \$205,000 for 2020. Based on the revenue to date, this number may need to be adjusted.
584-000-000-651-002 – Use & Admission Fee-9 Holes	Revenue received from 9-hole play. Recommended that budget increase to \$60,000 for 2020. Based on the revenue to date, this number may need to be adjusted.

Line Item	Explanation
584-000-000-651-003 – Use & Admission Fee-Leagues	Revenue from League play. With possible addition of leagues on Thursdays it is recommended that the budget be increased to \$35,000 for 2020. Based on the revenue to date, this number may need to be adjusted.
584-000-000-651-004 – Gift Cards and Coupons	Revenue received from gift cards and coupons outstanding at year end. It is recommended that the budget be increased to \$750 for the 2020 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 \$37,000 for 2020.
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 2019, it is recommended that this budget be increased to \$139,000 for 2020. Based on the revenue to date, this number may need to be adjusted.
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 grand fathered clause only 6 personal carts and one cart off site still remain and it is recommended that the budget be increased to the maximum amount of \$2,100 for 2020.

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.

Expenditures

Line Item	Explanation
584-584-000-702-001 – Salaries-Greenskeeper	This line item is used for the salary of the Golf Course Superintendent. A 2.5% increase is budgeted, per the Board's direction.
584-584-000-702-002 – Salaries-Golf Operations Director	This line item is used for the salary of the Golf Operations Director. A 2.5% increase is budgeted, per the Board's direction.
584-584-000-706-000 – Salary-Permanent Wages	This line item is used for the salary of the Assistant to the Golf Course Superintendent. A 2.5% increase is budgeted.
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. A 2.5% increase is budgeted.
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 this budget remains the same as the 2020 original budget.
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 the budget be increased to \$31,000 due to a minimum wage increase for the 2020 season. Based on year to date numbers, it could be reduced.
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.

Line Item	Explanation
584-584-000-709-000 – Regular Overtime	This line item reflects overtime costs for the Assistant Superintendent position. It is recommended that approximately \$4,000 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	We received our renewal rates and will receive a 3% increase for 2020.
584-584-000-719-001 – Sick & Accident	Our rates for disability insurance are \$381.96/year for each non-fire department employee. 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.
584-584-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
584-584-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.

Line Item	Explanation
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 rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. 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 remains at \$100 for 2020.
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 2020.
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 2020.

Line Item	Explanation
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 2020.
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 remain at \$55,257 for 2020 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 remain the same at \$15,000 for 2020.
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. Recommended that \$15,000 be budgeted for 2020.

Line Item	Explanation
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 2020.
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 remain at \$750 for 2020.
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 remain at \$26,000 for 2020.
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 remain at \$16,000 for 2020.
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 remain at \$4,500 for 2020.
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 remain at \$1,500 for 2020.
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 2020.

Line Item	Explanation
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 2020.
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 2019, it is recommended that the budget be increased to \$8,000 for 2020.
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 2020.
584-584-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
584-584-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department 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 2020.
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.

Line Item	Explanation
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. Based on the expenditures to date, it is recommended that it be increased to \$17,000 for 2020.
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 \$3,000 for 2020.
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 2020.
584-584-000-920-011 – Utilities-Maintenance Water	Based on current spending it is recommended that this budget remain at \$1,000 for 2020.
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 expenditures to date, recommend decreasing to \$2,000 for 2020.
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 \$3,500 for 2020.

Line Item	Explanation
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 2020.
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 \$2,000 for 2020.
584-584-000-933-000 – Equipment Maintenance	This line item is used to cover the cost of maintaining the golf course equipment. It is recommended that the budget be increased to \$35,000 for 2020.
584-584-000-939-001 – Vehicle Maintenance	It is recommended that the budget remain at \$500 for 2020.
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 remain at \$1,800 in 2020 to allow for repairs to the carts during the final year of the cart lease.
584-584-000-943-000 – Motorpool Lease/Maintenance	This line item is used for motor pool lease charges. 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 2020.
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 remains at \$400 for 2020.

Line Item	Explanation
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 2020.
584-584-000-968-001 – Depreciation Expense	Figures provided by the Accounting Director.
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 \$70,160 annually.

