



# City of Ypsilanti

## **AMENDED BUDGET 20-21 AND 21-22**



**Final version**

Last updated 07/14/21



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# **INTRODUCTION**

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## Transmittal Letter

April 28, 2021

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 proposed amended budget for the City of Ypsilanti for Fiscal Year 2020-21 and 2021-22. 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 budgets. The amended budgets have been prepared in accordance with the provisions of Section 14 of the Michigan Uniform Budgeting and Accounting Act, Public Act 2 of 1968, being MCL 141.434, and Chapter 5 of the City of Ypsilanti Charter.

A public notice of the schedule of budget sessions and public hearing was published on April 1, 2021 in the Washtenaw Legal News. Budget Sessions have been scheduled for May 4 and May 18, 2021 at 6:00 p.m. via Zoom. The zoom link and the proposed Amended Budgets can be found on the city's website at [www.cityofypsilanti.com](http://www.cityofypsilanti.com) (<http://www.cityofypsilanti.com>). A hard copy has also been placed on file with the City Clerk Office and is available for public inspection.

### FY 20-21 ACCOMPLISHMENTS:

- o The cities ISO rating was reviewed, and its rating improved from a 4 to a 3.
  - o This has a potential monetary savings to all homeowners in Ypsilanti.
- o The YFD is fully staffed for the first time since 2006 with 3 personnel in Administration and 21 in Suppression.
  - o Maintained workforce diversity to reflect the demographics of the city.
- o Currently able to recover \$150 per vehicle accident.
- o YFD increased the participation with County Specialty teams by two.
- o YFD is continuing to increase training with our AMA partners.
- o Captain Maddison received the Washtenaw 100 Firefighter of the Year Award.
  - o Monetary award will be used to better the departments work out equipment/space.
- o Capital Improvement Projects completed:
  - o Lockers (\$12,000)
  - o Gear Washer (\$8,000)
  - o Apparatus Floor and Grates (approximately \$161,000)
  - o Exhaust Capture System (\$63,000)
- o Successfully Administered 2020 Election Cycle.
- o Acquired Grant to assist funding General Election.
- o All outstanding liens applied to Winter Tax Bill.
- o Transitioned all public meetings to virtual using Zoom.
- o Transitioned all public bodies to the iCompass Legislative Management software.
- o 102 of 226 of Vendors enrolled in Electronic Payment.
- o New Vendors are advised to enroll with our Electronic Payment.
- o Installed Office Stalls in Accounting and Treasury Office.
- o 70% paperless workflow. Accounts Payable transactions are electronically processed.
- o E-signatures are used for Department Head and City Manager Approval of A/P.
- o Cash Collections supporting documents are now scanned and will not be stored at Iron Mountain.
- o 6/30/2019 GFOA CAFR Award
- o 2020 GFOA Budget Award
- o Virtual Training through Traliant:
  - o Diversity, Inclusion, & Sensitivity

- o Unconscious Bias
- o Microaggressions in the Workplace
- o Creating a Positive Work Environment
- o Payroll & Benefits Administrator
  - o Replaces Human Resources Assistant
  - o Reduces Finance Budget by 1 FTE
  - o Brings Payroll under the HR Umbrella
- o Open Enrollment
  - o 2021 Enrollment Period Earlier than 2020
  - o Added Retirees to Employee Navigator
- o Moving Towards Paperless
  - o All Payroll Reports Saved Online Now
  - o Researching Emailing Direct Deposit Stubs
- o Upgraded existing park facilities and maintenance:
  - o Candy Cane Playground Replacement
  - o Parkridge Playground Replacement (CED Project)
  - o Planned Parkridge Projects for Spring/Summer.
  - o Frog Island Border to Border Project and Lighting
- o Increase Recycling
  - o Awarded EGLE Grant for Public Recycling Containers in City Parks and Downtown Areas.
- o Road Projects Completed:
  - o W. Cross (Courtland to Wallace) Reconstruction
  - o E. Cross (River to Prospect) Resurfacing

**FY 21-22 DEVELOPMENTS:**

- o Thompson Block (\$5,000,000 Project)
- o Park Improvements (\$125,000 Project)
- o Parkridge Playground (\$208,000 Project)
- o Partnership with Washtenaw County to extend the Border-to-Border Trail through Frog Island Park. (\$850,000 Washtenaw County) (\$20,000 City)
- o Rutherford Pool Grant to redevelop bathhouse – (\$300,000 State of Michigan)
- o I-94 Crossing Pedestrian Bridge (Connecting Communities Grant) (\$60,000) and Potential MNRTF grant (\$300,000)
- o Water Street PCB Cleanup Grant – (\$200,000)
- o DOJ COVID-19 Grant – (\$48,000)
- o First Responder Hazard Pay Grant (\$51,000)
- o 210 North Park Street (Affordable Housing Project)
- o Continued Peninsular Dam Removal (\$500,000)

