



City of Ypsilanti

AMENDED BUDGET 21-22; ORIGINAL BUDGET 22-23 & 23-24



Proposed Version

Last updated 06/23/22



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INTRODUCTION





Transmittal Letter

April 28, 2022

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

RE: BUDGET TRANSMITTAL MESSAGE

Dear Honorable Mayor Richardson and Ypsilanti City Council:

As City Manager, I am pleased to submit for your approval the City of Ypsilanti Amended Budget for Fiscal Year 2021-22 and Proposed Budget for Fiscal Years 2022-23 and 2023-24. 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 968, being MCL 141.434, and Chapter 5 of the City of Ypsilanti Charter.

A public notice of the schedule of budget sessions and public hearing was published on April 14, 2022, in the Washtenaw Legal News. Budget Sessions have been scheduled for May 10 and May 24, 2022, at 6:00 p.m. in City Council Chambers. A hard copy has also been placed on file with the City Clerk Office and is available for public inspection.

The budgets for approval are:

FY 21-22 Amended Budget - \$16,634,525

FY 22-23 Original Budget - \$18,146,566

FY 23-24 Original Budget - \$17,150,651

In comparison, the Amended Budget for FY 2020-21 you will find that actual revenues totaled \$16,902,317, revenues as amended totaled \$16,214,417 and the budgeted amount was \$15,948,135 for a difference of -1.6%. The Period of Performance for the SAFER Grant ended in February of 2022 (\$126,429.00).

Actual expenditures totaled \$15,799,156, expenditures as amended totaled \$16,249,586 and the budgeted amount was \$16,634,525 for a difference of 2.4%. This resulted to a surplus of \$1.1M increasing our Fund Balance to \$9.4M.

Thanks in part is due to the use of federal support dollars (ARPA funds) in the amount of \$2.1M (\$1.050M for FY 22-23 and \$1.050M FY23-24), we can reduce the budget deficits and make up for losses in revenue due to the COVID-19 pandemic, increase in cost due to inflation, major capital projects and maintenance.

The City's Original Budget has a projected shortfall of \$837K, but after budget-approved adjustments throughout the year, the shortfall is projected to be lower by \$150K. Along with the use of ARPA funds, other reasons for reduction are: Increase in state revenue for Recreational Marijuana by almost \$200K; \$1M received for Fire Protection Services (PA289); \$150K of adjustments in overtime and \$150K in benefit adjustments; Increase of \$60K in operating expenses for Peninsular Dam; \$65K for Warming Center; Increase of \$25K in utility expenses; Increase in Professional Insurance of \$35K; and \$50K for purchase of voting equipment.

In the FY 2022-23 original budget there is a projected increase in property taxes of 3%, the current rate of inflation. State revenue sharing will be based on State assumptions which are not known at this time. We project 50% funding of PA 289 Fire Protection as this is awarded and decided annually and may change at any time and allocating \$1.05M of ARPA funding per budget year. Act 51-Street Funding is not known at this time seeing that it is also based on State assumptions.

For expenditures, you will find a projected increase of 3% in salaries, 6% increase in health care, vision and dental, and 5-10% increase in operating expenses. Pension and OPEB contributions are unknown and will be based on the city's actuarial report. In addition, you'll find a transfer to the Capital Improvement Fund of \$1.2M in FY22-23 of \$500K for the Peninsular Dam Removal and \$325K for the City Hall Elevator Modernization



Council has committed to fund the following items in FY 22-23:

- \$500,000 - Peninsular Dam (project will start FY 22-23)
- \$507,580 - Energy Efficiency
- \$927,423 - Active Employees Cumulative Benefits
- \$2,000,000 - Train Stop Project (Needs Council approval to remove)
- \$25,000 - Social Equity Fund

City staff remains active in seeking grant funding to move forward desired projects and fill in funding gaps. Grants awarded and received were:

- o \$300,000 from MNRTF for Frog Island north end accessibility improvements
- o \$30,000 from the Depot Town Association (by way of the MEDC) for parking structure feasibility study (additional funds awarded by the DDA)
- o \$400,000 in additional TAP funding for the I-94 pedestrian bridge crossing
- o \$18,000 in funding from Michigan Active Communities (via mParks) funding for increased Huron River access and the Huron River Day festival
- o \$50,000 in CDBG funds for pedestrian ramps (part of ongoing project)
- o \$91,000 in CDBG funding for Parkridge Park Accessibility
- o \$3,600 in funding from the DNR's DTE Energy Foundation Tree Planting Grant Program
- o \$80,840 from The Recycling Partnership for carts
- o \$50,000 from MEDC for Parkridge softball field
- o \$252,870 from EGLE for recycling carts
- o \$16,509.00 from the DOJ Byrne Memorial Grant
- o \$3,550.00 from DOJ Bullet Proof Vest Grant

It is the combination of innovative programs and outstanding financial management that has afforded the City, once again, to receive the GFOA Budget Award for 2021 and the GFOA Annual Comprehensive Award for 2020. It is important that as we provide the best services possible to our community and ensure our long-term financial health that we maintain unassigned fund reserves of no less than two months of operating expenditures as recommended by GFOA.

Amid challenges, the city has continued to supply essential services while adding some. Adding a warming center in the city is one of the major accomplishments we realized during the pandemic, as well as retro-fitting Council Chambers with equipment to support the implementation of hybrid meetings and viewing of meetings virtually. The City is happy to announce that the terms of a court-ordered consent decree regarding ADA sidewalks and ramps have been met and the previously budgeted \$50K of Metro Act funds can now be allocated to improve other outstanding road problems.

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. Safety continues to be a top priority. To address public safety and crime, in the previous adopted budget the Police Department was awarded three additional officers to implement the Community Oriented Policing Crime Reduction Unit (COPCRU) to increase police participation in community meetings and activities, and to investigate chronically problematic areas in the city. However, due to an increased number of police officer vacancies in the city and nationwide, staff has been limited and has been directed to focus on road patrol and crime as priority. While ensuring the safety of the city, the Police Department was successful in obtaining Michigan Association of Chiefs of Police Accreditation. I am continuously seeking collaboration with area mental health providers and social workers to fulfill the desire to house a social worker in the police department to address mental health challenges faced by the police department and community. Two rounds of interviews were unsuccessful; however, I am seeking to partner with the County or non-profit for mental health services.

As a part of strategic investment, City Council identified compensation as a goal last year and a compensation study was completed. Funds have been allocated in this budget for the implementation of merit raises and a step increase table. A second investment was resuming operations of the City's Freighthouse. Resuming operations at the Freighthouse has been successful with private events happening weekly, the operation of a winter warming center, monthly community events, and the ability to use the space for city meetings. These goals have been achieved while being revenue positive for the city in FY 2021-22. As well as event rentals, the city is collaborating with community partners to ensure that the Freighthouse offers a variety of programming opportunities for the community.

Ypsilanti is increasingly becoming an area that developers are looking at, and the Economic Development staff is consistently entertaining developers for affordable housing on our vacant parcels on Water Street, 220 N. Park, and Clark Road. Many opportunities include many hundreds of housing units at the affordable, attainable, and market rate. While many exciting prospects are in progress at this moment, development takes time, and many deals fall apart. We will continue to seek out any opportunity for the city and work to bring forward developments that comply with the master plan. In addition to housing, there are exciting prospects to turn the former EMU College of Business into a tax-paying parcel with small labs in the bioscience facility.



Staff remains vigilant in improving the walkability of our streets and the condition of our roads. As part of the Huron River Drive project, we are including a sidewalk along the north side of the extent of the project, paralleling the Border-to-Border Trail and providing a much-needed safe pedestrian connection along the train tracks, linking the University, housing, and employment. As part of the Forest Ave. Bridge work, we will be enlarging the sidewalk on the south side to provide a better connection with the Border-to-Border Trail. The nonmotorized pathway is resolving a gap that's been in place since the construction of the bridge, and the MDOT work downtown will not only provide bicycle facilities but also many pedestrian safety improvements. In summer of 2021, we performed the Route Ypsilanti neighborhood speed control project in which tactical urbanism style interventions were used; many will be returning in 2022 and future years to help keep all road users safe. In FY22, we will continue to improve walkability adjacent to Parkridge Community Center by constructing an ADA compliant sidewalk into Parkridge Park. The road projects we will focus on in FY22 are the Hamilton/Huron/Washtenaw Rehabilitation & Road Diet; Huron/I-94 Non-Motorized Pathway; N. Huron River Drive Reconstruction design to begin construction in 2023 (Cornell to LeForge); Cross Street Bridge Preliminary Feasibility Study; Forest Street Bridge Rehabilitation Project and Local Road Preservation Program (crack sealing).

It continues to be important to show the pride and vibrancy of Ypsilanti, the home of Eastern Michigan University. As such, we maintained our commitment to arts, history, and culture in our community. Despite the setbacks of shutdown, the city has resumed events while observing the health and safety of attendants. Events are picking up again and this year the city will be sponsoring and/or hosting the Juneteenth Festival, First Fridays-Ypsilanti, Depot Town Cruise Nights, Orphan Car Show, Beerfest, CannaJam, Symphony Orchestra, Fourth of July Parade, Ypsilanti Jazz Festival, Parkridge Summer Festival and Festival of the Honey Bee, to name a few.

Below you will find an impressive and comprehensive list of accomplishments by department, current developments in the city, and the adopted budget priorities/goals for the upcoming fiscal year.

Fire:

- Fully certified Fire Marshal now performing fire inspections throughout the city and being well received by business owners
- Increased training with Automatic Mutual Aid (AMA) partners
- Increased specialized training for all FYD personnel
- Received a Pre-Hospital Trauma Life Support (PHTLS) reimbursement grant in the amount of \$5,320.00, YFD must recertify annually
- Completed capital improvement updates to YFD men's bathroom.
- Completed installation of exhaust capture system in February 2021.
- YFD maintains workforce diversity to reflect the demographics of the city.

Police:

- Michigan Association of Chiefs of Police Accreditation
- All policies are compliant
- 104 Standards have been met
- Over 400 Proofs have been identified and documented
- On-Site Assessment has been scheduled for May 2022
- Police Officer Wellness Program Implemented
- Mental Health Check-ups completed
- Dietician and Exercise Physiologist scheduled for summer 2022

Clerk:

- Purchased four new Hart Intracivic Tabulators for use in the Absentee Voter Count Board for greater efficiency.
- Continue to assess all outstanding Administrative Hearings Bureau Judgments to tax bills.
- Created process for reappointment to boards and commissions that includes how many absences and reasons for absences to provide Council greater information for reappointment.
- Purchased PA equipment for offsite meetings

Finance:

- Smooth transition of Payroll from HR to Finance Department
- Conversion of payroll paper documents to electronic copies
- Cross training of employees between accounting, payroll, and treasury
- Grant application and management of 2020 First Responder Hazard Pay, 2020 Coronavirus Local Relief Grant and American Rescue Plan grant

Human Resources:

- Continued virtual training through Traliant on Diversity, Inclusion and Sensitivity, Unconscious Bias, Microaggressions in The Workplace and Creating a Positive Work Environment:
- Training and Retention
- Implemented Target Selection "revamp interviewing process"
- Implemented Effective Communication Skill Training



- o Created Employee Recognition Program
- o Created new recruiting strategies

Public Services:

- o Upgraded existing park facilities and maintenance:
- o Replaced concrete basketball court in Parkridge Park
- o Will be completing several maintenance items at Parkridge Park during spring.
- o Recycling:
- o Deployed public recycling containers in the Downtown Areas and City Parks.
- o The City was awarded \$333,770 in grant funds to purchase recycling carts for households participating in the curbside recycling program. This program will be implemented in Fall of 2022.
- o The City was also able to enter a contract with Recycle Ann Arbor for use of their MRF which has allowed the city to include glass in our curbside recycling program again.
- o Roads:
- o A resurfacing project on Oakwood Street between Congress and Sherman was completed.
- o The Michigan Department of Transportation (MDOT) began a several year road improvement project by completing a rehabilitation project on West Cross between Huron Street and Summit Street. This project includes a road diet on Huron St, Hamilton St, Washtenaw Ave, and Michigan Ave and the construction of a non-motorized pathway on Huron St over I-94.
- o In addition to the MDOT road work, the Ypsilanti Community Utilities Authority has completed several improvements to the water and sewer system on West Cross and has begun a multi-year water and sewer system improvement project on Huron, Hamilton, Washtenaw, and Michigan Ave.
- o City staff was awarded a Local Bridge Program grant in an amount of \$634,000 to complete preventative maintenance work on the LeForge Street and Factory Street Bridges. This project will be completed in 2024

FY 21-22 Developments

- Clark Road Potential Development (\$40,000,000 Project)
- Rutherford Pool Grant to redevelop bathhouse – (\$300,000 State of Michigan)
- I-94 Crossing Pedestrian Bridge MNRTF grant (\$300,000)
- Water Street PCB Cleanup Grant – (\$200,000)
- 220 North Park Street (\$15,000,000 Attainable Housing Project)
- Continued Peninsular Dam Removal (\$440,000)
- Water Street Development Discussions (multiple projects)
- 539 S. Huron St (\$3,000,000)

FY 22-23 City Council Adopted Budget Priorities/Goals:

According to Section 5.02 of the Ypsilanti city charter, the city council adopted budget priorities/goals to provide direction to the City Manager for the allocation of resources for FY 2022-2023 proposed budgets. City council and staff engaged in goal setting and budget prioritization exercises. The City Manager reviewed the report submitted by Dr. Milner, and with City Council direction, developed and incorporated the three (3) umbrella goals, namely Infrastructure, Community and Staff into the budget process. The goals as adopted are as follows:

Infrastructure

A. Commons:

- Develop Water Street
- Summarize progress on Water Street and approve Letters of Intent with a developer
- Redevelop long-term vacant sites in the city
 - o i.e., Water Street, 220 N Park, and Angstrom
- Open/Reinstate Park Bathrooms
- Improve roads, implement a road pavement preservation program
- Complete road improvement projects and road maintenance as funding allows.

B. Buildings:

- Improve Facilities – Maintenance schedules & Upgrades (DPS, Police, Fire)
- Create regular maintenance schedules for each facility and create replacement schedules for critical facility equipment.

Community

A. Safety:

- Develop a Crisis/Mental health Intervention and Response Team
- Explore partnership with County Crisis Team, EMU, and Ypsilanti Fire Department to keep our community safe with trained crisis professionals that can de-escalate situations without the presence of armed officers.
- Continue community policing philosophy
- Provide the Police Department support in these efforts.

B. Connections:



- Continue investment in cultural and community offerings and partnerships.
- To enhance access for citizens to the arts and new experiences/community building with new and innovative partnerships.
- Increase participation within the community for public meetings.

Staff

A. Development:

- Implement compensation study
- Adequately compensate employees through the creation of a non-union wage scale
- Implement recruitment and retention strategies (Police, DDPS, Fire, Administrative)
- Provide Human Resources recruiting and selection training
- Equip Directors with proper interviewing techniques
- Create an incentive-based programs to retain talent
- Re-establish Parks and Rec Department

B. Impact:

- Select a new payroll and HRIS system
- Establish and implement incentive program to increase employee morale
- Increase salaries to promote employee retention

The City of Ypsilanti, like all local governments in Michigan and across the United States, have been challenged over the past two years with the loss of revenue and the generation of new revenue sources. With the slow transition to an endemic, increasing costs for service remain outside of our control as well as the rise of inflation. While the COVID-19 Pandemic is still with us, we have not seen a decrease in property taxes, state and federal grants, and fees for service. There will be many unknowns over the next two years, however, we have some bright spots. With the additional assistance of ARPA Funding at the federal, state, and local levels, there are more funding opportunities than we have ever had. While most of this funding requires an application process, we feel that some large capital improvements will have funding opportunities that have not existed in the past. The city has an immediate need to help ensure our residents are getting the services that they want and deserve. This budget reflects the goals of City Council while dealing with the immediate needs and real challenges our city faces.

I suggest that we continue to focus our resources in areas that will help our city grow while maintaining sufficient fund balances. I also suggest that the General Fund and major future projects be monitored carefully until the economy is healthy.

I would like to acknowledge and thank staff for their dedication and willingness to assist in the implementation of this budget daily. Special thanks to Finance Director Rheagan Basabica, Administrative Services and Economic Development Director Joe Meyers and Department Heads for their contributions to this document.

I look forward to discussing and working with you to finalize our budget priorities so that we may strengthen our city's identity, reimagine our future and move forward in service delivery, economic development, and fiscal stability.

Sincerely,

Frances McMullan, 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 21-22



Ordinance No. 1390

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	Column Labels REVENUE	EXPENDITURE
101	General Fund	15,948,135.00	(16,634,525.00)
202	Major Street	1,924,018.00	(1,808,144.00)
203	Local Street	569,316.00	(541,725.00)
205	Public Safety	375,000.00	(346,400.00)
226	Garbage and Rubbish Collection	1,135,688.00	(1,178,859.00)
248	West Cross	214,545.00	(106,272.00)
265	Police Special Revenue	1,832.00	(452.00)
275	Depot Town Development	130,549.00	(104,005.00)
304	2016 GOLT Bonds	893,350.00	(889,137.00)
342	2012 UTGO Refunding Bonds	2,750.00	0.00
364	2002B W&S Debt \$485 DWRF	30,375.00	(30,375.00)
413	Down Town Authority	386,196.00	(323,130.00)
414	Capital Improvement	379,608.00	(379,608.00)
415	Economic Development Authority	40,228.00	(40,045.00)
469	2003D W&S \$3.5M DWRF	335,313.00	(335,313.00)
471	2003C WS&SW \$785K DWRF	48,063.00	(48,063.00)
473	2004 A Series DDA Cons \$995K	86,613.00	(86,613.00)
474	2004B WS& Sew \$6.3M DWRF	387,838.00	(387,838.00)
479	2007 W&W Rev DWRF \$375K	17,363.00	(17,363.00)
480	2008 W&S Disp. Rev \$435K	29,669.00	(29,669.00)
481	2009 W&S Bonds 7249-01	11,851.00	(11,851.00)
482	2012 W&S Factory Pump	184,438.00	(184,438.00)
483	2013 Rev Refunding Bond	746,400.00	(746,400.00)
485	Water Main DWRF 7320-01	26,616.00	(26,616.00)
486	2016 W&S Rev Refunding Bonds	839,250.00	(839,250.00)
495	Sidewalk Improvement	116,634.00	(179,763.00)
514	Parking Fund	450,000.00	(500,448.00)
588	Public Transit	316,671.00	(313,606.00)
640	DPS Service	0.00	0.00
641	Motorpool	1,119,022.00	(1,134,075.00)
677	Worker's Compensation Fund	126,031.00	(186,415.00)
732	Fire and Police Pension	3,871,694.00	(4,659,173.00)
736	Retiree Benefits	916,162.00	(4,422,790.00)
	OTHER FEDERAL FUNDS	376,274.00	
Grand Total		32,037,492.00	(36,492,361.00)

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 24th day of May, 2022.

Lois Richardson, Mayor

Andrew Hellenga, City Clerk

Original Budget 22-23 and 23-24



Ordinance No. 1389

AN ORDINANCE TO ADOPT BUDGET APPROPRIATION BY DEPARTMENT & MAJOR ORGANIZATIONAL UNIT FOR FY 22-23 & 23-24

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	Column Labels		ORIGINAL 23-24	
		ORIGINAL 22-23	EXPENDITURE	REVENUE	EXPENDITURE
101	General Fund	16,251,784	(17,480,972)	16,775,088.00	(17,430,654.00)
202	Major Street	2,208,458	(2,967,055)	1,856,560.00	(2,314,066.00)
203	Local Street	617,764	(757,859)	563,631.00	(767,792.00)
205	Public Safety	430,000	(430,000)	430,000.00	(430,000.00)
226	Garbage and Rubbish Collection	1,569,263	(1,668,263)	1,377,048.00	(1,377,048.00)
248	West Cross	142,488	(87,353)	146,683.00	(87,053.00)
265	Police Special Revenue	67	(11,265)	67.00	(11,265.00)
275	Deport Town Development	127,925	(88,168)	131,576.00	(88,852.00)
304	2016 GOLT Bonds	893,580	(893,580)	900,895.00	(900,895.00)
342	2012 UTGO Refunding Bonds	4	0	4.00	0.00
364	2002B W&S Debt 5485 DWRP	0	0	0.00	0.00
413	Dawn Town Authority	411,991	(311,627)	418,242.00	(309,987.00)
414	Capital Improvement	1,184,432	(1,244,432)	1,186,014.00	(1,186,014.00)
415	Economic Development Authority	36,094	0	37,175.00	0.00
469	2003D W&S 53.5M DWRP	337,313	(337,313)	334,125.00	(334,125.00)
471	2003C W&S 5W 5785K DWRP	51,875	(51,875)	50,625.00	(50,625.00)
473	2004 A Series ODA Cons 5995K	87,360	(87,360)	83,680.00	(83,680.00)
474	2004B W&S Sew 56.3M DWRP	390,081	(390,081)	387,166.00	(387,166.00)
477	[blank]	0	0	0.00	0.00
479	2007 W&W Rev DWRP 5375K	17,044	(17,044)	21,672.00	(21,672.00)
480	2008 W&S Disp. Rev 5435K	29,044	(29,044)	28,419.00	(28,419.00)
481	2009 W&S Bonds 7249-01	11,601	(11,601)	11,351.00	(11,351.00)
482	2012 W&S Factory Pump	186,000	(186,000)	182,500.00	(182,500.00)
483	2013 Rev Refunding Bond	342,650	(342,650)	335,750.00	(335,750.00)
485	Water Main DWRP 7320-01	26,116	(26,116)	25,616.00	(25,616.00)
486	2016 W&S Rev Refunding Bonds	1,262,700	(1,262,700)	1,275,200.00	(1,275,200.00)
495	Sidewalk Improvement	115,227	(147,417)	115,227.00	(147,889.00)
514	Parking Fund	345,173	(345,173)	360,032.00	(360,031.77)
588	Public Transit	322,863	0	332,548.00	0.00
641	Motorpool	1,273,849	(1,270,633)	1,283,719.00	(1,280,740.00)
677	Worker's Compensation Fund	140,544	(233,313)	145,177.00	(244,965.00)
732	Fire and Police Pension	5,024,999	(4,632,820)	5,027,786.00	(4,632,820.00)
736	Retiree Benefits	1,346,913	(1,308,139)	1,339,515.00	(1,308,139.00)
Grand Total		35,185,202	(36,620,853)	35,063,091.00	(35,614,314.77)

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 24th day of May, 2022.

Lois Richardson, Mayor

Andrew Hellenga, City Clerk

Tax Levy Ordinance



Ordinance No. 1391

The City of Ypsilanti Ordains that:

A general operating millage rate of 17.2803 mills (0.017803 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	17.2803
+ P&F Pension and OPEB	8.7161
+ Public Transit	0.8890
+ Sanitation	2.5265
+ Water St. LTGO Rfdg Bonds 2016A	1.8698
City Total	31.2817
DDA	
+ Downtown	1.7306
+ East Depot Town	1.7306
+ West Cross	1.7306

Made, passed and adopted by the Ypsilanti City Council this 24th day of May 2022

Lois Richardson, Mayor

Andrew Hellenga, City Clerk

2022-2023 TAX LEVY ORDINANCE

ATTEST

I do hereby confirm that the above Ordinance NO. 1391 was published in Washtenaw Legal News on the 2nd of June 2022 edition.

Andrew Hellenga, City Clerk

CERTIFICATE OF ADOPTING

I hereby certify that the foregoing is a true copy of the ordinance passed at the regular meeting of the City Council held on 24th day of May, 2022

Andrew Hellenga, City Clerk

Public Hearing Notice

Published in Washtenaw Legal News on the 14th of April, 2022 edition.

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

May 4, 2022

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 2021 and 2022 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 211.150, 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 2022 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.

Raman Patel
Raman Patel MIAO IV, CAE, SRA
Equalization Director

Code Number	Taxing Jurisdiction	2021 TAXABLE VALUE as of 05/24/2021	2022 TAXABLE VALUE as of 05/23/2022	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.033		
						2022 Millage Reduction Fraction 211.34d	2022 Base Tax Rate Fraction 211.24e	2022 Truth In Assessing /Equalization 211.34
81	WASHTENAW COUNTY	19,140,713,932	20,250,978,348	195,895,469	561,302,991			
	Ad Valorem Minus RZ	19,113,495,244	20,223,870,763	195,886,969	561,290,891	0.9939	TBD	1.0000
01	ANN ARBOR TOWNSHIP	614,942,752	640,246,613	11,686,867	19,467,380	1.0000	0.9718	1.0000
02	AUGUSTA TOWNSHIP	274,855,657	286,954,994	1,190,715	3,823,093	0.9985	0.9666	1.0000
03	BRIDGEWATER TOWNSHIP	103,532,583	108,030,786	243,272	1,272,748	0.9994	0.9675	1.0000
04	DEXTER TOWNSHIP	441,895,751	463,687,846	948,086	6,733,560	0.9968	0.9650	1.0000
05	FREEDOM TOWNSHIP	195,481,565	239,769,407	36,895,454	79,200,043	1.0000	0.9876	1.0000
06	LIMA TOWNSHIP	266,735,680	278,262,411	1,872,440	3,256,151	0.9949	0.9631	1.0000
07	LODI TOWNSHIP	489,806,665	510,052,781	743,579	5,338,990	1.0000	0.9690	1.0000
08	LYNDON TOWNSHIP	178,679,056	189,774,545	775,032	4,220,125	0.9904	0.9588	1.0000
09	MANCHESTER TOWNSHIP	216,932,252	228,802,565	1,739,808	6,362,950	0.9993	0.9674	1.0000
10	NORTHFIELD TOWNSHIP	395,849,527	417,666,619	1,948,688	6,069,504	0.9886	0.9570	1.0000
11	PITTSFIELD TOWNSHIP	2,212,951,587	2,372,207,474	22,144,955	99,153,515	0.9956	0.9638	1.0000
12	SALEM TOWNSHIP	424,791,548	444,007,002	5,619,598	10,220,192	0.9982	0.9663	1.0000
13	SALINE TOWNSHIP	116,742,768	124,771,494	218,086	4,017,600	0.9968	0.9650	1.0000
14	SCIO TOWNSHIP	1,465,862,936	1,547,529,656	12,326,700	34,292,491	0.9922	0.9605	1.0000
15	SHARON TOWNSHIP	108,285,026	112,949,800	782,289	2,274,238	1.0000	0.9713	1.0000
16	SUPERIOR TOWNSHIP	728,538,131	788,436,142	3,136,883	37,963,490	0.9985	0.9666	1.0000
17	SYLVAN TOWNSHIP	225,738,120	242,195,859	1,603,727	8,527,200	0.9909	0.9592	1.0000
18	WEBSTER TOWNSHIP	475,249,413	503,236,476	927,762	9,228,451	0.9918	0.9601	1.0000
19	YORK TOWNSHIP	510,067,331	525,088,235	10,656,033	8,292,433	0.9983	0.9664	1.0000
20	YPSILANTI TOWNSHIP	1,506,880,573	1,591,569,482	14,366,646	31,220,620			
	Ad Valorem Minus RZ	1,479,661,885	1,564,461,897	14,358,146	31,208,520	0.9872	0.9557	1.0000
51	ANN ARBOR CITY	6,682,332,697	7,051,228,883	45,430,873	149,521,507	0.9934	0.9616	1.0000
55	CHELSEA CITY	286,461,971	302,165,121	4,097,669	8,116,171	0.9920	0.9603	1.0000
56	DEXTER CITY	266,643,557	276,881,367	8,239,114	7,270,788	0.9901	0.9584	1.0000
54	MILAN CITY	182,179,304	194,347,705	1,427,494	3,379,661	I.C.	I.C.	I.C.
	(from WASHTENAW)	113,318,831	119,999,338	587,843	769,181			
	(from MONROE COUNTY)	68,860,473	74,348,367	839,651	2,610,480			
52	SALINE CITY	480,706,794	508,361,347	3,933,501	10,998,344	0.9902	0.9586	1.0000
53	YPSILANTI CITY	357,431,161	377,102,105	3,779,849	3,692,226	0.9783	0.9471	1.0000
	BARTON HILLS VILLAGE	65,873,359	71,287,220	96,513	2,191,200	0.9834	0.9520	1.0000
	MANCHESTER VILLAGE	68,121,113	72,431,471	1,151,819	2,943,000	0.9956	0.9637	1.0000



HEADLEE SCHEDULE/WASHTENAW COUNTY

Code Number	Taxing Jurisdiction	2021 TAXABLE VALUE as of 05/24/2021	2022 TAXABLE VALUE as of 05/23/2022	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.033		
						2022	Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e
82390	NORTHVILLE SCHOOLS	30,685,459	26,281,930	4,461,475	416,452	I.C.	I.C.	
	Non-PRE/MBT	11,077,431	11,282,971	64,950	199,400	I.C.	I.C.	
	PRE/MBT	19,608,028	14,998,959	4,396,525	217,052			
	A SALEM TOWNSHIP	30,685,459	26,281,930	4,461,475	416,452			
	Non-PRE/MBT	11,077,431	11,282,971	64,950	199,400			
	PRE/MBT	19,608,028	14,998,959	4,396,525	217,052			
82430	VAN BUREN SCHOOLS	144,767,247	148,478,852	4,648,537	3,655,145			
	Ad Valorem Minus RZ	118,024,247	121,862,652	4,640,037	3,643,045	I.C.	I.C.	
	Non-PRE/MBT	99,766,288	104,235,464	203,421	2,426,100	I.C.	I.C.	
	PRE/MBT	45,000,959	44,243,388	4,445,116	1,229,045			
	K YPSILANTI TOWNSHIP	144,767,247	148,478,852	4,648,537	3,655,145			
	Ad Valorem Minus RZ	118,024,247	121,862,652	4,640,037	3,643,045			
	Non-PRE/MBT	99,766,288	104,235,464	203,421	2,426,100			
	PRE/MBT	45,000,959	44,243,388	4,445,116	1,229,045			
LIBRARIES								
	ANN ARBOR DISTRICT LIBRARY	10,389,127,119	10,988,064,438	77,234,955	275,321,193	0.9943	0.9626	
	CHELSEA DISTRICT LIBRARY	1,016,123,652	1,074,541,534	8,607,425	25,607,175	0.9922	0.9605	
	DEXTER DISTRICT LIBRARY	1,517,092,986	1,595,569,505	13,763,946	29,353,457	0.9915	0.9598	
	(from WASHTENAW)	1,440,573,122	1,513,473,403	13,402,844	26,686,787			
	(from LIVINGSTON COUNTY)	76,519,864	82,096,102	361,102	2,666,670			
	MANCHESTER DISTRI LIBRARY	489,696,527	549,363,501	38,767,334	86,413,241	1.0000	0.9740	
	MILAN PUBLIC LIBRARY	182,179,304	194,347,705	1,427,494	3,379,661	0.9777	0.9465	
	(from WASHTENAW)	113,318,831	119,999,338	587,843	769,181			
	(from MONROE COUNTY)	68,860,473	74,348,367	839,651	2,610,480			
	NORTHFIELD AREA LIBRARY	395,849,527	417,666,619	1,948,688	6,069,504	0.9886	0.9570	
	SALEM-SOUTH LYON LIBRARY	817,763,269	867,197,456	6,550,737	19,656,512	0.9887	0.9571	
	(from WASHTENAW)	400,619,539	418,639,926	5,615,198	9,728,292			
	(from OAKLAND COUNTY)	417,143,730	448,557,530	935,539	9,928,220			
	SALINE DISTRICT LIBRARY	1,987,007,429	2,093,338,486	16,214,488	51,799,577	0.9972	0.9653	
	YPSILANTI DISTRICT LIBRARY	2,250,468,601	2,399,855,760	21,014,674	68,893,600			
	Ad Valorem Minus RZ	2,223,249,913	2,372,748,175	21,006,174	68,881,500	0.9874	0.9559	
AUTHORITIES								
	AAATA - AA CITY ONLY	6,682,332,697	7,051,228,883	45,430,873	149,521,507	0.9934	0.9616	1.0000
	AAATA - AAC, YPCIT, YPTWP	8,546,644,431	9,019,900,470	63,577,368	184,434,353	0.9918		
	Ad Valorem Minus RZ	8,519,425,743	8,992,792,885	63,568,868	184,422,253	0.9917	0.9600	1.0000
	CHELSEA AREA FIRE AUTHORI	957,614,827	1,012,397,936	8,348,868	24,119,647	0.9922	0.9605	1.0000
	HURON CLINTO METRO AUTH	19,140,713,932	20,250,978,348	195,895,469	561,302,991			
	Ad Valorem Minus RZ	19,113,495,244	20,223,870,763	195,886,969	561,290,891	I.C.	I.C.	I.C.
	YPSILANTI COMM UTILITIES	1,864,311,734	1,968,671,587	18,146,495	34,912,846			
	Ad Valorem Minus RZ	1,837,093,046	1,941,564,002	18,137,995	34,900,746	0.9855	0.9540	1.0000
	CHELSEA CITY DDA	16,063,641	17,069,486	497,556	378,900	0.9634	0.9326	1.0000
	MILAN CITY DDA	4,241,391	4,438,595	184,266	43,579	0.9536	0.9231	I.C.
	(from WASHTENAW)	4,037,250	4,150,279	184,107	43,579			
	(from MONROE COUNTY)	204,141	288,316	159	0			
	YPSILANTI CITY DDA	27,407,278	28,567,323	238,074	559,100	1.0000	0.9700	1.0000



Population Overview



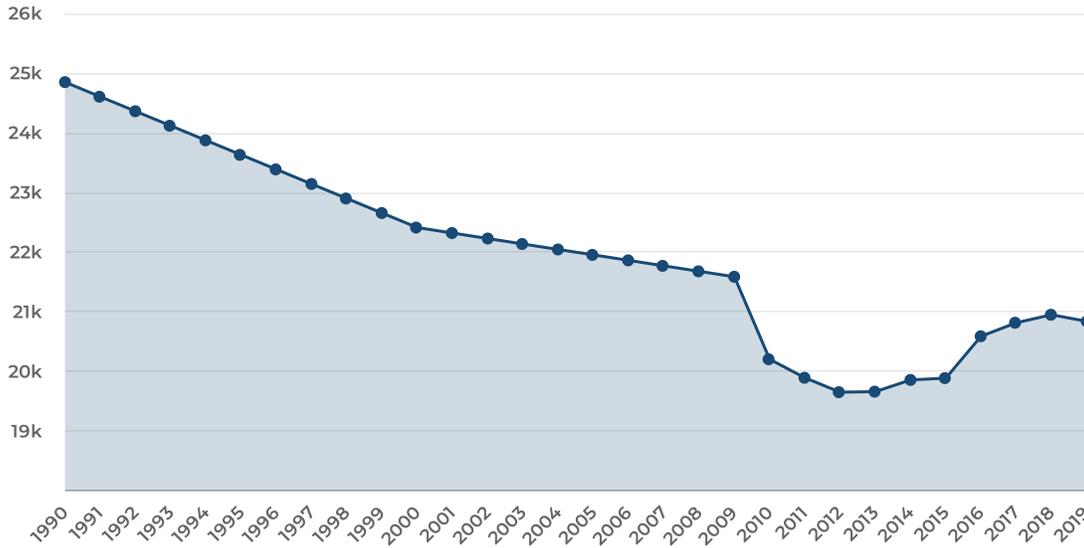
TOTAL POPULATION

20,828

▼ **.5%**
vs. 2018

GROWTH RANK

1152 out of **1773**
Municipalities in Michigan



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



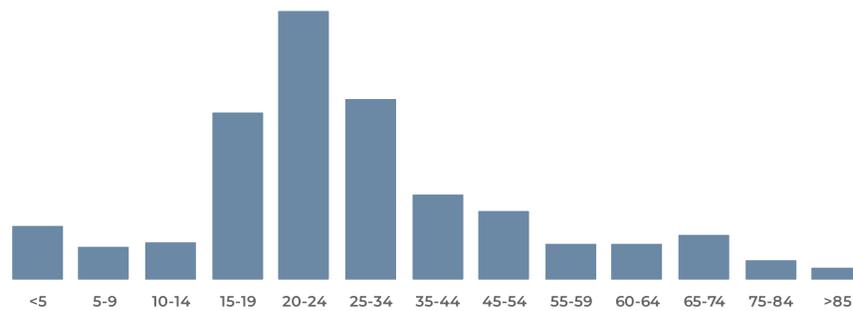
DAYTIME POPULATION

20,457

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, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP



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

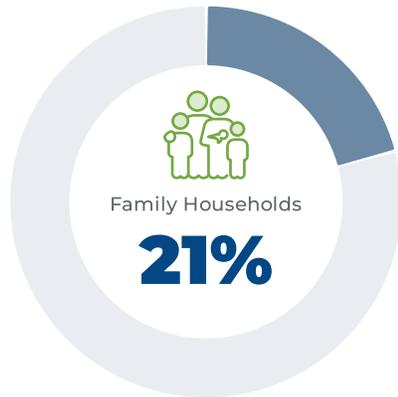
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Household Analysis

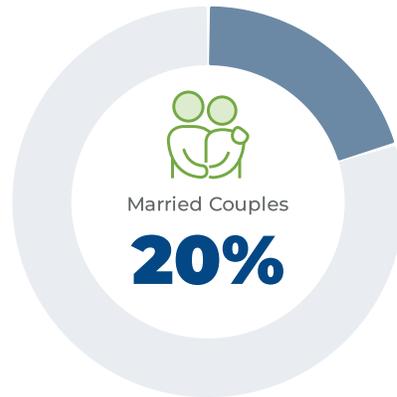
TOTAL HOUSEHOLDS

7,743

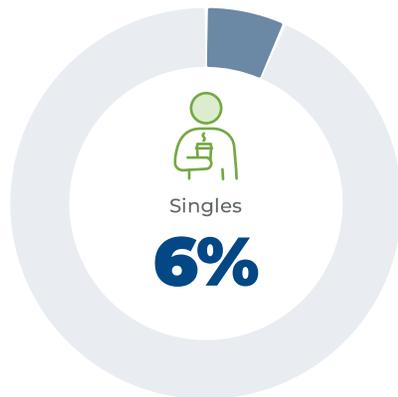
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **56%**
lower than state average



▼ **58%**
lower than state average



▲ **17%**
higher than state average

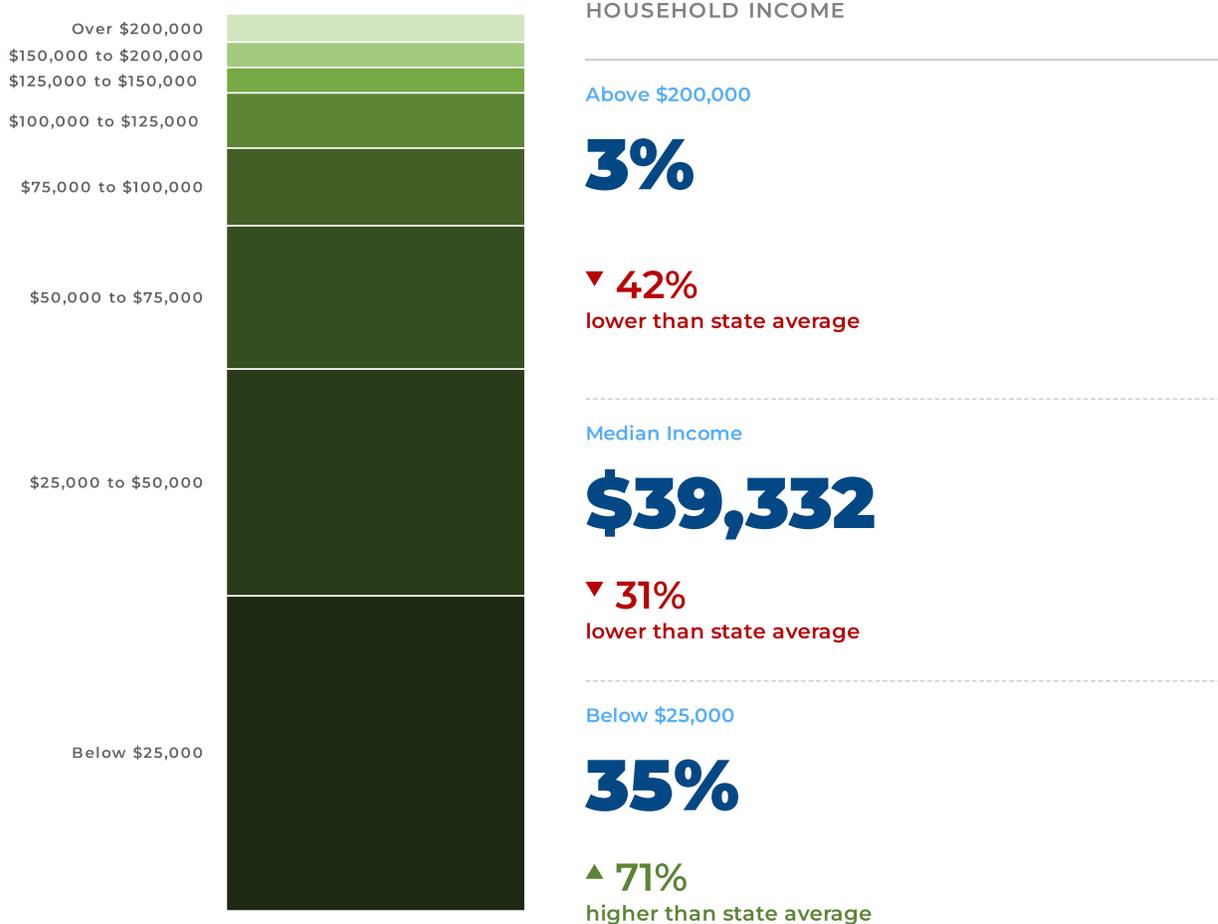


▲ **7%**
higher than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

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.



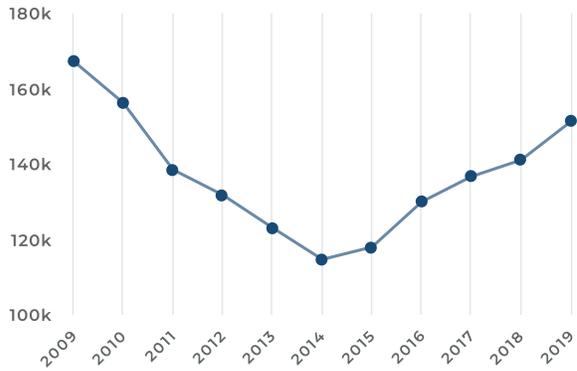
*Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Housing Overview



2019 MEDIAN HOME VALUE

\$151,300

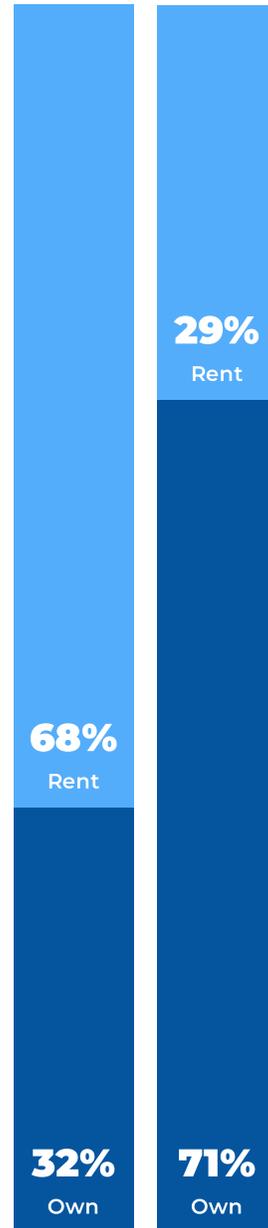


* Data Source: 2019 US Census Bureau

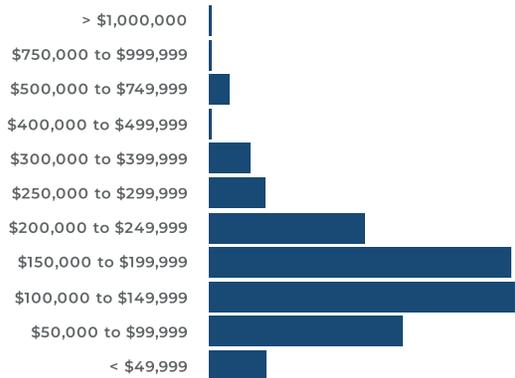
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Ypsilanti State Avg.



HOME VALUE DISTRIBUTION



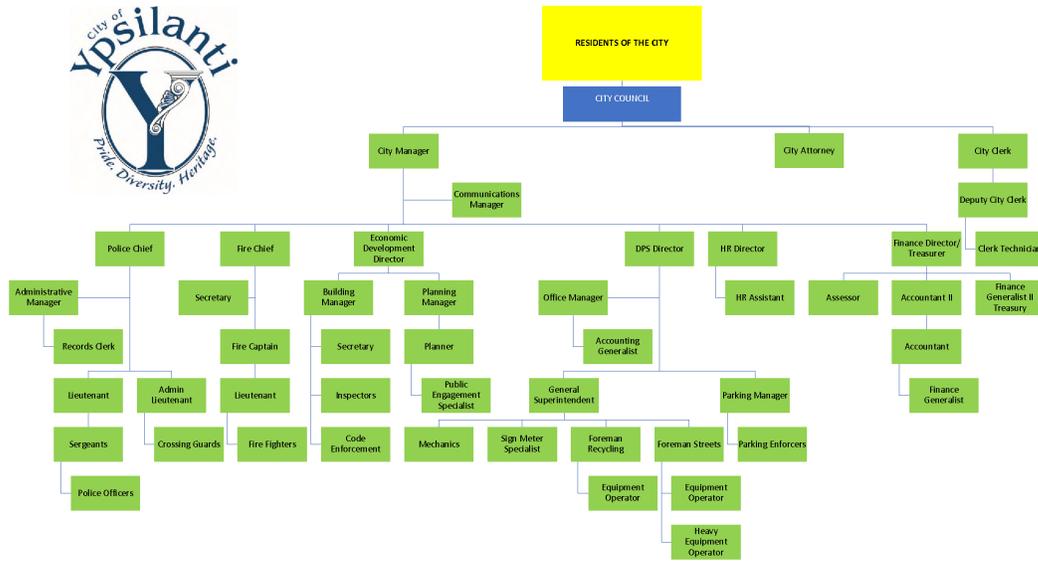
* Data Source: 2019 US Census Bureau

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

* Data Source: 2019 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



Fund Structure

MAJOR FUND DESCRIPTON

General Fund(101)

Government's main operating fund. Accounts for all Revenues and Expenditures of the City except for those that are reported in the other types of funds.