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Fund 584 - GOLF COURSE FUND							
Dept 000.000							
584-000.000-650.000	SALES MERCHANDISE PRO SHOP	18,927	21,308	23,000	23,000	23,446	24,000
584-000.000-650.005	SALES FOOD & BEVERAGE	28,134	31,251	30,000	30,000	34,862	33,000
584-000.000-651.001	USE & ADMISSION FEE 18 HOLES	197,468	191,977	200,000	200,000	232,445	205,000
584-000.000-651.002	USE & ADMISSION FEE 9 HOLES	39,102	45,423	55,000	55,000	53,741	60,000
584-000.000-651.003	USE & ADMISSION FEE LEAGUES	19,825	28,488	32,000	32,000	30,664	35,000
584-000.000-651.004	GIFT CARDS AND COUPONS	262	1,084	500	500	3,172	750
584-000.000-651.005	USE& ADMISSION FEE SEASON PAS	41,555	38,923	38,000	38,000	39,898	37,000
584-000.000-664.001	INTEREST EARNED	695	825	0	0	1,783	0
584-000.000-667.004	EQUIPMENT RENTALS -CARTS	122,924	124,827	133,000	133,000	144,145	139,000
584-000.000-667.005	GOLF CART STORAGE RENTAL	1,750	2,100	2,100	2,100	2,100	2,100
584-000.000-694.001	OTHER INCOME-MISCELLANEOUS	106	491	0	0	7,164	0
584-000.000-694.004	INSURANCE REIMBURSEMENTS	1,138	5,422	0	4,634	5,733	0
584-000.000-694.007	MISCELLANEOUS INCOME OVR&SHOR	(24)	0	0	0	0	0
584-000.000-697.000	TRANSFER IN: GENERAL FUND	150,000	0	0	0	0	0
584-000.000-697.212	TRANSFER IN: FROM BSRII FUND	188,796	190,000	213,422	213,422	125,000	232,094
584-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	30,000	30,000	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		810,658	682,119	757,022	761,656	704,153	767,944

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 584.000 - GOLF COURSE FUND							
584-584.000-702.001	SALARIES - GREENSKEEPER	77,456	79,809	82,185	82,185	71,094	84,240
584-584.000-702.002	SALARIES - PRO SHOP DIRECTOR	47,077	49,451	50,923	50,923	44,051	52,196
584-584.000-706.000	SALARY - PERMANENT WAGES	30,542	31,470	32,406	32,406	28,033	33,216
584-584.000-706.008	WAGES PROSHOP	0	24,130	31,065	37,065	31,675	37,992
584-584.000-707.001	WAGES- TEMPORARY MAINTENANCE	42,976	51,303	50,000	48,224	45,762	50,000
584-584.000-707.002	WAGES- TEMPORARY PRO SHOP	48,365	28,567	30,000	30,000	29,017	31,000
584-584.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	738	761	0	0	0	0
584-584.000-708.010	HEALTH INS BUYOUT	3,000	3,000	3,000	3,000	1,500	3,000
584-584.000-709.000	REG OVERTIME	7,082	7,956	12,000	6,000	5,562	4,000
584-584.000-715.000	F.I.C.A./MEDICARE	13,730	15,716	16,573	16,573	14,532	16,114
584-584.000-719.000	HEALTH INSURANCE	19,736	38,475	58,346	58,346	53,484	60,097
584-584.000-719.001	SICK AND ACCIDENT	798	1,057	1,146	1,146	1,050	1,146
584-584.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(3,625)	(3,912)	(4,200)	(4,200)	0	(4,200)
584-584.000-719.015	DENTAL BENEFITS	2,267	3,222	4,155	4,155	3,463	4,155
584-584.000-719.016	VISION BENEFITS	449	701	885	885	738	930
584-584.000-719.020	HEALTH CARE DEDUCTION	3,323	16,467	17,325	17,325	15,343	14,805
584-584.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	158	233	270	270	201	270
584-584.000-720.000	LIFE INSURANCE	330	493	680	680	624	680
584-584.000-723.000	DEFERRED COMPENSATION EMPLOYE	1,188	1,038	1,170	1,170	974	0
584-584.000-724.001	UNEMPLOYMENT EXPENSE	1,684	2,818	2,000	6,576	4,594	4,000
584-584.000-727.001	OFFICE SUPPLIES MAINTENANCE	85	81	100	100	40	100
584-584.000-727.002	OFFICE SUPPLIES PRO SHOP	128	50	200	200	0	200
584-584.000-757.001	OPERATING SUPPLIES MAINTENANC	7,762	5,848	6,500	6,800	6,599	6,500
584-584.000-757.002	OPERATING SUPPLIES PRO SHOP	2,381	3,037	3,500	3,100	2,774	3,500
584-584.000-757.003	OPERATING SUPPLIES-CART RENTA	50,681	52,518	55,257	55,257	48,150	55,257
584-584.000-757.007	COST OF SALES PRO SHOP	11,380	16,075	15,000	14,800	14,023	15,000
584-584.000-757.008	COST OF SALES FOOD & BEV	11,611	12,100	17,000	13,600	13,160	15,000
584-584.000-776.004	BLDG MAIN SUPPLIES PRO SHOP	83	58	250	250	32	250
584-584.000-776.005	BLDG MAIN SUPPLIES MAINTENANC	1,064	705	750	550	547	750
584-584.000-783.001	SEED PLANTING -FERTILIZER	21,968	25,065	26,000	24,350	23,659	26,000
584-584.000-783.002	SEED PLANTING -CHEMICALS	16,263	15,108	16,000	13,800	13,146	16,000
584-584.000-783.003	SEED PLANTING -TOP SOIL	4,809	1,578	4,500	4,500	3,479	4,500
584-584.000-783.004	TREE MAINTENANCE	495	2,585	1,500	0	0	1,500
584-584.000-800.001	ADMINISTRATION FEES	23,294	17,758	18,220	18,220	16,702	18,243
584-584.000-801.000	PROFESSIONAL SERVICES	2,946	3,107	3,500	3,500	2,928	3,500
584-584.000-818.000	CONTRACTUAL SERVICES	9,864	159	1,200	300	279	1,200