**FY 21-22 CITY COUNCIL PRIORITIES:**

Section 5.02 of the Ypsilanti city charter, the city council desires to adopt goals, objectives, and budget priorities for 2021-2022 to provide the necessary direction to the City Manager for allocation of resources for FY 2021-2022 proposed budgets. In January of 2021, the city council engaged in goal setting and budget prioritization exercises with the valuable assistance from facilitator Dr. Jeffrey Bernstein and city administration. The City Manager has reviewed the presented report, and with City Council direction, developed five umbrella goals that incorporate priorities set during goal session process. The goals are as follows:

1. Communications and Connection
  - a. Refresh and upgrade city website and functionality, including accessibility for visually impaired.
  - b. Develop comprehensive communication plan – including hiring director.
  - c. Seek governmental partnerships/agreements with neighboring cities.
2. Community safety
  - a. Hire a social worker within YPD for support and crisis intervention and create Mental Health Response Team.
  - b. Implement Community Policing philosophy to enhance safety of all residents, businesses, and visitors, and eradicate gun violence and shooting. Promote community security.
3. Infrastructure –
  - a. Commons
    - i. Allocate funds to repair city sidewalks.
    - ii. Continue to upgrade existing park facilities and maintenance.
    - iii. Create community warming space.
  - b. Housing

- i. Establish policy for making current housing more affordable to address issues of housing insecurity.
  - c. Safety
    - i. Explore new and creative options for increased traffic calming and crosswalk safety in neighborhoods and main streets.
  - d. Sustainability
    - i. Increase recycling (current levels are about 50% lower than the region)
    - ii. Create resilience hubs.
  - e. Building
    - i. Equitably develop long-term vacant sites in the city, including Water Street.
- 4. Council Staff Workflow
  - a. Do a compensation study of non-Union employees, including council, to structure the salary scale and allow for implementation of raises.
  - b. Explore regional transit and available grant funding.
  - c. Complete the Master Plan and Sustainability Plan and update the Parks and Recreation Plan.
- 5. Council Staff Development
  - a. Develop positive staff/council work relations (communication, team building, etc.)
  - b. Develop a student program with WCC, EMU, and YCS for city and civic work with council and city staff, including admin support for council.
  - c. Create framework for organization diversity and inclusion through more effective recruiting, staffing, and promotion for city staff.

**BUDGET HIGHLIGHTS:**

Tax Base: \$357,431,161

A general operating millage rate of 17.6637 mills (.0176637 cents per \$1) of the Taxable Value, according to the assessment roll of the last preceding year is approved and authorized. The City Clerk is authorized to certify to the City Treasurer and City Assessor the total amount to be levied and restriction for the City of Ypsilanti is:

MILLAGE NAME	MILLAGE RATE
GENERAL OPERATING	17.6637
POLICE & FIRE PENSION	6.6354
POLICE & FIRE OPEB	2.6007
SANITATION	2.5826
WATER STREET LTGO RFDG BONDS 2016A (VOTED ON AUGUST 8, 2017)	1.9483
PUBLIC TRANSIT (VOTED IN NOVEMBER 2010)	.9089
<b>TOTAL</b>	<b>32.3396</b>

**AMENDED FY 2020-21 REVENUES AND EXPENDITURES**

The General Fund will include \$16,214,417 revenues versus the original budget of \$15,087,387, a 7.4% increase.

Revenue increases due to Fire Protection Grant of \$433,401 not originally budgeted; increases in State Shared Revenue based of State Projections of \$338,592; State Marijuana Revenue Sharing \$140,000; and Marijuana Applications \$85,000. Expenditures are \$16,249,586 versus \$15,371,543 budgeted, a 5.7% increase due to an increase in transfers out to Parking Fund, an increase in COVID related expenses, an increase in Errors and Omissions Insurance, and an increase in Public Utility streetlights.