Capital Improvement Fund(414)

Accounts for all City Capital Outlay for the year.

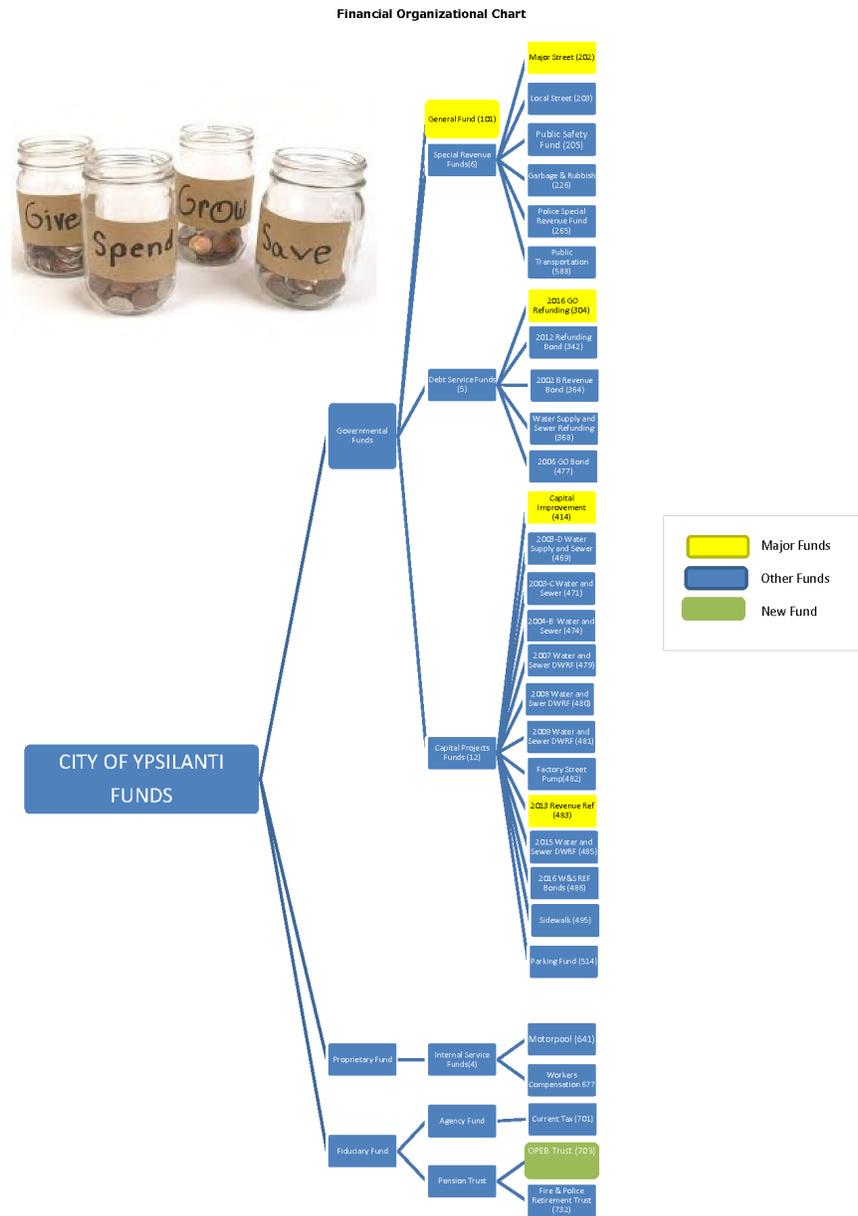
2013 Revenue Refunding Bonds(483)

Water and Sewer Bonds

Note:

Major funds are **funds** whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise **funds** and at least 5 percent of the aggregate amount for all governmental and enterprise **funds**.

In compliance with **GASB 84 Fiduciary Activities**, the City reclassified its Other Post Employment Benefit Fund(736) from an Internal Service Fund to a Pension and Employee Trust Fund under Fiduciary funds



Financial Policies

City of Ypsilanti Financial Policies

This is a summary of Financial Policies taken from the City Charter. This includes guidelines for the Budget, Capital Improvement, Borrowing, Purchasing Procedures and Taxation.

ARTICLE V. - FINANCE

FOOTNOTE(S):

--- (3) ---

State Law reference— Uniform budgeting and accounting act, MCL 141.421 et seq

5.01. - Fiscal year.

The fiscal year of the City shall begin on the first day of July and end on the last day of June.

5.02. - Preparation and submission of budget.

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.

5.03. - Budget message.

The City Manager shall attach a budget message to the annual budget. The message shall state in detail the manner in which the budget addresses the concerns of the City Council expressed in its earlier instructions. The message shall either recommend the adoption of the instructions as a statement of the financial policies of the City for the following year or recommend modifications of those policies to conform to the plan incorporated in the budget. The message shall describe the important features of the budget, including any significant changes from the current year in financial policies, expenditures, and revenues, together with an explanation of each change. The message shall point out any major uncertainties in the estimate of revenues, mention if there are any known contingencies that would be likely to require major changes in the budget, such as pending litigation or proposed changes in State law, and include such other materials as the City Manager deems desirable.

5.04. - Budget.

The budget shall provide a complete financial plan for all City funds and activities for the ensuing fiscal year and, in conformity with a uniform system of accounts required by law, shall be in such form as the City Manager deems desirable or the City Council may require. The budget shall begin with a clear summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in a separate section:

- a. The proposed goals and objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by organization unit, program, purpose and activity, and the method of financing such expenditures;
- b. Proposed capital expenditures during the ensuing fiscal year, detailed for each fund by organizational unit when practicable, and the proposed method of financing each such capital expenditure;
- c. The anticipated income and expense and profit and loss for the ensuing year for each utility or other enterprise operated by the City; and
- d. Statements of the bonded and other indebtedness of the City, showing the redemption and interest requirements, the debt authorized and unissued, and the condition of any sinking fund.

For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance, exclusive of reserves.

5.05. - City Council action on budget.

(a) *Notice and Hearing.* The City Council shall publish in one or more newspapers of general circulation in the City the general summary of the budget and a notice stating:

1. The times and places where copies of the message and budget are available for inspection by the public, and
2. The time and place, not less than two weeks after such publication, for a public hearing on the budget.

(b) *Amendment Before Adoption.* After the public hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service. No amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

(c) *Adoption.* The City Council shall adopt the budget on or before the seventh (7th) day of June. If the Council fails to adopt the budget by this day, the Mayor shall declare that a state of fiscal emergency exists.

5.06. - Appropriation and revenue ordinances.

To implement the adopted budget, the City Council shall adopt, prior to the beginning of the ensuing fiscal year:

- a. An appropriation ordinance making appropriations by department or major organizational unit and authorizing a single appropriation for each program or activity;
- b. A tax levy ordinance, authorizing the property tax or levies and setting the tax rate or rates; and



- c. Any other ordinances required to authorize new revenues or to amend the rates or other features of existing taxes or other revenue sources.
- d. An authorization is required to expend the amount appropriated.

State law reference— Mandatory that Charter provide for an annual appropriation, MCL 117.3(h).

5.07. - Amendments after adoption.

- a. *Supplemental Appropriations.* If during the fiscal year the City Manager certifies that there are, available for appropriation, revenues in excess of those estimated in the budget, the City Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.
- b. *Reduction of Appropriations.* If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by the Manager and recommendations as to any other steps to be taken. The Council shall then take further action allowed by the Uniform Budgeting and Accounting Act to correct the problem.
- c. *Transfer of Appropriations.* At any time during the fiscal year the City Council may by resolution transfer part or all of the unencumbered appropriation balance from one department or major organizational unit to the appropriation for other departments or major organizational units. The Manager may transfer part or all of any unencumbered appropriation balances among programs within a department or organizational unit and shall report such transfers to the Council in writing in a timely manner.
- d. *Limitation; Effective Date.* No appropriations for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this Section may be made effective immediately upon adoption.

5.08. - Lapse of appropriations.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. The City Manager shall encumber one-half of the funds remaining that were appropriated for each department or major organizational unit, and that amount shall remain in a discretionary account for that department or major organizational unit until transferred by the City Manager for operational purpose of the department or unit or until transferred by the City Council under § 5.07(c). The remaining funds in the discretionary accounts at the end of one year and the remaining unexpended and unencumbered funds appropriated for any department or major organizational unit shall revert to the general fund.

5.09. - Administration of the budget.

The City Council shall provide by ordinance the procedures for administering the budget. 5.10. - Overspending of appropriations prohibited.

No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the City Manager or designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. A violation of this provision shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such obligation. Such officer may also be liable to the City for any amount so paid. Except where prohibited by law, however, nothing in this Charter shall be construed to prevent the making or authorizing of payment or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, but only if such action is made or approved by ordinance.

5.11. - Capital program.

- a. *Submission to City Council.* 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.
- b. *Contents.* The capital program shall include:
 1. A clear general summary of its contents;
 2. A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity of each;
 3. Cost estimates and recommended time schedules for each improvement or other capital expenditure;
 4. Method of financing, upon which each capital expenditure is to be reliant; and
 5. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above shall be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

5.12. - City Council action on capital programs.

- (a) *Notice and Hearing.* The City Council shall publish in one or more newspapers of general circulation in the City the general summary of the capital program and a notice stating:
 1. The times and places where copies of the capital program are available for inspection by the public, and
 2. The time and place, not less than two weeks after such publication, for a public hearing on the capital program.



(b) *Adoption.* The City Council by resolution shall adopt the capital program with or without amendment after the public hearing on or before January 31st.

5.13. - Public records.

Copies of the budget, capital program and appropriation and revenue ordinances shall be public records and shall be made available to the public at suitable places in the City.

5.14. - Independent audit.

Annually, an independent audit shall be made of all accounts of the City government. The Council may direct that there be additional audits of accounts or activities at any time. The annual audits shall be performed by certified public accountants selected by the Council based on their experience in doing similar work for municipalities. The auditor or firm of auditors shall not be appointed to an additional term at the end of five years of continuous annual auditing for the City until a different auditor or firm has performed an annual audit.

State law reference— Local units less than 1,000,000; annual audit, MCL 141.425.

ARTICLE VI. - TAXATION

FOOTNOTE(S):

--- (4) ---

State Law reference— General property tax act, MCL 211.1 et seq. [\(Back\)](#).

6.01. - Power to tax.

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 this Charter.

a. The annual, general ad valorem property tax levy shall not exceed two (2%) percent of the assessed value of all real and personal property subject to taxation in the City, exclusive of any levies authorized by statute to be made beyond Charter tax limitations.

b. No method of taxation except those used by the City on the effective date of this Charter may hereafter be utilized without a vote of the people.

State law reference— Mandatory that Charter provide for annual levy and collection of taxes, MCL 117.3(g); restriction on rate of taxation, MCL 117.5(a).

6.02. - Subjects of taxation.

The subjects of ad valorem taxation for municipal purposes shall be the same as for State, County, and school purposes under the general law. Except as otherwise provided by this Charter and ordinance, City taxes shall be levied, collected, and returned in the manner provided by State law.

State law reference— Mandatory that Charter provide that subjects of taxation for municipal purposes shall be the same as for state, county and school purposes, MCL 117.3(f); general property tax act, MCL 211.1 et seq.

6.03. - Duties of assessor.

(a) The Assessor shall certify the assessment roll to the Board of Review on or before the date provided by ordinance.

(b) The Assessor shall prepare the tax roll by spreading the property taxes ratably on the assessment roll on or before the date provided by ordinance and shall deliver the tax roll to the Treasurer in the manner provided by law.

State law reference— Mandatory that Charter provide for duties of city officers, MCL 117.3(d).

6.04. - Board of review.

The City shall provide, by ordinance, for the appointment by the Mayor and approval by Council of the Board of Review, three members for property tax assessments. The Board shall possess the powers and perform the duties provided by law. Appeals from decisions of the Board shall be taken in the manner provided by law.

State law reference— Mandatory that Charter provide for a board of review, MCL 117.3(a), (a); mandatory that Charter provide for meeting of board of review, MCL 117.3(i); completion of review of assessments prior to first Monday in April required, MCL 211.30a.

6.05. - Collection of property taxes.

a. Except as otherwise provided by this Charter or ordinance, the rights, duties, powers, immunities, and procedures established by State law shall apply in the collection and enforcement of City property taxes.

b. City property taxes shall become a debt of the persons liable for them on the date provided by State law and shall become payable, and a lien on the property, on the first day of the following fiscal year of the City or such other date as may be provided by ordinance.

c. All taxes paid on or before the 14th of September shall be collected by the City Treasurer without penalty. On September 15, the Treasurer shall add to all taxes paid thereafter a collection fee as the Council may determine, not to exceed, however, the amount allowed by State law. Such added collection fees shall belong to the City and shall constitute a charge and shall be a lien against the property to which the taxes themselves apply, collectable in the same manner as the taxes to which they are added.

d. State, County, and school taxes shall be levied, collected and returned by the City Treasurer in accordance with State law.

State law reference— Collection of taxes, MCL 211.44 et seq.; lien for taxes, MCL 211.40; return of delinquent taxes, MCL 211.55 et seq.



ARTICLE VII. - BORROWING

FOOTNOTE(S):

--- (5) ---

State Law reference— Municipal finance act, MCL 131.1 et seq.

7.01. - Issuance of bonds.

Subject to the applicable provisions of State law and this Charter, 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 evidences of indebtedness, and may pledge the full faith, credit and resources of the City for the payment of the obligation. Prior to adoption of such borrowing ordinance, the Finance Director shall furnish to the Council a written report stating the current and all existing bonded indebtedness, the amount of bonded indebtedness available to the City as of the date of the report, and the effect the proposed bonding indebtedness will have on the availability of future bonding capacity of the City. Except where otherwise required by State law, such bonds or other evidences of indebtedness shall include, but not be limited to the following types:

- a. General obligation bonds which pledge the full faith credit and resources of the City for the repayment of the obligation created, including bonds for the City's portion of any public improvements;
- b. Special assessment bonds which are issued in anticipation of the payment of special assessments for public improvements in a special assessment district or combination. Such special assessment bonds may be either an obligation solely of the special assessment district or districts, or both an obligation of such district and a general obligation of the City;
- c. Mortgage bonds for the acquiring, owning, purchasing, constructing, improving or operating of any public utility which the City is authorized by law to finance in this manner or for such other purposes as may be authorized by law;
- d. Revenue bonds as authorized by law;
- e. Tax anticipation notes in anticipation of the collection of taxes and of delinquent special assessments as authorized by law;
- f. Calamity bonds in case of fire, flood, or other calamity which may be issued by the City Council for the relief of the inhabitants of the City and for the preservation of municipal property as authorized by law;
- g. Bonds for the City's share of the cost of local improvements, which bonds may be issued as part of or independently of any issue of special assessment bonds, which are issued for the same improvement or improvements;
- h. Bonds for refunding the indebtedness of the City;
- a. Time-purchase contracts. The total of the installments of any such time-purchase contract shall not exceed the limitation provided by law.

State law reference— Authority to borrow money on the credit of the city and issue bonds therefor, MCL 117.4a.

7.02. - Limits on borrowing.

The net bonded indebtedness incurred for all public purposes shall not at any time exceed ten (10%) percent of the assessed value of all the real and personal property in the City; provided that in computing such net bonded indebtedness, there shall be excluded money borrowed under the following circumstances: Bonds issued in anticipation of the payment of special assessments, even though they are also a general obligation of the City; mortgage bonds which are secured only by a mortgage on the property or franchise of a public utility; bonds issued to refund monies advanced or paid on special assessment for water main extensions; calamity bonds issued for the relief of the inhabitants of the City and for the preservation of municipal property in case of fire, flood, or other calamity; revenue bonds; and other bonds which do not constitute a general obligation of the City or which are permitted to be excluded in the computation of net bonded indebtedness.

The amount of calamity bonds that may be issued by the City shall be in a sum not to exceed 3/8 of one percent of the assessed value of all the real and personal property of the City, which bonds shall be due in not more than five years.

The resources of any sinking fund pledged for the retirement of any outstanding bonds shall also be excluded in computing the net bonded indebtedness of the City.

State law reference— Limitation of net bonded indebtedness incurred for all public purposes, MCL 117.4a(2).

7.03. - Authorization of electors required.

No bonds pledging the full faith and credit of the City shall be issued without the approval of a majority of the electors of the City voting at any general or special election, except to the extent allowed by the Michigan Constitution and law.

The issuance of any bonds not requiring the approval of the electors shall be subject to applicable requirements of statute with regard to public notice in advance of the authorization of such issues, filing of petitions for a referendum on such issuance, holding of such referendum and other applicable procedural requirements.

7.04. - Record of bonds.

Each bond or other evidence of indebtedness shall contain on its face a statement specifying the purpose for which the same is issued and it shall be unlawful for any officer of the City to use the proceeds for any other purpose. Any officer who shall violate this provision shall be deemed guilty of misconduct in office. All bonds and other evidence of indebtedness issued by the City shall be signed by the Mayor and the City Clerk. A complete and detailed record of all bonds and other evidences of indebtedness issued by the City shall be kept by the City Treasurer.

ARTICLE X. - CONTRACTS

10.01. - Contracts.

The authority to contract on behalf of the City is vested in the City Council and shall be exercised in accordance with the provision of statute and of this Charter.

Whenever it becomes desirable for the City to enter into a contract with a second party for any purpose whatever, such instrument shall be drawn or approved as to form by the City Attorney and certified to by the Finance Director as to sufficiency of appropriated funds.

All contracts, except as otherwise provided for in this Charter, shall be approved by the City Council and shall be signed on behalf of the City by the Mayor and the City Clerk. Copies of all contracts and agreements shall be filed in the office of the City Clerk.

10.02. - Purchasing and contractual procedure.

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. Before making any such purchase or contract to purchase, competitive bids shall be obtained, except:

- a. in the securing of professional services for the City or,
- b. when the purchasing officer for the City is exempted by the purchasing ordinance because of value or when the City Council shall determine that no advantage to the City would result from competitive bidding.

Purchases shall be made from the lowest responsible bidder meeting specifications, unless the Council shall determine that the public interest would be better served by accepting a higher bid or rejection of all submitted bids. All purchases shall be evidenced by a written purchase order or sales memorandum.

The Council shall provide in the ordinance required by this Section the definition of "lowest responsible bidder," the dollar limit within which the Purchasing Officer of the City may make purchases without the necessity of obtaining competitive bids, and the dollar limit within which purchases may be made without the necessity of Council approval.

The Purchasing Officer shall provide the Council with all additional certifications required by law prior to Council action on the contract and shall report to the Council at an appropriate time on compliance with the terms of the contract.

10.03. - Modification in contracts.

When it becomes necessary in the prosecution of any work or improvement done under contract to make alterations or modifications in such contract, such alterations or modifications shall be made only upon resolution of the Council. No such order shall be effective until the price to be paid for the material and work, or both, under the altered or modified contract shall have been agreed upon in writing and signed by the contractor and the City Clerk, upon authority of the Council, and a copy of the modification documents filed in the City Clerk's office.

10.04. - City may perform public work.

The Council shall have power to do any public work or make any public improvement by the employment of the necessary labor and the purchase of the necessary supplies and materials, with separate accounting as to each improvement so made, or to do such work by contract duly let after competitive bidding. Where competitive bids are secured, the City, or any City department qualified to do the work, may enter a bid on an equal basis with other bidders. The Council shall also have power to do any public work or make any public improvement under any legally constituted plan by which the labor is furnished by any other governmental unit, department, or agency of the United States or the State of Michigan, or which is wholly or in part financed by them or either of them.

10.05. - Estoppel by representation.

No official of the City shall have power to make any representation or recital of fact in any franchise, contract, document, or agreement, contrary to any public record of the City. Any such representation shall be void and of no effect as against the City.

10.06. - Regulatory power.

The City may, in exercise of its police power:

- a. Regulate;
- b. Prohibit; or
- c. Prohibit except as authorized by permit, license, or franchise any trade, occupation, amusement, business or other activity within the City.

10.07. - Limitation on a franchise.

An irrevocable franchise, for a period of up to 30 years, and all renewals, amendments, and extensions of it, may be granted only by ordinance.

The City Council may approve such an ordinance only after a public hearing has been held on it and after the grantee named in it has filed with the City Clerk its unconditional acceptance of all the terms of the franchise.

The ordinance may not take effect unless it has been approved by the voters of the City, where State law so requires, or unless it has been approved by a two-third majority of City Council Members serving, where approval of the voters is not required by State law.

When approval of the voters of the City is required, the ordinance as approved by the City Council shall be published in a daily newspaper or equivalent of general circulation in the City not less than 30 days before the election at which it is submitted to the voters. The City Council may not call a special election unless the expense (as determined by the City Council) of holding the election has first been paid to the Treasurer by the grantee.



A franchise for the use of the streets or other public places of the City or for the transaction of a local business may not be sold or transferred in any manner, nor may a party other than the grantee use the franchise, unless the City gives its consent by ordinance.

10.08. - Utilities.

The City shall not acquire any public utility furnishing light, heat, or power, or grant any public utility franchise which is not subject to revocation at the will of the City, unless the proposition shall first have been approved by three-fifths of the electors voting thereon.

The City may not sell any public utility unless the proposition shall first have been approved by a majority of the electors voting thereon.

Basis of Budgeting

City of Ypsilanti Basis of Budgeting for all Funds

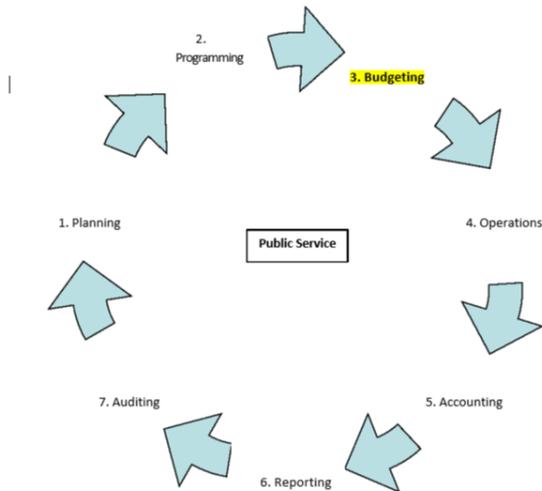
The City prepares a **Biennial Budget** which consists of two annual budget cycles. On the “**first year budget cycle**”, the City amends the Current FY Budget and prepares the Original Budgets for the next two fiscal years. On the “**second year cycle**” the City amends the Original Budgets from the 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 21-22 and adopts Original Budget for FY 22-23 and FY 23-24**. 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 rules

- 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

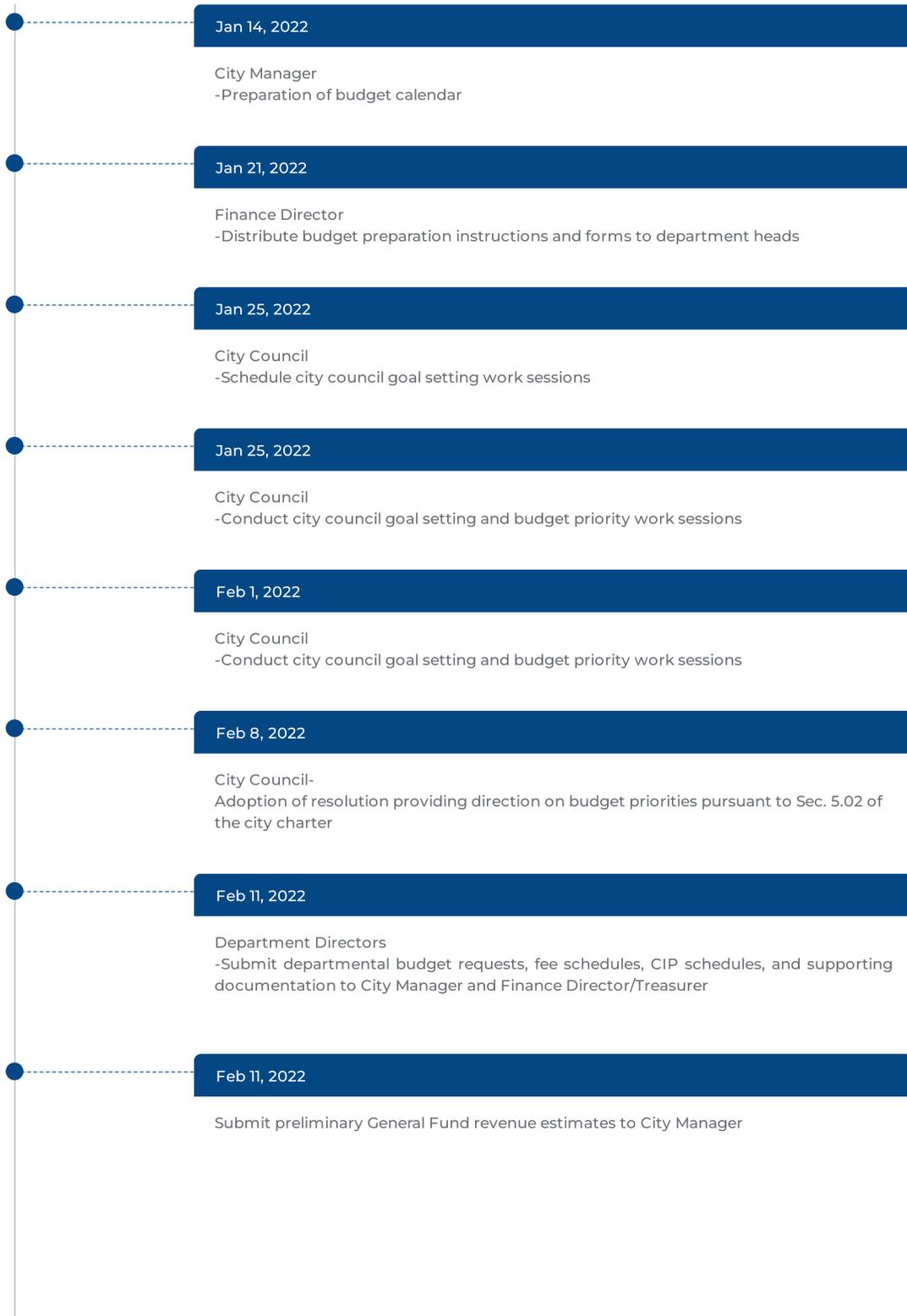


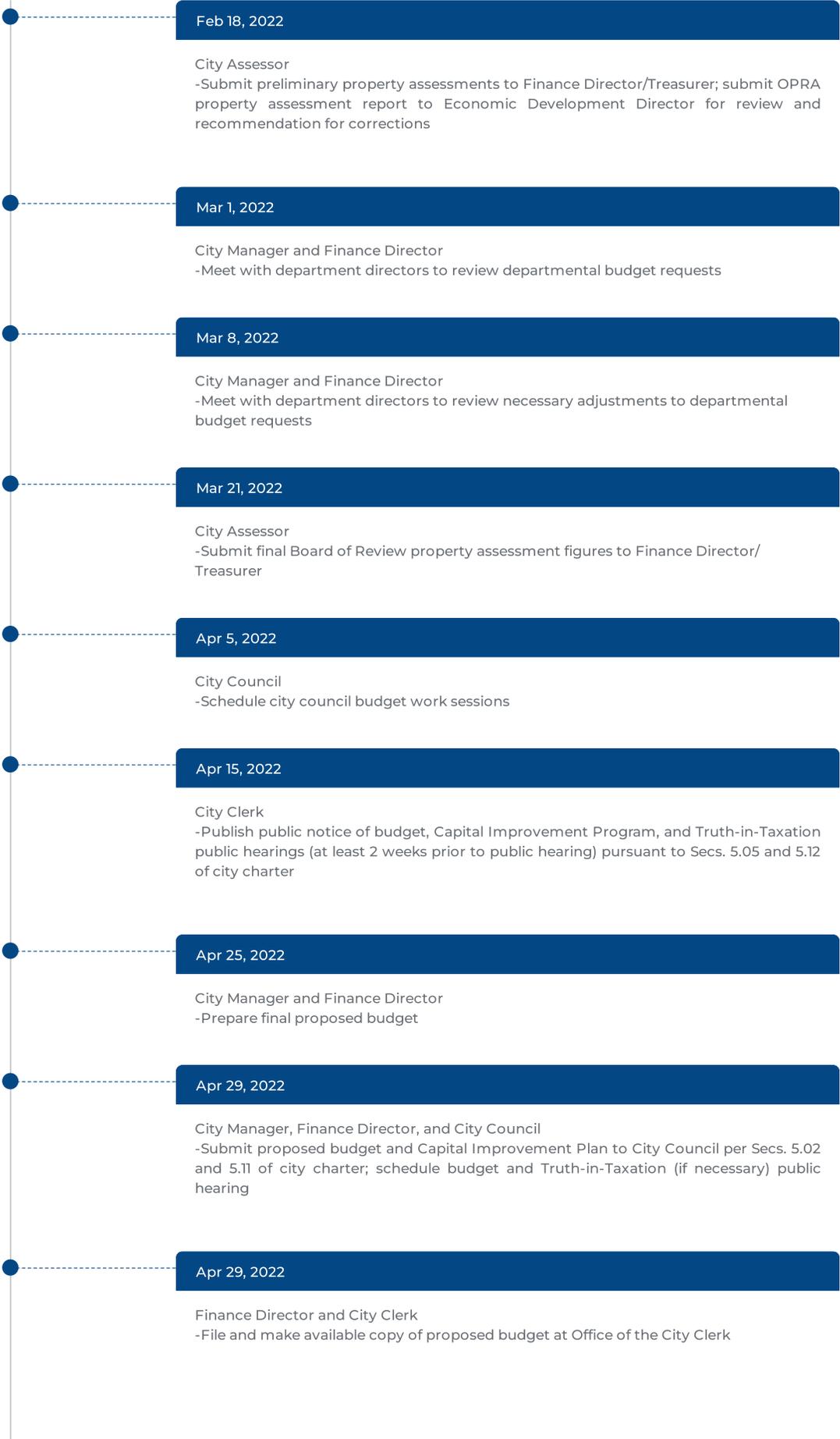
This budget document is based on the plans and programs set by the City’s citizens, council and management. This document identifies the services to be provided along with its funding.

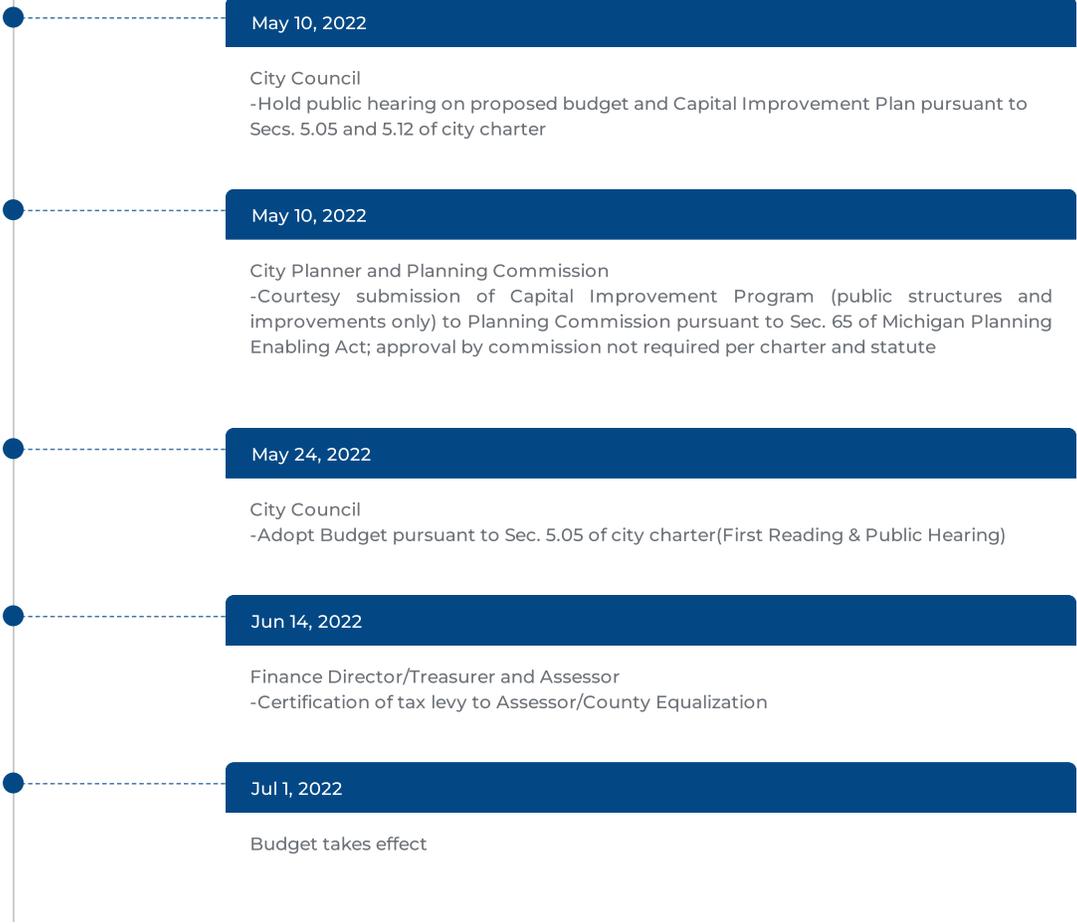
- 1. Planning-** identifying and prioritizing attainable objectives
- 2. Programming-** turn the goals identified during planning into specific objectives
- 3. Budgeting-** provides resources as well as controls for activities that occur during the operations phase
- 4. Operations-** activities needed 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

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
- B. Budget Overview
- C. Fund Summaries
- D. Funding Sources
- E. Departments
- F. Capital Improvement
- G. Debt
- H. Line Item Budget
- I. Statistical Data



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ypsilanti
Michigan**

For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Elected and Appointed Officials

CITY OF YPSILANTI, MICHIGAN

ELECTED OFFICIALS CITY COUNCIL

Mayor

Lois Richardson

Mayor Pro-Tem

Nicole Brown

Council Members

Anthony Morgan

Annie Somerville

Brian Jones-Chance

Jennifer Symanns

Steve Wilcoxon

ADMINISTRATION APPOINTED OFFICIALS & SENIOR MANAGEMENT

City Manager

Frances McMullan

City Clerk

Andrew Hellenga

Police Chief

Anthony DeGiusti

Finance Director/Treasurer

Rheagan Basabica

Fire Chief

Stephen Hobbs

Economic Development Director

Joseph Meyers

Public Services Director

Ronald Akers

Strategic Goals and Strategies



Resolution No. 2022-043
February 15, 2022

RESOLVED BY THE COUNCIL OF THE CITY OF YPSILANTI:

WHEREAS, in January and February of 2022, the city council engaged in goal setting and budget prioritization exercises with the valuable assistance from facilitator Dr. Morgan Milner and city administration; and

WHEREAS, Dr. Milner prepared a report titled Ypsilanti City Council Goal-Setting Report which outlines the results of the city council's goal setting sessions; and

WHEREAS, the City Manager has reviewed the presented report, and with City Council direction, developed three umbrella goals that incorporate priorities set during goal session process. The goals are as follows:

1. Infrastructure
 - a. Commons
 - i. Develop Water Street
 1. Summarize progress on Water Street and approve Letters of intent with a developer.
 - ii. Redevelop long-term vacant sites in the city
 1. i.e., Water Street, 220 N Park, and Angstrom
 - iii. Open/Reinstate Park Bathrooms
 - iv. Improve roads, implement a road pavement preservation program
 1. Complete road improvement projects and road maintenance as funding allows.
 - b. Buildings
 - i. Improve Facilities – Maintenance schedules & Upgrades (DPS, Police, Fire)
 1. Create regular maintenance schedules for each facility and create replacement schedules for critical facility equipment.
2. Community
 - a. Safety
 - i. Develop a Crisis/Mental health Intervention and Response Team
 1. Explore partnership with County Crisis Team, EMU, and Ypsilanti Fire Department to keep our community safe with trained crisis professionals that can de-escalate situations without the presence of armed officers.
 - ii. Continue community policing philosophy
 1. Provide the Police Department support in these efforts.
 - b. Connections
 - i. Continue investment in cultural and community offerings and partnerships.
 1. To enhance access for citizens to the arts and new experiences/community building with new and innovative partnerships.
 - ii. Increase participation within the community for public meetings.

- 3. Staff –
 - a. Development
 - i. Implement compensation study
 - 1. Adequately compensate employees through the creation of a non-union wage scale.
 - ii. Implement recruitment and retention strategies (Police, DDPS, Fire, Administrative)
 - iii. Provide Human Resources recruiting and selection training.
 - 1. Equip Directors with proper interviewing techniques.
 - iv. Create an incentive-based programs to retain talent.
 - v. Re-establish Parks and Rec Department.
 - b. Impact
 - i. Select a new payroll and HRIS system.
 - ii. Establish and implement incentive program to increase employee morale.
 - iii. Increase salaries to promote employee retention.

WHEREAS, pursuant to Section 5.02 of the Ypsilanti city charter, the city council desires to adopt goals, objectives, and budget priorities for 2022-2023 to provide the necessary direction to the City Manager for allocation of resources for FY 2022-2023 proposed budgets.

NOW THEREFORE BE IT RESOLVED BY THE CITY OF YPSILANTI that the Ypsilanti city council does hereby adopt the Ypsilanti City Council 2022-2023 Goal-Setting Report as the city council's goals, objectives, and budget priorities for FY 2022-2023.

BE IT FURTHER RESOLVED THAT the Ypsilanti city council does hereby direct the City Manager to consider these adopted goals, objectives, and budget priorities during the preparation of the FY 2022-2023 and FY 2023-2024 proposed budgets in accordance with Section 5.02 of the Ypsilanti city charter.

OFFERED BY: _____

SUPPORTED BY: _____

YES: NO: ABSENT: VOTE:

Goal Setting Report



Ypsilanti City Council 2022 Goal-Setting Report

Overview:

City Council and Administrative Staff held two goal-setting meetings in January 2022 to establish priorities for FY2022. After generating goals from each council member and administrative area, council and staff voted on their priority preferences.

Priority Areas

Goals were organized across 3 focus areas

- Community
- Infrastructure
- Council and Staff

The following is a summary of priorities and goals as surfaced by the City of Ypsilanti Council, with input from administration and staff.

Prepared by:

Morgan Milner, PhD
Organization & Talent Development
drmmilner@gmail.com

How to read this report...

- Vote Totals show goals receiving High Support, Moderate Support and Low Support
- Goals are sorted by Overall Support received
- RED highlights indicate a significant difference between Council support and Staff support

Recommendations for interpretation

2022

Some goals represent continuation of ongoing initiatives (i.e. Develop Water Street) as well as introduction of new initiatives (i.e. Develop an unarmed Crisis Intervention Team). The City Manager must use discretion regarding resources allocated for ongoing objectives and resources towards establishment of new initiatives. This consensus report shows the initiatives that are most supported when making resource decisions.

Responsible Department

Goals identified as top priorities by Council may originate from council members or one of several departments. The City Manager will use discretion to assign goal responsibility to the respective department. Please reference the spreadsheet included in this report (2022 Goals Analysis Report) to determine goal specifics, such as originating department and related tasks. As the City Manager develops final goals and budgets, it will be important to balance goal priority and effort between departments.

Council/Staff Divergence

In general, council and staff reached consensus for many of the goals. Goals in which council and staff differed significantly are highlighted in red. Significance is determined by a goal receiving > 50% support from one group, but limited support from the other. These goals represent a divergence in priorities (and perspectives) between City Council and City Staff. I recommend that Council review these goals and seek to understand the differences between Council and Staff's perspectives. These goals represent potential opportunities where agreement may be sought as well as opportunities for Council to support Staff priorities.

Next Action Steps

Once goals have been prioritized, the City Manager will undergo the established practice of goal formalization as part of the annual budget process.

If you have any questions regarding this report, interpretations of this data or clarifications of the process used to prioritize goals, please contact Morgan Milner for response.

Morgan Milner, PhD
drmmilner@gmail.com
734-773-7944

Consensus Report

	Area	Focus	Council Support	Staff Support	TOTAL SUPPORT	Objective/Goal	Notes
High Support	Infrastructure	Commons	4	9	13	Develop Water Street	Summarize progress on Water street development. Letters of intent to the developer.
	Community	Safety	5	6	11	Develop a Crisis/Mental Health Intervention/Response Team	Explore partnership with County Crisis Team, EMU, and Ypsi Fire Dept to keep our community safe with trained crisis professionals that can deescalate situations without the presence of armed officers
	Infrastructure	Commons	2	9	11	Redevelop long-term vacant sites in the city	Redevelop Water Street, 220 N. Park and Angstrom.
	Staff	Development	3	7	10	Implement compensation study	To adequately compensate employees. Create a wage scale for non-union employees.
	Staff	Development	5	4	9	Provide HR Recruiting and Selection Training	Equip Managers with the proper interviewing skills.
	Staff	Impact	3	6	9	Select a new payroll & HRIS system	increase efficiency and reduce cost
	Community	Connection	3	5	8	Continue investment in cultural & community offerings & partnerships	To enhance access for citizens to the arts and new experiences/community building with new and innovative partnerships (ex. UMS & Freighthouse, support of holiday events, summer programs/festivals, etc.). Celebrations such as Black History Month and Juneteenth day
	Infrastructure	Buildings	3	5	8	Improve Facilities - Maintenance schedules & Upgrades	Create regular maintenance schedules for each facility; create replacement schedules for critical facility equipment
	Staff	Development	1	7	8	Create incentive-based programs to retain the best	of Ypsilanti Talent, Ingenuity and work ethic.
	Staff	Development	4	4	8	Re-establish Parks and Rec Department	
	Community	Connection	3	4	7	Increase participation within the community for public meetings.	With the hybrid model. Develop a list of community members interested in upcoming events, meetings, or city updates. Increase newflash subscribers by 10 percent within the forthcoming year. The growth will help improve those who receive updates of our current engagements.
	Community	Connection	1	6	7	Implement Entrepreneurship Courses at Parkridge Community Center	To help young people develop skills and knowledge. Build curriculum with partners like Spark East, MI Works, and WCC, schedule courses, and promote the program in order to ensure robust participation
	Community	Safety	3	4	7	Implement a community policing philosophy	Support the Police Department in these efforts.
	Infrastructure	Commons	4	3	7	Open/ Reinstated Park bathrooms	
	Infrastructure	Commons	2	5	7	Improve Roads - Road Pavement Preservation Program	Complete road improvement projects and road maintenance as funding allows
Staff	Development	2	5	7	Police Department achieve full Staffing with recruiting and retention		
Moderate Support	Community	Safety	3	3	6	Achieve a 50% reduction in violent crime	Make comprehensive data available to council and report progress at each meeting
	Infrastructure	Commons	3	3	6	Continue improvements with traffic calming and pedestrian safety	in residential areas and business districts
	Infrastructure	Commons	3	3	6	Remove Peninsular Dam: engineering study	Partially fund the second phase engineering study to determine sediment mediation plan, restoration plan, and structural analysis of infrastructure
	Staff	Development	2	4	6	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
	Community	Connection	1	4	5	Increase county support for equitable resources to Ypsilanti	commensurate with its needs identified on the Opportunity Index.
	Community	Safety	2	3	5	Maintain focus on eliminating gun violence	through innovative programs, partnerships and community investment.
	Infrastructure	Buildings	2	3	5	Improve Facility - Department of Public Safety	Get multiple quotes for remodeling of break room and locker room area
	Infrastructure	Commons	4	1	5	Develop a Stormwater Management Plan	Evaluate and implement improvements to city sewer/water lines and other related infrastructure to meet the demands of climate change and increasingly harsh weather events. Preserve and expand the City's capacity to deal with heavy rainfall to mitigate negative effects on people and property
	Staff	Impact	3	2	5	Develop a DEI Plan	



Consensus Report

Area	Focus	Council	Staff	TOTAL	Objective/Goal	Notes
		Support	Support	SUPPORT		
Staff	Impact	0	5	5	On-line access for Paystubs and Employee Forms	Find a software which have online/phone access for employee pay stubs as determined by their enabling ordinance. Work with staff liaisons to create an environment conducive to the bodies success
Community	Connection	2	2	4	Ensure proper functioning of Advisory Bodies	
Infrastructure	Buildings	2	2	4	Engage in Maintenance - Fire Department Building	
Infrastructure	Commons	3	1	4	Reverse growth in parking deficits	Reduce reliance on motorized vehicles and parking infrastructure; Work with non-motorized committee to identify areas on possible immediate action
Infrastructure	Commons	0	4	4	Improve Recycling/Yard Waste/Trash	Implement Cart Program and evaluate a biweekly collection schedule and Continue to find ways to promote and expand recycling options within the community.
Infrastructure	Commons	1	3	4	Complete the sale of Riverside Arts Center and pay off remaining Downtown bond with proceeds	Resolve any remaining grant restriction, property line questions, and sale details with City and DDA attorney
Staff	Development	0	4	4	Establish a Career Path Progression Plan	Create a roadmap detailing how a specific employee will advance through your company.
Staff	Development	2	2	4	Fire Department Hiring and Retention	
Community	Connection	1	2	3	Revive CoPAC & neighborhood associations	to Improve Communications between citizens
Community	Safety	0	3	3	Explore the return of Neighborhood Watch Groups	
Infrastructure	Commons	0	3	3	Improve Roads - Complete Planned Projects	Complete planned projects, keep projects planning for future years on schedule.
Staff	Impact	2	1	3	Successful administration of both the Primary and General Election (May Special Election if Called)	Recruit Ample Election Inspectors, monitor potential changes to election law, have all polling locations assessed for ADA Compliance, hire parttime staff to ensure that absentee ballots are sent by the statutory date and for processing ballots as they return. (budget amount roughly - \$60,000 to -\$90,000 depending if there is a May Special Election)
Staff	Impact	1	2	3	Review all current records per the Michigan State Records Retention	For proper records management. Work with city departments to ensure all records are maintained per the schedule, and destroy all records that have elapsed the time of retention
Staff	Impact	0	3	3	Police Department Complete the in-car camera system upgrade	
Staff	Impact	1	2	3	Improve Record Keeping Accessibility of Documents	Scan important documents and attach to BS&A Software
Infrastructure	Buildings	0	2	2	Leverage grant opportunities for building façade and rehabilitation	Activate remaining vacant or underutilized storefronts across the district and encourage private investment by leveraging public resources from the State of Michigan and DDA TIF revenues
Infrastructure	Commons	2	0	2	Eliminate supply-side barriers within city control	Identify all such barriers towards 100% affordability (anyone can afford to live in Ypsil). Seek methods and creative ways to provide density and affordable housing within the city of Ypsilanti.
Infrastructure	Commons	0	2	2	Identify additional parking opportunities in Depot Town	and invest in developing those sites Complete the parking feasibility study and decide on where to commit bonding capacity for the greatest benefit
Staff	Development	0	2	2	Fire Department Professional Development	
Staff	Impact	0	2	2	Highlight systems/ programs that foster fiscal responsibility	
Staff	Impact	1	1	2	Convert paper documents to electronic copies	Less use of paper and better access to documents. Scan documents and use Content manager
Community	Connection	0	1	1	Identify ways to share community updates on Boards & Commissions and engagement opportunities	Allowing a summary of details and current topics covered. Increase engagement, filling all vacancies in organizations.
Infrastructure	Buildings	0	1	1	Improve Facilities - Energy efficiency	Review existing plans; look at hiring an energy consultant to evaluate City facilities for efficiency upgrades and solar installation; create improvement schedule.

