



City of Ypsilanti

AMENDED BUDGET 23-24; ORIGINAL BUDGET 24-25 & ORIGINAL BUDGET 25-26



Adopted Version - 6/04/2024

Last updated 07/10/24



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INTRODUCTION



Transmittal Letter

April 22, 2024

Honorable Mayor Brown and City Council
CITY OF YPSILANTI
One South Huron Street
Ypsilanti, Michigan 48197

RE: BUDGET TRANSMITTAL MESSAGE

Dear Honorable Mayor Brown, Ypsilanti City Council, and Community Members:

As City Manager, I am pleased to submit for your approval the City of Ypsilanti Amended Budget for Fiscal Year 2023-24 and Proposed Budget for Fiscal Year 2024-25 and 2025-26. In accordance with the City Charter, the City of Ypsilanti approves its budgets on a Biennial schedule, thus this budget cycle reflects amendments to the current approved budget and proposed original budgets. The amended and proposed budgets have been prepared in accordance with the provisions of Section 14 of the Michigan Uniform Budgeting and Accounting Act, Public Act 2 of 1968, being MCL 141.434, and Chapter 5 of the City of Ypsilanti Charter.

The development of the city's recommended budget is one of the most important, challenging, and exciting responsibilities of the city manager. The annual budget is our largest and most significant policy document. It demonstrates our organization's commitment to top community priorities and shared values. The process leading up to its creation invites honest conversations about the critical functions we perform, areas of desired improvement or expansion, opportunities to achieve equity, and the role of local government.

Fiscal Overview

In the Amended General Fund Budget for FY 2023-2024 you will find that projected revenues totaled \$20,348,845.00 and expenditures totaled \$19,482,009.00 resulting in a surplus of \$866,836.00. The surplus was largely realized because of position vacancies.

The proposed General Fund Budget for FY 2024-2025 estimates \$22,298,074 in revenue, and \$25,959,883 in expenditures leaving a shortfall of \$3,661,809. The shortfall level is a result of an increased transfer of \$2,183,165 to the city's 414 Capital Improvement Fund. FY 2025-2026 estimates \$19,821,905 in revenues and \$23,102,271 creating a shortfall of \$3,280,366. This shortfall assumes all positions are filed and continued need for transfers to Fund 414. If all expenditures are realized the Fund Balance will decrease to \$7,285,316.

In the FY 2023-24 Amended Budget property tax is increased by 5% due to the current rate of inflation. State revenue sharing will be based on State assumptions. To budget conservatively, we project 50% funding of PA 289 Fire Protection, however the city has received a 100% allocation the past several Fiscal Years. Act 51- Street Funding is also based on State assumptions which are available on their website.

A decision-making framework

The 2024 Recommended Budget represents a two-year budget cycle. The budget will focus on achieving the goals as set forth during the City Council Budget Sessions held in January of 2024. In preparing this budget departments focused on how best to fit these goals; at the same time creating a safe, healthy and socially thriving, livable, Sustainable, and economically viable for all those living in the City of Ypsilanti.

While it is critical that we view the budget from the perspective of eliminating challenges and deficits, it is equally important that we continue to make strategic investments in the services we provide to grow the city and strengthen the quality of life for our current and prospective residents, business owners, employees, and visitors.

Overview of the past year's accomplishments

Infrastructure

This past year several road projects were completed: Huron River Drive, the Forest Street Bridge, the I-94 Non-Motorized Connection, and Michigan Ave, Huron, and Hamilton through partnerships with Ypsilanti Community Utility Authority and Michigan Department of Transportation. This project provided significant non-motorized updates along some of the city's major



streets.

Staffing

The Fire Department became fully staffed for the first time in over a decade. Several Positions were filled in the newly created Community Services Department. The Police Department vacancies are quickly filling fostering greater diversity in the department. City Council has recently appointed both a City Manager and City Clerk.

Housing

Several affordable housing units are being developed in different stages of construction. The Clerk Road development has completed one of its structures and will be seeking a temporary certificate of occupancy pending the construction of the second building. Dorsey Estates is completing remediation of the site preparing for construction. The Avalon Supportive Housing Development has received Historic District Commission approval and securing funding.

Fiscal Year 2024-2025 Projects

Water Street

The city, partnered with AKT Peerless and Carlisle Wortman, have been coordinating the cleanup of the Water Street Site. The city will shortly be commencing a robust public engagement session to develop a Request for Qualifications (RFQ) to attract developers to the city and provide ideas based on what residents of the Ypsilanti want to see at this site. Following its remediation, the position of the site geographically will be an attractive site for development. Remediation activities are being funded through a \$4.4 Million grant from the state through Senator Irwin's Office and \$3 Million from a federal grant sponsored by Congresswoman Dingell's Office.

Staff Retention

To maintain and increase operations the City of Ypsilanti must become an employer of choice in the public, we need to better strategize on how best to recruit and retain talent. The Human Resources Budget will now contain a line item for incentives for both references and signing bonuses for new employees. This will be budget neutral, as costs will be covered by unexpended salaries. The city needs to provide better training and ongoing to function more efficiently and minimize errors. Ypsilanti will not be able to provide salaries that are at the level provided by other municipalities. We must be creative in how to retain talent; the cost of turnover is high and must be minimized.

City Facilities

To strengthen the city's ability to serve this community the city needs to address our aging facilities. Funds from both the state and federal governments will need to be leveraged to make necessary repairs to bring facilities up to high operation standards. Strengthening facilities will both provide the ability to better address the needs of our city, but also create an increase in morale. Improving facilities will decrease the city's unassigned fund balance, however staff are engaged in securing both state and federal dollars to aid in funding. The city could also evaluate Capital Improvement Bonds, which would have an average annual debt service between \$318,000 to \$630,000 depending on the amount and repayment timeline.

Peninsular Dam Removal

The city must continue to work with our partners at the Huron Watershed Authority to push forward with the dam removal. This will have both a positive ecological impact, but a recreation as well with funding being placed for the redevelopment of Pen Park. To date the project has received \$3,781,654 from the EGLE Dam Risk Reduction Grant Program and \$300,000 USFWS National Fish Passage Program. Both city staff and HRWC staff are continuing to secure funding and the city allocation remains unchanged at \$500,000.

Road Projects

Both the LeForge and Factory Street bridges will undergo needed maintenance and using this opportunity to minimize cost by undergoing a mill and overlay for LeForge.

Investments in Functionality

The budget has programmed funding to purchase and implement new financial software. This will provide a better customer experience for citizens and other users. It will decrease redundancy and streamline the functions of the city.

Presidential Election Cycle

The City Clerk staff will continue to partner with the staff at the County Clerk's Office to continue to implement early voting. Recent changes in legislation increased the number of active voters allowed per precinct, allowing the city to consolidate precincts for ten to seven. This will provide greater ease in recruiting election inspectors and ensure that all precincts will be adequately staffed, providing greater efficiency at polling locations.

Financial Planning



Ensuring financial stability into the future will require a comprehensive analysis of how to allocate resources to best increase operational capacity.

- An increase in asset management will better prepare the city for the replacement and repair of our fleet and facilities.
- Increase in software capabilities will minimize overlap in employee activity, minimize costly errors, and create better efficiencies, and decrease the city's reliance on paper.
- The fee scheduled needs to be evaluated to ensure the costs are being covered for services.
- Sound strategies on the city's fund balance; what is the threshold for a minimum of uncommitted funds, ensuring that operational costs can be maintained by renewable revenues.

Conclusion

A city's budget – how government chooses to spend limited resources – matters.

Recommendations about how to allocate funding must always demonstrate fiscal stewardship. But the best recommendations also reflect shared values, advance community priorities, address critical and emerging needs, build resilience, and improve quality of life for all.

Sincerely,
Andrew Hellenga, City Manager

History of City



Ypsilanti History

Native American Camping & Burial Ground

Ypsilanti is located where an old Native American trail crossed the Huron River. Long before the coming of the white man, it was the camping and burial ground for several Native American tribes.

Trading Post

In 1809, three French explorers built a log structure on the west bank of an Indian trading post. The post was one of the earliest structures in the vast, sparsely populated Michigan territory whose citizens, including forts, numbered just 4,762.

First Settlement

Gabriel Godfrey, proprietor of the trading post, was followed in 1823 by Benjamin Woodruff. Woodruff and several companions established a small settlement on the river a mile south of the post and named it Woodruff's Grove. It was the first settlement in Washtenaw County.

Chicago Road

In 1824, Father Gabriel Richard, Representative in Congress for the Michigan Territory, urged the building of a federal highway from Detroit to Chicago, to be known as the Chicago Road. The surveying crew, following the Sauk Indian Trail, put the crossing of the Huron River nearly a mile north of Woodruff's Grove.

The Name Ypsilanti

In 1825, three prominent settlers named Judge Augustus Woodward, John Stewart, and William Harwood combined portions of their own land to form the original plat for a new settlement at the crossing. They named it for the Greek patriot General Demetrius Ypsilanti, a heroic figure in the battle that the Greeks were fighting against Turkish tyranny - a struggle for freedom that many Americans likened to our own. With three hundred men, Ypsilanti held the Citadel of Argos for three days against an army of thirty thousand; after his provisions were exhausted, he and his entire command made a daring escape behind enemy lines without losing a single man. When a fire destroyed the school at Woodruff's Grove, that small settlement was abandoned in favor of Ypsilanti.

Stage Lines

Travel from Detroit by stagecoach became possible in 1830, and three stage lines served Ypsilanti within the next two years. In 1835, the military road to Chicago was officially opened, with new towns springing up along its length.

Railroad

Three years later the railroad from Detroit reached Ypsilanti. The first wood frame depot was built in 1838, and a large brick masonry station was constructed two decades later. Adjacent to the depot, a small commercial district arose east of the river known (then and now) as Depot Town. Most of the structures still standing in Depot Town today were built within three decades during the late 19th century.

2nd Business District

A second business district developed shortly after Depot Town on the west side of the river. It ran along the Chicago Road, later called Congress Street and now known as Michigan Avenue.

Educational Institutions

Early on, the community gained recognition for its educational institutions. The Ypsilanti Seminary was established in 1845, and a teacher training school known as the Michigan Normal School - now Eastern Michigan University - was established in 1849. Cleary College was founded in 1883.

River & Water Power

Over the years, Ypsilanti grew and flourished. The early development of the community was influenced and enhanced by the presence of the river and its abundant water power. The river industries of the mid to late 19th century yielded over the years to manufacturing, and the mills gave way to the auto related commerce that would become a major economic force in the community.

Ford Motor Company Plant

In 1941, Ford Motor Company built a plant in Willow Run. It was quickly converted to wartime production when the U.S. entered World War II, and one of the famous B-24 bombers rolled off the Willow Run Assembly line every 55 minutes.

Historic District

The rich array of historic architecture was approved as an Historic District. With growing pride, Ypsilanti works to protect and enjoy its heritage.

Amended Budget 2023-2024



Ordinance No.

AN ORDINANCE TO AMEND BUDGET APPROPRIATION BY DEPARTMENT & MAJOR THE CITY OF YPSILANTI ORDAINS

- Pursuant to the City Charter Section 5.06 (a), budget appropriation by department and major organizational unit are hereby approved as recommended by the Administration, as approved by City Council, and as shown below by fund and summary of amendments for the General Fund and other funds.

FUND #	FUND NAME	REVENUE	EXPENDITURE
101	General Fund	20,348,845	(19,484,009)
102	Housing	50,000	(25,000)
202	Major Street	2,331,543	(4,213,525)
203	Local Street	687,253	(782,012)
205	Public Safety	430,000	(430,000)
226	Garbage and Rubbish Collection	1,450,328	(1,407,596)
248	DTDA W Cross	142,357	(138,052)
265	Police Special Revenue	2,533	(11,265)
275	Depot Town Development	127,970	(230,958)
304	2016 GOLT Bonds	900,895	(901,317)
342	2012 UTGO Refunding Bonds	0	0
413	Down Town Authority	479,763	(394,707)
414	Capital Improvement	1,976,354	(2,686,778)
415	Economic Development Authority	53,922	(75,305)
469	2003D W&S \$3.5M DWRP	338,250	(338,250)
471	2003C W&S \$785K DWRP	51,250	(51,250)
473	2004 A Series DDA Cons 5995K	0	0
474	2004B W&S Sew \$6.3M DWRP	395,241	(395,241)
479	2007 W&S Rev DWRP \$375K	22,614	(22,614)
480	2008 W&S Disp. Rev \$435K	30,285	(30,285)
481	2009 W&S Bonds 7249-01	12,089	(12,089)
482	2012 W&S Factory Pump	182,500	(204,625)
483	2013 Rev Refunding Bond	335,750	(669,875)
485	Water Main DWRP 7320-01	25,616	(25,616)
486	2016 W&S Rev Refunding Bonds	1,275,700	(1,275,700)
495	Sidewalk Improvement	122,570	(147,912)
514	Parking Fund	360,032	(417,325)
588	Public Transit	332,548	(332,803)
641	Motorpool	1,418,413	(1,382,730)
677	Worker's Compensation Fund	151,552	(262,120)
732	Fire and Police Pension	10,946,185	(4,636,782)
736	Retiree Benefits	1,243,397	(1,335,444)
Grand Total		46,225,755	(42,321,185)

Further, that in accordance with Section 19(2) of Public Act 621 of 1978, also known as the Uniform Budgeting and Accounting Act, parameters are hereby given to allow transfers between

appropriation accounts and within fund totals and within those activities within the control of each department.

2. Copies to be available. Copies of the ordinance are available at the office of the City Clerk for inspection by, and distribution to, the public during normal business hours.

3. Publication and effective date: The City Clerk shall cause this Ordinance, or a summary of the Ordinance, to be published by printing the same in the Washtenaw Legal News. This Ordinance shall become effective after publication at the expiration of 30 days after adoption made, passed and adopted by the Ypsilanti City Council this 4th day of June, 2024.

Nicole Brown, Mayor

Andrew Hellenga, City Clerk

Original Budget 24-25 and 25-26



Ordinance No.

AN ORDINANCE TO ADOPT BUDGET APPROPRIATION BY DEPARTMENT & MAJOR ORGANIZATIONAL UNIT FOR FY 24-25 & 25-26

THE CITY OF YPSILANTI ORDAINS

1. Pursuant to the City Charter Section 5.06 (a), budget appropriation by department and major organizational unit are hereby approved as recommended by the Administration, as approved by City Council, and as shown below by fund and summary of amendments for the General Fund and other funds.

FUND #	FUND NAME	REQUESTED BUDGET 2024/2025		REQUESTED BUDGET 2025/2026	
		REVENUE	EXPENDITURE	REVENUE	EXPENDITURE
101	General Fund	22,298,074	(25,959,883)	19,821,905	(23,102,271)
102	Housing	0	0	0	0
202	Major Street	1,755,344	(2,612,846)	2,053,258	(2,464,115)
203	Local Street	660,551	(857,352)	663,913	(893,506)
205	Public Safety	430,000	(430,000)	430,000	(430,000)
226	Garbage and Rubbish Collection	1,768,098	(1,767,100)	1,905,734	(1,903,734)
248	DFDA W Cross	131,899	(237,983)	141,092	(138,392)
265	Police Special Revenue	1,900	0	1,425	0
275	Depot Town Development	125,447	(304,340)	125,493	(126,964)
304	2016 GOLT Bonds	911,583	(911,583)	910,709	(910,709)
342	2012 UTGO Refunding Bonds	0	0	0	0
413	Down Town Authority	394,823	(547,147)	406,878	(355,313)
414	Capital Improvement	3,920,000	(3,920,000)	1,680,000	(1,680,000)
415	Economic Development Authority	48,971	(52,758)	49,748	(52,758)
469	2003D W&S \$3.5M DWRF	0	0	0	0
471	2003C W&S \$5.5M DWRF	0	0	0	0
473	2004 A Series DDA Cons \$995K	0	0	0	0
474	2004B W&S Sew \$6.3M DWRF	0	0	0	0
479	2007 W&W Rev DWRF \$375K	21,247	(21,247)	25,769	(25,769)
480	2008 W&S Disp. Rev \$435K	27,794	(27,794)	27,169	(27,169)
481	2009 W&S Bonds 7249-01	11,101	(11,101)	10,851	(10,851)
482	2012 W&S Factory Pump	183,938	(183,938)	185,250	(185,250)
483	2013 Rev Refunding Bond	196,350	(196,350)	199,350	(199,350)
485	Water Main DWRF 7320-01	25,116	(25,116)	24,616	(24,616)
486	2016 W&S Rev Refunding Bonds	1,275,700	(1,275,700)	1,269,500	(1,269,500)
495	Sidewalk Improvement	121,677	(80,229)	70,258	(31,449)
514	Parking Fund	250,000	(170,519)	250,000	(175,561)
588	Public Transit	367,710	(367,710)	378,741	(378,741)
641	Motorpool	1,421,879	(1,409,457)	1,529,681	(1,480,223)
677	Worker's Compensation Fund	162,166	(250,222)	183,443	(262,732)
732	Fire and Police Pension	5,294,302	(4,021,608)	5,471,175	(4,102,331)
736	Retiree Benefits	774,938	(1,868,673)	827,533	(1,962,104)
Grand Total		43,079,699	(47,899,747)	38,641,491	(42,193,408)

Further, that in accordance with Section 19(2) of Public Act 621 of 1978, also known as the Uniform Budgeting and Accounting Act, parameters are hereby given to allow transfers between appropriation accounts and within fund totals and within those activities within the control of each department.



2. Copies to be available. Copies of the ordinance are available at the office of the City Clerk for inspection by, and distribution to, the public during normal business hours.

3. Publication and effective date: The City Clerk shall cause this Ordinance, or a summary of the Ordinance, to be published by printing the same in the Washtenaw Legal News. This Ordinance shall become effective after publication at the expiration of 30 days after adoption made, passed and adopted by the Ypsilanti City Council this 4th day of June, 2024.

Nicole Brown, Mayor

Andrew Hellenga, City Clerk

Tax Levy Ordinance



Ordinance No.

The City of Ypsilanti Ordains that:

A general operating millage rate of 17.0304 mills (0.0170304 cents per \$1) of the Taxable Value, according to the assessment roll of the last preceding year is approved and authorized; and

The City Clerk is authorized to certify to the City Treasurer and City Assessor the total amount to be levied and restricted for the City of Ypsilanti and DDA:

Millage Description	Millage Rates
City	
General Operating	17.0304
P&F Pension and OPEB	8.1104
Public Transit	.8761
Sanitation	2.4900
Water St. General Obligation Bond 2016A	1.6622
City Total	30.1691
Downtown	1.1706
East Depot Town	1.1706
West Cross	1.1706

Made, passed and adopted by the Ypsilanti City Council this 4thth day of June, 2024

Nicole Brown, Mayor

Andrew Hellenga, City Clerk

Millage Reduction Fraction



EQUALIZATION AND PROPERTY DESCRIPTION DEPARTMENT

200 NORTH MAIN STREET
ANN ARBOR, MICHIGAN 48107-8645

SUITE 210
(734) 994-2511

P.O. BOX 8645
FAX (734) 222-6589

DIRECTOR
Raman A. Patel, CAE, SRA

April 20, 2023

To All Taxing Authorities:

Enclosed, please find forms L-4028 relating to the taxable value real and personal property located within the County of Washtenaw. To the best of our knowledge, the valuations set forth represent the 2022 and 2023 Taxable Values, Additions and Losses for your Unit.

Please check the department web site for information on Taxable Value, S.E.V. and I.F.T. totals at: <https://www.washtenaw.org/431/Equalization>.

If you have any questions, please contact Chris Spang at 734-222-6503 or by email at spangs@washtenaw.org.

Thank You

Raman Patel

Raman Patel, CAE, SRA, MMAO (4)
Director

HEADLEE SCHEDULE/WASHTENAW COUNTY

This form is issued under authority of sections 211.34d and 211.160, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.L.C.

STATEMENT OF CURRENT YEAR TAXABLE AND PRIOR YEAR TAXABLE VALUATION, LOSSES, ADDITIONS, AND THE 2023 MILLAGE REDUCTION FRACTION FOR EACH OF THE SEVERAL ASSESSING JURISDICTIONS, SCHOOLS, COMMUNITY COLLEGES AND AUTHORITIES IN THE COUNTY. THE VALUATIONS LISTED REPRESENT ONLY THE WASHTENAW COUNTY TOTALS.

Ramon Patel
Ramon Patel MMAO IV, CAE, SRA
Equalization Director

Code Number	Taxing Jurisdiction	2022 TAXABLE VALUE as of 05/24/2021	2023 TAXABLE VALUE as of 05/23/2022	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.079		
						2023		
						Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e	Truth In Assessing (Equalization) 211.34
81	WASHTENAW COUNTY	20,250,978,348	21,643,948,700	175,467,047	517,395,290			
	Ad Valorem Minus RZ	20,223,870,763	21,616,923,246	175,467,047	517,395,290	1.0000	TBD	1.0000
01	ANN ARBOR TOWNSHIP	640,246,613	686,946,281	6,390,633	22,273,800	1.0000	0.9536	1.0000
02	AUGUSTA TOWNSHIP	286,954,994	302,958,731	1,081,866	4,041,337	1.0000	0.9564	1.0000
03	BRIDGEWATER TOWNSHIP	108,030,786	114,823,834	1,322,577	2,226,997	1.0000	0.9477	1.0000
04	DEXTER TOWNSHIP	463,687,846	492,960,132	1,495,066	7,009,689	1.0000	0.9511	1.0000
05	FREEDOM TOWNSHIP	239,769,407	249,440,148	2,364,469	12,564,473	1.0000	1.0022	1.0000
06	LIMA TOWNSHIP	278,262,411	297,474,548	1,768,450	8,894,735	1.0000	0.9581	1.0000
07	LODI TOWNSHIP	510,052,781	540,363,892	1,211,670	4,677,268	1.0000	0.9499	1.0000
08	LYNDON TOWNSHIP	189,774,545	200,811,570	4,134,937	5,663,200	1.0000	0.9513	1.0000
09	MANCHESTER TOWNSHIP	228,802,565	247,203,183	955,440	6,881,890	1.0000	0.9481	1.0000
10	NORTHFIELD TOWNSHIP	417,666,619	447,719,686	2,490,923	7,917,229	1.0000	0.9440	1.0000
11	PITTSFIELD TOWNSHIP	2,372,207,474	2,553,545,058	31,142,241	83,109,077	1.0000	0.9476	1.0000
12	SALEM TOWNSHIP	444,007,002	473,617,438	5,884,709	13,883,463	1.0000	0.9530	1.0000
13	SALINE TOWNSHIP	124,771,494	145,379,367	517,015	14,288,969	1.0000	0.9479	1.0000
14	SCIO TOWNSHIP	1,547,529,656	1,657,080,716	12,412,625	44,021,039	1.0000	0.9517	1.0000
15	SHARON TOWNSHIP	112,949,800	120,528,577	535,600	2,131,169	1.0000	0.9495	1.0000
16	SUPERIOR TOWNSHIP	788,436,142	838,384,598	5,332,758	17,020,942	1.0000	0.9534	1.0000
17	SYLVAN TOWNSHIP	242,195,859	267,226,198	1,092,497	12,225,467	1.0000	0.9455	1.0000
18	WEBSTER TOWNSHIP	503,236,476	536,063,600	2,632,296	8,083,058	1.0000	0.9481	1.0000
19	YORK TOWNSHIP	525,088,235	555,402,479	4,453,844	8,141,591	1.0000	0.9513	1.0000
20	YPSILANTI TOWNSHIP	1,591,569,482	1,704,718,075	11,336,929	31,150,068			
	Ad Valorem Minus RZ	1,564,461,897	1,677,692,621	11,336,929	31,150,068	1.0000	0.9433	1.0000
51	ANN ARBOR CITY	7,051,228,883	7,504,863,014	59,357,256	154,188,259	1.0000	0.9512	1.0000
55	CHELSEA CITY	302,165,121	325,769,608	2,357,586	9,238,956	1.0000	0.9472	1.0000
56	DEXTER CITY	276,881,367	293,518,408	3,658,726	7,002,498	1.0000	0.9536	1.0000
54	MILAN CITY	194,347,705	129,752,441	1,389,730	3,601,795	I.C.	I.C.	I.C.
	(from WASHTENAW)	119,999,338	129,752,441	1,389,730	3,601,795			
	(from MONROE COUNTY)	74,348,367	0	0	0			
52	SALINE CITY	508,361,347	550,147,633	6,436,600	20,265,906	1.0000	0.9472	1.0000
53	YPSILANTI CITY	377,102,105	407,249,485	3,710,604	6,892,415	1.0000	0.9326	1.0000
	BARTON HILLS VILLAGE	71,287,220	76,457,174	403,200	800,600	1.0000	0.9369	1.0000
	MANCHESTER VILLAGE	72,431,471	77,783,364	486,034	1,572,690	1.0000	0.9440	1.0000



HEADLEE SCHEDULE/WASHTENAW COUNTY

Code Number	Taxing Jurisdiction	2022 TAXABLE VALUE as of 05/24/2021	2023 TAXABLE VALUE as of 05/23/2022	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.079		2023	
						Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e	Truth In Assessing /Equalization 211.34	
82390	NORTHVILLE SCHOOLS	26,281,930	30,445,413	4,090,350	7,726,000	I.C.	I.C.		
	Non-PRE/MBT	11,282,971	12,007,102	140,950	875,500	I.C.	I.C.		
	PRE/MBT	14,998,959	18,438,311	3,949,400	6,850,500				
	A SALEM TOWNSHIP	26,281,930	30,445,413	4,090,350	7,726,000				
	Non-PRE/MBT	11,282,971	12,007,102	140,950	875,500				
	PRE/MBT	14,998,959	18,438,311	3,949,400	6,850,500				
82430	VAN BUREN SCHOOLS	148,478,852	156,691,278	1,548,864	2,832,705				
	Ad Valorem Minus RZ	121,862,652	130,181,778	1,548,864	2,832,705	I.C.	I.C.		
	Non-PRE/MBT	103,597,594	108,851,739	842,893	2,005,800	I.C.	I.C.		
	PRE/MBT	44,881,258	47,839,539	705,971	826,905				
	K YPSILANTI TOWNSHIP	148,478,852	156,691,278	1,548,864	2,832,705				
	Ad Valorem Minus RZ	121,862,652	130,181,778	1,548,864	2,832,705				
	Non-PRE/MBT	103,597,594	108,851,739	842,893	2,005,800				
	PRE/MBT	44,881,258	47,839,539	705,971	826,905				
LIBRARIES									
	ANN ARBOR DISTRIC LIBRARY	10,988,064,438	11,723,255,140	98,582,639	267,701,622	1.0000	0.9506		
	CHELSEA DISTRICT LIBRARY	1,074,541,534	1,157,550,220	8,416,463	35,092,604	1.0000	0.9498		
	DEXTER DISTRICT LIBRARY	1,595,569,505	1,607,814,550	11,652,103	31,504,980	IC	IC		
	(from WASHTENAW)	1,513,473,403	1,607,814,550	11,652,103	31,504,980				
	(from LIVINGSTON COUNTY)	82,096,102	0	0	0				
	MARCHESTER DISTRIB LIBRARY	549,363,501	582,054,802	4,599,154	20,796,719	1.0000	0.9706		
	MILAN PUBLIC LIBRARY	194,347,705	129,752,441	1,389,730	3,601,795	IC	IC		
	(from WASHTENAW)	119,999,338	129,752,441	1,389,730	3,601,795				
	(from MONROE COUNTY)	74,348,367	0	0	0				
	NORTHFIELD AREA LIBRARY	417,666,619	447,719,686	2,490,923	7,917,229	1.0000	0.9440		
	SALEM-SOUTH LYON LIBRARY	867,197,456	446,809,389	5,838,509	13,795,463	IC	IC		
	(from WASHTENAW)	418,639,926	446,809,389	5,838,509	13,795,463				
	(from OAKLAND COUNTY)	448,557,530	0	0	0				
	SALINE DISTRICT LIBRARY	2,093,338,486	2,254,889,428	16,660,086	66,276,201	1.0000	0.9489		
	YPSILANTI DISTRIC LIBRARY	2,399,855,760	2,572,867,718	19,948,768	51,431,384				
	Ad Valorem Minus RZ	2,372,748,175	2,545,842,264	19,948,768	51,431,384	1.0000	0.9432		
AUTHORITIES									
	AATA - AA CITY ONLY	7,051,228,883	7,504,863,014	59,357,256	154,188,259	1.0000	0.9512	1.0000	
	AAATA - AAC, YPCIT, YPTWP	9,019,900,470	9,616,830,574	74,404,789	192,230,742	1.0000			
	Ad Valorem Minus RZ	8,992,792,885	9,589,805,120	74,404,789	192,230,742	1.0000	0.9490	1.0000	
	CHELSEA AREA FIRE AUTHORI	1,012,397,936	1,091,281,924	9,353,470	36,022,358	1.0000	0.9505	1.0000	
	HURON CLIBTO METRO AUTH	20,250,978,348	21,643,948,700	175,467,047	517,395,290				
	Ad Valorem Minus RZ	20,223,870,763	21,616,923,246	175,467,047	517,395,290	I.C.	I.C.	I.C.	
	YPSILANTI COMM UTILITIES	1,968,671,587	2,111,967,560	15,047,533	38,042,483				
	Ad Valorem Minus RZ	1,941,564,002	2,084,942,106	15,047,533	38,042,483	1.0000	0.9412	1.0000	
	CHELSEA CITY DDA	17,069,486	22,034,579	544,395	4,627,100	1.0000	0.9493	1.0000	
	MILAN CITY DDA	4,438,595	4,372,565	28,320	105,300	IC	IC	I.C.	
	(from WASHTENAW)	4,150,279	4,372,565	28,320	105,300				
	(from MONROE COUNTY)	288,316	0	0	0				
	YPSILANTI CITY DDA	28,567,323	32,403,648	390,517	2,461,575	1.0000	0.9410	1.0000	



Population Overview



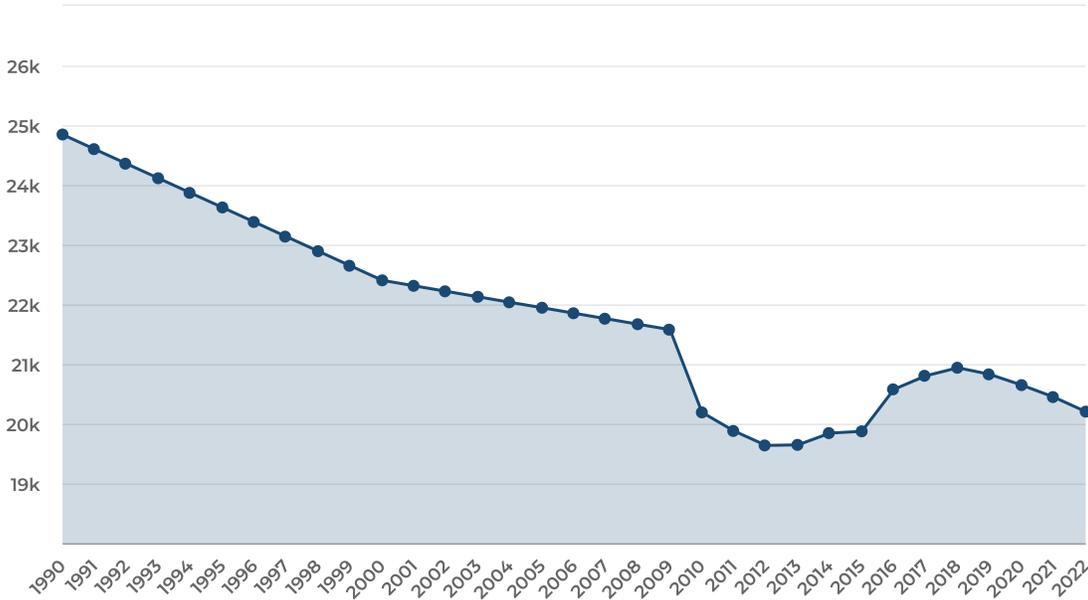
TOTAL POPULATION

20,204

▼ **1.2%**
vs. 2021

GROWTH RANK

1260 out of **1773**
Municipalities in Michigan



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



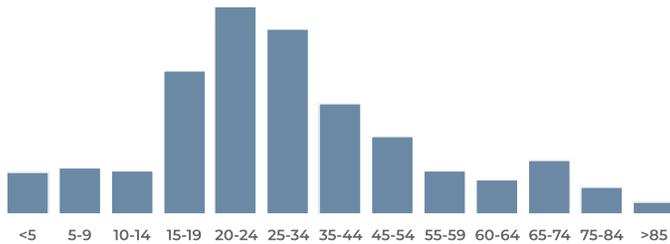
DAYTIME POPULATION

20,427

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

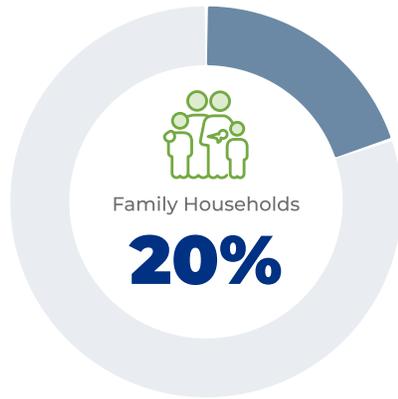
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

8,625

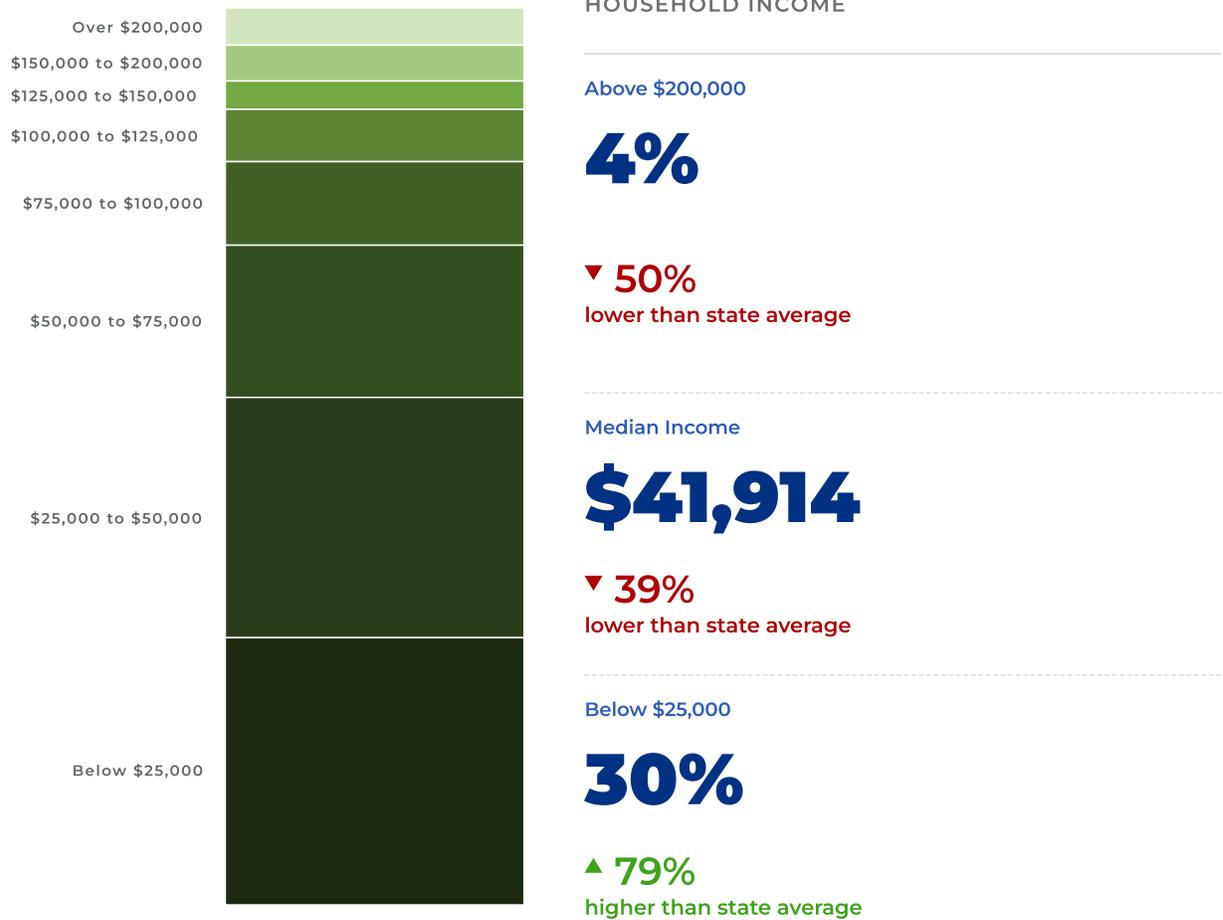
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

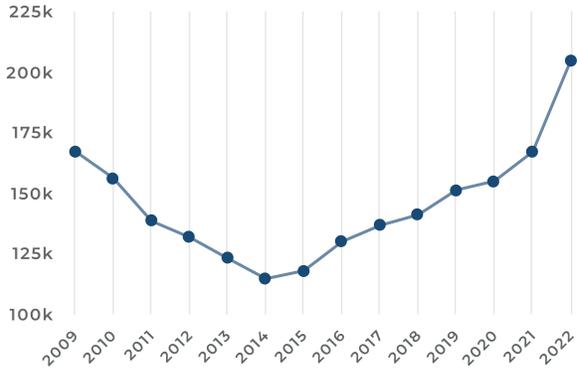


* Data Source: American Community Survey 5-year estimates

Housing Overview



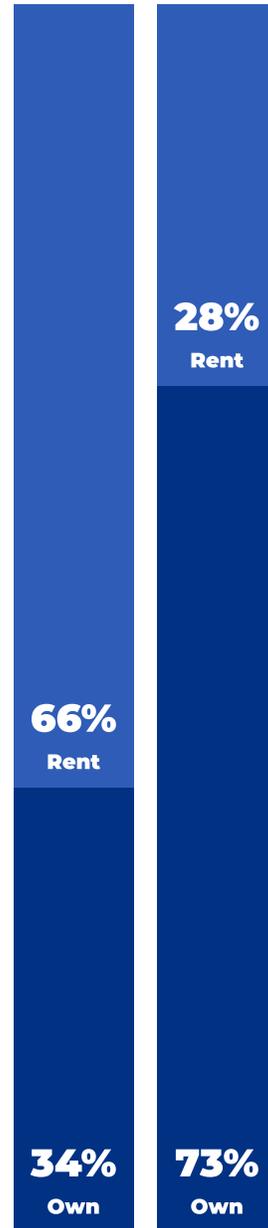
2022 MEDIAN HOME VALUE
\$204,800



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

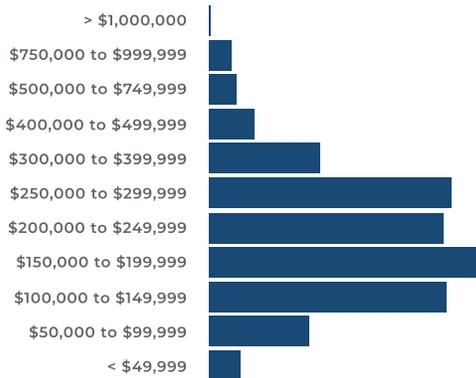
HOME OWNERS VS RENTERS

Ypsilanti State Avg.



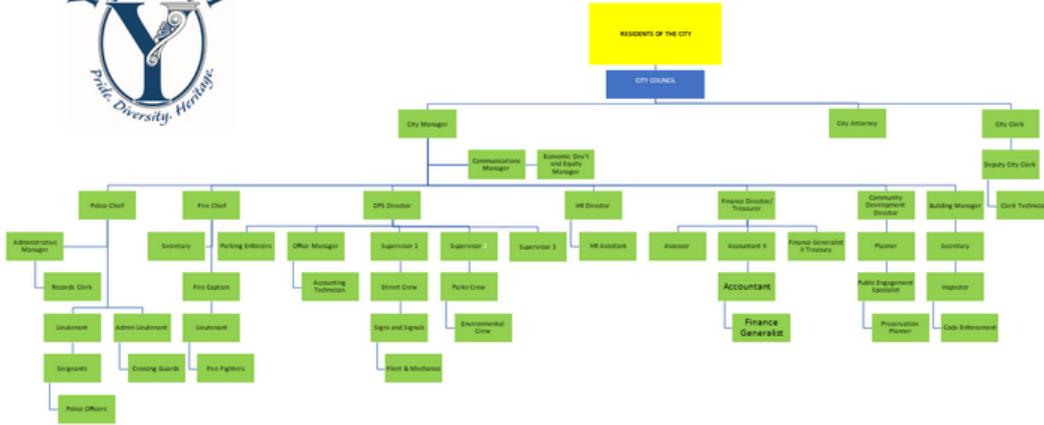
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organizational Chart



City Council

CITY OF YPSILANTI CITY COUNCIL



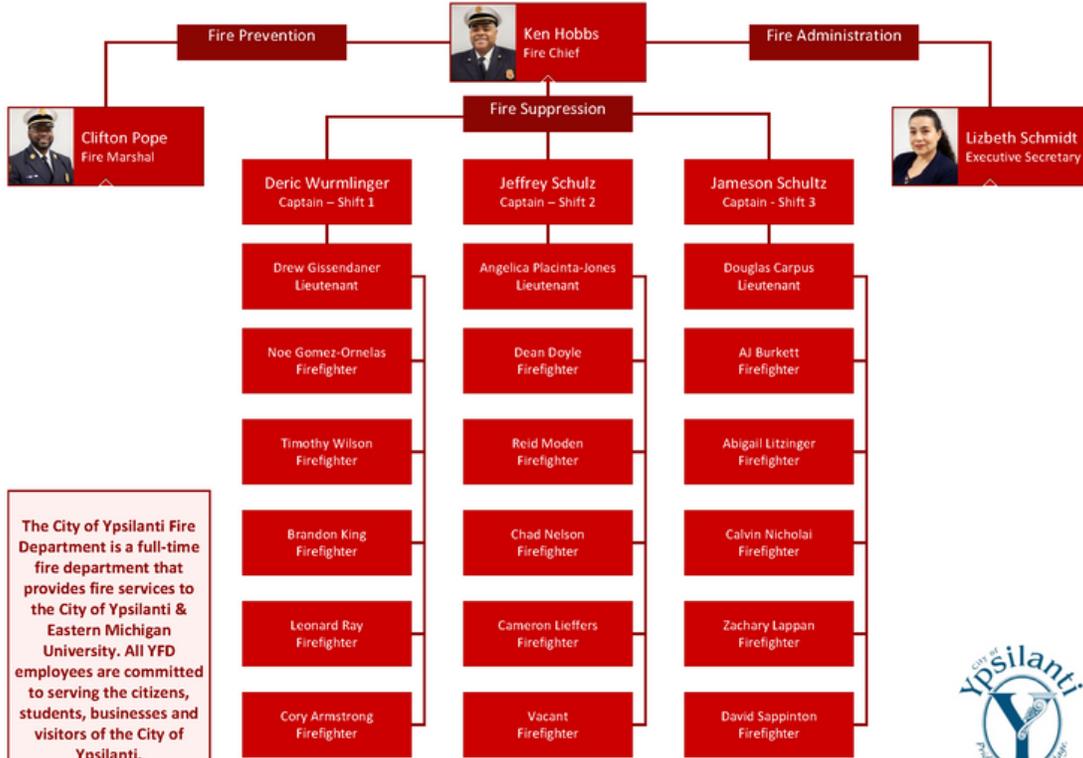
Department Heads

CITY OF YPSILANTI DEPARTMENT HEADS



Fire Department

CITY OF YPSILANTI FIRE DEPARTMENT

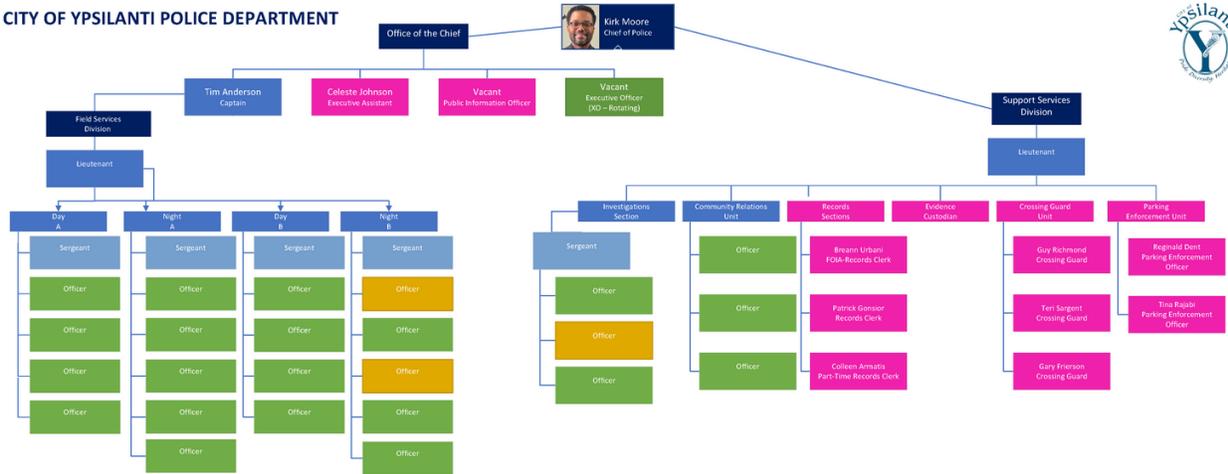


The City of Ypsilanti Fire Department is a full-time fire department that provides fire services to the City of Ypsilanti & Eastern Michigan University. All YFD employees are committed to serving the citizens, students, businesses and visitors of the City of Ypsilanti.