**Revenues:**

- o Increase in State Shared Revenue based of State Projections- \$338,592
- o Increase in Fire Protection Grant PA 289 - \$433,401
- o Increase in State Marijuana Revenue Sharing -\$140,000
- o Increase in Marijuana Applications - \$85,000
- o Decrease in Interest Earnings - \$102,891
- o Decrease in YPD Reimbursement due to SRO Contract cancellation – 7\$6,530
- o Decrease in Building Department collection - \$198,686

**Expenditures:**

- o Decrease in Building Department Contractual Services - \$70,000
- o Increase in COVID Related Expenses - \$76,000
- o Increase in Errors and Omissions Insurance - \$43,000
- o Increase in Public Utility Street Light - \$15,000



- Increase in Transfer Out to Parking Fund - \$170,926

**AMENDED FY 2021-2022 REVENUES AND EXPENDITURES**

**Revenues:**

- Increase in State Marijuana Revenue Sharing - \$140,000
- Decrease in Interest Earnings - \$97,981
- Decrease in YPD Reimbursement due to SRO Contract cancellation - \$76,530

**Expenditures:**

- Decrease in Healthcare Premiums - \$107,000
- Decrease in OPEB Contribution Requirement - \$143,000
- Increase for the Building Sect PT to FT - \$45,996
- Increase for the Communication Director - \$81,000
- Increase for the Social Worker - \$103,840
- Increase for the Two Equipment Operators (GF 37%) - \$59,940
- Increase in Contractual Service (Peninsular and others) - \$78,000
- Increase in Errors and Omissions Insurance - \$10,000
- Increase in Janitorial Service - \$10,000
- Increase in Medical Service - \$6,000
- Increase in Motor Pool Charges - \$15,000
- Increase in Office Supplies - \$10,000
- Increase in Public Utility Street Light - \$36,000
- Increase in Repairs and Maintenance Supply - \$8,000
- Increase in Transfer Out to Parking Fund - \$12,000
- Increase in Telephone and Internet - \$12,000

It is important to remember that there is uncertainty to all of the revenue projections as the direction of the economy is unclear. The unprecedented effects of the pandemic necessitate a close review of revenues and expenditures throughout the year.

In summary, the proposed budgets are predicated on current expected revenues. Continued review by Council during the upcoming year is advised.

**PROPOSED MAJOR INITIATIVES:**

- Implementation of community policing model
- Full implementation of parking study
- Public engagement regarding Penn Dam removal
- Public conversation regarding Affordable Housing
- Public engagement surrounding proposed Water Street Development
- Explore additional parking options in Depot Town with DDA and downtown merchants
- Continued exploration of ways to expand recycling
- Assist downtown and city businesses in recovery due to pandemic
- Participation in Summer Works 2021 to fund Ypsilanti youth employment
- Implementation of City internship program with local universities

**FY 20-21 COMMITTED FUND BALANCE ITEMS:**

- \$500,000 Peninsular Dam
- \$500,000 Energy Efficiency
- \$706,919 – Active Employees Cumulative Benefits
- \$2,000,000 -Train Stop Project (Needs Council approval to remove)

**PERSONNEL ADDED:**

- One (1) Part-Time Coordinator (Freighthouse) – 1 position hired and 1 position still open
- One (1) PTE or FTE Building Department Secretary
- Four (4) Firefighters
- Three (3) Equipment Operators – One (1) position approved and will be filled by June 2021
- One (1) Social Worker
- One (1) Communications Director

**FY21-22 ROAD PROJECTS:**

- Oakwood (Sherman to Congress)/Spring St Rail Spur Removal



- o N. Washington (W. Cross to Emmet) - Design Engineering
- o N. Huron River Drive Reconstruction (Cornell to LeForge) – Desi
- o Huron & Hamilton Road Diet
- o I-94/Huron Street Pedestrian Bridge
- o W. Cross Parking Lane Rehabilitation

**BUDGET CHALLENGES:**

The City of Ypsilanti, like all local governments in Michigan, struggles with the loss of revenue and the generation of new revenue sources due to the pandemic. Increasing costs for service remain outside of our control.

Property taxable values have increased from 2020 by 3.48% but over the past 6 years, the City has lost about 7% of its general operating taxing capacity due to Headlee. This year, this reduced millage capacity equates to about \$485,000 in lost revenues to the General Fund. Due to COVID-19, there has been a decrease in travel which will continue to significantly affect the City's Act 51 Funding. Due to less spending, the City can also expect less sales tax collection. Since federal care act funds have not been received, and federal and state projections are a moving target, it remains difficult to project how the pandemic will affect the City's short term and long-term economy.

**CONCLUSION:**

Currently, the City of Ypsilanti and the nation is in the third wave of the COVID-19 pandemic. Due to many unknowns, I anticipate we will need to continue to revisit the original budget proposals and make necessary eliminations as they come in order to accommodate the immediate needs of staff and the community. Staff is committed to taking the important steps needed to help rebuild our local businesses and to strengthen our City. This budget reflects the goals of City Council while dealing with the immediate needs and real challenges our city faces.