Low Support

Key: Red outline indicates goal support differs significantly between groups



Vote Tally - Council

Area	Focus	Council Support					Council Support Total	Objective/Goal
Community	Safety	1	1	1	1	1	5	Develop a Crisis/Mental Health Intervention/Response Team
Staff	Development	1	1	1	1	1	5	Provide HR Recruiting and Selection Training
Infrastructure	Commons	1	1	1	1	1	4	Open/ Reinstate Park bathrooms
Infrastructure	Commons	1	1	1	1	1	4	Develop a Stormwater Management Plan
Infrastructure	Commons	1	1	1	1	1	4	Develop Water Street
Staff	Development	1	1	1	1	1	4	Re-establish Parks and Rec Department
Community	Connection	1	1	1	1	1	3	Continue investment in cultural & community offerings & partnerships
Community	Connection	1	1	1	1	1	3	Increase participation within the community for public meetings.
Community	Safety	1	1	1	1	1	3	Achieve a 50% reduction in violent crime
Community	Safety	1	1	1	1	1	3	Implement a community policing philosophy
Infrastructure	Buildings	1	1	1	1	1	3	Improve Facilities - Maintenance schedules & Upgrades
Infrastructure	Commons	1	1	1	1	1	3	Reverse growth in parking deficits
Infrastructure	Commons	1	1	1	1	1	3	Continue improvements with traffic calming and pedestrian safety
Infrastructure	Commons	1	1	1	1	1	3	Remove Peninsular Dam: engineering study
Staff	Development	1	1	1	1	1	3	Implement compensation study
Staff	Impact	1	1	1	1	1	3	Develop a DEI Plan
Staff	Impact	1	1	1	1	1	3	Select a new payroll & HRIS system
Community	Connection	1	1	1	1	1	2	Ensure proper functioning of Advisory Bodies
Community	Safety	1	1	1	1	1	2	Maintain focus on eliminating gun violence
Infrastructure	Buildings	1	1	1	1	1	2	Improve Facility - Department of Public Safety
Infrastructure	Buildings	1	1	1	1	1	2	Engage in Maintenance - Fire Department Building
Infrastructure	Commons	1	1	1	1	1	2	Eliminate supply-side barriers within city control
Infrastructure	Commons	1	1	1	1	1	2	Improve Roads - Road Pavement Preservation Program
Infrastructure	Commons	1	1	1	1	1	2	Redevelop long-term vacant sites in the city
Staff	Development	1	1	1	1	1	2	Re-training and cross training of Employees
Staff	Development	1	1	1	1	1	2	Fire Department Hiring and Retention
Staff	Development	1	1	1	1	1	2	Police Department achieve full Staffing with recruiting and retention
Staff	Impact	1	1	1	1	1	2	Successful administration of both the Primary and General Election (May Special Election if Called)

Vote Tally - Council

Area	Focus	Council Support					Council Support Total	Objective/Goal
Community	Connection					1	1	Revive CoPAC & neighborhood associations
Community	Connection					1	1	Increase county support for equitable resources to Ypsilanti
Community	Connection				1		1	Implement Entrepreneurship Courses at Parkridge Community Center
Infrastructure	Commons			1			1	Complete the sale of Riverside Arts Center and pay off remaining Downtown bond with proceeds
Staff	Development	1					1	Create incentive-based programs to retain the best
Staff	Impact	1					1	Review all current records per the Michigan State Records Retention
Staff	Impact	1					1	Convert paper documents to electronic copies
Staff	Impact			1			1	Improve Record Keeping Accessibility of Documents
Community	Connection						0	Identify ways to share community updates on Boards & Commissions and engagement opportunities
Community	Safety						0	Explore the return of Neighborhood Watch Groups
Infrastructure	Buildings						0	Improve Facilities - Energy efficiency
Infrastructure	Buildings						0	Leverage grant opportunities for building façade and rehabilitation
Infrastructure	Commons						0	Improve Recycling/Yard Waste/Trash
Infrastructure	Commons						0	Improve Roads - Complete Planned Projects
Infrastructure	Commons						0	Identify additional parking opportunities in Depot Town
Staff	Development						0	Fire Department Professional Development
Staff	Development						0	Establish a Career Path Progression Plan
Staff	Impact						0	Highlight systems/ programs that foster fiscal responsibility
Staff	Impact						0	Police Department Complete the in-car camera system upgrade
Staff	Impact						0	On-line access for Paystubs and Employee Forms
		15	15	14	15	15	15	



Vote Tally - Staff

Area	Focus	Staff Support								Staff Support Total	Objective/Goal
		1	1	1	1	1	1	1	1		
Infrastructure	Commons	1	1	1	1	1	1	1	1	9	Develop Water Street
Infrastructure	Commons	1	1	1	1	1	1	1	1	9	Redevelop long-term vacant sites in the city
Staff	Development	1	1	1	1			1	1	7	Create incentive-based programs to retain the best
Staff	Development	1	1		1	1	1	1	1	7	Implement compensation study
Community	Connection			1	1	1	1		1	6	Implement Entrepreneurship Courses at Parkridge Community Center
Community	Safety	1			1	1	1	1	1	6	Develop a Crisis/Mental Health Intervention/Response Team
Staff	Impact	1		1	1	1		1	1	6	Select a new payroll & HRIS system
Community	Connection	1	1	1	1				1	5	Continue investment in cultural & community offerings & partnerships
Infrastructure	Buildings	1	1	1	1	1		1		5	Improve Facilities - Maintenance schedules & Upgrades
Infrastructure	Commons	1	1		1	1			1	5	Improve Roads - Road Pavement Preservation Program
Staff	Development	1	1					1	1	5	Police Department achieve full Staffing with recruiting and retention
Staff	Impact	1	1		1	1	1			5	On-line access for Paystubs and Employee Forms
Community	Connection	1	1				1	1		4	Increase county support for equitable resources to Ypsilanti
Community	Connection	1					1	1	1	4	Increase participation within the community for public meetings.
Community	Safety		1		1	1	1			4	Implement a community policing philosophy
Infrastructure	Commons			1	1	1	1			4	Improve Recycling/Yard Waste/Trash
Staff	Development	1	1	1	1					4	Re-training and cross training of Employees
Staff	Development	1			1	1	1			4	Establish a Career Path Progression Plan
Staff	Development	1		1	1		1			4	Provide HR Recruiting and Selection Training
Staff	Development				1	1	1		1	4	Re-establish Parks and Rec Department
Community	Safety	1	1						1	3	Achieve a 50% reduction in violent crime
Community	Safety		1					1	1	3	Maintain focus on eliminating gun violence
Community	Safety	1	1				1			3	Explore the return of Neighborhood Watch Groups
Infrastructure	Buildings	1			1	1				3	Improve Facility - Department of Public Safety
Infrastructure	Commons				1			1	1	3	Open/ Reinstated Park bathrooms
Infrastructure	Commons			1	1		1			3	Continue improvements with traffic calming and pedestrian safety
Infrastructure	Commons				1			1	1	3	Remove Peninsular Dam: engineering study
Infrastructure	Commons	1	1		1					3	Improve Roads - Complete Planned Projects
Infrastructure	Commons		1		1			1		3	Complete the sale of Riverside Arts Center and pay off remaining
Infrastructure	Commons		1		1			1		3	Downtown bond with proceeds

Vote Tally - Staff

Area	Focus	Staff Support										Staff Support Total	Objective/Goal	
		1	1							1	1			
Staff	Impact	1	1							1	1		3	Police Department Complete the in-car camera system upgrade
Community	Connection		1								1		2	Revive CoPAC & neighborhood associations
Community	Connection			1							1		2	Ensure proper functioning of Advisory Bodies
Infrastructure	Buildings	1								1			2	Engage in Maintenance - Fire Department Building
Infrastructure	Buildings		1									1	2	Leverage grant opportunities for building façade and rehabilitation
Infrastructure	Commons										1	1	2	Identify additional parking opportunities in Depot Town
Staff	Development	1									1		2	Fire Department Professional Development
Staff	Development			1						1			2	Fire Department Hiring and Retention
Staff	Impact			1		1							2	Develop a DEI Plan
Staff	Impact	1		1									2	Highlight systems/ programs that foster fiscal responsibility
Staff	Impact	1		1									2	Review all current records per the Michigan State Records Retention
Staff	Impact			1	1								2	Improve Record Keeping Accessibility of Documents
Community	Connection											1	1	Identify ways to share community updates on Boards & Commissions and engagement opportunities
Infrastructure	Buildings				1								1	Improve Facilities - Energy efficiency
Infrastructure	Commons					1							1	Reverse growth in parking deficits
Infrastructure	Commons					1							1	Develop a Stormwater Management Plan
Staff	Impact			1									1	Successful administration of both the Primary and General Election (May Special Election if Called)
Staff	Impact					1							1	Convert paper documents to electronic copies
Infrastructure	Commons												0	Eliminate supply-side barriers within city control
		15	15	15	15	15	15	15	15	15	15	15	15	



Short-term Factors

This budget was prepared to illustrate resources that are available for appropriation as well as projected use of these resources. Assumptions and projections used are based on different sources which the Management believe will be closest to year end actual revenues and expenditures.

FY 2021-2022 GENERAL FUND ORIGINAL VS AMENDED BUDGET

DESCRIPTION	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET
		2021-2022	2021-2022
REVENUE			
* TAXES		9,654,063	\$9,713,413
* INTERGOVERNMENTAL		2,990,162	\$3,193,125
* CHARGES FOR SERVICES		893,307	\$1,498,470
* DONATIONS		280	\$7,565
* FINES & FORFEITS		167,000	\$111,511
* GRANTS		3,175	\$34,275
* INVESTMENT EARNINGS		52,109	\$15,000
* LICENSES AND PERMITS		629,775	\$634,275
* OTHER REVENUE		380,155	\$410,501
* RENTALS		87,685	\$110,000
* TRANSFER IN		220,000	\$220,000
REVENUE Total		15,077,711	\$15,948,135
EXPENDITURE			
* SALARIES		(5,757,810)	(\$5,876,810)
* BENEFITS		(3,353,366)	(\$3,510,120)
* OPERATING EXPENSES		(3,662,006)	(\$4,035,718)
* PENSION & OPEB		(2,163,729)	(\$2,165,616)
* TRANSFERS		(978,351)	(\$1,046,261)
EXPENDITURE Total		(15,915,262)	(\$16,634,525)
Grand Total		(837,551)	(\$686,390)

The City's Original Budget has a projected shortfall of \$837K, but after budget approved adjustments throughout the year, the shortfall is projected to be lower by \$150K.

The main reasons for this are the following:

1. State Revenue for Recreational Marijuana increased by almost \$200K
2. The city received full funding for PA 289 Fire Protection Services amounting to \$1M
3. Salary OT adjustment increase by \$119K and benefit adjustments of \$150K.
4. Increase in operating expenses for Peninsular Dam by \$60K and warming center by \$65K
5. Increase in Utility Expenses \$25K and Professional Insurance \$35K
6. Purchase of Voting Equipment \$50K

Other General Fund Information

PA 289 Funding for FY 22-23 and 23-24 were budgeted at 50% only. The City can still receive the full funding amounting to an additional \$500,000 in grants if the State approves this appropriation.

ARPA Funds were included as part of revenue for FY 22-23 and 23-24 in the amount of \$1.050M each year. This fund is allocated to replace lost public revenue in previous years due to the Coronavirus Pandemic

Budget Assumptions

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

CATEGORY	ORIGINAL BUDGET 22-23	ORIGINAL BUDGET 23-24
Revenues		
Property Taxes	3% Increase(Current rate of Inflation)	3% Increase(Current rate of Inflation)
State Revenue Sharing	Based on State Assumptions	Based on State Assumptions
PA 289-Fire Protection	50% Funding	50% Funding
ARPA Fund Use	\$1.050M	\$1.050M
Transfer from Public Safety Fund to Gen Fund	\$220K	\$220K
Act 51-Street Funding	Based on State Assumptions	Based on State Assumptions
Expenditures		
Salaries	3% Increase	3% Increase
Health Care, Vision and Dental	6% Increase	6% Increase
Operating Expenses	5%-10% Increase	5%-10% Increase
Pension Contribution	Actuarial Report	Actuarial Report
OPEB Contribution	Actuarial Report	Actuarial Report
Transfer to Capital Improvement Fund	\$1.2M	\$15K

Sources:

1. Previous Year's Budget
2. State of Michigan Treasury Department
3. MERS Actuarial Report, GRS Actuarial Report and MWM Actuarial Report
4. Department request and projections

2021 General Fund Budget vs Actual

This is a comparison of the council approved general fund budget and the audited general fund financials of the City for FY 20-21. The City was projecting a shortfall of (\$95,169) but ended with a \$1.1M surplus. The primary reasons for this variance was from vacant positions in the police department, various departments spending less of their operating expenses and additional funding received from the State Revenue Sharing.

FUND		101		
Row Labels	ACCOUNT NAME	AMENDED BUDGET 2020/2021	YTD ACTUAL 2020/2021	VARIANCE
REVENUE				
TAXES		6,331,223	6,414,804	(83,581)
CHARGES FOR SERVICES		1,400,165	1,288,517	111,648
FINES & FORFEITS		50,000	56,781	(6,781)
GRANTS		738,036	677,536	60,500
INTERGOVERNMENTAL		2,991,493	3,445,497	(454,004)
LICENSES AND PERMITS		518,932	434,074	84,858
OTHER REVENUE		516,617	438,822	77,795
TRANSFER IN		220,000	220,000	0
REVENUE Total		12,766,466	12,976,031	(209,565)
EXPENDITURE				
SALARIES		(5,396,011)	(5,150,087)	(245,924)
BENEFITS		(2,349,118)	(2,201,939)	(147,179)
OPERATING EXPENSES		(4,006,894)	(3,411,232)	(595,662)
TRANSFERS		(1,109,612)	(1,109,612)	0
EXPENDITURE Total		(12,861,635)	(11,872,870)	(988,765)
Grand Total		(95,169)	1,103,161	(1,198,330)

General Fund Variance

1. The City received an additional \$454K from the State for the City, Village and Township Revenue Sharing(CVTRS)
2. The City spent \$392K less on salaries and benefits due to vacant positions.
3. Savings in operating expenses were mostly due to the delay in the implementation of IT services(\$140K); unused funds for Building Maintenance(\$60K) and lower legal expenses(\$60K)

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.

CODE	INTERFUND TRANSFER	AMENDED BUDGET #2 2021/2022	REQUESTED BUDGET 2022/2023	REQUESTED BUDGET 2023/2024
101-226	General Fund to Garbage and Rubbish			
	TRANSFER FROM GENERAL FUND	139,349	355,518	360,778
	TRANSFER OUT(226) GARBAGE FUND	(139,349)	(355,518)	(360,778)
	General Fund to Garbage and Rubbish Total	0	0	0
101-304	General Fund to Water St GOLT Refunding			
	TRANSFER FROM GENERAL(101)	192,465	189,035	190,255
	TRANSFER OUT(304)2016 GOLT	(192,465)	(189,035)	(190,255)
	General Fund to Water St GOLT Refunding Total	0	0	0
101-414	General Fund to Capital Improvement			
	TRANSFER FROM GENERAL(101)	251,308	1,233,309	15,691
	TRANSFER OUT(414)CAPITAL IMP	(251,308)	(1,233,309)	(15,691)
	General Fund to Capital Improvement Total	0	0	0
101-514	General Fund to Parking Fund			
	TRANSFER FROM GENERAL FUND	80,000	35,767	95,029
	TRANSFER OUT TO PARKING (514)	(80,000)	(35,767)	(95,029)
	General Fund to Parking Fund Total	0	0	0
101-641	Code Enforcement to Motorpool			
	EQUIPMENT RENTAL CODE ENF	0	9,984	9,984
	MOTORPOOL RENTAL	(6,400)	(9,984)	(9,984)
	Code Enforcement to Motorpool Total	(6,400)	0	0
	General Fund to Motorpool			
	EQUIPMENT RENTAL DPW	133,900	228,123	231,185
	EQUIPMENT RENTAL FIRE	205,400	158,602	159,064
	EQUIPMENT RENTAL POLICE	165,000	199,586	201,689
	MOTORPOOL RENTAL	(504,300)	(586,311)	(591,938)
	General Fund to Motorpool Total	0	0	0
	City Administration to Motorpool			
	EQUIPMENT RENTAL GENERAL	8,900	14,473	14,473
	MOTORPOOL RENTAL	(8,900)	(14,473)	(14,473)
	City Administration to Motorpool Total	0	0	0
	Building Dept to Motorpool			
	EQUIPMENT RENTAL BLDG DPT	6,400	11,181	11,362
	EQUIPMENT RENTAL OR LEASE DEP	0	(11,181)	(11,362)
	Building Dept to Motorpool Total	6,400	0	0
101-732	General Fund to F&P Pension			
	ANNUAL REQ CONT PENSION-P & F	(2,292,341)	(2,277,213)	(2,280,000)
	EMPLOYER CONT FIRE	978,796	972,337	973,527
	EMPLOYER CONT POLICE	1,313,545	1,304,876	1,306,473
	General Fund to F&P Pension Total	0	0	0

CODE	INTERFUND TRANSFER	AMENDED BUDGET #2 2021/2022	REQUESTED BUDGET 2022/2023	REQUESTED BUDGET 2023/2024
101-736	General Fund to F&P OPEB			
	FIRE RETIREES FROM 101	376,274	374,832	373,618
	GEN RETIREE FROM 101	358,139	355,941	352,327
	OPEB ANNUAL REQUIRED CONTRIBUT	(898,460)	(887,979)	(884,195)
	POLICE RETIREE FROM 101	522,186	513,147	510,577
	TRANSFER OUT(736)RETIREE-H/C	(358,139)	(355,941)	(352,327)
	General Fund to F&P OPEB Total	0	0	0
202-641	Major St to Motorpool			
	EQUIPMENT RENTAL MAJOR ST	186,195	186,195	186,195
	MOTORPOOL RENTAL	(186,195)	(186,195)	(186,195)
	Major St to Motorpool Total	0	0	0
203-641	Local St to Motorpool			
	EQUIPMENT RENTAL-LOCAL ST	160,500	159,000	158,800
	MOTORPOOL RENTAL	(160,500)	(159,000)	(158,800)
	Local St to Motorpool Total	0	0	0
205-414	Public Safety Fund to Capital Improvement			
	TRANSFER FROM PUBLIC SFTY FUND	125,000	125,000	125,000
	TRANSFER OUT 414 PARK CAPITAL	(125,000)	(125,000)	(125,000)
	Public Safety Fund to Capital Improvement Total	0	0	0
226-641	Garbage and Rubbish to Motorpool			
	EQUIPMENT RENTAL ENVIRONMENTAL	175,160	270,197	274,459
	MOTORPOOL RENTAL	(175,160)	(270,197)	(274,459)
	Garbage and Rubbish to Motorpool Total	0	0	0
413-473	DDA Operating to DDA Cons			
	CONTRIBUTION FROM DDA 413	86,613	87,360	83,680
	TRANSFER OUT(473)2004A	(86,613)	(87,360)	(83,680)
	DDA Operating to DDA Cons Total	0	0	0
495-641	Sidewalk to Motorpool			
	EQUIPMENT RENTAL SIDEWALK	1,050	1,050	1,050
	MOTORPOOL RENTAL	(1,050)	(1,050)	(1,050)
	Sidewalk to Motorpool Total	0	0	0
541-641	Parking Fund To Motorpool			
	MOTORPOOL RENTAL	(30,000)	(35,000)	(35,000)
	MOTORPOOL RENTAL PARKING	30,000	35,000	35,000
	Parking Fund To Motorpool Total	0	0	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) Fund Balance is expected to decrease by 12% due to an increase in expenditures as discussed in the General Fund major changes. This decrease could be offset once the City receives full funding of its PA 289 Fire Protection Grant and the American Rescue Plan Grant thru the Coronavirus Local Fiscal Recovery Fund. Capital Improvement Fund(414) is expected to decrease from \$750k to \$200K due to completion of capital projects which were delayed due to the pandemic.

#	FUND NAME	FBBEG	AMENDED 21-22		ORIGINAL 22-23		ORIGINAL 23-24		FB END
			REV	EXP	REV	EXP	REV	EXP	
101	General Fund	9,448,539.52	15,948,135	(16,634,525)	16,251,784	(18,146,566)	16,775,088.00	(17,150,651.00)	6,491,805
202	Major Street	3,351,953	1,924,018	(1,808,144)	2,208,458	(2,967,055)	1,856,560.00	(2,314,066.00)	2,251,724
203	Local Street	1,612,664	569,316	(541,725)	617,764	(757,859)	563,631.00	(767,792.00)	1,295,999
205	Public Safety	126,900	375,000	(346,400)	430,000	(430,000)	430,000.00	(430,000.00)	155,500
226	Garbage and Rubbish Collection	46,172	1,135,688	(1,178,859)	1,669,263	(1,669,263)	1,377,048.00	(1,377,048.00)	3,001
248	West Cross	0	214,545	(106,272)	142,488	(87,353)	146,683.00	(87,053.00)	223,038
265	Police Special Revenue	64,351	1,832	(452)	67	(11,265)	67.00	(11,265.00)	43,335
275	Depot Town Development	342,303	130,549	(104,005)	127,925	(88,168)	131,576.00	(88,852.00)	451,328
304	2016 GOLT Bonds	87	893,350	(889,137)	893,580	(893,580)	900,895.00	(900,895.00)	4,300
342	2012 UTGO Refunding Bonds	7,923	2,750	0	4	0	4.00	0.00	10,681
364	2002B W&S Debt 5485 DWRF	0	30,375	(30,375)	0	0	0.00	0.00	0
413	Down Town Authority	51,760	386,196	(323,130)	411,991	(311,627)	418,242.00	(309,987.00)	323,445
414	Capital Improvement	384,561	379,608	(379,608)	1,684,432	(1,744,432)	686,014.00	(686,014.00)	324,561
415	Economic Development Authori	33,588	40,228	(40,045)	36,094	0	37,175.00	0.00	107,040
469	2003D W&S S3.5M DWRF	0	335,313	(335,313)	337,313	(337,313)	334,125.00	(334,125.00)	0
471	2003C WS&SW S785K DWRF	0	48,063	(48,063)	51,875	(51,875)	50,625.00	(50,625.00)	0
473	2004 A Series DDA Cons S995K	0	86,613	(86,613)	87,360	(87,360)	83,680.00	(83,680.00)	0
474	2004B WS& Sew S6.3M DWRF	0	387,838	(387,838)	390,081	(390,081)	387,166.00	(387,166.00)	0
477	2006 GO LTD	1,150,450	0	0	0	0	0.00	0.00	1,150,450
479	2007 W&W Rev DWRF S375K	0	17,363	(17,363)	17,044	(17,044)	21,672.00	(21,672.00)	0
480	2008 W&S Disp. Rev S435K	0	29,669	(29,669)	29,044	(29,044)	28,419.00	(28,419.00)	0
481	2009 W&S Bonds 7249-01	0	11,851	(11,851)	11,601	(11,601)	11,351.00	(11,351.00)	0
482	2012 W&S Factory Pump	824,706	184,438	(184,438)	186,000	(186,000)	182,500.00	(182,500.00)	824,706
483	2013 Rev Refunding Bond	1,625,141	746,400	(746,400)	342,650	(342,650)	335,750.00	(335,750.00)	1,625,141
485	Water Main DWRF 7320-01	0	26,616	(26,616)	26,116	(26,116)	25,616.00	(25,616.00)	0
486	2016 W&S Rev Refunding Bonds	0	839,250	(839,250)	1,262,700	(1,262,700)	1,275,200.00	(1,275,200.00)	0
495	Sidewalk Improvement	215,759	116,634	(179,763)	115,227	(147,417)	115,227.00	(147,889.00)	87,778
514	Parking Fund	56,059	450,000	(500,448)	370,767	(365,094)	440,029.00	(380,550.00)	70,763
588	Public Transit	5,794	316,671	(313,606)	322,863	0	332,548.00	0.00	664,270
641	Motorpool	794,134	1,119,022	(1,134,075)	1,273,849	(1,270,633)	1,283,719.00	(1,280,740.00)	785,276
677	Worker's Compensation Fund	493,859	126,031	(186,415)	140,544	(233,313)	145,177.00	(244,965.00)	240,918
732	Fire and Police Pension	30,932,357	3,871,694	(4,659,173)	5,024,999	(4,632,820)	5,027,786.00	(4,632,820.00)	30,932,023
736	Retiree Benefits	9,918,783	1,292,436	(4,422,790)	1,246,913	(1,308,139)	1,239,515.00	(1,308,139.00)	6,658,579
Grand Total		61,487,843	32,037,492	(36,492,361)	35,710,796	(37,806,368)	34,643,088	(34,854,830)	54,725,660

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

CHALLENGES:

1. Human Capital- Like many employers across the country, the city is experiencing challenges in recruiting some of its workforce. There is a very stiff competition for acquiring the right talents.
2. Digital Transformation- COVID 19 has changed the way the City operates. Building a crisis-resistant digital government makes a difference. The city has been digitizing its records and improving digital workflow.
3. Increase Citizen Engagement- The City gives priority to the needs of its residents. Understanding these needs thru public engagement is a way the City would like to address this. The City has hired a communications manager to make sure that a liaison is available to fill this in.

PRIORITIES:

The goals approved by City Council in February 2022 for Fiscal Year 22-23 had three areas of focus: Infrastructure, Community, and Staff. The previous Fiscal Year's goals had five areas of focus: Communications and Connection, Community Safety, Infrastructure, Council/Staff Workflow, and Council/Staff Development. The development of vacant sites in the city is still a concern for this Fiscal Year for Infrastructure; and staff has been working to engage developers for Water Street and 220 N Park. The City of Ypsilanti is continuing to improve its park system and redevelop restrooms in the parks. Safety continues to be a concern, and the city is looking for creative ways to address some root causes of criminal activity, such as addressing mental health and addiction issues. The City of Ypsilanti continues to focus on creating better working relationships between the City Council and staff, and developing a more inclusive policy on hiring and maintaining employees. The City of Ypsilanti continues to strive towards becoming a more sustainable community and will continue to focus resources on becoming a NetZero community and expand its recycling services.

Over the past Fiscal Year, the City of Ypsilanti has completed several of the approved goals for Fiscal Year 2021-2022. Both the Master Plan Update and Sustainability Plan have been approved and are awaiting publication. City Council and staff have completed several training sessions regarding diversity and inclusivity. The city outsourced the completion of a compensation study and staff is working to implement this strategy. The Ypsilanti Police Department implemented the CopCru that focuses on Community Policing. The city has also examined several potential affordable housing units, with one proposed development having completed the Community Benefits Ordinance Agreement, and another that has begun creating an agreement.

RECURRING OPERATING BUDGET

It is best practice that recurring expenditures be covered by recurring revenue. For budget year FY22-23 and FY 23-24, 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.

CITY OF YPSILANTI OPERATING REVENUES AND EXPENSES

RECURRING/NON RECURRING	RECURRING		
Row Labels	ACCOUNT NAME	REQUESTED BUDGET 2022/2023	REQUESTED BUDGET 2023/2024
4-REVENUE			
TAXES		9,812,666	10,352,253
INTERGOVERNMENTAL		2,966,777	2,966,777
CHARGES FOR SERVICES		900,437	880,861
LICENSES AND PERMITS		689,775	689,775
FINES & FORFEITS		56,781	56,781
OTHER REVENUE		262,494	265,787
INVESTMENT EARNINGS		12,795	12,795
TRANSFER IN		220,000	220,000
RENTALS		127,000	127,000
4-REVENUE Total		15,048,725	15,572,029
7-EXPENDITURE			
SALARIES		(6,333,110)	(6,442,177)
BENEFITS		(3,520,132)	(3,604,459)
PENSION & OPEB		(2,150,033)	(2,153,578)
OPERATING EXPENSES		(3,808,721)	(3,796,357)
TRANSFERS		(544,976)	(542,582)
7-EXPENDITURE Total		(16,356,972)	(16,539,153)
Grand Total		(1,308,247)	(967,124)



Action Plans

Background: City Council held budget sessions on January 12, and January 19, 2021. On February 2, 2021 City Council approved Resolution No. 2021-022 establishing five priorities set for the new fiscal year 2021-2022. Now that we have entered the new fiscal year, I am providing this memo to inform City Council and the public of the work we have undertaken to achieve these goals and align our budget to these priorities.

1. Communications and Connection

- a. The City website has undergone a refresh and upgrade for improved functionality, including accessibility for visually impaired.
- b. The City has adopted a public participation plan that we will continue to build on and standardize through the development of a comprehensive communication plan once the Communications Manager position has been filled. This position has been posted and many qualified applicants have applied. Interviews will begin this month.
- c. The City continues to seek governmental partnerships/agreements with neighboring cities and partners. The City is a member of the Washtenaw Regional Resource Management Authority (WRRMA) and is fully engaged in finding ways to provide and improve our recycling program. The City will continue the Automatic Mutual Aid (AMA) agreement with Ypsilanti and Superior Townships for fire services, and the Mutual Aid Box Alarm System (MABAS) agreement with state fire departments. Partnered with City of Ann Arbor (A20) on Solarize Ypsilanti Project to promote increased installation of solar panels on resident homes.

2. Community Safety

- a. The City has posted the social worker position within YPD for support and crisis intervention. We are looking to create a Mental Health Response Team within the next 3-6 months after the social worker is hired.
- b. YPD is in the process of implementing the Community Policing philosophy to enhance safety of all residents, businesses, and visitors, and help eradicate gun violence and shooting. City Council has allocated a budget for new administrative support and three new officers to help promote community security. My office has convened a working group to meet regularly and address the progress made over the next six months.
- c. Working with staff and council on campaign to address violence in the city.
- d. Working with staff to eliminate panhandling and public nuisances in downtown areas.

3. Infrastructure Commons

- i. City Council must still allocate funds to repair city sidewalks that are not the responsibility of a private property owner. A sidewalk inventory is underway to identify the highest priority sidewalks for repair through abatement and special assessment.
- ii. The City continues to upgrade existing park facilities and improve maintenance with better staffing and utilizing \$150,000 annually from the County Mental Health Millage to invest in the park system.
- iii. The City is working with the County Shelter Association to use the Freighthouse as a community warming space this winter. There is a budget of \$30,000-\$60,000 still required for the staffing support to operate the warming center this fiscal year.
- iv. Penn Dam removal in process
 - a. Housing
 - i. There is a working group established for the creation of policy to help make current housing more affordable and address issues of housing insecurity. The potential development of 220 N Park and Water Street would go a long way towards this goal by adding new units and protecting affordability with developer agreements.
 - b. Safety
 - i. The Traffic Safety Review Committee is exploring new and creative options for increased traffic calming and crosswalk safety in neighborhoods and main streets.
 - c. Sustainability
 - i. Increase recycling – Working with WRRMA to increase recycling levels. The current levels are about 50% lower than the region
 - ii. Partnered with Recycle Ann Arbor to sponsor recycling events for items not received at the curb and to encourage recycling
 - iii. Continued investment (\$150,000) for conversion of city sidewalks
 - iv. I-94 bridge project for 2021-2022



- v. Huron River Drive road diet project in design process for 2023
 - vi. Huron, Hamilton and Washtenaw road diets in design process for 2022 to promote accessibility and non-motorized transportation .
 - vii. Solar panel installation on Rutherford Pool
 - viii. Sustainability Commission approved a draft sustainability plan to be included in City's Master Plan
 - ix. Received grants totaling \$7r,000 for purchase of public recycling bins to be implemented in 2021
- e. Building
- i. The City is in the early stages of equitably developing long-term vacant sites in the city, including Water Street and 220 N Park. Discussions with the developers have been positive regarding the CBO and the needs of the community.

4. Council Staff Workflow

- a. The City has contracted with an experienced firm for a compensation study of non-union employees, including council, to structure the salary scale and allow for implementation of raises.
- b. The Communications Manager role that has been posted includes time for exploring regional transit and available grant funding.
- c. The City has officially completed and adopted the Master Plan and Sustainability Plan in addition to the updated the Parks and Recreation Plan.

5. Council Staff Development

- a. City staff participated in team building at the recent Parkridge Golf Fundraiser at Eagle Crest Golf Club. This was just the first of many initiatives in the works to help develop positive staff/council work relations (communication, team building, etc.)
- b. We are in the process of developing a student program with WCC, EMU, and YCS for city and civic work with council and city staff, including administrative support for council. The Mayor has two youth staff aides from EMU; and staff is working through the universities to establish off campus work study opportunities at City Hall. The Community Development office will be participating in the next Summer Works Youth Intern program with Michigan Works.
- c. City staff has completed the first Diversity, Equity and Inclusion (DEI) trainings and are working to create framework for organization diversity and inclusion through more effective recruiting, staffing, and promotion for city staff.

Personnel Changes

There are no major changes in the personnel roster of the City except for a proposed additional PT Parking enforcer. As of April 15, 2022, the City has vacant positions for 6 Police officers and 4 Firefighters.

CITY OF YPSILANTI PERSONNEL COUNT

DEPARTMENT POSTION	FY 21-22	FY 22-23	FY 23-24	Vacant Positions as of 4/15/2022
COUNCIL				
MAYOR	1	1	1	
MAYOR PRO-TEM	1	1	1	
COUNCIL MEMBER	5	5	5	
COUNCIL Total	7	7	7	
CITY MANAGER				
CITY MANAGER	1	1	1	
COMMUNICATIONS MANAGER	1	1	1	
CITY MANAGER Total	2	2	2	
FINANCE				
FINANCE DIRECTOR/TREASURER	1	1	1	
ACCOUNTANT II	1	1	1	
GENERAL ACCOUNTANT I	1	1	1	
FINANCE GENERALIST	1	1	1	
FINANCE Total	4	4	4	
CLERK				
CITY CLERK	1	1	1	
DEPUTY CLERK	1	1	1	
FINANCE CLERK GENERALIST	1	1	1	
CLERK Total	3	3	3	
TREASURY				
FINANCE GENERALIST II	1	1	1	
TREASURY Total	1	1	1	
HR				
HR DIRECTOR	1	1	1	
HR Assistant	1	1	1	
HR Total	2	2	2	

DEPARTMENT POSTION	FY 21-22	FY 22-23	FY 23-24	Vacant Positions as of 4/15/2022
FIRE				
CAPTAIN	3	3	3	
EXECUTIVE ASSISTANT	1	1	1	
FIRE CHIEF	1	1	1	
FIRE MARSHALL	1	1	1	
FIREFIGHTER	14	14	14	4
LIEUTENANT	3	3	3	
FIRE Total	23	23	23	4
POLICE				
POLICE CHIEF	1	1	1	
EXECUTIVE SECRETARY	1	1	1	
RECORDS CLERK	2	2	2	
PT RECORDS CLERK	1	1	1	
CROSSING GUARD	5	5	5	
LIEUTENANT	2	2	2	
SERGEANT	3	3	3	
POLICE DETECTIVE	2	2	2	
POLICE OFFICER	24	24	24	6
POLICE Total	41	41	41	6
PLANNING				
ECONOMIC DEVELOPMENT DIR	1	1	1	
COMM DEV MGR/DDA DIRECTO	1	1	1	
CITY PLANNER	1	1	1	
DDA COORD/PUBLIC ENGAGE	1	1	1	
PLANNING Total	4	4	4	
BUILDING				
COMPLIANCE & HOUSING INS	1	1	1	
DEPUTY DIRECTOR COMMUNIT	1	1	1	
HOUSING INSPECTOR	1	1	1	
SECRETARY	1	1	1	
SECRETARY II	1	1	1	
BUILDING Total	5	5	5	
ORDINANCE				
CODE ENFORCEMENT OFFICER	1	1	1	
ORDINANCE ENFORCEMENT OF	1	1	1	
ORDINANCE Total	2	2	2	
AHB				
AHB OFFICER	2	2	2	
AHB Total	2	2	2	

DEPARTMENT POSTION	FY 21-22	FY 22-23	FY 23-24	Vacant Positions as of 4/15/2022
DPS				
DPS DIRECTOR	1	1	1	
DPS ACCOUNTING TECHNICIAN	1	1	1	
OFFICE MANAGER - DPS	1	1	1	
GENERAL FOREMAN	2	2	2	
DPS GENERAL SUPERINTENDE	1	1	1	
HEAVY EQUIPMENT OPERATOR	5	5	5	
EQUIPMENT OPERATOR	12	12	12	
MECHANIC	2	2	2	
SIGN SPECIALIST	1	1	1	
TRAFFIC/SIGNAL	1	1	1	
DPS Total	27	27	27	
PARKING				
PROJECT MANAGER	1	1	1	
PARKING ENFORCEMENT OFFICER	2	2	2	
PT PARKING ENFORCER				
PARKING Total	3	3	3	
FREIGHTHOUSE				
FREIGHTHOUSE EVENT COORD	2	2	2	
FREIGHTHOUSE Total	2	2	2	
POOL				
HEAD SWIN COACH	1	1	1	
LIFE GUARD	1	1	1	
RECREATION AIDE	1	1	1	
RECREATION COORDINATOR	2	2	2	
POOL Total	5	5	5	
Grand Total	133	133	133	10

Performance Measure

PERFORMANCE MEASURE 2021-2022

Overview:

City Council and Administrative Staff held two goal-setting meetings in January 2021 to establish priorities for FY 2021-2022. After generating goals from each council member and administrative area, council and staff voted on their priority preferences. A final goal-setting session was held on 2/2/2021 added specificity to the identified goals.

Priority Areas

Goals were organized across 5 areas of development.

- Communications and Connection
- Community Safety
- Infrastructure
- Council Staff Workflow
- Council Staff Development

Goal	Status	Action	Responsibility
1. Communications and Connection			
Refresh and upgrade city website and functionality, including accessibility for users with visual impairment.	In Progress	The website has been updated. Staff continues to ensure ADA requirements are being met.	Community Development
Develop comprehensive communication plan, including hiring a director.	In Progress	Hired a Communications Manager in October 2021. Developing strategies for community engagement, such as creating a local events calendar. Developing a communications outline for content creation and reporting to media sources promptly for upcoming community events.	City Manager
Seek governmental partnerships/agreements with neighboring cities.	In Progress	Com Dev: Staff is working with multiple county agencies to seek partnerships that are mutually beneficial for both entities City Mgr: Working with EMU for monthly or quarterly updates on ways to partner together in the future.	Community Development and City Manager

Goal	Status	Action	Responsibility
		Reaching out to community partners to see how they would like to get involved in city-held functions. Working with Ypsilanti Township for the Bicentennial Celebration and with the city of Ann Arbor for broadband improvements and public transit marketing for The Ride.	
2. Community Safety			
Hire a social worker within YPD for support and crisis intervention and create a Mental Health Response Team	In Progress	Police: Interviews were conducted, and one suitable candidate was found, but the candidate declined the employment offer. Due to lack of interest in the position, other alternatives will be explored. City Mgr: Reopening applications window for the position and reaching out to YPD for insight on how the situation is being handled.	Police, City Manager, and HR
Implement community policing philosophy to enhance safety of all residents, businesses, and visitors, and eradicate gun violence and shooting. Promote community security.	In Progress	The COPCRU was launched in August and has attended numerous events and community meetings. They have also conducted numerous investigations in problem areas and confiscated guns, narcotics, and recovered stolen property. Unfortunately, due to staffing shortages, the COPCRU members will be reassigned to road patrol until staffing is stabilized.	Police
3. Infrastructure			
Allocate funds to repair city sidewalks	Completed	Funds were allocated in the 21-22 budget.	DPS

Goal	Status	Action	Responsibility
Continue to upgrade existing park facilities and maintenance	In Progress	Replaced the concrete at the basketball court in Parkridge Park. Other improvements will occur in spring. Prospect Park will see improvements in summer of 2022 and 2023. A portion of the HVAC system at Parkridge Community Center was replaced due to critical failure. DPS facility has had some safety-related updates. Fire Department is in the process of updating their air conditioning condenser. There are plans to develop an asset management strategy for critical systems at city facilities.	DPS
Create community warming space	Completed	Com Dev: Warming center was established at the Freighthouse for FY 2021-2022 DPS: This occurred at the Freighthouse in winter 21-22 as a CED project.	DPS and Community Development
Establish policy for making current housing more affordable to address issues of housing insecurity	In Progress	Staff continues to seek development to establish more affordable housing	Community Development
Explore new and creative options for increased traffic calming and crosswalk safety in neighborhoods and main streets	In Progress	Route Ypsilanti project implemented summer 2021 with some measures planned for reinstall in summer 2022. Most city crosswalks will be striped. Temporary traffic calming measures are planned for certain areas with speeding issues. Speedhumps added to 2 nd Avenue as directed by council. Worked with MDOT on road diet project, including plans to implement a road diet on Huron River Drive from Cornell to Leforge. Continued working with Washtenaw County on improvements to	DPS

Goal	Status	Action	Responsibility
		the Border-to-Border trail within the city.	
Increase recycling (current levels are about 50% lower than the region)	In Progress	Public recycling containers placed throughout the city. Grant secured to provide carts to residential households. Carts will be implemented in autumn 2022 and are expected to increase recycling tonnages by up to 25%.	DPS
Create Resilience Hubs	In Progress	While not a DPS project, the Sustainability Commission has been working on utilizing the pavilion at Parkridge Park as a resilience hub. DPS is working on repairs to the pavilion in summer 2022.	DPS
Equitably develop long-term vacant sites in the city, including Water Street	In Progress	Staff continues to work with multiple developers on developing Water Street	Community Development
4. Council Staff Workflow			
Do a compensation study of non-union employees, including council, to structure the salary scale and allow for implementation of raises	In Progress Completed	City Mgr: Completed a compensation study for non-union employees in 2021. Currently formulating a plan for a more competitive wage while highlighting benefits for employees. HR: Compensation study was completed last year (2021), excluding council. Currently, assessing how to implement raises and better structure salary scale to have a competitive advantage.	City Manager and HR
Explore regional transit and available grant funding	In Progress	The city obtained an earmark from Senator Peters for the train station and DPS continually seeks funding for road projects. AAATA received an earmark for an updated transit center.	Community Development

Goal	Status	Action	Responsibility
Complete the Master Plan and Sustainability Plan and update the Parks and Recreation Plan	Completed	Com Dev: All three plans have been completed.	Community Development and DPS
5. Council Staff Development			
Develop positive staff/council work relations (communication, team building, etc...)	In Progress	Clerk: Relationship among council and staff continues to improve through an environment of general respect. City Mgr: Same update	Clerk and City Manager
Develop a student program with WCC, EMU, and YCS for city and civic work with council and city staff, including admin support for council	In Progress	Staff obtained funding from LDFA to continue the summer works program with Washtenaw County.	Community Development
Create framework for organization diversity and inclusion through more effective recruiting, staffing, and promotion for city staff	In Progress	Highlighting city benefits, formulating plan for more competitive pay, and cultivating team engagement for each department	HR

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.
4. Licenses and Permits
5. Charges for Services fee collected to pay for city services
6. Fines and Forfeits- penalty for certain acts and/or omissions that violate city ordinance
7. Investment Earnings- interest earned for City surplus funds

Budget Estimates

Estimates used in this budget are based on historical trends, information obtained from County, State 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 thru 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

FUND SUMMARIES



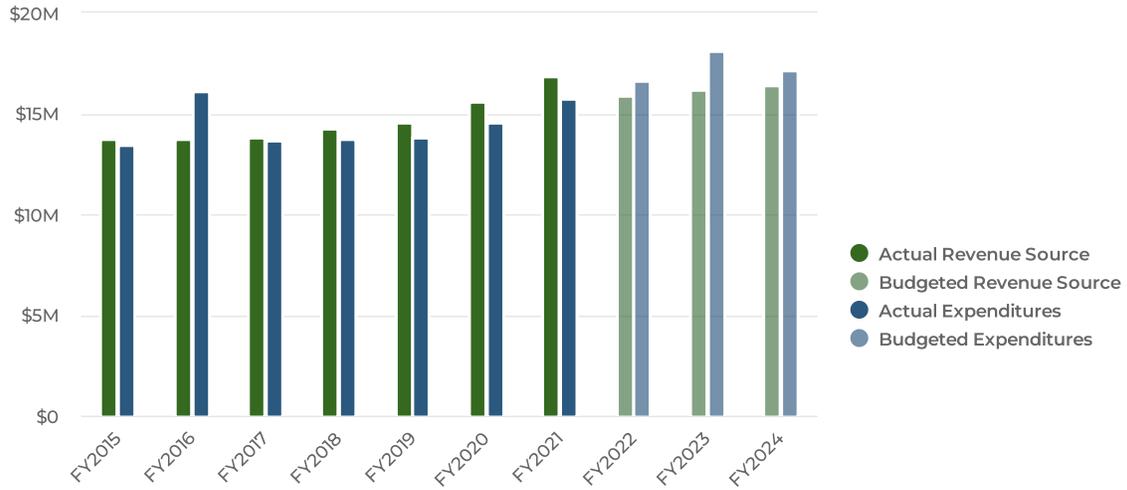


General Fund

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

Summary

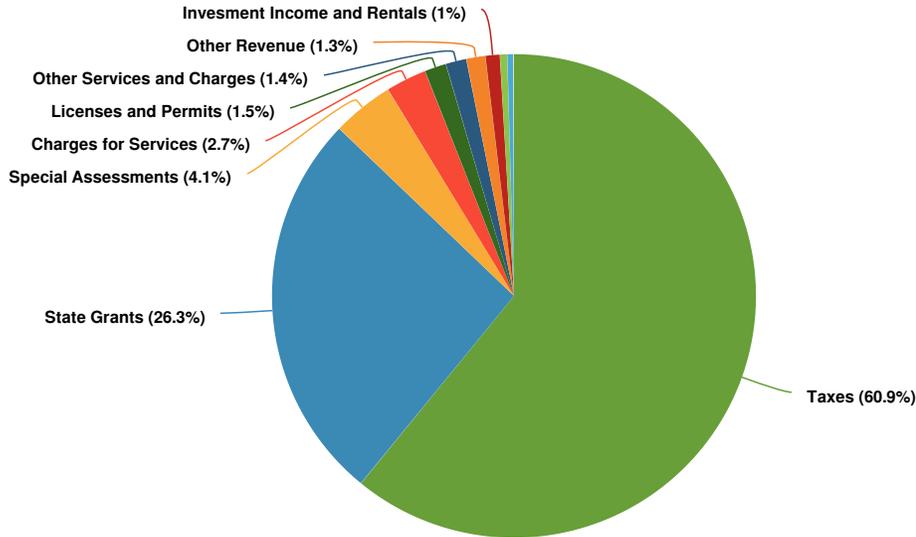
The City of Ypsilanti is projecting a shortfall of \$1.8M and \$375K for the proposed budget for FY 23 and FY 24. For FY 23, the city's general fund will be transferring \$500K and \$325K for the Penn Dam Removal and for the City Hall Elevator Modernization respectively.