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
584-584.000-867.000	GAS & OIL	4,778	7,507	7,000	7,000	6,477	8,000
584-584.000-867.100	GAS & OIL - OTHER EQUIP	12,138	13,196	13,000	13,240	13,195	13,000
584-584.000-876.000	RETIREMENT/MERS	15,116	15,329	19,231	19,231	17,737	20,154
584-584.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	675	2,600	2,600	1,125	2,600
584-584.000-900.000	PUBLISHING	988	1,013	2,000	1,300	730	2,000
584-584.000-900.003	GOLF COURSE ADVERTISING	1,570	829	2,000	900	708	2,000
584-584.000-914.000	INSURANCE & BONDS FIRE & LIAB	8,705	8,423	8,814	8,814	7,680	8,796
584-584.000-917.000	WORKERS COMPENSATION INSURANC	4,202	4,086	4,207	4,207	3,564	4,207
584-584.000-920.008	UTILITIES-MAINTENANCE ELECTRIC	15,440	13,339	13,000	11,000	14,312	17,000
584-584.000-920.009	UTILITIES MAINTENANCE HEATING	2,310	1,405	3,000	3,000	1,752	3,000
584-584.000-920.010	UTILITIES MAINTENANCE PHONE	76	88	700	400	71	700
584-584.000-920.011	UTILITIES MAINTENANCE WATER	1,362	1,398	1,000	2,000	1,932	1,000
584-584.000-920.013	UTILITIES PRO SHOP	1,764	1,748	3,000	2,100	1,595	2,000
584-584.000-930.000	REPAIRS MAINTENANCE-MACHINERY	1,939	2,522	3,500	3,508	3,508	3,500
584-584.000-931.009	BLDG MAINTENANCE	551	0	500	5,326	5,325	500
584-584.000-931.010	BLDG MAINTENANCE PRO SHOP	1,765	3,051	2,000	1,200	1,182	2,000
584-584.000-933.000	EQUIPMENT MAINTENANCE	47,514	26,830	30,000	40,050	36,314	35,000
584-584.000-939.001	MOTORPOOL - MISC REPAIR	468	481	500	260	257	500
584-584.000-939.003	GOLF CARTS EXPENSE	0	974	1,800	900	19	1,800
584-584.000-943.000	MOTORPOOL LEASE/MAINTENANCE	600	600	1,386	1,386	1,271	1,386
584-584.000-956.008	MISCELLANEOUS EXP-PRO SHOP	9	453	500	1,900	863	500
584-584.000-957.000	BANK CHARGES	5,211	6,056	6,000	7,400	6,863	6,000
584-584.000-958.001	MEMBERSHIPS & DUES NATL SUPER	380	380	400	400	400	400
584-584.000-958.004	MEMBERSHIPS & DUES PRO SHOP	559	564	600	600	561	600
584-584.000-968.001	DEPRECIATION EXPENSE	89,516	78,716	70,878	70,878	0	70,160
584-584.000-971.000	CAPITAL OUTLAY/OTHER	36,461	456	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 584.000 - GOLF COURSE FUND		(715,510)	(698,706)	(757,022)	(761,656)	(624,656)	(767,944)
ESTIMATED REVENUES - FUND 0.00		810,658	682,119	757,022	761,656	704,153	767,944
APPROPRIATIONS - FUND 584.00		715,510	698,706	757,022	761,656	624,656	767,944
NET OF REVENUES/APPROPRIATIONS - FUND 584		95,148	(16,587)	0	0	79,497	0

NARRATIVE

Fund 590 - Compost

Revenues

Line Item	Explanation
590-000-000-607-510 – Lease Revenue	Revenue received for rental of dump truck by the Parks Department.
590-000-000-650-003 – Biodegradable Dropoff-Non Twp.	Revenue for yard waste (grass clippings, leaves, small branches) dropped off by non-residents, City of Ypsilanti and Canton Township. There is a 2% increase per yard for Canton Township for 2020.
590-000-000-650-004 – Biodegradable Dropoff-Ypsi Twp.	Revenue from Fund 226 - Environmental Services for yard waste and brush brought in by residents of Ypsilanti Township, either by dropping it off or through curbside collection by Waste Management. Also includes wood chips generated by our brush collection program. A slight increase is budgeted for 2020. We will adjust revenue if needed. Fall is a busy time of year for revenue.
590-000-000-650-100 – Billable Sales-Compost	Billable sales of compost that are invoiced to our commercial accounts. Based on the revenues to date, recommending an increase to \$23,500.
590-000-000-650-102 – Sales-Scrap Metal	Revenue from scrap metal dropped off at compost site. A slight increase is budgeted for 2020.