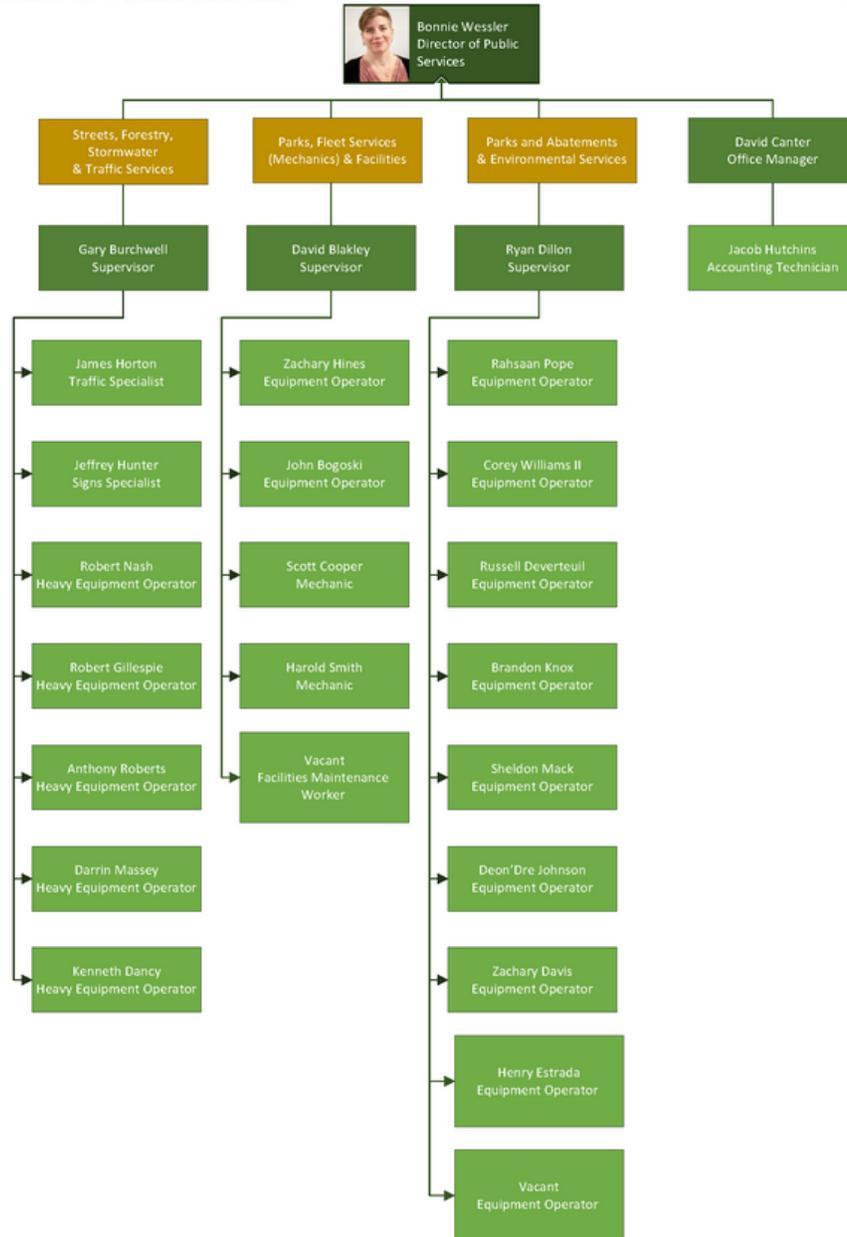
Police Department

CITY OF YPSILANTI POLICE DEPARTMENT



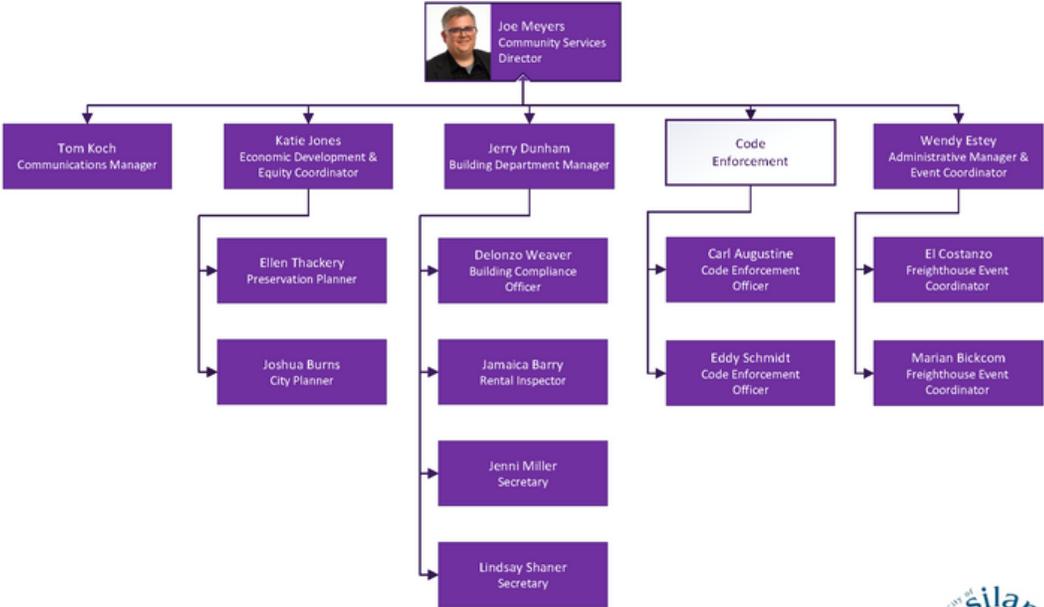
Department of Public Service

CITY OF YPSILANTI DEPARTMENT OF PUBLIC SERVICES

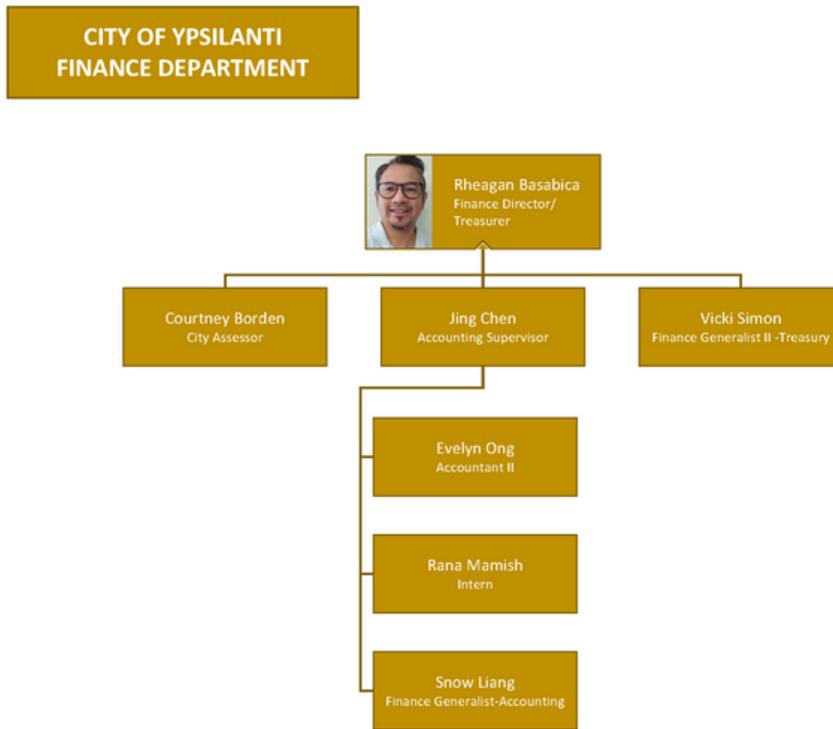


Planning Department

**CITY OF YPSILANTI
COMMUNITY SERVICES DEPARTMENT**

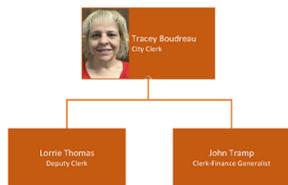


Finance Department



Human Resource and Clerk Department

**CITY OF YPSILANTI
CLERK DEPARTMENT**



**CITY OF YPSILANTI
HUMAN RESOURCES DEPARTMENT**



Fund Structure

CITY OF YPSILANTI FUND STRUCTURE

FUND TYPE	FUND	FUND NAME	COUNCIL APPROVED BUDGET
Governmental Funds			
General Fund	101	General Fund	27,657,805
General Fund Total			27,657,805
Special Revenue	102	Housing	0
	202	Major Street	2,612,846
	203	Local Street	857,352
	205	Public Safety	430,000
	226	Garbage and Rubbish Collection	1,767,100
	265	Police Special Revenue	0
	495	Sidewalk Improvement	80,229
	514	Parking Fund	170,519
	588	Public Transit	367,710
Special Revenue Total			6,285,756
Capital Projects	414	Capital Improvement	3,920,000
Capital Projects Total			3,920,000
Debt Service	304	2016 GOLT Bonds	911,583
	469	2003D W&S \$3.5M DWRF	0
	471	2003C WS&SW \$785K DWRF	0
	473	2004 A Series DDA Cons \$995K	0
	474	2004B WS& Sew \$6.3M DWRF	389,091
	479	2007 W&W Rev DWRF \$375K	21,247
	480	2008 W&S Disp. Rev \$435K	27,794
	481	2009 W&S Bonds 7249-01	11,101
	482	2012 W&S Factory Pump	183,938
	483	2013 Rev Refunding Bond	196,350
	485	Water Main DWRF 7320-01	25,116
	486	2016 W&S Rev Refunding Bonds	1,275,700
Debt Service Total			3,041,920
Governmental Funds Total			40,905,481
Proprietary Fund			
Internal Service	641	Motorpool	1,409,457
	677	Worker's Compensation Fund	250,222
Internal Service Total			1,659,679
Proprietary Fund Total			1,659,679
Fiduciary Fund			
Fiduciary	732	Fire and Police Pension	4,021,608
	736	Retiree Benefits	1,868,673
Fiduciary Total			5,890,281
Fiduciary Fund Total			5,890,281
Component Unit			
Component Unit	248	DTDA W Cross	212,872
	275	Depot Town Development	279,197
	413	Down Town Authority	497,647
	415	Economic Development Authority	52,758
Component Unit Total			1,042,474
Component Unit Total			1,042,474
Grand Total			49,497,915

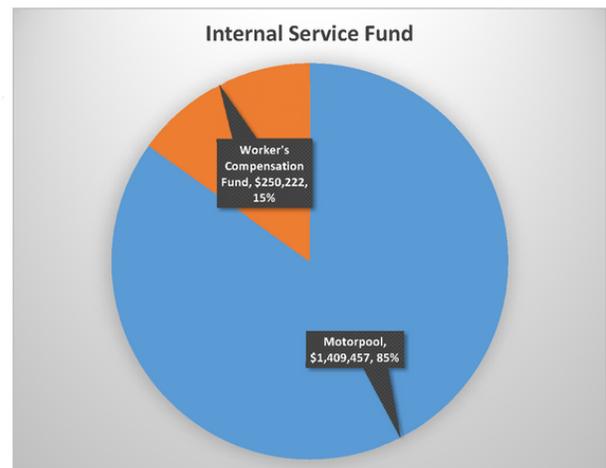
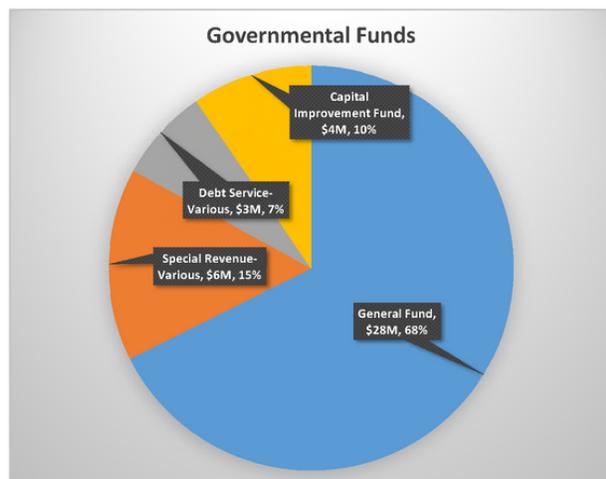


Governmental funds refer to a category of funds used by city to manage our finances and account for specific activities and services that we provide to the public.

- **General Fund:** This is the primary operating fund of the City, used for general operations such as public safety, economic development, and administrative expenses.
- **Special Revenue Funds:** These funds account for specific revenue sources that are legally restricted or earmarked for particular purposes, such as major and local street fund and garbage and rubbish collection fund
- **Capital Projects Funds:** These funds are used to account for the acquisition or construction of major capital facilities like buildings, or parks.
- **Debt Service Funds:** These funds are used to account for the accumulation of resources and payment of principal and interest on long-term debt, such as bonds issued by the City. This also include Ypsilanti Communities Utilities Authority(YCUA) water and sewer bonds which are specifically borrowed for City infrastructure.

Internal Service Fund used to account for the financing of goods or services provided by one department to other departments within the City

- **Workers Compensation Fund** was set-up to pay for employee related injuries. This is currently funded by the general fund thru an allocation from employee salaries.
- **Motorpool Fund** is used to manage and account for the operations related to the City's fleet of vehicles.



Major Funds

These funds are reported separately to provide a clearer understanding of the Fund's operation. The determination of major funds typically follows as the size of the fund relative to other funds or those that management or council have determined to be relevant.

General Fund(101)

- The general fund is the primary operating fund of the City. It accounts for most of the financial transactions and activities that are not required to be accounted for in another specific fund.

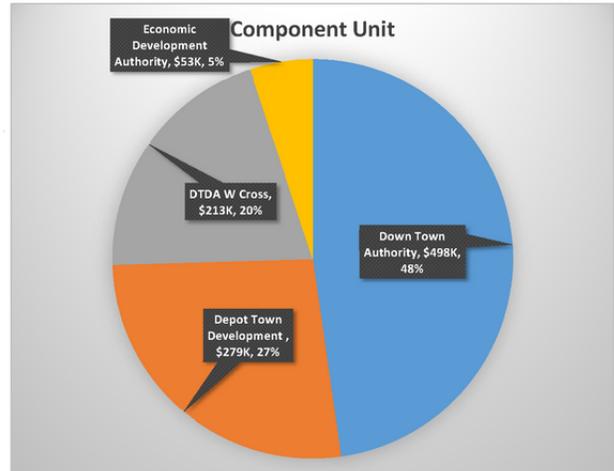
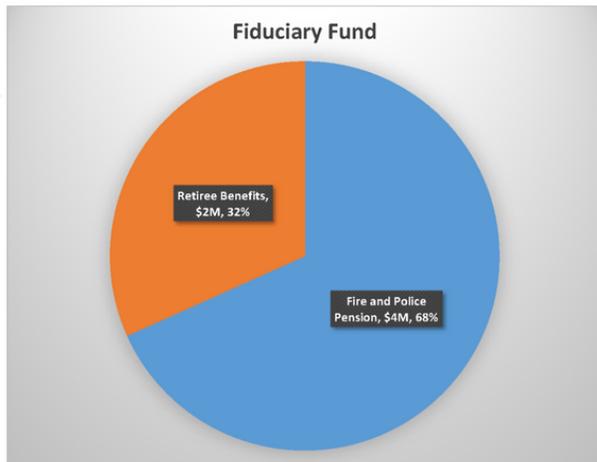
Major Street(202)

- refers the fund of the City which are funded by Act 51-Michigan Transportation Fund and which accounts for construction, operations and maintenance of major streets in the City.

Fiduciary fund is used to account for assets held by a government in a trustee or agency capacity for individuals, private organizations, other governments, or other funds.

- **Fire and Police Pension** was established to manage and administer retirement benefits for firefighters and police officers.
- **Retiree Benefits** or **Other Post Employment Benefits fund(OPEB)** was established to administer retiree health insurance, dental and vision insurance and life insurance.

Component Unit refers to legally separate entities for which the City is financially accountable. Component Units are included in the primary government's financial statements because they are either so closely related to the primary government or their economic resources are significant enough that excluding them would mislead financial statement users.



Financial Policies

This is a summary of Financial Policies taken from the [Code of Ordinances](#) of the City. The following policies were used in preparing this budget. Links have been provided on each topic to gain access to the code of ordinances thru Municode.

A. Budget [↗](#)

- a. The fiscal year of the City shall begin on the first day of July and end on the last day of June.
- b. The City Council shall instruct the City Manager concerning the priorities of the City that the budget for the next year must address. The instructions shall be incorporated in a resolution adopted at the first meeting in February. The City Manager shall submit a proposed budget for the financial operations of the City for the next fiscal year to the City Council on or before the first day of May of each year.

B. Capital Program

- a. The City Manager shall prepare and submit to the City Council a five-year capital program no later than the final date for submission of the budget.

C. Borrowing [↗](#)

- a. The Council, by proper ordinance, may authorize the borrowing of money for any purpose within the scope of the powers vested in the City. The City may issue bonds or other evidence of indebtedness, and may pledge the full faith, credit and resources of the City for the payment of the obligation.

D. Purchasing [↗](#)

- a. The Council shall provide, by ordinance based upon a national standard, for a purchasing procedure to be followed in purchasing City supplies, materials, equipment, contractual services, or other forms of personal property.

E. Taxation [↗](#)

- a. The City shall have the power to assess, levy, and collect ad valorem property and other taxes, rents, tolls, and excises for municipal or public purposes subject to limitation and prohibitions provided by the Federal or State Constitution, by law, or by the City Charter.
- b. The subjects of ad valorem taxation for municipal purposes shall be the same as for State, County, and school purposes under the general law. Otherwise provided by the City Charter and ordinance, City taxes shall be levied, collected, and returned in the manner provided by State law.

Basis of Budgeting

City of Ypsilanti Basis of Budgeting for all Funds

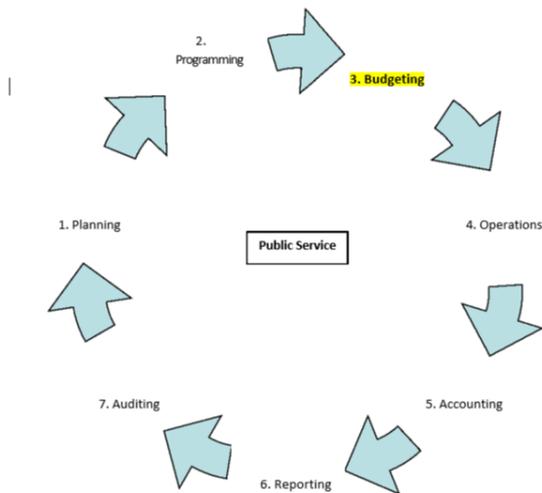
The City prepares a **Biennial Budget** which consists of two annual budget cycles. On the “**first year budget cycle**”, the City amends the Current FY Budget and prepares the Original Budgets for the next two fiscal years. On the “**second year cycle**” the City amends the Original Budgets from the first year cycle. Both budget cycles will be adopted in the year they were prepared in compliance with the [Uniform Budgeting and Accounting Act \(Act 2 of 1968\)](https://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-2-of-1968.pdf). (<https://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-2-of-1968.pdf>).

The budget being prepared will be on the City's **1st** year budget cycle which amends **FY 23-24 and adopts Original Budget for FY 24-25 and FY 25-26**. All annual appropriations lapse at year end except for capital expenditures.

The City adopts budgets for all funds in accordance to their basis of accounting. For budget purpose the following are based on these guidelines

- a. Property taxes and other revenues are budgeted as revenue when they are both measurable and available for the fiscal year. Other revenues such as fines and forfeitures, admissions, contributions, etc. are recorded when received.
- b. Revenues from special assessments are budgeted on the basis of when the assessments are due.
- c. Principal and interest payments on outstanding debt are budgeted on the basis of when they are due and payable.
- d. Payments for the acquisition of materials and supplies inventories and fixed assets are budgeted on the basis of when the obligation is incurred.
- e. Capital Expenditures are budgeted with a corresponding contra capital expenditure account to offset the cash purchase. Depreciation are included as part of the operating expense. Capital lease payments are budgeted when payable.
- f. All other expenditures are budgeted on the basis of when the expenditure is incurred and payable

Management Cycle



This budget document is based on the plans and programs set by the City's citizens, council and management. This document identifies the services to be provided along with its funding.

- 1. Planning-** identifying and prioritizing attainable objectives
- 2. Programming-** turn the goals identified during planning into specific objectives
- 3. Budgeting-** provides resources as well as controls for activities that occur during the operations phase
- 4. Operations-** activities needed to achieve program objectives
- 5. Accounting-** ensure that the City expenditures comply with authorized purpose, time and amount
- 6. Reporting-** help demonstrate the City's accountability
- 7. Auditing-** enable our citizens and those charged with governance to have confidence in government reports

Budgeting vs Accrual Accounting

	Budgeting	Accrual Accounting
Purpose	Budgeting is a proactive financial planning process where estimates of future revenue and expenditures are projected over a specified period (usually annually). It serves as a roadmap for financial decision-making and resource allocation.	Accrual accounting aims to provide a more accurate picture of a City's financial position by recognizing revenues when they are earned and expenses when they are incurred, regardless of when cash transactions occur.
Usage	Budgets are crucial for planning operational activities, setting performance targets, and evaluating the financial feasibility of projects and initiatives.	Accrual accounting is essential for creating accurate financial statements like statement of activities and net position which show the true financial position of the City.
Time Frame	Budgeting focuses on the future, predicting what revenues will be generated and what expenses will be incurred over the upcoming period.	Accrual accounting records transactions as they occur, regardless of when cash actually changes hands. This gives a more immediate and accurate representation of a company's financial performance.

Budget Process

- **Setting Council Goals:**
 - The City Council, representing the elected officials of the city, sets strategic goals and priorities for the upcoming fiscal year. These goals often reflect the needs and desires of the community as well as broader strategic objectives.
- **Communicating Goals to City Manager and Department Directors:**
 - Once the goals are established, they are communicated to the City Manager and Department Directors. The City Manager is typically responsible for overseeing the implementation of council goals and ensuring that departmental activities align with these objectives.
- **Planning and Budget Requests:**
 - Department Directors and their respective teams develop detailed plans and budget requests that outline how they intend to contribute to achieving the council's goals. This includes identifying specific programs, services, and resource needs.
- **Budget Meetings:**
 - Budget meetings are scheduled where department heads present their budget requests and plans to the City Manager & Finance Director. These meetings allow for discussion, clarification, and justification of budgetary needs.
- **Consolidation of Budget Requests:**
 - The City Manager and Finance Director consolidate all the budget requests received from various departments into a comprehensive document known as the Management Approved Budget (or City Manager's Proposed Budget).
- **Submission to City Council:**
 - The Management Approved Budget is then submitted to the City Council for review and consideration. This document outlines proposed expenditures, revenue projections, and how resources will be allocated to achieve the council's goals.
- **Budget Review by Council:**
 - The City Council reviews the proposed budget in detail. The City holds public hearings to gather input from the community and stakeholders. During this review process, council members may request amendments or modifications to the budget proposal.
- **Adoption of the Budget:**
 - After reviewing and potentially amending the proposed budget, the City Council votes to adopt the final budget. This adoption occurs by June 7 before the start of the fiscal year to ensure that the city can operate smoothly and effectively once the new fiscal year begins.

Budget Timeline

The City Council shall instruct the City Manager concerning the priorities of the City that the budget for the next year must address. The instructions shall be incorporated in a resolution adopted at the first meeting in February. The City Manager shall submit a proposed budget for the financial operations of the City for the next fiscal year to the City Council on or before the first day of May of each year.







BUDGET OVERVIEW



Executive Overview

This Budget Document shall provide a complete financial plan for all City funds and activities for the ensuing fiscal year in conformity with a uniform system of accounts required by law, and shall be in such form as the City Manager deems desirable or the City Council may require.

This page is a brief outline to assist readers as to how to navigate this document to find information. This budget book is available at the City website: cityofypsilanti.com (<https://cityofypsilanti.com/206/Budget-Audit-Reports>); at the Finance Director's Office and City Clerk's Office. Information may be obtained by calling the Finance Department at (734)483-1105.

Summary Outline

A. Introduction

- The introduction aims to provide a clear understanding of the document's purpose, the City's goals and strategic plan and the organizational context, setting a foundation for the detailed financial information that follows.

B. Budget Overview

- The Budget Overview section provides a high-level summary of the budget, including the strategic plan and short-term factors affecting the budget. A summary of fund balances is provided to show the overall approved budget.
- This provides detailed sections to help understand the overall financial strategy and potential issues of the budget.

C. Fund Summaries

- The Fund Summaries section provides a detailed overview of the various funds that make up the overall budget. Each fund is typically used for specific purposes and has its own sources of revenue and categories of expenditure.

D. Funding Sources

- The Funding Sources section outlines the various streams of revenue that finance the budget. Understanding these sources is crucial for evaluating the sustainability and robustness of the financial plan.

E. Departments

- The Departments section provides an overview of each department within the City, focusing on their missions, key functions and goals.

F. Capital Improvement

- The Capital Improvement section outlines the planning, prioritization, and funding of major infrastructure projects. This section provides a comprehensive view of the city's long-term investment in its physical infrastructure.

G. Debt

- The Debt section provides an overview of the city's current debt obligations as well as long-term financial commitments.

H. Line Item Budget

- The Line Item Budget section offers a detailed breakdown of the budget allocations for each department and specific expense categories. This helps us understand precisely how funds are being allocated and spent.

I. Statistical Data

- The Statistical Data section provides key metrics and comparative data that offer context for the budget. This information helps us understand the broader economic and demographic environment in which the budget operates.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ypsilanti
Michigan**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

Elected and Appointed Officials

CITY OF YPSILANTI, MICHIGAN

ELECTED OFFICIALS CITY COUNCIL

Mayor

Nicole Brown

Mayor Pro-Tem

Steve Wilcoxon

Council Members

Desirae Simmons

Evan Sweet

Patrick McLean

Me'Chelle King

Roland Tooson

ADMINISTRATION APPOINTED OFFICIALS & SENIOR MANAGEMENT

City Manager

Andrew Hellenga

City Clerk

Tracey Boudreau

Police Chief

Kirk Moore

Finance Director/Treasurer

Rheagan Basabica

Fire Chief

Stephen Hobbs

Community Services Director

Joseph Meyers

Public Services Director

Bonnie Wessler

Legal Counsel

John Barr

Strategic Goals and Strategies



2024 Ypsilanti City Council Goals and Themes

Presented to:
Ypsilanti City Council

Presented by:
Sharonda Simmons



PROJECT BACKGROUND AND SUMMARY

Project Highlights

In January of 2024, Thrive and Shine, LLC (TNS Consulting) partnered with the city of Ypsilanti to support their 2024 strategic goal-setting initiatives. Sharonda Simmons, the lead consultant for TNS consulting, worked with the Ypsilanti City Council and department leads to support a more holistic approach to the annual goal setting process.

- 1** Session participants (council members and department leads) identified an increased sense of cohesion
- 2** City council and department leads defined and explored the city's values of Pride, Equity, and Heritage
- 3** Council members and department leads began to identify ways to increase engagement and interaction with one another
- 4** Council members and department leads drafted a 2024 vision statement for the city of Ypsilanti
- 5** Several strategic Goal areas were identified for 2024

The Process: Identification of Strategic Areas

The strategic areas and goals below emerged as consistent themes across multiple departments and council members. Before the three January goal sessions, council members and department leads were tasked with individually identifying city priorities. During the first goal setting session, participants (council members and department leads) defined the city's values and crafted sample vision statements for 2024. The main objective for session one was to use the city's values and vision to help define and prioritize city goals.

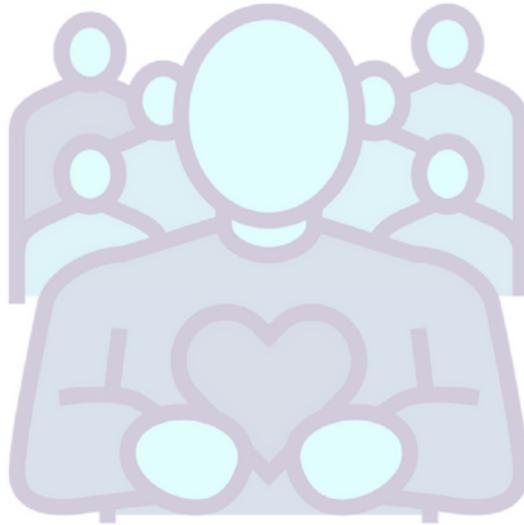
On January 16th, a second session was held for department leads to present critical needs and goals for 2024. TNS consulting also shared emerging themes during the second session. During the third and final session with TNS consulting, city council members collectively discussed and identified areas of focus for the city manager to present to the council in February.

A key focus of this project was to increase interaction, collaboration and shared input among city council and department leads. This year's emphasis was intentionally incorporating the city's values and vision into goal planning and decision-making. The following pages note the Strategic Goal areas Ypsilanti City Council and department leads identified during the three January goal setting sessions.

2024 VISION

In three years, the City of Ypsilanti stands as a beacon of unity and inclusion, where diversity and equity are interwoven into the community's fabric. Our commitment to improved services has elevated the quality of life for all residents, fostering forward movement that solidifies Ypsilanti as a welcoming haven for everyone.

City of Ypsilanti Values



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High Priority Areas: As determined by Council groups in Session 3

1. Capital Improvement Planning/Infrastructure

Dept. of Public Services facilities
Software upgrades

2. Communication and Engagement

Internal (within the city council, cross departments, and between departments and council)
External- community members

3. Staffing and Retention

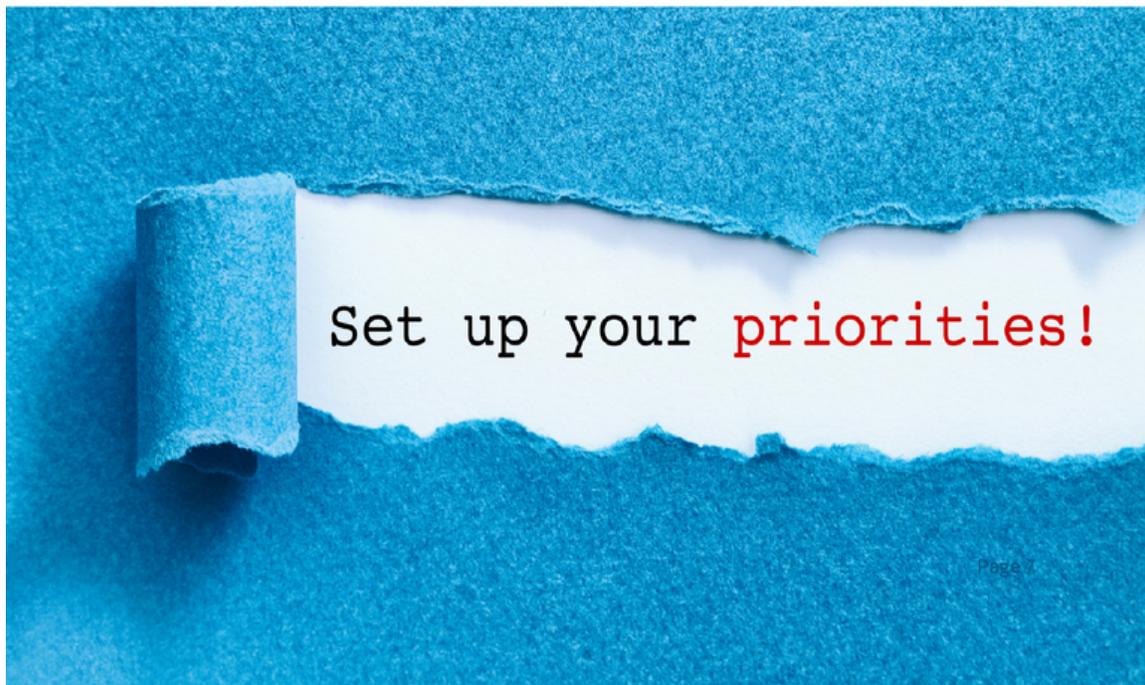
City Manager and Director of Economic Development
Staff retention planning

4. Community Development

Water Street
Pen Dam removal/Pen Park revitalization

5. Financial Planning

Diversify Funding Streams: New Sources of Funding, Collaborative Fundraising



2024 GOALS AND THEMES

(As determined over all three sessions)

Over half of Ypsilanti City Council members and department heads identified the following areas as crucial goals and/or high-priority items to address in 2024.

I. CAPITAL IMPROVEMENT AND REVITALIZATION OF CITY-OWNED FACILITIES AND SPACES

1. Dept. of Public Services Facilities
 - a. Partnerships for Temporary Facilities
 - b. Estimates and Planning for Long-term Revitalization of Forest St. Property
2. Other Facilities
 - a. YPD
 - b. YFD
 - c. City Hall
3. Frog Island Parking Lot Assessment and Partnership with DDA for Paving
4. Updating City Software

II. STAFF RETENTION AND EFFICIENCIES

1. Organization Assessment
2. Headhunt for Community Services Director, City Clerk, Building Dept. Manager, Planning Dept. Manager, Finance Director
3. Internal Organization Communications (Staff and Council)
4. Job enhancements and increased employee resources

III. COMMUNICATION AND ENGAGEMENT

1. Comprehensive Communication Plan: Internal and External
2. Non-armed Urgent Response Team
3. Community Development & Large-Scale Projects Updates
4. City Council Retreat for Improved Engagement
5. Attracting More People into the City with Events and Business
6. Communication and engagement via Neighborhoods

IV. COMMUNICATION AND ENGAGEMENT

1. Water Street
2. Pen Dam Removal/Pen Park Revitalization
3. Frog Island Parking Lot
4. Cross St Bridge
5. Traffic Calming
6. Pedestrian and cycling safety
7. Bathrooms in Parks - Ordinance Amendments and Accessibility
8. Unhoused Community: Addressing Needs and Ordinance Changes
 - a. Housing and rental study

V. INFRASTRUCTURE INVESTMENT

1. Develop Water Street
2. Infrastructure Investment & Enhancement (CIP Projects, DPS Facilities, Parks, and City-Owned Facilities)
3. Operations & Staffing Efficiencies (Software Enhancements, Hiring, Retention, and Organizational Assessment)
4. Community Development & Large-Scale Projects (Water St Clean Up and Development Progress, Frog Island Parking Lot, Pen Dam, Cross St Bridge)
5. Line Item for Needed Facility Maintenance

VI. FINANCIAL PLANNING

1. Long-term Financial Plan
2. Monthly Fiscal Reporting
3. Diversify Funding Streams: New Sources of Funding, Collaborative Fundraising
4. Youth Mini Grant/Barrier Busters (\$20,000-\$30,000)

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RECOMMENDED NEXT STEPS

It is recommended that the council focus on the first two steps to continue the goal-setting and budget-creation process. The other recommended steps should be considered and attached to a working timeline for 2024.

1. **Upon the City Manager's recommendations, the council should work with departments to develop a consensus of low, medium, and high-priority items for 2024**
2. **Set annual or periodic dates to approach the budget and goals for a more holistic process.**
 - a. Develop an infrastructure plan
 - i. Identify the three infrastructure areas to focus on for 2024
 - ii. Create a process for a 5-year infrastructure plan
 - b. Develop a comprehensive timeline for a capital improvement plan
 - c. Create quarterly or bi-annual department share outs to increase the council's understanding of department needs and areas of growth and success before the annual goal-setting sessions. Department lead updates might include:
 - i. Progress on goals presented in the most recent yearly department presentation session
 - ii. Challenges and areas of success for each department
 - iii. 1-2 needs or bigger picture "asks" for the city council
3. **Refine and streamline the annual goal-setting process. Consider integrating part of the goal-setting process into the entire calendar year for the city council. Examples include:**
 - a. **October** - discuss city values and vision and brainstorm ways to continue to implement city values into decision-making and processes
 - b. **November/December**- consider moving up department share outs to inform council members' decisions and goal setting OR consider the first goal-setting session being the department lead presentations
 - c. **December/Early January**- Have council members review department lead goals and create their own goals.
 - d. **Create a uniform template for department leads and council members to use when identifying annual goals.** There may need to be a slightly different format for department leads, but each respective group should have a uniform template
 - i. **Department Lead Key Questions for Goal Template:**
 1. Top 5 Annual Goals
 2. Top Budgetary Needs
 3. Key Areas of Success
 4. Key Challenges
 5. Vision Summary for the following year
 6. 1-2 areas of focus they'd like the council to consider when creating the annual goals

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- ii. **Council Goal Template:**
 - 1. Infrastructure
 - 2. Community Development and Engagement
 - 3. Communication (Internal and External)
 - 4. Staffing Support and Retention
 - 5. Financial Planning and Revenue Generation
 - 6. Other
- iii. **Consider having council members decide before the goal sheet completion, overarching areas that need to be addressed and using these areas to create a standard goal-setting template**
 - 1. January - Implement goal-setting sessions
 - 2. February - Solidify annual goals
 - 3. June - Mid-year goal-setting review and reflection
 - 4. October - Begin yearly goal-setting process
- 4. **Brainstorm and develop a plan for increased financial capacity, including opportunities for revenue generation.**
- 5. **Connect with community partners, stakeholders, and residents to share annual goals and highlight the previous year's success:**
 - a. Use neighborhood hubs to brainstorm ways to increase communication and share city goals.
 - b. Post finalized city vision and value examples on the website. Have the values and vision posted during council meetings
 - c. Social media outlets
 - d. Make the Strategic Goals accessible to community members via the city website or printed materials.
- 6. **Develop a cross-department approach to employee retention and engagement:**
 - a. Conduct "stay interviews" or mid-year check-ins to understand employee needs and satisfaction
 - b. Continue to conduct salary reviews and estimate the cost of essential salary increases
 - c. Consider quarterly staff appreciation and recreational activities
 - d. Aim for the city council to visit each department and facility at least twice annually to meet staff, understand building news, and strengthen relationships across departments
- 7. **Council member engagement and communication:**
 - a. Consider taking 15 minutes per quarter to reflect on the city's values and ways the council has exhibited the values of pride, diversity, and heritage
 - b. Host a council retreat to build community and share bigger-picture visions and goals (ideally, this would be held in the fall before the goal-setting sessions)
 - c. Consider a council buddy system or rotating "coffee chats" for council members to have intentional one-on-one meetings. This might also be an initiative instituted with the City Manager and/or Mayor
- 8. **Work with a consultant to support the following:**
 - a. Work with the City Manager to support consulting with department leads to share 2024 goals with staff and develop retention strategies and employee engagement
 - b. In Fall of 2024, support council retreat or pre-goal workshop to identify areas of need
 - c. Provide support around looking at city goals through a diversity, equity, and inclusion lens

Thanks and Acknowledgement

Thank you for allowing TNS Consulting the ability to serve the city of Ypsilanti. We value your support and hope to continue engaging with the City Council and other areas of the municipality in the future. Please let us know how we can further partner and support the valuable mission of the city of Ypsilanti.

Sincerely,

Sharonda Simmons
Creator and Lead Consultant
TNS Consulting



Budget Assumptions

The following assumptions were used in preparing this budget document. Assumptions were based on historical data, averages and rate of inflation. These assumptions were prepared in good faith. Reasonable changes and fluctuations are normal and should be

Category	Original Budget 24-25	Original Budget 25-26
Revenues		
Property Taxes	5% Increase (CPI 2023 is 7.9%)	5% Increase
State Revenue Sharing	Based on State Assumptions	Based on State Assumptions
PA 289-Fire Protection	70% of Potential Funding (Received 100% in the last	70% of Potential Funding (Received 100% in the last
Investment Income	\$805,000	\$615,000
Transfer from Public Safety Fund	\$220,000	\$220,000
Act 51-Street Funding	Based on State Assumptions	Based on State Assumptions
Expenditures		
Salaries	3% Cost of Living Adjustment plus Union Step Increases	3% Cost of Living Adjustment plus Union Step Increases
Health Care, Vision and Dental	6% Increase	6% Increase
Computer Hardware and Software	5% Increase+\$250,000	5% Increase
Pension Contribution	Actuarial Report	Actuarial Report
OPEB Contribution	Actuarial Report	Actuarial Report

Important Budget Reminders

- 1.FY 2025-2026 Public Safety Fund(205) amounting to \$430,000 ends
- 2.FY 2026-2027 Increase Worker's Comp from 2% to 3.5% to cover \$260,000 of insurance
3. FY 2027-2028 Fire Truck Tower 1 needs to be replaced. Estimated Cost \$2M
4. FY 2030-2031 Fire Truck Engine 1 needs to be replaced

FY 2023-24 ORIGINAL BUDGET VS AMENDED BUDGET

This is a comparison of the council approved original general fund budget and the proposed amended budget for FY 2023-24. The City was projecting a shortfall of (\$2,470,666) but ended with a \$864k surplus.

ACCOUNT NAME	ORIGINAL BUDGET 2023-24	AMENDED BUDGET 2023-24	VARIANCE
REVENUE			
TAXES	10,332,419	10,374,915	42,496
INTERGOVERNMENTAL	3,466,777	4,463,378	996,601
CHARGES FOR SERVICES	875,861	1,320,123	444,262
FINES & FORFEITS	56,781	56,781	0
INVESTMENT EARNINGS	258,059	639,648	381,589
LICENSES AND PERMITS	789,775	1,040,709	250,934
OTHER REVENUE	275,787	488,116	212,329
RENTALS	127,000	127,000	0
GRANTS	3,175	1,618,175	1,615,000
TRANSFERS IN	220,000	220,000	0
DONATIONS	0	0	0
REVENUE Total	16,405,634	20,348,845	3,943,211
EXPENDITURE			
SALARIES	(6,717,321)	(5,380,951)	1,336,370
BENEFITS	(5,685,972)	(5,957,396)	(271,424)
OPERATING EXPENSES	(4,273,324)	(6,057,496)	(1,784,172)
TRANSFERS	(2,199,083)	(2,088,166)	110,917
EXPENDITURE Total	(18,875,700)	(19,484,009)	(608,309)
Grand Total	(2,470,066)	864,836	3,334,902

Intergovernmental Revenue is projected to be higher than almost a \$1M than originally budgeted due to the Sales Tax State Revenue Sharing and Recreational Marijuana State Revenue Sharing.

Charges for Service is projected to be higher by \$400K because the City received full funding from the state for the PA 289 Fire Protection Reimbursement for our fire services for state facilities.

Investment Earnings is projected to be higher by \$380K due to higher yields on our surplus funds.

Licenses and Permits is projected to be higher by \$250K due to building permits for new constructions.

Grants are projected to be higher because of the Water Street Clean up grant the city received amounting to \$1.4M.

Salaries are projected to be lower because of vacant positions.

Benefits are projected to be higher due to higher health care cost than originally budgeted.

Operating Expenses are higher by \$1.7M mainly due to contractual services for the Water Street Clean up project.

Transfer Out is less by \$110K due to the less transfer to the Capital Improvement Fund.



Interfund Transfers

This table shows a summary of transfers from one fund to another. There are no repayments required for these transfers. Transfers are made either to support and/or subsidize a fund.

Row Labels	ACCOUNT NAME	AMENDED BUDGET #22023/2024	REQUESTED BUDGET 2024/2025	REQUESTED BUDGET 2025/2026
101-102				
101-7-9670-999-30	TRANSFER OUT TO HOUSING(102)	(50,000)	0	0
102-4-6900-699-00	TRANSFER IN	50,000	0	0
101-102 Total		0	0	0
101-226				
101-7-9670-999-04	TRANSFER OUT(226) GARBAGE FUND	(360,778)	(693,582)	(798,992)
226-4-0000-699-01	TRANSFER FROM GENERAL FUND	360,778	693,582	798,992
101-226 Total		0	0	0
101-304				
101-7-9670-999-09	TRANSFER OUT(304)2016 GOLT	(190,255)	(191,137)	(186,727)
304-4-9010-699-01	TRANSFER FROM GENERAL(101)	190,255	191,137	186,727
101-304 Total		0	0	0
101-414				
101-7-9670-999-13	TRANSFER OUT(414)CAPITAL IMP	(1,119,774)	(2,183,165)	(1,512,374)
414-4-0000-699-01	TRANSFER FROM GENERAL(101)	1,119,774	2,183,165	1,512,374
101-414 Total		0	0	0
101-514				
101-7-9670-999-29	TRANSFER OUT TO PARKING (514)	(15,032)	0	0
514-4-3110-699-01	TRANSFER FROM GENERAL FUND	15,032	0	0
101-514 Total		0	0	0
101-736				
101-7-9670-999-27	TRANSFER OUT(736)RETIREE-H/C	(352,327)	(83,502)	(89,347)
736-4-2743-676-10	GEN RETIREE FROM 101	352,327	83,502	89,347
101-736 Total		0	0	0
205-101				
101-4-3070-931-00	TRANSFER IN-PUBLIC SAFETY(205)	220,000	220,000	220,000
205-7-3070-999-05	TRANSFER TO GENERAL FUND	(220,000)	(220,000)	(220,000)
205-101 Total		0	0	0
205-414				
205-7-3070-999-03	TRANSFER OUT 414 PARK CAPITAL	(125,000)	(125,000)	(62,500)
205-7-3070-999-06	TRANSFER TO CAPITAL IMP(414)	(85,000)	(85,000)	(85,000)
414-4-0000-699-07	TRANSFER FR PUBLIC SAFETY205	85,000	85,000	85,000
414-4-3010-699-00	TRANSFER FROM 205	0	0	0
414-4-7510-699-00	TRANSFER FROM PUBLIC SFTY FUND	125,000	125,000	62,500
205-414 Total		0	0	0
PENSION				
101-7-3070-714-20	ANNUAL REQ CONT PENSION-P & F	(1,306,473)	(1,557,228)	(1,603,945)
101-7-3370-714-20	ANNUAL REQ CONT PENSION-P & F	(43,549)	(51,907)	(53,465)
101-7-3380-714-20	ANNUAL REQ CONT PENSION-P & F	(146,095)	(174,135)	(179,359)
101-7-3390-714-20	ANNUAL REQ CONT PENSION-P & F	(783,883)	(934,336)	(962,366)
732-4-2745-676-10	EMPLOYER CONT POLICE	1,306,473	1,557,228	1,603,945
732-4-2746-676-10	EMPLOYER CONT FIRE	973,527	1,160,379	1,195,190
PENSION Total		0	1	0
OPEB				
101-7-3070-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(510,577)	(444,509)	(475,625)
101-7-3370-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(41,513)	(36,141)	(38,671)
101-7-3390-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(332,105)	(289,131)	(309,371)
736-4-2745-676-10	POLICE RETIREE FROM 101	510,577	444,509	475,625
736-4-2746-676-10	FIRE RETIREES FROM 101	373,618	325,271	348,042
OPEB Total		0	(1)	0
Grand Total		0	0	0



Fund Balance Summary

This table shows the Beginning Fund Balance taken from the latest [Comprehensive Annual Financial Report](#), Projected Revenues are then added and projected expenditures are then deducted to get the Projected Fund Balance End. Projected Fund Balance should at least be zero at the end of the FY to have a balanced budget. Deficit spending is not allowed in the State of Michigan.

Fund Balance Major Changes

[General Fund\(101\)](#), Balance is expected to decrease by 56% after the two budget fiscal years due to an increase in expenditures, particularly on the investment in City Infrastructures.

[Major Street\(202\)](#), Fund Balance is expected to decrease from \$4.3M to \$1.2M for the maintenance and construction of major roads in the City.

[Capital Improvement Fund\(414\)](#), is expected to decrease from \$1.2M to \$507K due to completion of capital projects and purchase of equipment needed for the operations of the City.

[Fire and Police Pension\(732\)](#), is expected to increase from \$25M to \$34M after receiving a pension grant from the State of Michigan

FUND	FUND NAME	2023 FUND BALANCE	AMENDED BUDGET		ORIGINAL 24-25		ORIGINAL 25-26		2024 FUND BALANCE
			REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	
101	General Fund	13,360,655	20,348,845.00	(19,482,009.00)	22,298,074	(25,959,883)	19,821,905	(23,102,271)	7,285,316
102	Housing		50,000.00	(25,000.00)	0	0	0	0	25,000
202	Major Street	4,350,588	2,331,543.00	(4,213,525.00)	1,755,344	(2,612,846)	2,053,258	(2,464,115)	1,200,247
203	Local Street	1,774,047	687,253.00	(782,012.00)	660,551	(857,352)	663,913	(893,506)	1,252,894
205	Public Safety	234,726	430,000.00	(430,000.00)	430,000	(430,000)	430,000	(430,000)	234,726
226	Garbage and Rubbish Collection	82,428	1,450,328.00	(1,407,596.00)	1,768,098	(1,767,100)	1,903,734	(1,903,734)	126,158
248	DTDA W Cross	132,339	142,357.00	(138,052.00)	131,899	(237,983)	141,092	(138,392)	33,260
265	Police Special Revenue	65,402	2,533.00	(11,265.00)	1,900	0	1,425	0	59,995
275	Depot Town Development	342,287	127,970.00	(230,958.00)	125,447	(304,340)	125,493	(126,964)	58,935
304	2016 GOLT Bonds	3,740	900,895.00	(901,317.00)	911,583	(911,583)	910,709	(910,709)	3,318
342	2012 UTGO Refunding Bonds	4,351	0.00	0.00	0	0	0	0	4,351
413	Down Town Authority	334,105	479,763.00	(394,707.00)	394,823	(547,147)	406,878	(355,313)	318,402
414	Capital Improvement	1,217,473	1,976,354.00	(2,686,778.00)	3,920,000	(3,920,000)	1,680,000	(1,680,000)	507,049
415	Economic Development Authority	33,444	53,922.00	(75,305.00)	48,971	(52,758)	49,748	(52,758)	5,264
469	2003D WRS S3 SM DWRP		338,250.00	(338,250.00)	0	0	0	0	0
471	2003C WRSW S785K DWRP		51,250.00	(51,250.00)	0	0	0	0	0
473	2004 A Series DDA Cons S995K		0.00	0.00	0	0	0	0	0
474	2004B WRS Sew S6 3M DWRP		395,241.00	(395,241.00)	389,091	(389,091)	0	0	0
479	2007 WRS Rev DWRP S375K		22,614.00	(22,614.00)	21,247	(21,247)	25,769	(25,769)	0
480	2008 WRS Disp. Rev S435K		30,285.00	(30,285.00)	27,794	(27,794)	27,169	(27,169)	0
481	2009 WRS Bonds 7249-01		12,089.00	(12,089.00)	11,101	(11,101)	10,851	(10,851)	0
482	2012 WRS Factory Pump	824,706	182,500.00	(204,625.00)	183,938	(183,938)	185,250	(185,250)	802,581
483	2013 Rev Refunding Bond	1,625,141	335,250.00	(669,875.00)	196,350	(196,350)	199,350	(199,350)	1,291,016
485	Water Main DWRP 7320-01		25,616.00	(25,616.00)	25,116	(25,116)	24,616	(24,616)	0
486	2016 WRS Rev Refunding Bonds		1,275,700.00	(1,275,700.00)	1,275,700	(1,275,700)	1,269,500	(1,269,500)	0
495	Sidewalk Improvement	231,205	122,570.00	(147,912.00)	121,677	(80,229)	70,258	(31,449)	286,120
514	Parking Fund	59,890	360,032.00	(417,325.00)	250,000	(170,519)	250,000	(175,561)	156,517
588	Public Transit	18,466	332,548.00	(332,803.00)	367,710	(367,710)	378,741	(378,741)	18,211
641	Motorspool	1,823,047	1,418,413.00	(1,382,730.00)	1,431,879	(1,409,457)	1,529,681	(1,480,232)	1,930,610
677	Worker's Compensation Fund	277,913	151,552.00	(262,120.00)	162,166	(250,222)	183,443	(262,732)	(0)
732	Fire and Police Pension	25,514,010	10,946,185.00	(4,636,782.00)	5,394,302	(4,021,808)	5,471,125	(4,102,331)	34,564,951
736	Retiree Benefits	9,846,775	1,243,397.00	(1,335,444.00)	774,938	(1,868,673)	877,533	(1,962,104)	7,526,422
		62,156,737	46,225,755	(42,319,185)	43,079,699	(47,899,747)	38,641,491	(42,193,408)	57,691,342

Balanced Budget Scenario

Uniform Budgeting and Accounting Act Act 2 of 1968

“Prohibit deficit spending by a local unit of government”

	SCENARIO 1	SCENARIO 2	SCENARIO 3
Revenue	Equal	Higher	Lower
Expenditure	Equal	Lower	Higher
Use of Fund Balance	No	No	Yes

CHALLENGES & PRIORITIES

Priorities:

Will be discussed in the upcoming budget session on May 14th.