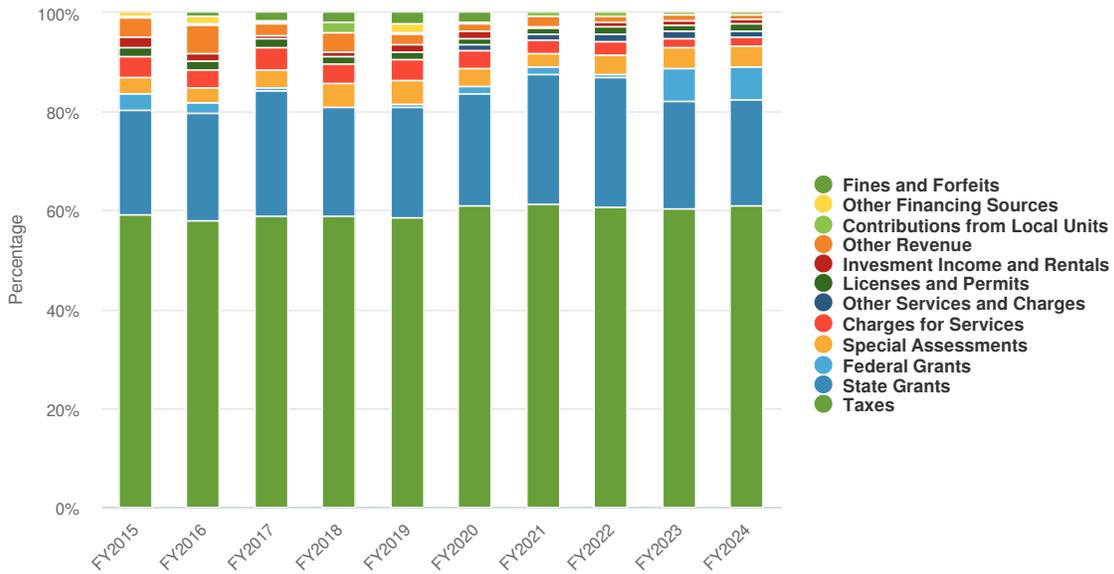
Revenues

The City is projecting a 3% increase in property taxes, which is approximate to the inflation rate multiplier for 2022. State Grants are based on assumptions by the state of Michigan for revenue sharing.

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues

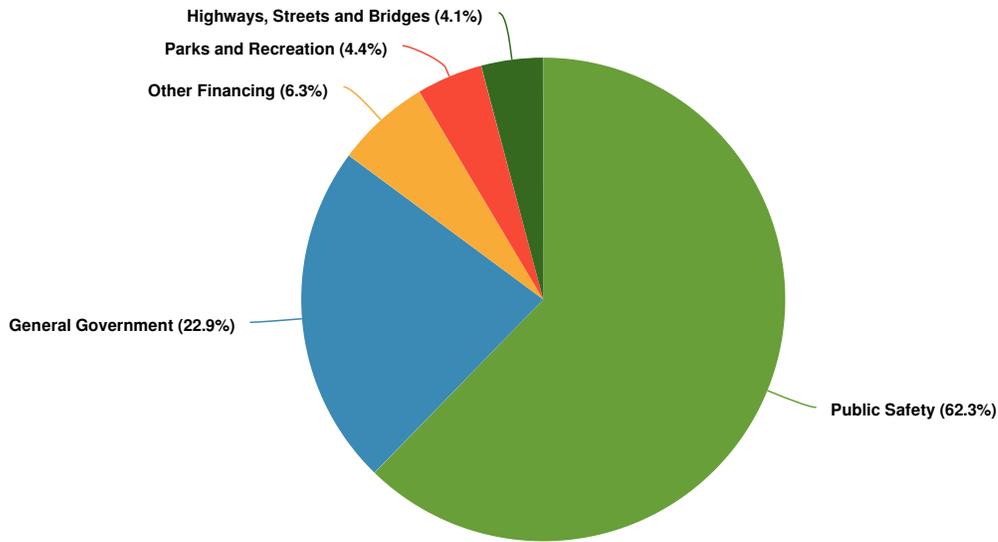


Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$9,779,174.00	\$10,341,090.00	\$9,713,413.00	-0.7%

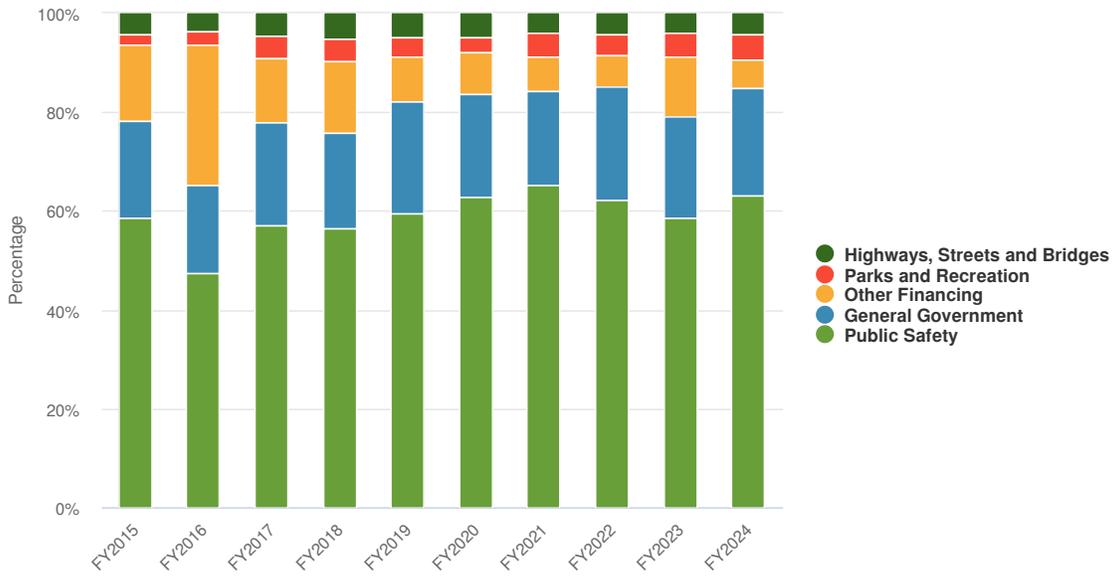
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Special Assessments	\$588,232.00	\$467,944.00	\$657,075.00	11.7%
Licenses and Permits	\$228,400.00	\$194,359.00	\$231,470.00	1.3%
Federal Grants	\$243,890.00	\$252,913.00	\$64,686.00	-73.5%
State Grants	\$4,073,740.00	\$4,450,536.00	\$4,188,291.00	2.8%
Contributions from Local Units	\$87,000.00	\$94,575.00	\$78,100.00	-10.2%
Charges for Services	\$500,780.00	\$456,972.00	\$434,035.00	-13.3%
Investment Income and Rentals	\$115,468.00	\$79,379.00	\$152,080.00	31.7%
Other Revenue	\$372,703.00	\$339,106.00	\$203,183.00	-45.5%
Other Financing Sources	\$5,030.00	\$5,443.00	\$5,802.00	15.3%
Other Services and Charges	\$220,000.00	\$220,000.00	\$220,000.00	0%
Total Revenue Source:	\$16,214,417.00	\$16,902,317.00	\$15,948,135.00	-1.6%

Expenditures

Budgeted Expenditures



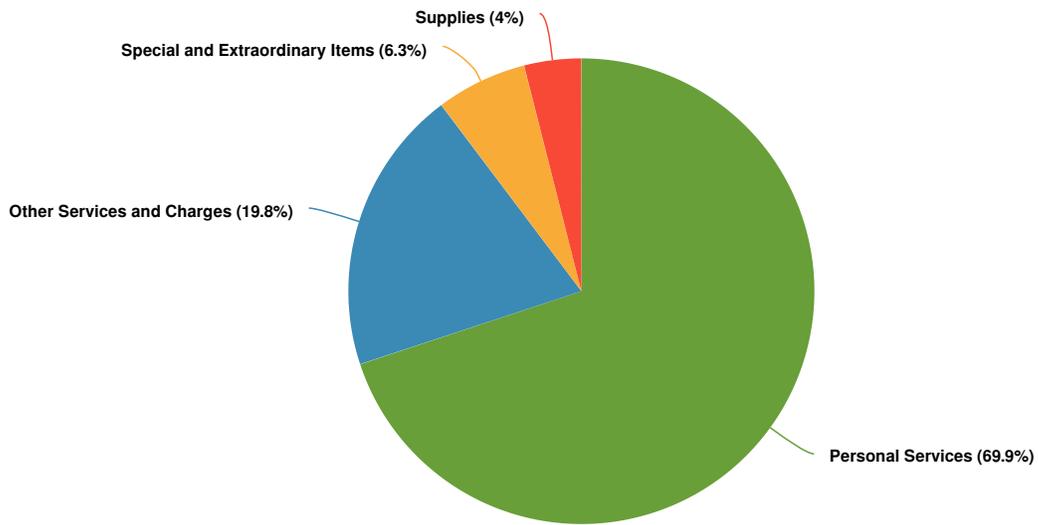
Budgeted and Historical Expenditures



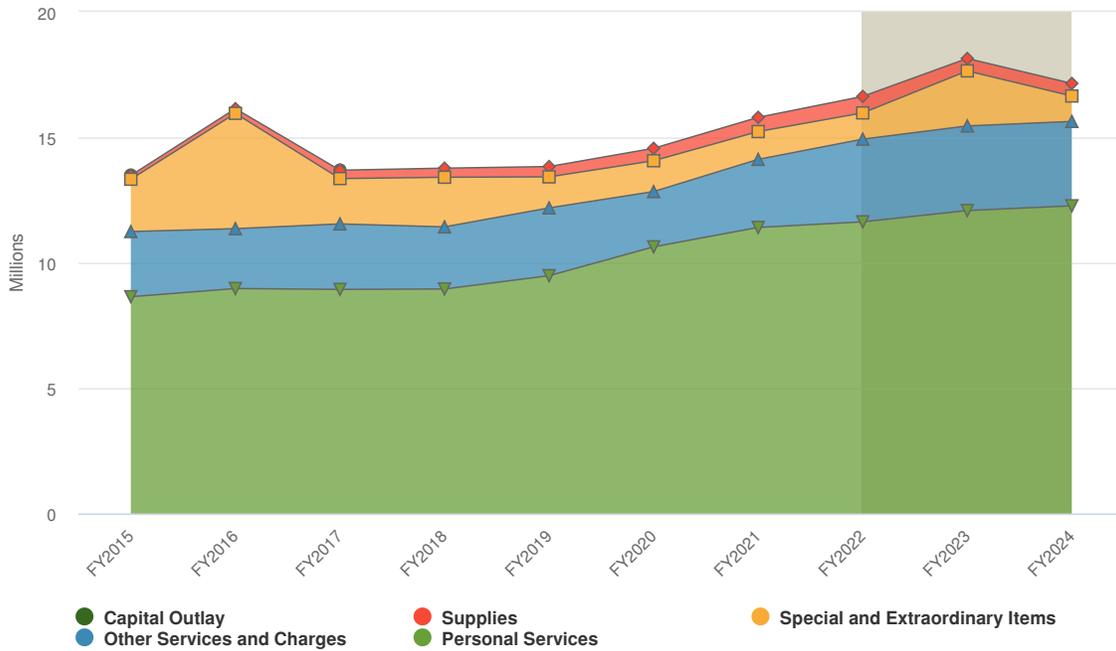
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$3,524,055.00	\$2,982,471.00	\$3,803,533.00	7.9%
Parks and Recreation	\$933,715.00	\$792,563.00	\$734,567.00	-21.3%
Public Safety	\$10,026,090.00	\$10,321,818.00	\$10,362,463.00	3.4%
Highways, Streets and Bridges	\$656,114.00	\$592,692.00	\$687,701.00	4.8%
Other Financing	\$1,109,612.00	\$1,109,612.00	\$1,046,261.00	-5.7%
Total Expenditures:	\$16,249,586.00	\$15,799,156.00	\$16,634,525.00	2.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

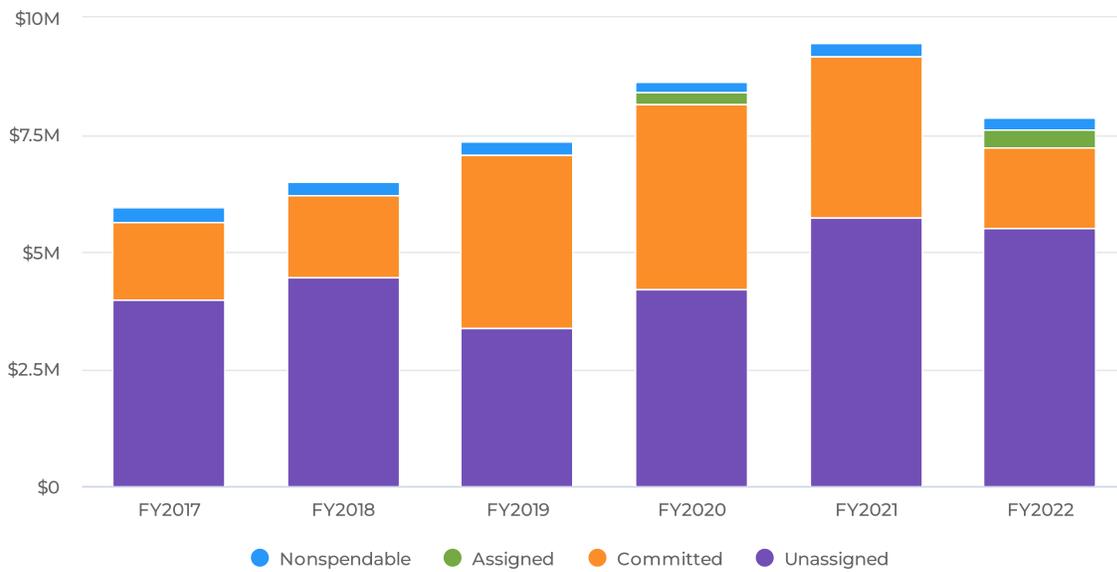


Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects				
Personal Services	\$11,341,199.00	\$11,408,455.00	\$11,631,654.00	2.6%
Supplies	\$736,853.00	\$566,902.00	\$658,632.00	-10.6%
Other Services and Charges	\$3,061,922.00	\$2,714,187.00	\$3,297,978.00	7.7%
Special and Extraordinary Items	\$1,109,612.00	\$1,109,612.00	\$1,046,261.00	-5.7%
Total Expense Objects:	\$16,249,586.00	\$15,799,156.00	\$16,634,525.00	2.4%

Fund Balance

Fund Balance Projections



	FY2021 Actual	FY2022 Projected	% Change
Fund Balance			
Unassigned	\$5,722,913	\$5,516,221	-3.6%
Assigned	\$0	\$400,000	0%
Committed	\$3,435,003	\$1,700,000	-50.5%
Nonspendable	\$293,468	\$250,000	-14.8%
Total Fund Balance:	\$9,451,384	\$7,866,221	-16.8%

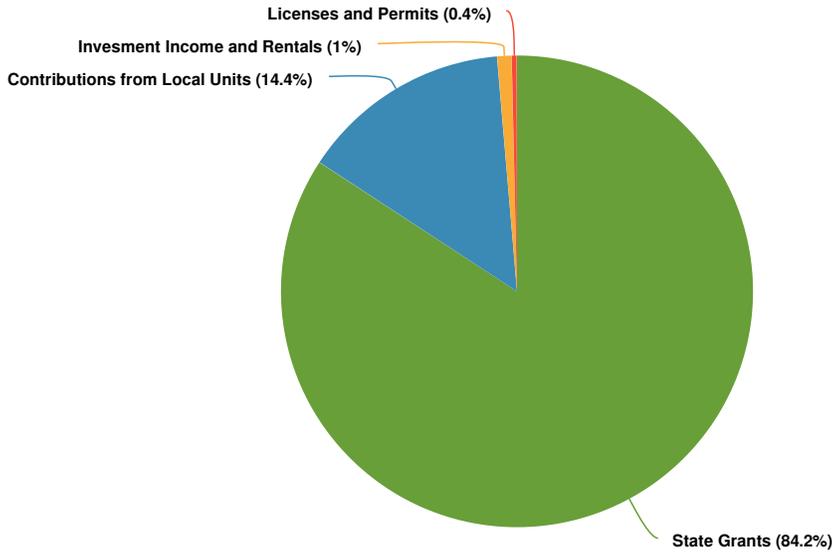


Major Street

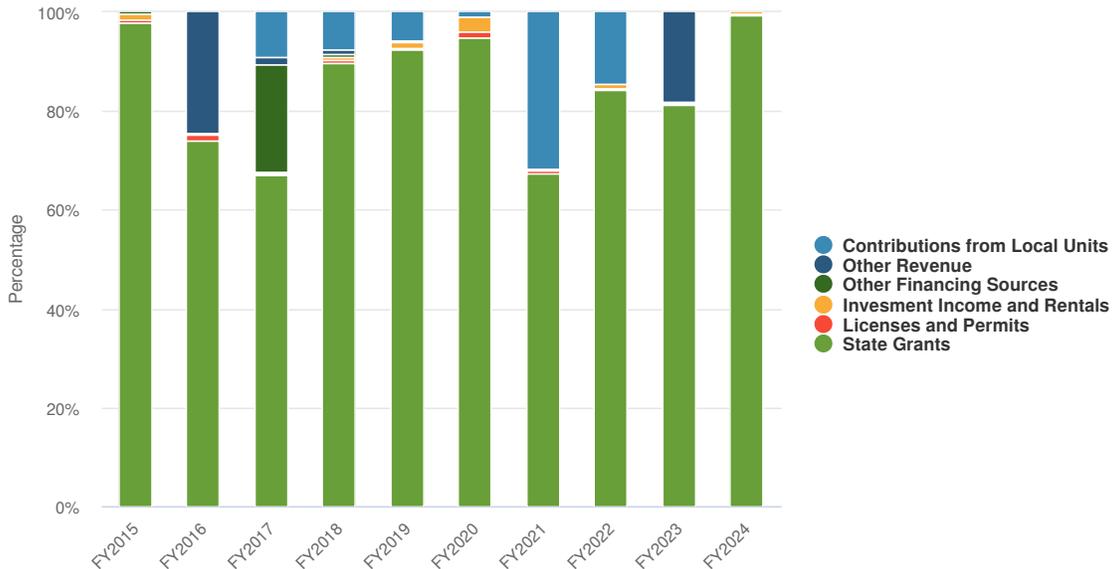
City Major Street established by Act 51 are designated by the City Council, subject to the approval of the State Transportation Commission. City Major Streets are chosen according to their importance to the municipality.

Revenues

Projected 2022 Revenues



Budgeted and Historical 2022 Revenues



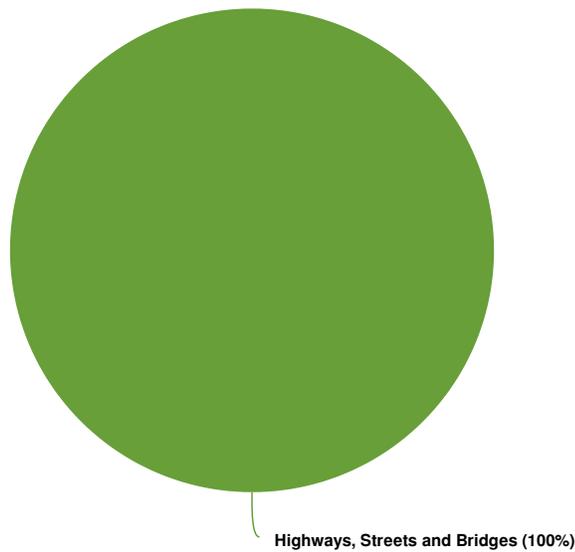
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$7,000.00	\$9,730.00	\$7,000.00	0%



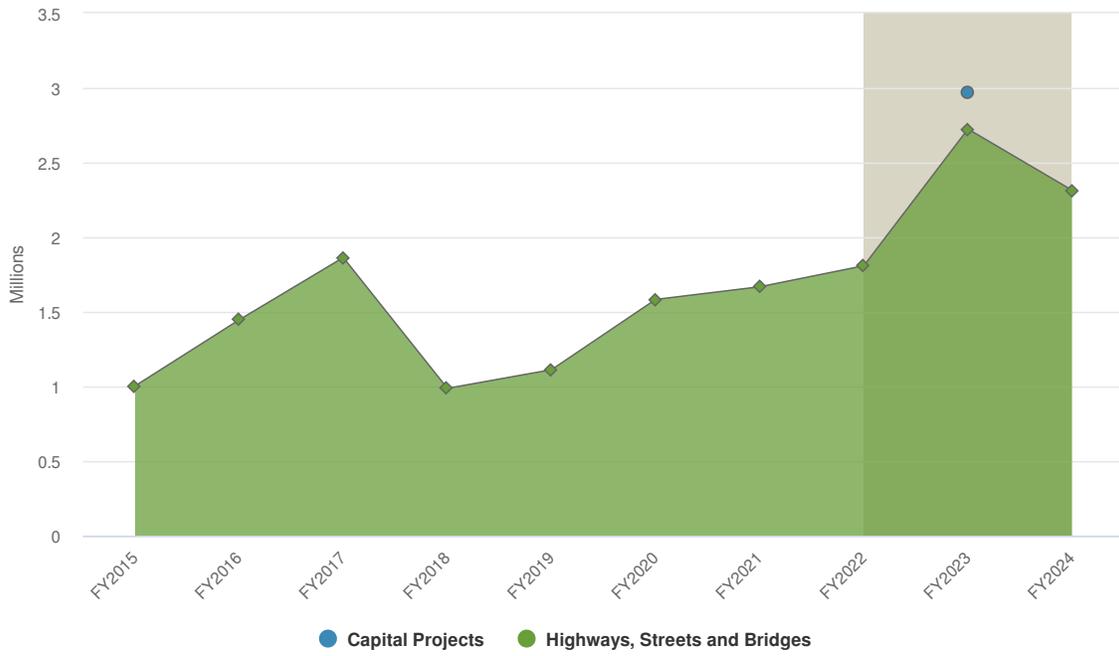
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
State Grants	\$1,556,347.00	\$1,693,784.00	\$1,620,425.00	4.1%
Contributions from Local Units	\$1,595,000.00	\$797,485.00	\$277,832.00	-82.6%
Investment Income and Rentals	\$18,761.00	\$10,102.00	\$18,761.00	0%
Other Financing Sources	\$0.00	\$50.00	\$0.00	0%
Total Revenue Source:	\$3,177,108.00	\$2,511,151.00	\$1,924,018.00	-39.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Highways, Streets and Bridges	\$3,479,854.00	\$1,667,231.00	\$1,808,144.00	-48%
Total Expenditures:	\$3,479,854.00	\$1,667,231.00	\$1,808,144.00	-48%

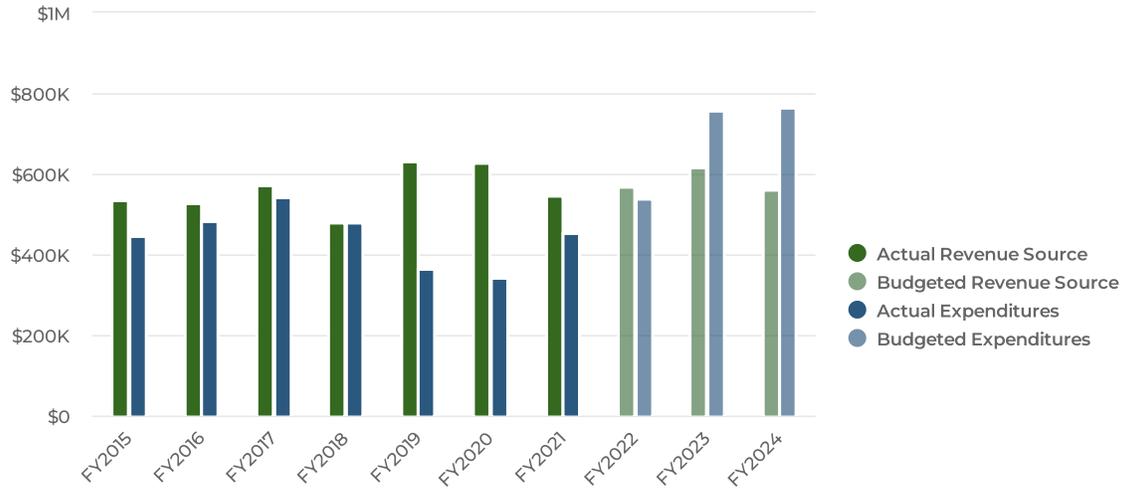


Local Street

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.

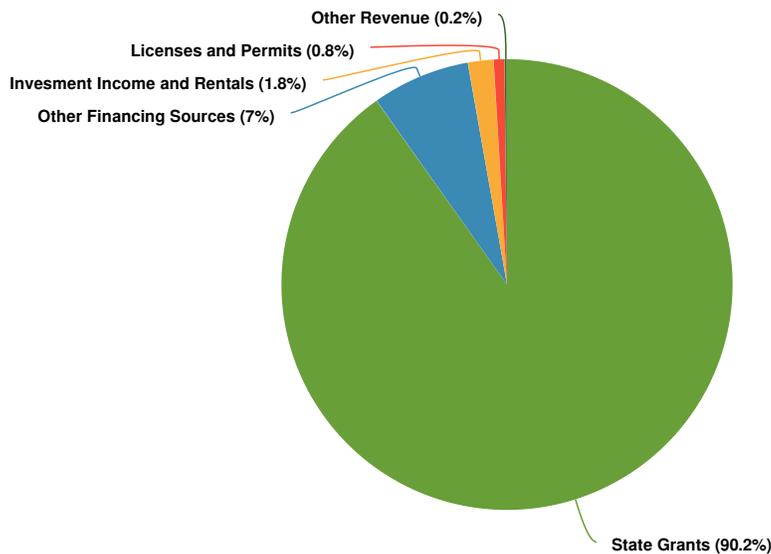
Summary

The City of Ypsilanti is projecting \$569.32K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$541.73K in FY2022.

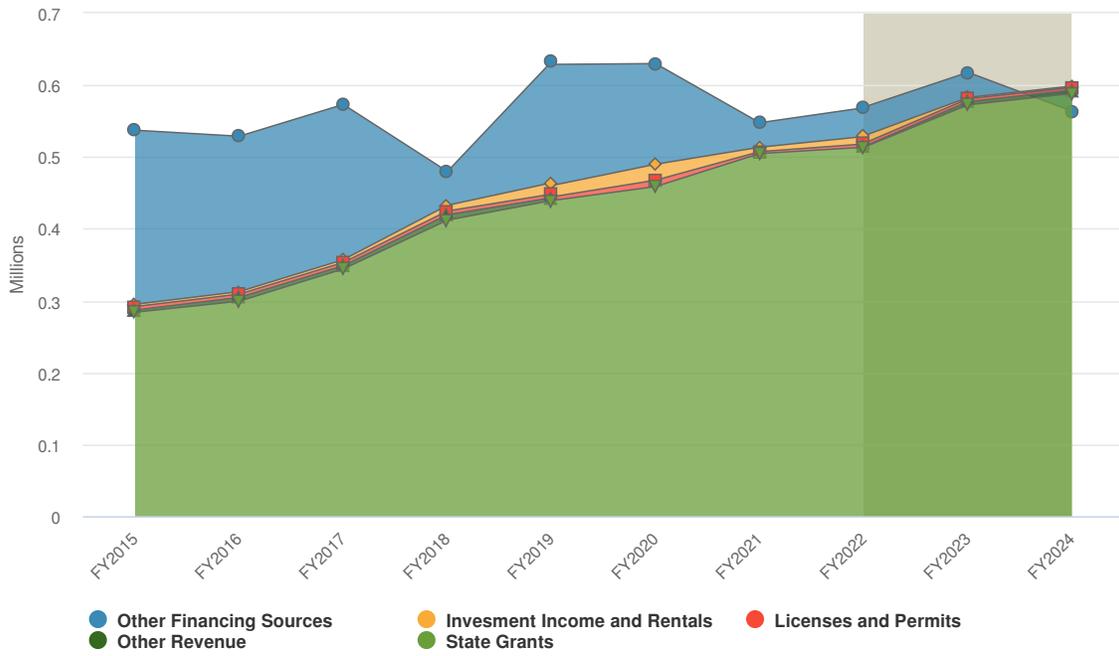


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

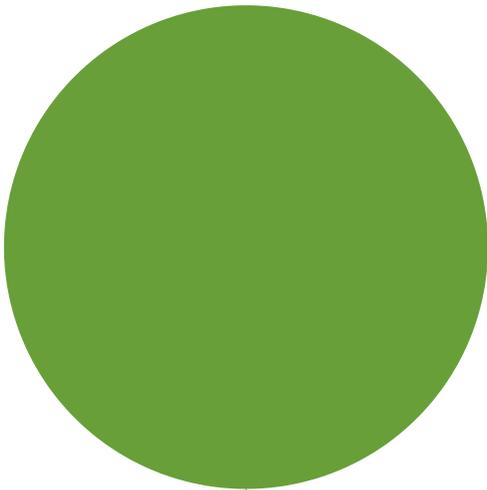


Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$4,500.00	\$2,700.00	\$4,500.00	0%
State Grants	\$465,148.00	\$504,699.00	\$513,488.00	10.4%
Investment Income and Rentals	\$10,428.00	\$6,118.00	\$10,428.00	0%
Other Revenue	\$4,500.00	\$0.00	\$900.00	-80%
Other Financing Sources	\$40,000.00	\$34,086.00	\$40,000.00	0%
Total Revenue Source:	\$524,576.00	\$547,603.00	\$569,316.00	8.5%

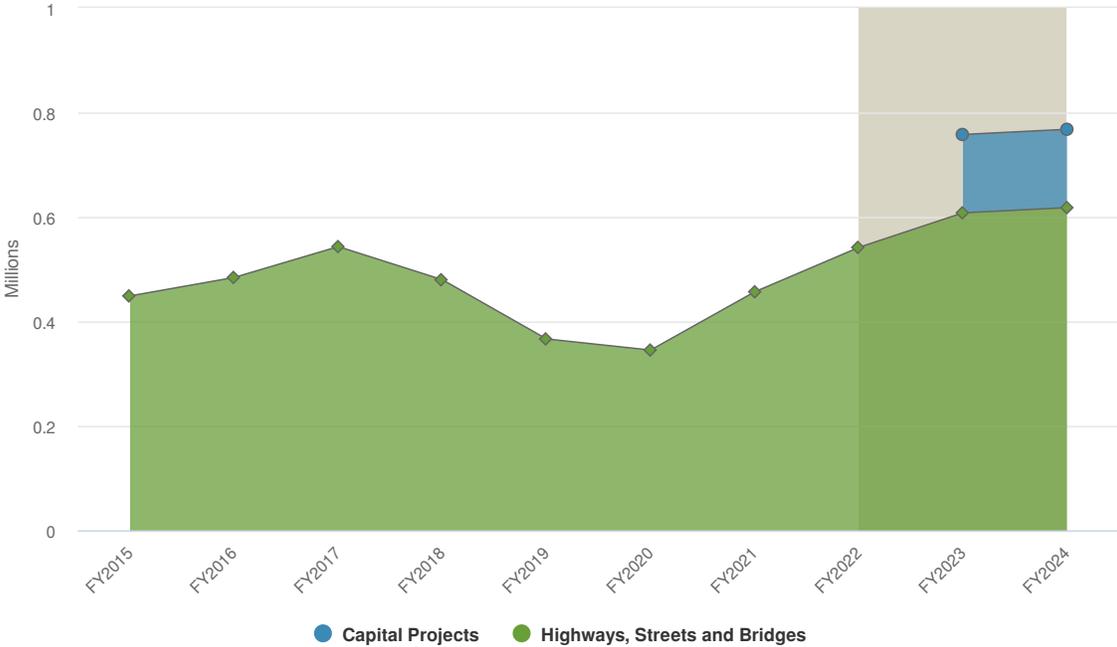
Expenditures by Function

Budgeted Expenditures by Function



Highways, Streets and Bridges (100%)

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Highways, Streets and Bridges	\$508,489.00	\$456,697.00	\$541,725.00	6.5%
Total Expenditures:	\$508,489.00	\$456,697.00	\$541,725.00	6.5%

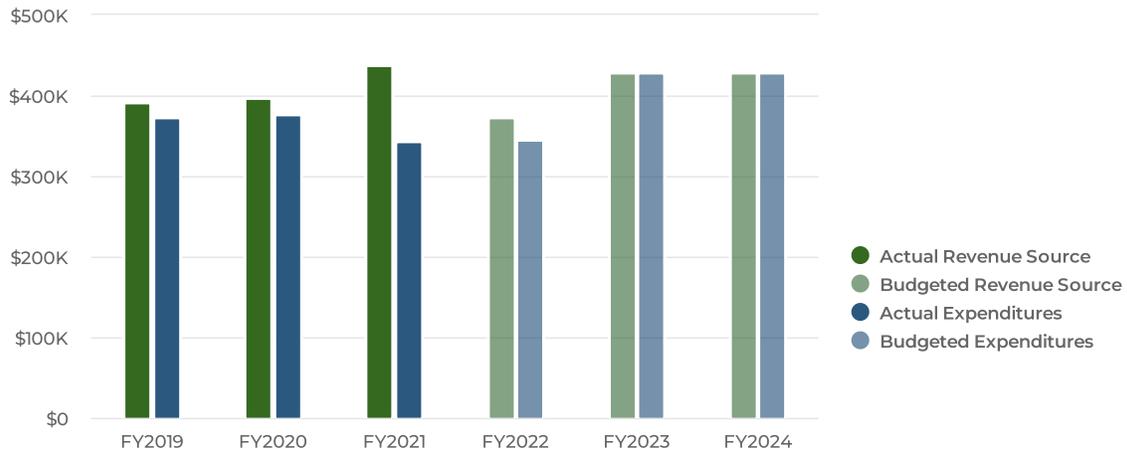


Public Safety

In November 2017, Washtenaw County residents voted two-to-one in favor of an eight-year millage [read the ballot language (<https://www.washtenaw.org/DocumentCenter/View/4673/November-7-2017---Proposals-PDF?bidId=>)] and see the results (<https://electionresults.ewashtenaw.org/electionreporting/nov2017/index.jsp>) that would generate \$5 - \$6 million per year for mental health and public safety improvements beginning in January 2019. The City receives a portion of this millage and then allocated by the City Council for Public Safety and Mental Health of our residents.

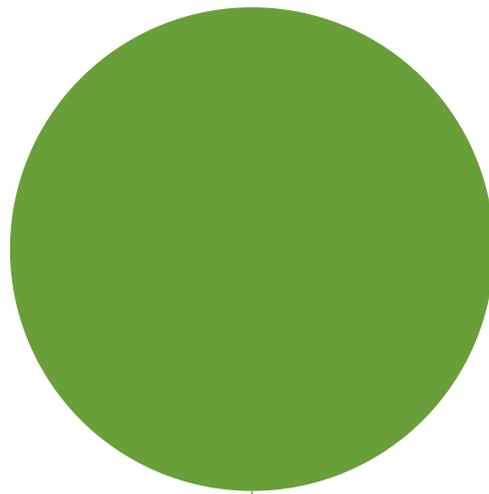
Summary

The City of Ypsilanti is projecting \$375K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$346.4K in FY2022.



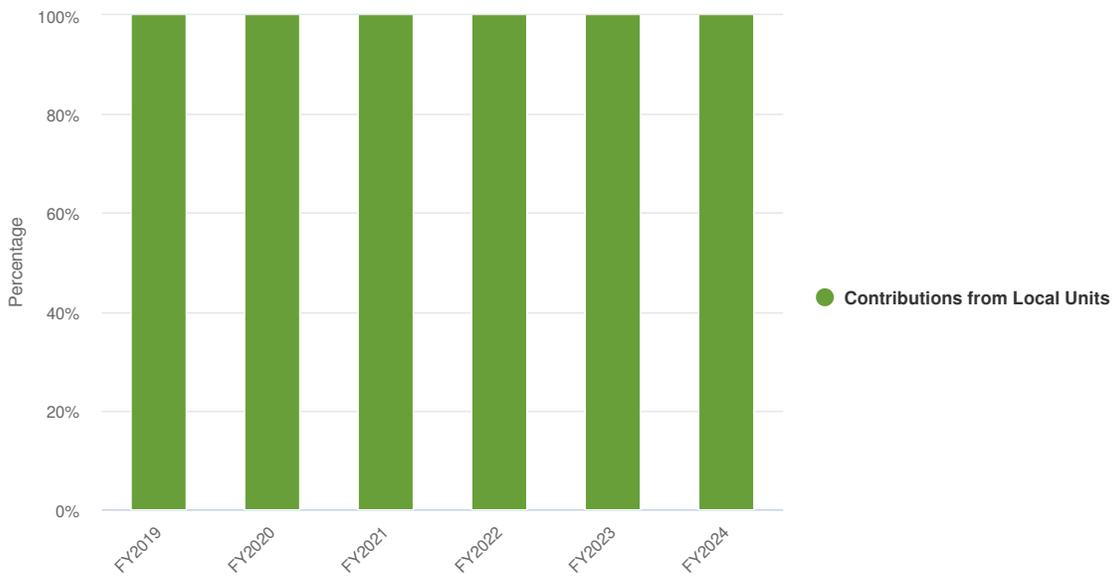
Revenues

Projected 2022 Revenues



Contributions from Local Units (100%)

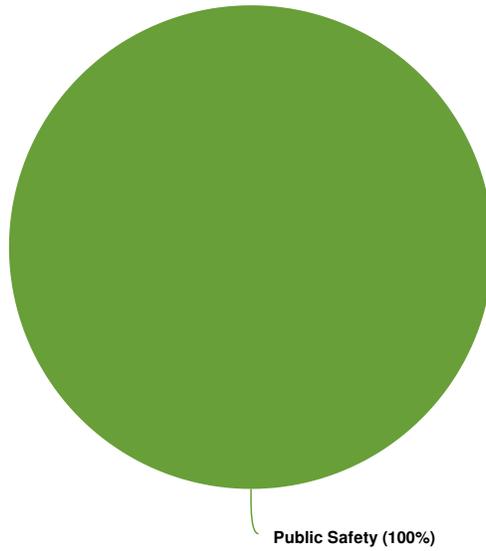
Budgeted and Historical 2022 Revenues



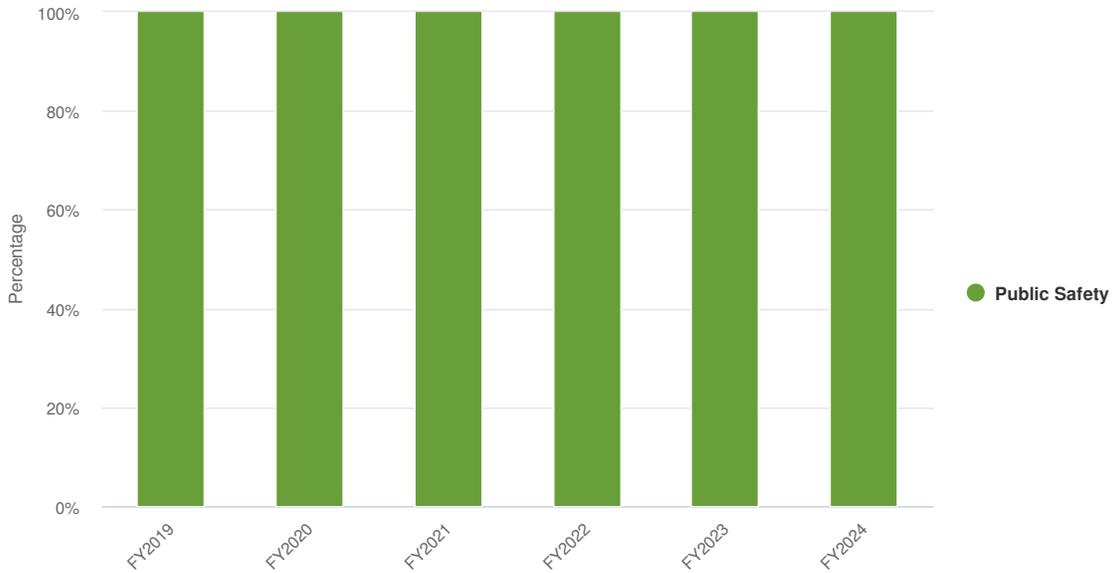
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Contributions from Local Units	\$375,000.00	\$438,520.00	\$375,000.00	0%
Total Revenue Source:	\$375,000.00	\$438,520.00	\$375,000.00	0%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Public Safety	\$345,000.00	\$345,000.00	\$346,400.00	0.4%

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Total Expenditures:	\$345,000.00	\$345,000.00	\$346,400.00	0.4%

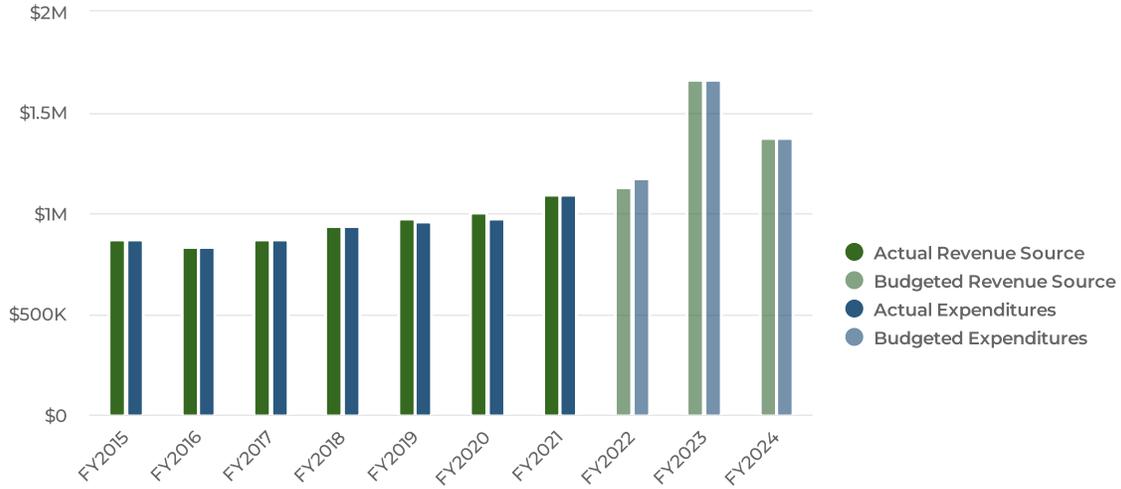


Garbage and Rubbish Collection

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

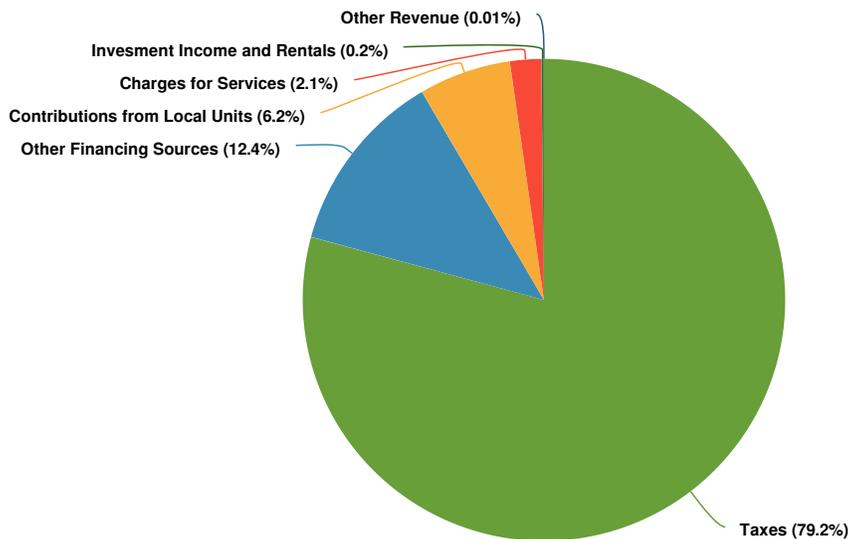
Summary

The City of Ypsilanti is projecting \$1.14M of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.18M in FY2022.