We would like to continue to focus our resources in areas that will help our city grow while maintaining sufficient fund balances that meet our fund balance policies as adopted by Council. While there are many projects that we would like to pursue, I want to emphasize that the City cannot be successful without our residents and local businesses. I suggest that the General Fund be monitored carefully and previous allocations for major future projects be revisited 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 on a daily basis to improve service delivery to our citizens. Special thanks to Finance Director Rheagan Basabica, Economic Development Director Joe Meyers, DPS Director Ron Akers, Executive Assistant Jackie Harris and John Kaczor of Municipal Analytics for their contributions.

I look forward to working with you to implement the proposed budgets and strengthen our City's identity as we 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.

# Appropriation Ordinance



Resolution No. 2021 -  
May 5, 2021

AMEND 2020-2021 and 2021-2022  
FISCAL YEARS OPERATING BUDGET

RESOLVED BY THE COUNCIL OF THE CITY OF YPSILANTI:  
That an ordinance entitled, "An Ordinance to Amend Budget Appropriations by Department and Major Organizational Unit for the Fiscal Year 2020-2021 and 2021-2022, be approved on First Reading.

FUN	FUND NAME	ACTUAL FUND BALANCE, BE	BUDGET 20.21 REVENUE	BUDGET 20.21 EXPENDITURE	BUDGET 21.22 REVENUE	BUDGET 21.22 EXPENDITURE	PROJECTED FUND BALANCE, EN
101	General Fund	8,350,425	16,214,417	(16,249,586)	15,077,711	(15,526,746)	7,866,221
202	Major Street	2,508,114	3,177,108	(9,479,854)	1,781,186	(1,756,324)	2,250,280
203	Local Street	1,521,756	524,576	(508,489)	572,916	(547,125)	1,563,634
205	Public Safety	35,880	375,000	(345,000)	375,000	(345,000)	95,880
226	Garbage and Rubbish Collection	44,885	1,155,038	(1,099,751)	1,134,809	(1,148,378)	86,603
255	Police Special Revenue	64,099	432	(444)	432	(452)	64,067
275	Depot Town Development	433,950	242,289	(381,311)	273,553	(208,711)	359,770
304	2016 GOLT Bonds	0	883,098	(883,098)	889,137	(889,137)	0
342	2012 UTGO Refunding Bonds	8,589	7	0	7	0	8,603
364	2002B W&S Debt S485 DWRF	0	31,125	(31,125)	30,375	(30,375)	0
413	Down Town Authority	197,868	389,396	(509,337)	371,855	(322,645)	133,137
414	Capital Improvement	750,358	459,808	(1,009,235)	379,608	(379,608)	200,931
415	Economic Development Authority	33,512	40,228	(40,000)	40,228	(40,000)	33,968
469	2003D W&S S3.5M DWRF	0	338,125	(338,125)	335,313	(335,313)	0
471	2003C WS&S W785K DWRF	0	49,188	(49,188)	48,063	(48,063)	0
473	2004 A Series DDA Cons S995K	0	84,728	(84,728)	86,613	(86,613)	0
474	2004B WS& Sew S6.3M DWRF	0	390,434	(390,434)	387,838	(387,838)	0
477	2006 GO LTD	1,150,450	0	0	0	0	1,150,450
479	2007 W&W Rev DWRF S375K	0	17,682	(17,682)	17,363	(17,363)	0
480	2008 W&S Disp. Rev S435K	0	25,231	(25,231)	29,669	(29,669)	0
481	2009 W&S Bonds 7249-01	0	12,101	(12,101)	11,851	(11,851)	0
482	2012 W&S Factory Pump	824,706	182,750	(182,750)	184,438	(184,438)	824,706
483	2013 Rev Refunding Bond	1,625,141	753,200	(753,200)	746,400	(746,400)	1,625,141
485	Water Main DWRF 7320-01	0	27,116	(27,116)	26,616	(26,616)	0
486	2016 W&S Rev Refunding Bonds	0	835,800	(835,800)	839,250	(839,250)	0
495	Sidewalk Improvement	241,693	101,634	(152,916)	101,634	(163,763)	128,282
514	Parking Fund	0	380,926	(380,926)	437,090	(433,938)	3,152
588	Public Transit	5,226	307,468	(307,468)	314,575	(313,606)	6,195
641	Motorpool	1,089,136	1,072,385	(1,045,449)	1,084,385	(1,097,719)	1,102,738
677	Worker's Compensation Fund	594,904	129,491	(181,577)	126,031	(175,832)	493,017
732	Fire and Police Pension	24,396,792	7,627,480	(4,581,968)	3,892,923	(4,654,428)	26,680,799
736	Retiree Benefits	2,292,641	1,785,016	(1,446,695)	1,292,436	(1,475,532)	2,447,866
	<b>Totalt Budget</b>	<b>46,170,125</b>	<b>37,613,277</b>	<b>(35,344,584)</b>	<b>30,889,305</b>	<b>(32,202,733)</b>	<b>47,125,390</b>

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 the City Managers' authority to approve budget transfers between programs within the same fund, and only Council may authorize transfers between funds. Department Heads may transfer funds between accounts within a specific program under their direction with the exception of personnel and capital expenditures, which must be approved by the City Manager.