Line Item	Explanation
590-000-000-650-200 – Gate Revenue-Compost Sales	Sales of compost at gate house. A slight increase is budgeted for 2020.
590-000-000-650-201 – Gate Revenue-Wood Sales	Revenue from mulch and woodchip sales. No change.
590-000-000-650-202 – Gate Revenue-Soil Sales	Revenue of blended soil sold at the gate. Based on the revenues to date, recommend increasing to \$23,000 in 2020.
590-000-000-650-203 – Gate Revenue-Drop Off Fees	Revenue for trash dropped off at our site. Based on our revenue in prior years and to date in 2019, an increase is budgeted.
590-590-000-650-204 – Gate Revenue-Battery Core Sales	Revenue from the sale of collected batteries.
590-000-000-650-205 – Gate Revenue-Milling Sales	Revenue for screened asphalt sold at our site. No change.
590-000-000-650-206 – Service Charge - Delivery	Revenue for delivery of materials produced from our site. No change.
590-000-000-664-001 – Interest Earned	Interest earned on funds deposited at various banks.
590-000-000-699-000 – Appropriated Prior Year Balance	The Compost Manager is proposing to purchase a new screener (in addition to the current screener) for the site in 2020 at a cost of approximately \$350,000. The additional amount is for operations.

Expenditures

Line Item	Explanation
590-590-000-705-000 – Salary-Supervision	Salary of the Compost Manager. A 2.5% increase is budgeted, per the Board's direction.
590-590-000-706-000 – Salary-Permanent Wages	Salaries of Heavy Equipment Operator and 25% of a Floater II/Clerk III position. A 2.5% contractual increase is budgeted.
590-590-000-707-000 – Salary-Temporary/Seasonal	Wages for Gate Attendants (1+1 relief).
590-590-000-708-010 – Health Insurance Buyout	Health insurance buyout for employees who receive health insurance through another source.
590-590-000-709-000 – Regular Overtime	Overtime to screen and grind material at the site. No change for 2020.
590-590-000-710-000 – Acc Comp Absences-Lngterm	In an Enterprise Fund (business), we have to account for 2.0 FTE's cost of PTO. This is accounted for in the Balance Sheet liabilities as long term def Comp Absences 590-000-369-017.
590-590-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
590-590-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.

Line Item	Explanation
590-590-000-719-001 – Sick & Accident	Our 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	Amount employees pay toward health care coverage.
590-590-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.
590-590-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
590-590-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
590-590-000-719-021 – Admin Fees – Health Deductible	Cost to manage card used to pay health care deductibles, administered by Clarity Benefits.
590-590-000-720-000 – Life Insurance	Our rates for life insurance are \$226.80/year for each employee. No increase has been budgeted for 2020 at this time. 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	Cost of office supplies for the Compost Site. No change.

Line Item	Explanation
590-590-000-730-000 – Postage	Postage costs for the Compost Site. No change.
590-590-000-741-000 – Boot Reimbursement & Uniform Purchase	Cost of uniforms, OSHA approved boots, shop towels and rugs at the Compost Site.
590-590-000-757-000 – Operating Supplies	Safety equipment, gloves, eyewear and cleaning supplies for daily operation of the Compost Site.
590-590-000-800-001 – Administration Fees	Figures provided by the Accounting Director.
590-590-000-804-000 – Contractual/Roll off Disposal	Cost to empty trash dumpsters at the Compost Site.
590-590-000-804-004 – Township Disposal Fee	Cost to dispose of plastic, rocks and debris associated with the screening process at the Compost Site. Same as 2019 original budget.
590-590-000-850-000 - Telephone	Telephone charges for the Compost Site. Based on expenditures to date, recommend a decrease to \$500.
590-590-000-867-200 – Gas & Oil-YCUA	Cost of fuel from YCUA service center. With the addition of a full time operator and extra equipment being utilized, recommend increasing to \$16,500 for 2020.
590-590-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.