Challenges:

- Have a structural balanced budget in the General Fund where recurring expenditure can be covered by recurring revenues.
- Balance the budget in Garbage and Rubbish Fund(226) without subsidy from the General Fund
- Recruitment and retention of employees remains a challenge.

ACCOUNT NAME	RECURRING BUDGET 2024/2025	RECURRING BUDGET 2025/2026
REVENUE		
TAXES	10,923,617	11,240,158
INTERGOVERNMENTAL	4,194,678	4,303,018
CHARGES FOR SERVICES	855,850	854,550
FINES & FORFEITS	40,000	40,000
INVESTMENT EARNINGS	479,736	359,802
LICENSES AND PERMITS	650,275	650,275
OTHER REVENUE	331,918	327,102
RENTALS	127,000	127,000
GRANTS	0	0
DONATIONS	0	0
REVENUE Total	17,603,074	17,901,905
EXPENDITURE		
SALARIES	(7,343,971)	(7,767,459)
BENEFITS	(6,196,576)	(6,439,384)
OPERATING EXPENSES	(4,817,950)	(4,557,988)
TRANSFERS	(274,639)	(276,074)
EXPENDITURE Total	(18,633,136)	(19,040,905)
Grand Total	(1,030,062)	(1,139,000)

It is best practice that recurring expenditures be covered by recurring revenue. For budget year FY2024-25 and FY 2025-26, the City's recurring revenue is not able to cover recurring expenditures. This is a challenge for the city that needs to be addressed by either decreasing expenditures or finding new sources of revenue.

Not included in the revenue is the 50% reimbursement from PA 289 Fire protection for state assets amounting to \$400K because the appropriation has to be approved by the State every year and a potential additional \$200k for recreational marijuana state revenue sharing.

Salaries and benefit are based on full staff. As of March 31,2024, there are around 14 open positions.

Action Plans

Action Plans 2023-2024

1. Retain and Attract Staff

- a. Make sure that staff has adequate training and tools to perform their job. (Software upgrades, safety protocols, etc...)
- b. Continuous training for Finance and Treasury Staff thru professional development and software improvement trainings
- c. New fire contract increased both wages and benefits, this will aid in both hiring and retention of firefighters. The objective is to meet a minimum staffing of 21 in suppression. Increasing professional development expands our ability to bring in outside instructors and to participate in countywide training opportunities and meet required continuing education credits.
- d. Continue to improve recruitment and retention by improving DPS worker safety, providing adequate DPS training, ensuring DPS staffing levels are sufficient to meet operational goals, and working to ensure all City business facilities are safe to perform their intended purpose.
- e. The City Attorney budget for General Legal Service and Prosecution accounts are fixed budget amounts. The City budgeted \$240,000 for General Legal and Prosecution Services for 2023-2023. Budget request remains the same for 23-24. Sufficient amounts to retain current counsel and attract new counsel.

2. Community Mental Health

- a. Budget request for additional funding to increase the number of CIT trained Officers
- b. Counsel will continue to advise city staff in community mental health endeavors. No additional request.
- c. Identify locations to host Friday-Sunday daytime/overnight warming shelter services
- d. Use DDA Funding to prioritize identify Community Health Solutions

3. Community Engagement

- a. Assist Council in developing a strategy in recruitment. Potentially a day to present what each board does and how to apply.
- b. The fire department interacts with the community by providing fire education to schools and other agencies upon request. Attends public and neighborhood events, does station tours, and is available to the public.
- c. Continue to provide support for the Parks & Recreation and Sustainability Commissions; work to ensure both print and electronic communication materials from DPS are correct, consistent, and current. Develop protocol for outreach regarding construction projects.
- d. Counsel will continue to advise city staff in community engagement health endeavors. No additional request.
- e. Continue growing community events and programming in our park system and city facilities like the Senior Center, Pool, Freighthouse and Parkridge Community Center.
- f. CLG Resurvey
- g. Complete DDA Equity Needs

4. Invest in Infrastructure

- a. Upgrade City hall security cameras
- b. Continue long term goal to update and improve the department, facilities, and equipment through capital improvement projects.
- c. Capital request to remodel the women's locker room facilities and lunch/break room
- d. Develop CPM roadmap for city infrastructure, including business facilities, roadways, storm drains, parks, parking lots, and recreation facilities.
- e. Counsel will continue to advise city staff in infrastructure endeavors. No additional request.
- f. Use community development block grant funding to repair Parkridge pavilion restrooms and provide new solar installations in ward
- g. Start implementing 100k worth of capital improvements at the Freighthouse to upgrade and protect the facility.
- h. Downtown DDA Tax Increment Financing Renewal.
- a. Downtown Streetscape Redesign.
- j. Depot Town Plaza Historic Gardens.
- k. DDA Building Façade, Rehabilitation and Solar Grants

5. Revenue Generation and Housing

- a. Apply and support other departments with their grant applications
- b. Counsel will continue to advise city staff in housing matters. No additional request.
- c. 206/210 N Washington Affordable Housing Redevelopment



Personnel Changes

There are no major changes in the personnel of the City. As of March 31, 2024, the City has vacant positions for 9 Police officers, 1 Firefighter and 3 Public Service employees. While recruitment is a challenge for the City and other municipalities in Michigan, the City has implemented strategies to face these challenges. Starting FY 2024, the city will be offering signing bonuses and referrals to boost recruitment.

CITY OF YPSILANTI POSITION SUMMARY

Position	2022	2023	2024	2025
COUNCIL				
MAYOR	1	1	1	1
MAYOR PRO-TEM	1	1	1	1
COUNCIL MEMBER	5	5	5	5
COUNCIL Total	7	7	7	7
CITY MANAGER				
CITY MANAGER	1	1	1	1
CITY MANAGER Total	1	1	1	1
FINANCE				
FINANCE DIRECTOR/TREASURER	1	1	1	1
ACCOUNTING SUPERVISOR	1	1	1	1
ACCOUNTANT	1	1	1	1
FINANCE GENERALIST	1	1	1	1
FINANCE Total	4	4	4	4
CLERK				
CLERK				
CITY CLERK	1	1	1	1
DEPUTY CLERK	1	1	1	1
FINANCE CLERK GENERALIST	1	1	1	1
CLERK Total	3	3	3	3
TREASURY				
FINANCE GENERALIST II	1	1	1	1
TREASURY Total	1	1	1	1
HR				
HR DIRECTOR	1	1	1	1
HR Assistant	1	1	1	1
HR Total	2	2	2	2
POLICE				
POLICE CHIEF	1	1	1	1
CAPTAIN		1	1	1
LIEUTENANT	3	2	2	2
SERGEANT	3	5	5	5
POLICE OFFICER	22	21	21	21
POLICE DETECTIVE	3	3	3	3
EXECUTIVE SECRETARY	1	1	1	1
RECORDS CLERK	2	2	2	2
PT RECORDS CLERK	1	1	1	1
CROSSING GUARD	6	6	6	6
POLICE2 Total	42	43	43	43
PARKING				
PARKING				
PARKING ENFORCEMENT OFFICER	2	2	2	2
PARKING Total	2	2	2	2



Position	2022	2023	2024	2025
FIRE2				
FIRE				
FIRE CHIEF	1	1	1	1
FIRE MARSHALL	1	1	1	1
CAPTAIN	3	3	3	3
LIEUTENANT	3	3	3	3
FIREFIGHTER	14	14	14	14
EXECUTIVE ASSISTANT	1	1	1	1
FIRE2 Total	23	23	23	23
BUILDING				
BUILDING				
BUILDING MANAGER	1	1	1	1
DEPUTY DIRECTOR COMMUNIT	1	1	1	1
HOUSING INSPECTOR	1	1	1	1
SECRETARY	1	1	1	1
SECRETARY II	1	1	1	1
BUILDING Total	5	5	5	5
ORDINANCE				
ORDINANCE				
CODE ENFORCEMENT OFFICER	1	1	1	1
ORDINANCE ENFORCEMENT OF	1	1	1	1
ORDINANCE Total	2	2	2	2
AHB				
AHB				
AHB OFFICER	2	2	2	2
AHB Total	2	2	2	2
DPS				
DPS DIRECTOR	1	1	1	1
OFFICE MANAGER - DPS	1	1	1	1
DPS ACCOUNTING TECHNICIA	1	1	1	1
PUBLIC SERVICE SUPERVISOR	1	3	3	3
EQUIPMENT OPERATOR	12	13	13	13
GENERAL FOREMAN	2			
HEAVY EQUIPMENT OPERATOR	5	5	5	5
MECHANIC	2	2	2	2
SIGN SPECIALIST	1	1	1	1
TRAFFIC/SIGNAL	1	1	1	1
PROJECT MANAGER	0	1	1	1
DPS2 Total	27	29	29	29

Position	2022	2023	2024	2025
PLANNING				
PLANNING				
COMMUNITY SERVICES DIRECTOR	1	1	1	1
CITY PLANNER	1	1	1	1
PRESERVATION PLANNER	1	1	1	1
DDA COORD/PUBLIC ENGAGE	1	1	1	1
COMMUNICATIONS MANAGER	1	1	1	1
ECONOMIC EQUITY MANAGER	1	1	1	1
PLANNING Total	6	6	6	6
FREIGHTHOUSE				
FREIGHTHOUSE EVENT COORDINATOR	4	4	4	4
FREIGHTHOUSE Total	4	4	4	4
POOL				
POOL				
RECREATION AIDE	1	1	1	1
RECREATION COORDINATOR	2	2	2	2
HEAD SWIN COACH	1	1	1	1
LIFE GUARD	1	1	1	1
POOL Total	5	5	5	5
Grand Total	134	137	137	137

Performance Measure

PERFORMANCE MEASURE 2023-2024

Overview:

City Council and Administrative Staff held three goal-setting meetings in January 2023 to establish FY 2023-2024 priorities. After generating goals from each council member and administrative area, the council and staff voted on their priority preferences. A final goal-setting session on February 7th, 2023, added specifics to the identified goals.

Strategic Goals:

1. **Retain and Attract Staff** by ensuring they have the tools necessary to do their jobs well and by providing performance incentives.
2. **Community Mental Health** Identify community partnerships to achieve the goal of a regional nonemergency response plan and facilitate the creation of a response team.
3. **Community Engagement** Engage our residents through commissions, neighborhood hubs, communications, outreach tools, events, and activities to sustain our community.
4. **Invest in Infrastructure** Invest in infrastructure to enhance community pride and ensure those that live, play, and work may do so safely.
5. **Revenue Generation and Housing** Generate revenue to provide adequate city services and examine different housing opportunities to meet multigenerational and economic needs equitably.

Goal	Status	Action	Responsibility
1. Retain and Attract Staff			
Make sure that staff has adequate training and tools to perform their job. (Software upgrades, safety protocols, etc)	In Progress	We are looking into software updates for city services. Our high-quality financial statements and budgets comply with the GFOA best practices and award programs. Also, HR has attended job fair events for interested applicants. Capital improvements are geared towards providing a safe environment for employees to work in.	All Departments
Continuous training for Finance and Treasury Staff through	In Progress	Employee Self Service Portal, Knowbe4 software to test employees for cyber security	Finance

Goal	Status	Action	Responsibility
professional development and software improvement trainings.		for the city, always looking at software upgrades for city services. Staff has attended ongoing government finance trainings.	
New fire contract increasing both wages and benefits, this will aid in both hiring and retention of firefighters.	Complete	The objective is to meet a minimum staffing of 21 in suppression. Increasing professional development expands our ability to bring in outside instructors and to participate in countywide training opportunities and meet required continuing education credits	Fire Department
Continue to improve recruitment and retention by improving DPS worker safety, providing adequate DPS training, ensuring DPS staffing levels are sufficient to meet operational goals, and working to ensure all City business facilities are safe to perform their intended purpose.	Ongoing	We contracted with 360 Safety to improve safety protocols and provide training. We re-established the safety committee and held a work session with the Council regarding City facilities.	Department of Public Services
The City Attorney budget for General Legal Service and Prosecution accounts are fixed budget amounts.	Completed	The City budgeted \$240,000 for General Legal and Prosecution Services for 2023-2023. Budget request remains the same for 23-24; to retain current counsel and attract new counsel	City Attorney
2. Community Mental Health			
Budget request for additional funding to increase the number of CIT-trained officers.	Ongoing	Due to the staff shortage, the goal was postponed. However, the department hopes to have 15% of the officers Crisis Intervention Trained by the end of the year.	Police Department
Identify locations to host Friday-Sunday	Ongoing	Partnered with St. Luke Episcopal Church for overnight	Economic Development/Planning

Goal	Status	Action	Responsibility
daytime/overnight warming shelter services.		shelter M-Th. Still participating in the winter shelter taskforce meetings, with the Washtenaw Housing Alliance to identify potential additional locations.	
Use DDA funding to prioritize/ identify Community Health Solutions.	Complete	This funding has been allocated towards overnight shelter and daytime warming shelter support.	Downtown Development Authority
3. Community Engagement			
Assist Council in developing a strategy in recruitment. Potentially a day to present what board does and how to apply.	Complete	Staff has merged multiple commissions. Including Parks and Recreation and Arts Commission acting as Parks and Arts Commission. The AD-HOC committee for Bicentennial Commission was successful in planning for events throughout the 2023 year. Now sharing posts on planned meetings throughout the month.	Clerk/Communications
The Fire Department interacts with the community by providing fire education to schools and other agencies upon request.	Active	Delivers fire education materials to local schools during October, the fire prevention month. Demonstrates fire safety to students, allows students to visit the station, and demonstrates protocol. The FD attends and supports neighborhood, church, city, and many other associations during the summer months.	Fire Department
Continue to provide support for the Parks & Recreation and Sustainability Commissions; work to ensure both print and electronic communication	On-going	The DPS "section" of the website has been updated extensively (cityofypsilanti.com/dps). Regarding construction projects, Huron River Drive succeeded with its website landing page; Forest Bridge was	Department of Public Services/ Communications

Goal	Status	Action	Responsibility
materials from DPS are correct, consistent and current. Develop protocol for outreach regarding construction projects.		(is) more challenging due to shifting timelines and unexpected setbacks. Staff is planning to apply lessons learned to future engagement.	
Continue growing community events and programming in our park system and city facilities like the Senior Center, Pool, Freighthouse and Parkridge Community Center	Ongoing	Rutherford Pool offered free lessons to adults in the 48197 and 48198 ZIP codes. Parkridge held their annual Summerfest/ Joe Dulin Day at the park. Annual festivals resumed	Community Development
Complete DDA Equity Needs	In Progress	The DDA Committee for Equitable Investment completed an Equity Needs Assessment in the Spring of 2023. The Ad Hoc committee formed into a regularly scheduled meeting.	DDA
4. Invest in Infrastructure			
Upgrade City Hall security cameras	Completed	New cameras were installed in 2023.	DPS
Continue long-term goal to update and improve the department, facilities, and equipment through capital improvements	Ongoing	Continually trying to ensure each City business facility can meet the existing needs of the City is safe for guests and can safely store records and equipment. Including City Hall, Police Department, Fire Department, and Public Works.	Department of Public Services/ City Manager
Capital request to remodel women's locker room facilities and lunch/break room.	Ongoing	Several changes: installing key-card access to the building, the addition of workspaces for personal areas, a new conference room, officer cell phones, plumbing upgrades, and a briefing room/training room.	Police Department

Goal	Status	Action	Responsibility
Develop CPM roadmap for city infrastructure, including business facilities, roadways, storm drains, parks, parking lots and recreation facilities.	Ongoing	The project is ongoing to develop a more advanced layout for the city infrastructure.	DPS
Use community development block grant funding to repair Parkridge Pavilion restrooms and provide new solar installations in ward.	Ongoing	The city created an ADA-accessible entrance from the park's west side, connecting to the Parkridge Community Center, and replaced the concrete under the much-used park pavilion. The City was also awarded an MEDC grant to rehabilitate the infield of the park's softball field.	DPS
Start implementing 100k work of capital improvements at the Freighthouse to upgrade and protect the facility.	Ongoing	Working on upgrading the floors of the Freighthouse. Upgraded lights and chairs. The building has hosted numerous events including: the UMS PILOT program Daytime Warming Center.	Community Development
DDA Tax Increment Financing Renewal	Ongoing	This is a future project. The renewal deadline is 2028, and we hope to issue an RFQ soon.	Downtown Development Authority
Downtown Streetscape Redesign	In progress	The DDA is replacing the broken streetlights on N Washington Street and the City will be taking on the operations and maintenance costs	Downtown Development Authority
Depot Town Plaza Historic Gardens	Complete	The Depot Town Plaza RFQ for public participation and concept design was awarded to Fishbeck Consultants in March 2024.	Downtown Development Authority
DDA Building Façade, Rehabilitation and Solar Grants	Complete	In FY 23/24 the DDA awarded four façade/rehab grants, and one solar grant.	Downtown Development Authority

Goal	Status	Action	Responsibility
		The DDA facilitated the MEDC Match on Main grant for \$25,000 that was awarded to Bird Dog Baking Co.	
5. Revenue Generation and Housing			
Apply and support other departments with their grant applications.	In Progress	Working on grants with Huron Watershed Council for: Riverside Park Partners for Places, EGLE Dam Risk Reduction Grant, USFWS Fish Passage Program, MDNR Fisheries Habitat Grant Program, and National Fish and Wildlife Foundation National Coastal Resilience Fund. Also, partnered with Ann Arbor for the Prohousing Grant. Also, awarded several grants for both transportation and stormwater technical assistance and construction.	Planning/Economic Development/ DPS
Council will continue to advise city staff in housing matters	In Progress	945 Clark, Dorsey Estates & 206/210 N. Washington	Community Development
206/210 N Washington Affordable Housing Redevelopment	In Progress	The developer, Avalon Housing, has requested a PILOT for a 22-unit affordable housing development.	Economic Development

Strategic Priority Programs and Projects

Ypsilanti Road Diet/ Road Renovation Project/ Walkability Enhancements

Time Frame: 3-4 Years

Project Leader/Department: Bonnie Wessler/ DPS

The Ypsilanti Road Diet/Road Renovation Project/Walkability Enhancements is a collaborative effort between the Ypsilanti Community Utilities Authority (YCUA), the Michigan Department of Transportation (MDOT), and the City of Ypsilanti to improve the safety of drinking water and the transportation system. The project, initiated in 2019, will affect traffic flow on Huron from I-94 to Cross; Hamilton from I-94 to Washtenaw; Washtenaw from W. Cross to Hamilton; and Michigan from Ballard to the Huron River.

As part of the project, YCUA has replaced many of the underground water mains, including some of Ypsilanti's oldest pipes, while MDOT has simultaneously constructed a pedestrian pathway over I-94 by converting the westernmost southbound lane of Huron into a shared-use path. Following YCUA's work, MDOT began a pavement maintenance and road diet project that included updating many pedestrian crosswalk ramps on roadways such as Michigan, Huron, Washtenaw & Hamilton.

The roadways have been restriped with bike lanes, improved crosswalks, improved bus stop markings, and additional on-street parking. Bonnie Wessler, from the Department of Public Services, is leading the project. The department has updated its website extensively (cityofypsilanti.com/dps), and staff members have shared project updates on social media platforms as soon as information became available.

Regarding construction projects, Huron River Drive was successful, while the Forest Bridge project has been more challenging due to shifting timelines and unexpected setbacks.

Peninsular Dam Removal Project

-Timeframe: Ongoing

-Project Leader/Department: Katie Jones/ Economic Development

Present Funding: Over \$4.7 million has been raised by the project team (City of Ypsilanti & Huron River Watershed Council) to remove the dam.

Initially constructed in 1867 and rebuilt in 1920 it is now a High Hazard Potential Classified dam. In May of 2023, the City of Ypsilanti received \$3.78 million from the Environment, Great Lakes, and Energy (EGLE) department of the State of Michigan. This grant was awarded to remove the Peninsular Paper Dam, which is a high-hazard structure that could cause severe damage or even loss of life if it fails. In addition to this grant, \$650,000 had been previously awarded by the Michigan Department of Natural Resources (MDNR) and \$300,000 from the USFWS National Fish Passage program. The city had committed \$500,000 towards the project since the proposal launch, and this has remained unchanged.

Removing the dam will help aquatic ecosystems recover after extreme weather and reduce the risk of flooding in nearby communities. The Peninsular Dam was originally constructed 110 years ago, and now

with much research, the hope is to remove the entire impoundment, restore the historic powerhouse building, and create a new future for Peninsular Park. However, the only current obstacle is securing the funding to complete the process. The Department of Public Services has acted and will continue to act to comply with updated safety requirements from EGLE.

Infrastructure Improvements (Bridge & Roads):

-Timeframe: Ongoing

-Project Leader/ Department: Bonnie Wessler/ Department of Public Services

The Forest Avenue Bridge rehabilitation project finally commenced in July 2023 after a long wait. The majority of the project funding, worth \$1.245 million, has been granted by the Michigan Department of Transportation (MDOT) Local Bridge Program. However, the City must contribute a 10% match to the project and pay for the engineering costs.

The City started reconstructing Huron River Drive from Cornell Rd to Leforge Rd in May 2023. The project involves replacing storm sewers, installing a sidewalk along the northern side of the road, and enhancing pedestrian safety at intersections. Funding for this project comes from local Transportation Alternatives Program, STP-U, and HIPU funds.

The City of Ypsilanti is taking proactive measures to ensure the safety and longevity of its infrastructure by scheduling planned repairs for three of its bridges: Factory, Leforge, and Cross. These repairs have been deemed crucial to maintaining the functionality and structural integrity of the bridges and will help ensure the safety of the citizens who use them. The city is committed to investing in infrastructure maintenance to ensure safety for Ypsilanti residents and visitors.

Revamp of the Ypsilanti Police Department

-Timeframe: Ongoing

-Project Leader/ Department: Kirk Moore

In April 2023, Kirk Moore became the new Police Chief of the Ypsilanti Police Department. Since then, the department has undergone several changes, including facility upgrades, staffing, and community outreach. The department has implemented several capital requests to improve its facilities, such as installing key-card access to the building, the addition of workspaces for personal areas, a new conference room, officer cell phones, plumbing upgrades, and a briefing room/training room. They have also removed unnecessary furniture and are developing new policies to operate in a more modern environment. The department is planning to address many changes to its facilities.

However, due to a shortage of staff, the Community-Oriented Policing and Problem-Solving Unit (COPCRU) has been inactive. The department is currently recruiting heavily to fill the vacancies and is offering a competitive salary, signing bonuses, and academy sponsorship. With the vast number of new hires, a select group will go through Crisis Intervention Training (CIT), and 15% of the officers will be trained by the end of the year.

The department is looking forward to providing comprehensive orientations to sworn staff and increasing the training budget. They are investing in leadership development, specialized assignment training, and inverse training. Currently, the Police Department has one command officer attending the command college. They have hired a field services officer who is trained in Tasers. They have also sent several officers to Field Training Officer (FTO) Certification, identifying, and sending those to firearm training officers.

Fire Department Updates

-Timeframe: Active

-Project Leader/Department: Ken Hobbs

The Fire Department conducts fire education programs in city schools during October, which is the Fire Prevention Month. Throughout the year, we visit schools to demonstrate fire safety techniques and provide fire safety materials. We also conduct tours of our facilities, showing how we use our trucks and tools for both extinguishment and prevention. We attend and support various events, such as neighborhood gatherings, church functions, and city programs, upon request, especially during summer.

The new contract negotiated has made YFD more attractive to potential firefighter candidates and competitive with other fire departments. Although we have met the minimum staffing requirements, we lost one firefighter, which has reduced our staffing levels.

The Fire Department is accepting applications, and the new contract language, which includes wages and benefits, should speed up the hiring process.

Fire officers, firefighters, paramedics, and EMTs are required to do continuing education to maintain their certifications, identify training needs, and bring in outside instructors to train and assist. Last fiscal year, we not only provided additional members to the county specialty teams but also identified other training needs and conducted training programs such as Swift Water Rescue, NFIRS (National Fire Incident Reporting System), Aggressive Fire Command, Basic Vehicle Extrication, and Advanced Vehicle Extrication and Stabilization.

Develop long-term vacant sites in the city.

Timeframe: Ongoing

Project Leader/Department: Planning/Economic Development

Dorsey Estates is a newly constructed development that will feature 46 units of mixed-income residential site condominium, planned unit development located at 220 N Park Street. The project will feature a mixture of cottages, duplexes, and townhomes within a walkable housing development. The development will ensure permanent affordability and other requirements of the Community Benefit Ordinance through a site condominium structure. A Master Deed and Bylaws will be recorded for the property through the site condominium process that restricts the affordable units in perpetuity.

945 Clark: The City has worked with the developer Lincoln Avenue Capital to develop a complex at 945 Clark Rd. The build is facilitated through a PILOT program. The general PILOT program is 30 years long.

The project includes 308 Units divided into 152 senior living and 156 multi-family, all for low or moderate-income housing.

206/210 N Washington Affordable Housing Redevelopment: The City of Ypsilanti issued an RFP in June 2020 for a developer of the property at 206/210 N. Washington. Avalon was selected as the development partner. The project is a supportive and low-income housing development comprising 22 1-bedroom apartments. Amenities include on-site laundry, a community room, property management/services offices, and two historic outbuildings to be preserved. Avalon Housing has received a PILOT, and a community benefits agreement has also been approved for the project.

Water Street Site Redevelopment The area is a 38-acre, City-owned site adjacent to Historic Downtown Ypsilanti. The site is bounded on the north by 1500 feet of Michigan Avenue frontage (US-12 Business Route) and on the south and west by 1/2 mile of Huron River frontage. The City of Ypsilanti has been awarded two grants, one through the State of Michigan from Senator Irwin's office being administered through MEDC, and the second from Congresswoman Dingell's office being administered through HUD. In total, \$7.4 Million will go towards the remediation of PCBs and other contaminants in the soil on Water St. The city is working with Environmental Consultant AKT Peerless to characterize the PCB contamination in three primary areas and hopes to begin excavation and develop an RFP to begin to solicit developers for the property again in the summer of 2024.

Community Engagement & Events

Boards and commissions have suffered from low attendance, leading to the consolidation of some commissions, such as the Parks and Recreation and Arts Commission, into one called Parks and Arts.

The City of Ypsilanti sponsored the third annual Juneteenth celebration in the South Huron parking lot for the entire weekend. The event featured live music and local vendors for three days. The Juneteenth holiday, which falls on June 19th, is now recognized as an official holiday in the City.

The city also held its 94th annual July 4th parade, the longest-running parade in Michigan. Beginning at the Ypsilanti Water Tower at Cross Street, the parade traveled east and concluded in Depot Town. The city publicly revealed its time capsule, which was buried at the sesquicentennial celebration in 1973.

The City of Ypsilanti recognized the Bicentennial through 2023 and offered opportunities for anyone interested to participate. The commission was formed two years prior and planned ways to celebrate. Sponsors included Destination Ann Arbor, YpsiReal, Eastern Michigan University, Herbal Solutions, Washtenaw County Government, Bank of Ann Arbor, Ypsilanti DDA, LiUNA, DTE Energy, Ann Arbor Electrical Workers IBEW 252, Ladies Literary Club, Anishinaabek Caucus, This That and Odder Things, The Rocket, The Newton of Ypsilanti and Flo-Mar Apartments.

The events/engagements included:

- A New Year's Eve Ball Drop and Kickoff event.
- A time capsule reveal was held at the main event. It was originally buried in 1973, and a new time capsule was replaced with it.
- Walking events planned throughout the year
- The main event occurred on August 19th at Riverside Park. Featured a Pancake Breakfast held by the Ypsilanti Rotary Club, Children's Activities
 - Live performances included Lady Sunshine, Boylesque Michigan, Black Jake & the Carnies, Cracked & Hooked, Child Sleep, Brawny Lad, Hullabaloo, Virga, Marissa & the

Starter Packs, Mercury Salad, Thunderbuck Ram, Ypsilanti Youth Choir, Steve Somers, Skwrl, and the Nitpickers.

- T-shirts & sweatshirts with an official logo.

The Bicentennial Ad-Hoc Committee and the sponsors of the two-hundred-year celebration of the City of Ypsilanti deserve special thanks.

Improve Recruitment and Retention

Timeframe: On-going

Initiated: Human Resources

In the past year, the City of Ypsilanti has made significant progress in recruiting and retaining employees. The staff has signed several agreements with local organizations to provide better incentives and opportunities to its workforce. The has increased the salaries and benefits of its employees to make them more competitive with neighboring cities. Moreover, the city is working toward developing a program for new hires to help them acclimate to their roles and foster a sense of community within the organization. These developments ensure that the City of Ypsilanti attracts and retains the best talent to serve its residents and promote growth and prosperity in the region.

The City has reached Collective Bargaining agreements with three unions:

- The International Association of Fire Fighters (IAFF) has a five-year agreement due for renewal in 2028.
- The Police Officers Association of Michigan (POAM) has a three-year contract for general retirees. The city offers a \$1,500 signing bonus, academy sponsorship, and competitive wages to improve recruitment.
- The COAM unilateral agreement contract is up for renewal in 2025.

In addition, the City has contracted with 360 Safety for Department of Public Services to improve safety protocols and provide training. The safety committee has also been re-established, and a work session with the Council regarding city facilities was held.

- To address staffing needs, a budget has been allocated for a referral program allowing candidates to receive a signing bonus for filling absent roles.
- Employee recognition was added to the \$3,000 allocated for this strategy. Included with appreciation.
- The City of Ypsilanti has been attending job fairs and creating digital flyers to recruit future employees.
- Upgrading attachment BS&A attempting to improve operations.

HR has been actively engaged in talent acquisition efforts, participating in job fairs to attract top talent to our organization. Appeared on the Jobfairgiant.com website as well as appeared in the November 26 issue of Metro Detroit You're Hired job magazine. Additionally, we have implemented initiatives to recognize employee anniversaries and birthdays, fostering a culture of appreciation and celebration.

In collaboration with the Finance department, HR has streamlined the onboarding process by entering new hire information into the Employee Self-Service system, ensuring new employees have access to essential resources. And have also become the contact person when the system is not working.

Furthermore, HR regularly sends out cybersecurity training and tracks the completion of each course, ensuring that employees are equipped with the necessary knowledge and skills to safeguard our organization against cyber threats.

Continuously striving for improvement, HR proactively evaluates vendors to enhance our onboarding process, aiming to make it seamless and efficient for both new hires and existing employees.

Additional Information

Majors Sources of Revenue

1. Property Taxes- tax paid on property owned by residents or other legal entity. It is calculated based on the properties taxable value multiplied by the operating millage and or other approved millage.
2. Constitutional Revenue Sharing- in accordance with the State Constitution of 1963, Article IX, Section 10, as amended, constitutional revenue sharing payments are based on 15% of the 4% portion of Michigan's 6% sales tax collections. Distributions are made to all Michigan cities, villages, and townships on a population basis on the last business day of the even numbered months (October, December, February, April, June, and August).
3. CVTRS-City, Village, and Township Revenue Sharing (CVTRS) program.
 1. Standard payment equal to 104% of the local unit's eligible FY 2023 ongoing CVTRS payment amount;
 2. CLFRF (Coronavirus Local Fiscal Recovery Fund) payment equal to 1% of the local unit's eligible FY 2023 ongoing CVTRS payment amount;
 3. PS (Public Safety) payment equal to 2% of the local unit's eligible FY 2023 ongoing CVTRS payment amount
4. Marijuana Tax Revenue Sharing for recreational marijuana sales
5. Licenses and Permits for residing and doing business in the city
6. Charges for Services fee collected to pay for city services
7. Fines and Forfeits-penalty for certain acts and/or omissions that violate city ordinance
8. Investment Earnings-interest earned on City surplus funds

Budget Estimates

Estimates used in this budget are based on historical trends, information obtained from the County, country and other reliable organizations. Employer Annual Required Contributions are based on estimates provided by actuaries contracted by the City. The City's goal is to have realistic projections that are **conservative**.

Future Planning

The City's long range planning is addressed annually in the goal-setting sessions. City facilities, major and local streets that are in need of significant upgrades are evaluated and recommended for Council Approval through the Five year Capital Improvement Plan.

Balance Budget Scenario

The City adopts a balanced budget. The following are the different scenario's are adopted per fund to comply.

	Scenario 1	Scenario 2	Scenario 3
Revenue	Equal	Higher	Lower
Expenditure	Equal	Lower	Higher

Council Amendments to the Budget

Before the approved budget was adopted, council made the following changes:

2024-2025

1. Creation of a Budget Stabilization Fund \$2,000,000
2. PA 289 Fire Protection Grant increase \$200,000
3. Investment Income increase \$85,000
4. Recreation Marijuana State Revenue Sharing \$110,000
5. Transfer to Housing Trust Fund \$50,000
6. Boards and Commission Operating Expenses \$7,500 increase and a \$7,500 decrease in Membership and Dues
7. Set-up a vacancy credit amounting to 4% of salaries
8. Reduction of Contractual Service by 2.5%
9. Reduction of Professional Development \$5,732
10. Reduction of Office Supplies \$3,339
11. Reduction of Operating Expense \$4,442

2025-2026

1. PA 289 Fire Protection Grant increase \$200,000
2. Investment Income increase \$85,000
3. Recreation Marijuana State Revenue Sharing \$110,000
4. Transfer to Housing Trust Fund \$50,000
5. Boards and Commission Operating Expenses \$7,500 increase and a \$7,500 decrease in Membership and Dues
6. Vacancy credit amounting to 4% of salaries
7. Reduction of Contractual Service by 2.5%
8. Reduction of Professional Development \$5,476
9. Reduction of Office Supplies \$2,856
10. Reduction of Operating Expense \$4,442

FUND SUMMARIES



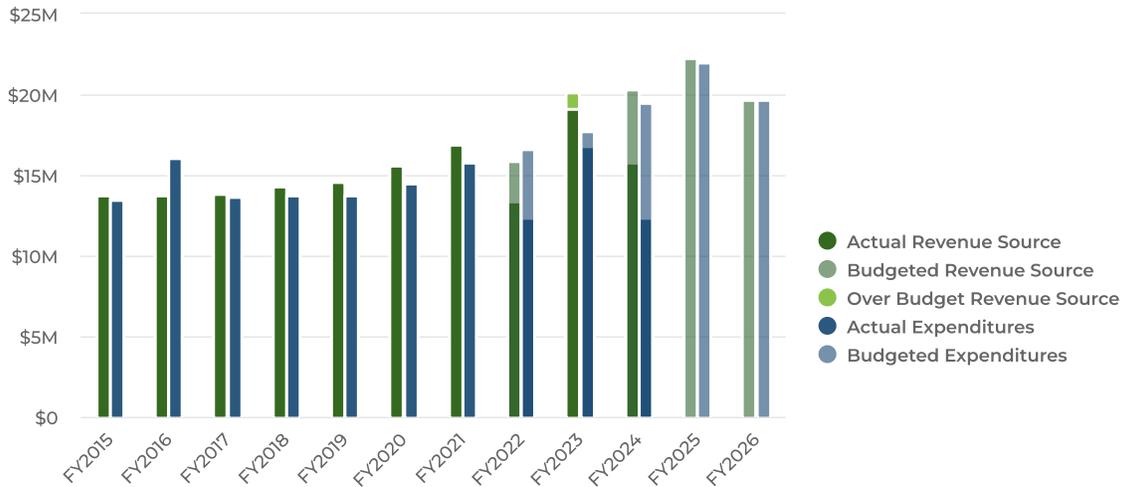


General Fund

The primary fund of the City. It accounts for the day-to-day activities for all administrative and operating expenditures.

Summary

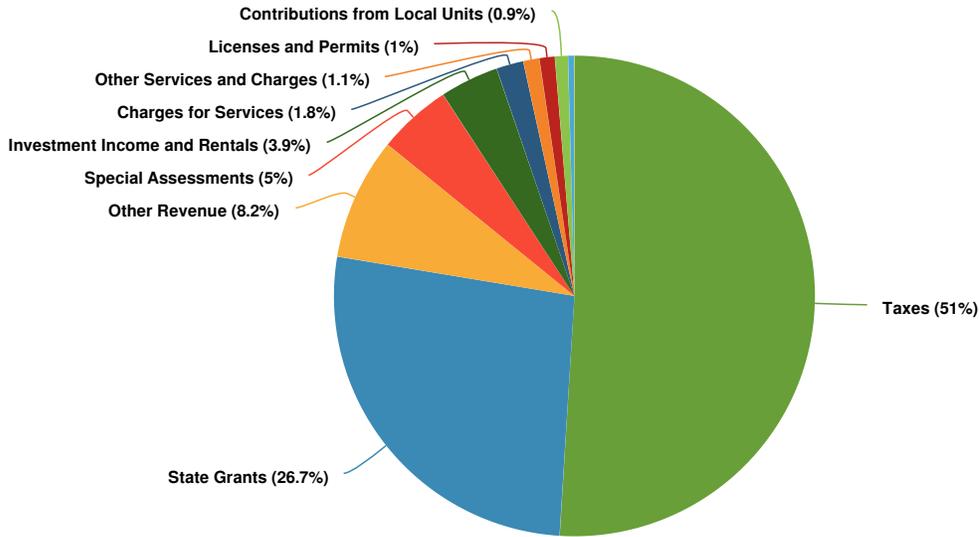
The City of Ypsilanti is projecting a surplus of \$860K for FY 23-24, a shortfall of \$3.6M in FY 24-25 and a shortfall of \$3.2M in FY 25-26. The shortfall are mainly because of transfers to the Capital Improvement Fund to cover facility improvements.



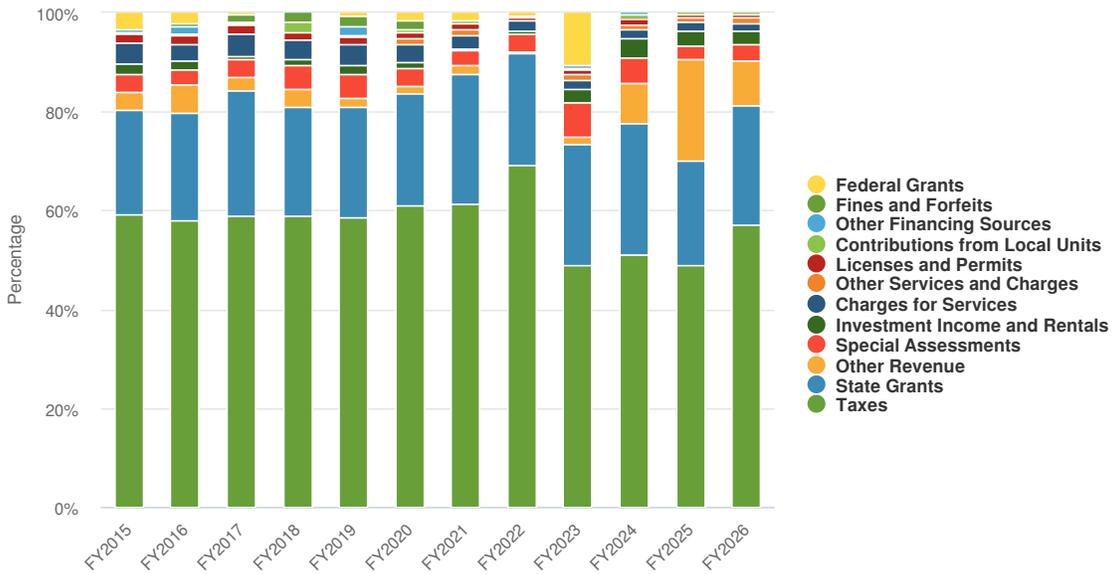
Revenues

The City is projecting a 5% increase in property taxes which was capped due to Proposal A. State Grants are based on assumptions by the state of Michigan for revenue sharing.

Projected Revenues



Budgeted and Historical Revenues



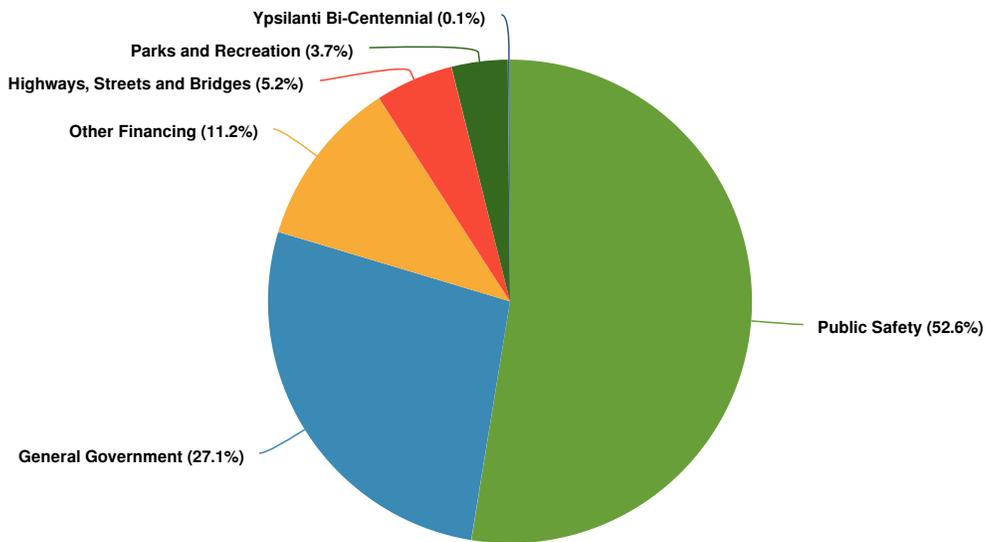
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Taxes	\$9,812,666.00	\$9,837,629.00	\$10,374,915.00	5.7%



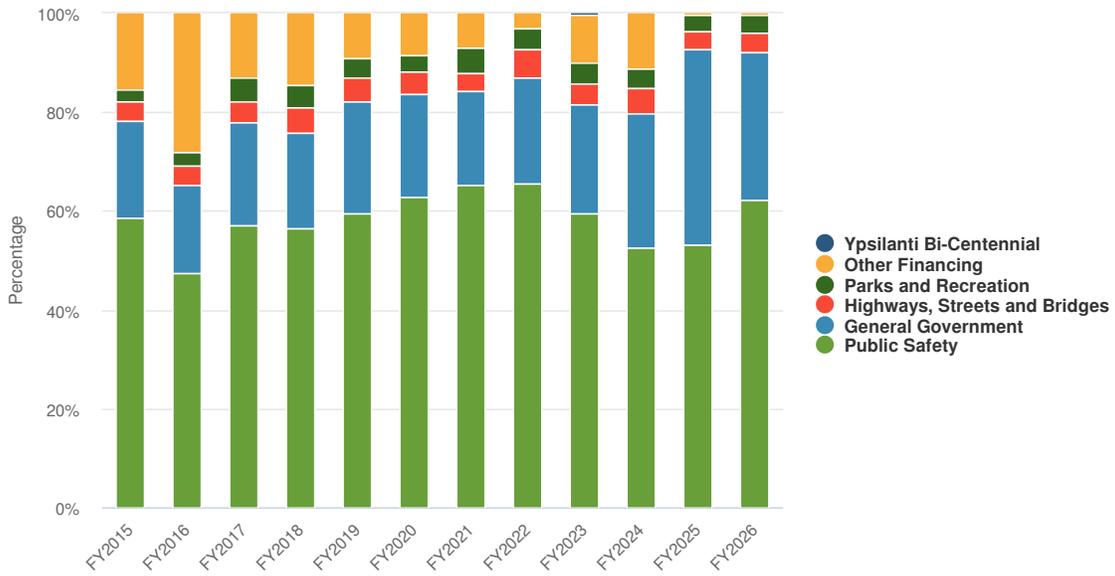
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Special Assessments	\$1,113,575.00	\$1,367,905.00	\$1,010,677.00	-9.2%
Licenses and Permits	\$210,000.00	\$161,434.00	\$210,100.00	0%
Federal Grants	\$2,122,918.00	\$2,119,745.00	\$3,175.00	-99.9%
State Grants	\$4,486,219.00	\$4,960,452.00	\$5,423,095.00	20.9%
Contributions from Local Units	\$124,091.00	\$101,575.00	\$179,360.00	44.5%
Charges for Services	\$362,002.00	\$412,007.00	\$370,918.00	2.5%
Investment Income and Rentals	\$455,154.00	\$530,920.00	\$802,990.00	76.4%
Other Revenue	\$153,495.00	\$331,711.00	\$1,671,070.00	988.7%
Other Financing Sources	\$70,694.00	\$126,492.00	\$82,545.00	16.8%
Other Services and Charges	\$220,000.00	\$220,037.00	\$220,000.00	0%
Total Revenue Source:	\$19,130,814.00	\$20,169,907.00	\$20,348,845.00	6.4%

Expenditures

Budgeted Expenditures



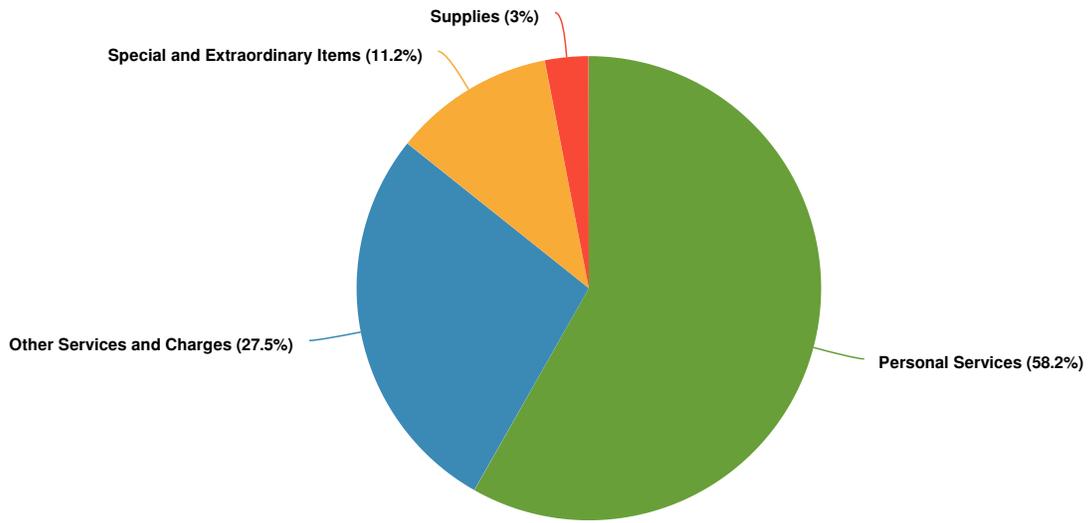
Budgeted and Historical Expenditures



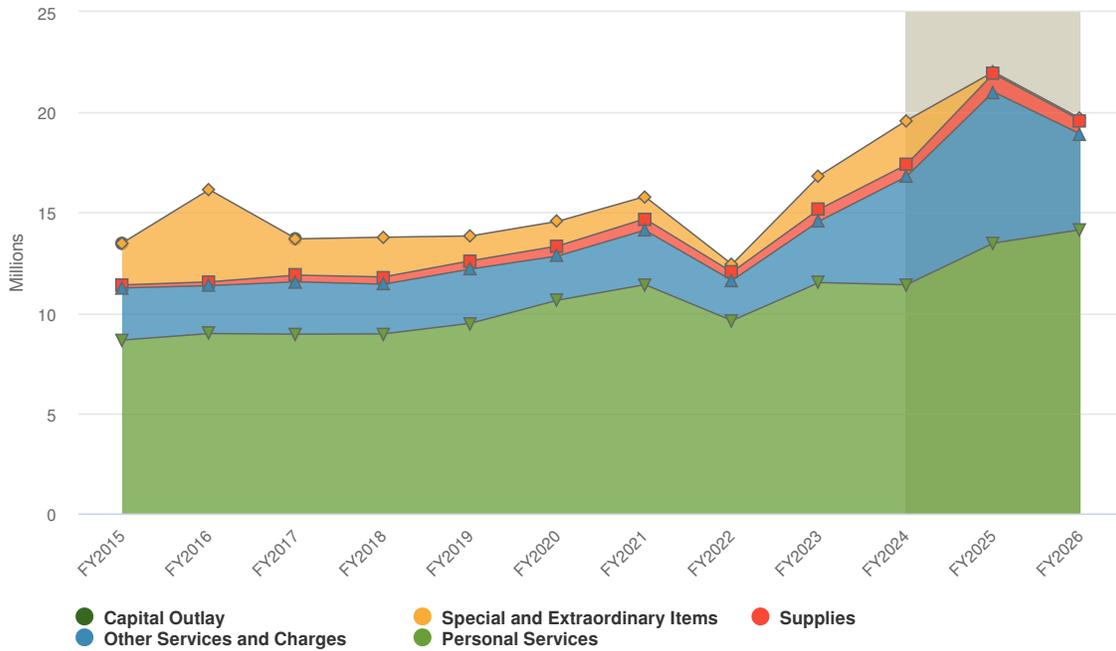
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$3,805,294.00	\$3,716,984.00	\$5,304,907.00	39.4%
Non Departmental	\$976.00	\$0.00	\$0.00	-100%
Parks and Recreation	\$816,364.00	\$670,299.00	\$733,887.00	-10.1%
Public Safety	\$10,658,734.00	\$10,012,178.00	\$10,294,652.00	-3.4%
Highways, Streets and Bridges	\$805,034.00	\$739,396.00	\$1,023,937.00	27.2%
Other Financing	\$1,668,976.00	\$1,668,976.00	\$2,199,083.00	31.8%
Ypsilanti Bi-Centennial	\$20,000.00	\$28,028.00	\$26,460.00	32.3%
Total Expenditures:	\$17,775,378.00	\$16,835,861.00	\$19,582,926.00	10.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

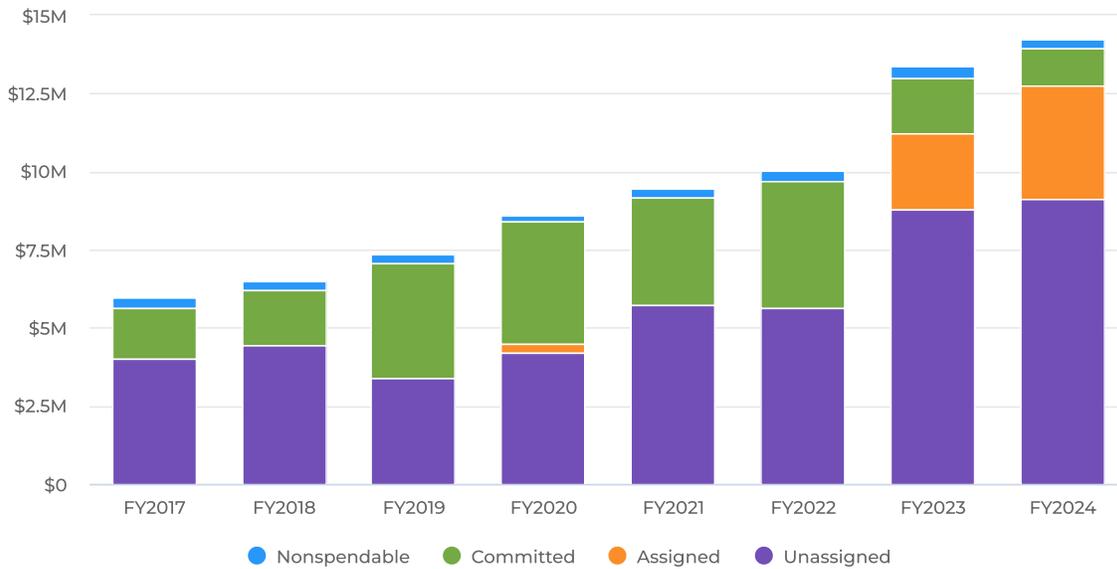


Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Personal Services	\$12,170,459.00	\$11,512,630.00	\$11,400,862.00	-6.3%
Supplies	\$525,011.00	\$593,274.00	\$595,562.00	13.4%
Other Services and Charges	\$3,410,932.00	\$3,060,981.00	\$5,387,419.00	57.9%
Special and Extraordinary Items	\$1,668,976.00	\$1,668,976.00	\$2,199,083.00	31.8%
Total Expense Objects:	\$17,775,378.00	\$16,835,861.00	\$19,582,926.00	10.2%

Fund Balance

Projections



Financial Summary	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$8,772,038	\$9,132,348	4.1%
Assigned	\$2,470,066	\$3,600,000	45.7%
Committed	\$1,728,094	\$1,214,499	-29.7%
Nonspendable	\$390,458	\$273,809	-29.9%
Total Fund Balance:	\$13,360,656	\$14,220,656	6.4%

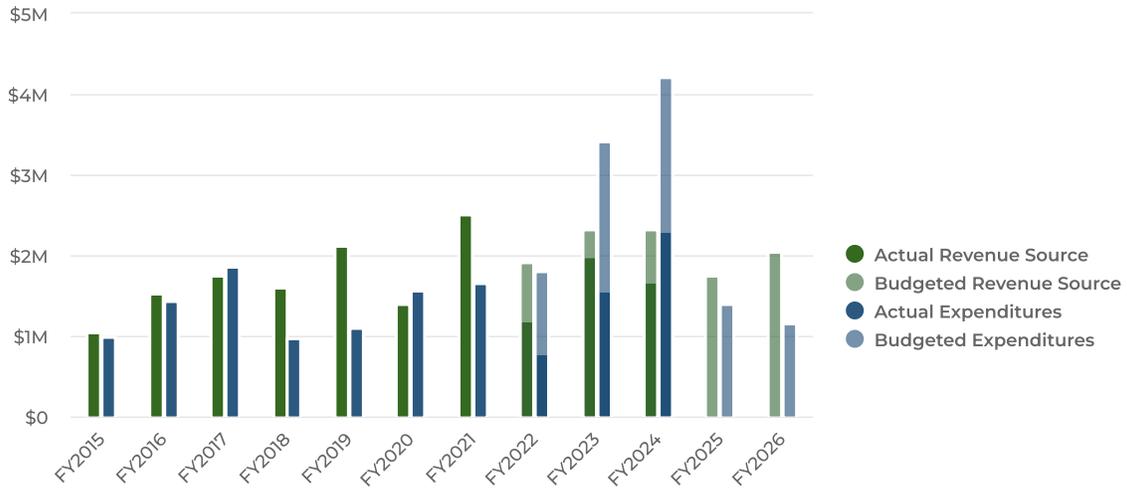


Major Street

City Major Street established by Act 51 are designated by the City Council, subject to the approval of the State Transportation Commission. City Major Streets are chosen according to their importance to the municipality.