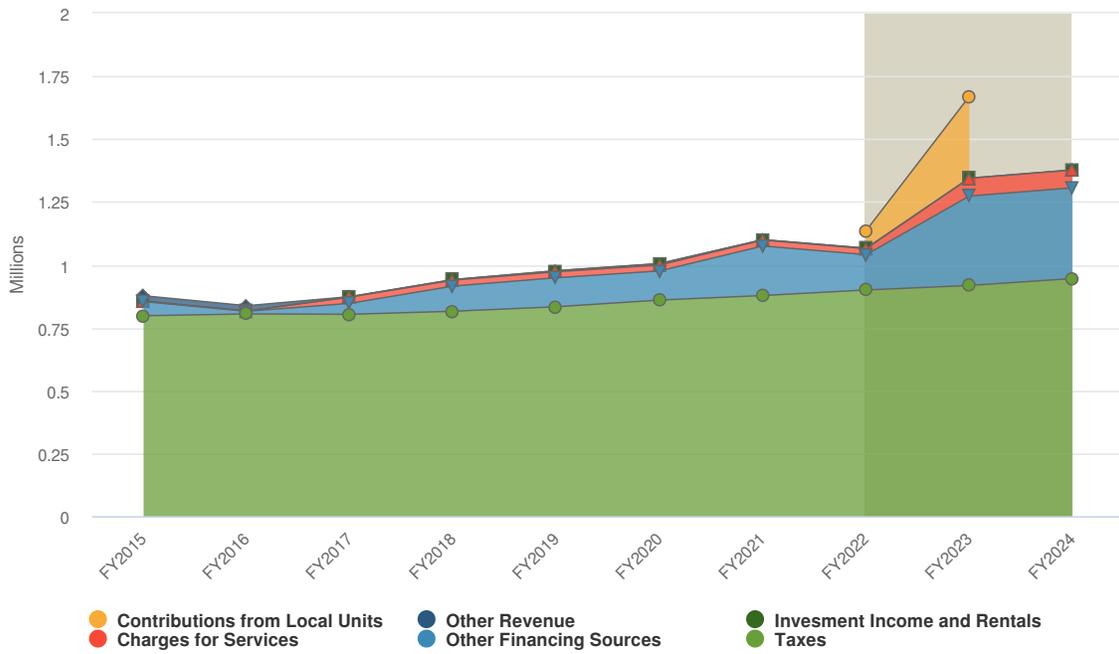


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

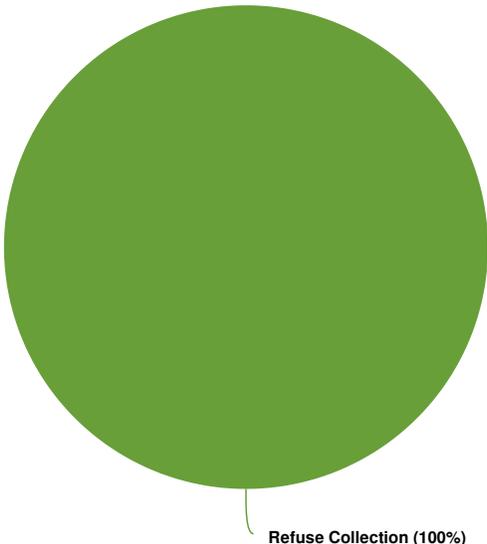


Grey background indicates budgeted figures.

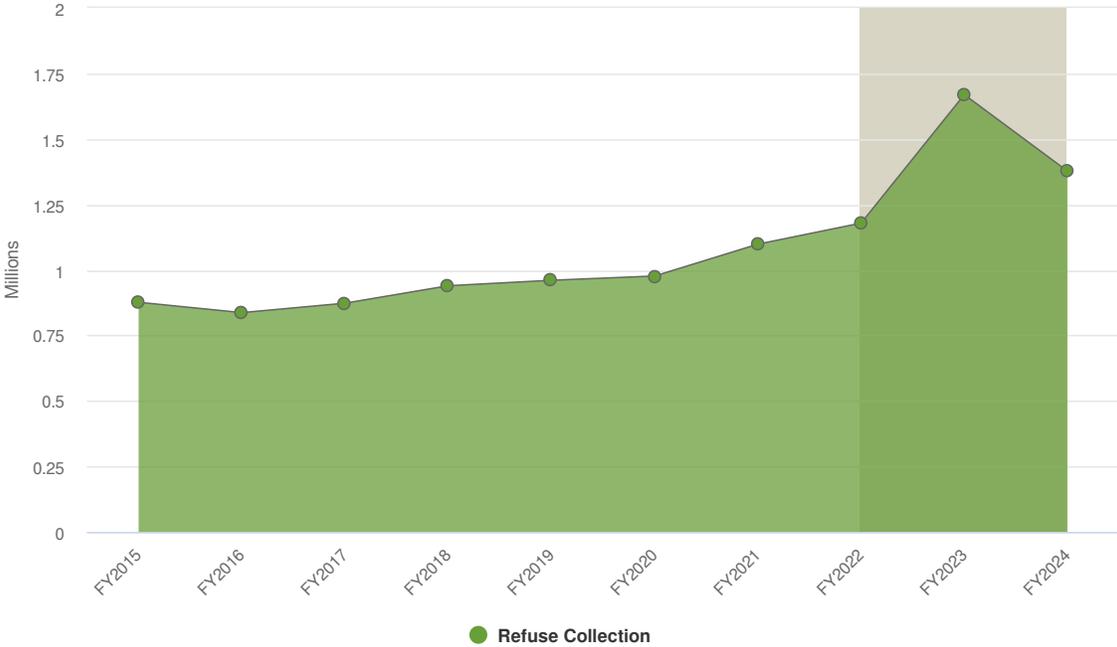
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$874,182.00	\$877,514.00	\$899,633.00	2.9%
Contributions from Local Units	\$60,000.00	\$0.00	\$70,000.00	16.7%
Charges for Services	\$23,800.00	\$23,610.00	\$23,800.00	0%
Investment Income and Rentals	\$1,757.00	\$1,101.00	\$1,757.00	0%
Other Revenue	\$0.00	\$485.00	\$140.00	N/A
Other Financing Sources	\$195,299.00	\$196,937.00	\$140,358.00	-28.1%
Total Revenue Source:	\$1,155,038.00	\$1,099,647.00	\$1,135,688.00	-1.7%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

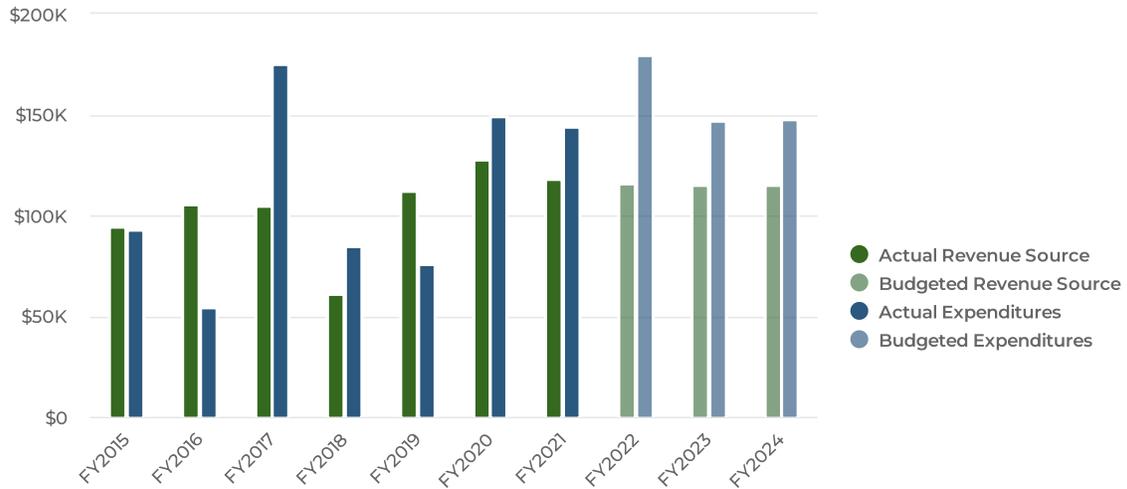
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Refuse Collection	\$1,099,751.00	\$1,098,357.00	\$1,178,859.00	7.2%
Total Expenditures:	\$1,099,751.00	\$1,098,357.00	\$1,178,859.00	7.2%



Sidewalk Improvement

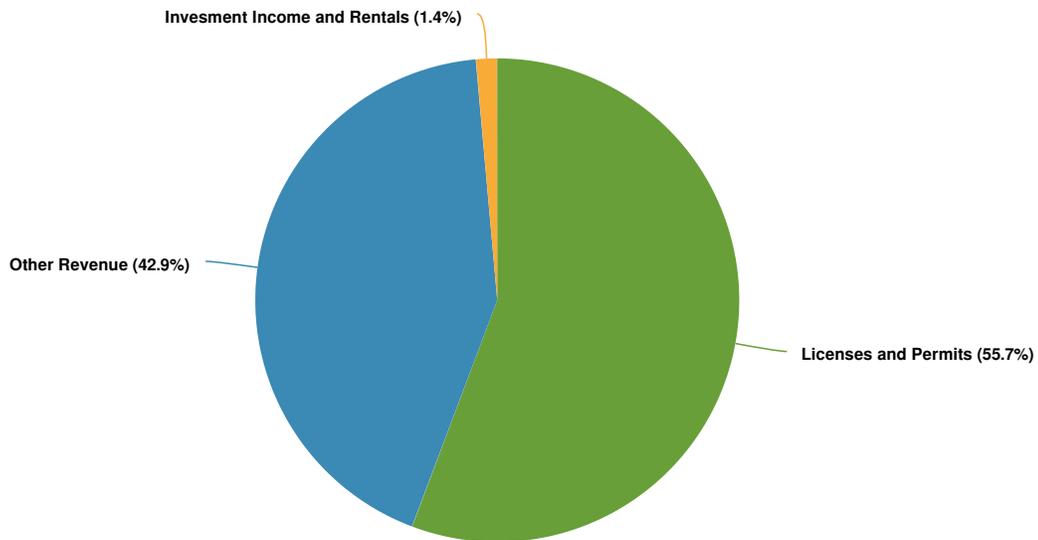
Summary

The City of Ypsilanti is projecting \$116.63K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$179.76K in FY2022.

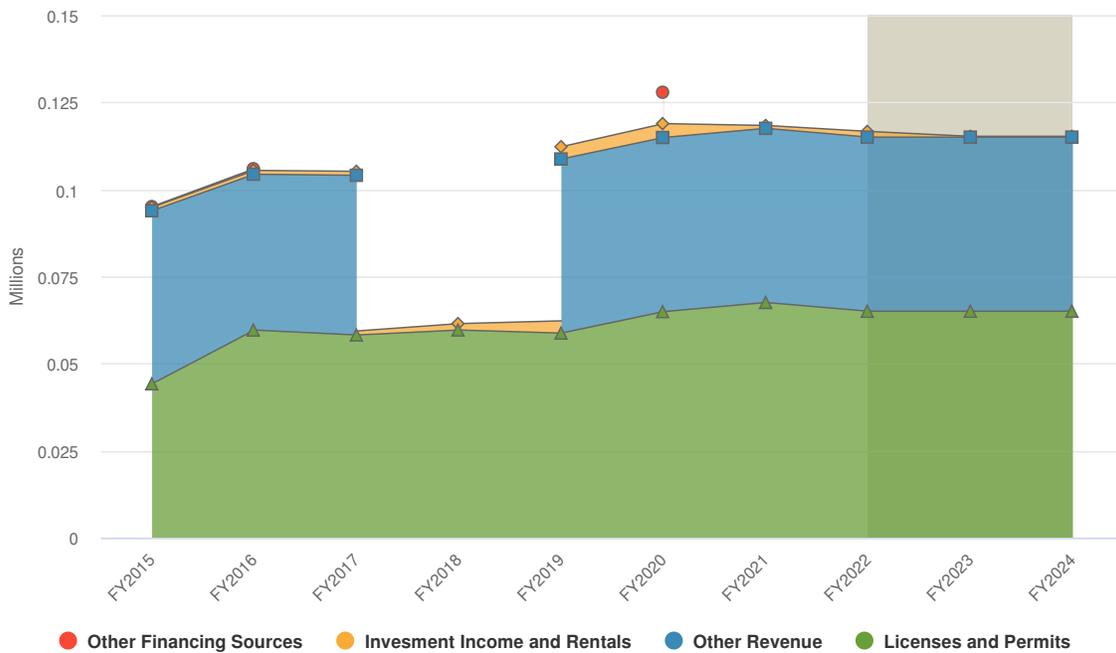


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

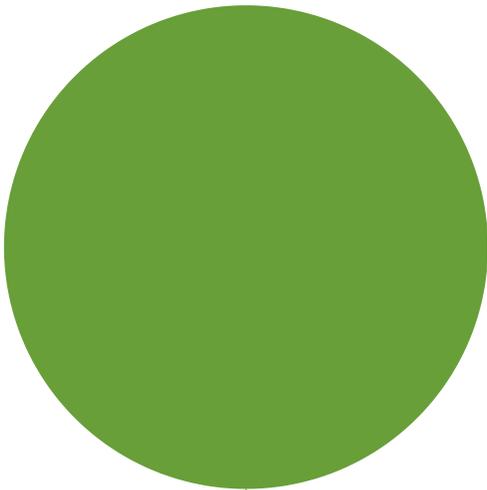


Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$50,000.00	\$67,515.00	\$65,000.00	30%
Investment Income and Rentals	\$1,634.00	\$833.00	\$1,634.00	0%
Other Revenue	\$50,000.00	\$50,000.00	\$50,000.00	0%
Total Revenue Source:	\$101,634.00	\$118,348.00	\$116,634.00	14.8%

Expenditures by Function

Budgeted Expenditures by Function



Highways, Streets and Bridges (100%)

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Highways, Streets and Bridges	\$152,916.00	\$144,284.00	\$179,763.00	17.6%
Total Expenditures:	\$152,916.00	\$144,284.00	\$179,763.00	17.6%

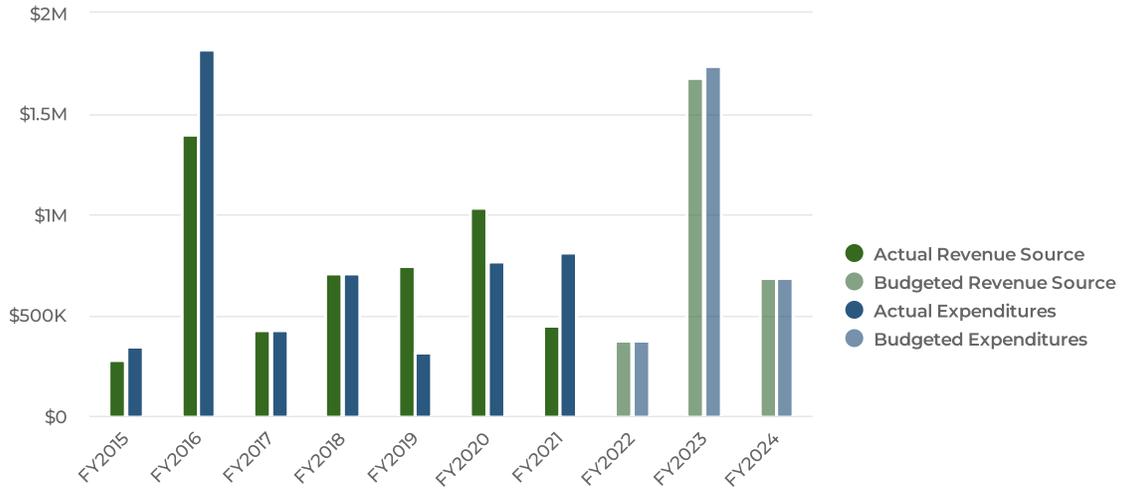


Capital Improvement

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.

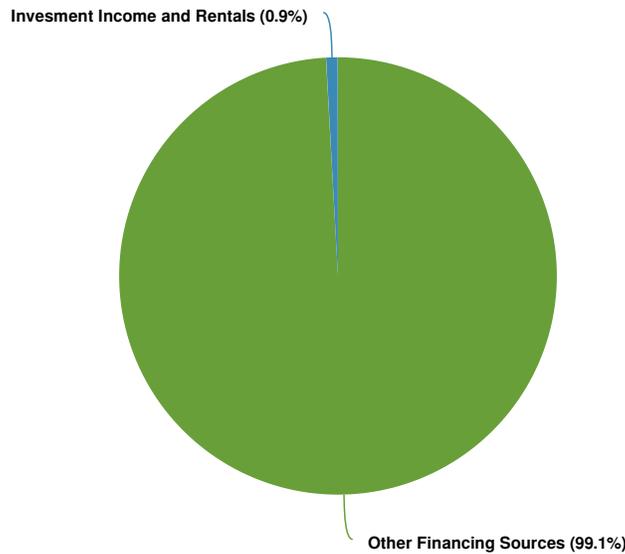
Summary

The City of Ypsilanti is projecting \$379.61K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$379.61K in FY2022.

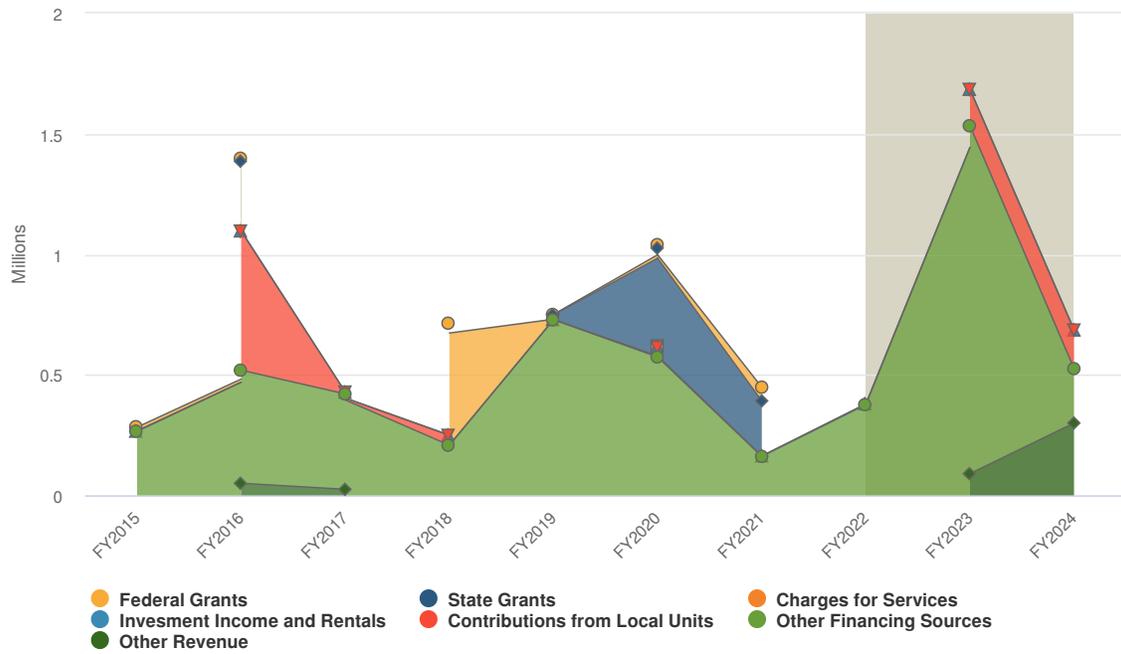


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

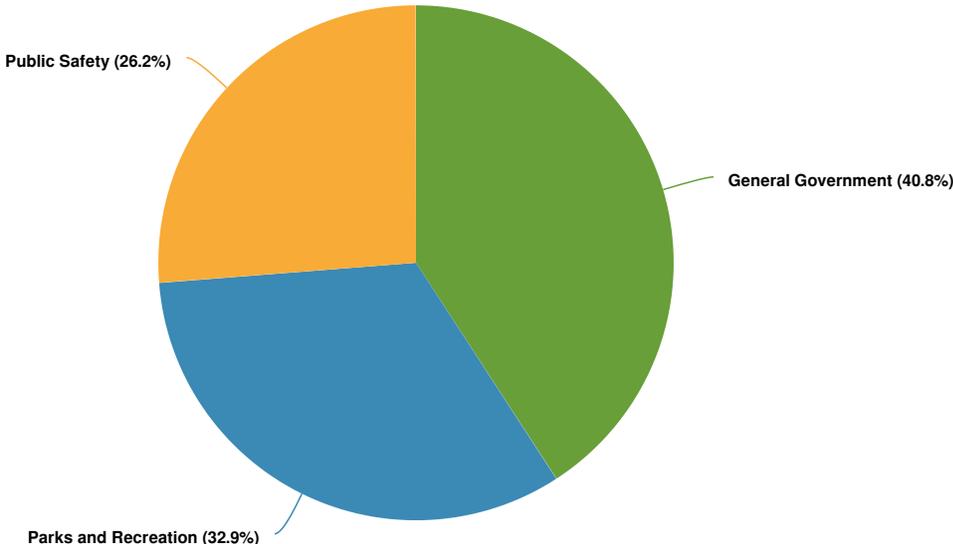


Grey background indicates budgeted figures.

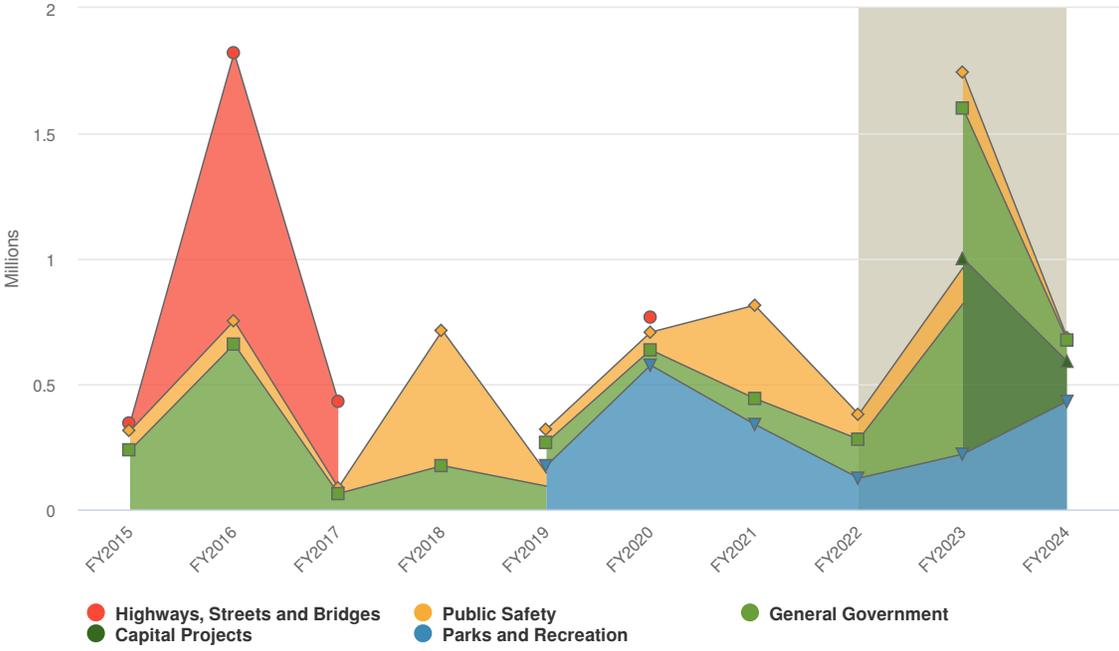
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Federal Grants	\$65,000.00	\$56,886.00	\$0.00	-100%
State Grants	\$229,800.00	\$228,409.00	\$0.00	-100%
Investment Income and Rentals	\$3,300.00	\$1,812.00	\$3,300.00	0%
Other Financing Sources	\$161,708.00	\$161,708.00	\$376,308.00	132.7%
Total Revenue Source:	\$459,808.00	\$448,815.00	\$379,608.00	-17.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$262,117.00	\$103,380.00	\$155,000.00	-40.9%
Parks and Recreation	\$354,800.00	\$339,472.00	\$125,000.00	-64.8%
Public Safety	\$392,318.00	\$371,760.00	\$99,608.00	-74.6%
Total Expenditures:	\$1,009,235.00	\$814,612.00	\$379,608.00	-62.4%

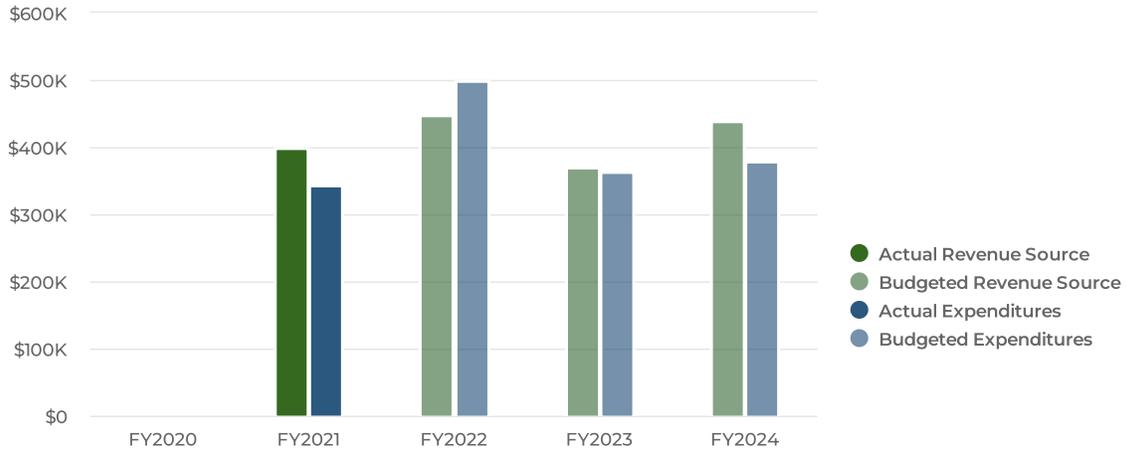


Parking Fund

Established to account for parking revenues and expenditures which includes administration, enforcement, maintenance and capital expenses

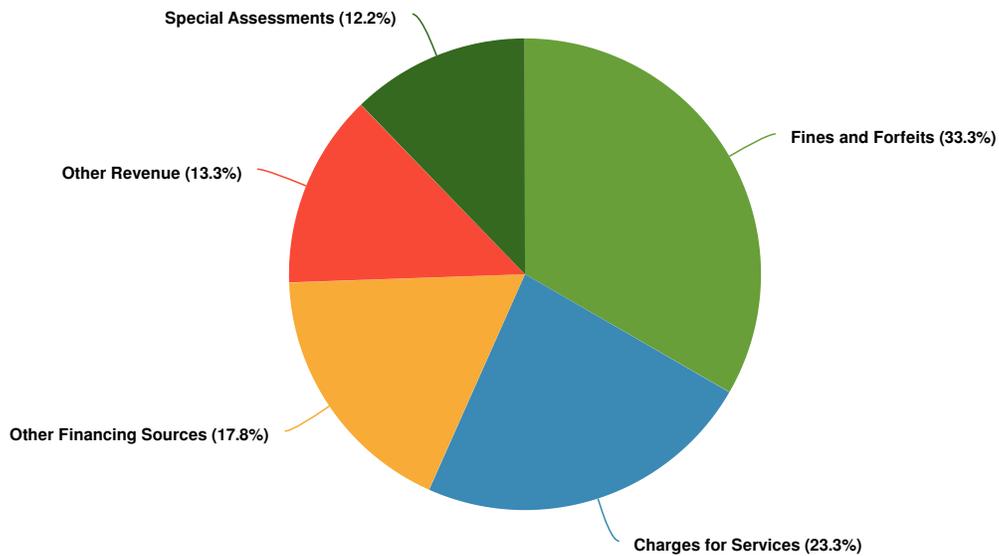
Summary

The City of Ypsilanti is projecting \$450K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$500.45K in FY2022.

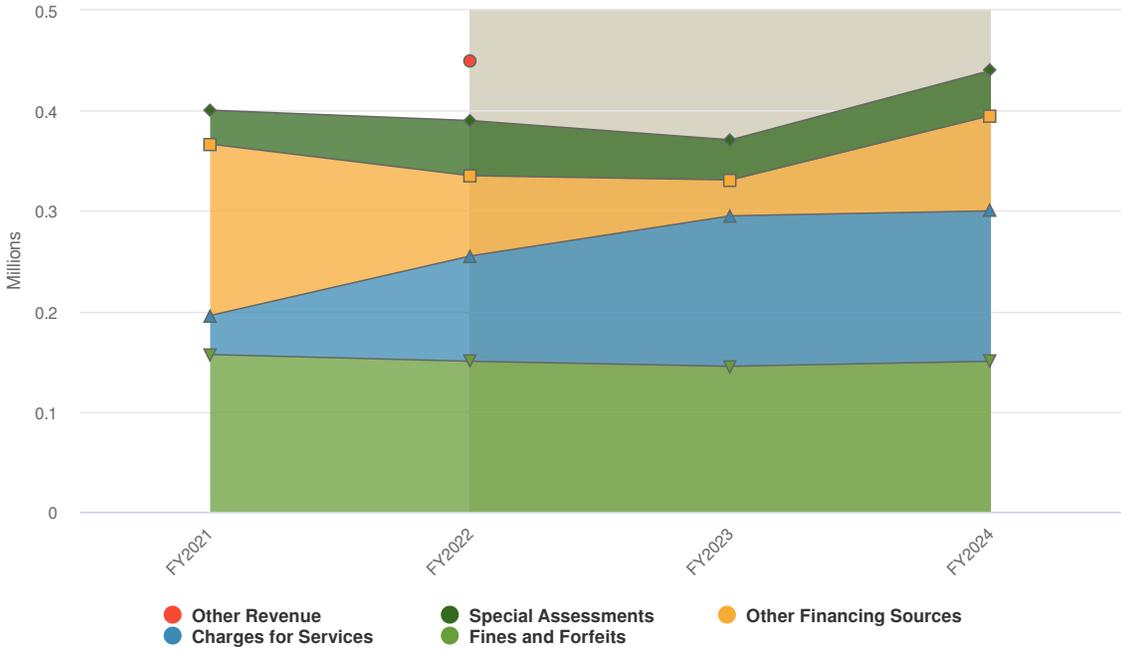


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

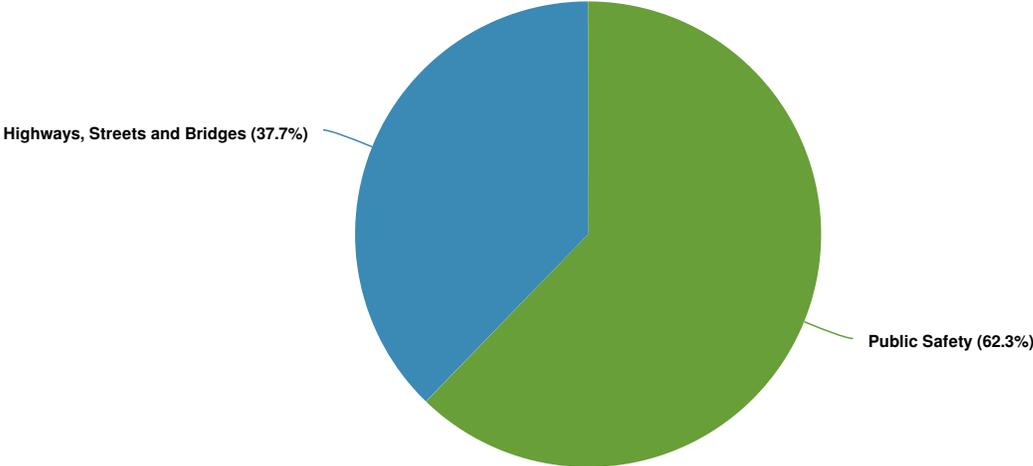


Grey background indicates budgeted figures.

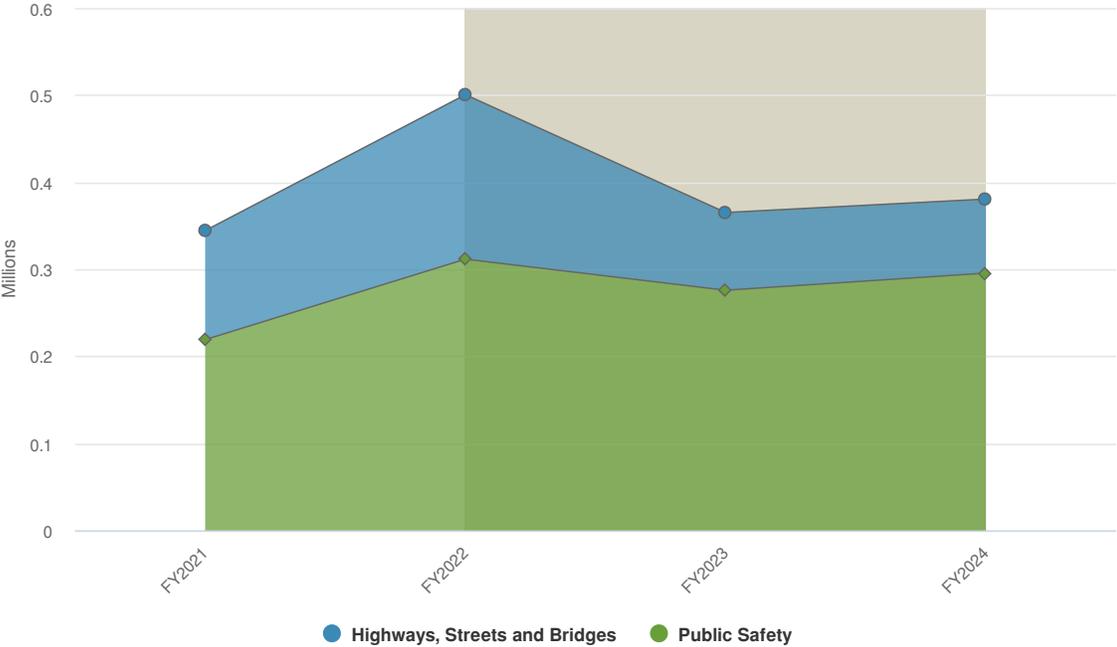
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Special Assessments	\$35,000.00	\$33,838.00	\$55,000.00	57.1%
Charges for Services	\$45,000.00	\$38,894.00	\$105,000.00	133.3%
Fines and Forfeits	\$130,000.00	\$156,725.00	\$150,000.00	15.4%
Other Revenue		\$0.00	\$60,000.00	N/A
Other Financing Sources	\$170,926.00	\$170,926.00	\$80,000.00	-53.2%
Total Revenue Source:	\$380,926.00	\$400,383.00	\$450,000.00	18.1%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Public Safety	\$245,249.00	\$219,090.00	\$311,544.00	27%
Highways, Streets and Bridges	\$135,677.00	\$125,234.00	\$188,904.00	39.2%
Total Expenditures:	\$380,926.00	\$344,324.00	\$500,448.00	31.4%

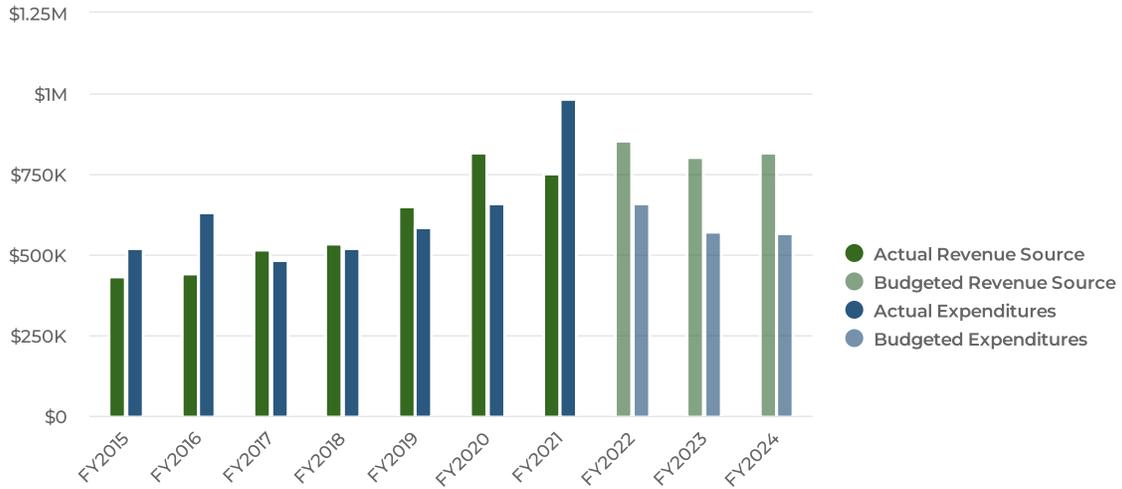


Component Unit

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.

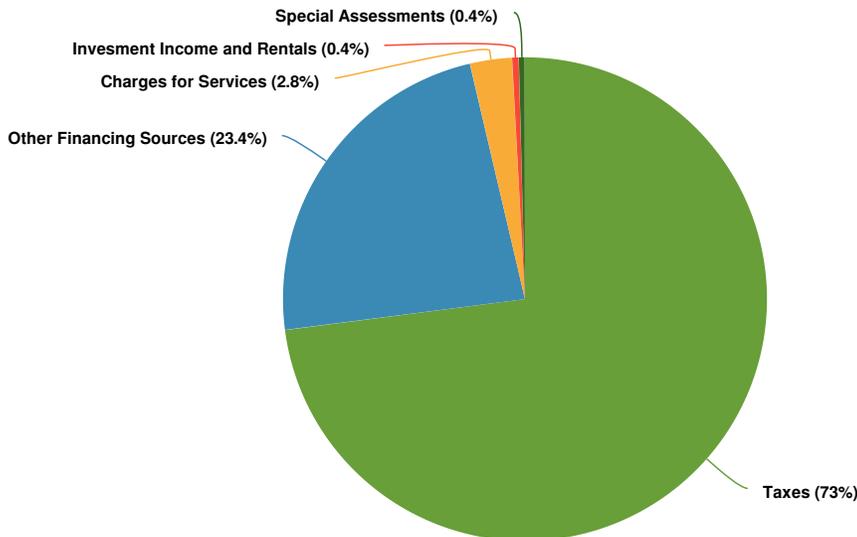
Summary

The City of Ypsilanti is projecting \$858.13K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$660.07K in FY2022.

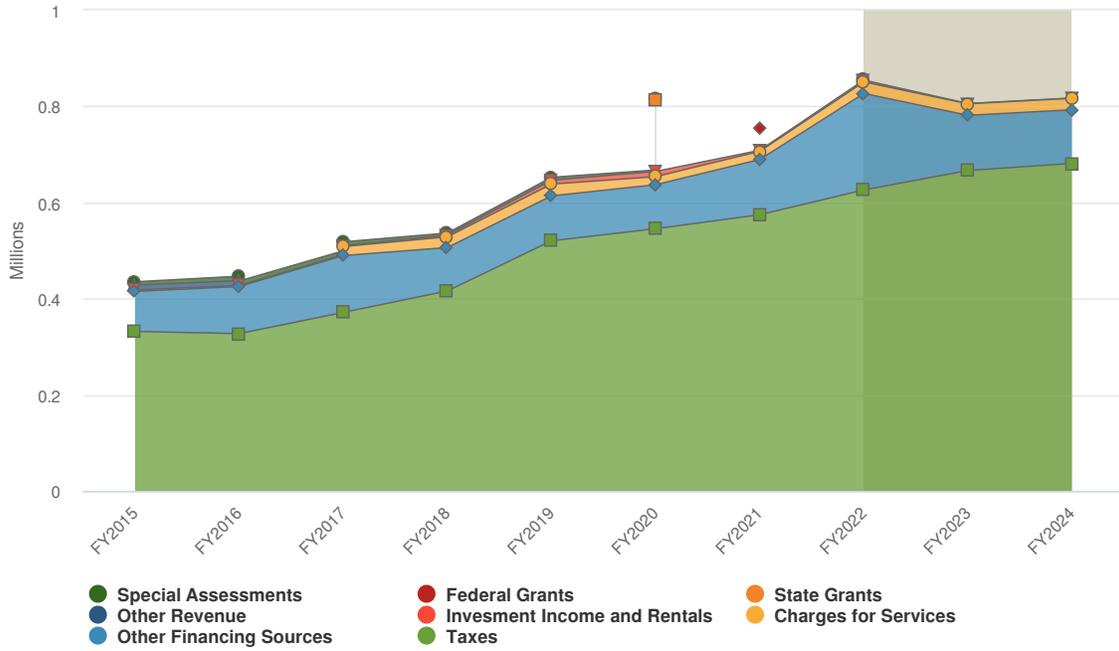


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

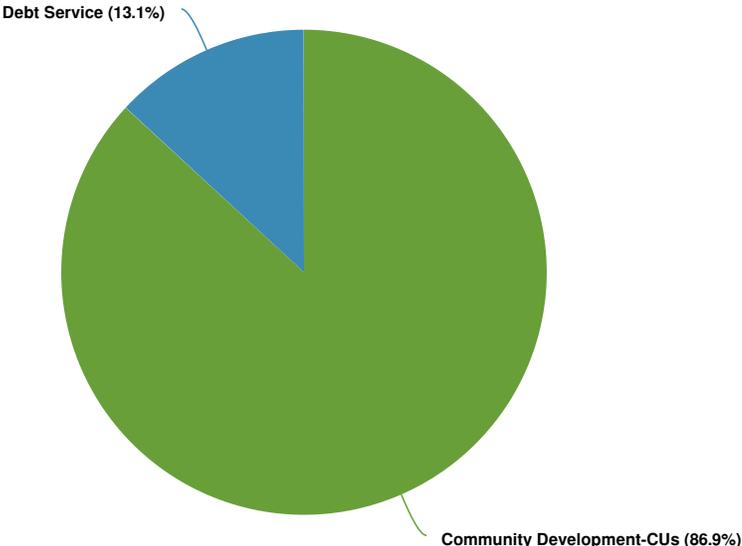


Grey background indicates budgeted figures.

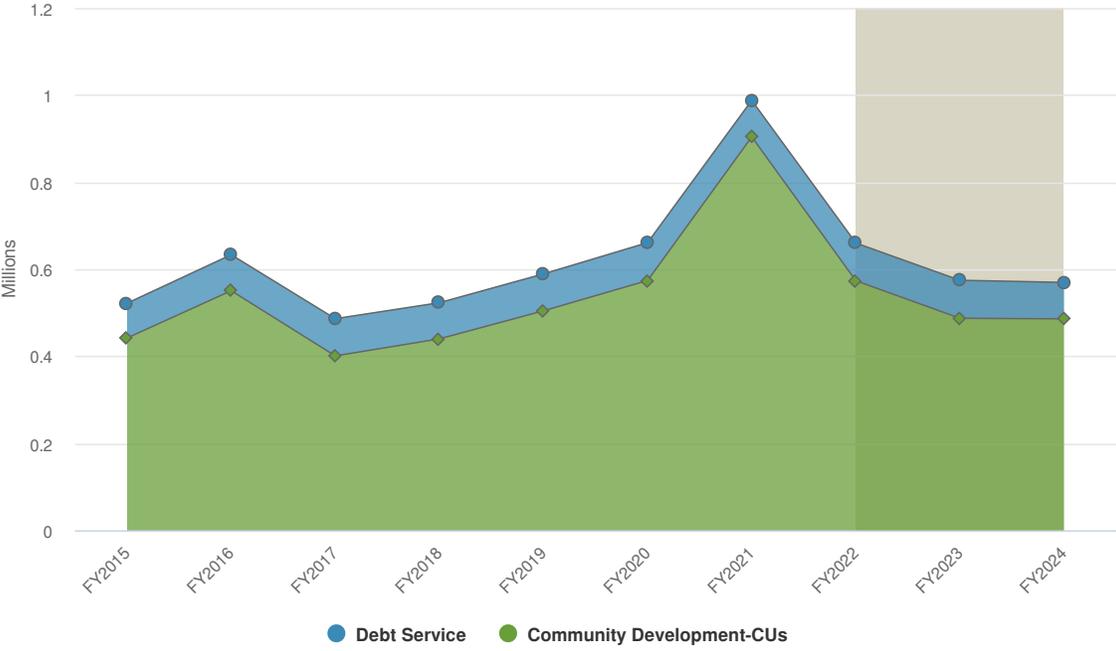
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes	\$571,455.00	\$574,478.00	\$626,170.00	9.6%
Special Assessments	\$7,200.00	\$0.00	\$3,500.00	-51.4%
Federal Grants	\$40,500.00	\$45,000.00	\$0.00	-100%
Charges for Services	\$24,000.00	\$17,046.00	\$24,000.00	0%
Investment Income and Rentals	\$3,758.00	\$2,088.00	\$3,766.00	0.2%
Other Financing Sources	\$109,728.00	\$114,925.00	\$200,695.00	82.9%
Total Revenue Source:	\$756,641.00	\$753,537.00	\$858,131.00	13.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Community Development-CUs	\$924,648.00	\$903,855.00	\$573,452.00	-38%
Debt Service	\$84,728.00	\$83,925.00	\$86,613.00	2.2%
Total Expenditures:	\$1,009,376.00	\$987,780.00	\$660,065.00	-34.6%

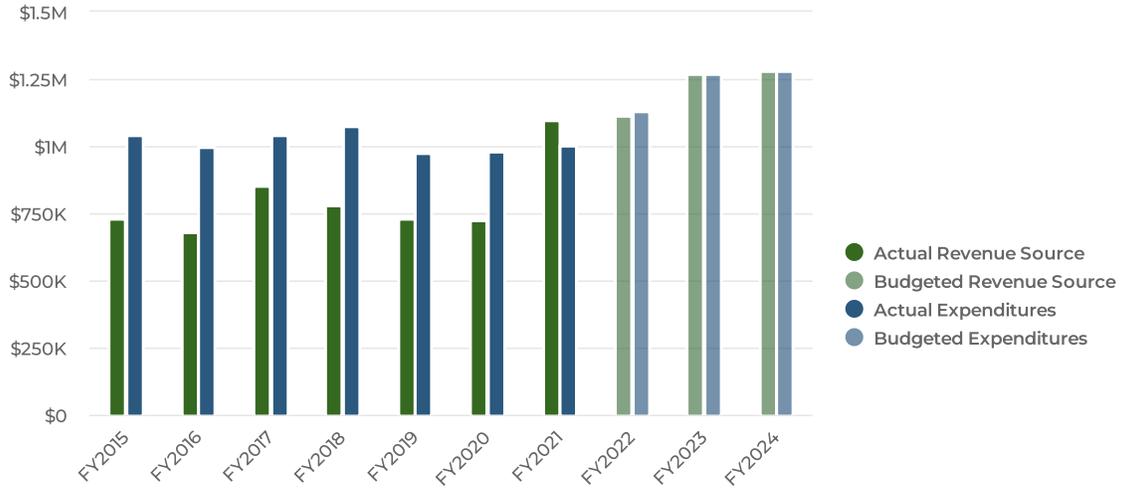


Motorpool

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.