OFFERED BY: \_\_\_\_\_

SUPPORTED BY: \_\_\_\_\_

YES: \_\_\_\_\_ NO: \_\_\_\_\_ ABSENT: \_\_\_\_\_ VOTE: \_\_\_\_\_



Ordinance No. \_\_\_\_\_

AN ORDINANCE TO AMEND BUDGET APPROPRIATIONS BY DEPARTMENT AND MAJOR ORGANIZATIONAL UNIT FOR THE FISCAL YEAR 2020-2021 and 2021-2022

THE CITY OF YPSILANTI ORDAINS:

- Pursuant to the City Charter Section 5.06 (a), budget appropriations 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	ACTUAL FUND BALANCE, BE	BUDGET 20.21 REVENUE	BUDGET 20.21 EXPENDITURE	BUDGET 21.22 REVENUE	BUDGET 21.22 EXPENDITURE	PROJECTED FUND BALANCE, ENL
101	General Fund	8,350,425	16,214,417	(16,249,586)	15,077,711	(15,528,746)	7,866,221
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203	Local Street	1,521,756	524,576	(508,489)	572,916	(547,125)	1,563,634
205	Public Safety	35,880	375,000	(345,000)	375,000	(345,000)	95,880
226	Garbage and Rubbish Collection	44,885	1,155,038	(1,099,751)	1,134,809	(1,148,378)	86,603
265	Police Special Revenue	64,099	432	(444)	432	(452)	64,067
275	Depot Town Development	433,950	242,289	(381,311)	273,553	(208,711)	359,770
304	2016 GOLT Bonds	0	883,098	(883,098)	889,137	(889,137)	0
342	2012 UTGO Refunding Bonds	8,589	7	0	7	0	8,608
364	20028 W&S Debt \$485 DWRF	0	31,125	(31,125)	30,375	(30,375)	0
413	Down Town Authority	197,868	389,396	(503,337)	371,855	(322,645)	133,137
414	Capital Improvement	750,358	459,808	(1,009,235)	379,608	(379,608)	200,931
415	Economic Development Authority	33,512	40,228	(40,000)	40,228	(40,000)	33,968
469	2003D W&S \$3.5M DWRF	0	338,125	(338,125)	335,313	(335,313)	0
471	2003C WS&SW \$785K DWRF	0	49,188	(49,188)	48,063	(48,063)	0
473	2004 A Series DDA Cons \$995K	0	84,728	(84,728)	86,613	(86,613)	0
474	2004B WS& Sew \$6.3M DWRF	0	390,434	(390,434)	387,838	(387,838)	0
477	2006 GO LTD	1,150,450	0	0	0	0	1,150,450
479	2007 W&W Rev DWRF \$375K	0	17,682	(17,682)	17,363	(17,363)	0
480	2008 W&S Disp. Rev \$435K	0	25,231	(25,231)	29,669	(29,669)	0
481	2009 W&S Bonds 7249-01	0	12,101	(12,101)	11,851	(11,851)	0
482	2012 W&S Factory Pump	824,706	182,750	(182,750)	184,438	(184,438)	824,706
483	2013 Rev Refunding Bond	1,625,141	753,200	(753,200)	746,400	(746,400)	1,625,141
485	Water Main DWRF 7320-01	0	27,116	(27,116)	26,616	(26,616)	0
486	2016 W&S Rev Refunding Bonds	0	835,800	(835,800)	839,250	(839,250)	0
495	Sidewalk Improvement	241,693	101,634	(152,916)	101,634	(163,763)	128,282
514	Parking Fund	0	380,926	(380,926)	437,090	(433,938)	3,152
588	Public Transit	5,226	307,468	(307,468)	314,575	(313,606)	6,195
641	Motorpool	1,089,136	1,072,385	(1,045,449)	1,084,385	(1,097,719)	1,102,738
677	Worker's Compensation Fund	594,904	129,491	(181,577)	126,031	(175,832)	493,017
732	Fire and Police Pension	24,396,792	7,627,480	(4,581,968)	3,892,923	(4,654,428)	26,680,799
736	Retiree Benefits	2,292,641	1,785,016	(1,446,695)	1,292,436	(1,475,532)	2,447,866
	Total Budget	46,170,125	37,613,277	(35,344,584)	30,889,305	(32,202,733)	47,125,390

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 the City Managers' authority to approve budget transfers between programs within the same fund, and only Council may authorize transfers between funds. Department Heads may transfer funds

between accounts within a specific program under their direction with the exception of personnel and capital expenditures, which must be approved by the City Manager.