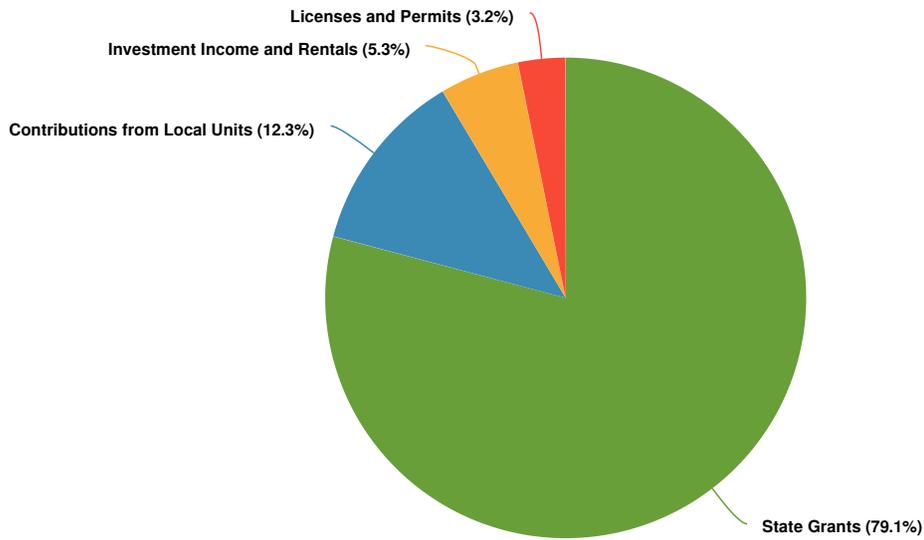
Summary

The City of Ypsilanti is projecting \$2.33M of revenue in FY2024, which represents a 0.0% decrease over the prior year. Budgeted expenditures are projected to increase by 23.0% or \$786.67K to \$4.21M in FY2024.

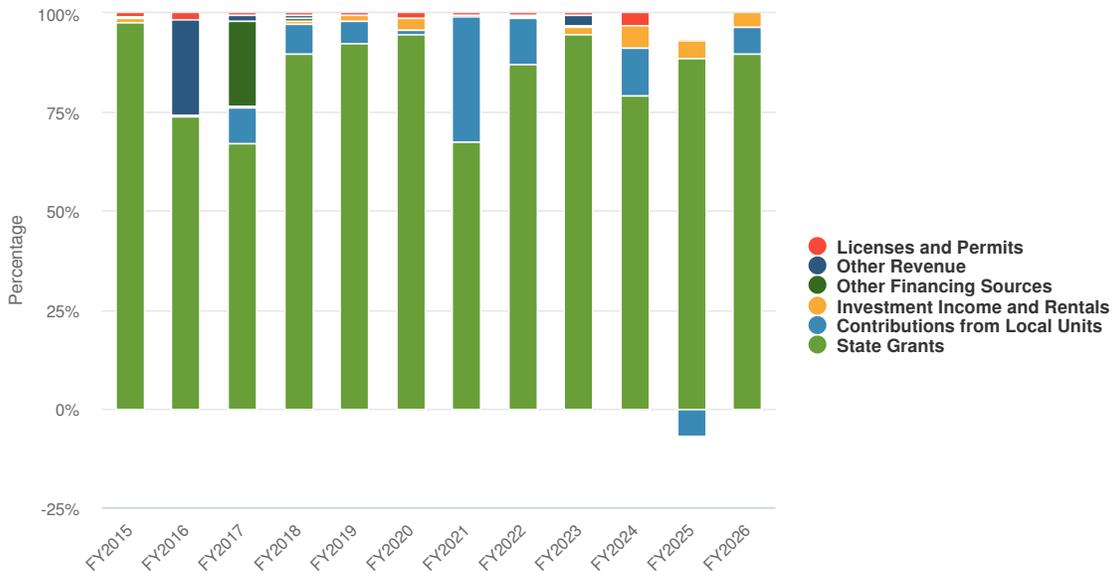


Revenues

Projected Revenues



Budgeted and Historical Revenues

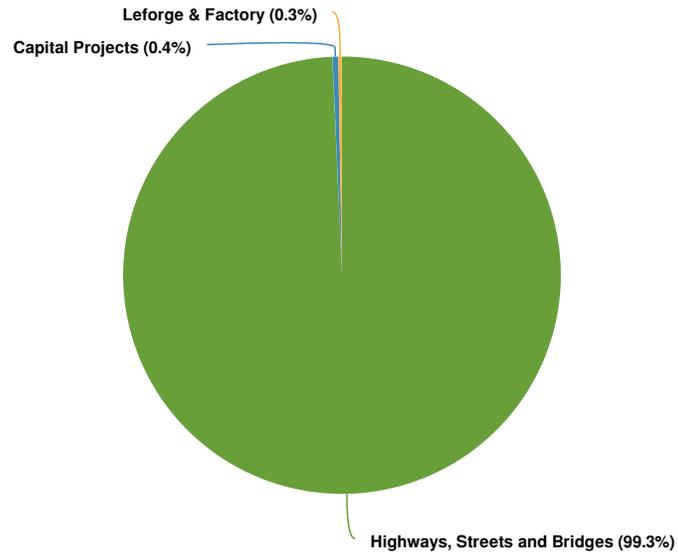


Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$7,500.00	\$7,550.00	\$74,410.00	892.1%
State Grants	\$1,857,455.00	\$1,888,234.00	\$1,845,057.00	-0.7%
Contributions from Local Units	\$0.00	\$0.00	\$287,617.00	N/A

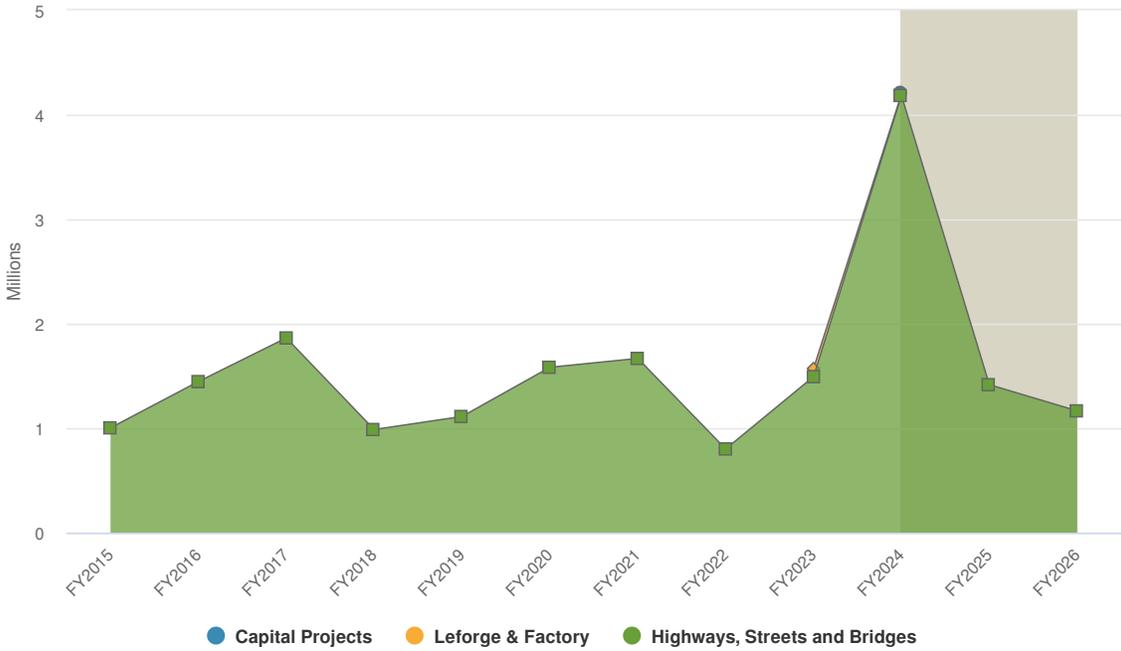
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Investment Income and Rentals	\$57,695.00	\$40,021.00	\$124,459.00	115.7%
Other Revenue	\$400,000.00	\$50,000.00	\$0.00	-100%
Other Financing Sources	\$9,972.00	\$10,470.00	\$0.00	-100%
Total Revenue Source:	\$2,332,622.00	\$1,996,275.00	\$2,331,543.00	0%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

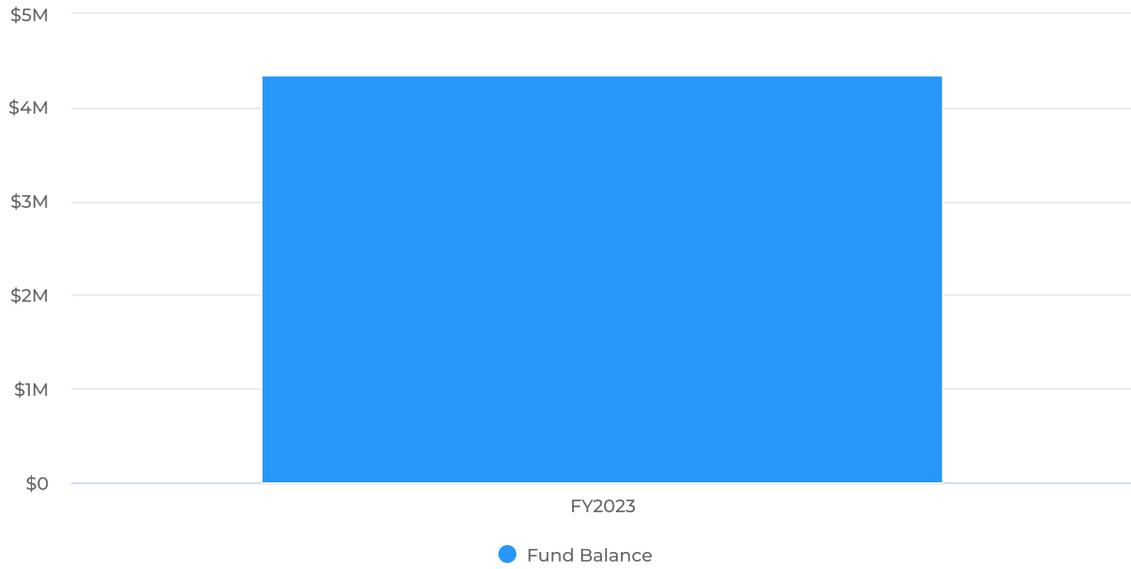


Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Capital Projects	\$147,000.00	\$0.00	\$18,163.00	-87.6%
Highways, Streets and Bridges	\$3,191,430.00	\$1,493,157.00	\$4,184,197.00	31.1%
Leforge & Factory	\$88,500.00	\$77,297.00	\$11,236.00	-87.3%
Total Expenditures:	\$3,426,930.00	\$1,570,454.00	\$4,213,596.00	23%

Fund Balance

Projections



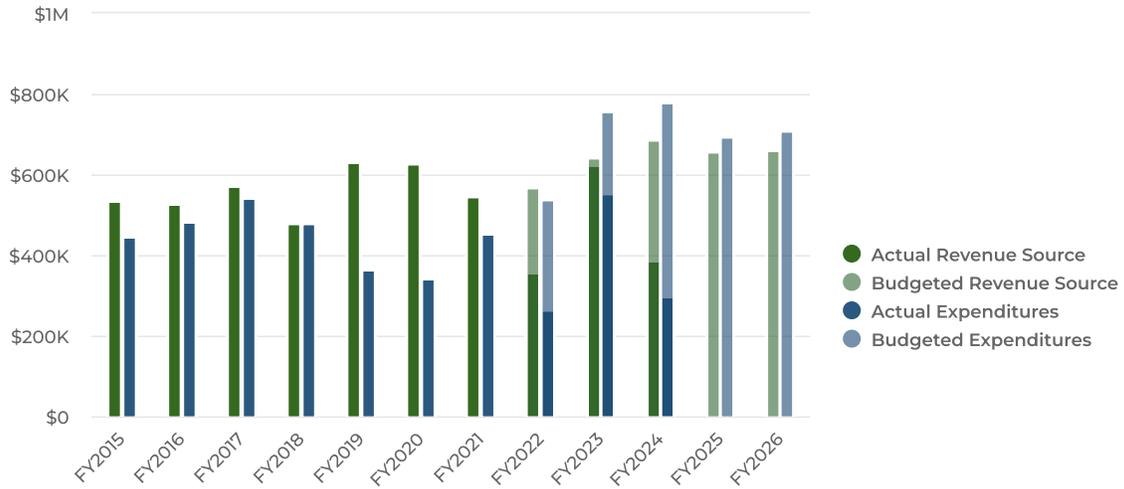


Local Street

City Local Street systems established by Act 51 are designated by City Council, subject to the approval of the State Transportation Commission. If a street is not designated as a Major Street it will be under the City's Local Streets. These street systems include no county roads or state trunkline highways.

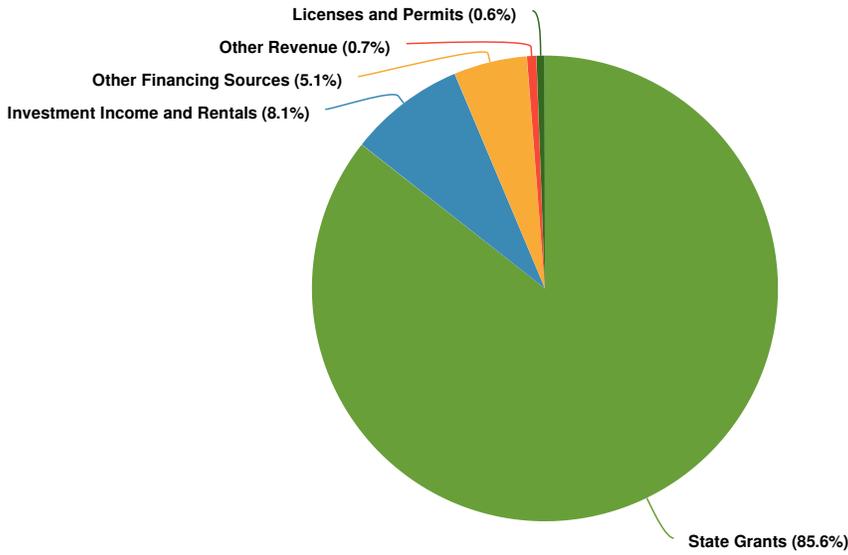
Summary

The City of Ypsilanti is projecting \$687.25K of revenue in FY2024, which represents a 6.9% increase over the prior year. Budgeted expenditures are projected to increase by 3.2% or \$24.15K to \$782.01K in FY2024.

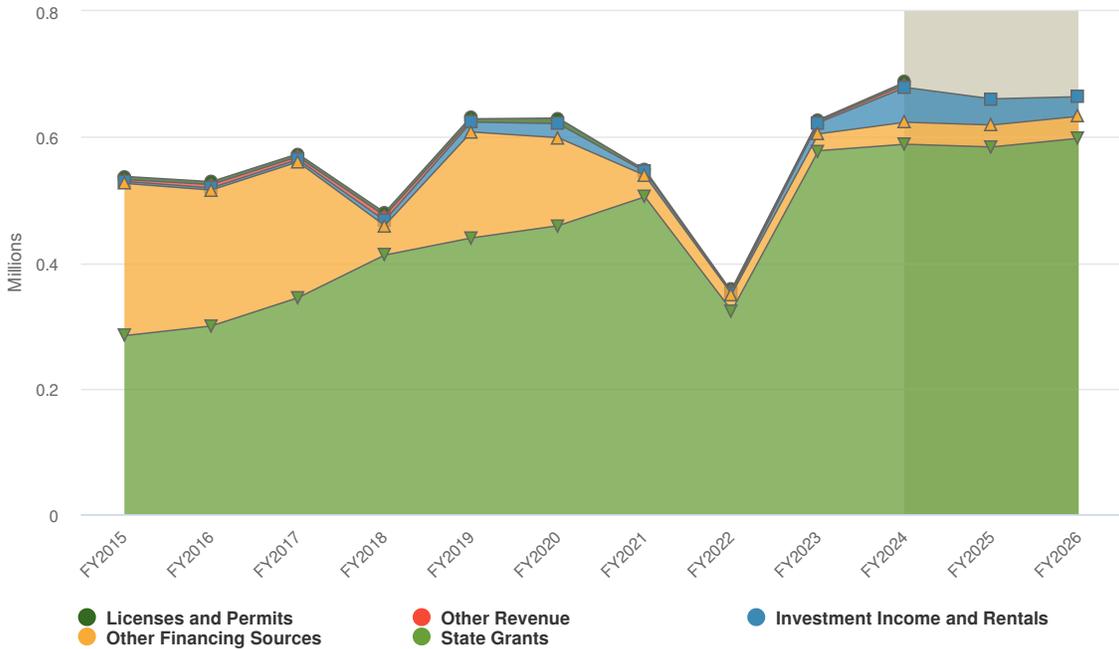


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



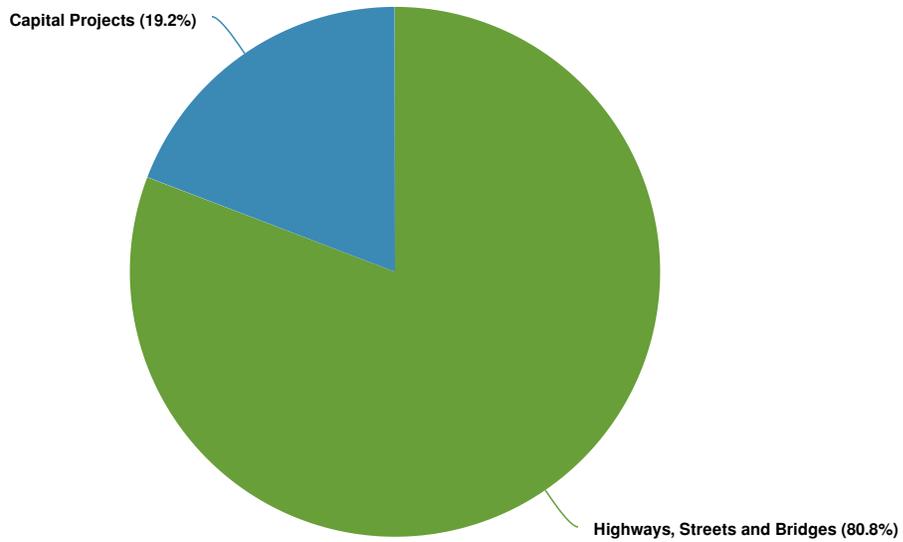
Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				

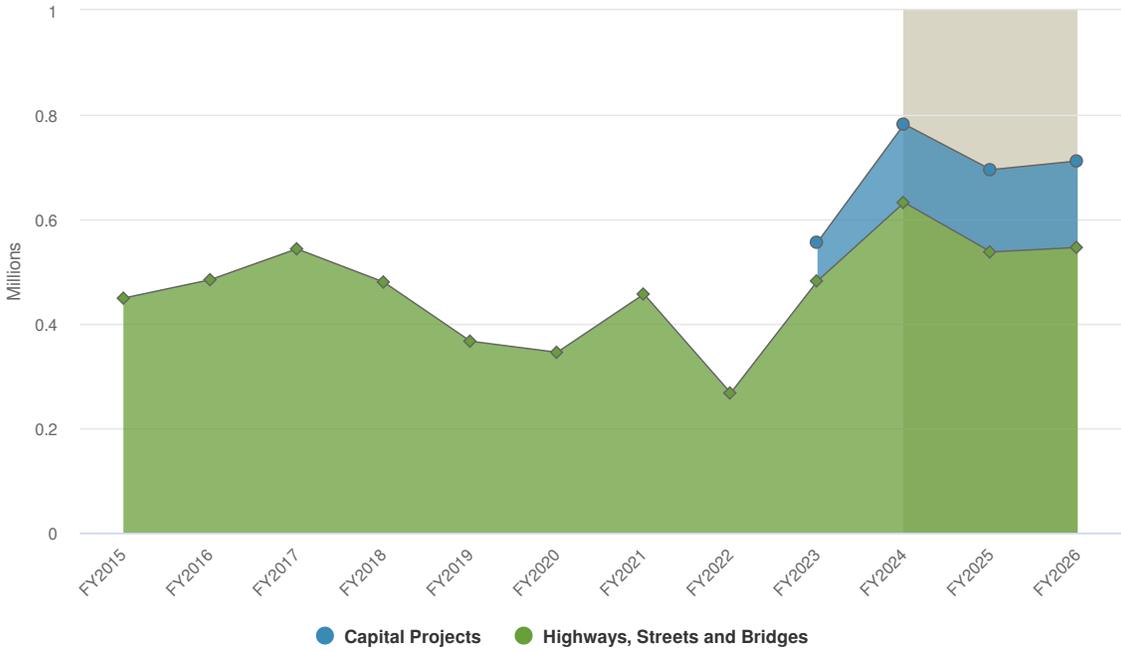
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Licenses and Permits	\$4,000.00	\$1,990.00	\$4,000.00	0%
State Grants	\$572,485.00	\$578,041.00	\$588,352.00	2.8%
Investment Income and Rentals	\$24,425.00	\$17,800.00	\$55,401.00	126.8%
Other Revenue	\$7,050.00	\$2,550.00	\$4,500.00	-36.2%
Other Financing Sources	\$35,000.00	\$26,784.00	\$35,000.00	0%
Total Revenue Source:	\$642,960.00	\$627,165.00	\$687,253.00	6.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Capital Projects	\$150,000.00	\$74,150.00	\$150,000.00	0%
Highways, Streets and Bridges	\$607,859.00	\$481,781.00	\$632,012.00	4%
Total Expenditures:	\$757,859.00	\$555,931.00	\$782,012.00	3.2%

Fund Balance



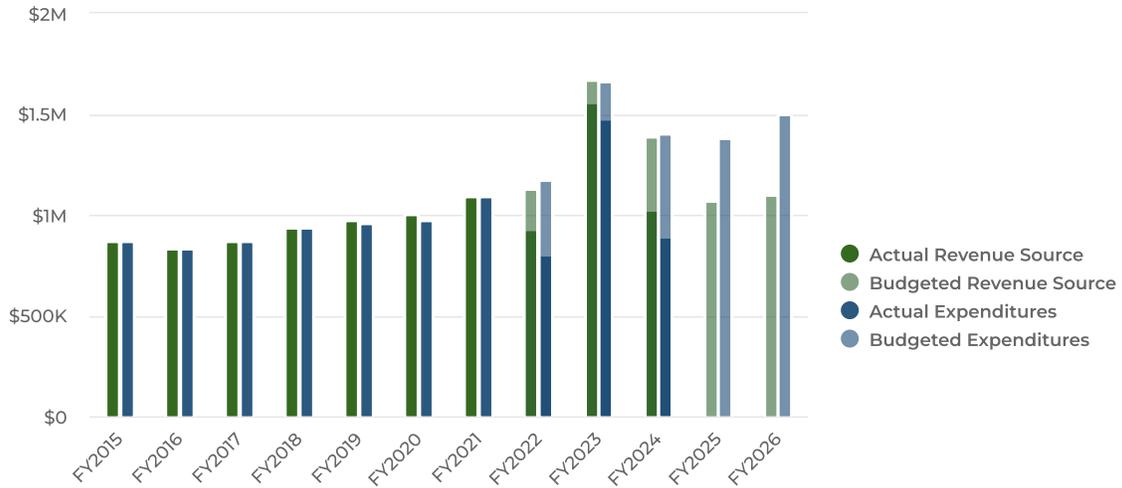


Garbage and Rubbish Collection

Established for the purpose of providing residential trash and recycling collection services. This service is provided through a contract with Stevens Disposal.

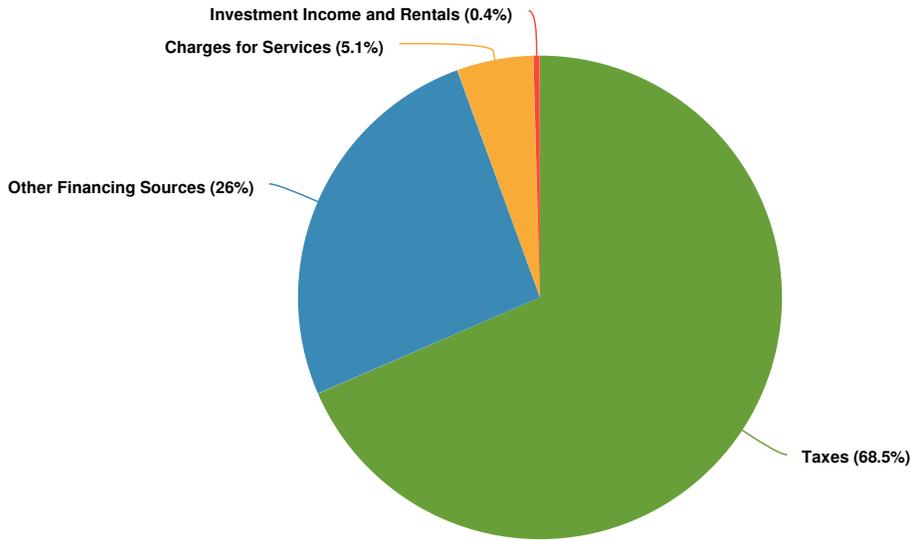
Summary

The City of Ypsilanti is projecting \$1.39M of revenue in FY2024, which represents a 17.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 15.7% or \$261.67K to \$1.41M in FY2024.

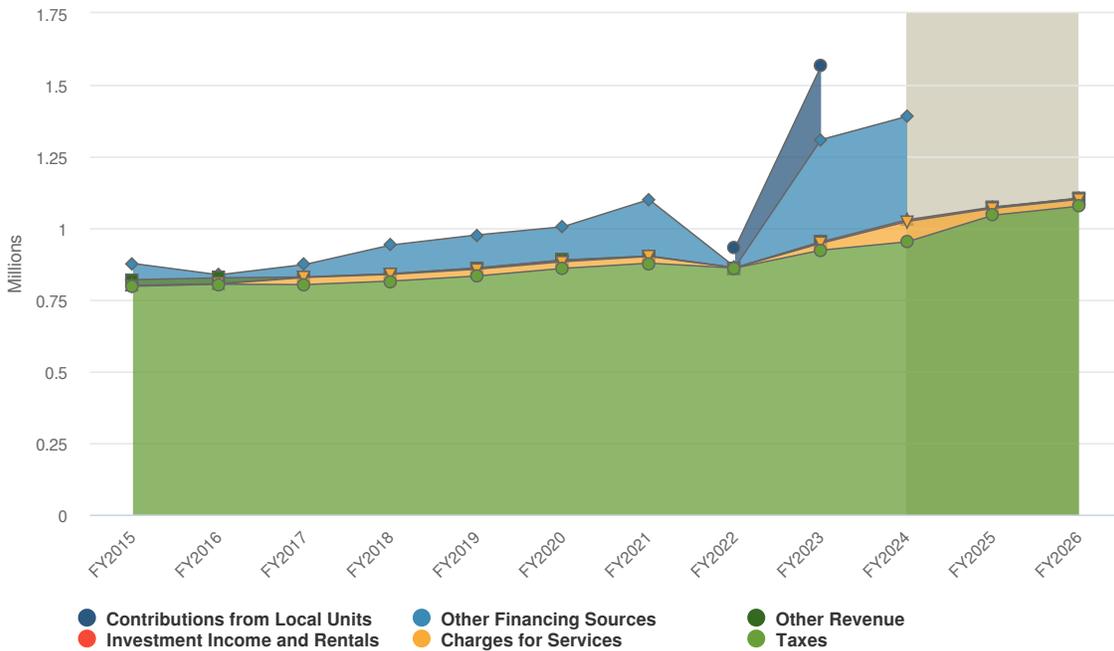


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



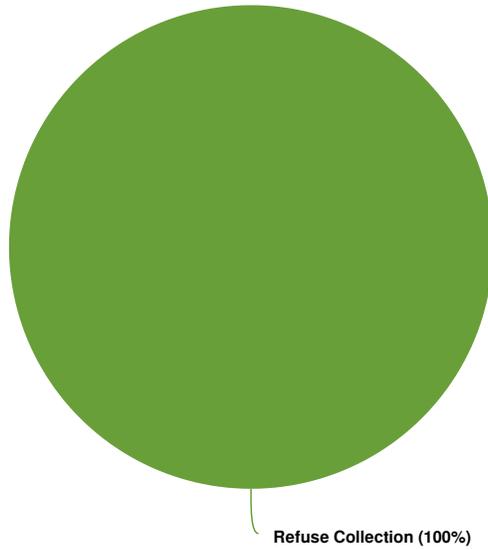
Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				

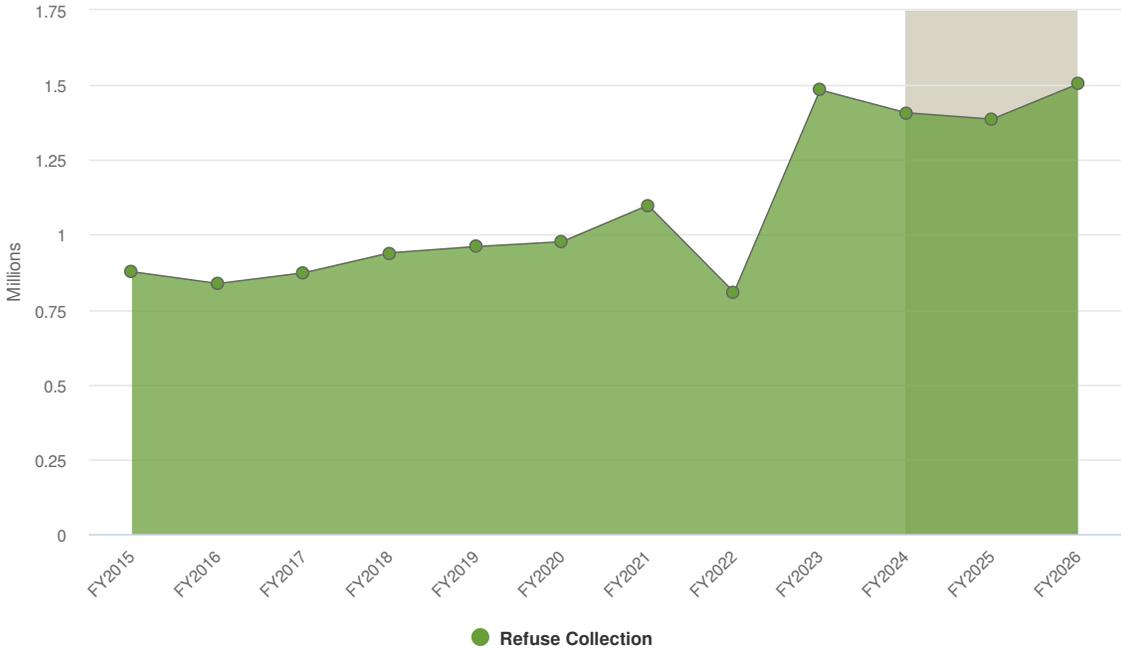
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Taxes	\$917,501.00	\$923,004.00	\$952,034.00	3.8%
Contributions from Local Units	\$325,000.00	\$256,206.00	\$0.00	-100%
Charges for Services	\$71,564.00	\$24,051.00	\$70,967.00	-0.8%
Investment Income and Rentals	\$4,873.00	\$4,958.00	\$6,001.00	23.1%
Other Revenue	\$0.00	\$280.00	\$0.00	0%
Other Financing Sources	\$355,876.00	\$356,650.00	\$360,778.00	1.4%
Total Revenue Source:	\$1,674,814.00	\$1,565,149.00	\$1,389,780.00	-17%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Refuse Collection	\$1,669,263.00	\$1,483,899.00	\$1,407,596.00	-15.7%
Total Expenditures:	\$1,669,263.00	\$1,483,899.00	\$1,407,596.00	-15.7%

Fund Balance

Projections



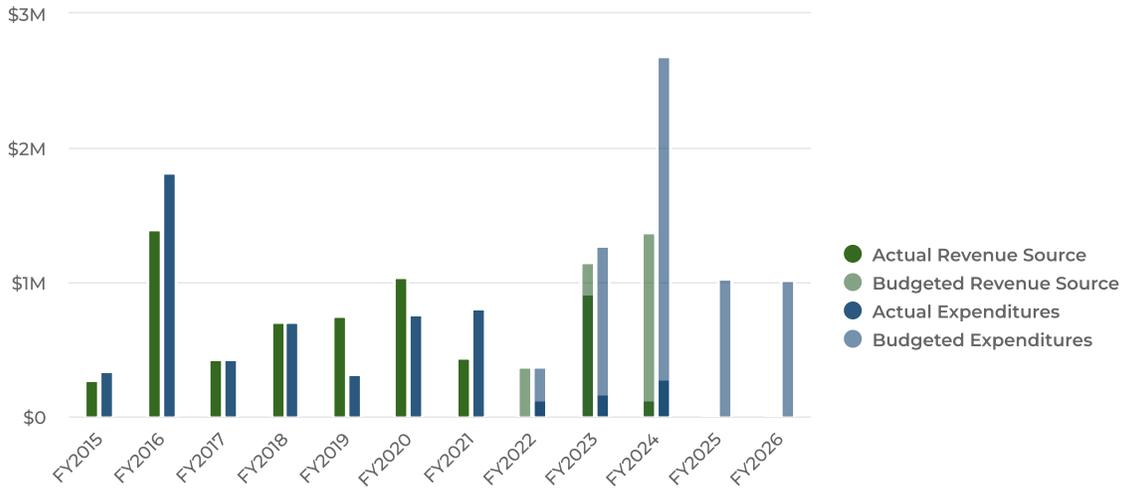


Capital Improvement

Fund used to account for financial resources to be used for the acquisition of major equipment or construction of major capital facilities other than those financed by resources from proprietary type activities.

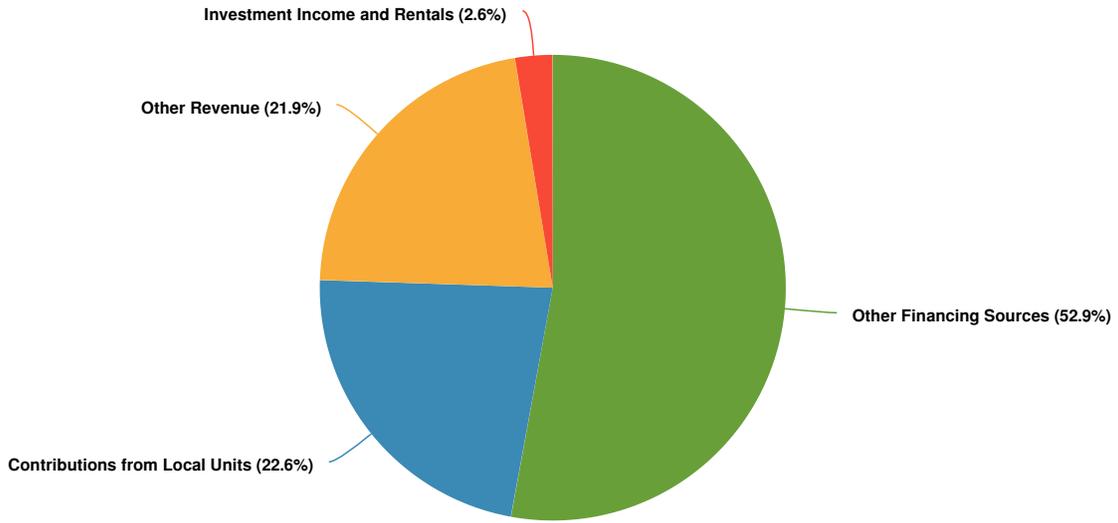
Summary

The City of Ypsilanti is projecting \$1.37M of revenue in FY2024, which represents a 18.3% increase over the prior year. Budgeted expenditures are projected to increase by 110.8% or \$1.41M to \$2.69M in FY2024.

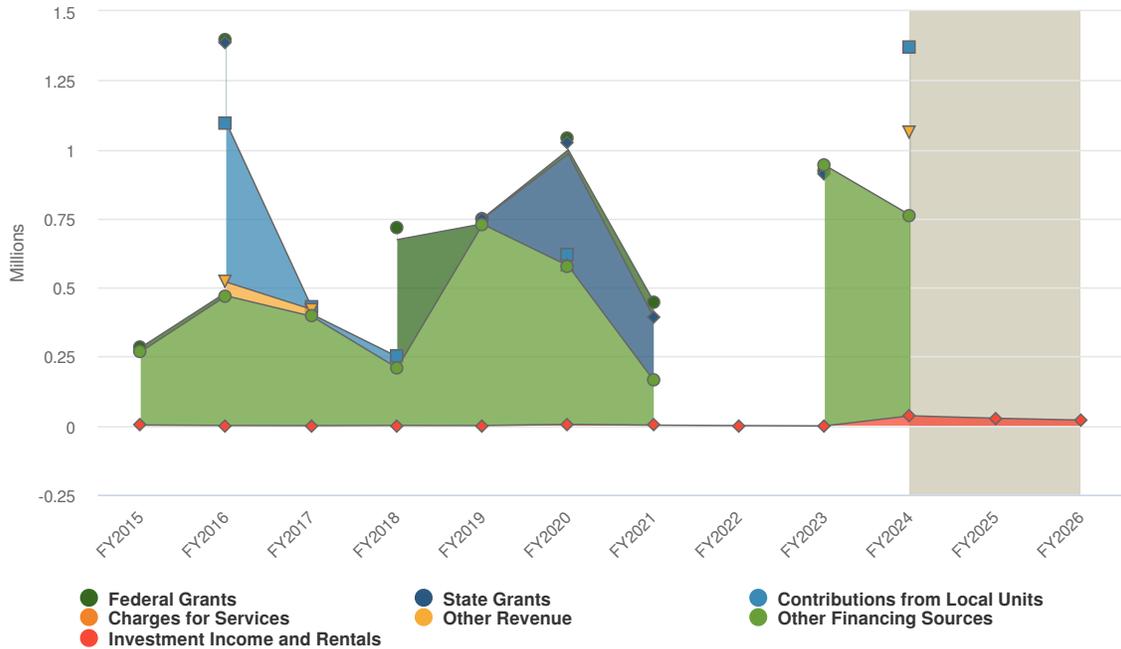


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



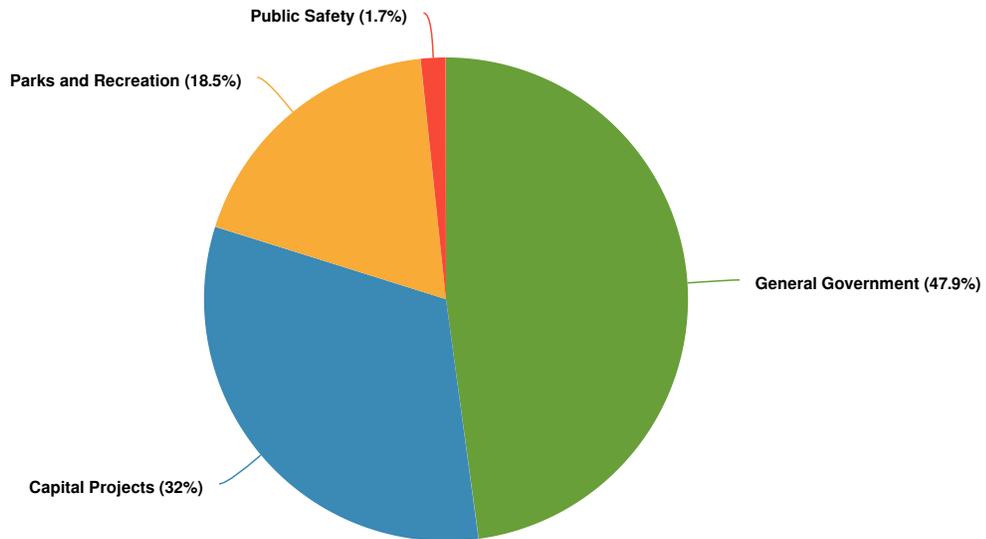
Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				

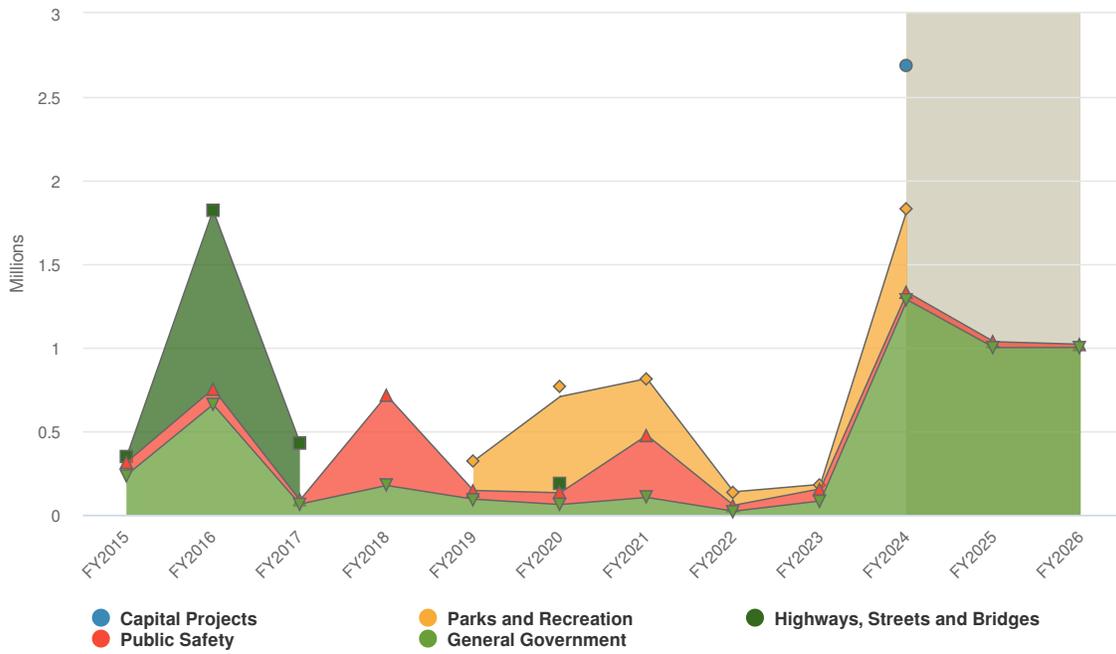
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Federal Grants		\$13,947.00	\$0.00	N/A
State Grants		-\$32,844.00	\$0.00	N/A
Contributions from Local Units	\$150,800.00	\$0.00	\$310,800.00	106.1%
Investment Income and Rentals	\$5,443.00	-\$819.00	\$35,780.00	557.4%
Other Revenue	\$60,000.00	\$0.00	\$300,000.00	400%
Other Financing Sources	\$943,309.00	\$943,309.00	\$725,691.00	-23.1%
Total Revenue Source:	\$1,159,552.00	\$923,593.00	\$1,372,271.00	18.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Capital Projects	\$280,000.00	\$0.00	\$860,000.00	207.1%
General Government	\$630,000.00	\$82,426.00	\$1,285,764.00	104.1%
Parks and Recreation	\$220,920.00	\$26,402.00	\$496,014.00	124.5%
Public Safety	\$143,512.00	\$72,753.00	\$45,000.00	-68.6%
Total Expenditures:	\$1,274,432.00	\$181,581.00	\$2,686,778.00	110.8%

Fund Balance

Projections



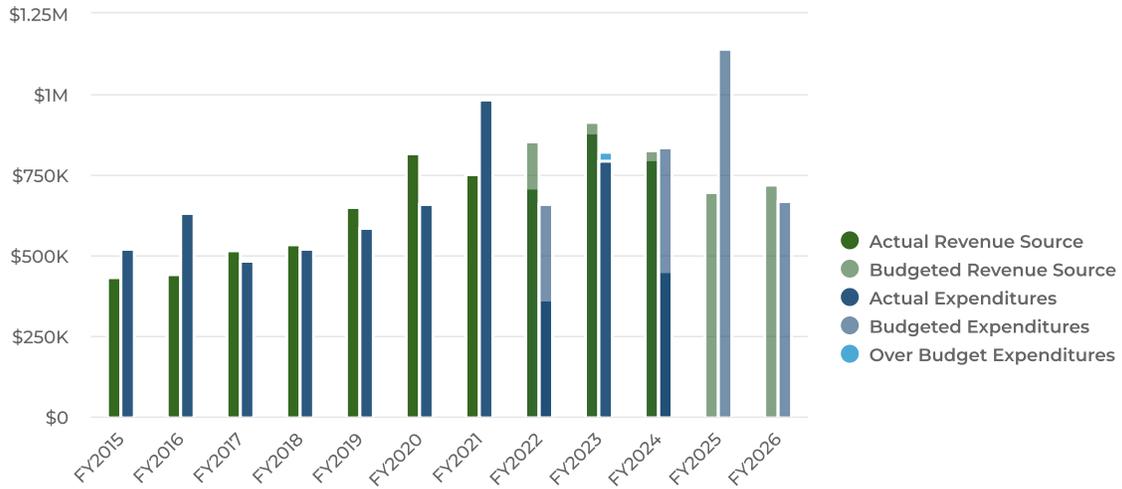


Component Unit

These funds account for the activities in the Ypsilanti Downtown Development Authority which was created to contribute to Ypsilanti's vibrancy by fueling development and growth that benefits businesses and residents.