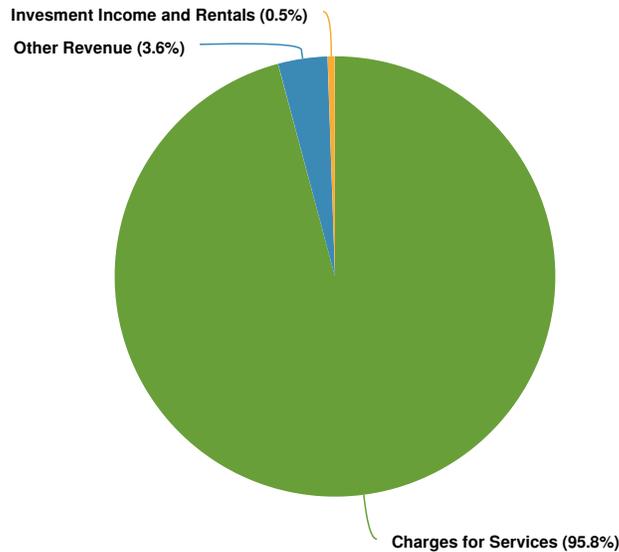
Summary

The City of Ypsilanti is projecting \$1.12M of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.13M in FY2022.

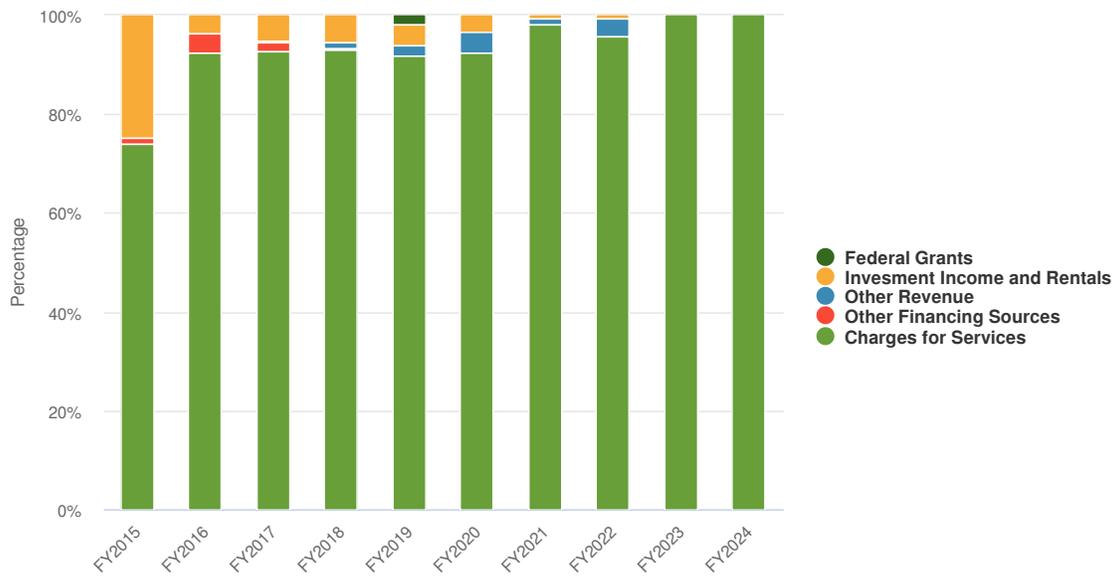


Revenues

Projected 2022 Revenues



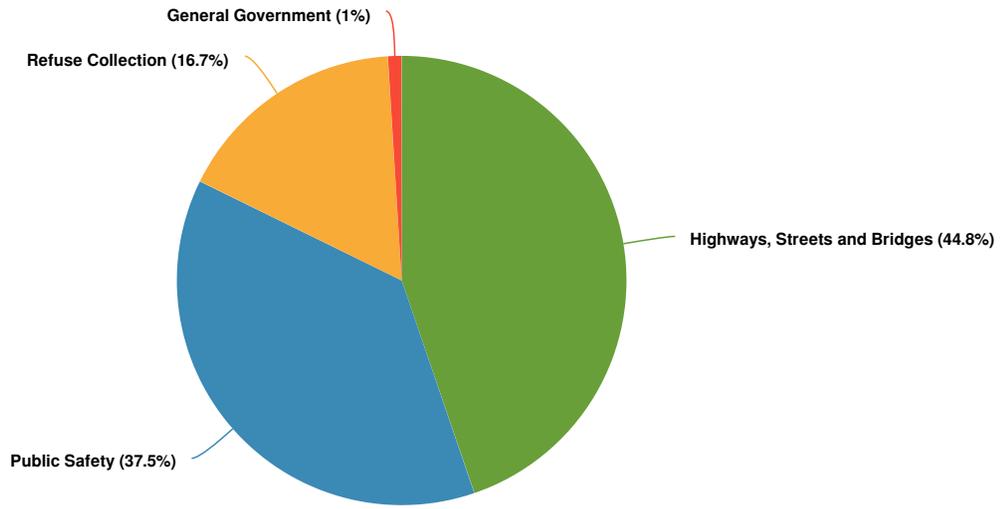
Budgeted and Historical 2022 Revenues



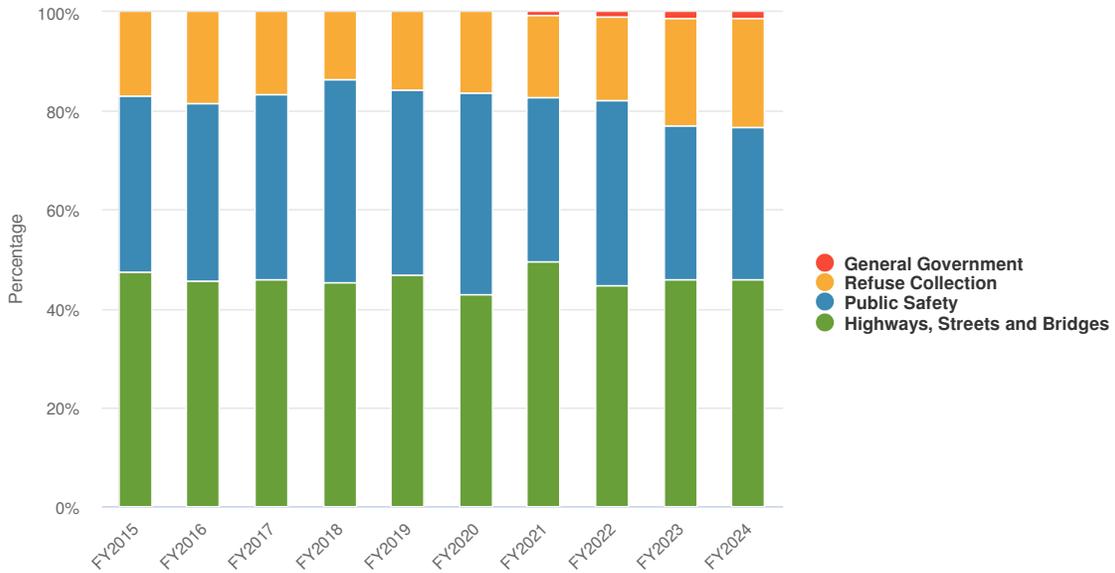
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Charges for Services	\$1,066,505.00	\$1,082,729.00	\$1,072,505.00	0.6%
Investment Income and Rentals	\$5,880.00	\$5,452.00	\$5,880.00	0%
Other Revenue	\$0.00	\$13,608.00	\$40,637.00	N/A
Total Revenue Source:	\$1,072,385.00	\$1,101,789.00	\$1,119,022.00	4.3%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$8,950.00	\$5,662.00	\$11,013.00	23.1%

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Public Safety	\$373,708.00	\$334,392.00	\$425,495.00	13.9%
Highways, Streets and Bridges	\$490,887.00	\$497,093.00	\$507,658.00	3.4%
Refuse Collection	\$171,904.00	\$166,557.00	\$189,909.00	10.5%
Total Expenditures:	\$1,045,449.00	\$1,003,704.00	\$1,134,075.00	8.5%

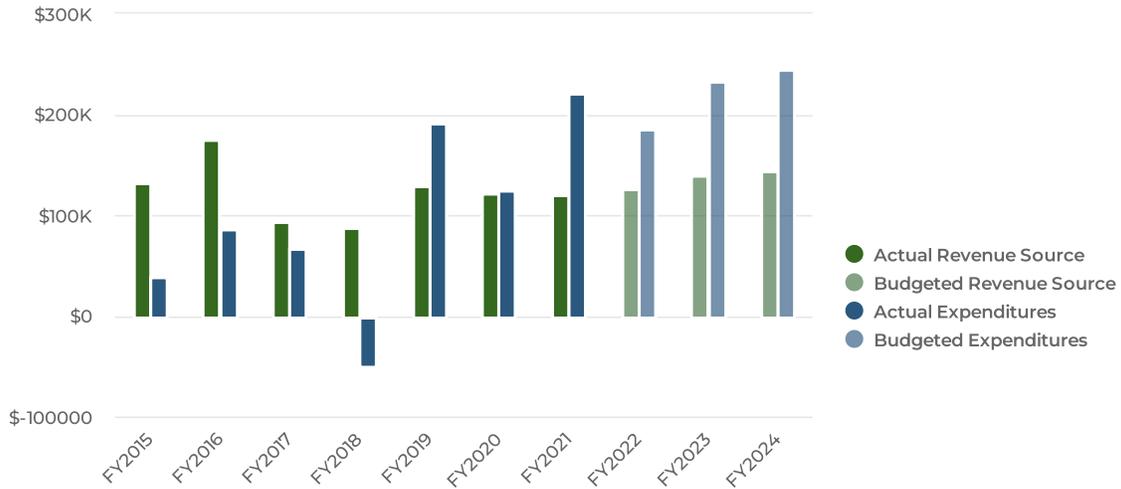


Worker's Compensation Fund

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.

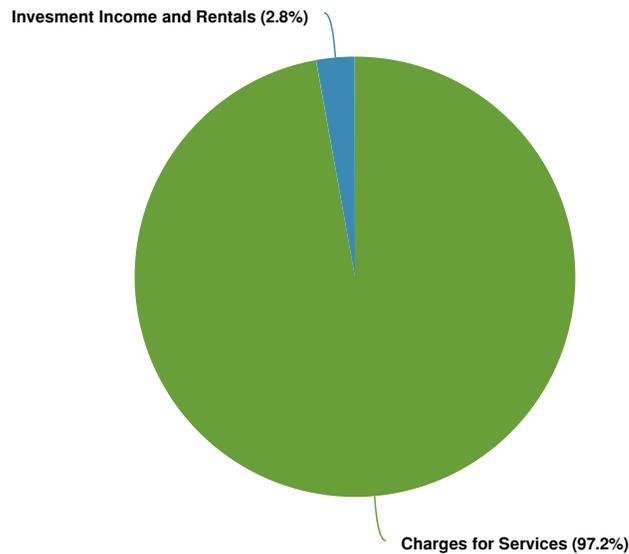
Summary

The City of Ypsilanti is projecting \$126.03K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$186.42K in FY2022.

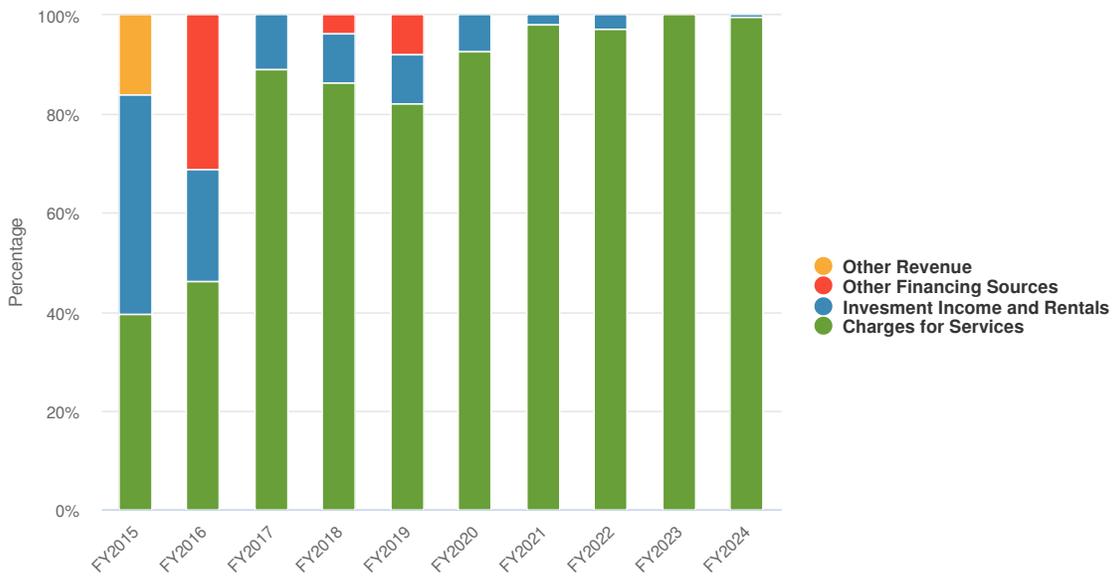


Revenues

Projected 2022 Revenues



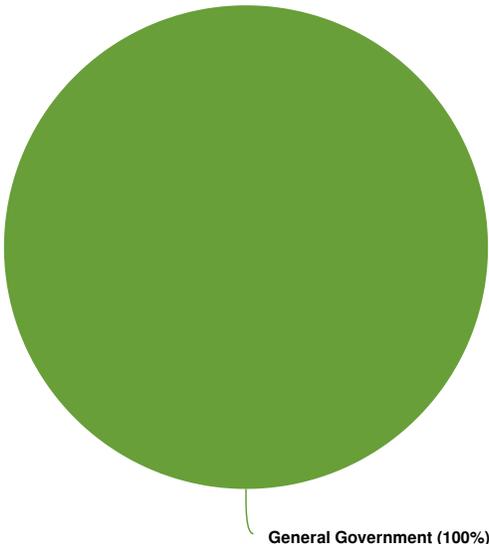
Budgeted and Historical 2022 Revenues



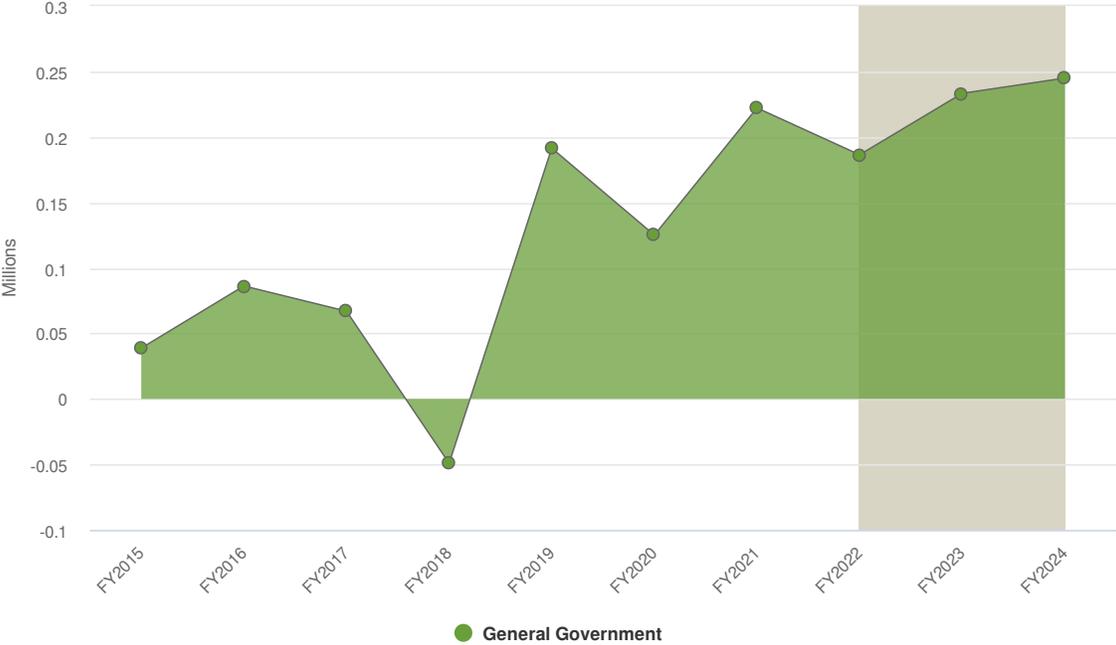
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Charges for Services	\$125,927.00	\$119,061.00	\$122,467.00	-2.7%
Investment Income and Rentals	\$3,564.00	\$2,062.00	\$3,564.00	0%
Total Revenue Source:	\$129,491.00	\$121,123.00	\$126,031.00	-2.7%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$181,577.00	\$222,169.00	\$186,415.00	2.7%
Total Expenditures:	\$181,577.00	\$222,169.00	\$186,415.00	2.7%

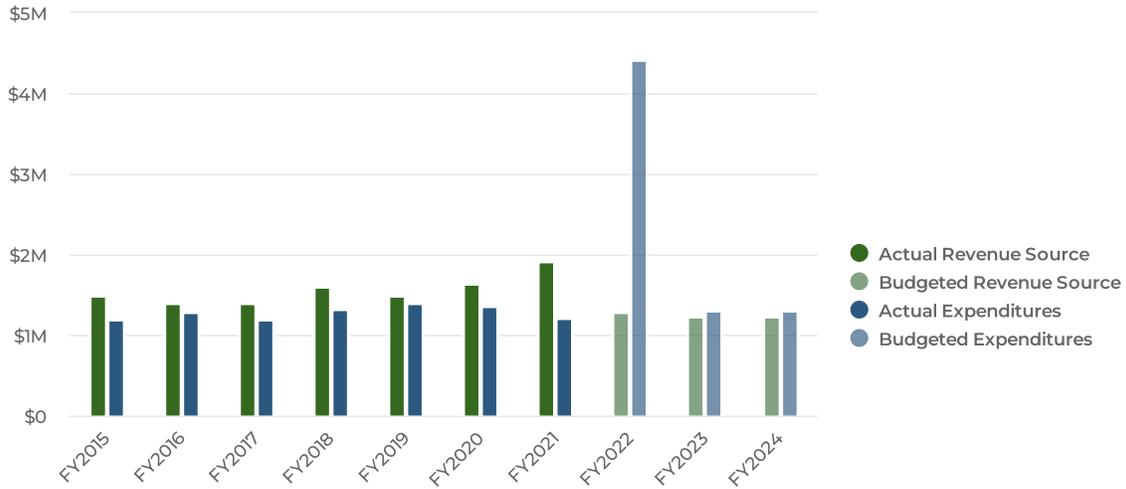


Retiree Benefits

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.

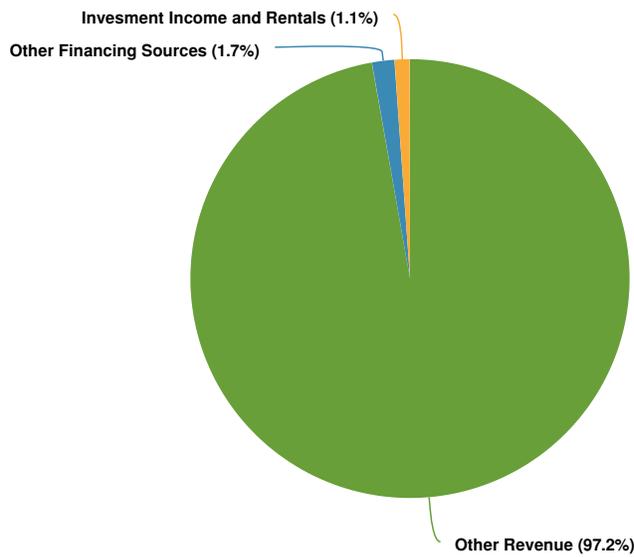
Summary

The City of Ypsilanti is projecting \$1.29M of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$4.42M in FY2022.

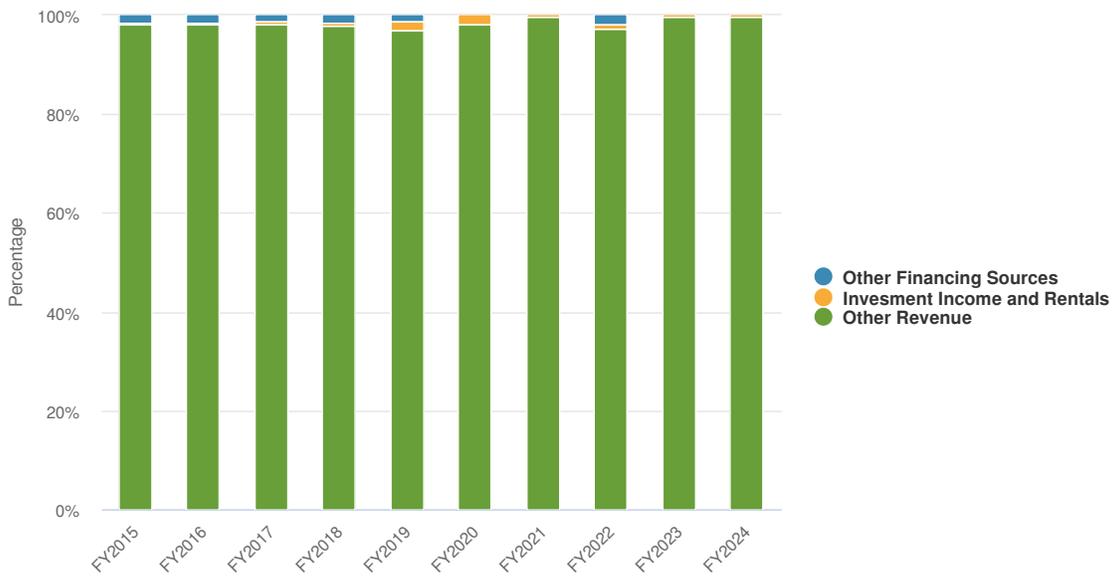


Revenues

Projected 2022 Revenues



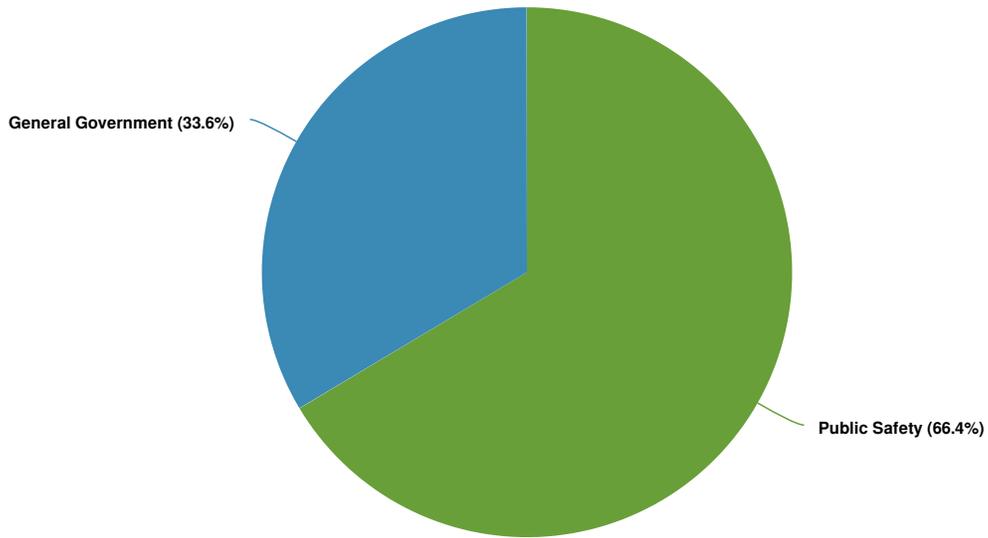
Budgeted and Historical 2022 Revenues



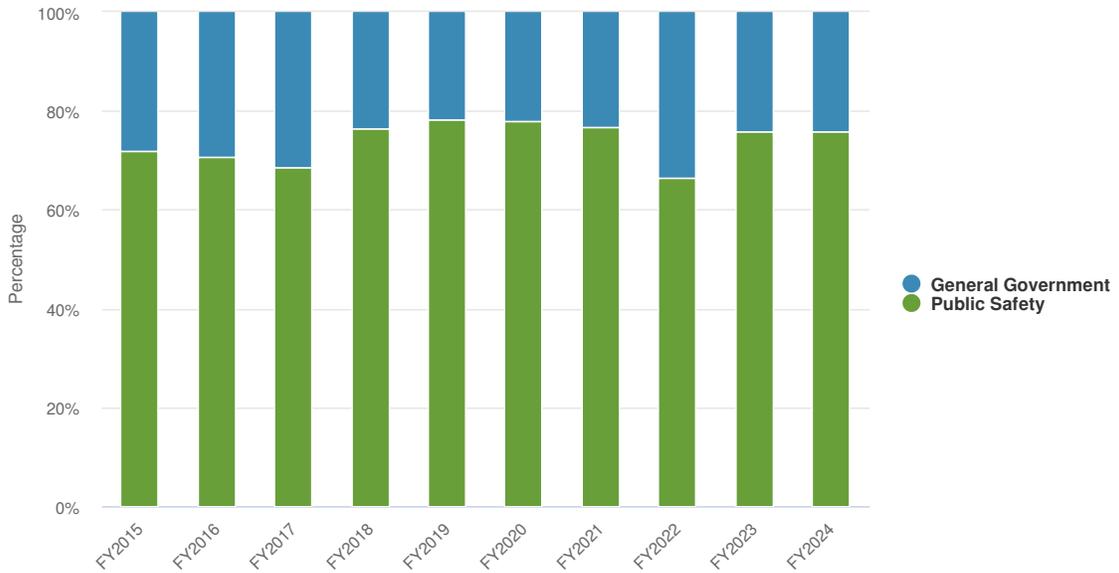
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Investment Income and Rentals	\$14,417.00	\$8,357.00	\$14,417.00	0%
Other Revenue	\$1,749,599.00	\$1,924,115.00	\$1,256,599.00	-28.2%
Other Financing Sources	\$21,000.00	\$0.00	\$21,420.00	2%
Total Revenue Source:	\$1,785,016.00	\$1,932,472.00	\$1,292,436.00	-27.6%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$359,244.00	\$285,671.00	\$1,485,033.00	313.4%

Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Public Safety	\$1,087,451.00	\$932,713.00	\$2,937,757.00	170.2%
Total Expenditures:	\$1,446,695.00	\$1,218,384.00	\$4,422,790.00	205.7%

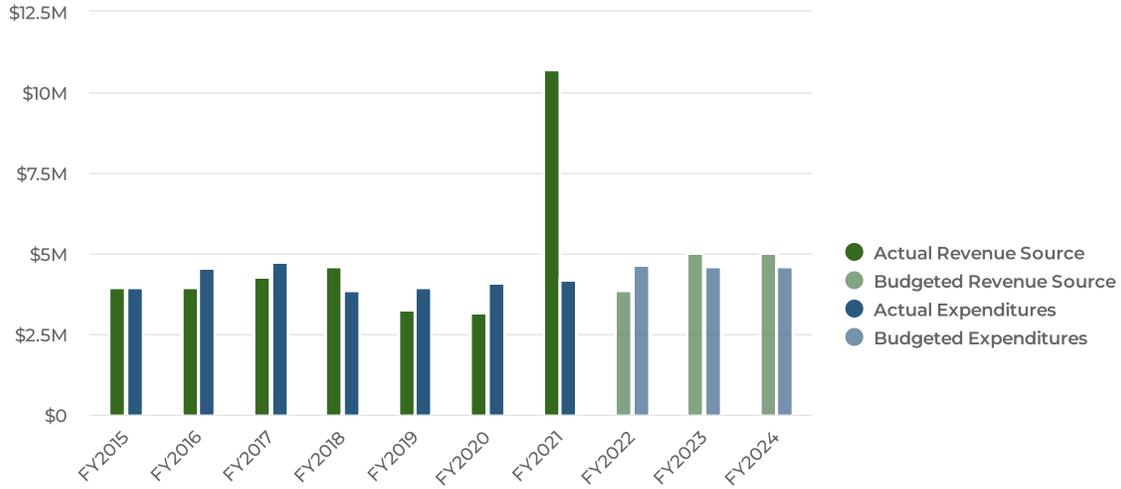


Fire and Police Pension

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

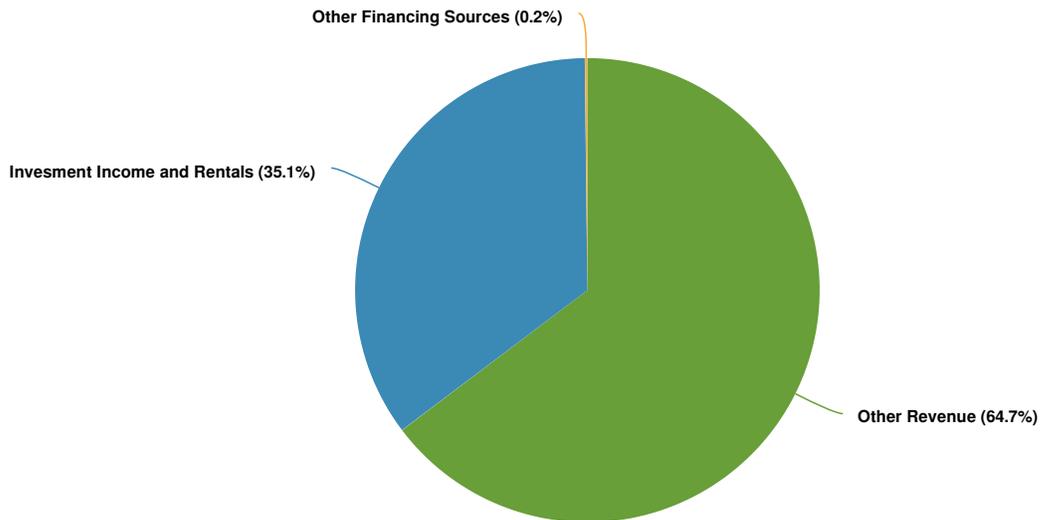
Summary

The City of Ypsilanti is projecting \$3.87M of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$4.66M in FY2022.

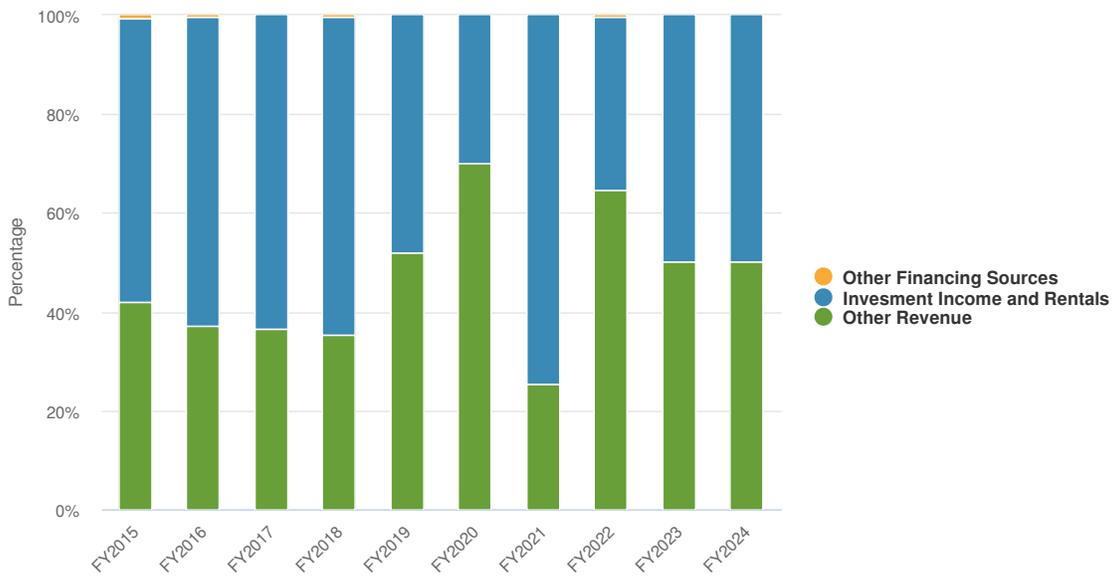


Revenues

Projected 2022 Revenues



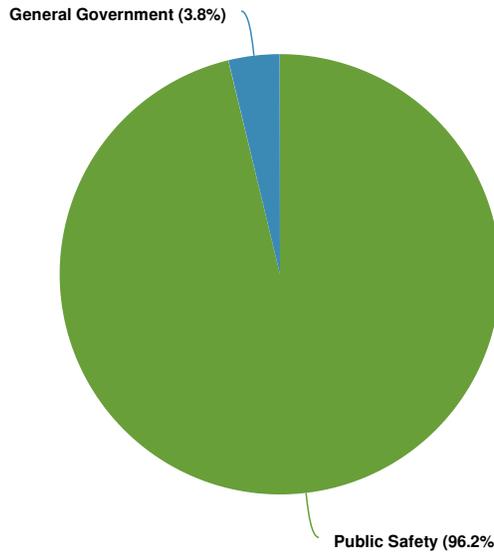
Budgeted and Historical 2022 Revenues



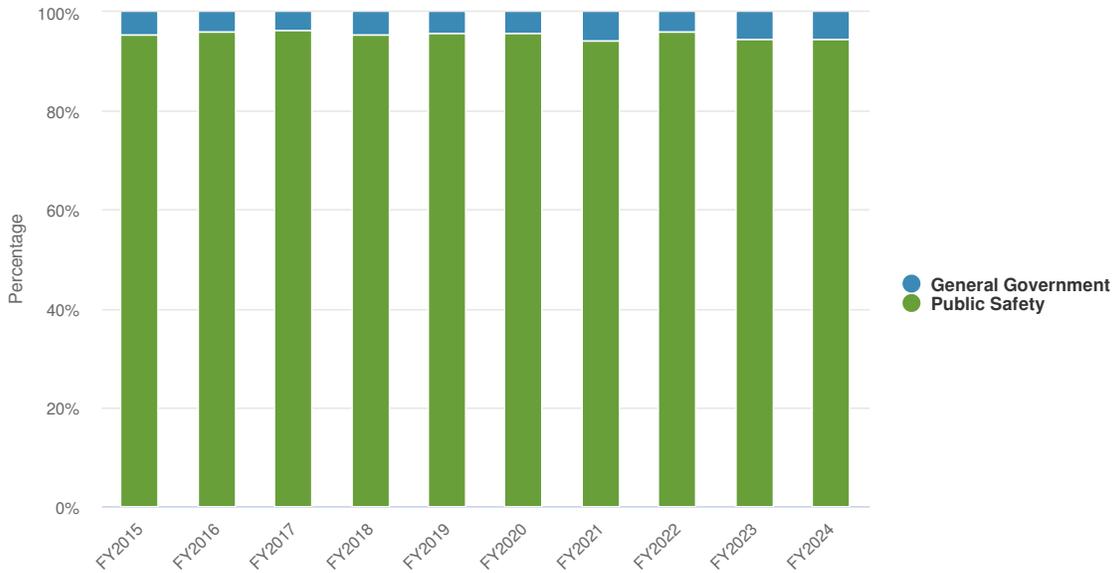
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Investment Income and Rentals	\$5,223,615.00	\$8,001,600.00	\$1,360,209.00	-74%
Other Revenue	\$2,394,740.00	\$2,733,105.00	\$2,505,351.00	4.6%
Other Financing Sources	\$9,125.00	\$0.00	\$6,134.00	-32.8%
Total Revenue Source:	\$7,627,480.00	\$10,734,705.00	\$3,871,694.00	-49.2%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
General Government	\$167,468.00	\$243,150.00	\$175,608.00	4.9%

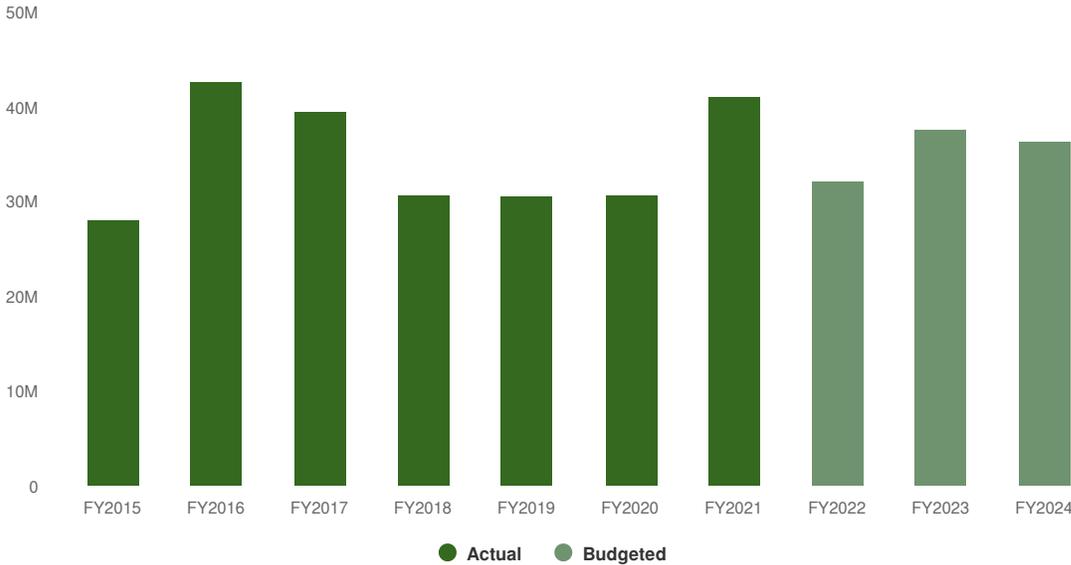
Name	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Public Safety	\$4,414,500.00	\$3,955,990.00	\$4,483,565.00	1.6%
Total Expenditures:	\$4,581,968.00	\$4,199,140.00	\$4,659,173.00	1.7%

FUNDING SOURCES

Funding Source Summary

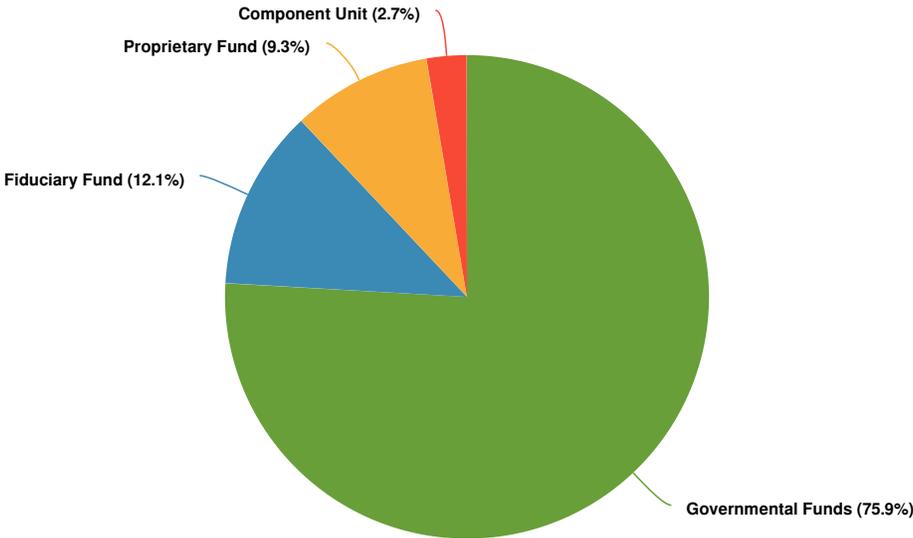
\$32,037,492 **\$32,037,492**
 (% vs. prior year)

Funding Source Proposed and Historical Budget vs. Actual

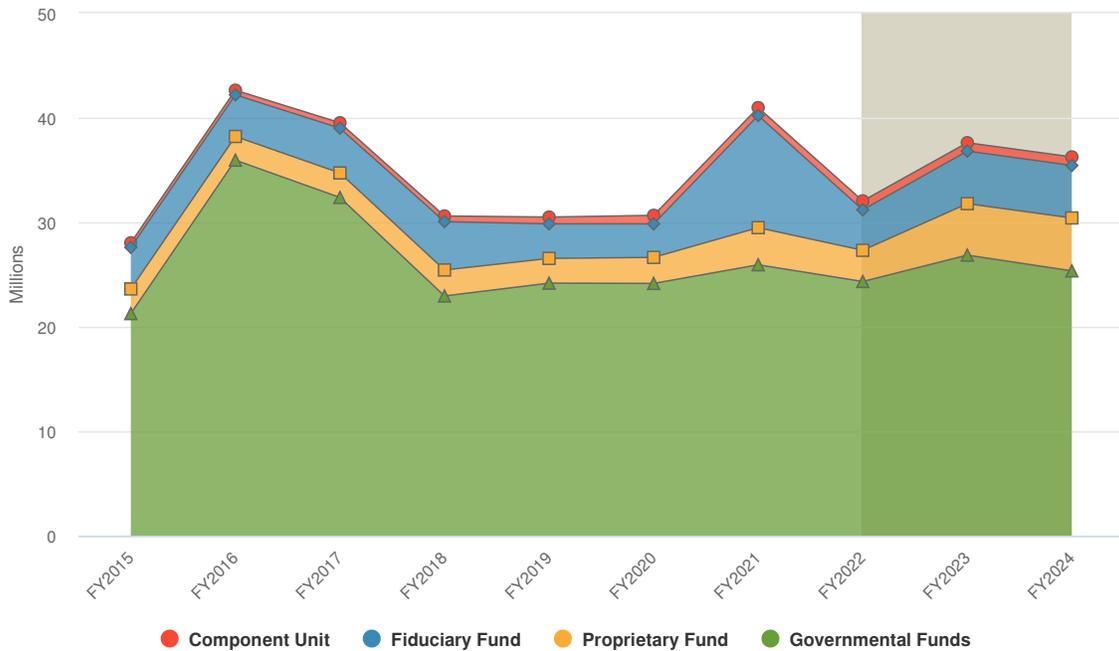


Revenue by Fund

2022 Revenue by Fund



Budgeted and Historical 2022 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Governmental Funds						
General Funds						
General Fund						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$5,963,560.00	\$5,994,011.00	\$6,102,227.00	2.3%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,190,001.00	\$2,493,820.00	\$2,292,341.00	4.7%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$1,257,950.00	\$1,432,466.00	\$898,460.00	-28.6%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$17,216.00	\$6,490.00	\$69,291.00	302.5%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$14,550.00	\$31,837.00	\$14,347.00	-1.4%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$17,039.00	\$23,842.00	\$17,310.00	1.6%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,473.00	\$3,429.00	\$1,473.00	0%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$1,461.00	\$6,179.00	\$1,704.00	16.6%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$35,471.00	\$35,234.00	\$35,405.00	-0.2%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$39,300.00	\$37,807.00	\$39,020.00	-0.7%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$1,168.00	\$88.00	\$1,763.00	50.9%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$1,170.00	\$172.00	\$1,381.00	18%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$232,000.00	\$275,535.00	\$230,652.00	-0.6%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$432.00	\$180.00	\$592.00	37%	
1% ADMINISTRATIVE FEE AATA	101-4-0000-447-04	\$6,383.00	\$0.00	\$7,447.00	16.7%	
Total Taxes:		\$9,779,174.00	\$10,341,090.00	\$9,713,413.00	-0.7%	
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$300.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$50,000.00	\$60,000.00	\$45,000.00	-10%	
RECREATION MARIJUANA	101-4-2150-456-05	\$145,000.00	\$125,000.00	\$115,000.00	-20.7%	
BUILDING PERMITS	101-4-3710-461-00	\$160,000.00	\$132,283.00	\$180,000.00	12.5%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$29,633.00	\$32,000.00	0%	
HEATING PERMITS	101-4-3710-461-02	\$45,000.00	\$40,615.00	\$50,000.00	11.1%	
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$22,362.00	\$29,000.00	0%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$625.00	\$6,705.00	\$15,000.00	2,300%	
SIGN PERMITS	101-4-3710-461-05	\$3,532.00	\$4,690.00	\$3,000.00	-15.1%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$55,000.00	\$26,656.00	\$150,000.00	172.7%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$19,300.00	\$7,500.00	0%	
VACANT/DANGER BLDG DEMO	101-4-3710-461-10	\$45,000.00			-100%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$15,000.00	\$0.00	\$30,000.00	100%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$400.00	\$275.00	0%	
Total Special Assessments:		\$588,232.00	\$467,944.00	\$657,075.00	11.7%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$220,000.00	\$187,479.00	\$220,000.00	0%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
NOISE PERMIT	101-4-3070-476-00	\$800.00	\$1,500.00	\$2,370.00	196.3%	
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$50.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$5,000.00	\$5,330.00	\$6,500.00	30%	
Total Licenses and Permits:		\$228,400.00	\$194,359.00	\$231,470.00	1.3%	
Federal Grants						
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$1,190.00	\$675.00	\$3,175.00	166.8%	
HOMELAND SAFER EMW2013 FH00191	101-4-3380-505-00	\$242,700.00	\$252,238.00	\$61,511.00	-74.7%	
Total Federal Grants:		\$243,890.00	\$252,913.00	\$64,686.00	-73.5%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,720,162.00	\$3,179,434.00	\$2,720,162.00	0%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$19,331.00	\$19,331.00	\$22,242.00	15.1%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$60,000.00	\$49,084.00	\$60,000.00	0%	
REC MAR STATE REV SHARE	101-4-2150-574-00	\$140,000.00			-100%	
STATE GRANT	101-4-3050-544-00	\$31,000.00	\$31,000.00	\$0.00	-100%	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$3,066.00	\$5,000.00	0%	
STATE GRANTS	101-4-3370-544-00	\$19,000.00	\$19,000.00	\$0.00	-100%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$883,401.00	\$883,401.00	\$1,042,166.00	18%	
CLG REIMBURSEMENT	101-4-7215-539-00	\$50,000.00			-100%	
REC MAR STATE REV SHARE	101-4-7470-574-00		\$140,007.00	\$338,721.00	N/A	
GRANT	101-4-7541-539-00	\$5,577.00	\$6,514.00	\$0.00	-100%	
GRANT	101-4-7542-539-00	\$19,300.00	\$19,300.00	\$0.00	-100%	
GRANT	101-4-7543-539-00	\$105,969.00	\$100,399.00	\$0.00	-100%	
GRANT	101-4-7544-539-00	\$15,000.00			-100%	
Total State Grants:		\$4,073,740.00	\$4,450,536.00	\$4,188,291.00	2.8%	
Contributions from Local Units						