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 this Ordinance, to be published by printing the same in the Ypsilanti Courier. 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 \_\_\_\_ day of \_\_\_\_, 2021.

\_\_\_\_\_  
Andrew Hellenga, City Clerk

#### ATTEST

I do hereby confirm that the above Ordinance No. \_\_\_\_ was published on the City of Ypsilanti website in May \_\_\_\_, 2021 and published in Washtenaw Legal News on the \_\_\_\_ day of May, 2021 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 the \_\_\_\_\_ day of \_\_\_\_, 2021.

\_\_\_\_\_  
Andrew Hellenga, City Clerk



Resolution No. 2021  
June \_\_\_\_, 2021

RESOLVED BY THE COUNCIL OF THE CITY OF YPSILANTI:

The Public Hearing for "An Ordinance to Amend Budget Appropriations by Department and Major Organizational Unit for the Fiscal Year 2020-2021 and 2021-2022, be officially closed.

OFFERED BY: \_\_\_\_\_

SUPPORTED BY: \_\_\_\_\_

YES:

NO:

ABSENT:

VOTE:

# Tax Levy Ordinance



## PUBLIC NOTICE

The Ypsilanti City Council will hold a Public Hearing on Tuesday, May 4, 2021, at 7:00 p.m. in the City Council Chambers, located at 1 S. Huron St., Ypsilanti, MI 48197 to consider an Ordinance entitled "2021-2022 Tax Levy Ordinance" which follows:

### 2021-2022 TAX LEVY ORDINANCE

THE CITY OF YPSILANTI ORDAINS THAT:

A general operating millage rate of 17.6637 mills (.0176637 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 restriction for the City of Ypsilanti is:

MILLAGE NAME	MILLAGE RATE
GENERAL OPERATING	17.6637
POLICE & FIRE PENSION	6.6354
POLICE & FIRE OPEB	2.6007
SANITATION	2.5826
WATER STREET LTGO RFDG BONDS 2016A (VOTED IN AUGUST 8, 2017)	1.9483
PUBLIC TRANSIT (VOTED IN NOVEMBER 2010)	.9088
<b>TOTAL</b>	<b>32.3395</b>

The City of Ypsilanti encourages persons with disabilities to participate and will provide necessary reasonable auxiliary aids and services, such as signers and audio tapes of printed materials being considered at the meeting to individuals with disabilities at the meeting upon five (5) days notice to the City. Individuals requiring auxiliary aids or services should contact the City by writing or calling the following:

City Clerk's Office  
One S. Huron St.  
Ypsilanti, MI 48197-5400  
(734) 483-1100

All persons are welcome to attend. Additional information may be obtained at the City Clerk's Office or at [www.cityofypsilanti.com](http://www.cityofypsilanti.com) under Mayor and City Council. Written comments may be sent to the City Clerk's Office at the above address.

Andrew Hellenga, City Clerk  
Publish in Washtenaw Legal News on April 18, 2019 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

April 22, 2021

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 2020 and 2021 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 Charles Mosher by email at [Mosherc@washtenaw.org](mailto:Mosherc@washtenaw.org).

Thank You

*Raman Patel*

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

HEADLEE SCHEDULE/WASHTENAW COUNTY

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

STATEMENT OF CURRENT YEAR TAXABLE AND PRIOR YEAR TAXABLE VALUATION, LOSSES, ADDITIONS, AND THE 2021 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 MMAO IV, CAE, SRA  
Equalization Director