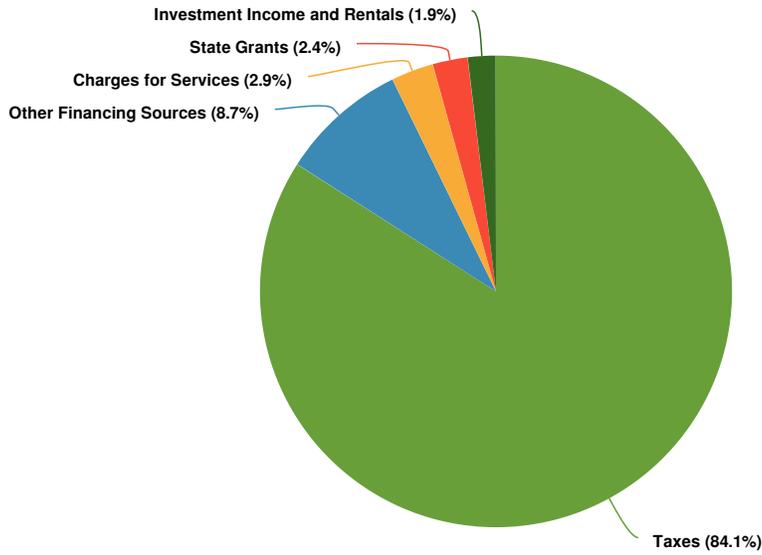
Summary

The City of Ypsilanti is projecting \$829.26K of revenue in FY2024, which represents a 9.6% decrease over the prior year. Budgeted expenditures are projected to increase by 5.7% or \$45.03K to \$839.02K in FY2024.

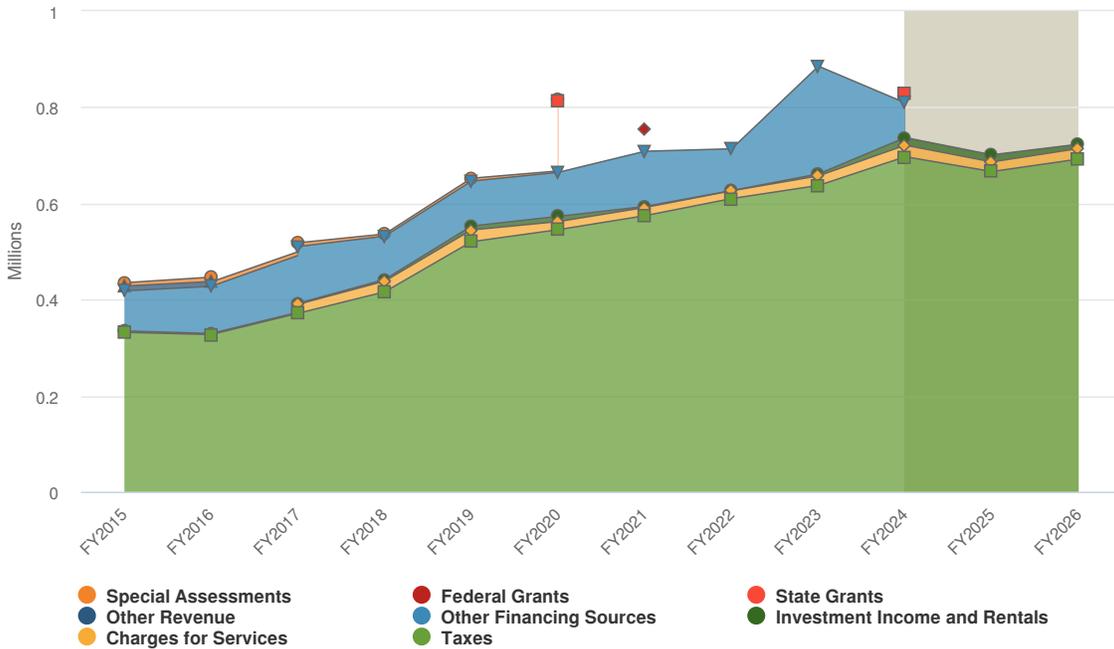


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



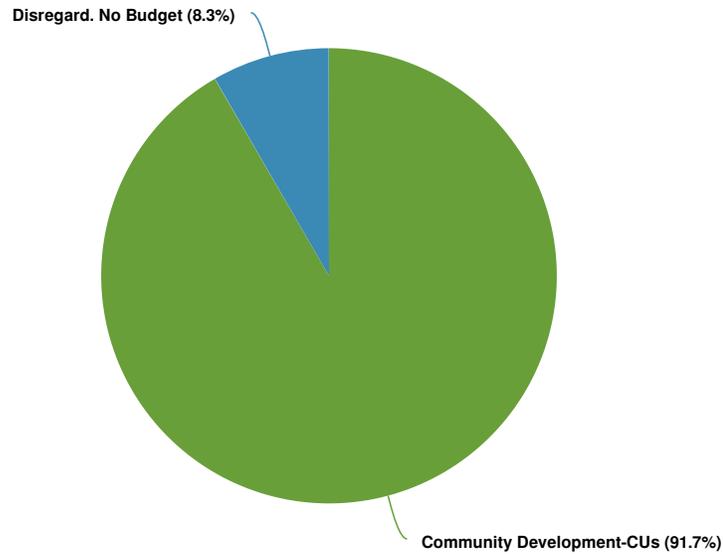
Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				

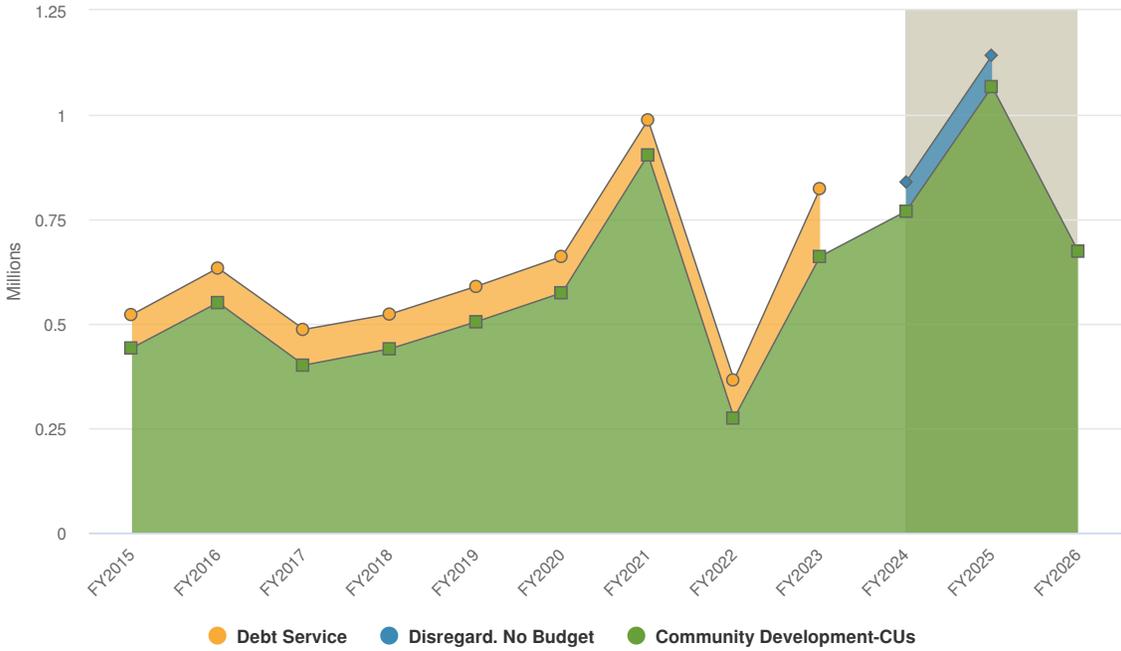
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Taxes	\$666,495.00	\$637,404.00	\$697,158.00	4.6%
State Grants		\$0.00	\$20,000.00	N/A
Charges for Services	\$24,000.00	\$19,866.00	\$24,000.00	0%
Investment Income and Rentals	\$7,777.00	\$4,135.00	\$15,854.00	103.9%
Other Financing Sources	\$219,495.00	\$224,156.00	\$72,250.00	-67.1%
Total Revenue Source:	\$917,767.00	\$885,561.00	\$829,262.00	-9.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Community Development-CUs	\$706,628.00	\$660,779.00	\$769,022.00	8.8%
Debt Service	\$87,360.00	\$162,465.00	\$0.00	-100%
Disregard. No Budget	\$0.00	\$0.00	\$70,000.00	N/A
Total Expenditures:	\$793,988.00	\$823,244.00	\$839,022.00	5.7%

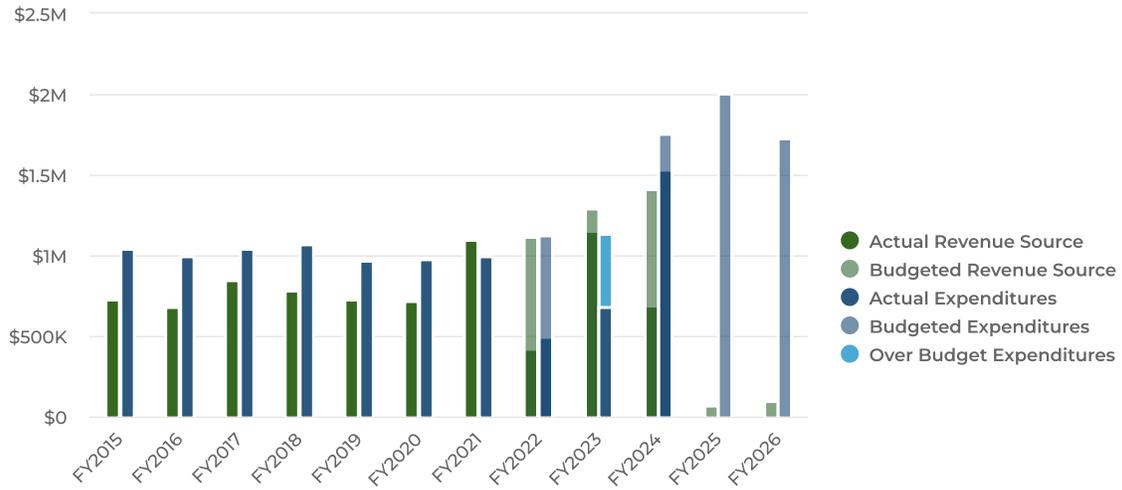


Motorpool

Established to acquire, maintain, and dispose of the City's fleet of motor vehicles, heavy equipment, and other vehicular equipment in support of the transportation and service delivery needs of all City departments.

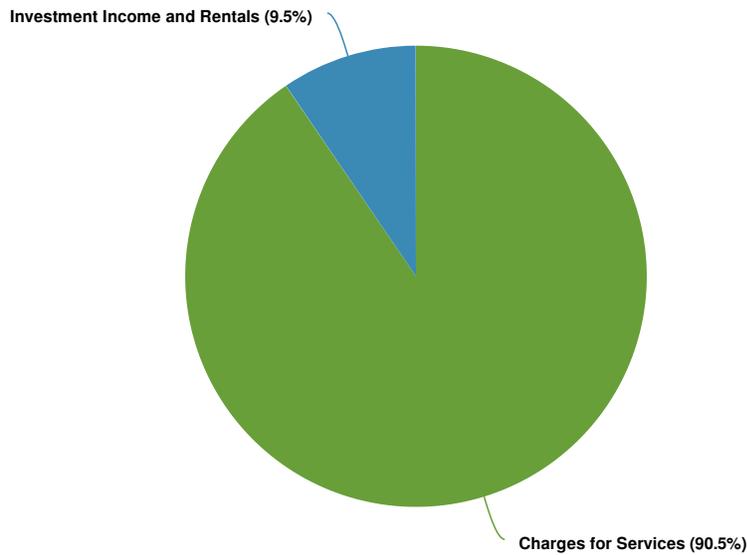
Summary

The City of Ypsilanti is projecting \$1.42M of revenue in FY2024, which represents a 9.5% increase over the prior year. Budgeted expenditures are projected to increase by 156.9% or \$1.08M to \$1.76M in FY2024.

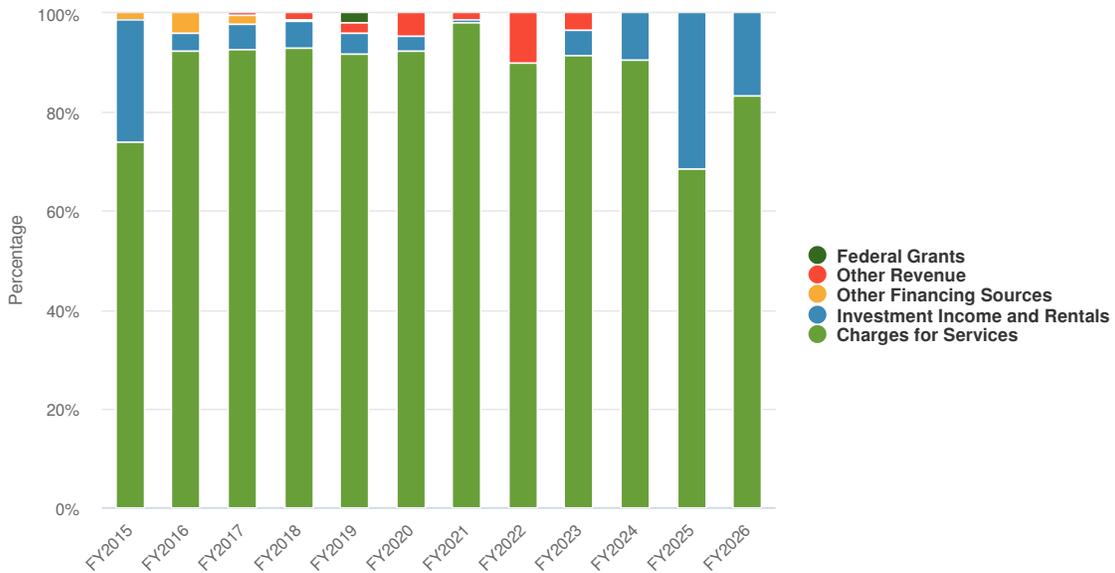


Revenues

Projected 2024 Revenues



Budgeted and Historical 2024 Revenues

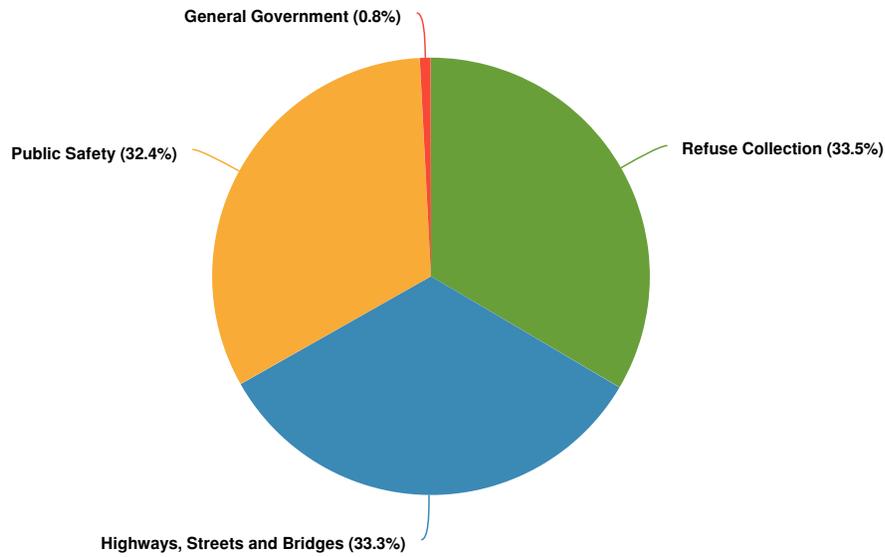


Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Charges for Services	\$1,273,391.00	\$1,059,903.00	\$1,283,261.00	0.8%
Investment Income and Rentals	\$15,013.00	\$58,311.00	\$135,152.00	800.2%
Other Revenue	\$6,816.00	\$39,739.00	\$0.00	-100%

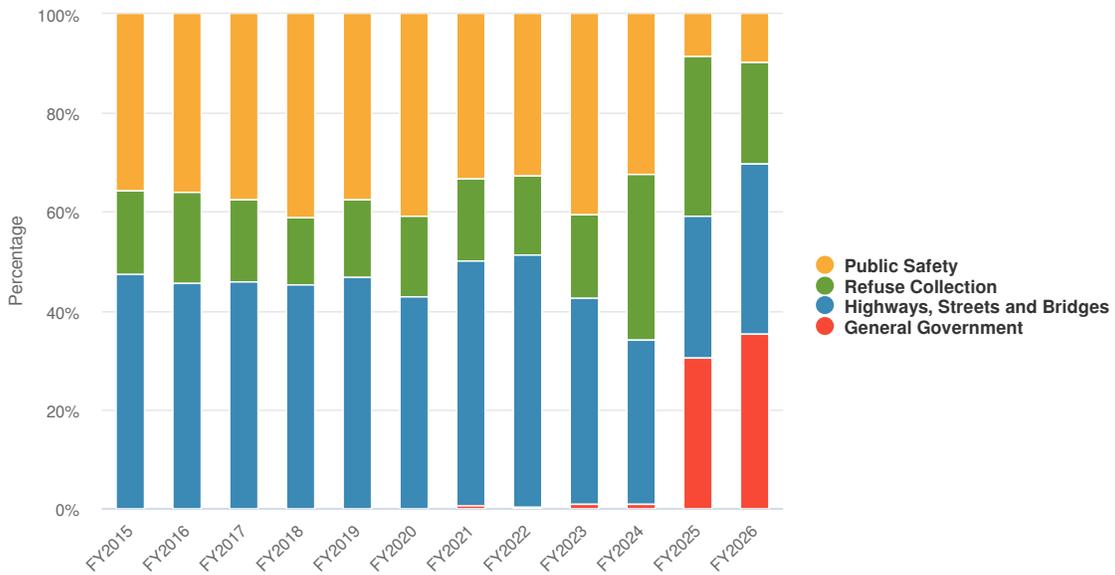
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$1,295,220.00	\$1,157,953.00	\$1,418,413.00	9.5%

Expenditures

Budgeted Expenditures

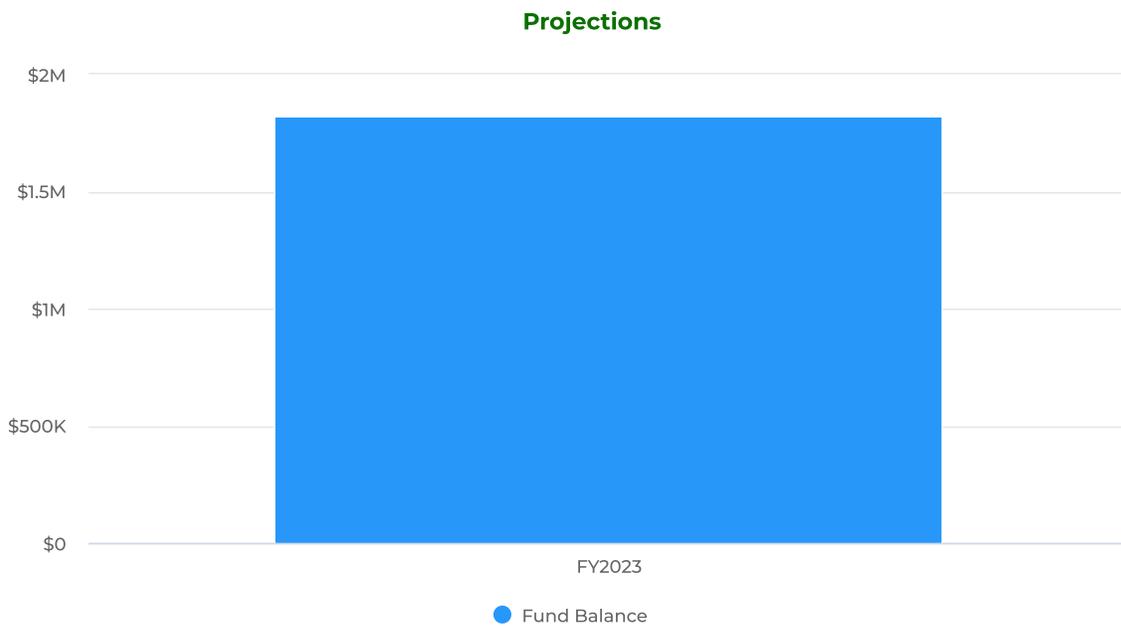


Budgeted and Historical Expenditures



Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$14,473.00	\$10,703.00	\$14,492.00	0.1%
Public Safety	\$389,075.00	\$461,398.00	\$570,896.00	46.7%
Highways, Streets and Bridges	-\$20,177.00	\$474,116.00	\$587,772.00	-3,013.1%
Refuse Collection	\$303,162.00	\$191,358.00	\$590,408.00	94.8%
Total Expenditures:	\$686,533.00	\$1,137,575.00	\$1,763,568.00	156.9%

Fund Balance



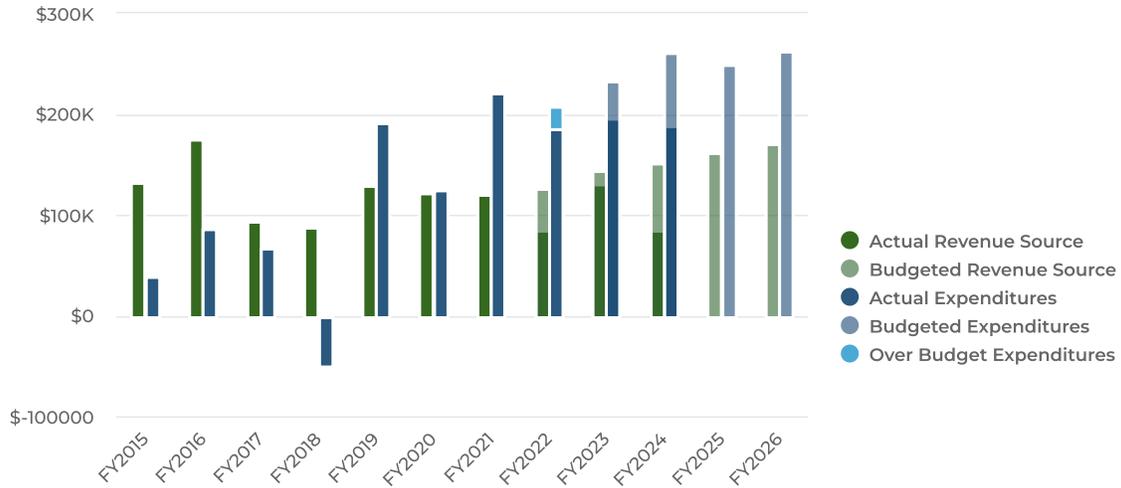


Worker's Compensation Fund

The purpose of the *worker's compensation* fund is to provide a separate fund to finance and account for *worker's compensation* benefits costs and expenses for the city.

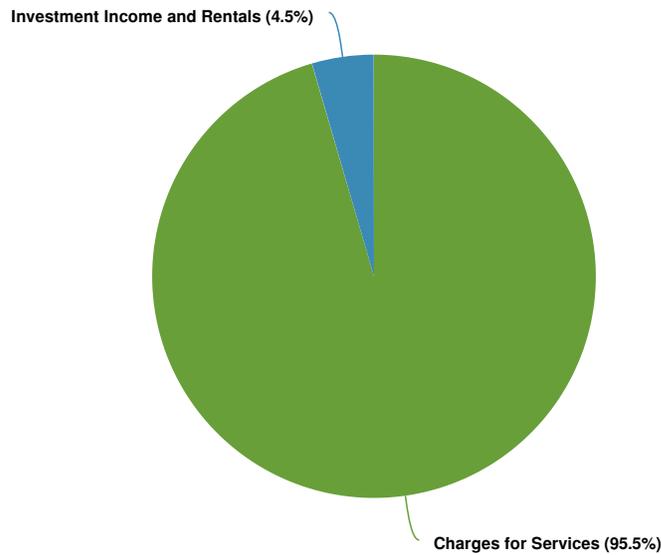
Summary

The City of Ypsilanti is projecting \$151.55K of revenue in FY2024, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 12.3% or \$28.81K to \$262.12K in FY2024.

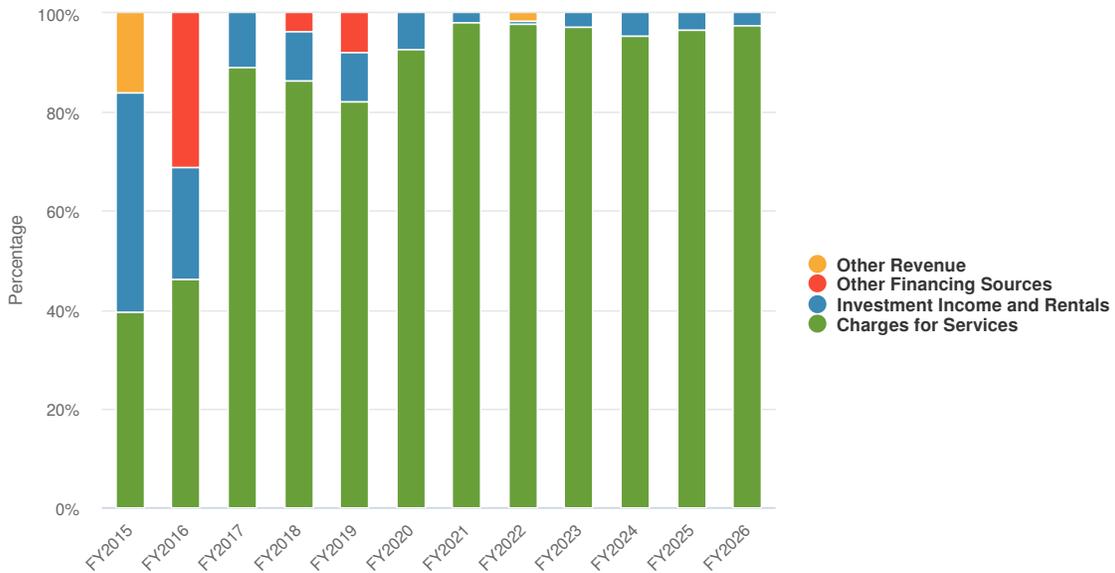


Revenues

Projected 2024 Revenues



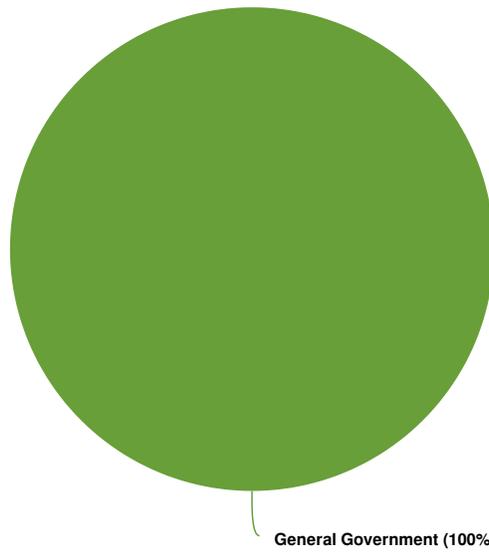
Budgeted and Historical 2024 Revenues



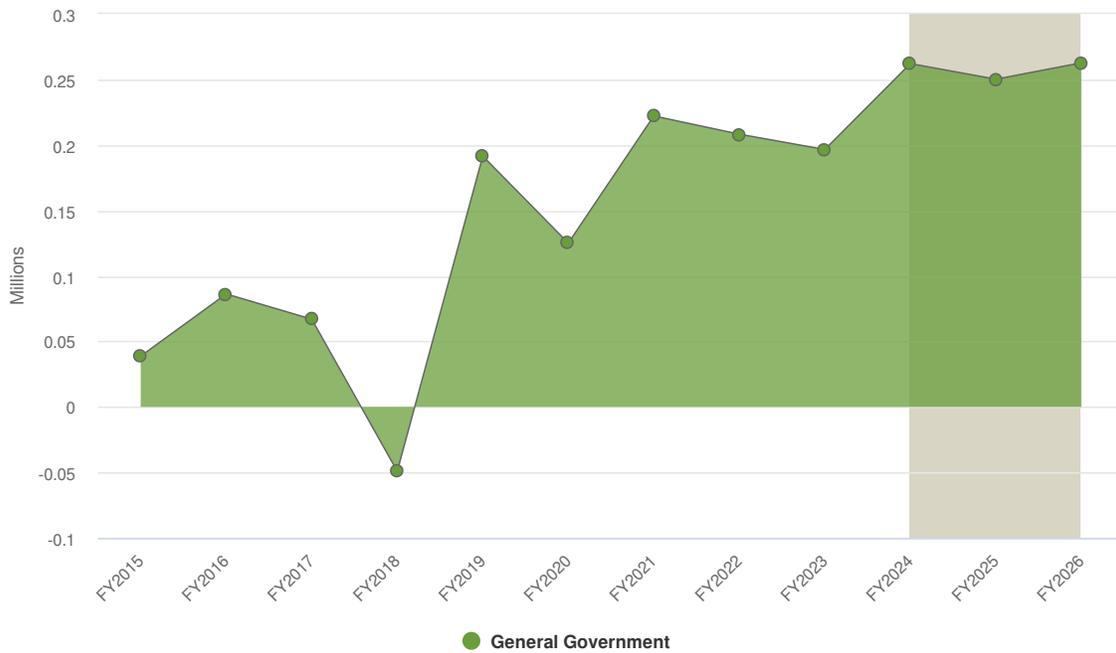
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Charges for Services	\$140,544.00	\$127,931.00	\$144,707.00	3%
Investment Income and Rentals	\$4,112.00	\$3,466.00	\$6,845.00	66.5%
Total Revenue Source:	\$144,656.00	\$131,397.00	\$151,552.00	4.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$233,313.00	\$196,544.00	\$262,120.00	12.3%
Total Expenditures:	\$233,313.00	\$196,544.00	\$262,120.00	12.3%

Fund Balance



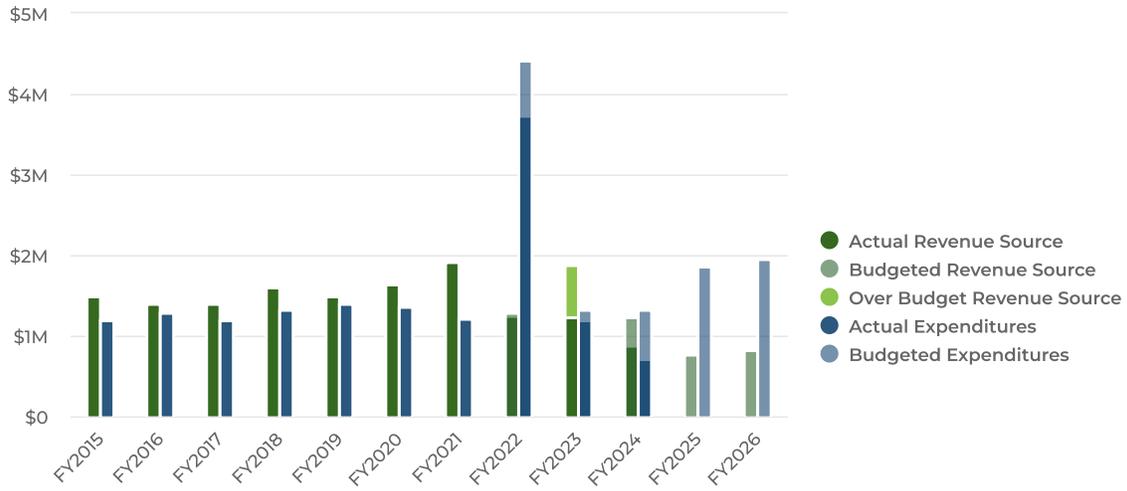


Retiree Benefits

Established to account for retiree healthcare benefits for all eligible employees, their spouses and dependents who meet eligibility requirements. General Retiree benefits are funded through the General Fund while Fire and Police benefits are funded through the Fire and Police Pension Millage.

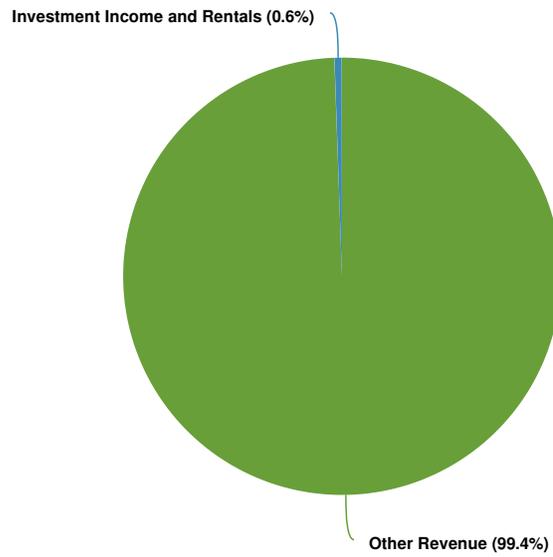
Summary

The City of Ypsilanti is projecting \$1.24M of revenue in FY2024, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to increase by 0.3% or \$4.26K to \$1.34M in FY2024.

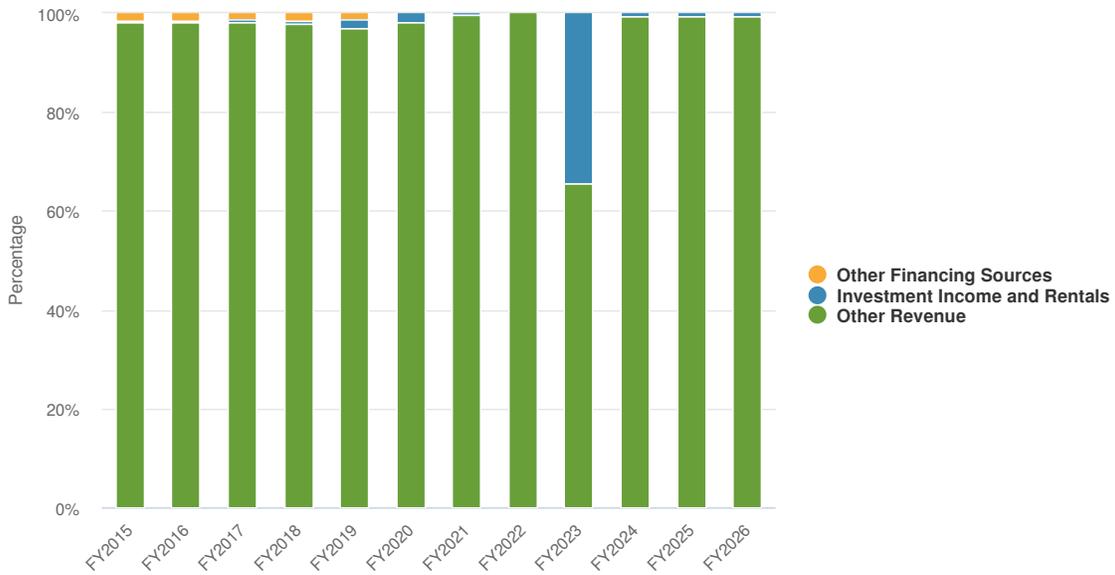


Revenues

Projected 2024 Revenues



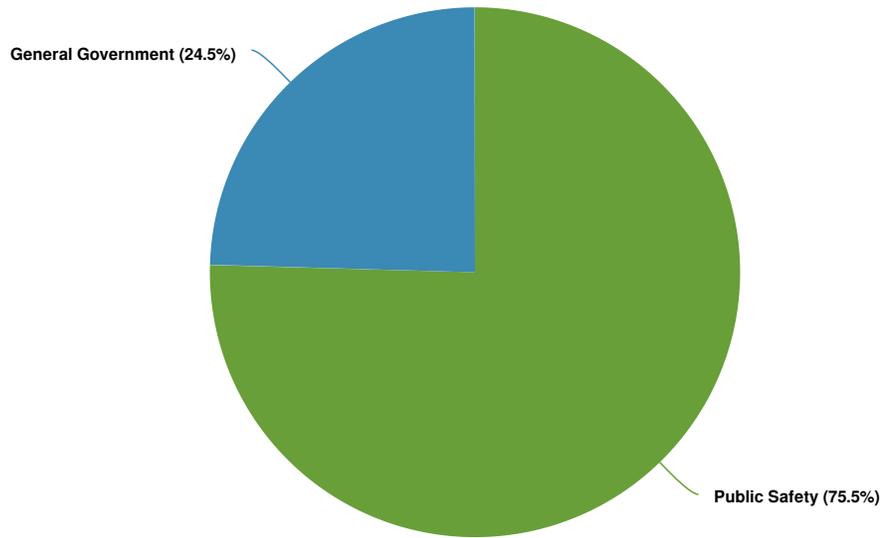
Budgeted and Historical 2024 Revenues



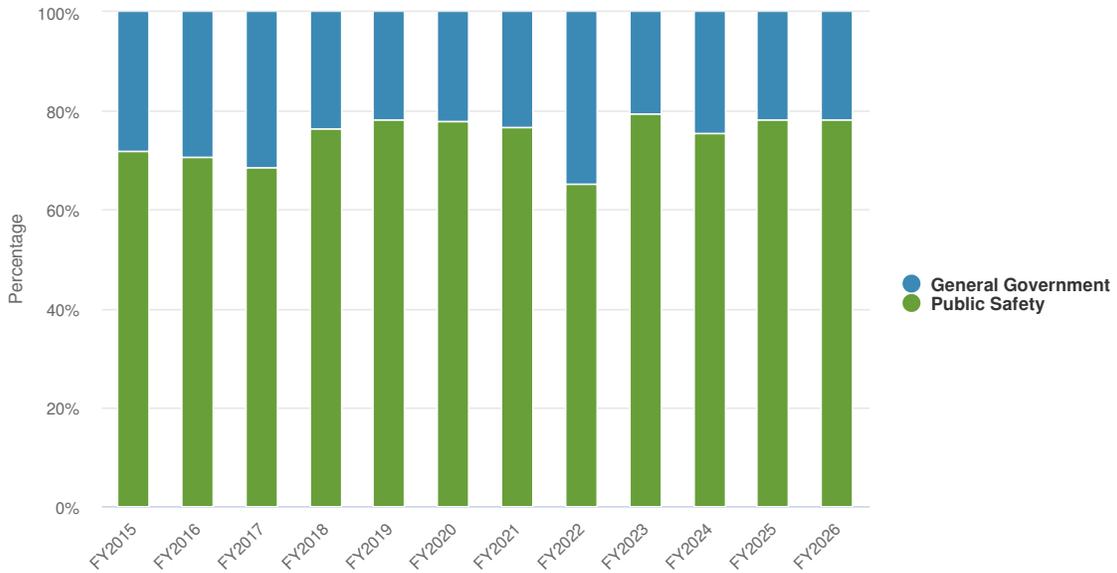
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Investment Income and Rentals	\$1,805.00	\$651,175.00	\$6,875.00	280.9%
Other Revenue	\$1,243,920.00	\$1,243,920.00	\$1,236,522.00	-0.6%
Total Revenue Source:	\$1,245,725.00	\$1,895,095.00	\$1,243,397.00	-0.2%

Expenditures

Budgeted Expenditures



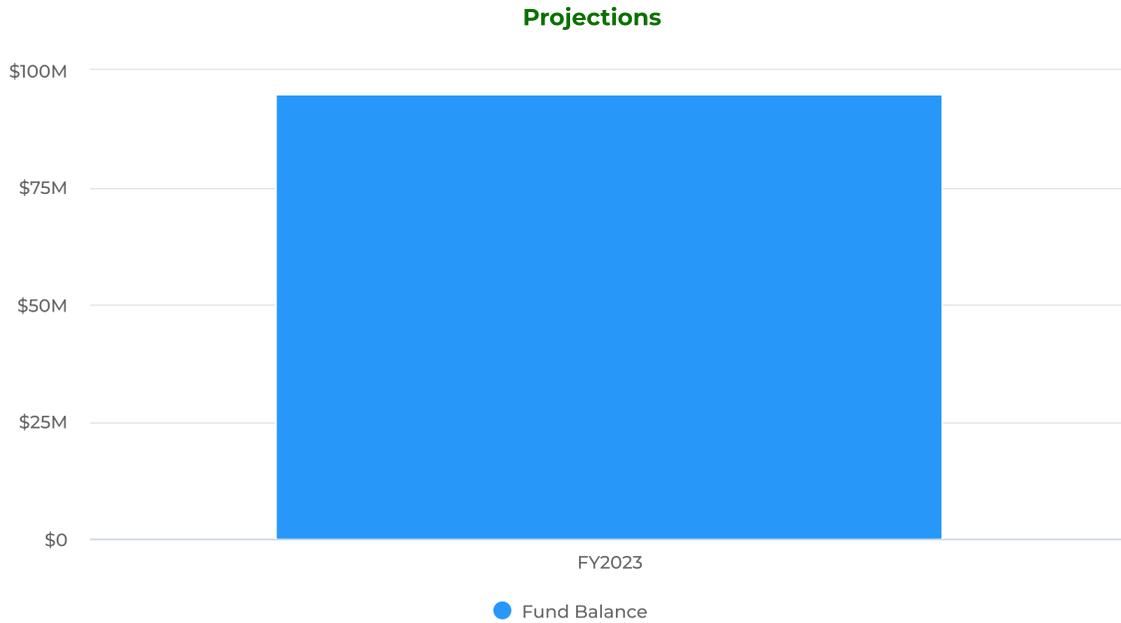
Budgeted and Historical Expenditures



Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$326,920.00	\$245,380.00	\$327,745.00	0.3%

Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Public Safety	\$1,004,267.00	\$957,697.00	\$1,007,699.00	0.3%
Total Expenditures:	\$1,331,187.00	\$1,203,077.00	\$1,335,444.00	0.3%

Fund Balance



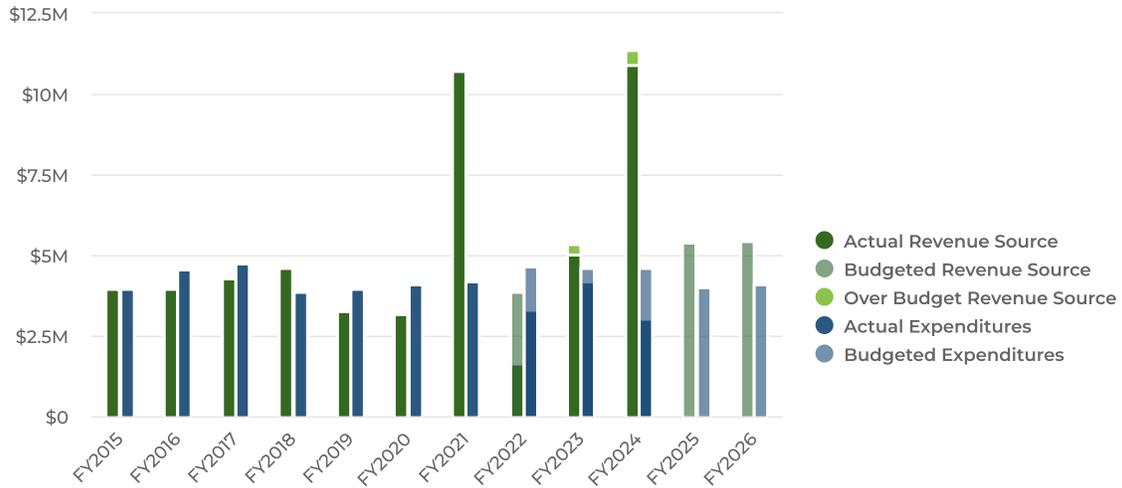


Fire and Police Pension

Administered by the Fire and Police Pension Board, the system provides retirement, disability and death benefits for retired fire and police employees.

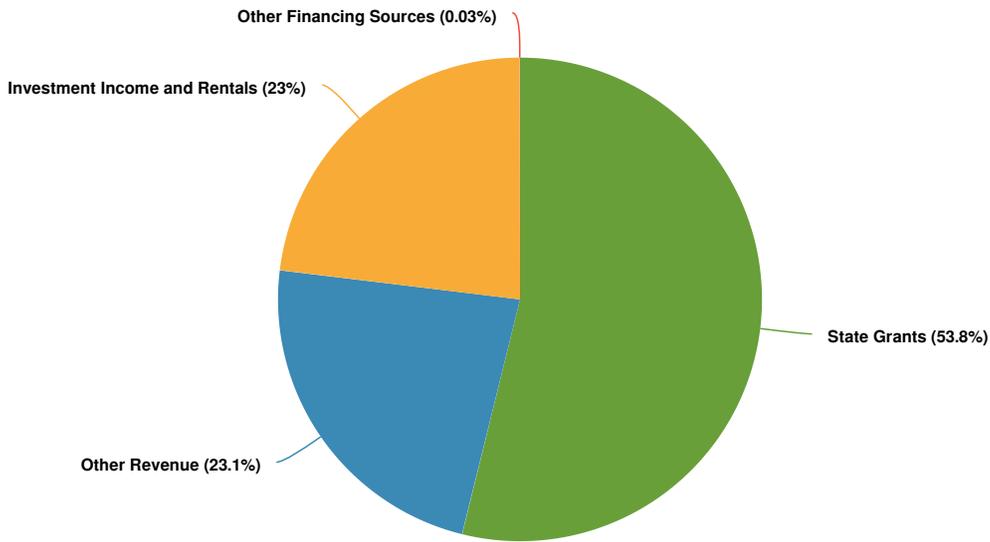
Summary

The City of Ypsilanti is projecting \$10.95M of revenue in FY2024, which represents a 117.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.1% or \$3.96K to \$4.64M in FY2024.