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$47,000.00	\$54,575.00	\$47,000.00	0%	
HWRC CONTRIBUTION	101-4-2653-580-01		\$0.00	\$1,100.00	N/A	
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
CONTRIBUTION FROM UNITED WAY	101-4-7520-580-01	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7530-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
Total Contributions from Local Units:		\$87,000.00	\$94,575.00	\$78,100.00	-10.2%	
Charges for Services						
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$130,456.00	\$139,862.00	\$130,456.00	0%	
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	\$40,000.00	\$42,198.00	\$40,000.00	0%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$2,900.00	\$3,164.00	\$2,900.00	0%	
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	\$200.00	\$310.00	\$280.00	40%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$50,000.00	\$56,781.00	\$50,000.00	0%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,175.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$5,220.00	\$13,419.00	\$8,950.00	71.5%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,000.00	\$100.00	\$1,000.00	0%	
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$17,620.00	\$30,000.00	0%	
ADMIN HEARING BUREAU	101-4-3730-607-11	\$75,000.00	\$91,274.00	\$40,000.00	-46.7%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$500.00	\$35.00	\$9,375.00	1,775%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$18,000.00	\$19,825.00	\$13,000.00	-27.8%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$0.00	\$1,000.00	0%	
DONATIONS USED - SEN CENTER	101-4-7510-653-03	\$52,771.00	\$32,252.00	\$0.00	-100%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$8,989.00	\$10,957.00	\$7,285.00	-19%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$54,744.00	\$0.00	\$69,789.00	27.5%	
Total Charges for Services:		\$500,780.00	\$456,972.00	\$434,035.00	-13.3%	
Investment Income and Rentals						
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$2,000.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$54,477.00	\$37,713.00	\$15,000.00	-72.5%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$35,680.00	\$11,630.00	\$100,000.00	180.3%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$0.00	\$4,725.00	\$10,000.00	N/A	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$23,311.00	\$23,311.00	\$25,080.00	7.6%	
Total Investment Income and Rentals:		\$115,468.00	\$79,379.00	\$152,080.00	31.7%	
Other Revenue						
RECYCLING CONTRIBUTION	101-4-0000-675-00	\$280.00	\$0.00	\$280.00	0%	
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$49,236.00	\$49,495.00	\$50,137.00	1.8%	
DUE FROM COUNTY-ELECTION REIMB	101-4-2621-674-07	\$0.00	\$0.00	\$3,115.00	N/A	
COST REIMBURSEMENT-YPD	101-4-3070-676-02	\$24,470.00	\$5,649.00	\$25,000.00	2.2%	
COST REIMBURSEMENT-YFD	101-4-3390-676-01	\$10,000.00	\$5,176.00	\$10,000.00	0%	
COST REIMBURSEMENT-DPW	101-4-4410-676-03	\$5,000.00	\$3,534.00	\$5,000.00	0%	
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$0.00	\$0.00	\$3,062.00	N/A	
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$4,417.00	\$8,842.00	\$17,589.00	298.2%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$0.00	\$0.00	\$14,000.00	N/A	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$0.00	\$0.00	\$1,000.00	N/A	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$58,000.00	\$58,000.00	\$74,000.00	27.6%	
CDBG-TOT LOTS PLYGRND EQUIP	101-4-7522-676-26	\$208,300.00	\$208,410.00	\$0.00	-100%	
SPECIAL EVENTS APPLICATION	101-4-7551-676-00	\$13,000.00			-100%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Total Other Revenue:		\$372,703.00	\$339,106.00	\$203,183.00	-45.5%	
Other Financing Sources						
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$5,000.00	\$3,153.00	\$5,000.00	0%	
BIRD REVENUE	101-4-0000-694-02		\$0.00	\$306.00	N/A	
MISCLEANEOUS REVENUE	101-4-1910-694-01	\$0.00	\$840.00	\$0.00	0%	
BOND PROCESSING FEE	101-4-3070-698-02	\$30.00	\$0.00	\$20.00	-33.3%	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$0.00	\$1,450.00	\$476.00	N/A	
Total Other Financing Sources:		\$5,030.00	\$5,443.00	\$5,802.00	15.3%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-0000-931-00	\$220,000.00	\$220,000.00	\$220,000.00	0%	
Total Other Services and Charges:		\$220,000.00	\$220,000.00	\$220,000.00	0%	
Total General Fund:		\$16,214,417.00	\$16,902,317.00	\$15,948,135.00	-1.6%	
Total General Funds:		\$16,214,417.00	\$16,902,317.00	\$15,948,135.00	-1.6%	
Special Revenue Funds						
Major Street						
Licenses and Permits						
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,000.00	\$9,730.00	\$7,000.00	0%	
Total Licenses and Permits:		\$7,000.00	\$9,730.00	\$7,000.00	0%	
State Grants						
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,395,347.00	\$1,514,051.00	\$1,540,425.00	10.4%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$76,486.00	\$80,000.00	0%	
STATE GRANT	202-4-9069-539-00	\$81,000.00	\$103,247.00	\$0.00	-100%	
Total State Grants:		\$1,556,347.00	\$1,693,784.00	\$1,620,425.00	4.1%	
Contributions from Local Units						
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$200,000.00	\$118,639.00	\$135,000.00	-32.5%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
MISC WCPRC .50 ROAD MILL 4OF4	202-4-9063-580-00	\$0.00	\$138,039.00	\$142,832.00	N/A	
GRANTS	202-4-9071-580-00	\$1,395,000.00	\$540,807.00	\$0.00	-100%	
Total Contributions from Local Units:		\$1,595,000.00	\$797,485.00	\$277,832.00	-82.6%	
Investment Income and Rentals						
INTEREST EARNINGS	202-4-1910-664-00	\$18,761.00	\$10,102.00	\$18,761.00	0%	
Total Investment Income and Rentals:		\$18,761.00	\$10,102.00	\$18,761.00	0%	
Other Financing Sources						
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$0.00	\$50.00	\$0.00	0%	
Total Other Financing Sources:		\$0.00	\$50.00	\$0.00	0%	
Total Major Street:		\$3,177,108.00	\$2,511,151.00	\$1,924,018.00	-39.4%	
Local Street						
Licenses and Permits						
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,500.00	\$2,700.00	\$4,500.00	0%	
Total Licenses and Permits:		\$4,500.00	\$2,700.00	\$4,500.00	0%	
State Grants						
GAS AND WEIGHT TAX	203-4-0000-574-01	\$465,148.00	\$504,699.00	\$513,488.00	10.4%	
Total State Grants:		\$465,148.00	\$504,699.00	\$513,488.00	10.4%	
Investment Income and Rentals						
INTEREST EARNINGS	203-4-1910-664-00	\$10,428.00	\$6,118.00	\$10,428.00	0%	
Total Investment Income and Rentals:		\$10,428.00	\$6,118.00	\$10,428.00	0%	
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		\$0.00	-\$3,600.00	N/A	
Total Other Revenue:		\$4,500.00	\$0.00	\$900.00	-80%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Other Financing Sources						
SALT REIMBURSEMENT	203-4-4790-694-02	\$40,000.00	\$34,086.00	\$40,000.00	0%	
Total Other Financing Sources:		\$40,000.00	\$34,086.00	\$40,000.00	0%	
Total Local Street:		\$524,576.00	\$547,603.00	\$569,316.00	8.5%	
Public Safety						
Contributions from Local Units						
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$375,000.00	\$438,520.00	\$375,000.00	0%	
Total Contributions from Local Units:		\$375,000.00	\$438,520.00	\$375,000.00	0%	
Total Public Safety:		\$375,000.00	\$438,520.00	\$375,000.00	0%	
Garbage and Rubbish Collection						
Taxes						
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$871,982.00	\$876,277.00	\$892,203.00	2.3%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$1,400.00	\$615.00	\$6,608.00	372%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$700.00	\$605.00	\$700.00	0%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$100.00	\$17.00	\$122.00	22%	
Total Taxes:		\$874,182.00	\$877,514.00	\$899,633.00	2.9%	
Contributions from Local Units						
GRANTS	226-4-5281-580-00	\$60,000.00	\$0.00	\$70,000.00	16.7%	
Total Contributions from Local Units:		\$60,000.00	\$0.00	\$70,000.00	16.7%	
Charges for Services						
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$23,000.00	\$23,000.00	\$23,000.00	0%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$800.00	\$610.00	\$800.00	0%	
Total Charges for Services:		\$23,800.00	\$23,610.00	\$23,800.00	0%	
Investment Income and Rentals						

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
INTEREST EARNINGS	226-4-1910-664-00	\$1,757.00	\$1,101.00	\$1,757.00	0%	
Total Investment Income and Rentals:		\$1,757.00	\$1,101.00	\$1,757.00	0%	
Other Revenue						
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$0.00	\$485.00	\$140.00	N/A	
Total Other Revenue:		\$0.00	\$485.00	\$140.00	N/A	
Other Financing Sources						
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$500.00	\$2,138.00	\$1,009.00	101.8%	
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$194,799.00	\$194,799.00	\$139,349.00	-28.5%	
Total Other Financing Sources:		\$195,299.00	\$196,937.00	\$140,358.00	-28.1%	
Total Garbage and Rubbish Collection:		\$1,155,038.00	\$1,099,647.00	\$1,135,688.00	-1.7%	
Police Special Revenue						
Investment Income and Rentals						
INTEREST EARNINGS	265-4-1910-664-00	\$432.00	\$252.00	\$432.00	0%	
Total Investment Income and Rentals:		\$432.00	\$252.00	\$432.00	0%	
Other Financing Sources						
MISCELLANEOUS REVENUE	265-4-0000-694-01		\$0.00	\$1,400.00	N/A	
Total Other Financing Sources:			\$0.00	\$1,400.00	N/A	
Total Police Special Revenue:		\$432.00	\$252.00	\$1,832.00	324.1%	
Public Transit						
Taxes						
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$306,877.00	\$308,348.00	\$313,984.00	2.3%	
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$230.00	\$215.00	\$2,326.00	911.3%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$240.00	\$218.00	\$240.00	0%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$121.00	\$6.00	\$121.00	0%	
Total Taxes:		\$307,468.00	\$308,787.00	\$316,671.00	3%	
Total Public Transit:		\$307,468.00	\$308,787.00	\$316,671.00	3%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Total Special Revenue Funds:		\$5,539,622.00	\$4,905,960.00	\$4,322,525.00	-22%	
Debt Service Funds						
2016 GOLT Bonds						
Taxes						
CURRENT PROPERTY TAX	304-4-9000-402-00	\$692,568.00	\$689,113.00	\$696,672.00	0.6%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$0.00	\$469.00	\$3,953.00	N/A	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$0.00	\$471.00	\$167.00	N/A	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$0.00	\$13.00	\$93.00	N/A	
Total Taxes:		\$692,568.00	\$690,066.00	\$700,885.00	1.2%	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$190,530.00	\$190,530.00	\$192,465.00	1%	
Total Other Financing Sources:		\$190,530.00	\$190,530.00	\$192,465.00	1%	
Total 2016 GOLT Bonds:		\$883,098.00	\$880,596.00	\$893,350.00	1.2%	
2012 UTGO Refunding Bonds						
Taxes						
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$0.00	\$70.00	\$2,743.00	N/A	
INTEREST ON DELINQUENT TAXES	342-4-0000-445-05	\$0.00	\$9.00	\$0.00	0%	
Total Taxes:		\$0.00	\$79.00	\$2,743.00	N/A	
Investment Income and Rentals						
INTEREST EARNINGS	342-4-1910-664-00	\$7.00	\$5.00	\$7.00	0%	
Total Investment Income and Rentals:		\$7.00	\$5.00	\$7.00	0%	
Total 2012 UTGO Refunding Bonds:		\$7.00	\$84.00	\$2,750.00	39,185.7%	
2002B W&S Debt						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	364-4-9000-674-04	\$31,125.00	\$31,125.00	\$30,375.00	-2.4%	
Total Other Revenue:		\$31,125.00	\$31,125.00	\$30,375.00	-2.4%	
Total 2002B W&S Debt:		\$31,125.00	\$31,125.00	\$30,375.00	-2.4%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Total Debt Service Funds:		\$914,230.00	\$911,805.00	\$926,475.00	1.3%	
Capital Projects Funds						
Capital Improvement						
Federal Grants						
FEMA GRANT EMW-2016-FR-00273	414-4-9370-501-00	\$65,000.00	\$56,886.00	\$0.00	-100%	
Total Federal Grants:		\$65,000.00	\$56,886.00	\$0.00	-100%	
State Grants						
STATE GRANTS	414-4-7500-539-00	\$229,800.00	\$228,409.00	\$0.00	-100%	
Total State Grants:		\$229,800.00	\$228,409.00	\$0.00	-100%	
Investment Income and Rentals						
INTEREST EARNINGS	414-4-1910-664-00	\$3,300.00	\$1,812.00	\$3,300.00	0%	
Total Investment Income and Rentals:		\$3,300.00	\$1,812.00	\$3,300.00	0%	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$36,708.00	\$36,708.00	\$251,308.00	584.6%	
TRANSFER FROM PUBLIC SFTY FUND	414-4-7510-699-00	\$125,000.00	\$125,000.00	\$125,000.00	0%	
Total Other Financing Sources:		\$161,708.00	\$161,708.00	\$376,308.00	132.7%	
Total Capital Improvement:		\$459,808.00	\$448,815.00	\$379,608.00	-17.4%	
2003D W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$338,125.00	\$338,125.00	\$335,313.00	-0.8%	
Total Other Revenue:		\$338,125.00	\$338,125.00	\$335,313.00	-0.8%	
Total 2003D W&S:		\$338,125.00	\$338,125.00	\$335,313.00	-0.8%	
2003C W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$49,188.00	\$49,188.00	\$48,063.00	-2.3%	
Total Other Revenue:		\$49,188.00	\$49,188.00	\$48,063.00	-2.3%	
Total 2003C W&S:		\$49,188.00	\$49,188.00	\$48,063.00	-2.3%	
2004B W&S						

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$390,434.00	\$390,434.00	\$387,838.00	-0.7%	
Total Other Revenue:		\$390,434.00	\$390,434.00	\$387,838.00	-0.7%	
Total 2004B W&S:		\$390,434.00	\$390,434.00	\$387,838.00	-0.7%	
2007 W&W Rev						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,682.00	\$17,682.00	\$17,363.00	-1.8%	
Total Other Revenue:		\$17,682.00	\$17,682.00	\$17,363.00	-1.8%	
Total 2007 W&W Rev:		\$17,682.00	\$17,682.00	\$17,363.00	-1.8%	
2008 W&S Disp						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$25,231.00	\$25,231.00	\$29,669.00	17.6%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$12,101.00	\$12,101.00	\$11,851.00	-2.1%	
Total Other Revenue:		\$37,332.00	\$37,332.00	\$41,520.00	11.2%	
Total 2008 W&S Disp:		\$37,332.00	\$37,332.00	\$41,520.00	11.2%	
2012 W&S Factory Pump						
Other Revenue						
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$182,750.00	\$182,750.00	\$184,438.00	0.9%	
Total Other Revenue:		\$182,750.00	\$182,750.00	\$184,438.00	0.9%	
Total 2012 W&S Factory Pump:		\$182,750.00	\$182,750.00	\$184,438.00	0.9%	
2013 Rev Refunding Bond						
Investment Income and Rentals						
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$40,000.00	\$0.00	0%	
Total Investment Income and Rentals:		\$0.00	\$40,000.00	\$0.00	0%	
Other Revenue						
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$753,200.00	\$714,200.00	\$746,400.00	-0.9%	
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$27,116.00	\$27,116.00	\$26,616.00	-1.8%	
Total Other Revenue:		\$780,316.00	\$741,316.00	\$773,016.00	-0.9%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Total 2013 Rev Refunding Bond:		\$780,316.00	\$781,316.00	\$773,016.00	-0.9%	
2016 W&S Rev Ref Bond						
Other Revenue						
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$835,800.00	\$836,300.00	\$839,250.00	0.4%	
Total Other Revenue:		\$835,800.00	\$836,300.00	\$839,250.00	0.4%	
Total 2016 W&S Rev Ref Bond:		\$835,800.00	\$836,300.00	\$839,250.00	0.4%	
Sidewalk Improvement						
Licenses and Permits						
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$50,000.00	\$67,515.00	\$65,000.00	30%	
Total Licenses and Permits:		\$50,000.00	\$67,515.00	\$65,000.00	30%	
Investment Income and Rentals						
INTEREST EARNINGS	495-4-1910-664-00	\$1,634.00	\$833.00	\$1,634.00	0%	
Total Investment Income and Rentals:		\$1,634.00	\$833.00	\$1,634.00	0%	
Other Revenue						
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$50,000.00	\$50,000.00	0%	
Total Other Revenue:		\$50,000.00	\$50,000.00	\$50,000.00	0%	
Total Sidewalk Improvement:		\$101,634.00	\$118,348.00	\$116,634.00	14.8%	
Total Capital Projects Funds:		\$3,193,069.00	\$3,200,290.00	\$3,123,043.00	-2.2%	
Total Governmental Funds:		\$25,861,338.00	\$25,920,372.00	\$24,320,178.00	-6%	
Proprietary Fund						
Enterprise Funds						
Parking Fund						
Special Assessments						
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$35,000.00	\$33,838.00	\$55,000.00	57.1%	
Total Special Assessments:		\$35,000.00	\$33,838.00	\$55,000.00	57.1%	
Charges for Services						
PARKING IMPOUND FEES	514-4-3110-607-09	\$10,000.00	\$3,010.00	\$25,000.00	150%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
PARKING METER REVENUE	514-4-3110-607-10	\$35,000.00	\$35,884.00	\$80,000.00	128.6%	
Total Charges for Services:		\$45,000.00	\$38,894.00	\$105,000.00	133.3%	
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$130,000.00	\$156,725.00	\$150,000.00	15.4%	
Total Fines and Forfeits:		\$130,000.00	\$156,725.00	\$150,000.00	15.4%	
Other Revenue						
REIMBURSEMENT	514-4-3110-676-00		\$0.00	\$60,000.00	N/A	
Total Other Revenue:			\$0.00	\$60,000.00	N/A	
Other Financing Sources						
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$170,926.00	\$170,926.00	\$80,000.00	-53.2%	
Total Other Financing Sources:		\$170,926.00	\$170,926.00	\$80,000.00	-53.2%	
Total Parking Fund:		\$380,926.00	\$400,383.00	\$450,000.00	18.1%	
Total Enterprise Funds:		\$380,926.00	\$400,383.00	\$450,000.00	18.1%	
Internal Service Funds						
Motorpool						
Charges for Services						
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$8,900.00	\$8,900.00	\$8,900.00	0%	
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$121,900.00	\$121,900.00	\$133,900.00	9.8%	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$1,050.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,795.00	\$186,795.00	\$186,195.00	-0.3%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$165,900.00	\$165,899.00	\$160,500.00	-3.3%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$165,000.00	\$165,000.00	\$165,000.00	0%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$205,400.00	\$205,400.00	\$205,400.00	0%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$175,160.00	\$175,159.00	\$175,160.00	0%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$6,400.00	\$13,000.00	\$6,400.00	0%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$0.00	\$6,400.00	\$0.00	0%	
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$30,000.00	\$33,226.00	\$30,000.00	0%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Total Charges for Services:		\$1,066,505.00	\$1,082,729.00	\$1,072,505.00	0.6%	
Investment Income and Rentals						
INTEREST EARNINGS	641-4-1910-664-00	\$5,880.00	\$5,452.00	\$5,880.00	0%	
Total Investment Income and Rentals:		\$5,880.00	\$5,452.00	\$5,880.00	0%	
Other Revenue						
INSURANCE REIMBURSEMENTS	641-4-9320-682-00	\$0.00	\$5,793.00	\$0.00	0%	
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$0.00	\$256.00	\$33,099.00	N/A	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00		\$7,559.00	\$7,538.00	N/A	
Total Other Revenue:		\$0.00	\$13,608.00	\$40,637.00	N/A	
Total Motorpool:		\$1,072,385.00	\$1,101,789.00	\$1,119,022.00	4.3%	
Worker's Compensation Fund						
Charges for Services						
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$125,927.00	\$119,061.00	\$122,467.00	-2.7%	
Total Charges for Services:		\$125,927.00	\$119,061.00	\$122,467.00	-2.7%	
Investment Income and Rentals						
INTEREST EARNINGS	677-4-1910-664-00	\$3,564.00	\$2,062.00	\$3,564.00	0%	
Total Investment Income and Rentals:		\$3,564.00	\$2,062.00	\$3,564.00	0%	
Total Worker's Compensation Fund:		\$129,491.00	\$121,123.00	\$126,031.00	-2.7%	
Retiree Benefits						
Investment Income and Rentals						
INTEREST EARNINGS	736-4-1910-664-00	\$14,417.00	\$8,357.00	\$14,417.00	0%	
Total Investment Income and Rentals:		\$14,417.00	\$8,357.00	\$14,417.00	0%	
Other Revenue						
GEN RETIREE FROM 101	736-4-2743-676-10	\$491,649.00	\$491,649.00	\$358,139.00	-27.2%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
POLICE RETIREE FROM 101	736-4-2745-676-10	\$719,080.00	\$818,838.00	\$522,186.00	-27.4%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$538,870.00	\$613,628.00	\$376,274.00	-30.2%	
Total Other Revenue:		\$1,749,599.00	\$1,924,115.00	\$1,256,599.00	-28.2%	
Other Financing Sources						
MISCELLANEOUS REVENUE	736-4-0000-694-01	\$21,000.00	\$0.00	\$21,420.00	2%	
Total Other Financing Sources:		\$21,000.00	\$0.00	\$21,420.00	2%	
Total Retiree Benefits:		\$1,785,016.00	\$1,932,472.00	\$1,292,436.00	-27.6%	
Total Internal Service Funds:		\$2,986,892.00	\$3,155,384.00	\$2,537,489.00	-15%	
Total Proprietary Fund:		\$3,367,818.00	\$3,555,767.00	\$2,987,489.00	-11.3%	
Fiduciary Fund						
Pension Trust						
Fire and Police Pension						
Investment Income and Rentals						
INTEREST - RONEY	732-4-0000-664-01	\$82.00	\$13.00	\$88.00	7.3%	
INTEREST	732-4-0000-664-11	\$250,919.00	\$229,626.00	\$238,531.00	-4.9%	
INTEREST - ESSEX	732-4-0000-664-12	\$503.00	\$22.00	\$587.00	16.7%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$1,596.00	\$6.00	\$226.00	-85.8%	
INTEREST FIRST EAGLE	732-4-0000-664-26	-\$19.00	\$0.00	\$0.00	-100%	
DIVIDENDS	732-4-0000-665-20	\$171,069.00	\$127,367.00	\$167,331.00	-2.2%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$30,139.00	\$0.00	\$36,166.00	20%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$42,547.00	\$24,918.00	\$43,588.00	2.4%	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$0.00	\$91,623.00	\$83,396.00	N/A	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$42,784.00	\$46,859.00	\$69,888.00	63.4%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	\$4,000,000.00	\$5,896,308.00	-\$169,613.00	-104.2%	
GAINS & LOSSES	732-4-0000-666-30	\$293,263.00	\$219,750.00	\$262,867.00	-10.4%	
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$30,270.00	\$65,857.00	\$37,914.00	25.3%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$367,011.00	\$1,007,653.00	\$560,871.00	52.8%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$285,801.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	-\$11,791.00	\$2,571.00	\$23,127.00	-296.1%	
INTEREST EARNINGS	732-4-1910-664-00	\$5,242.00	\$3,226.00	\$5,242.00	0%	
Total Investment Income and Rentals:		\$5,223,615.00	\$8,001,600.00	\$1,360,209.00	-74%	
Other Revenue						
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$204,739.00	\$239,284.00	\$213,010.00	4%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,430,204.00	\$1,628,617.00	\$1,313,545.00	-8.2%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$759,797.00	\$865,204.00	\$978,796.00	28.8%	
Total Other Revenue:		\$2,394,740.00	\$2,733,105.00	\$2,505,351.00	4.6%	
Other Financing Sources						
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$8,336.00	\$0.00	\$5,187.00	-37.8%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$475.00	\$0.00	\$570.00	20%	
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$314.00	\$0.00	\$377.00	20.1%	
Total Other Financing Sources:		\$9,125.00	\$0.00	\$6,134.00	-32.8%	
Total Fire and Police Pension:		\$7,627,480.00	\$10,734,705.00	\$3,871,694.00	-49.2%	
Total Pension Trust:		\$7,627,480.00	\$10,734,705.00	\$3,871,694.00	-49.2%	
Total Fiduciary Fund:		\$7,627,480.00	\$10,734,705.00	\$3,871,694.00	-49.2%	
Component Unit						
West Cross						
Taxes						
CURRENT PROPERTY TAXES	248-4-7270-402-00		\$0.00	\$10,969.00	N/A	
DELINQUENT PROPERTY TAXES	248-4-7270-420-01		\$0.00	\$20.00	N/A	
INTEREST ON CURRNET TAXES	248-4-7270-445-02		\$0.00	\$20.00	N/A	
TIFA REIMBURSEMENT PA86 SECT17	248-4-7271-410-00		\$0.00	\$6,128.00	N/A	
CURRENT TIFA TAXES- WEST CROSS	248-4-7271-439-02		\$0.00	\$120,266.00	N/A	
Total Taxes:			\$0.00	\$137,403.00	N/A	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Investment Income and Rentals						
INTEREST EARNINGS	248-4-7270-664-00		\$0.00	\$1,310.00	N/A	
Total Investment Income and Rentals:			\$0.00	\$1,310.00	N/A	
Other Financing Sources						
TRANSFER IN 275	248-4-7270-699-11		\$0.00	\$69,582.00	N/A	
TRANSFER FROM GEN.FUND	248-4-7271-699-01		\$0.00	\$6,250.00	N/A	
Total Other Financing Sources:			\$0.00	\$75,832.00	N/A	
Total West Cross:		\$0.00	\$0.00	\$214,545.00	N/A	
Depot Town Development						
Taxes						
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$10,969.00	\$10,883.00	\$319.00	-97.1%	
DELINQUENT PROPERTY TAXES	275-4-7270-420-01	\$20.00	\$4.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	275-4-7270-445-02	\$20.00	\$2.00	\$4.00	-80%	
TIFA REIMBURSMNT PA86 SECT17	275-4-7271-410-00	\$4,500.00	\$3,668.00	\$0.00	-100%	
CURRENT TIFA TAXES-WEST CROSS	275-4-7271-439-02	\$97,605.00	\$97,605.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,334.00	\$7,257.00	\$7,334.00	0%	
INTEREST ON CURRENT TAXES	275-4-7290-445-02	\$0.00	\$1.00	\$0.00	0%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$111,471.00	\$111,661.00	\$115,574.00	3.7%	
Total Taxes:		\$231,919.00	\$231,081.00	\$123,231.00	-46.9%	
Federal Grants						
FEDERAL GRANT	275-4-7271-501-00	\$0.00	\$2,500.00	\$0.00	0%	
FEDERAL GRANT	275-4-7291-501-00	\$0.00	\$2,000.00	\$0.00	0%	
Total Federal Grants:		\$0.00	\$4,500.00	\$0.00	0%	
Investment Income and Rentals						



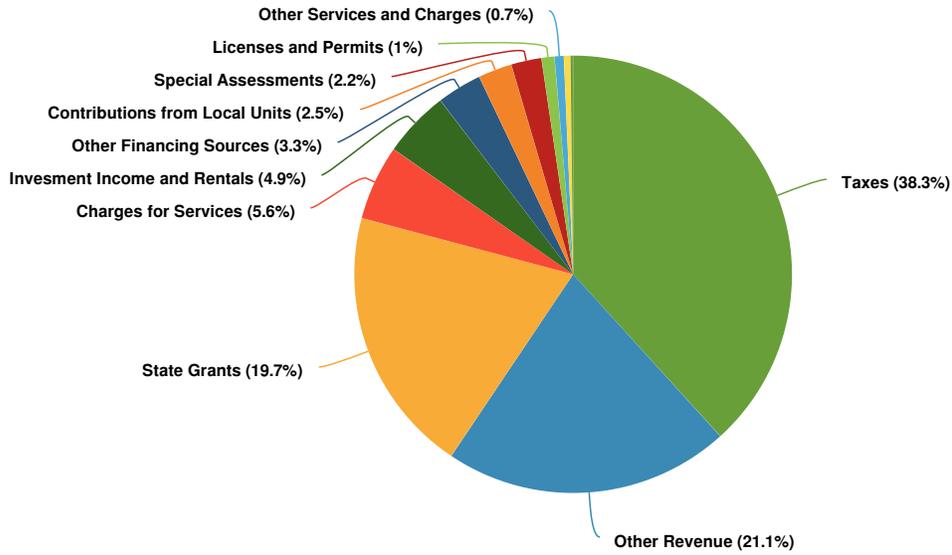
Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
INTEREST EARNINGS	275-4-7270-664-00	\$1,310.00	\$725.00	\$8.00	-99.4%	
INTEREST EARNINGS	275-4-7290-664-00	\$1,310.00	\$725.00	\$1,310.00	0%	
Total Investment Income and Rentals:		\$2,620.00	\$1,450.00	\$1,318.00	-49.7%	
Other Financing Sources						
TRANSFER FROM GEN FUND	275-4-7271-699-01	\$1,250.00	\$6,250.00	\$0.00	-100%	
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,500.00	\$6,000.00	\$6,000.00	-7.7%	
Total Other Financing Sources:		\$7,750.00	\$12,250.00	\$6,000.00	-22.6%	
Total Depot Town Development:		\$242,289.00	\$249,281.00	\$130,549.00	-46.1%	
Down Town Authority						
Taxes						
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$28,328.00	\$28,507.00	\$28,328.00	0%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$100.00	\$239.00	\$100.00	0%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$15.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$0.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$15,000.00	\$18,544.00	\$15,841.00	5.6%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$256,053.00	\$256,053.00	\$281,212.00	9.8%	
Total Taxes:		\$299,536.00	\$303,358.00	\$325,536.00	8.7%	
Special Assessments						
DOWNTOWN PARKING PERMITS	413-4-7231-462-01	\$7,200.00	\$0.00	\$3,500.00	-51.4%	
Total Special Assessments:		\$7,200.00	\$0.00	\$3,500.00	-51.4%	
Federal Grants						
FEDERAL GRANT	413-4-7231-501-00	\$40,500.00	\$40,500.00	\$0.00	-100%	
Total Federal Grants:		\$40,500.00	\$40,500.00	\$0.00	-100%	
Charges for Services						
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$17,046.00	\$24,000.00	0%	
Total Charges for Services:		\$24,000.00	\$17,046.00	\$24,000.00	0%	



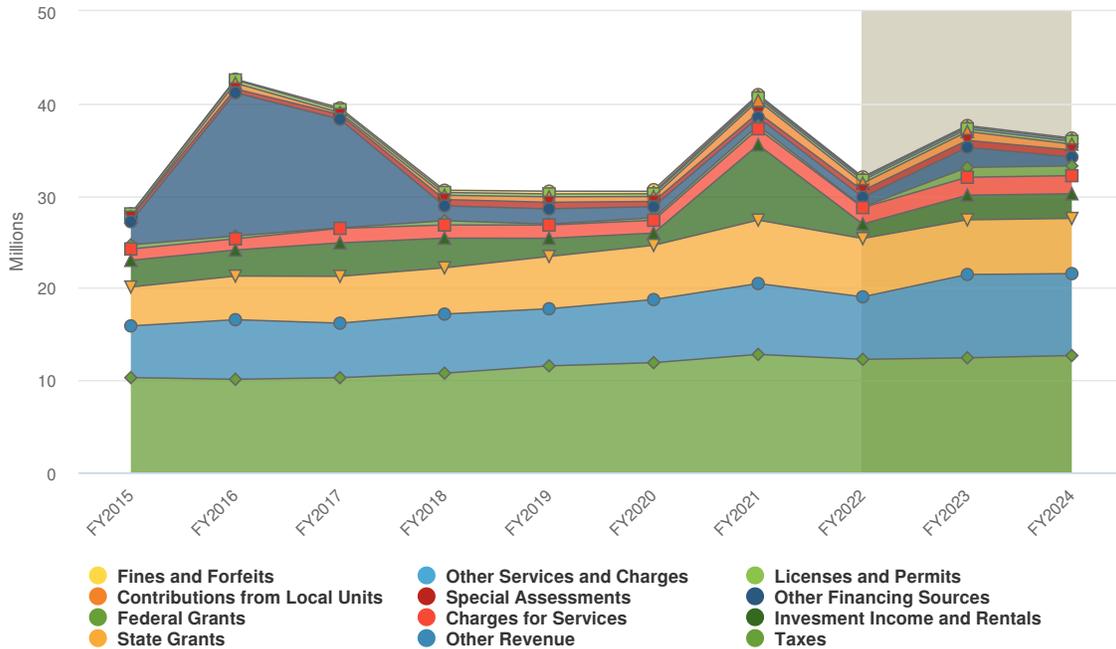
Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Investment Income and Rentals						
INTEREST EARNINGS	413-4-7230-664-00	\$910.00	\$505.00	\$910.00	0%	
Total Investment Income and Rentals:		\$910.00	\$505.00	\$910.00	0%	
Other Financing Sources						
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$0.00	\$2,000.00	\$7,000.00	N/A	
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$0.00	\$4,000.00	\$12,500.00	N/A	
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$17,250.00	\$12,750.00	\$12,750.00	-26.1%	
Total Other Financing Sources:		\$17,250.00	\$18,750.00	\$32,250.00	87%	
Total Down Town Authority:		\$389,396.00	\$380,159.00	\$386,196.00	-0.8%	
Economic Development Authority						
Taxes						
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$40,000.00	\$33,162.00	\$40,000.00	0%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$6,877.00	\$0.00	0%	
Total Taxes:		\$40,000.00	\$40,039.00	\$40,000.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	415-4-1910-664-00	\$228.00	\$133.00	\$228.00	0%	
Total Investment Income and Rentals:		\$228.00	\$133.00	\$228.00	0%	
Total Economic Development Authority:		\$40,228.00	\$40,172.00	\$40,228.00	0%	
2004A Ser DDA						
Other Financing Sources						
CONTRIBUTION FROM DDA 413	473-4-9000-699-21	\$84,728.00	\$83,925.00	\$86,613.00	2.2%	
Total Other Financing Sources:		\$84,728.00	\$83,925.00	\$86,613.00	2.2%	
Total 2004A Ser DDA:		\$84,728.00	\$83,925.00	\$86,613.00	2.2%	
Total Component Unit:		\$756,641.00	\$753,537.00	\$858,131.00	13.4%	
Total:		\$37,613,277.00	\$40,964,381.00	\$32,037,492.00	-14.8%	

Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$5,963,560.00	\$5,994,011.00	\$6,102,227.00	2.3%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,190,001.00	\$2,493,820.00	\$2,292,341.00	4.7%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$1,257,950.00	\$1,432,466.00	\$898,460.00	-28.6%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$17,216.00	\$6,490.00	\$69,291.00	302.5%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$14,550.00	\$31,837.00	\$14,347.00	-1.4%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$17,039.00	\$23,842.00	\$17,310.00	1.6%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,473.00	\$3,429.00	\$1,473.00	0%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$1,461.00	\$6,179.00	\$1,704.00	16.6%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$35,471.00	\$35,234.00	\$35,405.00	-0.2%	
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$39,300.00	\$37,807.00	\$39,020.00	-0.7%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$1,168.00	\$88.00	\$1,763.00	50.9%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$1,170.00	\$172.00	\$1,381.00	18%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$232,000.00	\$275,535.00	\$230,652.00	-0.6%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$432.00	\$180.00	\$592.00	37%	
1% ADMINISTRATIVE FEE AATA	101-4-0000-447-04	\$6,383.00	\$0.00	\$7,447.00	16.7%	
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$871,982.00	\$876,277.00	\$892,203.00	2.3%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$1,400.00	\$615.00	\$6,608.00	372%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$700.00	\$605.00	\$700.00	0%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$100.00	\$17.00	\$122.00	22%	
CURRENT PROPERTY TAXES	248-4-7270-402-00		\$0.00	\$10,969.00	N/A	
DELINQUENT PROPERTY TAXES	248-4-7270-420-01		\$0.00	\$20.00	N/A	
INTEREST ON CURRNET TAXES	248-4-7270-445-02		\$0.00	\$20.00	N/A	
TIFA REIMBURSEMENT PA86 SECT17	248-4-7271-410-00		\$0.00	\$6,128.00	N/A	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
CURRENT TIFA TAXES-WEST CROSS	248-4-7271-439-02		\$0.00	\$120,266.00	N/A	
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$10,969.00	\$10,883.00	\$319.00	-97.1%	
DELINQUENT PROPERTY TAXES	275-4-7270-420-01	\$20.00	\$4.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	275-4-7270-445-02	\$20.00	\$2.00	\$4.00	-80%	
TIFA REIMBURSMNT PA86 SECT 17	275-4-7271-410-00	\$4,500.00	\$3,668.00	\$0.00	-100%	
CURRENT TIFA TAXES-WEST CROSS	275-4-7271-439-02	\$97,605.00	\$97,605.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,334.00	\$7,257.00	\$7,334.00	0%	
INTEREST ON CURRENT TAXES	275-4-7290-445-02	\$0.00	\$1.00	\$0.00	0%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$111,471.00	\$111,661.00	\$115,574.00	3.7%	
CURRENT PROPERTY TAX	304-4-9000-402-00	\$692,568.00	\$689,113.00	\$696,672.00	0.6%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$0.00	\$469.00	\$3,953.00	N/A	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$0.00	\$471.00	\$167.00	N/A	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$0.00	\$13.00	\$93.00	N/A	
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$0.00	\$70.00	\$2,743.00	N/A	
INTEREST ON DELINQUENT TAXES	342-4-0000-445-05	\$0.00	\$9.00	\$0.00	0%	
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$28,328.00	\$28,507.00	\$28,328.00	0%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$100.00	\$239.00	\$100.00	0%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$15.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$0.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$15,000.00	\$18,544.00	\$15,841.00	5.6%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$256,053.00	\$256,053.00	\$281,212.00	9.8%	
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$40,000.00	\$33,162.00	\$40,000.00	0%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$6,877.00	\$0.00	0%	
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$306,877.00	\$308,348.00	\$313,984.00	2.3%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$230.00	\$215.00	\$2,326.00	911.3%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$240.00	\$218.00	\$240.00	0%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$121.00	\$6.00	\$121.00	0%	
Total Taxes:		\$12,224,847.00	\$12,792,014.00	\$12,259,515.00	0.3%	
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$300.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$50,000.00	\$60,000.00	\$45,000.00	-10%	
RECREATION MARIJUANA	101-4-2150-456-05	\$145,000.00	\$125,000.00	\$115,000.00	-20.7%	
BUILDING PERMITS	101-4-3710-461-00	\$160,000.00	\$132,283.00	\$180,000.00	12.5%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$29,633.00	\$32,000.00	0%	
HEATING PERMITS	101-4-3710-461-02	\$45,000.00	\$40,615.00	\$50,000.00	11.1%	
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$22,362.00	\$29,000.00	0%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$625.00	\$6,705.00	\$15,000.00	2,300%	
SIGN PERMITS	101-4-3710-461-05	\$3,532.00	\$4,690.00	\$3,000.00	-15.1%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$55,000.00	\$26,656.00	\$150,000.00	172.7%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$19,300.00	\$7,500.00	0%	
VACANT/DANGER BLDG DEMO	101-4-3710-461-10	\$45,000.00			-100%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$15,000.00	\$0.00	\$30,000.00	100%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$400.00	\$275.00	0%	
DOWNTOWN PARKING PERMITS	413-4-7231-462-01	\$7,200.00	\$0.00	\$3,500.00	-51.4%	
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$35,000.00	\$33,838.00	\$55,000.00	57.1%	
Total Special Assessments:		\$630,432.00	\$501,782.00	\$715,575.00	13.5%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$220,000.00	\$187,479.00	\$220,000.00	0%	
NOISE PERMIT	101-4-3070-476-00	\$800.00	\$1,500.00	\$2,370.00	196.3%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$50.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$5,000.00	\$5,330.00	\$6,500.00	30%	
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,000.00	\$9,730.00	\$7,000.00	0%	
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,500.00	\$2,700.00	\$4,500.00	0%	
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$50,000.00	\$67,515.00	\$65,000.00	30%	
Total Licenses and Permits:		\$289,900.00	\$274,304.00	\$307,970.00	6.2%	
Federal Grants						
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$1,190.00	\$675.00	\$3,175.00	166.8%	
HOMELAND SAFER EMW2013 FH00191	101-4-3380-505-00	\$242,700.00	\$252,238.00	\$61,511.00	-74.7%	
FEDERAL GRANT	275-4-7271-501-00	\$0.00	\$2,500.00	\$0.00	0%	
FEDERAL GRANT	275-4-7291-501-00	\$0.00	\$2,000.00	\$0.00	0%	
FEDERAL GRANT	413-4-7231-501-00	\$40,500.00	\$40,500.00	\$0.00	-100%	
FEMA GRANT EMW-2016-FR-00273	414-4-9370-501-00	\$65,000.00	\$56,886.00	\$0.00	-100%	
Total Federal Grants:		\$349,390.00	\$354,799.00	\$64,686.00	-81.5%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,720,162.00	\$3,179,434.00	\$2,720,162.00	0%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$19,331.00	\$19,331.00	\$22,242.00	15.1%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$60,000.00	\$49,084.00	\$60,000.00	0%	
REC MAR STATE REV SHARE	101-4-2150-574-00	\$140,000.00			-100%	
STATE GRANT	101-4-3050-544-00	\$31,000.00	\$31,000.00	\$0.00	-100%	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$3,066.00	\$5,000.00	0%	
STATE GRANTS	101-4-3370-544-00	\$19,000.00	\$19,000.00	\$0.00	-100%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$883,401.00	\$883,401.00	\$1,042,166.00	18%	
CLG REIMBURSEMENT	101-4-7215-539-00	\$50,000.00			-100%	
REC MAR STATE REV SHARE	101-4-7470-574-00		\$140,007.00	\$338,721.00	N/A	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
GRANT	101-4-7541-539-00	\$5,577.00	\$6,514.00	\$0.00	-100%	
GRANT	101-4-7542-539-00	\$19,300.00	\$19,300.00	\$0.00	-100%	
GRANT	101-4-7543-539-00	\$105,969.00	\$100,399.00	\$0.00	-100%	
GRANT	101-4-7544-539-00	\$15,000.00			-100%	
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,395,347.00	\$1,514,051.00	\$1,540,425.00	10.4%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$76,486.00	\$80,000.00	0%	
STATE GRANT	202-4-9069-539-00	\$81,000.00	\$103,247.00	\$0.00	-100%	
GAS AND WEIGHT TAX	203-4-0000-574-01	\$465,148.00	\$504,699.00	\$513,488.00	10.4%	
STATE GRANTS	414-4-7500-539-00	\$229,800.00	\$228,409.00	\$0.00	-100%	
Total State Grants:		\$6,325,035.00	\$6,877,428.00	\$6,322,204.00	0%	
Contributions from Local Units						
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$47,000.00	\$54,575.00	\$47,000.00	0%	
HWRC CONTRIBUTION	101-4-2653-580-01		\$0.00	\$1,100.00	N/A	
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
CONTRIBUTION FROM UNITED WAY	101-4-7520-580-01	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7530-580-00	\$10,000.00	\$10,000.00	\$10,000.00	0%	
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$200,000.00	\$118,639.00	\$135,000.00	-32.5%	
MISC WCPRC .50 ROAD MILL 4OF4	202-4-9063-580-00	\$0.00	\$138,039.00	\$142,832.00	N/A	
GRANTS	202-4-9071-580-00	\$1,395,000.00	\$540,807.00	\$0.00	-100%	
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$375,000.00	\$438,520.00	\$375,000.00	0%	
GRANTS	226-4-5281-580-00	\$60,000.00	\$0.00	\$70,000.00	16.7%	
Total Contributions from Local Units:		\$2,117,000.00	\$1,330,580.00	\$800,932.00	-62.2%	
Charges for Services						



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$130,456.00	\$139,862.00	\$130,456.00	0%	
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	\$40,000.00	\$42,198.00	\$40,000.00	0%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$2,900.00	\$3,164.00	\$2,900.00	0%	
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	\$200.00	\$310.00	\$280.00	40%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$50,000.00	\$56,781.00	\$50,000.00	0%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,175.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$5,220.00	\$13,419.00	\$8,950.00	71.5%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,000.00	\$100.00	\$1,000.00	0%	
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$17,620.00	\$30,000.00	0%	
ADMIN HEARING BUREAU	101-4-3730-607-11	\$75,000.00	\$91,274.00	\$40,000.00	-46.7%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$500.00	\$35.00	\$9,375.00	1,775%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$18,000.00	\$19,825.00	\$13,000.00	-27.8%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$0.00	\$1,000.00	0%	
DONATIONS USED - SEN CENTER	101-4-7510-653-03	\$52,771.00	\$32,252.00	\$0.00	-100%	
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$8,989.00	\$10,957.00	\$7,285.00	-19%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$54,744.00	\$0.00	\$69,789.00	27.5%	
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$23,000.00	\$23,000.00	\$23,000.00	0%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$800.00	\$610.00	\$800.00	0%	
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$17,046.00	\$24,000.00	0%	
PARKING IMPOUND FEES	514-4-3110-607-09	\$10,000.00	\$3,010.00	\$25,000.00	150%	
PARKING METER REVENUE	514-4-3110-607-10	\$35,000.00	\$35,884.00	\$80,000.00	128.6%	
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$8,900.00	\$8,900.00	\$8,900.00	0%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$121,900.00	\$121,900.00	\$133,900.00	9.8%	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$1,050.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,795.00	\$186,795.00	\$186,195.00	-0.3%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$165,900.00	\$165,899.00	\$160,500.00	-3.3%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$165,000.00	\$165,000.00	\$165,000.00	0%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$205,400.00	\$205,400.00	\$205,400.00	0%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$175,160.00	\$175,159.00	\$175,160.00	0%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$6,400.00	\$13,000.00	\$6,400.00	0%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$0.00	\$6,400.00	\$0.00	0%	
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$30,000.00	\$33,226.00	\$30,000.00	0%	
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$125,927.00	\$119,061.00	\$122,467.00	-2.7%	
Total Charges for Services:		\$1,786,012.00	\$1,738,312.00	\$1,781,807.00	-0.2%	
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$130,000.00	\$156,725.00	\$150,000.00	15.4%	
Total Fines and Forfeits:		\$130,000.00	\$156,725.00	\$150,000.00	15.4%	
Investment Income and Rentals						
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$2,000.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$54,477.00	\$37,713.00	\$15,000.00	-72.5%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$35,680.00	\$11,630.00	\$100,000.00	180.3%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$0.00	\$4,725.00	\$10,000.00	N/A	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$23,311.00	\$23,311.00	\$25,080.00	7.6%	
INTEREST EARNINGS	202-4-1910-664-00	\$18,761.00	\$10,102.00	\$18,761.00	0%	
INTEREST EARNINGS	203-4-1910-664-00	\$10,428.00	\$6,118.00	\$10,428.00	0%	
INTEREST EARNINGS	226-4-1910-664-00	\$1,757.00	\$1,101.00	\$1,757.00	0%	