Line Item	Explanation
590-590-000-913-000 – Insurance & Bonds Fleet	Figures provided by the Accounting Director.
590-590-000-917-000 – Workers Compensation Insurance	Figures provided by the Accounting Director.
590-590-000-920-004 – Utilities-Heat	Heating costs for gate house and Compost garage. Based on expenditures to date, recommend decreasing to \$6,500.
590-590-000-920-005 – Utilities-Light	Electricity costs for the Compost Site. No change for 2020.
590-590-000-931-000 – Repairs & Maintenance	Cost to make building repairs to the Compost garage and gate house. Based on the expenditures to date, recommend decreasing to \$4,000.
590-590-000-933-000 – Equipment Maintenance	Cost to make repairs and perform maintenance to equipment at Compost Site. Due to known repairs we need to make, recommend increasing to \$18,000.
590-590-000-939-031 – Motorpool-Miscellaneous Repair	New line item for 2020. Used for repairs to Compost vehicles. Figures provided by the Accounting Director.
590-590-000-941-000 – Equipment Rental/Leasing	Cost to rent equipment needed for site improvements at the Compost Center. No change for 2020.
590-590-000-943-000 – Motorpool Lease/Maintenance	Figures provided by the Accounting Director.
590-590-000-956-000 - Miscellaneous	Miscellaneous expenses such as random drug screening, etc. No change.
590-590-000-960-000 – Education & Training	Education and training for Compost employees. Recommend that it be increased to \$500 for an upcoming Compost Operator's certification.

Line Item	Explanation
590-590-000-968-001 – Depreciation Expense	Cost of equipment depreciation. Figures provided by the Accounting Director.
590-590-000-777-000 – Equipment	Recommend purchase of new screener (in addition to the current) for the site at a cost of approximately \$350,000.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	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
590-000.000-650.002	SALES/COMPOST - GATE REVENUE	0	(285)	0	0	0	0
590-000.000-650.003	BIODEGRADABLE DROPOFF-NONTWP	117,482	95,327	110,000	110,000	101,451	148,000
590-000.000-650.004	BIODEGRADABLE DROPOFF-YPSI TW	163,512	159,782	165,000	165,000	162,435	168,500
590-000.000-650.100	BILLABLE SALES - COMPOST	15	19,203	10,000	10,000	64,668	23,500
590-000.000-650.102	SALES - SCRAP METAL	5,936	8,506	6,000	6,000	6,156	6,339
590-000.000-650.103	SALES - RECYCLED OIL	29	0	0	0	0	0
590-000.000-650.200	GATE REVENUE - COMPOST SALES	28,694	25,864	36,300	36,300	24,384	37,500
590-000.000-650.201	GATE REVENUE - WOOD SALES	37,136	32,655	48,000	48,000	31,336	48,000
590-000.000-650.202	GATE REVENUE - SOIL SALES	27,766	23,176	20,000	20,000	20,730	23,000
590-000.000-650.203	GATE REVENUE - DROP OFF FEES	90,906	87,476	65,000	65,000	91,182	93,500
590-000.000-650.204	GATE REVENUE-BATTERY CORE SAL	135	161	0	0	150	150
590-000.000-650.205	GATE REVENUE-MILLING SALES	9,746	8,073	10,000	10,000	5,144	10,000
590-000.000-650.206	SERVICE CHRG - DELIVERY	1,500	200	3,000	3,000	0	3,000
590-000.000-650.207	SERVICE CHRG - ADMIN FEE	716	267	0	0	0	0
590-000.000-664.001	INTEREST EARNED	4,315	11,538	3,500	3,500	13,709	6,500
590-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	19,785	0	0	0	0	0
590-000.000-694.004	INSURANCE REIMBURSEMENTS	304	235	0	0	497	0
590-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	84,965	333,084	0	373,630
NET OF REVENUES/APPROPRIATIONS - 000.000 -		510,777	474,978	564,565	812,684	524,409	944,419