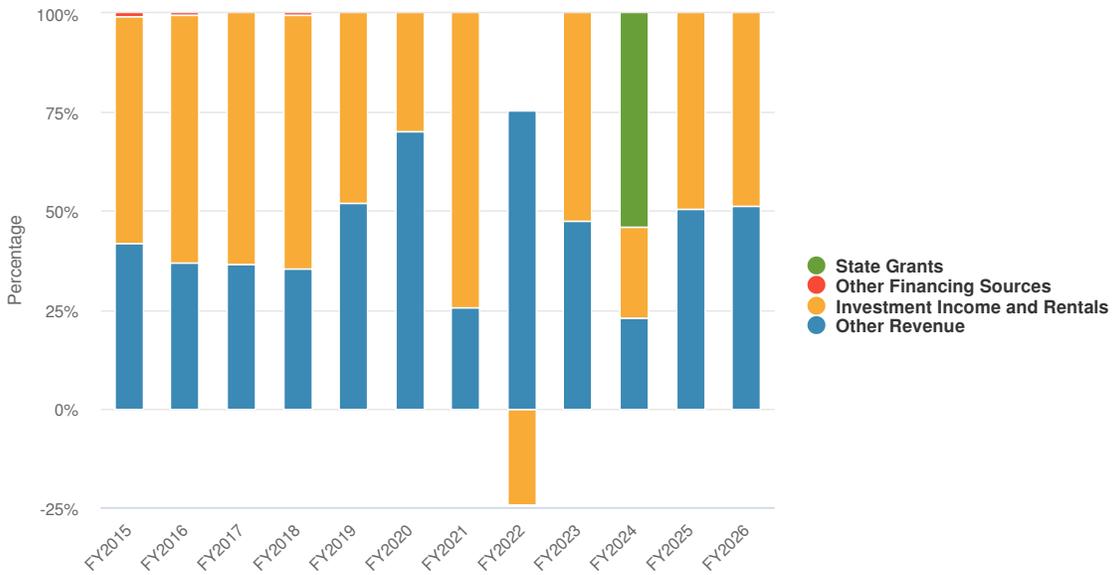


Revenues

Projected 2024 Revenues



Budgeted and Historical 2024 Revenues

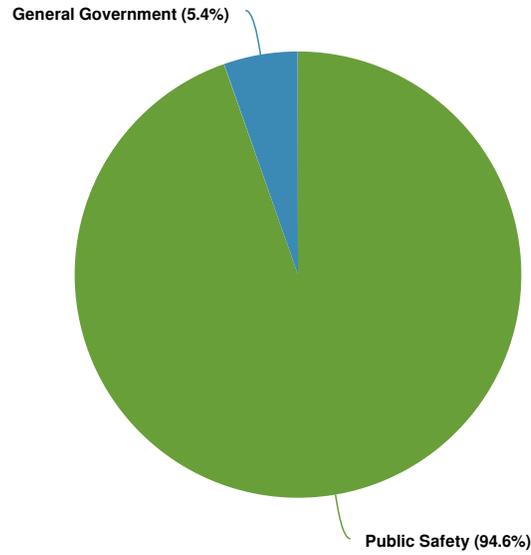


Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
State Grants		\$0.00	\$5,894,221.00	N/A
Investment Income and Rentals	\$2,507,682.00	\$2,824,171.00	\$2,522,419.00	0.6%
Other Revenue	\$2,523,676.00	\$2,560,500.00	\$2,526,463.00	0.1%

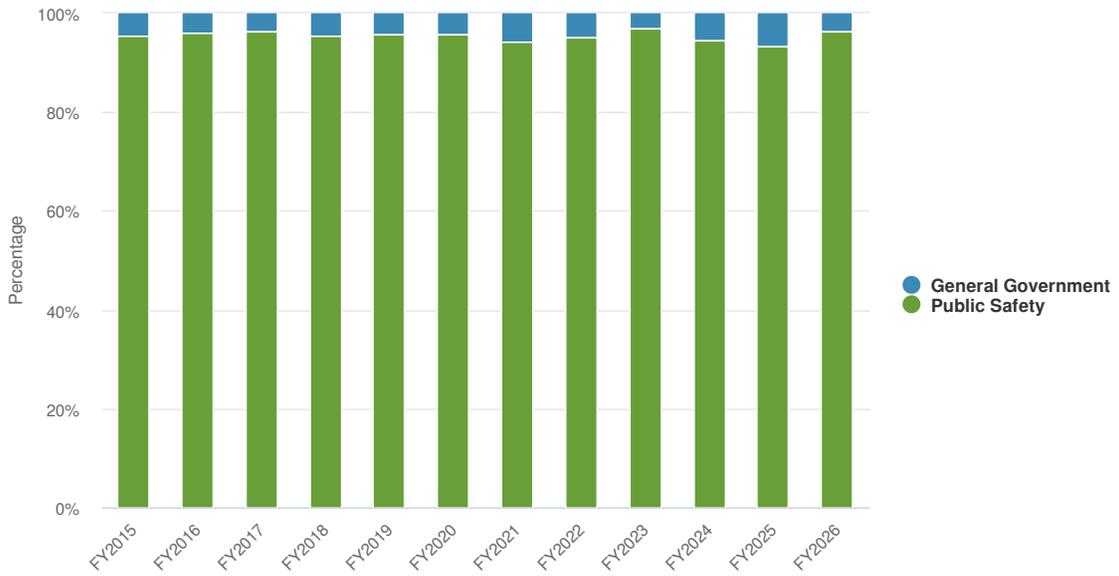
Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Other Financing Sources	\$3,082.00	\$0.00	\$3,082.00	0%
Total Revenue Source:	\$5,034,440.00	\$5,384,671.00	\$10,946,185.00	117.4%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$244,721.00	\$119,737.00	\$248,683.00	1.6%
Public Safety	\$4,388,099.00	\$4,079,781.00	\$4,388,099.00	0%
Total Expenditures:	\$4,632,820.00	\$4,199,518.00	\$4,636,782.00	0.1%

Fund Balance

Projections

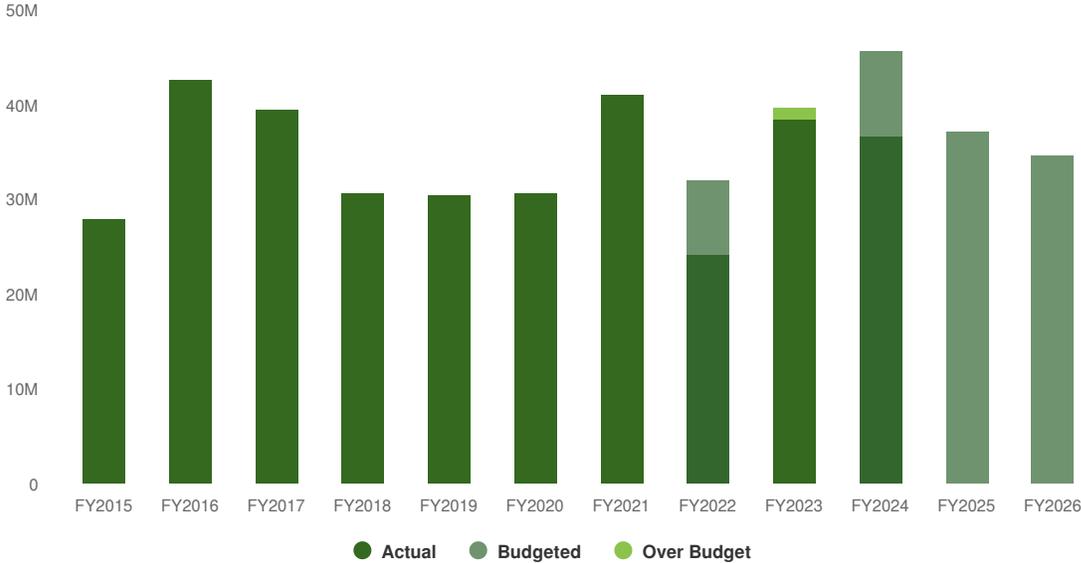


FUNDING SOURCES

Funding Source Summary

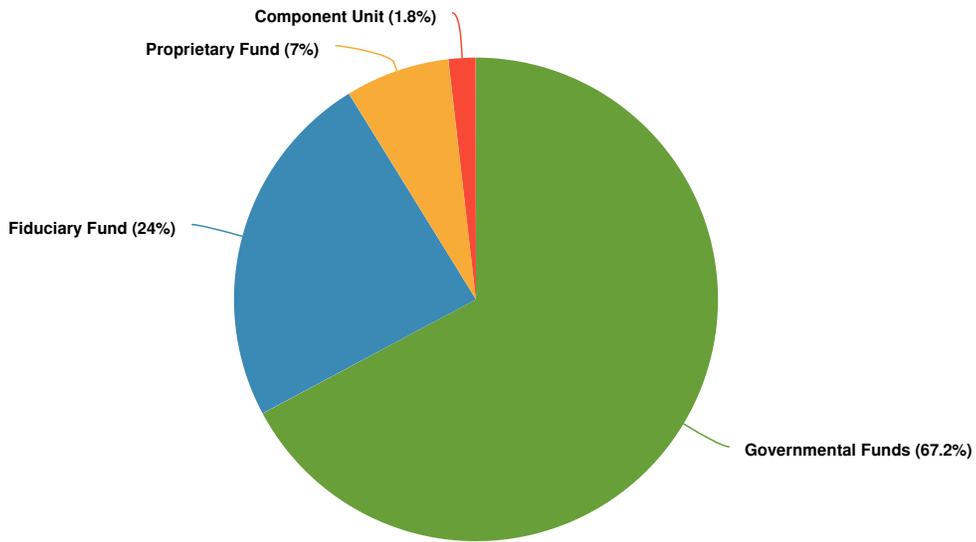
\$45,569,503 **\$7,173,105**
 (18.68% vs. prior year)

Funding Source Proposed and Historical Budget vs. Actual

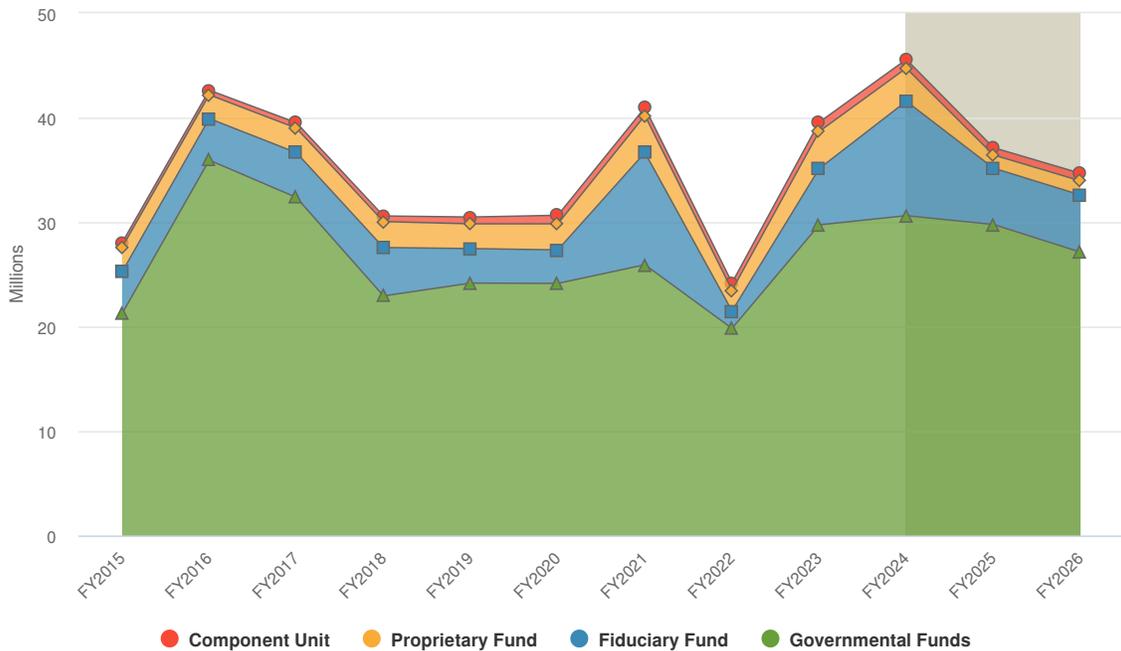


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Governmental Funds						
General Funds						
General Fund						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$6,275,250.00	\$6,275,065.00	\$6,796,000.00	8.3%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,277,213.00	\$2,277,213.00	\$2,280,000.00	0.1%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$887,979.00	\$887,979.00	\$884,195.00	-0.4%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$37,891.00	\$2,366.00	\$37,891.00	0%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$15,919.00	\$26,348.00	\$15,919.00	0%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$11,921.00	\$21,738.00	\$11,921.00	0%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,715.00	\$0.00	\$1,715.00	0%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$3,090.00	\$0.00	\$3,090.00	0%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$28,890.00	\$31,181.00	\$36,830.00	27.5%	
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$20,709.00	\$28,602.00	\$20,709.00	0%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$926.00	\$175.00	\$926.00	0%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$777.00	\$133.00	\$777.00	0%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$250,000.00	\$286,763.00	\$284,556.00	13.8%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$386.00	\$66.00	\$386.00	0%	
Total Taxes:		\$9,812,666.00	\$9,837,629.00	\$10,374,915.00	5.7%	
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$4,150.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$20,000.00	\$20,000.00	\$10,000.00	-50%	
RECREATION MARIJUANA	101-4-2150-456-05	\$109,500.00	\$105,000.00	\$90,000.00	-17.8%	
BUILDING PERMITS	101-4-3710-461-00	\$600,000.00	\$696,887.00	\$411,395.00	-31.4%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$36,052.00	\$22,504.00	-29.7%	
HEATING PERMITS	101-4-3710-461-02	\$45,000.00	\$92,484.00	\$104,454.00	132.1%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$38,150.00	\$64,172.00	121.3%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$15,000.00	\$22,246.00	\$30,000.00	100%	
SIGN PERMITS	101-4-3710-461-05	\$3,000.00	\$3,892.00	\$3,000.00	0%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$240,000.00	\$303,013.00	\$262,077.00	9.2%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$33,154.00	\$7,500.00	0%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$12,000.00	\$12,552.00	\$5,000.00	-58.3%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$325.00	\$275.00	0%	
Total Special Assessments:		\$1,113,575.00	\$1,367,905.00	\$1,010,677.00	-9.2%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$200,000.00	\$148,480.00	\$200,000.00	0%	
NOISE PERMIT	101-4-3070-476-00	\$900.00	\$2,900.00	\$1,000.00	11.1%	
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$300.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$6,500.00	\$9,754.00	\$6,500.00	0%	
Total Licenses and Permits:		\$210,000.00	\$161,434.00	\$210,100.00	0%	
Federal Grants						
OTHER FEDERAL FUNDS	101-4-0000-528-00	\$2,119,743.00	\$2,119,745.00	\$0.00	-100%	
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$3,175.00	\$0.00	\$3,175.00	0%	
Total Federal Grants:		\$2,122,918.00	\$2,119,745.00	\$3,175.00	-99.9%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,833,777.00	\$3,320,097.00	\$3,532,770.00	24.7%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$22,000.00	\$22,979.00	\$22,000.00	0%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$72,300.00	\$83,337.00	\$80,754.00	11.7%	
STATE GRANT	101-4-3050-544-00		\$0.00	\$100,000.00	N/A	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$5,986.00	\$5,000.00	0%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$961,898.00	\$961,898.00	\$892,717.00	-7.2%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
REC MAR STATE REV SHARE	101-4-7470-574-00	\$518,412.00	\$520,582.00	\$769,854.00	48.5%	
GRANT	101-4-7541-539-00	\$38,075.00	\$10,816.00	\$20,000.00	-47.5%	
GRANT	101-4-7542-539-00	\$20,000.00	\$20,000.00	\$0.00	-100%	
GRANT	101-4-7544-539-00	\$14,757.00	\$14,757.00	\$0.00	-100%	
Total State Grants:		\$4,486,219.00	\$4,960,452.00	\$5,423,095.00	20.9%	
Contributions from Local Units						
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$53,000.00	\$43,547.00	\$53,000.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$0.00	\$10,000.00	\$0.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$0.00	\$10,000.00	\$0.00	0%	
CONTRIBUTIONS	101-4-7530-580-00	\$0.00	\$10,000.00	\$0.00	0%	
DDA CONTRIBUTION-SHELTER	101-4-7551-587-00	\$31,000.00	\$0.00	\$100,000.00	222.6%	
BI-CENTENNIAL CONTRIBUTION	101-4-7560-587-00	\$40,091.00	\$28,028.00	\$26,360.00	-34.2%	
Total Contributions from Local Units:		\$124,091.00	\$101,575.00	\$179,360.00	44.5%	
Charges for Services						
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$38,808.00	\$79,684.00	\$42,101.00	8.5%	
TOWNE CENTRE SERVICE IMP FEE	101-4-0000-607-00	\$20,000.00	\$20,000.00	\$20,000.00	0%	
CHIDESTER SERVICE IMPROVE FEE	101-4-0000-607-01	\$42,198.00	\$47,942.00	\$42,198.00	0%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$3,348.00	\$6,518.00	\$4,995.00	49.2%	
SOLAR FIELD FEES	101-4-0000-607-07	\$8,000.00	\$8,000.00	\$8,000.00	0%	
NOTARY FEES	101-4-2150-607-07	\$300.00	\$380.00	\$300.00	0%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$56,781.00	\$36,634.00	\$56,781.00	0%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,090.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$13,419.00	\$17,012.00	\$13,419.00	0%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,500.00	\$815.00	\$1,500.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$23,217.00	\$30,000.00	0%	
ADMIN HEARING BUREAU	101-4-3730-607-11	\$40,000.00	\$43,925.00	\$47,382.00	18.5%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$8,250.00	\$9,000.00	\$4,500.00	-45.5%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$13,000.00	\$25,176.00	\$30,332.00	133.3%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$0.00	\$1,000.00	0%	
PARKRIDGE REVENUE	101-4-7520-653-04	\$1,337.00	\$2,027.00	\$0.00	-100%	
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$11,294.00	\$13,171.00	\$0.00	-100%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$70,767.00	\$77,416.00	\$66,410.00	-6.2%	
Total Charges for Services:		\$362,002.00	\$412,007.00	\$370,918.00	2.5%	
Investment Income and Rentals						
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$0.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$286,732.00	\$647,218.00	\$639,648.00	123.1%	
GAIN/LOSS ON POOLED INVESTMENT	101-4-1910-669-10	\$0.00	-\$313,490.00	\$0.00	0%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$115,000.00	\$146,997.00	\$115,000.00	0%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$12,000.00	\$10,773.00	\$12,000.00	0%	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$39,422.00	\$39,422.00	\$34,342.00	-12.9%	
Total Investment Income and Rentals:		\$455,154.00	\$530,920.00	\$802,990.00	76.4%	
Other Revenue						
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$49,495.00	\$51,513.00	\$49,495.00	0%	
DUE FROM COUNTY-ELECTION REIMB	101-4-2621-674-07	\$0.00	\$0.00	\$20,000.00	N/A	
COST REIMBURSEMENT-YPD	101-4-3070-676-02	\$25,000.00	\$10,016.00	\$25,000.00	0%	
COST REIMBURSEMENT-YFD	101-4-3390-676-01	\$5,000.00	\$750.00	\$5,000.00	0%	
ROW APPLICATION FEES	101-4-4410-676-00		\$0.00	\$2,575.00	N/A	
COST REIMBURSEMENT-DPW	101-4-4410-676-03	\$3,000.00	\$4,151.00	\$3,000.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$1,000.00	\$444.00	\$1,000.00	0%	
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$10,000.00	\$13,595.00	\$10,000.00	0%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$1,000.00	\$1,640.00	\$1,000.00	0%	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$1,000.00	\$0.00	\$1,000.00	0%	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$58,000.00	\$76,000.00	\$58,000.00	0%	
MISC REVENUE	101-4-7302-671-00	\$0.00	\$173,602.00	\$1,495,000.00	N/A	
Total Other Revenue:		\$153,495.00	\$331,711.00	\$1,671,070.00	988.7%	
Other Financing Sources						
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$69,854.00	\$126,402.00	\$12,485.00	-82.1%	
MOTORIZED SCOOTER RENTAL	101-4-0000-694-02	\$0.00	\$0.00	\$1,408.00	N/A	
MISCLEANEOS REVENUE	101-4-1910-694-01	\$840.00	\$90.00	\$840.00	0%	
MISCELLANEOUS REVENUE	101-4-4480-694-01	\$0.00	\$0.00	\$61,442.00	N/A	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$0.00	\$0.00	\$6,370.00	N/A	
Total Other Financing Sources:		\$70,694.00	\$126,492.00	\$82,545.00	16.8%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-3070-931-00	\$220,000.00	\$220,000.00	\$220,000.00	0%	
COMMUNITY PROMOTION	101-4-7551-882-00	\$0.00	\$37.00	\$0.00	0%	
Total Other Services and Charges:		\$220,000.00	\$220,037.00	\$220,000.00	0%	
Total General Fund:		\$19,130,814.00	\$20,169,907.00	\$20,348,845.00	6.4%	
Housing Fund						
Other Financing Sources						
TRANSFER IN-PUBLIC SAFETY FUND	102-4-6900-699-00		\$0.00	\$50,000.00	N/A	
Total Other Financing Sources:			\$0.00	\$50,000.00	N/A	
Total Housing Fund:			\$0.00	\$50,000.00	N/A	
Total General Funds:		\$19,130,814.00	\$20,169,907.00	\$20,398,845.00	6.6%	
Special Revenue Funds						



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Major Street						
Licenses and Permits						
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,500.00	\$7,550.00	\$74,410.00	892.1%	
Total Licenses and Permits:		\$7,500.00	\$7,550.00	\$74,410.00	892.1%	
State Grants						
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,717,455.00	\$1,773,199.00	\$1,765,057.00	2.8%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$55,035.00	\$80,000.00	0%	
GRANTS	202-4-9079-539-00	\$60,000.00	\$60,000.00	\$0.00	-100%	
Total State Grants:		\$1,857,455.00	\$1,888,234.00	\$1,845,057.00	-0.7%	
Contributions from Local Units						
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$0.00	\$0.00	\$287,617.00	N/A	
Total Contributions from Local Units:		\$0.00	\$0.00	\$287,617.00	N/A	
Investment Income and Rentals						
INTEREST EARNINGS	202-4-1910-664-00	\$57,695.00	\$145,124.00	\$124,459.00	115.7%	
GAIN/LOSS ON POOLED INVESTMENT	202-4-1910-669-10	\$0.00	-\$105,103.00	\$0.00	0%	
Total Investment Income and Rentals:		\$57,695.00	\$40,021.00	\$124,459.00	115.7%	
Other Revenue						
REIMBURSEMENT	202-4-9079-676-01	\$400,000.00	\$50,000.00	\$0.00	-100%	
Total Other Revenue:		\$400,000.00	\$50,000.00	\$0.00	-100%	
Other Financing Sources						
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$9,972.00	\$10,470.00	\$0.00	-100%	
Total Other Financing Sources:		\$9,972.00	\$10,470.00	\$0.00	-100%	
Total Major Street:		\$2,332,622.00	\$1,996,275.00	\$2,331,543.00	0%	
Local Street						
Licenses and Permits						



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,000.00	\$1,990.00	\$4,000.00	0%	
Total Licenses and Permits:		\$4,000.00	\$1,990.00	\$4,000.00	0%	
State Grants						
GAS AND WEIGHT TAX	203-4-0000-574-01	\$572,485.00	\$578,041.00	\$588,352.00	2.8%	
Total State Grants:		\$572,485.00	\$578,041.00	\$588,352.00	2.8%	
Investment Income and Rentals						
INTEREST EARNINGS	203-4-1910-664-00	\$24,425.00	\$60,493.00	\$55,401.00	126.8%	
GAIN/LOSS ON POOLED INVESTMENT	203-4-1910-669-10	\$0.00	-\$42,693.00	\$0.00	0%	
Total Investment Income and Rentals:		\$24,425.00	\$17,800.00	\$55,401.00	126.8%	
Other Revenue						
EMU PARKING LOT SWEEPING	203-4-4660-676-04	\$1,500.00	\$0.00	\$1,500.00	0%	
STORM WATER EMU REIMBURSEMENT	203-4-4690-676-04	\$3,000.00	\$0.00	\$3,000.00	0%	
DTE TREE PLANTING GRANT	203-4-4720-674-06	\$2,550.00	\$2,550.00	\$0.00	-100%	
Total Other Revenue:		\$7,050.00	\$2,550.00	\$4,500.00	-36.2%	
Other Financing Sources						
SALT REIMBURSEMENT	203-4-4790-694-02	\$35,000.00	\$26,784.00	\$35,000.00	0%	
Total Other Financing Sources:		\$35,000.00	\$26,784.00	\$35,000.00	0%	
Total Local Street:		\$642,960.00	\$627,165.00	\$687,253.00	6.9%	
Public Safety						
Contributions from Local Units						
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$430,000.00	\$448,553.00	\$430,000.00	0%	
Total Contributions from Local Units:		\$430,000.00	\$448,553.00	\$430,000.00	0%	
Total Public Safety:		\$430,000.00	\$448,553.00	\$430,000.00	0%	
Garbage and Rubbish Collection						
Taxes						



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$917,501.00	\$922,215.00	\$952,034.00	3.8%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$0.00	\$240.00	\$0.00	0%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$0.00	\$536.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$0.00	\$13.00	\$0.00	0%	
Total Taxes:		\$917,501.00	\$923,004.00	\$952,034.00	3.8%	
Contributions from Local Units						
GRANTS	226-4-5281-580-00	\$325,000.00	\$256,206.00	\$0.00	-100%	
Total Contributions from Local Units:		\$325,000.00	\$256,206.00	\$0.00	-100%	
Charges for Services						
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$70,967.00	\$23,000.00	\$70,967.00	0%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$597.00	\$1,051.00	\$0.00	-100%	
Total Charges for Services:		\$71,564.00	\$24,051.00	\$70,967.00	-0.8%	
Investment Income and Rentals						
INTEREST EARNINGS	226-4-1910-664-00	\$4,873.00	\$3,997.00	\$6,001.00	23.1%	
GAIN/LOSS ON POOLED INVESTMENT	226-4-1910-669-10	\$0.00	\$961.00	\$0.00	0%	
Total Investment Income and Rentals:		\$4,873.00	\$4,958.00	\$6,001.00	23.1%	
Other Revenue						
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$0.00	\$280.00	\$0.00	0%	
Total Other Revenue:		\$0.00	\$280.00	\$0.00	0%	
Other Financing Sources						
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$358.00	\$1,132.00	\$0.00	-100%	
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$355,518.00	\$355,518.00	\$360,778.00	1.5%	
Total Other Financing Sources:		\$355,876.00	\$356,650.00	\$360,778.00	1.4%	
Total Garbage and Rubbish Collection:		\$1,674,814.00	\$1,565,149.00	\$1,389,780.00	-17%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Police Special Revenue						
Investment Income and Rentals						
INTEREST EARNINGS	265-4-1910-664-00	\$903.00	\$2,496.00	\$2,533.00	180.5%	
GAIN/LOSS ON POOLED INVESTMENT	265-4-1910-669-10	\$0.00	-\$1,968.00	\$0.00	0%	
Total Investment Income and Rentals:		\$903.00	\$528.00	\$2,533.00	180.5%	
Total Police Special Revenue:		\$903.00	\$528.00	\$2,533.00	180.5%	
Public Transit						
Taxes						
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$322,863.00	\$322,841.00	\$332,548.00	3%	
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$0.00	\$62.00	\$0.00	0%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$0.00	\$188.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$0.00	\$4.00	\$0.00	0%	
Total Taxes:		\$322,863.00	\$323,095.00	\$332,548.00	3%	
Total Public Transit:		\$322,863.00	\$323,095.00	\$332,548.00	3%	
Total Special Revenue Funds:		\$5,404,162.00	\$4,960,765.00	\$5,173,657.00	-4.3%	
Debt Service Funds						
2016 GOLT Bonds						
Taxes						
CURRENT PROPERTY TAX	304-4-9000-402-00	\$704,545.00	\$707,137.00	\$710,640.00	0.9%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$0.00	\$101.00	\$0.00	0%	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$0.00	\$396.00	\$0.00	0%	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$0.00	\$6.00	\$0.00	0%	
Total Taxes:		\$704,545.00	\$707,640.00	\$710,640.00	0.9%	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$189,035.00	\$189,035.00	\$190,255.00	0.6%	
Total Other Financing Sources:		\$189,035.00	\$189,035.00	\$190,255.00	0.6%	
Total 2016 GOLT Bonds:		\$893,580.00	\$896,675.00	\$900,895.00	0.8%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
2012 UTGO Refunding Bonds						
Taxes						
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$0.00	\$138.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	342-4-0000-445-05	\$0.00	\$6.00	\$0.00	0%	
Total Taxes:		\$0.00	\$144.00	\$0.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	342-4-1910-664-00	\$32.00	\$67.00	\$0.00	-100%	
Total Investment Income and Rentals:		\$32.00	\$67.00	\$0.00	-100%	
Total 2012 UTGO Refunding Bonds:		\$32.00	\$211.00	\$0.00	-100%	
Total Debt Service Funds:		\$893,612.00	\$896,886.00	\$900,895.00	0.8%	
Capital Projects Funds						
Capital Improvement						
Federal Grants						
DOJ DJBX GRANT	414-4-9370-501-01		\$13,947.00	\$0.00	N/A	
Total Federal Grants:			\$13,947.00	\$0.00	N/A	
State Grants						
STATE GRANTS	414-4-7500-539-00		-\$32,844.00	\$0.00	N/A	
Total State Grants:			-\$32,844.00	\$0.00	N/A	
Contributions from Local Units						
CONTRIBUTION FROM COUNTY PARKS	414-4-7511-580-00	\$50,800.00	\$0.00	\$100,000.00	96.9%	
CONTRIBUTION FROM NRTF	414-4-7511-580-01	\$100,000.00	\$0.00	\$210,800.00	110.8%	
Total Contributions from Local Units:		\$150,800.00	\$0.00	\$310,800.00	106.1%	
Investment Income and Rentals						
INTEREST EARNINGS	414-4-1910-664-00	\$5,443.00	\$18,422.00	\$35,780.00	557.4%	
GAIN/LOSS ON POOLED INVESTMENT	414-4-1910-669-10	\$0.00	-\$19,241.00	\$0.00	0%	
Total Investment Income and Rentals:		\$5,443.00	-\$819.00	\$35,780.00	557.4%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Other Revenue						
PRIOR YEAR FUND BALANCE	414-4-2650-679-00	-\$30,000.00		\$0.00	-100%	
REIMBURSEMENT	414-4-7522-676-00	\$90,000.00	\$0.00	\$300,000.00	233.3%	
Total Other Revenue:		\$60,000.00	\$0.00	\$300,000.00	400%	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$733,309.00	\$733,309.00	\$515,691.00	-29.7%	
TRANSFER FR PUBLIC SAFETY205	414-4-0000-699-07	\$85,000.00	\$0.00	\$85,000.00	0%	
TRANSFER FROM 205	414-4-3010-699-00		\$85,000.00	\$0.00	N/A	
TRANSFER FROM PUBLIC SFTY FUND	414-4-7510-699-00	\$125,000.00	\$125,000.00	\$125,000.00	0%	
Total Other Financing Sources:		\$943,309.00	\$943,309.00	\$725,691.00	-23.1%	
Total Capital Improvement:		\$1,159,552.00	\$923,593.00	\$1,372,271.00	18.3%	
2003D W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$337,313.00	\$337,313.00	\$334,125.00	-0.9%	
Total Other Revenue:		\$337,313.00	\$337,313.00	\$334,125.00	-0.9%	
Total 2003D W&S:		\$337,313.00	\$337,313.00	\$334,125.00	-0.9%	
2003C W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$51,875.00	\$51,875.00	\$50,625.00	-2.4%	
Total Other Revenue:		\$51,875.00	\$51,875.00	\$50,625.00	-2.4%	
Total 2003C W&S:		\$51,875.00	\$51,875.00	\$50,625.00	-2.4%	
2004B W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$390,081.00	\$390,081.00	\$387,166.00	-0.7%	
Total Other Revenue:		\$390,081.00	\$390,081.00	\$387,166.00	-0.7%	
Total 2004B W&S:		\$390,081.00	\$390,081.00	\$387,166.00	-0.7%	
2007 W&W Rev						
Other Revenue						



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,044.00	\$17,044.00	\$21,672.00	27.2%	
Total Other Revenue:		\$17,044.00	\$17,044.00	\$21,672.00	27.2%	
Total 2007 W&W Rev:		\$17,044.00	\$17,044.00	\$21,672.00	27.2%	
2008 W&S Disp						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$29,044.00	\$29,044.00	\$28,419.00	-2.2%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$11,601.00	\$11,601.00	\$11,351.00	-2.2%	
Total Other Revenue:		\$40,645.00	\$40,645.00	\$39,770.00	-2.2%	
Total 2008 W&S Disp:		\$40,645.00	\$40,645.00	\$39,770.00	-2.2%	
2012 W&S Factory Pump						
Other Revenue						
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$186,000.00	\$186,000.00	\$182,500.00	-1.9%	
Total Other Revenue:		\$186,000.00	\$186,000.00	\$182,500.00	-1.9%	
Total 2012 W&S Factory Pump:		\$186,000.00	\$186,000.00	\$182,500.00	-1.9%	
2013 Rev Refunding Bond						
Investment Income and Rentals						
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$20,500.00	\$0.00	0%	
Total Investment Income and Rentals:		\$0.00	\$20,500.00	\$0.00	0%	
Other Revenue						
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$342,650.00	\$321,650.00	\$335,750.00	-2%	
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$26,116.00	\$26,116.00	\$25,616.00	-1.9%	
Total Other Revenue:		\$368,766.00	\$347,766.00	\$361,366.00	-2%	
Total 2013 Rev Refunding Bond:		\$368,766.00	\$368,266.00	\$361,366.00	-2%	
2016 W&S Rev Ref Bond						
Other Revenue						
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$1,262,700.00	\$1,264,200.00	\$1,275,200.00	1%	
Total Other Revenue:		\$1,262,700.00	\$1,264,200.00	\$1,275,200.00	1%	
Total 2016 W&S Rev Ref Bond:		\$1,262,700.00	\$1,264,200.00	\$1,275,200.00	1%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Sidewalk Improvement						
Licenses and Permits						
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$65,000.00	\$78,594.00	\$65,000.00	0%	
Total Licenses and Permits:		\$65,000.00	\$78,594.00	\$65,000.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	495-4-1910-664-00	\$2,623.00	\$7,209.00	\$7,570.00	188.6%	
GAIN/LOSS ON POOLED INVESTMENT	495-4-1910-669-10	\$0.00	-\$5,737.00	\$0.00	0%	
Total Investment Income and Rentals:		\$2,623.00	\$1,472.00	\$7,570.00	188.6%	
Other Revenue						
SIDEWALK ASSESSMENT	495-4-0000-672-01		\$130.00	\$0.00	N/A	
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$50,000.00	\$50,000.00	0%	
Total Other Revenue:		\$50,000.00	\$50,130.00	\$50,000.00	0%	
Total Sidewalk Improvement:		\$117,623.00	\$130,196.00	\$122,570.00	4.2%	
Total Capital Projects Funds:		\$3,931,599.00	\$3,709,213.00	\$4,147,265.00	5.5%	
Total Governmental Funds:		\$29,360,187.00	\$29,736,771.00	\$30,620,662.00	4.3%	
Proprietary Fund						
Enterprise Funds						
Parking Fund						
Special Assessments						
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$40,000.00	\$43,130.00	\$45,000.00	12.5%	
Total Special Assessments:		\$40,000.00	\$43,130.00	\$45,000.00	12.5%	
Charges for Services						
PARKING IMPOUND FEES	514-4-3110-607-09	\$10,000.00		\$0.00	-100%	
PARKING METER REVENUE	514-4-3110-607-10	\$140,000.00	\$124,186.00	\$150,000.00	7.1%	
Total Charges for Services:		\$150,000.00	\$124,186.00	\$150,000.00	0%	
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$145,000.00	\$138,180.00	\$150,000.00	3.4%	
Total Fines and Forfeits:		\$145,000.00	\$138,180.00	\$150,000.00	3.4%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Other Revenue						
REIMBURSEMENT	514-4-3110-676-00	\$53,230.00	\$53,230.00	\$0.00	-100%	
Total Other Revenue:		\$53,230.00	\$53,230.00	\$0.00	-100%	
Other Financing Sources						
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$10,173.00	\$10,173.00	\$15,032.00	47.8%	
Total Other Financing Sources:		\$10,173.00	\$10,173.00	\$15,032.00	47.8%	
Total Parking Fund:		\$398,403.00	\$368,899.00	\$360,032.00	-9.6%	
Total Enterprise Funds:		\$398,403.00	\$368,899.00	\$360,032.00	-9.6%	
Internal Service Funds						
Motorpool						
Charges for Services						
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$14,473.00	\$14,473.00	\$14,473.00	0%	
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$228,123.00	\$189,160.00	\$231,185.00	1.3%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9320-652-05		\$16,115.00	\$0.00	N/A	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$9,633.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,195.00	\$157,284.00	\$186,195.00	0%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$159,000.00	\$153,821.00	\$158,800.00	-0.1%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$199,586.00	\$199,586.00	\$201,689.00	1.1%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$158,602.00	\$158,602.00	\$159,064.00	0.3%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$270,197.00	\$137,594.00	\$274,459.00	1.6%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$11,181.00	\$11,181.00	\$11,362.00	1.6%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$9,984.00	\$9,984.00	\$9,984.00	0%	
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$35,000.00	\$2,470.00	\$35,000.00	0%	
Total Charges for Services:		\$1,273,391.00	\$1,059,903.00	\$1,283,261.00	0.8%	
Investment Income and Rentals						
GAIN/(LOSS ON DISPOSAL ASSETS)	641-4-0000-666-10	\$0.00	\$47,937.00	\$104,773.00	N/A	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
INTEREST EARNINGS	641-4-1910-664-00	\$15,013.00	\$33,901.00	\$30,379.00	102.4%	
GAIN/LOSS ON POOLED INVESTMENT	641-4-1910-669-10	\$0.00	-\$23,527.00	\$0.00	0%	
Total Investment Income and Rentals:		\$15,013.00	\$58,311.00	\$135,152.00	800.2%	
Other Revenue						
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$6,816.00	\$6,816.00	\$0.00	-100%	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00	\$0.00	\$32,923.00	\$0.00	0%	
Total Other Revenue:		\$6,816.00	\$39,739.00	\$0.00	-100%	
Total Motorpool:		\$1,295,220.00	\$1,157,953.00	\$1,418,413.00	9.5%	
Worker's Compensation Fund						
Charges for Services						
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$140,544.00	\$127,931.00	\$144,707.00	3%	
Total Charges for Services:		\$140,544.00	\$127,931.00	\$144,707.00	3%	
Investment Income and Rentals						
INTEREST EARNINGS	677-4-1910-664-00	\$4,112.00	\$9,631.00	\$6,845.00	66.5%	
GAIN/LOSS ON POOLED INVESTMENT	677-4-1910-669-10	\$0.00	-\$6,165.00	\$0.00	0%	
Total Investment Income and Rentals:		\$4,112.00	\$3,466.00	\$6,845.00	66.5%	
Total Worker's Compensation Fund:		\$144,656.00	\$131,397.00	\$151,552.00	4.8%	
Retiree Benefits						
Investment Income and Rentals						
INTEREST EARNINGS	736-4-1910-664-00	\$1,805.00	\$9,342.00	\$6,875.00	280.9%	
GAIN/LOSS ON POOLED INVESTMENT	736-4-1910-669-10		-\$7,541.00	\$0.00	N/A	
GAIN/LOSS ON INVESTMENT	736-4-2743-669-00	\$0.00	\$216,368.00	\$0.00	0%	
GAIN/LOSS ON INVESTMENT	736-4-2745-669-00	\$0.00	\$167,867.00	\$0.00	0%	
GAIN/LOSS ON INVESTMENT	736-4-2746-669-00	\$0.00	\$265,139.00	\$0.00	0%	
Total Investment Income and Rentals:		\$1,805.00	\$651,175.00	\$6,875.00	280.9%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Other Revenue						
GEN RETIREE FROM 101	736-4-2743-676-10	\$355,941.00	\$355,941.00	\$352,327.00	-1%	
POLICE RETIREE FROM 101	736-4-2745-676-10	\$513,147.00	\$513,147.00	\$510,577.00	-0.5%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$374,832.00	\$374,832.00	\$373,618.00	-0.3%	
Total Other Revenue:		\$1,243,920.00	\$1,243,920.00	\$1,236,522.00	-0.6%	
Total Retiree Benefits:		\$1,245,725.00	\$1,895,095.00	\$1,243,397.00	-0.2%	
Total Internal Service Funds:		\$2,685,601.00	\$3,184,445.00	\$2,813,362.00	4.8%	
Total Proprietary Fund:		\$3,084,004.00	\$3,553,344.00	\$3,173,394.00	2.9%	
Fiduciary Fund						
Pension Trust						
Fire and Police Pension						
State Grants						
STATE GRANT	732-4-0000-539-00		\$0.00	\$5,894,221.00	N/A	
Total State Grants:			\$0.00	\$5,894,221.00	N/A	
Investment Income and Rentals						
INTEREST - RONEY	732-4-0000-664-01	\$132.00	\$1,917.00	\$132.00	0%	
INTEREST	732-4-0000-664-11	\$226,637.00	\$215,927.00	\$226,637.00	0%	
INTEREST - ESSEX	732-4-0000-664-12	\$624.00	\$422.00	\$624.00	0%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$1,596.00	\$233.00	\$1,596.00	0%	
INTEREST FIRST EAGLE	732-4-0000-664-26	\$268.00	\$8.00	\$268.00	0%	
DIVIDENDS	732-4-0000-665-20	\$153,595.00	\$155,475.00	\$153,595.00	0%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$30,139.00	\$0.00	\$30,139.00	0%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$27,353.00	\$27,519.00	\$27,353.00	0%	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$0.00	\$106,717.00	\$0.00	0%	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$70,815.00	\$77,358.00	\$70,815.00	0%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	\$1,200,513.00	\$1,960,996.00	\$1,200,513.00	0%	
GAINS & LOSSES	732-4-0000-666-30	\$202,296.00	\$143,829.00	\$202,296.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$30,328.00	-\$3,176.00	\$30,328.00	0%	
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$493,928.00	-\$29,013.00	\$493,928.00	0%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$157,750.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	\$59,368.00	-\$496.00	\$59,368.00	0%	
INTEREST EARNINGS	732-4-1910-664-00	\$10,090.00	\$27,228.00	\$24,827.00	146.1%	
GAIN/LOSS ON POOLED INVESTMENT	732-4-1910-669-10		-\$18,523.00	\$0.00	N/A	
Total Investment Income and Rentals:		\$2,507,682.00	\$2,824,171.00	\$2,522,419.00	0.6%	
Other Revenue						
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$246,463.00	\$283,287.00	\$246,463.00	0%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,304,876.00	\$1,304,876.00	\$1,306,473.00	0.1%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$972,337.00	\$972,337.00	\$973,527.00	0.1%	
Total Other Revenue:		\$2,523,676.00	\$2,560,500.00	\$2,526,463.00	0.1%	
Other Financing Sources						
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$1,683.00	\$0.00	\$1,683.00	0%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$1,044.00	\$0.00	\$1,044.00	0%	
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$355.00	\$0.00	\$355.00	0%	
Total Other Financing Sources:		\$3,082.00	\$0.00	\$3,082.00	0%	
Total Fire and Police Pension:		\$5,034,440.00	\$5,384,671.00	\$10,946,185.00	117.4%	
Total Pension Trust:		\$5,034,440.00	\$5,384,671.00	\$10,946,185.00	117.4%	
Total Fiduciary Fund:		\$5,034,440.00	\$5,384,671.00	\$10,946,185.00	117.4%	
Component Unit						
West Cross						
Taxes						
CURRENT PROPERTY TAXES	248-4-7270-402-00	\$11,433.00	\$347.00	\$11,776.00	3%	
PERSONAL PROP TAX REIMBURSE	248-4-7270-402-05	\$20.00	\$0.00	\$20.00	0%	
DELINQUENT PROPERTY TAXES	248-4-7270-420-01	\$20.00	\$0.00	\$20.00	0%	

Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
INTEREST ON CURRNET TAXES	248-4-7270-445-02	\$0.00	\$9.00	\$0.00	0%	
TIFA REIMBURSEMENT PA86 SECT17	248-4-7271-410-00	\$4,500.00	\$6,944.00	\$4,500.00	0%	
CURRENT TIFA TAXES- WEST CROSS	248-4-7271-439-02	\$120,080.00	\$112,778.00	\$123,682.00	3%	
Total Taxes:		\$136,053.00	\$120,078.00	\$139,998.00	2.9%	
Investment Income and Rentals						
INTEREST EARNINGS	248-4-7270-664-00	\$2,025.00	\$5,756.00	\$2,359.00	16.5%	
UNREALIZED GAIN/LOSS	248-4-7270-669-10		-\$4,477.00	\$0.00	N/A	
Total Investment Income and Rentals:		\$2,025.00	\$1,279.00	\$2,359.00	16.5%	
Other Financing Sources						
TRANSFER FROM GEN.FUND	248-4-7271-699-01	\$6,250.00	\$8,192.00	\$6,500.00	4%	
Total Other Financing Sources:		\$6,250.00	\$8,192.00	\$6,500.00	4%	
Total West Cross:		\$144,328.00	\$129,549.00	\$148,857.00	3.1%	
Depot Town Development						
Taxes						
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$0.00	\$14,467.00	\$0.00	0%	
DELINQUENT PROPERTY TAXES	275-4-7270-420-01	\$0.00	\$18.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	275-4-7270-445-05	\$0.00	\$1.00	\$0.00	0%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,720.00	\$3,773.00	\$7,952.00	3%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$113,984.00	\$108,350.00	\$117,403.00	3%	
Total Taxes:		\$121,704.00	\$126,609.00	\$125,355.00	3%	
Investment Income and Rentals						
INTEREST EARNINGS	275-4-7290-664-00	\$2,025.00	\$5,756.00	\$2,615.00	29.1%	
UNREALIZED GAIL/LOSS	275-4-7290-669-10		-\$4,477.00	\$0.00	N/A	
Total Investment Income and Rentals:		\$2,025.00	\$1,279.00	\$2,615.00	29.1%	
Other Financing Sources						



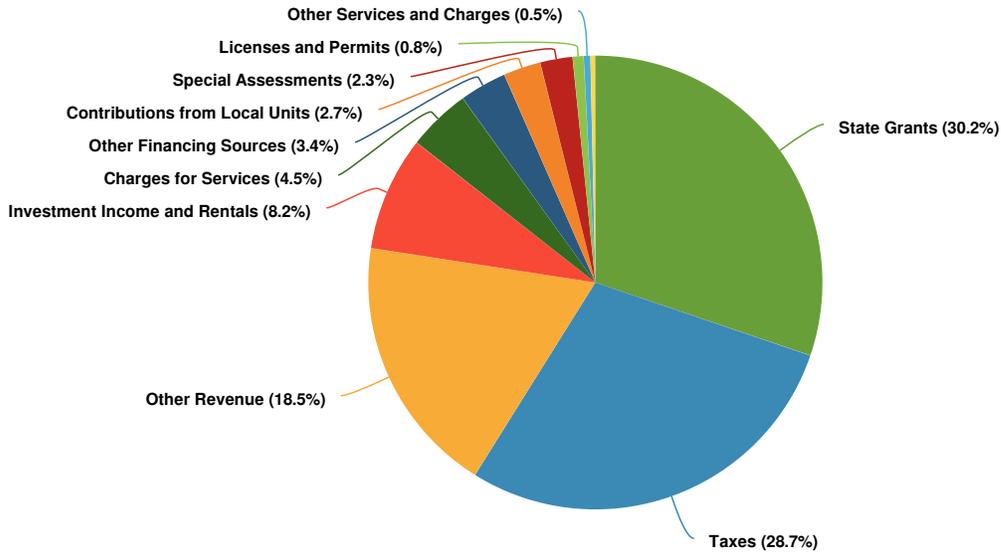
Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,000.00	\$6,000.00	\$6,000.00	0%	
Total Other Financing Sources:		\$6,000.00	\$6,000.00	\$6,000.00	0%	
Total Depot Town Development:		\$129,729.00	\$133,888.00	\$133,970.00	3.3%	
Down Town Authority						
Taxes						
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$43,089.00	\$26,974.00	\$44,382.00	3%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$238.00	\$11.00	\$238.00	0%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$19.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$1.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$14,486.00	\$18,732.00	\$10,000.00	-31%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$314,812.00	\$292,293.00	\$324,256.00	3%	
Total Taxes:		\$372,680.00	\$338,030.00	\$378,931.00	1.7%	
State Grants						
COUNTY GRANT	413-4-7233-539-00		\$0.00	\$20,000.00	N/A	
Total State Grants:			\$0.00	\$20,000.00	N/A	
Charges for Services						
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$19,866.00	\$24,000.00	0%	
Total Charges for Services:		\$24,000.00	\$19,866.00	\$24,000.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	413-4-7230-664-00	\$3,252.00	\$11,329.00	\$9,832.00	202.3%	
UNREALIZED GAIN/LOSS	413-4-7230-669-10		-\$10,093.00	\$0.00	N/A	
Total Investment Income and Rentals:		\$3,252.00	\$1,236.00	\$9,832.00	202.3%	
Other Financing Sources						
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$2,000.00	\$4,344.00	\$2,000.00	0%	
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$30,405.00	\$30,405.00	\$45,000.00	48%	
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$0.00	\$12,750.00	\$12,750.00	N/A	