Code Number	Taxing Jurisdiction	2020 TAXABLE VALUE as of 05/26/2020	2021 TAXABLE VALUE as of 05/24/2021	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.014		
						2021 Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e	Truth In Assessing /Equalization 211.34
81	WASHTENAW COUNTY	18,466,810,481	19,138,090,294	128,941,631	473,484,996			
	Ad Valorem Minus RZ	18,439,816,759	19,110,871,606	128,941,631	473,103,796	0.9962	TBD	1.0000
01	ANN ARBOR TOWNSHIP	583,474,104	614,942,752	8,903,191	31,883,597	0.9992	0.9854	1.0000
02	AUGUSTA TOWNSHIP	268,596,530	274,855,657	1,141,605	3,605,771	0.9998	0.9860	1.0000
03	BRIDGEWATER TOWNSHIP	101,525,151	103,532,583	555,195	1,445,560	1.0000	0.9891	1.0000
04	DEXTER TOWNSHIP	428,676,267	441,895,751	1,502,158	5,793,724	0.9932	0.9795	1.0000
05	FREEDOM TOWNSHIP	189,508,679	195,481,565	1,557,680	6,510,500	1.0000	0.9946	1.0000
06	LIMA TOWNSHIP	259,158,320	266,735,680	2,022,955	4,137,721	0.9929	0.9792	1.0000
07	LODI TOWNSHIP	479,585,000	489,806,665	1,805,036	6,397,721	1.0000	0.9884	1.0000
08	LYNDON TOWNSHIP	175,367,181	178,679,056	841,923	1,303,963	0.9977	0.9839	1.0000
09	MANCHESTER TOWNSHIP	211,794,990	216,932,252	2,123,184	3,325,312	0.9953	0.9816	1.0000
10	NORTHFIELD TOWNSHIP	383,106,394	395,849,527	1,879,109	4,390,644	0.9875	0.9739	1.0000
11	PITTSFIELD TOWNSHIP	2,129,914,501	2,212,951,587	22,257,049	67,279,958	0.9960	0.9823	1.0000
12	SALEM TOWNSHIP	409,111,740	424,791,548	1,930,710	10,143,374	0.9957	0.9820	1.0000
13	SALINE TOWNSHIP	114,631,532	116,742,768	248,522	1,179,600	1.0000	0.9898	1.0000
14	SCIO TOWNSHIP	1,405,441,247	1,465,862,936	6,567,596	36,213,504	0.9922	0.9785	1.0000
15	SHARON TOWNSHIP	104,530,547	108,285,026	509,401	1,291,644	0.9858	0.9722	1.0000
16	SUPERIOR TOWNSHIP	693,099,985	728,538,131	2,596,341	22,271,898	0.9914	0.9777	1.0000
17	SYLVAN TOWNSHIP	215,800,401	225,738,120	889,786	7,529,731	0.9987	0.9849	1.0000
18	WEBSTER TOWNSHIP	458,544,108	475,249,413	684,552	6,676,704	0.9908	0.9771	1.0000
19	YORK TOWNSHIP	451,107,630	510,067,331	4,331,765	51,605,035	0.9882	0.9745	1.0000
20	YPSILANTI TOWNSHIP	1,446,062,658	1,506,880,573	10,529,400	36,048,454			
	Ad Valorem Minus RZ	1,419,068,936	1,479,661,885	10,529,400	35,667,254	0.9891	0.9754	1.0000
51	ANN ARBOR CITY	6,497,735,324	6,679,709,059	43,440,620	136,836,512	1.0000	0.9865	1.0000
55	CHELSEA CITY	278,091,677	286,461,971	2,151,220	4,461,600	0.9922	0.9785	1.0000
56	DEXTER CITY	259,243,251	266,643,557	2,166,392	4,650,998	0.9950	0.9812	1.0000
54	MILAN CITY	173,745,930	113,318,831	612,047	740,905	I.C.	I.C.	I.C.
	(from WASHTENAW)	109,575,491	113,318,831	612,047	740,905			
	(from MONROE COUNTY)	64,170,439	0	0	0			
52	SALINE CITY	467,721,772	480,706,794	3,996,869	14,004,743	1.0000	0.9936	1.0000
53	YPSILANTI CITY	345,406,001	357,431,161	3,697,325	3,755,823	0.9797	0.9662	1.0000
	BARTON HILLS VILLAGE	64,753,322	65,873,359	811,284	533,891	0.9923	0.9786	1.0000
	MANCHESTER VILLAGE	65,791,338	68,121,113	1,049,379	1,261,112	0.9819	0.9683	1.0000