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Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 590.000 - COMPOST SITE							
590-590.000-705.000	SALARY - SUPERVISION	0	0	82,400	82,400	71,280	84,872
590-590.000-706.000	SALARY - PERMANENT WAGES	109,995	123,097	74,322	74,322	62,469	76,021
590-590.000-707.000	SALARY - TEMPORARY/SEASONAL	20,186	26,618	26,000	26,000	24,018	27,800
590-590.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	5,486	6,798	0	9,354	9,352	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	8,817	6,595	2,000	2,000	524	2,000
590-590.000-710.000	ACC COMP ABSENCES-LNGTERM	0	6,571	9,000	9,000	0	9,000
590-590.000-715.000	F.I.C.A./MEDICARE	10,037	11,031	12,807	13,521	11,571	14,875
590-590.000-719.000	HEALTH INSURANCE	9,300	10,215	25,006	25,006	22,922	25,756
590-590.000-719.001	SICK AND ACCIDENT	838	803	859	859	772	859
590-590.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(900)	(1,575)	(1,800)	(1,800)	0	(1,800)
590-590.000-719.015	DENTAL BENEFITS	2,064	1,940	2,980	2,980	2,130	2,985
590-590.000-719.016	VISION BENEFITS	428	449	639	639	410	671
590-590.000-719.020	HEALTH CARE DEDUCTION	3,567	2,712	5,915	5,915	4,996	5,915
590-590.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	45	42	90	90	67	90
590-590.000-720.000	LIFE INSURANCE	347	364	510	510	458	510
590-590.000-723.000	DEFERRED COMPENSATION EMPLOYE	262	348	338	338	314	361
590-590.000-727.000	OFFICE SUPPLIES	74	12	200	200	149	200
590-590.000-730.000	POSTAGE	0	0	100	100	0	100
590-590.000-741.000	BOOT REIMB & UNIFORMS PURCHASE	888	1,155	700	2,200	1,870	1,700
590-590.000-757.000	OPERATING SUPPLIES	4,118	2,444	4,500	3,000	2,336	3,500
590-590.000-800.001	ADMINISTRATION FEES	6,272	6,548	9,251	9,251	8,480	11,876
590-590.000-804.000	CONTRACTUAL/ROLLOFF DISPOSAL	46,483	37,603	36,300	40,800	33,684	42,500
590-590.000-804.004	TWP DISPOSAL FEE	9,542	7,897	6,000	0	0	6,000
590-590.000-850.000	TELEPHONE	151	151	800	800	141	500
590-590.000-867.200	GAS & OIL - YCUA	12,878	17,398	8,000	19,500	13,435	16,500
590-590.000-876.000	RETIREMENT/MERS	19,273	20,385	33,750	33,750	30,780	34,875
590-590.000-913.000	INSURANCE & BONDS FLEET	2,322	2,247	2,448	2,448	2,048	2,346
590-590.000-917.000	WORKERS COMPENSATION INSURANC	3,843	3,956	4,112	4,112	3,518	4,112
590-590.000-920.004	UTILITIES HEAT	5,811	4,785	7,000	7,000	4,203	6,500
590-590.000-920.005	UTILITIES LIGHT	2,267	2,350	2,000	2,000	1,367	2,000
590-590.000-931.000	REPAIRS AND MAINTENANCE	954	5,865	5,000	5,000	813	4,000
590-590.000-933.000	EQUIPMENT MAINTENANCE	8,974	5,549	15,000	25,000	18,840	18,000
590-590.000-939.031	MOTORPOOL-MISC REPAIR	0	0	0	0	0	2,500
590-590.000-941.000	EQUIPMENT RENTAL/LEASING	2,350	0	3,500	3,500	3,493	3,500
590-590.000-943.000	MOTORPOOL LEASE/MAINTENANCE	3,509	3,567	3,000	3,000	2,750	3,000
590-590.000-956.000	MISCELLANEOUS	0	296	500	500	249	500

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GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
590-590.000-960.000	EDUCATION AND TRAINING	29	0	100	100	0	500
590-590.000-968.001	DEPRECIATION EXPENSE	169,374	178,780	177,488	177,488	0	176,045
590-590.000-977.000	EQUIPMENT	203	0	0	218,051	0	350,000
NET OF REVENUES/APPROPRIATIONS - 590.000 - COMPOST SITE		(473,537)	(500,746)	(564,565)	(812,684)	(341,314)	(944,419)
ESTIMATED REVENUES - FUND 0.00		510,777	474,978	564,565	812,684	524,409	944,419
APPROPRIATIONS - FUND 590.00		473,537	500,746	564,565	812,684	341,314	944,419
NET OF REVENUES/APPROPRIATIONS - FUND 590		37,240	(25,768)	0	0	183,095	0

NARRATIVE

Fund 595 - Motorpool

Revenues

Line Item	Explanation
595-000-000-607-502 – Flat Fee-Parks Motorpool/Monthly	Monthly fees charged to parks for miscellaneous fluids, etc. Figures provided by the Accounting Director.
595-000-000-607-515 – Combined Lease/Repair Revenue	Lease revenue from other departments, now includes repair. Figures provided by the Accounting Director.
595-000-000-607-520 – Fuel and Fluids Revenue	Fuelcloud; fuel surcharge received from other departments. No change for 2020.
595-000-000-664-001 – Interest Earned	Interest earned on funds deposited at various banks.

Expenditures

Line Item	Explanation
595-595-000-706-000 – Salary-Permanent Wages	25% of salary for Floater II/Clerk III position. A 2.5% contractual increase is budgeted.
595-595-000-715-000 – FICA/Medicare	Figures provided by the Accounting Director.
595-595-000-719-000 – Health Insurance	We received our renewal rates and will receive a 3% increase for 2020.
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.
595-595-000-719-015 – Dental Benefits	We received a new 2 year guarantee with no increase in dental insurance rates.