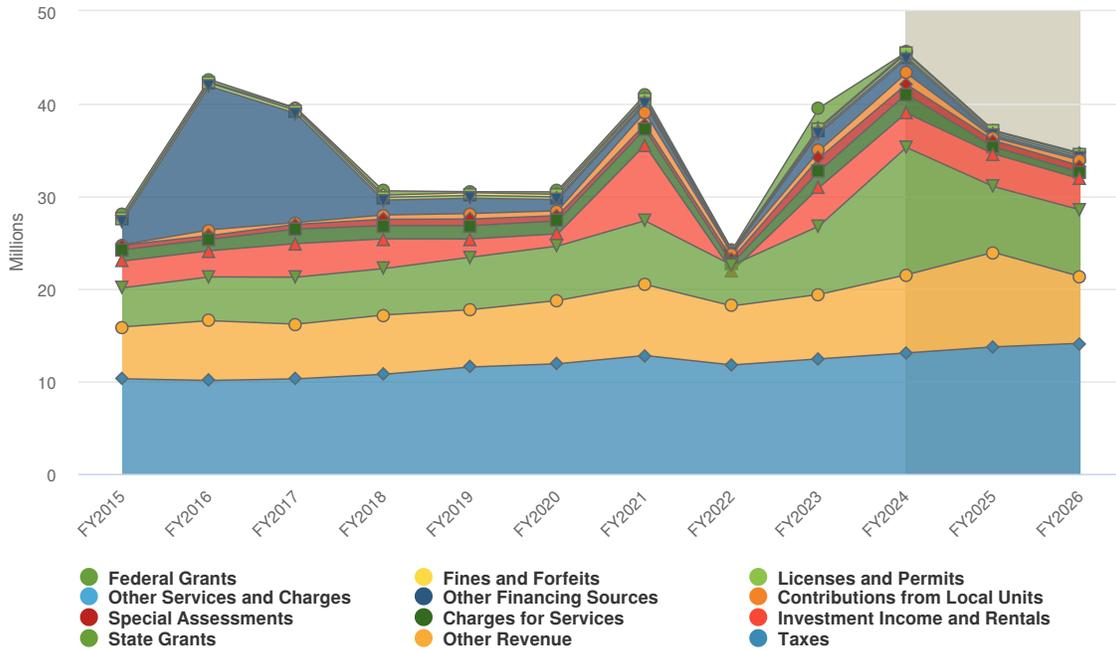
Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
APPROPRIATION FUND BALANCE-TIF	413-4-7231-699-92	\$12,750.00		\$0.00	-100%	
Total Other Financing Sources:		\$45,155.00	\$47,499.00	\$59,750.00	32.3%	
Total Down Town Authority:		\$445,087.00	\$406,631.00	\$492,513.00	10.7%	
Economic Development Authority						
Taxes						
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$36,058.00	\$36,952.00	\$37,139.00	3%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$15,735.00	\$15,735.00	N/A	
Total Taxes:		\$36,058.00	\$52,687.00	\$52,874.00	46.6%	
Investment Income and Rentals						
INTEREST EARNINGS	415-4-1910-664-00	\$475.00	\$1,156.00	\$1,048.00	120.6%	
GAIN/LOSS ON POOLED INVESTMENT	415-4-1910-669-10	\$0.00	-\$815.00	\$0.00	0%	
Total Investment Income and Rentals:		\$475.00	\$341.00	\$1,048.00	120.6%	
Total Economic Development Authority:		\$36,533.00	\$53,028.00	\$53,922.00	47.6%	
2004A Ser DDA						
Other Financing Sources						
CONTRIBUTION FROM DDA 413	473-4-9000-699-21	\$162,090.00	\$162,465.00	\$0.00	-100%	
Total Other Financing Sources:		\$162,090.00	\$162,465.00	\$0.00	-100%	
Total 2004A Ser DDA:		\$162,090.00	\$162,465.00	\$0.00	-100%	
Total Component Unit:		\$917,767.00	\$885,561.00	\$829,262.00	-9.6%	
Total:		\$38,396,398.00	\$39,560,347.00	\$45,569,503.00	18.7%	

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$6,275,250.00	\$6,275,065.00	\$6,796,000.00	8.3%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,277,213.00	\$2,277,213.00	\$2,280,000.00	0.1%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$887,979.00	\$887,979.00	\$884,195.00	-0.4%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$37,891.00	\$2,366.00	\$37,891.00	0%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$15,919.00	\$26,348.00	\$15,919.00	0%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$11,921.00	\$21,738.00	\$11,921.00	0%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,715.00	\$0.00	\$1,715.00	0%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$3,090.00	\$0.00	\$3,090.00	0%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$28,890.00	\$31,181.00	\$36,830.00	27.5%	
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$20,709.00	\$28,602.00	\$20,709.00	0%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$926.00	\$175.00	\$926.00	0%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$777.00	\$133.00	\$777.00	0%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$250,000.00	\$286,763.00	\$284,556.00	13.8%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$386.00	\$66.00	\$386.00	0%	
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$917,501.00	\$922,215.00	\$952,034.00	3.8%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$0.00	\$240.00	\$0.00	0%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$0.00	\$536.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$0.00	\$13.00	\$0.00	0%	
CURRENT PROPERTY TAXES	248-4-7270-402-00	\$11,433.00	\$347.00	\$11,776.00	3%	
PERSONAL PROP TAX REIMBURSE	248-4-7270-402-05	\$20.00	\$0.00	\$20.00	0%	
DELINQUENT PROPERTY TAXES	248-4-7270-420-01	\$20.00	\$0.00	\$20.00	0%	
INTEREST ON CURRNET TAXES	248-4-7270-445-02	\$0.00	\$9.00	\$0.00	0%	
TIFA REIMBURSEMENT PA86 SECTI7	248-4-7271-410-00	\$4,500.00	\$6,944.00	\$4,500.00	0%	

Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
CURRENT TIFA TAXES-WEST CROSS	248-4-7271-439-02	\$120,080.00	\$112,778.00	\$123,682.00	3%	
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$0.00	\$14,467.00	\$0.00	0%	
DELINQUENT PROPERTY TAXES	275-4-7270-420-01	\$0.00	\$18.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	275-4-7270-445-05	\$0.00	\$1.00	\$0.00	0%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,720.00	\$3,773.00	\$7,952.00	3%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$113,984.00	\$108,350.00	\$117,403.00	3%	
CURRENT PROPERTY TAX	304-4-9000-402-00	\$704,545.00	\$707,137.00	\$710,640.00	0.9%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$0.00	\$101.00	\$0.00	0%	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$0.00	\$396.00	\$0.00	0%	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$0.00	\$6.00	\$0.00	0%	
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$0.00	\$138.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	342-4-0000-445-05	\$0.00	\$6.00	\$0.00	0%	
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$43,089.00	\$26,974.00	\$44,382.00	3%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$238.00	\$11.00	\$238.00	0%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$19.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$1.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$14,486.00	\$18,732.00	\$10,000.00	-31%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$314,812.00	\$292,293.00	\$324,256.00	3%	
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$36,058.00	\$36,952.00	\$37,139.00	3%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$15,735.00	\$15,735.00	N/A	
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$322,863.00	\$322,841.00	\$332,548.00	3%	
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$0.00	\$62.00	\$0.00	0%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$0.00	\$188.00	\$0.00	0%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$0.00	\$4.00	\$0.00	0%	
Total Taxes:		\$12,424,070.00	\$12,428,916.00	\$13,067,295.00	5.2%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$4,150.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$20,000.00	\$20,000.00	\$10,000.00	-50%	
RECREATION MARIJUANA	101-4-2150-456-05	\$109,500.00	\$105,000.00	\$90,000.00	-17.8%	
BUILDING PERMITS	101-4-3710-461-00	\$600,000.00	\$696,887.00	\$411,395.00	-31.4%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$36,052.00	\$22,504.00	-29.7%	
HEATING PERMITS	101-4-3710-461-02	\$45,000.00	\$92,484.00	\$104,454.00	132.1%	
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$38,150.00	\$64,172.00	121.3%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$15,000.00	\$22,246.00	\$30,000.00	100%	
SIGN PERMITS	101-4-3710-461-05	\$3,000.00	\$3,892.00	\$3,000.00	0%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$240,000.00	\$303,013.00	\$262,077.00	9.2%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$33,154.00	\$7,500.00	0%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$12,000.00	\$12,552.00	\$5,000.00	-58.3%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$325.00	\$275.00	0%	
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$40,000.00	\$43,130.00	\$45,000.00	12.5%	
Total Special Assessments:		\$1,153,575.00	\$1,411,035.00	\$1,055,677.00	-8.5%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$200,000.00	\$148,480.00	\$200,000.00	0%	
NOISE PERMIT	101-4-3070-476-00	\$900.00	\$2,900.00	\$1,000.00	11.1%	
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$300.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$6,500.00	\$9,754.00	\$6,500.00	0%	
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,500.00	\$7,550.00	\$74,410.00	892.1%	
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,000.00	\$1,990.00	\$4,000.00	0%	
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$65,000.00	\$78,594.00	\$65,000.00	0%	
Total Licenses and Permits:		\$286,500.00	\$249,568.00	\$353,510.00	23.4%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Federal Grants						
OTHER FEDERAL FUNDS	101-4-0000-528-00	\$2,119,743.00	\$2,119,745.00	\$0.00	-100%	
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$3,175.00	\$0.00	\$3,175.00	0%	
DOJ DJBX GRANT	414-4-9370-501-01		\$13,947.00	\$0.00	N/A	
Total Federal Grants:		\$2,122,918.00	\$2,133,692.00	\$3,175.00	-99.9%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,833,777.00	\$3,320,097.00	\$3,532,770.00	24.7%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$22,000.00	\$22,979.00	\$22,000.00	0%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$72,300.00	\$83,337.00	\$80,754.00	11.7%	
STATE GRANT	101-4-3050-544-00		\$0.00	\$100,000.00	N/A	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$5,986.00	\$5,000.00	0%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$961,898.00	\$961,898.00	\$892,717.00	-7.2%	
REC MAR STATE REV SHARE	101-4-7470-574-00	\$518,412.00	\$520,582.00	\$769,854.00	48.5%	
GRANT	101-4-7541-539-00	\$38,075.00	\$10,816.00	\$20,000.00	-47.5%	
GRANT	101-4-7542-539-00	\$20,000.00	\$20,000.00	\$0.00	-100%	
GRANT	101-4-7544-539-00	\$14,757.00	\$14,757.00	\$0.00	-100%	
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,717,455.00	\$1,773,199.00	\$1,765,057.00	2.8%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$55,035.00	\$80,000.00	0%	
GRANTS	202-4-9079-539-00	\$60,000.00	\$60,000.00	\$0.00	-100%	
GAS AND WEIGHT TAX	203-4-0000-574-01	\$572,485.00	\$578,041.00	\$588,352.00	2.8%	
COUNTY GRANT	413-4-7233-539-00		\$0.00	\$20,000.00	N/A	
STATE GRANTS	414-4-7500-539-00		-\$32,844.00	\$0.00	N/A	
STATE GRANT	732-4-0000-539-00		\$0.00	\$5,894,221.00	N/A	
Total State Grants:		\$6,916,159.00	\$7,393,883.00	\$13,770,725.00	99.1%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
Contributions from Local Units						
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$53,000.00	\$43,547.00	\$53,000.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$0.00	\$10,000.00	\$0.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$0.00	\$10,000.00	\$0.00	0%	
CONTRIBUTIONS	101-4-7530-580-00	\$0.00	\$10,000.00	\$0.00	0%	
DDA CONTRIBUTION-SHELTER	101-4-7551-587-00	\$31,000.00	\$0.00	\$100,000.00	222.6%	
BI-CENTENNIAL CONTRIBUTION	101-4-7560-587-00	\$40,091.00	\$28,028.00	\$26,360.00	-34.2%	
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$0.00	\$0.00	\$287,617.00	N/A	
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$430,000.00	\$448,553.00	\$430,000.00	0%	
GRANTS	226-4-5281-580-00	\$325,000.00	\$256,206.00	\$0.00	-100%	
CONTRIBUTION FROM COUNTY PARKS	414-4-7511-580-00	\$50,800.00	\$0.00	\$100,000.00	96.9%	
CONTRIBUTION FROM NRTF	414-4-7511-580-01	\$100,000.00	\$0.00	\$210,800.00	110.8%	
Total Contributions from Local Units:		\$1,029,891.00	\$806,334.00	\$1,207,777.00	17.3%	
Charges for Services						
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$38,808.00	\$79,684.00	\$42,101.00	8.5%	
TOWNE CENTRE SERVICE IMP FEE	101-4-0000-607-00	\$20,000.00	\$20,000.00	\$20,000.00	0%	
CHIDESTER SERVICE IMPROVE FEE	101-4-0000-607-01	\$42,198.00	\$47,942.00	\$42,198.00	0%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$3,348.00	\$6,518.00	\$4,995.00	49.2%	
SOLAR FIELD FEES	101-4-0000-607-07	\$8,000.00	\$8,000.00	\$8,000.00	0%	
NOTARY FEES	101-4-2150-607-07	\$300.00	\$380.00	\$300.00	0%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$56,781.00	\$36,634.00	\$56,781.00	0%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,090.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$13,419.00	\$17,012.00	\$13,419.00	0%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,500.00	\$815.00	\$1,500.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$23,217.00	\$30,000.00	0%	
ADMIN HEARING BUREAU	101-4-3730-607-11	\$40,000.00	\$43,925.00	\$47,382.00	18.5%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$8,250.00	\$9,000.00	\$4,500.00	-45.5%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$13,000.00	\$25,176.00	\$30,332.00	133.3%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$0.00	\$1,000.00	0%	
PARKRIDGE REVENUE	101-4-7520-653-04	\$1,337.00	\$2,027.00	\$0.00	-100%	
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$11,294.00	\$13,171.00	\$0.00	-100%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$70,767.00	\$77,416.00	\$66,410.00	-6.2%	
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$70,967.00	\$23,000.00	\$70,967.00	0%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$597.00	\$1,051.00	\$0.00	-100%	
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$19,866.00	\$24,000.00	0%	
PARKING IMPOUND FEES	514-4-3110-607-09	\$10,000.00		\$0.00	-100%	
PARKING METER REVENUE	514-4-3110-607-10	\$140,000.00	\$124,186.00	\$150,000.00	7.1%	
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$14,473.00	\$14,473.00	\$14,473.00	0%	
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$228,123.00	\$189,160.00	\$231,185.00	1.3%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9320-652-05		\$16,115.00	\$0.00	N/A	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$9,633.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,195.00	\$157,284.00	\$186,195.00	0%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$159,000.00	\$153,821.00	\$158,800.00	-0.1%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$199,586.00	\$199,586.00	\$201,689.00	1.1%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$158,602.00	\$158,602.00	\$159,064.00	0.3%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$270,197.00	\$137,594.00	\$274,459.00	1.6%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$11,181.00	\$11,181.00	\$11,362.00	1.6%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$9,984.00	\$9,984.00	\$9,984.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$35,000.00	\$2,470.00	\$35,000.00	0%	
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$140,544.00	\$127,931.00	\$144,707.00	3%	
Total Charges for Services:		\$2,021,501.00	\$1,767,944.00	\$2,043,853.00	1.1%	
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$145,000.00	\$138,180.00	\$150,000.00	3.4%	
Total Fines and Forfeits:		\$145,000.00	\$138,180.00	\$150,000.00	3.4%	
Investment Income and Rentals						
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$0.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$286,732.00	\$647,218.00	\$639,648.00	123.1%	
GAIN/LOSS ON POOLED INVESTMENT	101-4-1910-669-10	\$0.00	-\$313,490.00	\$0.00	0%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$115,000.00	\$146,997.00	\$115,000.00	0%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$12,000.00	\$10,773.00	\$12,000.00	0%	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$39,422.00	\$39,422.00	\$34,342.00	-12.9%	
INTEREST EARNINGS	202-4-1910-664-00	\$57,695.00	\$145,124.00	\$124,459.00	115.7%	
GAIN/LOSS ON POOLED INVESTMENT	202-4-1910-669-10	\$0.00	-\$105,103.00	\$0.00	0%	
INTEREST EARNINGS	203-4-1910-664-00	\$24,425.00	\$60,493.00	\$55,401.00	126.8%	
GAIN/LOSS ON POOLED INVESTMENT	203-4-1910-669-10	\$0.00	-\$42,693.00	\$0.00	0%	
INTEREST EARNINGS	226-4-1910-664-00	\$4,873.00	\$3,997.00	\$6,001.00	23.1%	
GAIN/LOSS ON POOLED INVESTMENT	226-4-1910-669-10	\$0.00	\$961.00	\$0.00	0%	
INTEREST EARNINGS	248-4-7270-664-00	\$2,025.00	\$5,756.00	\$2,359.00	16.5%	
UNREALIZED GAIN/LOSS	248-4-7270-669-10		-\$4,477.00	\$0.00	N/A	
INTEREST EARNINGS	265-4-1910-664-00	\$903.00	\$2,496.00	\$2,533.00	180.5%	
GAIN/LOSS ON POOLED INVESTMENT	265-4-1910-669-10	\$0.00	-\$1,968.00	\$0.00	0%	
INTEREST EARNINGS	275-4-7290-664-00	\$2,025.00	\$5,756.00	\$2,615.00	29.1%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
UNREALIZED GAIL/LOSS	275-4-7290-669-10		-\$4,477.00	\$0.00	N/A	
INTEREST EARNINGS	342-4-1910-664-00	\$32.00	\$67.00	\$0.00	-100%	
INTEREST EARNINGS	413-4-7230-664-00	\$3,252.00	\$11,329.00	\$9,832.00	202.3%	
UNREALIZED GAIN/LOSS	413-4-7230-669-10		-\$10,093.00	\$0.00	N/A	
INTEREST EARNINGS	414-4-1910-664-00	\$5,443.00	\$18,422.00	\$35,780.00	557.4%	
GAIN/LOSS ON POOLED INVESTMENT	414-4-1910-669-10	\$0.00	-\$19,241.00	\$0.00	0%	
INTEREST EARNINGS	415-4-1910-664-00	\$475.00	\$1,156.00	\$1,048.00	120.6%	
GAIN/LOSS ON POOLED INVESTMENT	415-4-1910-669-10	\$0.00	-\$815.00	\$0.00	0%	
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$20,500.00	\$0.00	0%	
INTEREST EARNINGS	495-4-1910-664-00	\$2,623.00	\$7,209.00	\$7,570.00	188.6%	
GAIN/LOSS ON POOLED INVESTMENT	495-4-1910-669-10	\$0.00	-\$5,737.00	\$0.00	0%	
GAIN/(LOSS ON DISPOSAL ASSETS	641-4-0000-666-10	\$0.00	\$47,937.00	\$104,773.00	N/A	
INTEREST EARNINGS	641-4-1910-664-00	\$15,013.00	\$33,901.00	\$30,379.00	102.4%	
GAIN/LOSS ON POOLED INVESTMENT	641-4-1910-669-10	\$0.00	-\$23,527.00	\$0.00	0%	
INTEREST EARNINGS	677-4-1910-664-00	\$4,112.00	\$9,631.00	\$6,845.00	66.5%	
GAIN/LOSS ON POOLED INVESTMENT	677-4-1910-669-10	\$0.00	-\$6,165.00	\$0.00	0%	
INTEREST - RONEY	732-4-0000-664-01	\$132.00	\$1,917.00	\$132.00	0%	
INTEREST	732-4-0000-664-11	\$226,637.00	\$215,927.00	\$226,637.00	0%	
INTEREST - ESSEX	732-4-0000-664-12	\$624.00	\$422.00	\$624.00	0%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$1,596.00	\$233.00	\$1,596.00	0%	
INTEREST FIRST EAGLE	732-4-0000-664-26	\$268.00	\$8.00	\$268.00	0%	
DIVIDENDS	732-4-0000-665-20	\$153,595.00	\$155,475.00	\$153,595.00	0%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$30,139.00	\$0.00	\$30,139.00	0%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$27,353.00	\$27,519.00	\$27,353.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$0.00	\$106,717.00	\$0.00	0%	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$70,815.00	\$77,358.00	\$70,815.00	0%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	\$1,200,513.00	\$1,960,996.00	\$1,200,513.00	0%	
GAINS & LOSSES	732-4-0000-666-30	\$202,296.00	\$143,829.00	\$202,296.00	0%	
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$30,328.00	-\$3,176.00	\$30,328.00	0%	
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$493,928.00	-\$29,013.00	\$493,928.00	0%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$157,750.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	\$59,368.00	-\$496.00	\$59,368.00	0%	
INTEREST EARNINGS	732-4-1910-664-00	\$10,090.00	\$27,228.00	\$24,827.00	146.1%	
GAIN/LOSS ON POOLED INVESTMENT	732-4-1910-669-10		-\$18,523.00	\$0.00	N/A	
INTEREST EARNINGS	736-4-1910-664-00	\$1,805.00	\$9,342.00	\$6,875.00	280.9%	
GAIN/LOSS ON POOLED INVESTMENT	736-4-1910-669-10		-\$7,541.00	\$0.00	N/A	
GAIN/LOSS ON INVESTMENT	736-4-2743-669-00	\$0.00	\$216,368.00	\$0.00	0%	
GAIN/LOSS ON INVESTMENT	736-4-2745-669-00	\$0.00	\$167,867.00	\$0.00	0%	
GAIN/LOSS ON INVESTMENT	736-4-2746-669-00	\$0.00	\$265,139.00	\$0.00	0%	
Total Investment Income and Rentals:		\$3,087,537.00	\$4,156,705.00	\$3,721,879.00	20.5%	
Other Revenue						
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$49,495.00	\$51,513.00	\$49,495.00	0%	
DUE FROM COUNTY-ELECTION REIMB	101-4-2621-674-07	\$0.00	\$0.00	\$20,000.00	N/A	
COST REIMBURSEMENT-YPD	101-4-3070-676-02	\$25,000.00	\$10,016.00	\$25,000.00	0%	
COST REIMBURSEMENT-YFD	101-4-3390-676-01	\$5,000.00	\$750.00	\$5,000.00	0%	
ROW APPLICATION FEES	101-4-4410-676-00		\$0.00	\$2,575.00	N/A	
COST REIMBURSEMENT-DPW	101-4-4410-676-03	\$3,000.00	\$4,151.00	\$3,000.00	0%	
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$1,000.00	\$444.00	\$1,000.00	0%	

Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$10,000.00	\$13,595.00	\$10,000.00	0%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$1,000.00	\$1,640.00	\$1,000.00	0%	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$1,000.00	\$0.00	\$1,000.00	0%	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$58,000.00	\$76,000.00	\$58,000.00	0%	
MISC REVENUE	101-4-7302-671-00	\$0.00	\$173,602.00	\$1,495,000.00	N/A	
REIMBURSEMENT	202-4-9079-676-01	\$400,000.00	\$50,000.00	\$0.00	-100%	
EMU PARKING LOT SWEEPING	203-4-4660-676-04	\$1,500.00	\$0.00	\$1,500.00	0%	
STORM WATER EMU REIMBURSEMENT	203-4-4690-676-04	\$3,000.00	\$0.00	\$3,000.00	0%	
DTE TREE PLANTING GRANT	203-4-4720-674-06	\$2,550.00	\$2,550.00	\$0.00	-100%	
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$0.00	\$280.00	\$0.00	0%	
PRIOR YEAR FUND BALANCE	414-4-2650-679-00	-\$30,000.00		\$0.00	-100%	
REIMBURSEMENT	414-4-7522-676-00	\$90,000.00	\$0.00	\$300,000.00	233.3%	
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$337,313.00	\$337,313.00	\$334,125.00	-0.9%	
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$51,875.00	\$51,875.00	\$50,625.00	-2.4%	
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$390,081.00	\$390,081.00	\$387,166.00	-0.7%	
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,044.00	\$17,044.00	\$21,672.00	27.2%	
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$29,044.00	\$29,044.00	\$28,419.00	-2.2%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$11,601.00	\$11,601.00	\$11,351.00	-2.2%	
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$186,000.00	\$186,000.00	\$182,500.00	-1.9%	
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$342,650.00	\$321,650.00	\$335,750.00	-2%	
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$26,116.00	\$26,116.00	\$25,616.00	-1.9%	
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$1,262,700.00	\$1,264,200.00	\$1,275,200.00	1%	
SIDEWALK ASSESSMENT	495-4-0000-672-01		\$130.00	\$0.00	N/A	
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$50,000.00	\$50,000.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
REIMBURSEMENT	514-4-3110-676-00	\$53,230.00	\$53,230.00	\$0.00	-100%	
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$6,816.00	\$6,816.00	\$0.00	-100%	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00	\$0.00	\$32,923.00	\$0.00	0%	
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$246,463.00	\$283,287.00	\$246,463.00	0%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,304,876.00	\$1,304,876.00	\$1,306,473.00	0.1%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$972,337.00	\$972,337.00	\$973,527.00	0.1%	
GEN RETIREE FROM 101	736-4-2743-676-10	\$355,941.00	\$355,941.00	\$352,327.00	-1%	
POLICE RETIREE FROM 101	736-4-2745-676-10	\$513,147.00	\$513,147.00	\$510,577.00	-0.5%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$374,832.00	\$374,832.00	\$373,618.00	-0.3%	
Total Other Revenue:		\$7,152,611.00	\$6,966,984.00	\$8,440,979.00	18%	
Other Financing Sources						
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$69,854.00	\$126,402.00	\$12,485.00	-82.1%	
MOTORIZED SCOOTER RENTAL	101-4-0000-694-02	\$0.00	\$0.00	\$1,408.00	N/A	
MISCLEANEOUS REVENUE	101-4-1910-694-01	\$840.00	\$90.00	\$840.00	0%	
MISCELLANEOUS REVENUE	101-4-4480-694-01	\$0.00	\$0.00	\$61,442.00	N/A	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$0.00	\$0.00	\$6,370.00	N/A	
TRANSFER IN-PUBLIC SAFETY FUND	102-4-6900-699-00		\$0.00	\$50,000.00	N/A	
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$9,972.00	\$10,470.00	\$0.00	-100%	
SALT REIMBURSEMENT	203-4-4790-694-02	\$35,000.00	\$26,784.00	\$35,000.00	0%	
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$358.00	\$1,132.00	\$0.00	-100%	
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$355,518.00	\$355,518.00	\$360,778.00	1.5%	
TRANSFER FROM GEN.FUND	248-4-7271-699-01	\$6,250.00	\$8,192.00	\$6,500.00	4%	
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,000.00	\$6,000.00	\$6,000.00	0%	
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$189,035.00	\$189,035.00	\$190,255.00	0.6%	
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$2,000.00	\$4,344.00	\$2,000.00	0%	



Name	Account ID	FY2023 Amended Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)	Notes
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$30,405.00	\$30,405.00	\$45,000.00	48%	
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$0.00	\$12,750.00	\$12,750.00	N/A	
APPROPRIATION FUND BALANCE-TIF	413-4-7231-699-92	\$12,750.00		\$0.00	-100%	
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$733,309.00	\$733,309.00	\$515,691.00	-29.7%	
TRANSFER FR PUBLIC SAFETY205	414-4-0000-699-07	\$85,000.00	\$0.00	\$85,000.00	0%	
TRANSFER FROM 205	414-4-3010-699-00		\$85,000.00	\$0.00	N/A	
TRANSFER FROM PUBLIC SFTY FUND	414-4-7510-699-00	\$125,000.00	\$125,000.00	\$125,000.00	0%	
CONTRIBUTION FROM DDA 413	473-4-9000-699-21	\$162,090.00	\$162,465.00	\$0.00	-100%	
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$10,173.00	\$10,173.00	\$15,032.00	47.8%	
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$1,683.00	\$0.00	\$1,683.00	0%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$1,044.00	\$0.00	\$1,044.00	0%	
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$355.00	\$0.00	\$355.00	0%	
Total Other Financing Sources:		\$1,836,636.00	\$1,887,069.00	\$1,534,633.00	-16.4%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-3070-931-00	\$220,000.00	\$220,000.00	\$220,000.00	0%	
COMMUNITY PROMOTION	101-4-7551-882-00	\$0.00	\$37.00	\$0.00	0%	
Total Other Services and Charges:		\$220,000.00	\$220,037.00	\$220,000.00	0%	
Total Revenue Source:		\$38,396,398.00	\$39,560,347.00	\$45,569,503.00	18.7%	

DEPARTMENTS

DEPARTMENTS

City Council

The Ypsilanti City Council is comprised of a Mayor, who is elected by voters in the city at-large, and 6 Council Members elected from the City's 3 voting wards.

The City of Ypsilanti employs a council-manager form of government that combines the strong political leadership of elected officials with the strong managerial experience of an appointed local government manager.

This form of municipal government establishes a representative system where all power is concentrated in the elected council and where the council hires a professionally trained manager to oversee the delivery of public services.

City Manager's Office

The City Manager is the Chief Administrative Officer of the City and is responsible for administration of all departments, coordination with City Council, and the provision of information on City policies, programs, and activities.

Human Resources Department

The mission of the Human Resources Department is to provide quality service to employees and retirees, meeting their needs in employment, benefits, training, and safety while maintaining our city's policies and procedures. The Human Resources Department is responsible for employment hiring, administration, negotiation of Union contracts, and Equal Employment Opportunity compliance.

City Clerk Office

The mission of the City Clerk's Office is to serve as the Clerk to City Council, Chief Elections Officer of the City and custodian of the Corporate Seal; to certify official documents and provide custody of official City documents; to administer oaths and take affidavits; and to exercise other powers and duties as provided by law. Respond to public requests for records, maintaining and producing the documents that enable the public to participate in local government.

The mission of the Treasury Department is to offer excellent customer service while performing collection and deposit services for all funds due to and received by the City of Ypsilanti. The Treasurer Division further seeks to provide all other support services required to meet the combined needs of community, business, and government.

Finance and Treasury Department

The mission of the Fiscal Services Department is to provide accurate, reliable and timely financial reports. The Department receives a certificate of achievement for excellence in Financial Reporting and Distinguished budget award from GFOA annually.

The Fiscal Services Department is responsible for administration of the city's budget, financial records, revenues and expenditures, and property assessments. Fiscal Services includes the Accounting Division and the Assessor's Division.

Department of Public Services

The Department of Public Services (DPS) is responsible for the maintenance of all City-owned and operated buildings, facilities, and infrastructures as well as the provision of solid waste services. Routine responsibilities of this Department include: street maintenance, fall leaf collection, tree maintenance, building and equipment maintenance, solid waste services, recycling & composting, and parks maintenance.

Community Development Department

The Community Development Department is responsible for long range planning, development review, zoning administration, historic preservation, and community and economic revitalization. The Department's mission and vision are as follows:

1. To maintain and improve the quality of life in the City of Ypsilanti by providing excellent planning, zoning, preservation, and economic development services within available resources.
2. To work creatively and collaboratively to enhance the natural and built environment of the City of Ypsilanti so that its population grows, its economy thrives, and it becomes the premier community of choice in Eastern Washtenaw County.

Police Department



Working in partnership with the community, the members of the Ypsilanti Police Department (YPD) are dedicated to improving the quality of life and providing a safe environment within the community and the organization.

The values of the YPD are as follows:

1. *Integrity* - We believe that our actions will be morally sound and honest, adhering to a clear set of morals principals, guiding values, and ethical practices.
2. *Commitment* - We believe through dedication to the community and other organizations, we will move forward to achieve our mission and goals.
3. *Professionalism* - We believe in demonstrating confidence, preparedness, ability, and skill to achieve mutual respect within the organization and community.
4. *Compassion* - We believe in showing concern and empathy for others by being open minded, caring, and unbiased, whereby we place public service above our own personal interest.

Fire Department

The City of Ypsilanti Fire Service provides rapid and aggressive responses to fires and emergency medical requests utilizing limited resources to full effectiveness. We strive to meet the National Fire Protection Standard 1710 requirement of responding to an emergency within four minutes or less.

- The first three minutes are critical to life, property, and premises. A rapid developing fire will require an occupant to escape within three minutes after a smoke alarm sounds. Allowed to develop, the fire will destroy a single family home within twelve minutes. Smoke will overcome an individual within minutes followed by loss of consciousness, brain damage within six minutes, and death within ten minutes.
- An offensive interior attack begins with fire personnel entering the burning building, conducting a search for person(s), extinguishing the fire, and conserving property. The interior attack requires four firefighters and an incident commander to perform the initial attack with additional personnel on scene within eight minutes.

The City of Ypsilanti Fire Service also serves as an inspecting agent of buildings deemed to be Dangerous or vacant according to the City's Dangerous Buildings Ordinance: "A representative of the city building department, with the assistance of the City Fire Department and/or Fire Marshal, shall inspect or cause to be inspected every building or structure or part thereof reported as or observed to be unsafe or damaged, and if such is found to be a dangerous building as defined in this article, the building department shall commence proceedings to cause the repair, rehabilitation, demolition, or removal of the building or structure."

City Attorney's Office

John M. Barr is the Ypsilanti City Attorney. His firm, Barr, Anhut & Associates, P.C., provides Attorney service on a contractual basis, including services by Assistant City Attorneys Karl A. Barr, Dan Duchene and Jesse O'Jack, of counsel. The firm is supported by office staff including Jennifer Healy, office manager, who also serves as a Deputy Freedom of Information Act Coordinator.

The City Attorney (Legal Officer) is mandated by City Charter Section 4.06. The City Attorney is appointed by the City Manager subject to confirmation by City Council. The City Attorney serves as chief legal adviser to the City Council, the Manager and all City Departments, officers and agencies. The City Attorney represents the City in all legal proceedings and performs all other legal work as required by law.

The City Attorney serves as a member of the Election Commission and acts as City Prosecutor for the prosecution of all City misdemeanor and civil infraction cases. City Council has designated the City Attorney as Freedom of Information Act Coordinator.

Department Goals

Department	Yr	Area	Objective	Goal	Task	Long Term/Short Term
City Manager	2024-2025	Citywide	Create greater efficiencies to better interact with the public and minimize mistakes	Update city software to better meet the needs of the public and the employees.	Purchase BS&A Suite	Both
	Ongoing	Citywide	Ensure all positions are filled to address the needs of the city.	Hire Department Heads where needed. Create incentives to both maintain and attract staff	Create a line item in HR used to incentives referrals. It would be funded by un expended salaries.	Both
	Ongoing	City Facilities	Ensure the facilities used for government are functional and safe	Create a comprehensive plan to adress delapidated buildings, and attached a budget and a timeline for repairs. Create a budget lineitem in 101 to address needed maintenance throughout the year.	Hold several work sessions with Council to develop sound strategies to affect change in our infrastructure. Show our employees we care, do not just tell them.	Both
	2024-2025	Community Service	Finalize the Creation of the department and separate the DDA from the City.	Hire a Department Head and Admin. Approved the Administrative Services Contract	DDA and Council approval of the agreement	Short
Clerk	2024-2025	Elections	Successfully Implement Early Voting	Partner with County to run early voting site	Coordinate with County	Long
	2024-2025	City Council and Public Relations	Work with City Council to strengthen public trust	Increase transparency in council processes	Implement rules changes to council agendas	Short
	2024-2025	Day to Day Operations	Ensure a smooth transition for new staff	Leave detailed notes and instructions	Create guides for daily/weekly/monthly processes	Short
Finance	2024-2025	City-Wide	Upgrade City Enterprise Resource Planning(ERP) System	Intergrate all Financial,Treasury, HR, Building and Community Development Software	Identify the best system which is user friendly and will suit each department's need	Short Term
	Ongoing	City-Wide	Create an Asset Management Plan for City Assets	Build a guide document regarding City Assets	Build a team that would be responsible for planning, implementation of an asset management plan	Long Term
	Ongoing	City-Wide	Fiscal Resilience	Develop long-term fiscal plans and administer these using best practices.	Evaluate revenue streams, implement purposeful spending. Make sure revenue is diverse and resilient to economic changes while anticipating future needs, and maintaining appropriate reserves.	Long Term
	Ongoing	City-Wide	Partnerships	Foster and maintain new partnerships. Grow a culture of innovation and continuous learning through people-centered, data-informed, experimental and collaborative efforts	Implement City priorities in collaboration with community partners to secure financial investments and mentoring to better the community.	Long Term
	Ongoing	Assessing	Improve record and communications in database and website	Less use of paper and better access to documents	Scan documents to database and website	Long Term
	2024-2025	Assessing	Complete the PA 660 audit	100% compliance	Continued maintenance	Long Term
	Ongoing	Accounting	Continuous training and testing of employees regarding Cyber Security	Ensure a risk free and secure environment for keeping data network and devices against security threats	Create a system that will regulary train and update employees regarding cyber security	Long Term

Department	Yr	Area	Objective	Goal	Task	Long Term/Short Term
	Ongoing	Treasury	Re-training and cross training of Employees	Employees to be able to cover other employees in case of absences or leave	Establish efficient training procedures and creating instructional cheat sheets for different processes	Long Term
Human Resources	2024-2025	HRIS	Move to Electronic Documentation	Alleviate the use of paper files, and pay notice changes, which would increase efficiency and reduce cost	Implement electronic documentation system, transition to digital communication	Long Term
	2024-2025	Payroll/HRIS/Retention	Move to BS&A/ Similar HRIS system	Alleviate human error and manual entry,	Identify processes prone to human error, and continuously monitor new systems for efficiency and accuracy	Short term
	2024-2025	Retention	Recognition	Recognize our employees on a consistent basis	Send emails for birthdays and work anniversaries, and give out Anniversary certificates for momentous years of service	Continuous
	2024-2025	Retention	Employee Engagement	Create an employee engagement budget, to keep employees engaged, which would also help us retain them	Summer/Winter Gathering, Recognize Employee Appreciation Day	Continuous
	2024-2025	Recruiting	Job Fairs	Promote Ypsilanti as an employer of choice, Identify and attract potential candidates, create a pool of qualified individuals who may fill current or future job openings.	Attend Job Fairs, create an attractive and informative booth, create promotional materials, network with potential candidates	Continuous
Fire	2024-2025	Apparatus	Long term plan to replace apparatus	To be compliant with NFPA	See attachment	Long term
	2024-2025	Operations	Retention of personnel (fire suppression)	To remain fully staffed & operational	To continue to provide training oportunities & prepare personnel for advancement	Ongoing
	2024-2025	Operations	Retention of personnel (administration)	To improve quality and service	To increase the Fire Marshal's ability to perform inspections and investigations, through proper training and the use of updated software	Ongoing
	2024-2025	Operations	Public education	To Promote fire safety and awareness	To Increase fire safety and awareness in the community by distributing fire safety materials to the schools and the public	Ongoing
	2024-2025	Operations	Maintain and improve existing relationships	To continue to create and maintain partnerships with EMU, Washtenaw County, Parkridge Community Center, Public Safety Alliance, SPARK, and neighboring businesses.	Joint training and education with our auto-aide partners, and other county agencies.	Long Term/Ongoing
	2024-2025	Facilities	Provide a safe environment and to extend the life of the facilities	To improve safety and reduce long term cost	To repair the YFD & YPD parking lot and retaining wall	in progress
	2024-2025	Facilities	Extend the life of the current building	To promote a safe work environment and increase morale	To continue to improve, update, and make safe upgrades to the YFD building	Ongoing
	2024-2025	Facilities	Improve safety	To have the ability to secure the building	Update and replace exterior doors as needed	Long term
	2024-2025	Facilities	Improve quality and service	To increase the department's ability to train and prepare for emergencies	To establish a training facility	Long term

Department	Yr	Area	Objective	Goal	Task	Long Term/Short Term
	2024-2025	Grants	Obtain AFG grants	To reduce the city's cost for firefighter gear and equipment	To apply for AFG grants during the upcoming open period (Spring)	Annually
Planning	2024-2025	Historic District	CLG Resurvey	The original survey work was completed in the late 1970s and early 1980s and survey standards and technology have changed since then. We hope to resurvey and take photos of all of the 820 addresses including houses, buildings, structures, etc in our historic district. To be completed by July 2025.	Use a program like ARC GIS's Survey 1 2 3 so we can better integrate our survey records into BSA and so we can better tell the story of our district and our city. Engage EMU faculty and staff in the historic preservation program about how we can work with students to include them in this initiative.	Long Term
	2024-2025	Departmental	Hire a City Services Director and Planning Administrator/DDA Coordinator	The Planning Department has completed a departmental audit, and City Council has amended the ordinance to combine the Economic Development, Planning, and Building Departments.	Post job descriptions, hire and onboard both positions.	Short Term
	2024-2025	Walkable Urban Districts	Review building type standards and consider improvements	Update the building type standards for effectiveness and clarity in order to promote the greatest development outcomes that remain in line with the Shape Ypsi vision	Provide a report to the planning commission outlining important considerations for potential amendment	Short Term
	2024-2025	Center District	Continue partnership with the AAATA to reenvision the future of the Transit Depot	Establish consensus on the concept and layout for the new transit station	Work with the AAATA to develop a plan concept that aligns with the City's long term goals and complements the surrounding area and historical district	Long Term
	2024-2025	City wide	Establish consensus on marijuana regulations	Amend the zoning ordinance to include appropriate regulations for new marijuana retailers that will encourage economic development, in a manner that is complementary and cohesive with surrounding land uses	Establish a common policy vision and draft new language appropriate for marijuana retailers	Short Term
	2024-2025	City wide	Prioritize zoning amendments for discussion and action by the Planning Commission. Prioritize zoning text amendments that eliminate parking minimums.	Create a timeline for the study and review of amendments consistent with the Planning Commission's priorities	Consider amendment recommendations from Planning Commission, staff, and planning consultants and determine prioritization based on consideration of each amendment's effectiveness and the amount of effort required to complete them	Short Term
	2024-2025	Center District	Work with J-27 Development to meet project deadlines and construct new affordable housing units in partnership with the MEDC/ RAP Grant and the Ann Arbor Housing Authority	Create approx. 60 new units of affordable housing downtown	Provide updates and project management support to the development team, Ann Arbor Housing Authority, and MEDC as needed	Short term (? About 6 months)

Department	Yr	Area	Objective	Goal	Task	Long Term/Short Term
	2024-2025	Ward 1	Continue planning efforts at Water Street	Promote redevelopment opportunities at the Water Street site	Work with Carlisle Wortman to Conduct pre-development activities, including clean up, community engagement, and planning	Long Term
	2024-2025	Citywide	Tree preservation ordinance	Amend the zoning ordinance or create a regulatory ordinance pertaining to tree preservation.	Work with the City Attorney's office, Sustainability Commission if applicable, and DPS to craft an ordinance that is lawful in light of FP Development v. Canton Twp.	Short Term
	2024-2025	Citywide	Conduct a zoning audit	Identify opportunities to update the ordinance to improve effectiveness and clarity	Review the ordinance to consider opportunities for improvement, including alignment with Shape Ypsi, as well as planning best practices and state and federal law. Identify logical inconsistencies, discrepancies, and other clarifications needed to refine the ordinance.	Short term (? About 6 months)
	2024-2025	Departmental	Digitization of Records	Research and identify two or three possible programs and/or funding sources that could help us digitize our records.	Reach out to the State of Michigan Archives and researching grant programs	Long Term
Police	2024-2025	Recruitment	Hire and retain qualified police candidates	Hire and train 10 officers in 2024	Targeted recruitment educated ofcs	
	2024-2025	Retention	Retain officers	Improve competitive wage gap	Move officer to 2024 step 6	Provide education incentive of 3% RA
	2024-2025	Training and Development	Create strategic department training plan	Conduct leadership training with supervision	Create Chief Leadership Cohort	
				Hire consultant to conduct leadership training	Hire consultant to conduct training	
				Conduct significant in-service training for all ofcs	Identify three major topics for yr	
	2024-2025	Process Improvement	Establish processes to meet best practices	Find multi use software for dept documentation	Implement Guarding tracking	
	2024-2025	Capital Improvement	Improve interior and exterior appearance of dept.	Remove carpet off walls and create adequate space	Fix conference room	
				Refresh interior with paint and small improvements	Create true briefing and class room	
					Create Sergeants office	
					Move Lieutenants space	
					Move Chief's Office	
	2024-2025	Organization and Structure	Fully implement department reorganization	Split organization into Operations and Support	Reduce Lieutenant rank to two	
	2024-2025	Operations	Re-establish the investigations unit	Identify and train 3 officers to fill roles	Hire enough staffing to move ofcs	
	2024-2025	Fleet	Replace dated fleet	Replace four vehicles/ sell aging vehicles with value	Implement strategy to buy and sell	
2024-2025	Operations	Establish Community Relations Unit	Identify and train 2 officers to fill roles			

CAPITAL IMPROVEMENTS

CAPITAL EXPENDITURES FY 23-24

Description	FY2022-2023
Building Improvement	
Building Security	12,000.00
Facilities - City Hall Elevator Modernization	325,000.00
Facilities - DPS Aggregate material stall	30,000.00
Facilities - I-94/Huron Street Bridge Lighting	75,000.00
Facilities - Police Department Foundation Repairs	50,000.00
Facilities - Police Department Retaining Wall Stabilization	30,000.00
Office building maintenance	20,000.00
Parking - EV Charging Stations	50,000.00
Parking - ongoing lot improvements	50,000.00
Parks - Parkridge Park accessible entrance (CDBG)	90,000.00
Senior Center - Ventilation & Fire Suppression	40,000.00
YFD Parking Lot Concrete and Drains	125,000.00
Building Improvement Total	897,000.00
Equipment	
Computer Replacement	25,000.00
Firearms Equipment Replacement	9,904.00
Physical Fitness Room and Equipment	12,000.00
Senior Center - HVAC & Electrical	40,000.00
YPD Axon Body Cameras	15,108.00
YPD DSS Logger	4,500.00
YPD In Car Camera System	10,000.00
Equipment Total	116,512.00
Park Improvement	
Parks - Capital Projects	125,000.00
Parks - Frog Island Accessibility Improvements	200,000.00
Parks - Peninsular Dam Removal	500,000.00
Park Improvement Total	825,000.00
Road Infrastructure	
Bridge - Forest St	234,375.00
Cross Street Bridge Replacement Feasibility Study	23,000.00
Roads - County Road Millage 2022	161,000.00
Roads - Huron Hamilton Road Diet Contribution	150,000.00
Roads - Huron River Drive (Cornell to LeForge)	1,137,393.00
Roads - I-94/Huron Street Bridge	70,000.00
Roads - Local Road Pavement Preservation/Storm Water Improvements F	150,000.00
Roads - S Adams (Michigan to Catherine)	199,500.00
Stormwater/Roads - Huron/Emmet Reline	93,000.00
Road Infrastructure Total	2,218,268.00
Sidewalk Improvement	462,000.00
Vehicles	
Fire Marshal vehicle	32,000.00
Vehicles - Bobcat loader w bucket (#128)	66,000.00
Vehicles - Brush Chipper (#642)	50,000.00
Vehicles - DPS Director (#102)	28,000.00
Vehicles - Environmental Collection (#612)	233,000.00
Vehicles - PD Vehicles	90,000.00
Vehicles - Recycling/Yard Waste Rear Loader Truck (#162)	233,000.00
Vehicles - Stake Truck (#131)	60,000.00
Vehicles - Stake Truck (#452)	60,000.00
Vehicles - Street Sweeper (#142)	245,000.00
Vehicles Total	1,097,000.00
Grand Total	5,615,780.00



Public Works Requests

Itemized Requests for 2024

Bridge - LeForge & Factory	\$115,000
Bridge - LeForge & Factory (268,000*.08)+(268000*.1) + (366000 *.08)+(366000*.1)	
Facilities - DPS Paved Parking & ADA space	\$50,000
DPS Paved Parking & ADA space	
Parking - ongoing lot improvements	\$50,000
Parking - ongoing lot improvements	
Parks - Capital Projects	\$125,000
Parks - Capital Projects	
Roads - Harriet (First to Hawkins)	\$270,766
Roads - Harriet (First to Hawkins) Includes City Portion only for LAP project. Includes design engineering, construction engineering, and construction	
Roads - Harriet (Hawkins to Hamilton)	\$286,500
Roads - Harriet (Hawkins to Hamilton) This is the anticipated City portion only of an LAP project. Includes design engineering, construction engineering, and construction.	
Roads - Local Road Pavement Preservation/Storm Water Improvements Program	\$150,000
Roads - Local Road Pavement Preservation/Storm Water Improvements Program Annual program to maintain roads in good condition, inspect & perform priority repairs to stormwater infrastructure. Local road system.	
Sidewalks - CDBG Ramps	\$50,000
Sidewalks - CDBG Ramps	
Sidewalks - Contracted Services	\$20,000
Sidewalks - Contracted Services Design services for ramps (metro & CDBG) and sidewalk as needed	
Sidewalks - METRO Ramps	\$50,000
Sidewalks - METRO Ramps	
Sidewalks - Sidewalk replacement	\$12,000
Sidewalks - Sidewalk replacement	
Vehicles - Dump Truck Salt Truck (#111)	\$187,000
Vehicles - Dump Truck Salt Truck (#111) Scheduled vehicle replacement	
Vehicles - Environmental Collection (#607)	\$233,000
Vehicles - Environmental Collection (#607) Scheduled vehicle replacement	
Vehicles - Garden Tractor (#443)	\$15,000
Vehicles - Garden Tractor (#443) scheduled vehicle replacement	
Vehicles - Garden Tractor (#446)	\$15,000
Vehicles - Garden Tractor (#446) Scheduled vehicle replacement	



Vehicles - One Ton w Dump Body (#104) **\$60,000**

Vehicles - Dump Truck (#104) Scheduled vehicle replacement

Total: \$1,689,266

Computer Sys - City Wide Requests

Itemized Requests for 2024

Computer Replacement **\$25,000**

Computer Replacement- regularly scheduled upgrade/replacement

Total: \$25,000

Facilities Improvement Requests

Itemized Requests for 2024

Senior Center - Classroom Addition **\$100,000**

Senior Center - Classroom Addition "An addition of a room on the senior center will give added activities to the schedule at the center. Right now we have activities in the rooms nearly all the time we are open. It would also help to give...