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INTEREST EARNINGS	248-4-7270-664-00		\$0.00	\$1,310.00	N/A	
INTEREST EARNINGS	265-4-1910-664-00	\$432.00	\$252.00	\$432.00	0%	
INTEREST EARNINGS	275-4-7270-664-00	\$1,310.00	\$725.00	\$8.00	-99.4%	
INTEREST EARNINGS	275-4-7290-664-00	\$1,310.00	\$725.00	\$1,310.00	0%	
INTEREST EARNINGS	342-4-1910-664-00	\$7.00	\$5.00	\$7.00	0%	
INTEREST EARNINGS	413-4-7230-664-00	\$910.00	\$505.00	\$910.00	0%	
INTEREST EARNINGS	414-4-1910-664-00	\$3,300.00	\$1,812.00	\$3,300.00	0%	
INTEREST EARNINGS	415-4-1910-664-00	\$228.00	\$133.00	\$228.00	0%	
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$40,000.00	\$0.00	0%	
INTEREST EARNINGS	495-4-1910-664-00	\$1,634.00	\$833.00	\$1,634.00	0%	
INTEREST EARNINGS	641-4-1910-664-00	\$5,880.00	\$5,452.00	\$5,880.00	0%	
INTEREST EARNINGS	677-4-1910-664-00	\$3,564.00	\$2,062.00	\$3,564.00	0%	
INTEREST - RONEY	732-4-0000-664-01	\$82.00	\$13.00	\$88.00	7.3%	
INTEREST	732-4-0000-664-11	\$250,919.00	\$229,626.00	\$238,531.00	-4.9%	
INTEREST - ESSEX	732-4-0000-664-12	\$503.00	\$22.00	\$587.00	16.7%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$1,596.00	\$6.00	\$226.00	-85.8%	
INTEREST FIRST EAGLE	732-4-0000-664-26	-\$19.00	\$0.00	\$0.00	-100%	
DIVIDENDS	732-4-0000-665-20	\$171,069.00	\$127,367.00	\$167,331.00	-2.2%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$30,139.00	\$0.00	\$36,166.00	20%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$42,547.00	\$24,918.00	\$43,588.00	2.4%	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$0.00	\$91,623.00	\$83,396.00	N/A	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$42,784.00	\$46,859.00	\$69,888.00	63.4%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	\$4,000,000.00	\$5,896,308.00	-\$169,613.00	-104.2%	
GAINS & LOSSES	732-4-0000-666-30	\$293,263.00	\$219,750.00	\$262,867.00	-10.4%	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$30,270.00	\$65,857.00	\$37,914.00	25.3%	
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$367,011.00	\$1,007,653.00	\$560,871.00	52.8%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$285,801.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	-\$11,791.00	\$2,571.00	\$23,127.00	-296.1%	
INTEREST EARNINGS	732-4-1910-664-00	\$5,242.00	\$3,226.00	\$5,242.00	0%	
INTEREST EARNINGS	736-4-1910-664-00	\$14,417.00	\$8,357.00	\$14,417.00	0%	
Total Investment Income and Rentals:		\$5,403,021.00	\$8,159,161.00	\$1,576,235.00	-70.8%	
Other Revenue						
RECYCLING CONTRIBUTION	101-4-0000-675-00	\$280.00	\$0.00	\$280.00	0%	
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$49,236.00	\$49,495.00	\$50,137.00	1.8%	
DUE FROM COUNTY- ELECTION REIMB	101-4-2621-674-07	\$0.00	\$0.00	\$3,115.00	N/A	
COST REIMBURSEMENT- YPD	101-4-3070-676-02	\$24,470.00	\$5,649.00	\$25,000.00	2.2%	
COST REIMBURSEMENT- YFD	101-4-3390-676-01	\$10,000.00	\$5,176.00	\$10,000.00	0%	
COST REIMBURSEMENT- DPW	101-4-4410-676-03	\$5,000.00	\$3,534.00	\$5,000.00	0%	
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$0.00	\$0.00	\$3,062.00	N/A	
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$4,417.00	\$8,842.00	\$17,589.00	298.2%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$0.00	\$0.00	\$14,000.00	N/A	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$0.00	\$0.00	\$1,000.00	N/A	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$58,000.00	\$58,000.00	\$74,000.00	27.6%	
CDBG-TOT LOTS PLYGRND EQUIP	101-4-7522-676-26	\$208,300.00	\$208,410.00	\$0.00	-100%	
SPECIAL EVENTS APPLICATION	101-4-7551-676-00	\$13,000.00			-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		\$0.00	-\$3,600.00	N/A	

Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$0.00	\$485.00	\$140.00	N/A	
CONTRIBUTION FROM YCUA-W & S	364-4-9000-674-04	\$31,125.00	\$31,125.00	\$30,375.00	-2.4%	
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$338,125.00	\$338,125.00	\$335,313.00	-0.8%	
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$49,188.00	\$49,188.00	\$48,063.00	-2.3%	
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$390,434.00	\$390,434.00	\$387,838.00	-0.7%	
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,682.00	\$17,682.00	\$17,363.00	-1.8%	
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$25,231.00	\$25,231.00	\$29,669.00	17.6%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$12,101.00	\$12,101.00	\$11,851.00	-2.1%	
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$182,750.00	\$182,750.00	\$184,438.00	0.9%	
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$753,200.00	\$714,200.00	\$746,400.00	-0.9%	
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$27,116.00	\$27,116.00	\$26,616.00	-1.8%	
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$835,800.00	\$836,300.00	\$839,250.00	0.4%	
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$50,000.00	\$50,000.00	0%	
REIMBURSEMENT	514-4-3110-676-00		\$0.00	\$60,000.00	N/A	
INSURANCE REIMBURSEMENTS	641-4-9320-682-00	\$0.00	\$5,793.00	\$0.00	0%	
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$0.00	\$256.00	\$33,099.00	N/A	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00		\$7,559.00	\$7,538.00	N/A	
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$204,739.00	\$239,284.00	\$213,010.00	4%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,430,204.00	\$1,628,617.00	\$1,313,545.00	-8.2%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$759,797.00	\$865,204.00	\$978,796.00	28.8%	
GEN RETIREE FROM 101	736-4-2743-676-10	\$491,649.00	\$491,649.00	\$358,139.00	-27.2%	
POLICE RETIREE FROM 101	736-4-2745-676-10	\$719,080.00	\$818,838.00	\$522,186.00	-27.4%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$538,870.00	\$613,628.00	\$376,274.00	-30.2%	
Total Other Revenue:		\$7,234,294.00	\$7,684,671.00	\$6,773,986.00	-6.4%	
Other Financing Sources						



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$5,000.00	\$3,153.00	\$5,000.00	0%	
BIRD REVENUE	101-4-0000-694-02		\$0.00	\$306.00	N/A	
MISCLEANEOUS REVENUE	101-4-1910-694-01	\$0.00	\$840.00	\$0.00	0%	
BOND PROCESSING FEE	101-4-3070-698-02	\$30.00	\$0.00	\$20.00	-33.3%	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$0.00	\$1,450.00	\$476.00	N/A	
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$0.00	\$50.00	\$0.00	0%	
SALT REIMBURSEMENT	203-4-4790-694-02	\$40,000.00	\$34,086.00	\$40,000.00	0%	
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$500.00	\$2,138.00	\$1,009.00	101.8%	
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$194,799.00	\$194,799.00	\$139,349.00	-28.5%	
TRANSFER IN 275	248-4-7270-699-11		\$0.00	\$69,582.00	N/A	
TRANSFER FROM GEN.FUND	248-4-7271-699-01		\$0.00	\$6,250.00	N/A	
MISCELLANEOUS REVENUE	265-4-0000-694-01		\$0.00	\$1,400.00	N/A	
TRANSFER FROM GEN FUND	275-4-7271-699-01	\$1,250.00	\$6,250.00	\$0.00	-100%	
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,500.00	\$6,000.00	\$6,000.00	-7.7%	
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$190,530.00	\$190,530.00	\$192,465.00	1%	
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$0.00	\$2,000.00	\$7,000.00	N/A	
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$0.00	\$4,000.00	\$12,500.00	N/A	
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$17,250.00	\$12,750.00	\$12,750.00	-26.1%	
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$36,708.00	\$36,708.00	\$251,308.00	584.6%	
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	\$84,728.00	\$83,925.00	\$86,613.00	2.2%	
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$170,926.00	\$170,926.00	\$80,000.00	-53.2%	
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$8,336.00	\$0.00	\$5,187.00	-37.8%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$475.00	\$0.00	\$570.00	20%	



Name	Account ID	FY2021 Amended Budget	FY2021 Actual	FY2022 Budgeted	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	Notes
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$314.00	\$0.00	\$377.00	20.1%	
MISCELLANEOUS REVENUE	736-4-0000-694-01	\$21,000.00	\$0.00	\$21,420.00	2%	
Total Other Financing Sources:		\$903,346.00	\$874,605.00	\$1,064,582.00	17.8%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-0000-931-00	\$220,000.00	\$220,000.00	\$220,000.00	0%	
Total Other Services and Charges:		\$220,000.00	\$220,000.00	\$220,000.00	0%	
Total Revenue Source:		\$37,613,277.00	\$40,964,381.00	\$32,037,492.00	-14.8%	

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.

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 P	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



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

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.

Description	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Building Improvement					
Building Security	12,000	0	0	0	0
Facilities - City Hall Elevator Modernization	325,000	0	0	0	0
Facilities - DPS Aggregate material stall	30,000	0	0	0	0
Facilities - DPS North Pole Barn Concrete Pad	0	60,000	0	0	0
Facilities - DPS Paved Parking & ADA space	0	0	50,000	0	0
Facilities - I-94/Huron Street Bridge Lighting	75,000	0	0	0	0
Facilities - Police Department Foundation Repairs	50,000	0	0	0	0
Facilities - Police Department Retaining Wall Stabilization	30,000	0	0	0	0
Office building maintenance	20,000	0	0	0	0
Parking - EV Charging Stations	50,000	50,000	0	0	0
Parking - ongoing lot improvements	50,000	50,000	50,000	50,000	50,000
Parkridge - Classroom Expansion					
Revenue	0	(300,000)	0	0	0
Expenditure	0	300,000	0	0	0
Parkridge - Classroom Expansion Total	0	0	0	0	0
Parks - Parkridge Park accessible entrance (CDBG)					
Revenue	(90,000)	0	0	0	0
Expenditure	90,000	0	0	0	0
Parks - Parkridge Park accessible entrance (CDBG) Total	0	0	0	0	0
Senior Center - Classroom Addition	0	0	100,000	0	0
Senior Center - Ventilation & Fire Suppression	40,000	0	0	0	0
YFD Parking Lot Concrete and Drains	125,000	0	0	0	0
Building Improvement Total	807,000	160,000	200,000	50,000	50,000
Equipment					
Computer Replacement	25,000	25,000	25,000	25,000	25,000
Firearms Equipment Replacement	9,904	0	0	0	0
Physical Fitness Room and Equipment	12,000	0	0	0	0
Senior Center - HVAC & Electrical	40,000	0	0	0	0
YPD Axon Body Cameras	15,108	0	0	0	0
YPD DSS Logger	4,500	0	0	0	0
YPD In Car Camera System	10,000	10,000	10,000	10,000	10,000
Equipment Total	116,512	35,000	35,000	35,000	35,000
Park Improvement					
Amtrak Train Stop	0	0	0	0	0
Parks - Capital Projects					
Expenditure	125,000	125,000	125,000	125,000	125,000
Parks - Capital Projects Total	125,000	125,000	125,000	125,000	125,000
Parks - Frog Island Accessibility Improvements					
Revenue	(150,800)	(160,000)	0	0	0
Expenditure	200,000	160,000	0	0	0
Parks - Frog Island Accessibility Improvements Total	49,200	0	0	0	0
Parks - Peninsular Dam Removal					
Expenditure	500,000	0	0	0	0
Parks - Peninsular Dam Removal Total	500,000	0	0	0	0
Park Improvement Total	674,200	125,000	125,000	125,000	125,000
Road Infrastructure					
Bridge - Forest St	234,375	0	0	0	0
Bridge - LeForge & Factory	0	0	115,000	0	0
Cross Street Bridge Replacement Feasibility Study	23,000	0	0	0	0
Roads - Cornell (B2B to HRD)	0	0	0	148,200	319,742
Roads - Cornell (Washenaw to B2B)	0	0	0	191,000	412,083
Roads - County Road Millage 2022	161,000	0	0	0	0
Roads - Harriet (First to Hawkins)	0	125,500	270,766	270,766	0
Roads - Harriet (Hawkins to Hamilton)	0	102,000	286,500	286,500	0
Roads - Huron Hamilton Road Diet Contribution	150,000	0	0	0	0
Roads - Huron River Drive (Cornell to LeForge)	1,137,393	1,006,143	0	0	0
Roads - I-94/Huron Street Bridge	70,000	0	0	0	0
Roads - Local Road Pavement Preservation/Storm Water Improvements Program	150,000	150,000	150,000	150,000	150,000
Roads - S Adams (Michigan to Catherine)	199,500	169,700	0	0	0
Stormwater/Roads - Huron/Emmet Reline	93,000	0	0	0	0
Road Infrastructure Total	2,218,268	1,553,343	822,266	1,046,466	881,825
Sidewalk Improvement					
Rubbish - Residential Carts Replacement					
Revenue	(325,000)	0	0	0	0
Expenditure	330,000	0	0	0	0
Rubbish - Residential Carts Replacement Total	5,000	0	0	0	0
Sidewalks - CDBG Ramps	50,000	50,000	50,000	50,000	50,000
Sidewalks - Contracted Services	20,000	20,000	20,000	20,000	20,000
Sidewalks - METRO Ramps	50,000	50,000	50,000	50,000	50,000
Sidewalks - Sidewalk replacement	12,000	12,000	12,000	12,000	12,000
Sidewalk Improvement Total	137,000	132,000	132,000	132,000	132,000
Vehicles					



Description	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Fire Marshal vehicle	32,000	0	0	0	0
Vehicles - Bobcat loader w bucket (#128)	72,600	0	0	0	0
Vehicles - Brush Chipper (#642)	55,000	0	0	0	0
Vehicles - DPS Director (#102)		30,800	0	0	0
Vehicles - DPS Enviro Foreman (#610)	0	0	0	35,000	0
Vehicles - DPS Supervisor (#101)	0	0	0	35,000	0
Vehicles - Dump Truck (#104)	0	0	60,000	0	0
Vehicles - Dump Truck Salt Truck (#109)	0	205,700	0	0	0
Vehicles - Dump Truck Salt Truck (#111)	0	0	187,000	0	0
Vehicles - Dump Truck Salt Truck (#112)	0	0	0	187,000	0
Vehicles - Environmental Collection (#607)	0	0	233,000	0	0
Vehicles - Environmental Collection (#612)	275,000	0	0	0	0
Vehicles - Garden Tractor (#443)	0	0	15,000	0	0
Vehicles - Garden Tractor (#444)	0	0	0	0	15,000
Vehicles - Garden Tractor (#446)	0	0	15,000	0	0
Vehicles - PD Vehicles	90,000	90,000	90,000	90,000	90,000
Vehicles - Recycling/Yard Waste Rear Load Packer (#607)	0	0	0	0	0
Vehicles - Recycling/Yard Waste Rear Loader Truck (#162)	0	0	0	0	0
Vehicles - Signal Shop Aerial Lift Truck (#122)	0	0	0	0	90,000
Vehicles - Stake Truck (#131)	0	66,000	0	0	0
Vehicles - Stake Truck (#452)	66,000	0	0	0	0
Vehicles - Street Sweeper (#142)	269,500	0	0	0	0
Vehicles - Utility Snow Removal Vehicle (#441)	0	0	0	0	25,000
Vehicles - Volvo Loader - Salt/Trash (#129)	0	0	0	0	0
Vehicles - Wacker Loader w Bucket (#440)	0	0	0	0	75,000
Vehicles Total	860,100	392,500	600,000	347,000	295,000
Grand Total	4,813,080	2,397,843	1,914,266	1,735,466	1,518,825



DEBT

Legal Debt Margin Information

The legal debt margin is the difference between the amount of debt or debt service the City is authorized to carry and the amount of debt or debt service the City is actually carrying. It indicates how much room the City has for additional debt before it reaches its legal limit.

Debt Limit 2021



Debt Obligation Summary

Description	Fund	Type	Purpose	Moody's Credit Rating
2016A Refunding Bonds	304	General Obligation	Water St. Debt Payment	A2
2016B Refunding Bonds	304	General Obligation	Water St. Debt Payment	A2
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 21-22

FY 21-22

Date	Description	Principal Payment	Interest Payment	Total Payment
9/1/2021				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	(680,000)	(40,000)	(720,000)
486	2016 WATER & SEWER REFUNDING BONDS	(585,000)	(130,050)	(715,050)
	Revenue Bonds Total	(1,265,000)	(170,050)	(1,435,050)
9/1/2021 Total		(1,265,000)	(170,050)	(1,435,050)
10/1/2021				
	Revenue Bonds			
364	2002-B Water & Sewer System Proj # 7096-01	(30,000)	(375)	(30,375)
469	2003-D Water & Sewer System Proj # 7122-01	(315,000)	(12,125)	(327,125)
471	2003-C Water & Sewer System	(45,000)	(1,813)	(46,813)
474	2004-B Water & Sewer System Proj # 7123-01	(360,000)	(15,831)	(375,831)
479	2007 Water & Sewer System Proj # 7215-01	(15,000)	(1,261)	(16,261)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(2,491)	(27,491)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(988)	(10,988)
482	2012 Factory Street Pump Station SRF 5501-01	(135,000)	(25,563)	(160,563)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(3,433)	(23,433)
	Revenue Bonds Total	(955,000)	(63,879)	(1,018,879)
10/1/2021 Total		(955,000)	(63,879)	(1,018,879)
11/1/2021				
	General Obligation Bonds			
473	2004-A Downtown Development Limited	0	(5,405)	(5,405)
304	2016 A Refunding Bonds	0	(100,461)	(100,461)
	2016 B Refunding Bonds	0	(25,858)	(25,858)
	General Obligation Bonds Total	0	(131,724)	(131,724)
11/1/2021 Total		0	(131,724)	(131,724)
3/1/2022				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	0	(26,400)	(26,400)
486	2016 WATER & SEWER REFUNDING BONDS		(124,200)	(124,200)
	Revenue Bonds Total	0	(150,600)	(150,600)
3/1/2022 Total		0	(150,600)	(150,600)
4/1/2022				
	Revenue Bonds			
469	2003-D Water & Sewer System Proj # 7122-01	0	(8,188)	(8,188)
471	2003-C Water & Sewer System	0	(1,250)	(1,250)
474	2004-B Water & Sewer System Proj # 7123-01	0	(12,006)	(12,006)
479	2007 Water & Sewer System Proj # 7215-01	0	(1,102)	(1,102)
480	2008 Water & Sewer System Proj # 7248-01	0	(2,178)	(2,178)
481	2009 Water & Sewer System Proj # 7249-01	0	(863)	(863)
482	2012 Factory Street Pump Station SRF 5501-01	0	(23,875)	(23,875)
485	2015 Drinking Water YCUA PROJ #7320-01	0	(3,183)	(3,183)
	Revenue Bonds Total	0	(52,645)	(52,645)
4/1/2022 Total		0	(52,645)	(52,645)
5/1/2022				
	General Obligation Bonds			
473	2004-A Downtown Development Limited	(75,000)	(5,405)	(80,405)
304	2016 A Refunding Bonds	(495,000)	(100,461)	(595,461)
	2016 B Refunding Bonds	(140,000)	(25,858)	(165,858)
	General Obligation Bonds Total	(710,000)	(131,724)	(841,724)
5/1/2022 Total		(710,000)	(131,724)	(841,724)
Grand Total		(2,930,000)	(700,621)	(3,630,621)



City of Ypsilanti
Debt Payment Schedule for FY 22-23

FY 22-23

Date	Description	Principal Payment	Interest Payment	Total Payment
9/1/2022				
	Revenue Bonds			
	478 2006 WATER & SEWER REFUNDING BONDS			0
	483 2013 WATER & SEWER REFUNDING BONDS	(295,000)	(26,400)	(321,400)
	486 2016 WATER & SEWER REFUNDING BONDS	(1,035,000)	(124,200)	(1,159,200)
	Revenue Bonds Total	(1,330,000)	(150,600)	(1,480,600)
9/1/2022 Total		(1,330,000)	(150,600)	(1,480,600)
10/1/2022				
	Revenue Bonds			
	469 2003-D Water & Sewer System Proj # 7122-01	(325,000)	(8,188)	(333,188)
	471 2003-C Water & Sewer System	(50,000)	(1,250)	(51,250)
	474 2004-B Water & Sewer System Proj # 7123-01	(370,000)	(12,006)	(382,006)
	479 2007 Water & Sewer System Proj # 7215-01	(15,000)	(1,102)	(16,102)
	480 2008 Water & Sewer System Proj # 7248-01	(25,000)	(2,178)	(27,178)
	481 2009 Water & Sewer System Proj # 7249-01	(10,000)	(863)	(10,863)
	482 2012 Factory Street Pump Station SRF 5501-01	(140,000)	(23,875)	(163,875)
	485 2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(3,183)	(23,183)
	Revenue Bonds Total	(955,000)	(52,645)	(1,007,645)
10/1/2022 Total		(955,000)	(52,645)	(1,007,645)
11/1/2022				
	General Obligation Bonds			
	473 2004-A Downtown Development Limited	0	(3,680)	(3,680)
	304 2016 A Refunding Bonds	0	(94,397)	(94,397)
	2016 B Refunding Bonds	0	(24,143)	(24,143)
	General Obligation Bonds Total	0	(122,220)	(122,220)
11/1/2022 Total		0	(122,220)	(122,220)
3/1/2023				
	Revenue Bonds			
	478 2006 WATER & SEWER REFUNDING BONDS			0
	483 2013 WATER & SEWER REFUNDING BONDS	0	(20,500)	(20,500)
	486 2016 WATER & SEWER REFUNDING BONDS		(103,500)	(103,500)
	Revenue Bonds Total	0	(124,000)	(124,000)
3/1/2023 Total		0	(124,000)	(124,000)
4/1/2023				
	Revenue Bonds			
	469 2003-D Water & Sewer System Proj # 7122-01	0	(4,125)	(4,125)
	471 2003-C Water & Sewer System	0	(625)	(625)
	474 2004-B Water & Sewer System Proj # 7123-01	0	(8,075)	(8,075)
	479 2007 Water & Sewer System Proj # 7215-01	0	(942)	(942)
	480 2008 Water & Sewer System Proj # 7248-01	0	(1,866)	(1,866)
	481 2009 Water & Sewer System Proj # 7249-01	0	(738)	(738)
	482 2012 Factory Street Pump Station SRF 5501-01	0	(22,125)	(22,125)
	485 2015 Drinking Water YCUA PROJ #7320-01		(2,933)	(2,933)
	Revenue Bonds Total	0	(41,429)	(41,429)
4/1/2023 Total		0	(41,429)	(41,429)
5/1/2023				
	General Obligation Bonds			
	473 2004-A Downtown Development Limited	(80,000)	(3,680)	(83,680)
	304 2016 A Refunding Bonds	(515,000)	(94,397)	(609,397)
	2016 B Refunding Bonds	(140,000)	(24,143)	(164,143)
	General Obligation Bonds Total	(735,000)	(122,220)	(857,220)
5/1/2023 Total		(735,000)	(122,220)	(857,220)
Grand Total		(3,020,000)	(613,113)	(3,633,113)



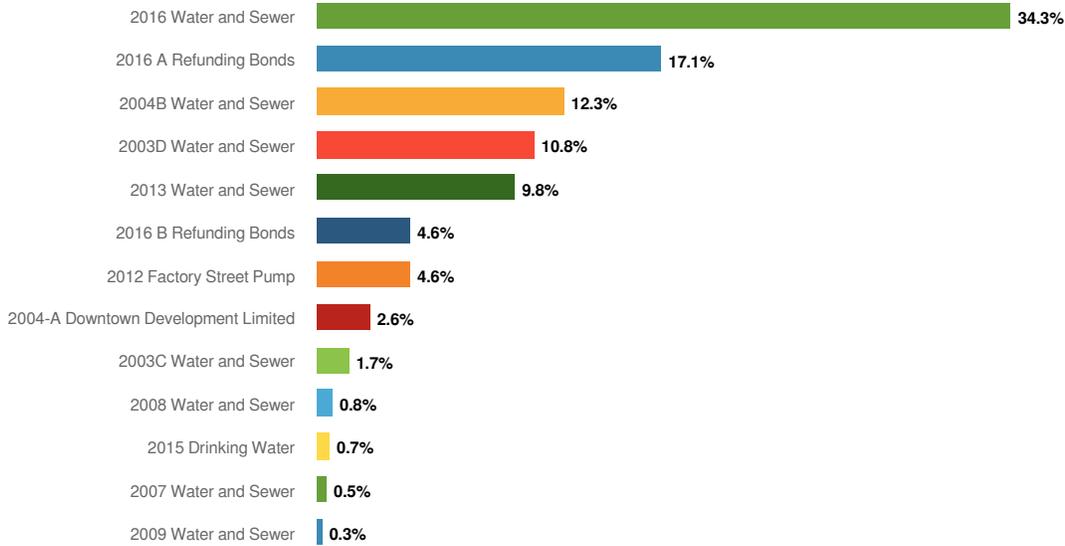
Debt Snapshot



\$3,020,000

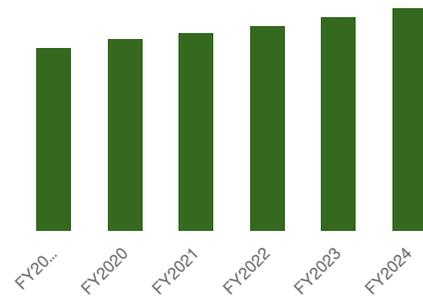
\$90,000 (3.07% vs. 2021 year)

Debt by Type



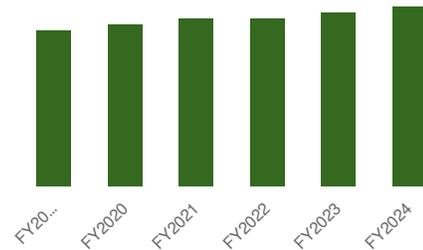
	FY2021	FY2022	% Change
Debt	Actual	Actual	
2016 A Refunding Bonds	\$495,000	\$515,000	4%
2016 B Refunding Bonds	\$140,000	\$140,000	0%
2004-A Downtown Development Limited	\$75,000	\$80,000	6.7%
2002B Water and Sewer	\$30,000	\$0	-100%
2003D Water and Sewer	\$315,000	\$325,000	3.2%
2003C Water and Sewer	\$45,000	\$50,000	11.1%
2004B Water and Sewer	\$360,000	\$370,000	2.8%
2007 Water and Sewer	\$15,000	\$15,000	0%
2008 Water and Sewer	\$25,000	\$25,000	0%
2009 Water and Sewer	\$10,000	\$10,000	0%
2012 Factory Street Pump	\$135,000	\$140,000	3.7%
2013 Water and Sewer	\$680,000	\$295,000	-56.6%
2015 Drinking Water	\$20,000	\$20,000	0%
2016 Water and Sewer	\$585,000	\$1,035,000	76.9%
Total Debt:	\$2,930,000	\$3,020,000	3.1%

2016 A Refunding Bonds



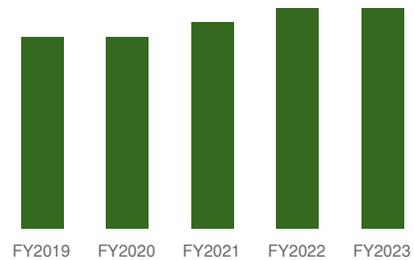
	FY2021	FY2022	% Change
2016 A Refunding Bonds	Actual	Actual	
2016 A Refunding Bonds	\$495,000	\$515,000	4%
Total 2016 A Refunding Bonds:	\$495,000	\$515,000	4%

2016 B Refunding Bonds



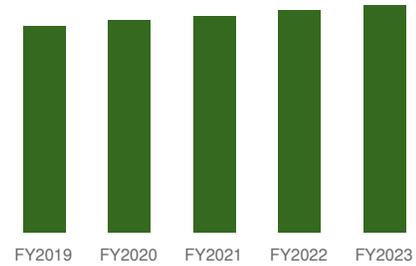
	FY2021	FY2022	% Change
2016 B Refunding Bonds	Actual	Actual	
2016 B Refunding Bonds	\$140,000	\$140,000	0%
Total 2016 B Refunding Bonds:	\$140,000	\$140,000	0%

2004-A Downtown Development Limited



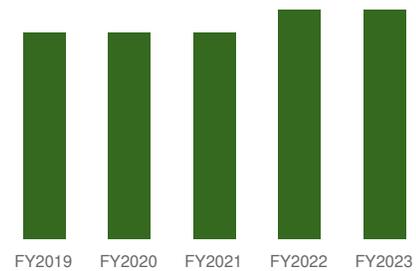
	FY2021	FY2022	% Change
2004-A Downtown Development Limited	Actual	Actual	
2004-A Downtown Development Limited	\$75,000	\$80,000	6.7%
Total 2004-A Downtown Development Limited:	\$75,000	\$80,000	6.7%

2003D Water and Sewer



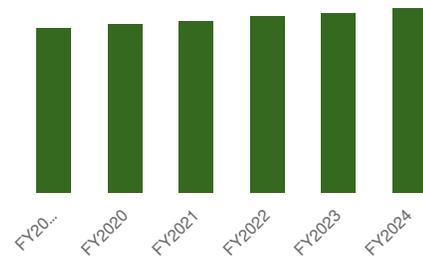
	FY2021	FY2022	% Change
2003D Water and Sewer	Actual	Actual	
2003D Water and Sewer	\$315,000	\$325,000	3.2%
Total 2003D Water and Sewer:	\$315,000	\$325,000	3.2%

2003C Water and Sewer



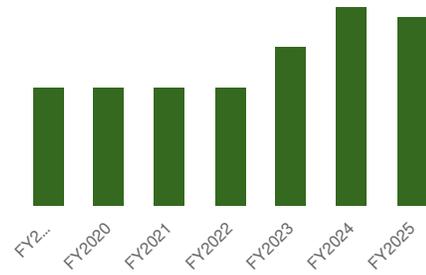
	FY2021	FY2022	% Change
2003C Water and Sewer	Actual	Actual	
2003C Water and Sewer	\$45,000	\$50,000	11.1%
Total 2003C Water and Sewer:	\$45,000	\$50,000	11.1%

2004B Water and Sewer



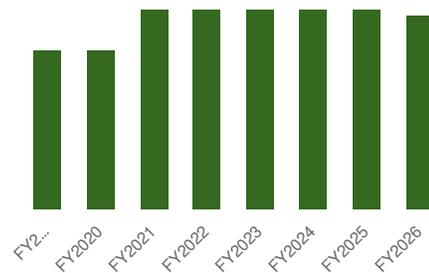
	FY2021	FY2022	% Change
2004B Water and Sewer	Actual	Actual	
2004B Water and Sewer	\$360,000	\$370,000	2.8%
Total 2004B Water and Sewer:	\$360,000	\$370,000	2.8%

2007 Water and Sewer



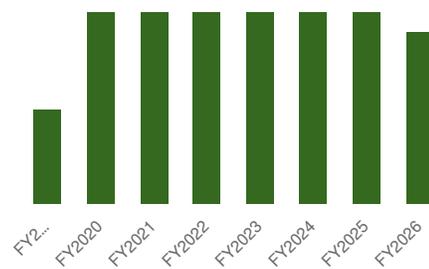
	FY2021	FY2022	% Change
2007 Water and Sewer	Actual	Actual	
2007 Water and Sewer	\$15,000	\$15,000	0%
Total 2007 Water and Sewer:	\$15,000	\$15,000	0%

2008 Water and Sewer



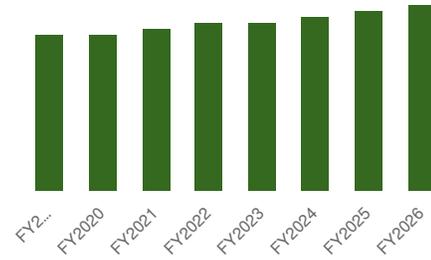
	FY2021	FY2022	% Change
2008 Water and Sewer	Actual	Actual	
2008 Water and Sewer	\$25,000	\$25,000	0%
Total 2008 Water and Sewer:	\$25,000	\$25,000	0%

2009 Water and Sewer



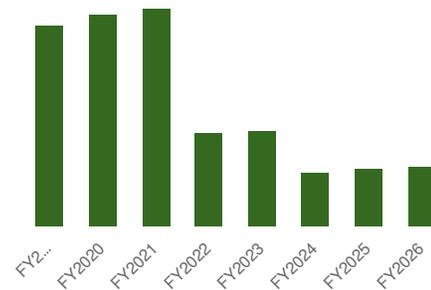
	FY2021	FY2022	% Change
2009 Water and Sewer	Actual	Actual	
2009 Water and Sewer	\$10,000	\$10,000	0%
Total 2009 Water and Sewer:	\$10,000	\$10,000	0%

2012 Factory Street Pump



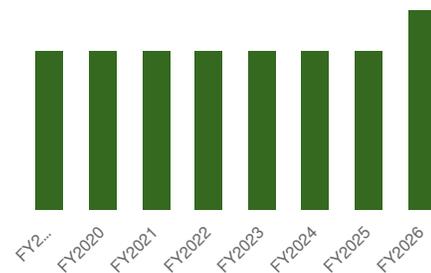
	FY2021	FY2022	% Change
2012 Factory Street Pump	Actual	Actual	
2012 Factory Street Pump	\$135,000	\$140,000	3.7%
Total 2012 Factory Street Pump:	\$135,000	\$140,000	3.7%

2013 Water and Sewer



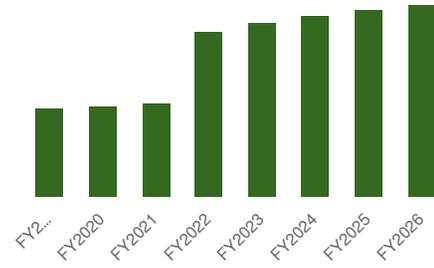
	FY2021	FY2022	% Change
2013 Water and Sewer	Actual	Actual	
2013 Water and Sewer	\$680,000	\$295,000	-56.6%
Total 2013 Water and Sewer:	\$680,000	\$295,000	-56.6%

2015 Drinking Water



	FY2021	FY2022	% 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



	FY2021	FY2022	% Change
2016 Water and Sewer	Actual	Actual	
2016 Water and Sewer	\$585,000	\$1,035,000	76.9%
Total 2016 Water and Sewer:	\$585,000	\$1,035,000	76.9%

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)
Componenty Units		
General Obligation Bonds		
473	2004-A Downtown Development Limited	(75,000)
General Obligation Bonds Total		(75,000)
Componenty 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

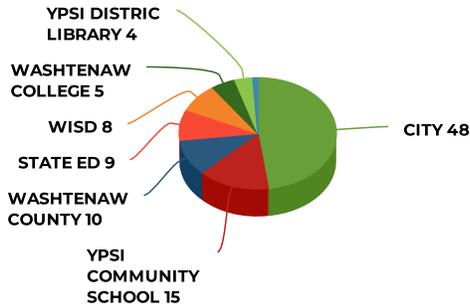
This is the City's forecasted appropriations by which the city will spend funds. Attached is the link to download this document. [🔗](#)

STATISTICAL DATA

Historical Millage Rate

HISTORICAL BREAKDOWN OF CITY MILLAGE RATES

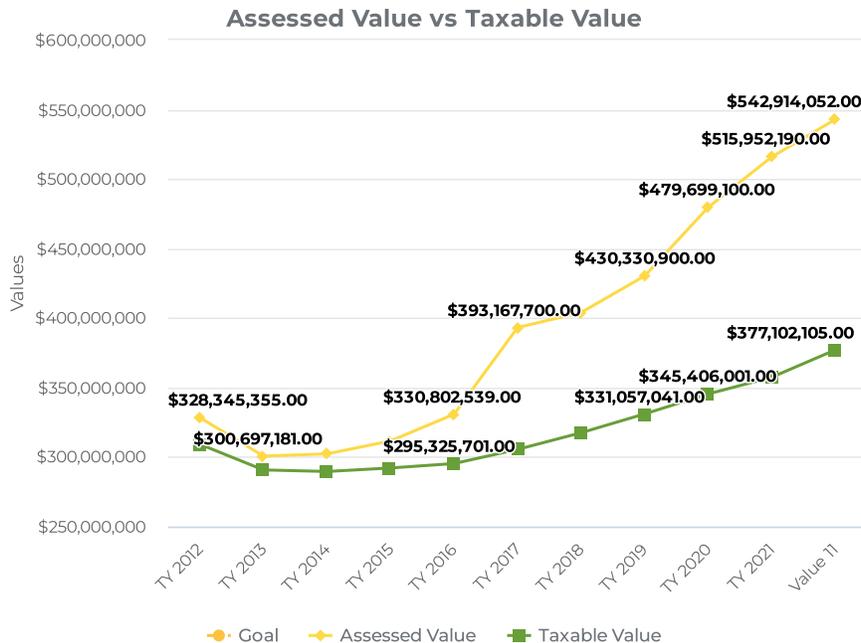
Property Tax Breakdown 2021



Homestead Millage Rate				
	2017	2018	2019	2020
CITY				
GENERAL OPERATING	18.9069	18.5287	18.3137	18.0
POLICE & FIRE PENSION	7.8415	8.2999	10.1471	11.8
PUBLIC TRANSIT	0.9730	0.9535	0.9424	0.9
SANITATION	2.7647	2.7093	2.6778	2.6
STREET IMPROVEMENT 1	2.3064			
STREET IMPROVEMENT 2	2.0028			
WATER STREET 2016A		2.1258	2.0613	2.0
CITY Total	35.0727	34.6200	34.1423	35.0

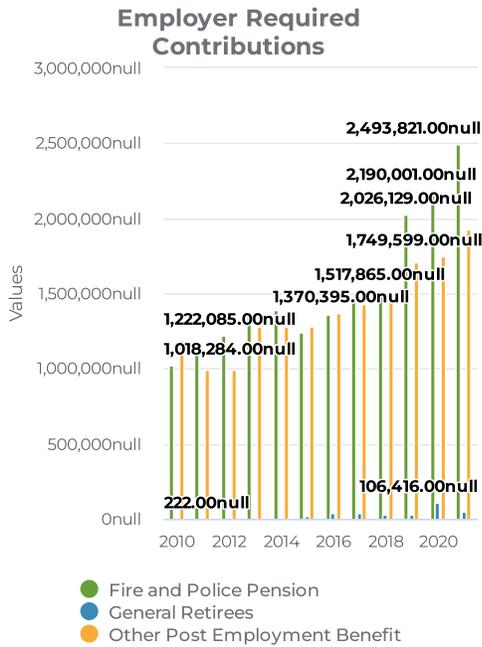
Assessed and Taxable Property Values

Source: City of Ypsilanti Assessing Division



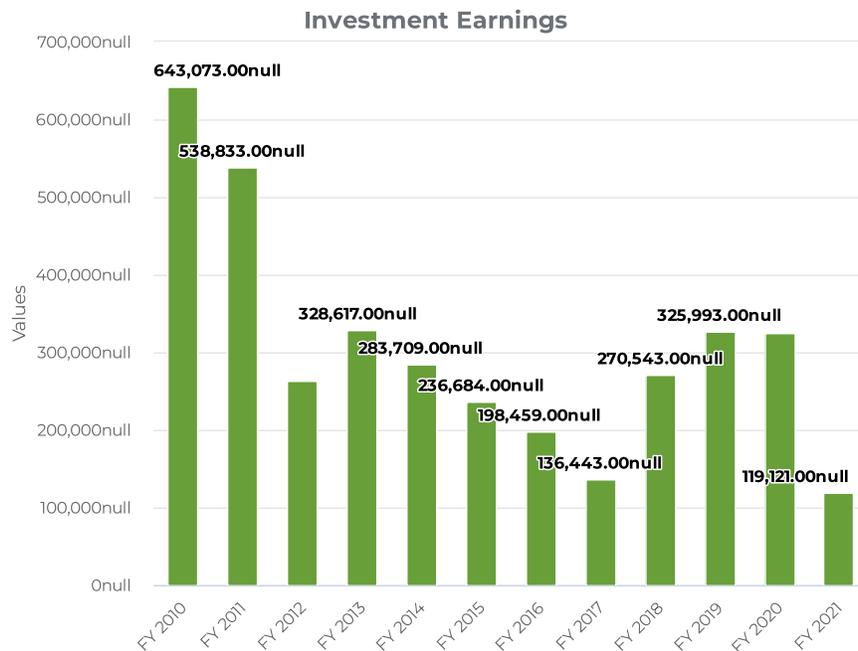
Pension and OPEB Contribution

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

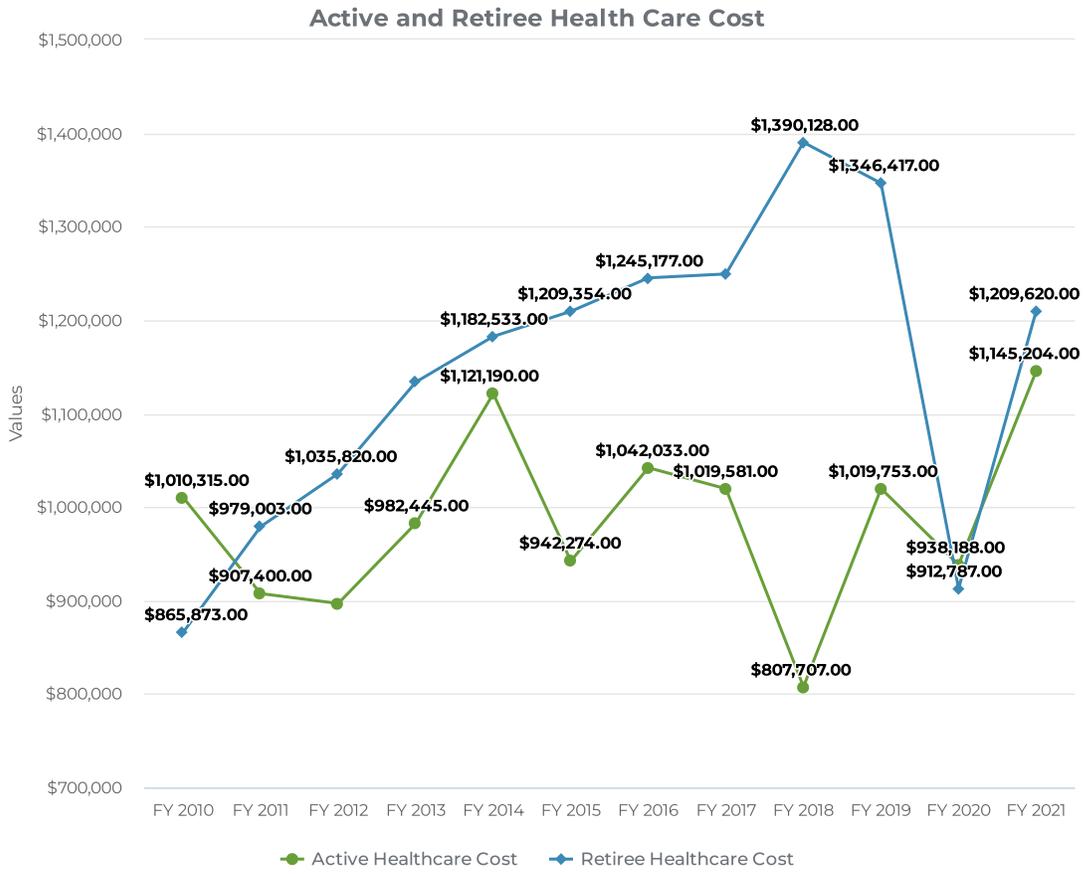


INVESTMENT EARNINGS

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

FINANCE REQUESTS

Update Chart of Accounts

Overview

Submitted By	Rheagan Basabica
Request Owner	Rheagan Basabica
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2022
Department	Finance
Type	Other

Description

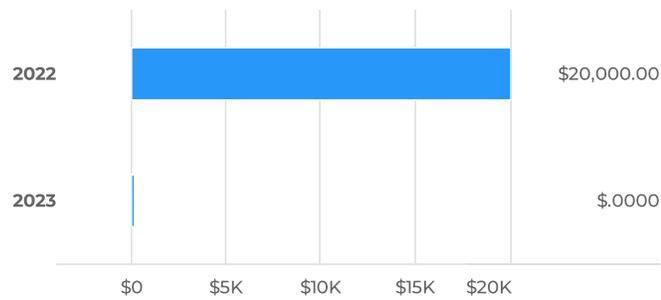
State of Michigan requires local governments to update chart of accounts in compliance with Uniform Accounting and Budgeting Act

Capital Cost

Total Budget (all years)

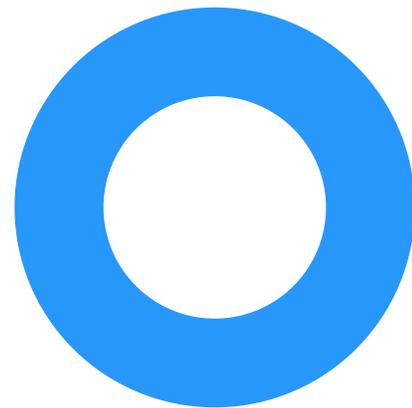
\$20K

Capital Cost by Year



● Type 1

Capital Cost for Budgeted Years



● Type 1 (100%)

\$20,000.00

TOTAL

\$20,000.00

Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Type 1	\$20,000	
Total	\$20,000	

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.

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.