Line Item	Explanation
595-595-000-719-016 – Vision Benefits	Our current vision insurance rates are good through August 2020. A 5% increase is budgeted for 2020 in the event we receive an increase when we renew.
595-595-000-719-020 – Health Care Deduction	Cost to fund Clarity Benefits card associated with health insurance plan. Health care deductible accounts are budgeted at 70% of the total that could possibly be expended.
595-595-000-719-021 – Admin Fees-Health Deductible	Cost to manage card used to pay health care deductibles, 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	Used to purchase small items for automobiles. No change recommended for 2020.
595-595-000-776-550 – Shop Supplies	Cost of rags and other small items. No change for 2020.
595-595-000-818-000 – Contractual Services	Cost of GPS Vehicle System. No change recommended.

Line Item	Explanation
595-595-000-818-032 – Contractual Svc-Fuel Tank Repair	Used for Tank Repair and monitoring fuel tanks per State regulations. Two of our fuel pumps (those at Ford Lake Park) are new and based on expenditures to date, recommend decreasing to \$7,500 for 2020.
595-595-000-818-033 – Contractual Svc-Auto/Equip Maint	Contractual service for Equipment Maintenance and work on vehicles (YCUA, Ed's Garage, etc.). No change recommended for 2020.
595-595-000-867-000 – Gas & Oil	Cost of fuel. Based on lower fuel costs and year to date expenditures, recommend decreasing to \$35,000 for 2020.
595-595-000-876-000 – Retirement/MERS	Figures provided by the Accounting Director.
595-595-000-876-100 – Retirement Health Care Savings	Amount placed into a health care savings account for future use in health care expenses. This is for employees in the department hired after 1/1/14. An increase is shown due to a new employee within the department.
595-595-000-968-001 – Depreciation Expense	Cost of auto depreciation, figures provided by the Accounting Director.
595-595-000-985-000 – Capital Outlay/Vehicles	Recommend purchase of a small truck/vehicle for the Recreation Department for use by the rangers. \$25,000 is budgeted for this purchase.

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BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 595 - MOTORPOOL / REPAIRS							
Dept 000.000							
595-000.000-607.502	Flat Fee-Parks MotorpoolMnthl	1,200	1,200	600	600	1,100	1,200
595-000.000-607.515	COMBINED LEASE/REPAIR REVENUE	203,014	207,719	227,297	227,297	203,395	227,297
595-000.000-607.520	FUEL AND FLUIDS REVENUE	39,711	44,684	36,000	36,000	33,899	36,000
595-000.000-664.001	INTEREST EARNED	1,381	2,258	0	0	3,307	2,000
595-000.000-673.002	SALES OF FIXED ASSETS-EQUIP.	0	19,861	0	0	635	0
595-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	20,745	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		245,306	275,722	263,897	284,642	242,336	266,497

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 REQUESTED BUDGET
Dept 595.000 - MOTORPOOL							
595-595.000-706.000	SALARY - PERMANENT WAGES	10,254	11,041	11,403	11,403	9,860	11,688
595-595.000-708.004	SALARIES PAY OUT-PTO&SICKTIME	213	0	0	0	0	0
595-595.000-715.000	F.I.C.A./MEDICARE	755	819	872	872	731	894
595-595.000-719.000	HEALTH INSURANCE	1,386	1,702	1,958	1,958	1,910	2,146
595-595.000-719.001	SICK AND ACCIDENT	100	115	95	95	88	95
595-595.000-719.003	EMPLOYEE PAID HEALTH CONTRA	(394)	(331)	(330)	(330)	0	(150)
595-595.000-719.015	DENTAL BENEFITS	120	93	102	102	85	102
595-595.000-719.016	VISION BENEFITS	20	22	25	25	21	26
595-595.000-719.020	HEALTH CARE DEDUCTION	623	398	726	726	309	744
595-595.000-719.021	ADMIN FEE - HEALTH DEDUCTIBLE	21	29	23	23	17	23
595-595.000-720.000	LIFE INSURANCE	42	52	57	57	52	57
595-595.000-776.500	AUTO PARTS	1,107	1,714	3,000	3,000	179	3,000
595-595.000-776.550	SHOP SUPPLIES	850	1,997	2,000	2,000	481	2,000
595-595.000-818.000	CONTRACTUAL SERVICES	8,942	9,091	12,000	12,000	6,651	12,000
595-595.000-818.032	CONTRACT'L SRV-FUEL TANK REPA	4,826	6,314	10,000	10,000	295	7,500
595-595.000-818.033	CONTRACT'L SRV-AUTO/EQUIP MAI	23,460	24,750	20,000	20,000	8,260	20,000
595-595.000-867.000	GAS & OIL	33,732	38,520	41,000	41,000	33,864	35,000
595-595.000-876.000	RETIREMENT/MERS	2,268	2,559	480	480	518	603
595-595.000-876.100	RETIREMENT HEALTH CARE SAVINGS	0	0	325	325	0	325
595-595.000-939.031	MOTORPOOL-MISC REPAIR	0	2,994	7,000	6,980	2,944	2,500
595-595.000-968.001	DEPRECIATION EXPENSE	154,633	172,880	134,396	134,396	0	125,000
595-595.000-971.008	CAPTL OUTLAY -IMPROVEMENT	0	196	0	0	0	0
595-595.000-985.000	CAPITAL OUTLAY/VEHICLES	0	89	0	20,765	20,755	25,000
NET OF REVENUES/APPROPRIATIONS - 595.000 - MOTORPOOL		(242,958)	(275,044)	(245,132)	(265,877)	(87,020)	(248,553)
ESTIMATED REVENUES - FUND 0.00		245,306	275,722	263,897	284,642	242,336	266,497
APPROPRIATIONS - FUND 590.00		243,020	275,044	245,132	265,877	87,020	248,553
NET OF REVENUES/APPROPRIATIONS - FUND 595		2,286	678	18,765	18,765	155,316	17,944