Total: \$100,000

Police Requests

Itemized Requests for 2024

Vehicles - PD Vehicles **\$90,000**

Vehicles - PD Vehicles

YPD In Car Camera System **\$10,000**

YPD In Car Camera System

Total: \$100,000

FIRE Requests

Itemized Requests for 2024

Bay Doors and Exterior Doors Repair and Paint **\$15,000**

The current bay doors need sanding and painting, 3 exterior doors need to be replaced due to rust and not closing properly. This could be an issue securing the building.

Engine 3 **\$1,000,000**

E-3 will be 13 years old in 2024, and is rapidly approaching reserve status (2026). A replacement plan should be established for this vehicle to be replaced in 2031. We have price estimates from 2 vendors.

Office /Building Maintenance **\$20,000**

We need to continue replacing the carpet throughout the building. This is the second phase of this project. Lieutenant's bedroom window, and update Captain's quarters.

Tower 1 **\$2,100,000**

Tower 1 will be 20 years old in 2027. We have independent opinions from 2 separate vendors in summer 2023, advising that T1 has roughly 5 years of life left.

YFD Parking Lot Concrete and Drains **\$125,000**

The current YFD parking lot is in need of repair and reinforcement. There are numerous broken concrete slabs in the parking lot (approximately 2,000-3,000 sq ft.) and the concrete surrounding the drains is beginning to sink.

Total: \$3,260,000

CIP 2022-2026

Executive Summary

Every municipality has a portfolio of capital assets that it owns, maintains, and employs to help deliver services to its residents. These assets include equipment, vehicles, roads, bridges, buildings, storm water systems, parklands, parking facilities, and more.

Michigan municipalities are required by PA 33 of 2008 to assemble a six-year Capital Improvements Plan to maintain, improve, or remove these assets; the City of Ypsilanti's Charter similarly requires that a five-year capital program be adopted annually. This plan spans six fiscal years.

A Capital Improvement Plan (CIP) is a multi-year planning that identifies needs and financing sources for public assets. It complements the budget process, and provides valuable information to Council to aid in budget discussions. It includes information already included in the budget, to some extent, but also incorporates information from other adopted plans. The CIP provides the link between planning and budgeting for capital expenditures to ensure that capital improvements are both fiscally sound and consistent with City long-range priorities, goals, and objectives

Capitalization Criteria

Threshold: \$10,000 threshold is used for any individual asset purchase costing \$10,000 or more to be capitalized. This threshold applies to both individual items and groups of related items that together exceed \$10,000.

Useful Life: The asset should have a useful life extending beyond one year. If an expense meets the cost threshold but has a short useful life (e.g., consumables or supplies), it may not qualify for capitalization.

Relationship between CIP and Adopted Plans

The CIP is a tool in implementing the long-range goals of the adopted master plan, recreation plan, nonmotorized plan, climate action &/or sustainability plans, as well as the more immediate annual Council-adopted goals. Many of these goals call for physical improvements, not just policy updates; ensuring that these improvements are planned and budgeted for is a practical step towards implementation

Capital Project effect on Operating Budget

Initial investments in the Capital Improvement Fund are paid for by the General Fund thru a transfer unless the project has another source of revenue like grants or contributions. The Motorpool fund is funded thru charges based on the use of a particular department or fund. Maintenance and operating expenses are not part of the capital improvement plans and are expensed as part of the operating budget.

Capital Expenditures

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). The city defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital Source of Revenue

Building Improvements and equipment are currently funded by a transfer from the General Fund.

Park Improvements are funded by a transfer from the Public Safety and Mental Health Millage Fund.

Road Infrastructure are funded by Michigan Transportation Fund(MTF).

Sidewalk Improvements are funded thru the metro act.

Vehicles are funded thru the Motorpool Charges.

Prioritization of Projects

The City uses different categories in selecting which projects to complete:

Mandatory

- The projects in this category address legal, regulatory, or contractual requirements. This category could include such projects as the installation of sidewalk ADA ramps per the City's court settlement, or the purchase of staff personal protective equipment called for by contract or MIOSHA standards.

Risk Avoidance

- This includes, but is not limited to, projects that address a safety issue for Ypsilanti's residents, workers, and visitors. This may include replacing a roof on a public facility, remediation for environmental issues in City facilities, bridge repair or replacement, or dam removal. This category also includes projects that mitigate a significant legal risk or otherwise avoid significant costs, such as catastrophic damage, or legal settlements.

Cost Avoidance



- In this category (new in 2024) are projects that may cost a significant amount of money now, but either have a direct return on investment (such as investment in energy efficiency),

Strategic

- These projects address long-term community needs and goals. They may be part of multiyear strategies for economic, social, or environmental sustainability, and have likely been identified in Shape Ypsilanti, the Parks and Recreation master plan, the Climate Action Plan, Reimagine Washtenaw, or another adopted plan or policy, or they may be new opportunities that strongly align with or further one of the goals of these documents.

Added Value

- These are projects that are generally considered “nice to have.” They are projects that would improve the City in some manner, but do not improve regulatory compliance, have a significant safety impact, save the City money, or further the long-term strategic goals of the City in a meaningful way.. However, these are projects that would bring value to the City's residents.

CAPITAL CAPITAL

Row Labels	Sum of ACTUAL2022/2023	AMENDED BUDGET # 22023/2024	REQUESTED BUDGET 2024/2025	REQUESTED BUDGET 2025/2026
202-MAJOR STREET				
9062-COUNTY STREET MILLAGE				
EXPENDITURE	(54,809)	(169,700)	(\$140,000)	(150,000)
9062-COUNTY STREET MILLAGE Total	(54,809)	(169,700)	(\$140,000)	(150,000)
9067-2019 FAC				
EXPENDITURE	0	(1,233,643)	(\$557,500)	(707,266)
9067-2019 FAC Total	0	(1,233,643)	(\$557,500)	(707,266)
9069-SAW GRANT				
EXPENDITURE	(3,253)	(3,109)	\$0	0
9069-SAW GRANT Total	(3,253)	(3,109)	\$0	0
9075-FOREST ST BRIDGE				
EXPENDITURE	(14,585)	(350,638)	(\$235,000)	0
9075-FOREST ST BRIDGE Total	(14,585)	(350,638)	(\$235,000)	0
9077-N HURON RIVER DR				
EXPENDITURE	(385,123)	(1,411,281)	\$0	0
9077-N HURON RIVER DR Total	(385,123)	(1,411,281)	\$0	0
9078-CROSS ST BRIDGE				
EXPENDITURE	(17,153)	0	(\$350,000)	(340,000)
9078-CROSS ST BRIDGE Total	(17,153)	0	(\$350,000)	(340,000)
9079-HRUON ST PEDESTRIAN				
EXPENDITURE	(368,152)	(31,795)	\$0	0
9079-HRUON ST PEDESTRIAN Total	(368,152)	(31,795)	\$0	0
9080-STORM WATER				
EXPENDITURE	0	0	(\$140,000)	(140,000)
9080-STORM WATER Total	0	0	(\$140,000)	(140,000)
9081-HURON HAMILTON				
EXPENDITURE	0	(18,163)	\$0	0
9081-HURON HAMILTON Total	0	(18,163)	\$0	0
9090-LEFORGE FACTORY				
EXPENDITURE	(77,297)	(11,236)	(\$143,000)	(47,450)
9090-LEFORGE FACTORY Total	(77,297)	(11,236)	(\$143,000)	(47,450)
202-MAJOR STREET Total	(920,372)	(3,229,565)	(\$1,565,500)	(1,384,716)
414-CAPITAL IMPROVEMENT				
2280-COMPUTER UPGRADES				
EXPENDITURE	(28,255)	(25,000)	(\$25,000)	(25,000)
2280-COMPUTER UPGRADES Total	(28,255)	(25,000)	(\$25,000)	(25,000)
2650				
EXPENDITURE	(19,935)	0	\$0	0
2650 Total	(19,935)	0	\$0	0
2651-SOLAR UPGRADES				
EXPENDITURE	0	0	(\$100,000)	(100,000)
2651-SOLAR UPGRADES Total	0	0	(\$100,000)	(100,000)
2652-FACILITIES IMPROVEMENT				
EXPENDITURE	(34,236)	(1,260,764)	(\$1,800,000)	(1,200,000)
2652-FACILITIES IMPROVEMENT Total	(34,236)	(1,260,764)	(\$1,800,000)	(1,200,000)
3010				
FUNDING	85,000	0	\$0	0
EXPENDITURE	(43,281)	0	\$0	0
3010 Total	41,719	0	\$0	0
3070-FIRE DEPARTMENT				
EXPENDITURE	0	0	(\$35,000)	(20,000)
3070-FIRE DEPARTMENT Total	0	0	(\$35,000)	(20,000)
7500				
FUNDING	(32,844)	0	\$0	0
7500 Total	(32,844)	0	\$0	0
7510-PARK CAPITAL				
FUNDING	125,000	125,000	\$125,000	62,500
EXPENDITURE	(26,402)	(196,014)	(\$110,000)	(100,000)
7510-PARK CAPITAL Total	98,598	(71,014)	\$15,000	(37,500)
7511-FROG ISLAND				
FUNDING	0	310,800	\$0	0



Row Labels	Sum of ACTUAL2022/2023	AMENDED BUDGET # 22023/2024	REQUESTED BUDGET 2024/2025	REQUESTED BUDGET 2025/2026
EXPENDITURE	0	(360,000)	(\$200,000)	(160,000)
7511-FROG ISLAND Total	0	(49,200)	(\$200,000)	(160,000)
7521-DAM REMOVAL				
FUNDING	0	0	\$1,500,000	0
EXPENDITURE	0	(500,000)	(\$1,500,000)	0
7521-DAM REMOVAL Total	0	(500,000)	\$0	0
7522-PARKRIDGE				
FUNDING	0	300,000	\$0	0
EXPENDITURE	0	(300,000)	\$0	0
7522-PARKRIDGE Total	0	0	\$0	0
7523-SENIOR CENTER				
EXPENDITURE	0	0	(\$80,000)	0
7523-SENIOR CENTER Total	0	0	(\$80,000)	0
9370-DEPARTMENT EQUIPMENT				
FUNDING	13,947	0	\$0	0
EXPENDITURE	(29,472)	(45,000)	(\$70,000)	(75,000)
9370-DEPARTMENT EQUIPMENT Total	(15,525)	(45,000)	(\$70,000)	(75,000)
414-CAPITAL IMPROVEMENT Total	9,522	(1,950,978)	(\$2,295,000)	(1,617,500)
641-MOTORPOOL				
9320-DPS				
EXPENDITURE	(80,380)	(260,000)	(\$981,600)	(302,500)
9320-DPS Total	(80,380)	(260,000)	(\$981,600)	(302,500)
9330-POLICE				
EXPENDITURE	(48,431)	(141,569)	(\$100,000)	(100,000)
9330-POLICE Total	(48,431)	(141,569)	(\$100,000)	(100,000)
9340-FIRE				
EXPENDITURE	0	(45,480)	\$0	0
9340-FIRE Total	0	(45,480)	\$0	0
9350-ENVIRONMENTAL				
EXPENDITURE	(98,722)	(1,083,000)	(\$250,000)	0
9350-ENVIRONMENTAL Total	(98,722)	(1,083,000)	(\$250,000)	0
641-MOTORPOOL Total	(227,533)	(1,530,049)	(\$1,331,600)	(402,500)
Grand Total	(1,138,383)	(6,710,592)	(\$5,192,100)	(3,404,716)



DEBT

Legal Debt Margin Information

The **legal debt margin** is an important financial metric for the city, reflecting its ability to incur additional debt without breaching its legal or policy-imposed limits.

Debt Limit 2023

Importance of the Legal Debt Margin

1. Financial Flexibility:

- Indicates how much additional debt the city can incur without violating legal or regulatory limits.
- Provides insight into the city's financial health and capacity for future borrowing.

2. Creditworthiness:

- A high legal debt margin can positively impact the city's credit rating, as it shows prudent financial management and lower risk of over-leveraging.
- A low or negative margin can raise concerns among creditors and investors.

3. Budget Planning:

- Helps city planners and officials make informed decisions about capital projects and long-term financial planning.
- Ensures the city remains within safe borrowing limits while addressing infrastructure needs and other capital expenditures.



Based on this metric City has a total debt of \$6.4 million and debt capacity of unto \$60M or a legal debt margin of about \$53.6M. The city can consider borrowing more funds for capital projects or other needs provided it also evaluates its ability to service this additional debt through its revenue streams and maintains a healthy financial position.

PURPOSE OF DEBT

General Obligations Debt

- 2016 A Refunding Bonds and 2016 B Refunding Bonds were issued to for the purpose of providing amounts sufficient to provide payment of the principal and interest on the Refunded Bonds. These bonds were initially used for the acquisition and development of the Water Street Property of the City.

Revenue Bonds

- These bonds were issued by Ypsilanti Community Utilities Authority(YCUA) for the City's portion on water system improvements and watermain connection to Detroit water

Debt Obligation Summary

Description	Fund	Type	Purpose	Moody's Credit Rating	Year
2016 Refunding Bonds	304	General Obligation	Water St. Debt Payment	A1	2023
2016 Refunding Bonds	304	General Obligation	Water St. Debt Payment	A1	2020
2002B Water and Sewer	364	Revenue Bonds	Water and wastewater service	A1	
2003D Water and Sewer	469	Revenue Bonds	Water and wastewater service	A1	
2003C Water and Sewer	471	Revenue Bonds	Water and wastewater service	A1	
2004B Water and Sewer	474	Revenue Bonds	Water and wastewater service	A1	
2006 Water and Sewer	478	Revenue Bonds	Water and wastewater service	A1	
2007 Water and Sewer	479	Revenue Bonds	Water and wastewater service	A1	
2008 Water and Sewer	480	Revenue Bonds	Water and wastewater service	A1	
2009 Water and Sewer	481	Revenue Bonds	Water and wastewater service	A1	
2012 Factory Street Pump	482	Revenue Bonds	Water and wastewater service	A1	
2013 Water and Sewer	483	Revenue Bonds	Water and wastewater service	A1	
2015 Drinking Water	485	Revenue Bonds	Water and wastewater service	A1	
2016 Water and Sewer	486	Revenue Bonds	Water and wastewater service	A1	

Payment Shedule

Debt Payment Schedule for FY 23-24

Date	Description	Principal Payment	Interest Payment	Total Payment
FY 23-24				
9/1/2023				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	(300,000)	(20,500)	(320,500)
486	2016 WATER & SEWER REFUNDING BONDS	(1,090,000)	(103,500)	(1,193,500)
	Revenue Bonds Total	(1,390,000)	(124,000)	(1,514,000)
9/1/2023 Total		(1,390,000)	(124,000)	(1,514,000)
10/1/2023				
	Revenue Bonds			
469	2003-D Water & Sewer System Proj # 7122-01	(330,000)	(4,125)	(334,125)
471	2003-C Water & Sewer System	(50,000)	(625)	(50,625)
474	2004-B Water & Sewer System Proj # 7123-01	(375,000)	(8,075)	(383,075)
479	2007 Water & Sewer System Proj # 7215-01	(20,000)	(942)	(20,942)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(1,866)	(26,866)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(738)	(10,738)
482	2012 Factory Street Pump Station SRF 5501-01	(140,000)	(22,125)	(162,125)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(2,933)	(22,933)
	Revenue Bonds Total	(970,000)	(41,429)	(1,011,429)
10/1/2023 Total		(970,000)	(41,429)	(1,011,429)
11/1/2023				
	General Obligation Bonds			
473	2004-A Downtown Development Limited	0		0
304	2016 A Refunding Bonds	0	(87,445)	(87,445)
	2016 B Refunding Bonds	0	(22,253)	(22,253)
	General Obligation Bonds Total	0	(109,697)	(109,697)
11/1/2023 Total		0	(109,697)	(109,697)
3/1/2024				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	0	(14,500)	(14,500)
486	2016 WATER & SEWER REFUNDING BONDS		(81,700)	(81,700)
	Revenue Bonds Total	0	(96,200)	(96,200)
3/1/2024 Total		0	(96,200)	(96,200)
4/1/2024				
	Revenue Bonds			
474	2004-B Water & Sewer System Proj # 7123-01	0	(4,091)	(4,091)
479	2007 Water & Sewer System Proj # 7215-01	0	(730)	(730)
480	2008 Water & Sewer System Proj # 7248-01	0	(1,553)	(1,553)
481	2009 Water & Sewer System Proj # 7249-01	0	(613)	(613)
482	2012 Factory Street Pump Station SRF 5501-01	0	(20,375)	(20,375)
485	2015 Drinking Water YCUA PROJ #7320-01		(2,683)	(2,683)
	Revenue Bonds Total	0	(30,045)	(30,045)
4/1/2024 Total		0	(30,045)	(30,045)
5/1/2024				
	General Obligation Bonds			
473	2004-A Downtown Development Limited			0
304	2016 A Refunding Bonds	(535,000)	(87,445)	(622,445)
	2016 B Refunding Bonds	(145,000)	(22,253)	(167,253)
	General Obligation Bonds Total	(680,000)	(109,697)	(789,697)
5/1/2024 Total		(680,000)	(109,697)	(789,697)
Grand Total		(3,040,000)	(511,068)	(3,551,068)



Debt Payment Schedule for FY 24-25

FY 24-25

Date	Description	Principal Payment	Interest Payment	Total Payment
9/1/2024				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	(170,000)	(14,500)	(184,500)
486	2016 WATER & SEWER REFUNDING BONDS	(1,135,000)	(81,700)	(1,216,700)
	Revenue Bonds Total	(1,305,000)	(96,200)	(1,401,200)
9/1/2024 Total		(1,305,000)	(96,200)	(1,401,200)
10/1/2024				
	Revenue Bonds			
474	2004-B Water & Sewer System Proj # 7123-01	(385,000)	(4,091)	(389,091)
479	2007 Water & Sewer System Proj # 7215-01	(20,000)	(730)	(20,730)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(1,553)	(26,553)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(613)	(10,613)
482	2012 Factory Street Pump Station SRF 5501-01	(145,000)	(20,375)	(165,375)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(2,683)	(22,683)
	Revenue Bonds Total	(605,000)	(30,045)	(635,045)
10/1/2024 Total		(605,000)	(30,045)	(635,045)
11/1/2024				
	General Obligation Bonds			
304	2016 A Refunding Bonds	0	(79,848)	(79,848)
	2016 B Refunding Bonds	0	(20,194)	(20,194)
	General Obligation Bonds Total	0	(100,041)	(100,041)
11/1/2024 Total		0	(100,041)	(100,041)
3/1/2025				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	0	(11,100)	(11,100)
486	2016 WATER & SEWER REFUNDING BONDS		(59,000)	(59,000)
	Revenue Bonds Total	0	(70,100)	(70,100)
3/1/2025 Total		0	(70,100)	(70,100)
4/1/2025				
	Revenue Bonds			
479	2007 Water & Sewer System Proj # 7215-01	0	(517)	(517)
480	2008 Water & Sewer System Proj # 7248-01	0	(1,241)	(1,241)
481	2009 Water & Sewer System Proj # 7249-01	0	(488)	(488)
482	2012 Factory Street Pump Station SRF 5501-01	0	(18,563)	(18,563)
485	2015 Drinking Water YCUA PROJ #7320-01		(2,433)	(2,433)
	Revenue Bonds Total	0	(23,242)	(23,242)
4/1/2025 Total		0	(23,242)	(23,242)
5/1/2025				
	General Obligation Bonds			
304	2016 A Refunding Bonds	(560,000)	(79,848)	(639,848)
	2016 B Refunding Bonds	(150,000)	(20,194)	(170,194)
	General Obligation Bonds Total	(710,000)	(100,041)	(810,041)
5/1/2025 Total		(710,000)	(100,041)	(810,041)
Grand Total		(2,620,000)	(419,669)	(3,039,669)



Debt Payment Schedule for FY 25-26

FY 25-26

Date	Description	Principal Payment	Interest Payment	Total Payment
9/1/2025				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	(180,000)	(11,100)	(191,100)
486	2016 WATER & SEWER REFUNDING BONDS	(1,175,000)	(59,000)	(1,234,000)
	Revenue Bonds Total	(1,355,000)	(70,100)	(1,425,100)
9/1/2025 Total		(1,355,000)	(70,100)	(1,425,100)
10/1/2025				
	Revenue Bonds			
479	2007 Water & Sewer System Proj # 7215-01	(25,000)	(517)	(25,517)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(1,241)	(26,241)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(488)	(10,488)
482	2012 Factory Street Pump Station SRF 5501-01	(150,000)	(18,562)	(168,562)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(2,433)	(22,433)
	Revenue Bonds Total	(230,000)	(23,241)	(253,241)
10/1/2025 Total		(230,000)	(23,241)	(253,241)
11/1/2025				
	General Obligation Bonds			
304	2016 A Refunding Bonds	0	(71,616)	(71,616)
	2016 B Refunding Bonds	0	(17,989)	(17,989)
	General Obligation Bonds Total	0	(89,604)	(89,604)
11/1/2025 Total		0	(89,604)	(89,604)
3/1/2026				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	0	(7,500)	(7,500)
486	2016 WATER & SEWER REFUNDING BONDS		(35,500)	(35,500)
	Revenue Bonds Total	0	(43,000)	(43,000)
3/1/2026 Total		0	(43,000)	(43,000)
4/1/2026				
	Revenue Bonds			
479	2007 Water & Sewer System Proj # 7215-01	0	(252)	(252)
480	2008 Water & Sewer System Proj # 7248-01	0	(928)	(928)
481	2009 Water & Sewer System Proj # 7249-01	0	(363)	(363)
482	2012 Factory Street Pump Station SRF 5501-01	0	(16,688)	(16,688)
485	2015 Drinking Water YCUA PROJ #7320-01		(2,183)	(2,183)
	Revenue Bonds Total	0	(20,413)	(20,413)
4/1/2026 Total		0	(20,413)	(20,413)
5/1/2026				
	General Obligation Bonds			
304	2016 A Refunding Bonds	(580,000)	(71,616)	(651,616)
	2016 B Refunding Bonds	(150,000)	(17,989)	(167,989)
	General Obligation Bonds Total	(730,000)	(89,604)	(819,604)
5/1/2026 Total		(730,000)	(89,604)	(819,604)
Grand Total		(2,315,000)	(335,963)	(2,650,963)



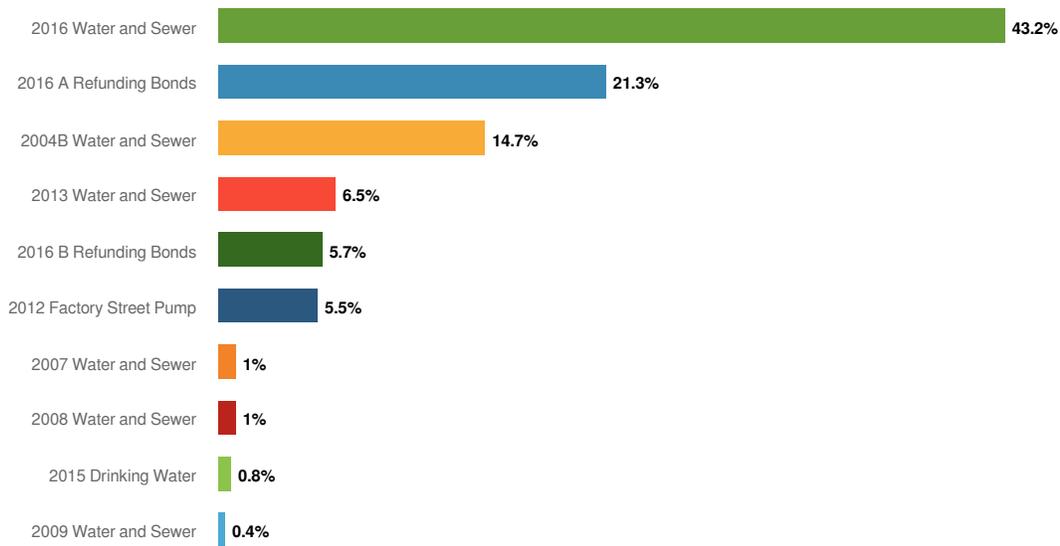
Debt Snapshot



\$2,625,000

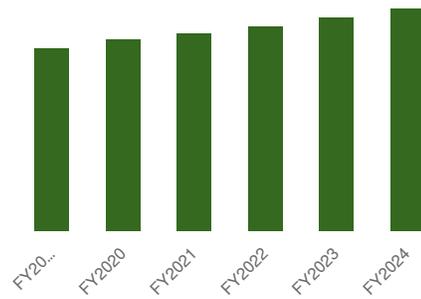
-\$495,000 (-15.87% vs. 2023 year)

Debt by Type



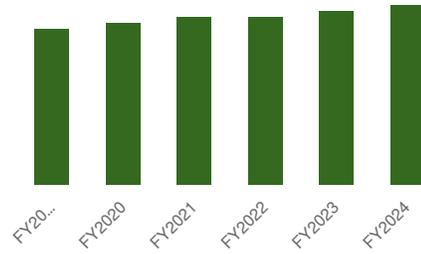
Financial Summary	FY2023	FY2024	% Change
Debt	Actual	Actual	
2016 A Refunding Bonds	\$535,000	\$560,000	4.7%
2016 B Refunding Bonds	\$145,000	\$150,000	3.4%
2004-A Downtown Development Limited	\$80,000	\$0	-100%
2002B Water and Sewer	\$0	\$0	0%
2003D Water and Sewer	\$330,000	\$0	-100%
2003C Water and Sewer	\$50,000	\$0	-100%
2004B Water and Sewer	\$375,000	\$385,000	2.7%
2007 Water and Sewer	\$20,000	\$25,000	25%
2008 Water and Sewer	\$25,000	\$25,000	0%
2009 Water and Sewer	\$10,000	\$10,000	0%
2012 Factory Street Pump	\$140,000	\$145,000	3.6%
2013 Water and Sewer	\$300,000	\$170,000	-43.3%
2015 Drinking Water	\$20,000	\$20,000	0%
2016 Water and Sewer	\$1,090,000	\$1,135,000	4.1%
Total Debt:	\$3,120,000	\$2,625,000	-15.9%

2016 A Refunding Bonds



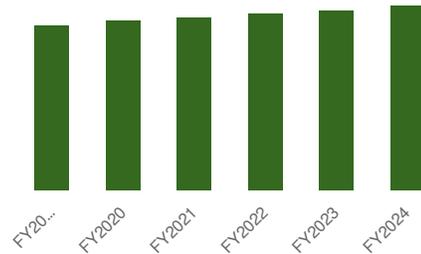
Financial Summary	FY2023	FY2024	% Change
2016 A Refunding Bonds	Actual	Actual	
2016 A Refunding Bonds	\$535,000	\$560,000	4.7%
Total 2016 A Refunding Bonds:	\$535,000	\$560,000	4.7%

2016 B Refunding Bonds



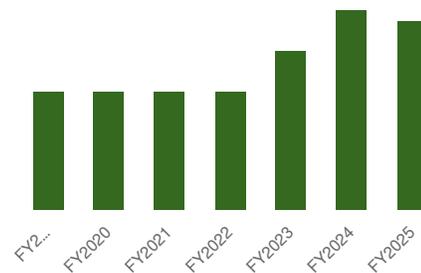
Financial Summary	FY2023	FY2024	% Change
2016 B Refunding Bonds	Actual	Actual	
2016 B Refunding Bonds	\$145,000	\$150,000	3.4%
Total 2016 B Refunding Bonds:	\$145,000	\$150,000	3.4%

2004B Water and Sewer



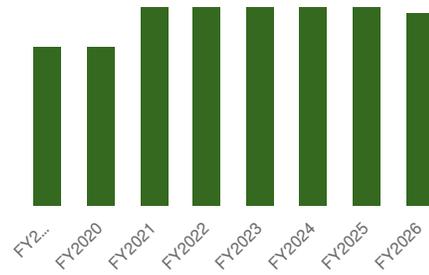
Financial Summary	FY2023	FY2024	% Change
2004B Water and Sewer	Actual	Actual	
2004B Water and Sewer	\$375,000	\$385,000	2.7%
Total 2004B Water and Sewer:	\$375,000	\$385,000	2.7%

2007 Water and Sewer



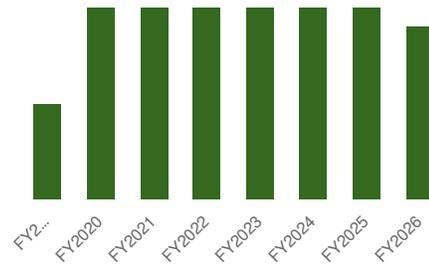
Financial Summary	FY2023	FY2024	% Change
2007 Water and Sewer	Actual	Actual	
2007 Water and Sewer	\$20,000	\$25,000	25%
Total 2007 Water and Sewer:	\$20,000	\$25,000	25%

2008 Water and Sewer



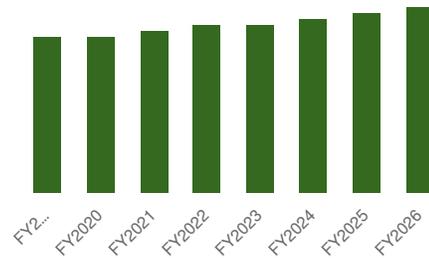
Financial Summary	FY2023	FY2024	% Change
2008 Water and Sewer	Actual	Actual	
2008 Water and Sewer	\$25,000	\$25,000	0%
Total 2008 Water and Sewer:	\$25,000	\$25,000	0%

2009 Water and Sewer



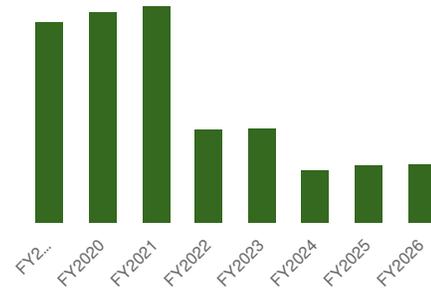
Financial Summary	FY2023	FY2024	% Change
2009 Water and Sewer	Actual	Actual	
2009 Water and Sewer	\$10,000	\$10,000	0%
Total 2009 Water and Sewer:	\$10,000	\$10,000	0%

2012 Factory Street Pump



Financial Summary	FY2023	FY2024	% Change
2012 Factory Street Pump	Actual	Actual	
2012 Factory Street Pump	\$140,000	\$145,000	3.6%
Total 2012 Factory Street Pump:	\$140,000	\$145,000	3.6%

2013 Water and Sewer



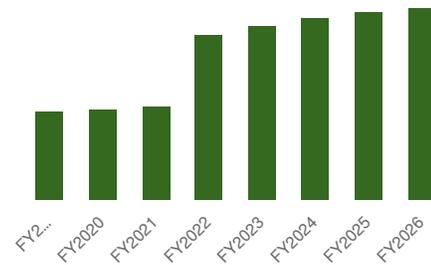
Financial Summary	FY2023	FY2024	% Change
2013 Water and Sewer	Actual	Actual	
2013 Water and Sewer	\$300,000	\$170,000	-43.3%
Total 2013 Water and Sewer:	\$300,000	\$170,000	-43.3%

2015 Drinking Water



Financial Summary	FY2023	FY2024	% Change
2015 Drinking Water	Actual	Actual	
2015 Drinking Water	\$20,000	\$20,000	0%
Total 2015 Drinking Water:	\$20,000	\$20,000	0%

2016 Water and Sewer



Financial Summary	FY2023	FY2024	% Change
2016 Water and Sewer	Actual	Actual	
2016 Water and Sewer	\$1,090,000	\$1,135,000	4.1%
Total 2016 Water and Sewer:	\$1,090,000	\$1,135,000	4.1%

Debt to Maturity

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt Fund #	Description	Fiscal Year 21-22
Governmental		
General Obligation Bonds		
304	2016 A Refunding Bonds	(495,000)
	2016 B Refunding Bonds	(140,000)
General Obligation Bonds Total		(635,000)
Revenue Bonds		
364	2002-B Water & Sewer System Proj # 7096-01	(30,000)
469	2003-D Water & Sewer System Proj # 7122-01	(315,000)
471	2003-C Water & Sewer System	(45,000)
474	2004-B Water & Sewer System Proj # 7123-01	(360,000)
478	2006 WATER & SEWER REFUNDING BONDS	
479	2007 Water & Sewer System Proj # 7215-01	(15,000)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)
482	2012 Factory Street Pump Station SRF 5501-01	(135,000)
483	2013 WATER & SEWER REFUNDING BONDS	(680,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)
486	2016 WATER & SEWER REFUNDING BONDS	(585,000)
Revenue Bonds Total		(2,220,000)
Installment Obligations		
412	Bitmore Agreement	0
Installment Obligations Total		0
Governmental Total		(2,855,000)
Component Units		
General Obligation Bonds		
473	2004-A Downtown Development Limited	(75,000)
General Obligation Bonds Total		(75,000)
Component Units Total		(75,000)
Grand Total		(2,930,000)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt		22-23	23-24
Fund #	Description		
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds	(515,000)	(535,000)
	2016 B Refunding Bonds	(140,000)	(145,000)
General Obligation Bonds Total		(655,000)	(680,000)
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		
469	2003-D Water & Sewer System Proj # 7122-01	(325,000)	(330,000)
471	2003-C Water & Sewer System	(50,000)	(50,000)
474	2004-B Water & Sewer System Proj # 7123-01	(370,000)	(375,000)
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01	(15,000)	(20,000)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(25,000)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(10,000)
482	2012 Factory Street Pump Station SRF 5501-01	(140,000)	(140,000)
483	2013 WATER & SEWER REFUNDING BONDS	(295,000)	(300,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(20,000)
486	2016 WATER & SEWER REFUNDING BONDS	(1,035,000)	(1,090,000)
Revenue Bonds Total		(2,285,000)	(2,360,000)
Installment Obligations			
412	Bitmore Agreement	0	0
Installment Obligations Total		0	0
Governmental Total		(2,940,000)	(3,040,000)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited	(80,000)	(80,000)
General Obligation Bonds Total		(80,000)	(80,000)
Componenty Units Total		(80,000)	(80,000)
Grand Total		(3,020,000)	(3,120,000)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt		24-25	25-26
Fund #	Description		
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds	(560,000)	(580,000)
	2016 B Refunding Bonds	(150,000)	(150,000)
General Obligation Bonds Total		(710,000)	(730,000)
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		
469	2003-D Water & Sewer System Proj # 7122-01		
471	2003-C Water & Sewer System		
474	2004-B Water & Sewer System Proj # 7123-01	(385,000)	
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01	(20,000)	(25,000)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(25,000)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(10,000)
482	2012 Factory Street Pump Station SRF 5501-01	(145,000)	(150,000)
483	2013 WATER & SEWER REFUNDING BONDS	(170,000)	(180,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(20,000)
486	2016 WATER & SEWER REFUNDING BONDS	(1,135,000)	(1,175,000)
Revenue Bonds Total		(1,910,000)	(1,585,000)
Installment Obligations			
412	Bitmore Agreement	0	0
Installment Obligations Total		0	0
Governmental Total		(2,620,000)	(2,315,000)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
General Obligation Bonds Total			
Componenty Units Total			
Grand Total		(2,620,000)	(2,315,000)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt		28-29	29-30
Fund #	Description		
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds	(665,000)	(695,000)
	2016 B Refunding Bonds	(165,000)	(175,000)
General Obligation Bonds Total		(830,000)	(870,000)
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		
469	2003-D Water & Sewer System Proj # 7122-01		
471	2003-C Water & Sewer System		
474	2004-B Water & Sewer System Proj # 7123-01		
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01		
480	2008 Water & Sewer System Proj # 7248-01	(24,253)	
481	2009 Water & Sewer System Proj # 7249-01	(9,029)	
482	2012 Factory Street Pump Station SRF 5501-01	(160,000)	(165,000)
483	2013 WATER & SEWER REFUNDING BONDS		
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS		
Revenue Bonds Total		(218,282)	(190,000)
Installment Obligations			
412	Bitmore Agreement	0	0
Installment Obligations Total		0	0
Governmental Total		(1,048,282)	(1,060,000)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
General Obligation Bonds Total			
Componenty Units Total			
Grand Total		(1,048,282)	(1,060,000)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt Fund #	Description	30-31	31-32
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds	(735,000)	
	2016 B Refunding Bonds	(180,000)	
General Obligation Bonds Total		(915,000)	
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		
469	2003-D Water & Sewer System Proj # 7122-01		
471	2003-C Water & Sewer System		
474	2004-B Water & Sewer System Proj # 7123-01		
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01		
480	2008 Water & Sewer System Proj # 7248-01		
481	2009 Water & Sewer System Proj # 7249-01		
482	2012 Factory Street Pump Station SRF 5501-01	(170,000)	(175,000)
483	2013 WATER & SEWER REFUNDING BONDS		
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS		
Revenue Bonds Total		(195,000)	(200,000)
Installment Obligations			
412	Bitmore Agreement	0	0
Installment Obligations Total		0	0
Governmental Total		(1,110,000)	(200,000)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
General Obligation Bonds Total			
Componenty Units Total			
Grand Total		(1,110,000)	(200,000)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt Fund #	Description	32-33	33-34
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds		
	2016 B Refunding Bonds		
General Obligation Bonds Total			
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		
469	2003-D Water & Sewer System Proj # 7122-01		
471	2003-C Water & Sewer System		
474	2004-B Water & Sewer System Proj # 7123-01		
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01		
480	2008 Water & Sewer System Proj # 7248-01		
481	2009 Water & Sewer System Proj # 7249-01		
482	2012 Factory Street Pump Station SRF 5501-01	(175,000)	(15,736)
483	2013 WATER & SEWER REFUNDING BONDS		
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS		
Revenue Bonds Total		(200,000)	(40,736)
Installment Obligations			
412	Bitmore Agreement	0	0
Installment Obligations Total		0	0
Governmental Total		(200,000)	(40,736)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
General Obligation Bonds Total			
Componenty Units Total			
Grand Total		(200,000)	(40,736)

**City of Ypsilanti
Annual Principal
Debt Obligations**

Debt Fund #	Description	34-35	Grand Total
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds		(6,020,000)
	2016 B Refunding Bonds		(1,560,000)
General Obligation Bonds Total			(7,580,000)
Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01		(30,000)
469	2003-D Water & Sewer System Proj # 7122-01		(970,000)
471	2003-C Water & Sewer System		(145,000)
474	2004-B Water & Sewer System Proj # 7123-01		(1,490,000)
478	2006 WATER & SEWER REFUNDING BONDS		
479	2007 Water & Sewer System Proj # 7215-01		(118,702)
480	2008 Water & Sewer System Proj # 7248-01		(199,253)
481	2009 Water & Sewer System Proj # 7249-01		(79,029)
482	2012 Factory Street Pump Station SRF 5501-01		(1,880,736)
483	2013 WATER & SEWER REFUNDING BONDS		(2,000,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(30,000)	(330,000)
486	2016 WATER & SEWER REFUNDING BONDS		(6,225,000)
Revenue Bonds Total		(30,000)	(13,467,720)
Installment Obligations			
412	Bitmore Agreement	(340,000)	(340,000)
Installment Obligations Total		(340,000)	(340,000)
Governmental Total		(370,000)	(21,387,720)
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		(235,000)
General Obligation Bonds Total			(235,000)
Componenty Units Total			(235,000)
Grand Total		(370,000)	(21,622,720)

LINE ITEM BUDGET



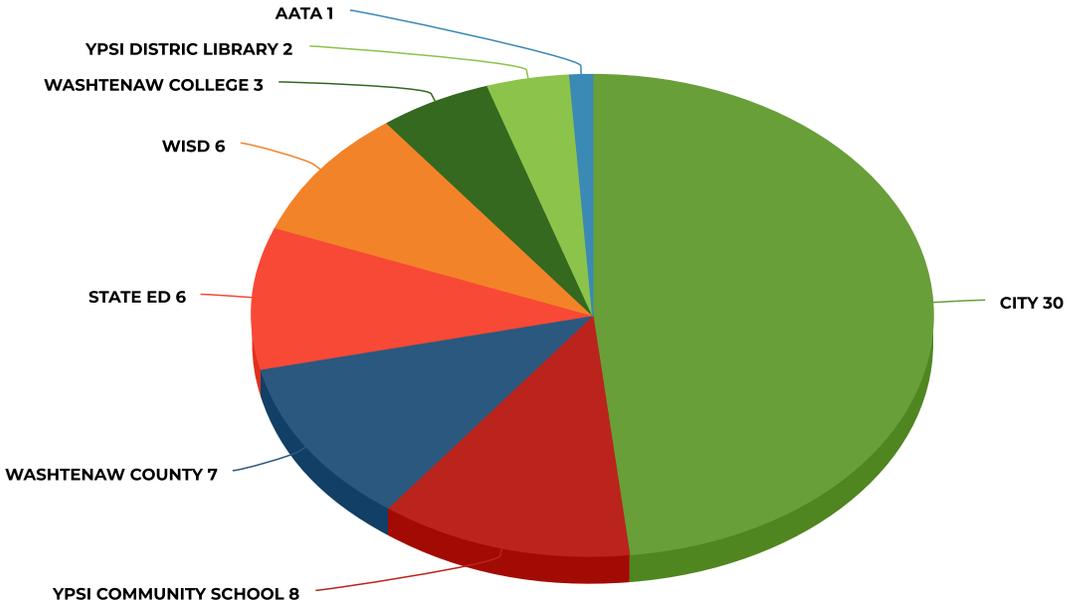
Line Item Budget

This is the city's forecasted appropriations on which the city will spend funds. Attached is the link to download this document.



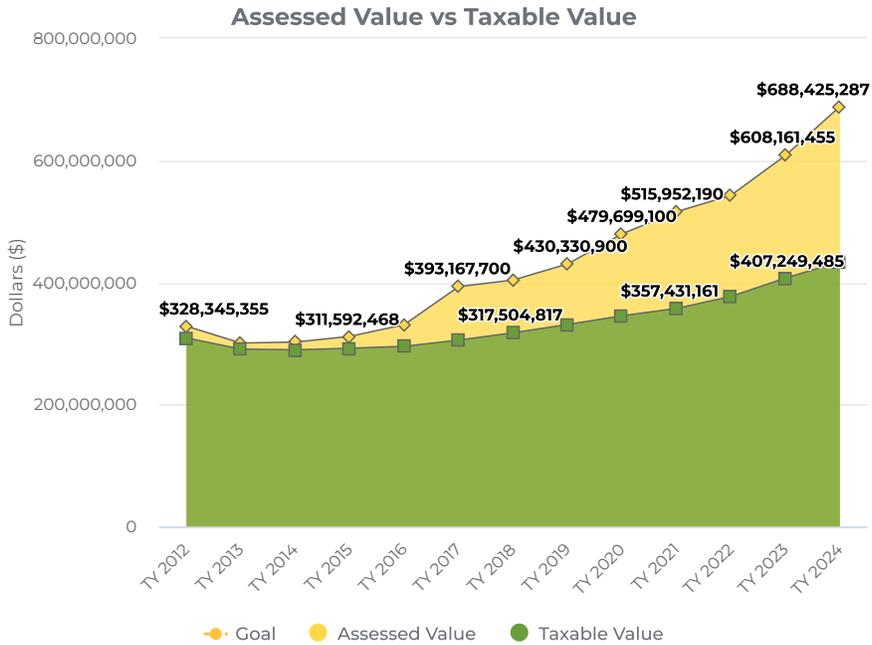
STATISTICAL DATA

Property Tax Breakdown 2023



Assessed and Taxable Property Values

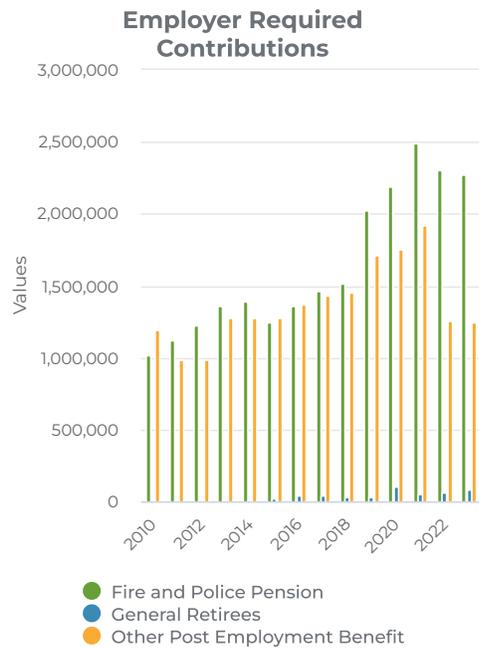
Source: City of Ypsilanti Assessing Division



Pension and OPEB Contribution

The City has two Pension System Plans and one Other





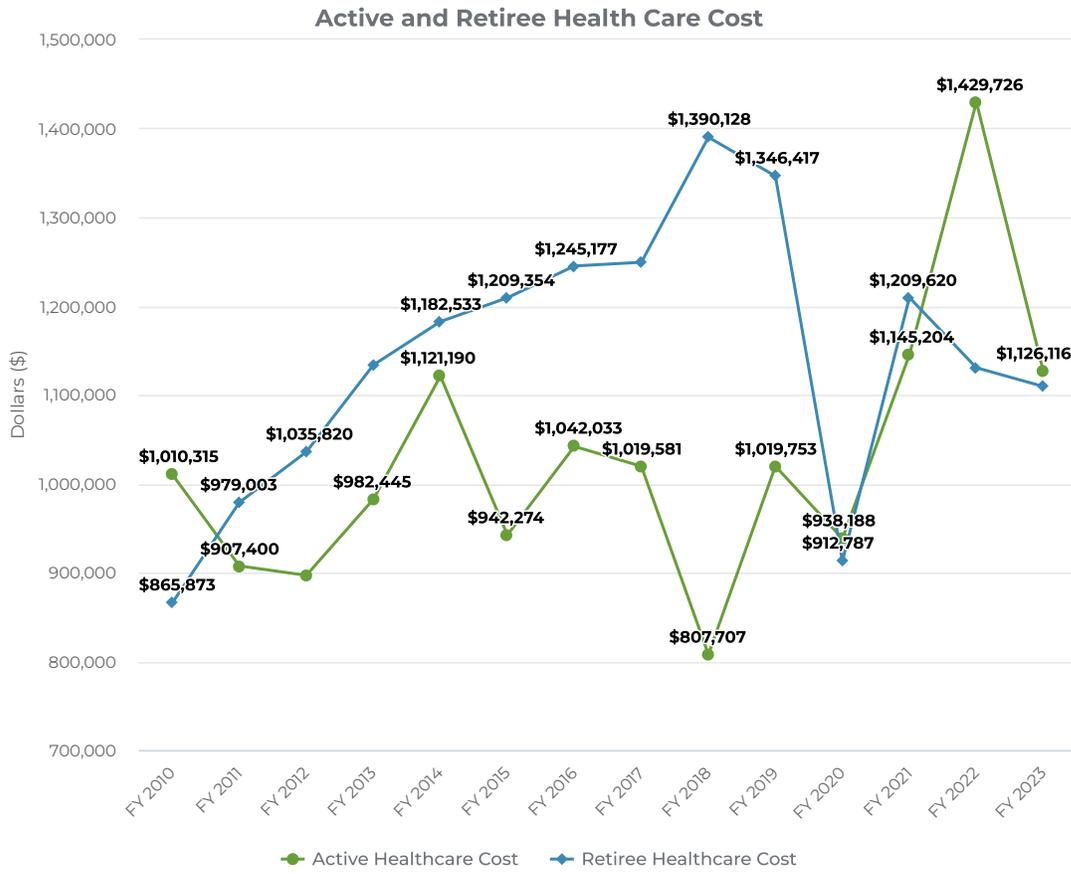
Post Employment Benefit(OPEB) Plan. The City contributes to the Pension plans as required by the State of Michigan and also contributes to the OPEB Plan based on Actuarially Determined Contribution

INVESTMENT EARNINGS

It is the policy of the City of Ypsilanti to invest public funds in a manner which will provide the highest security with the best investment return while meeting the daily cash flow demands of the City and conforming to all state statutes and local ordinances governing the investment of public funds in accordance with Michigan Public Act 20 of 1943.



HEALTH CARE COST



APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance:

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.



Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Fund Balance

Fund balance is into several categories to indicate the availability and restrictions on funds. These categories are used to manage and report the financial resources of a government entity effectively.

1. **Non-spendable Fund Balance:** This includes amounts that cannot be spent because they are either in a non-cash form (e.g., inventories) or are legally or contractually required to be maintained intact (e.g., endowment principal).
2. **Restricted Fund Balance:** These are resources that are restricted by external parties, such as creditors, grantors, or laws, for specific purposes. They can only be used for the purposes specified by the external restrictions.
3. **Committed Fund Balance:** These funds are constrained by the government's highest level of decision-making authority (e.g., the governing body) for specific purposes. The commitment requires formal action to be taken by the government, and it cannot be changed without similar formal action.
4. **Assigned Fund Balance:** This category includes resources intended to be used for specific purposes by the government's highest level of authority or management, but without the same level of constraint as committed funds.
5. **Unassigned Fund Balance:** This is the residual classification for the general fund or equivalent fund types. It represents resources that have not been assigned to specific purposes by the government's highest level of authority or management. It provides flexibility for future spending or other uses as determined by the government.