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. Increase projected.
893-000-000-626-632 – Charge Services-Board Ups	Fees collected from property owners for board-up services to secure open vacant buildings. Decrease budgeted based on 2019 actual expenses and fewer open vacant structures.
893-000-000-626-636 – Charge Services-Weeds	Fees collected from property owners for statutory vegetation enforcement and noxious weed abatement. Increased revenue budgeted based on 2019.
893-893-000-664-001 – Interest Earned	Interest earned on accounts.
893-000-000-672-002 – Board-up Revenue-Vac Res	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	Delinquent invoices for vegetation and noxious weed abatement added to property tax bills as a special assessment. Revenue estimated based on available 2019 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. Recommend an increase to \$1,000 in 2020.
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. Decrease projected based on 2019 actual expenses and trends.
893-893-000-806-002 – Board Up Enforcement Costs	Expenses to board up and secure open, vacant buildings. No change.
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.

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Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Fund 893 - NUISANCE ABATEMENT FUND							
Dept 000.000							
893-000.000-626.631	CHARGE SERVICES - BLIGHT	5,331	5,915	5,000	5,000	9,647	7,500
893-000.000-626.632	CHARGE SERVICES - BOARD UPS	1,311	939	3,000	3,000	221	1,500
893-000.000-626.636	CHRG SERVICES WEEDS	7,452	13,118	2,000	2,000	15,226	3,000
893-000.000-664.001	INTEREST EARNED	483	1,190	0	0	1,394	1,500
893-000.000-672.001	BLIGHT/CLEANUP-TAX REIMB	100	0	0	0	0	0
893-000.000-672.002	BOARD-UP REVENUE-VAC RES	1,109	1,244	0	0	496	0
893-000.000-672.003	NOXIOUS WEED REVENUE-TAX REIM	21,293	19,596	20,000	20,000	15,544	15,000
893-000.000-694.001	OTHER INCOME-MISCELLANEOUS	25	106	0	0	0	0
893-000.000-699.000	APPROPRIATED PRIOR YEAR BAL.	0	0	0	10,000	0	0
NET OF REVENUES/APPROPRIATIONS - 000.000 -		37,104	42,108	30,000	40,000	42,528	28,500

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Calculations as of 11/30/2019



		2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	REQUESTED
GL NUMBER	DESCRIPTION			BUDGET	BUDGET	THRU 11/30/19	BUDGET
Dept 893.000 - NUISANCE ABATEMENT DEPARTMENT							
893-893.000-704.000	APPOINTED OFFICIALS	500	500	500	500	500	1,000
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	13,328	8,171	10,000	10,000	5,956	9,000
893-893.000-806.002	BOARD-UP ENFORCEMENT COSTS	4,734	3,397	3,000	3,000	2,081	3,000
893-893.000-806.003	NOXIOUS WEED ENFORCEMENT COST	14,447	17,849	15,000	25,000	23,941	15,000
893-893.000-876.000	RETIREMENT/MERS	0	82	0	0	108	0
NET OF REVENUES/APPROPRIATIONS - 893.000 - NUISANCE ABATEMENT		(33,046)	(30,036)	(28,597)	(38,597)	(32,623)	(28,097)

11/26/2019

BUDGET REPORT FOR CHARTER TOWNSHIP OF YPSILANTI

Calculations as of 11/30/2019



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2019	2020
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	ACTIVITY THRU 11/30/19	REQUESTED BUDGET
ESTIMATED REVENUES - FUND 0.00		37,104	42,108	30,000	40,000	42,528	28,500
APPROPRIATIONS - FUND 890.00		33,046	30,036	28,597	38,597	32,623	28,097
NET OF REVENUES/APPROPRIATIONS - FUND 893		4,058	12,072	1,403	1,403	9,905	403