HEADLEE SCHEDULE/WASHTENAW COUNTY

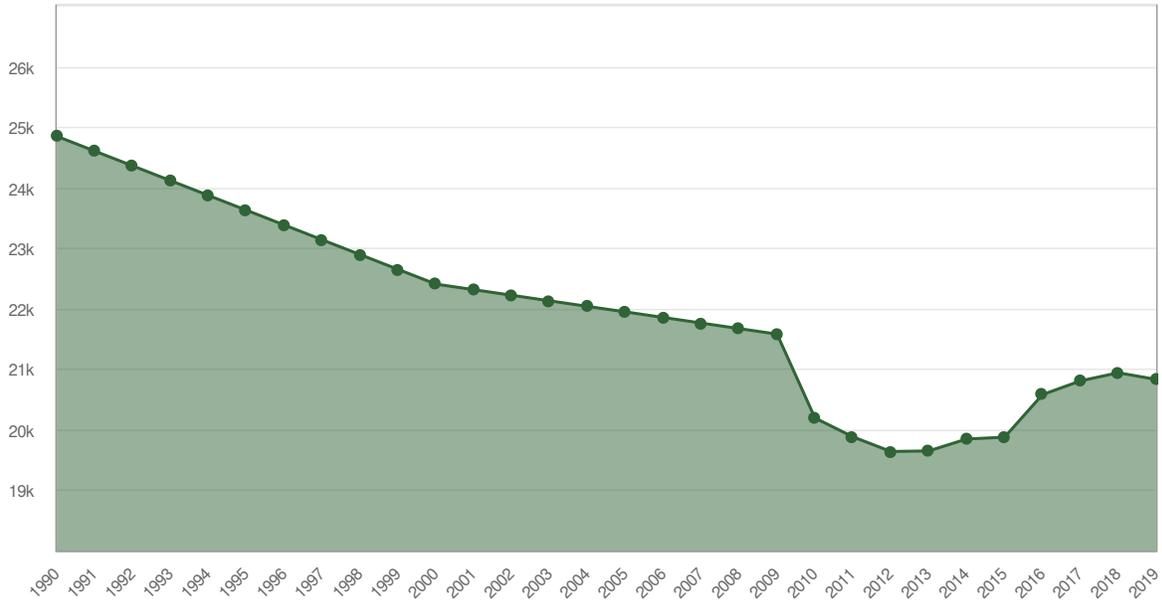
Code Number	Taxing Jurisdiction	2020 TAXABLE VALUE as of 05/26/2020	2021 TAXABLE VALUE as of 05/24/2021	TAXABLE VALUE OF LOSSES	CPI 1.014		
					TAXABLE VALUE OF ADDITIONS	Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e
82390	NORTHVILLE SCHOOLS	25,503,894	30,685,459	395,857	5,476,125	I.C.	I.C.
	Non-PRE/MBT	10,250,846	11,381,441	9,600	572,800	I.C.	I.C.
	PRE/MBT	15,253,048	19,304,018	386,257	4,903,325		
	A SALEM TOWNSHIP	25,503,894	30,685,459	395,857	5,476,125		
	Non-PRE/MBT	10,250,846	11,381,441	9,600	572,800		
	PRE/MBT	15,253,048	19,304,018	386,257	4,903,325		
82430	VAN BUREN SCHOOLS	137,796,110	144,767,247	1,052,602	5,519,328		
	Ad Valorem Minus RZ	111,271,510	118,024,247	1,052,602	5,138,128	I.C.	I.C.
	Non-PRE/MBT	96,014,791	100,651,216	396,187	3,094,745	I.C.	I.C.
	PRE/MBT	41,781,319	44,116,031	656,415	2,424,583		
	K YPSILANTI TOWNSHIP	137,796,110	144,767,247	1,052,602	5,519,328		
	Ad Valorem Minus RZ	111,271,510	118,024,247	1,052,602	5,138,128		
	Non-PRE/MBT	96,014,791	100,651,216	396,187	3,094,745		
	PRE/MBT	41,781,319	44,116,031	656,415	2,424,583		
<b>LIBRARIES</b>							
	ANN ARBOR DISTRICT LIBRARY	10,045,762,433	10,386,503,481	69,697,974	253,909,271	0.9983	0.9846
	CHELSEA DISTRICT LIBRARY	984,443,653	1,016,123,652	6,008,054	18,396,784	0.9944	0.9807
	DEXTER DISTRICT LIBRARY	1,467,217,107	1,440,573,122	6,024,814	22,103,006	IC	IC
	(from WASHTENAW)	1,395,320,044	1,440,573,122	6,024,814	22,103,006		
	(from LIVINGSTON COUNTY)	71,897,063	0	0	0		
	MANCHESTER DISTRI LIBRARY	477,603,330	489,696,527	3,968,934	10,491,449	1.0000	0.9884
	MILAN PUBLIC LIBRARY	173,745,930	113,318,831	612,047	740,905	IC	IC
	(from WASHTENAW)	109,575,491	113,318,831	612,047	740,905		
	(from MONROE COUNTY)	64,170,439	0	0	0		
	NORTHFIELD AREA LIBRARY	383,106,394	395,849,527	1,879,109	4,390,644	0.9875	0.9739
	SALEM-SOUTH LYON LIBRARY	785,319,727	817,763,269	3,051,060	15,722,554	0.9890	0.9753
	(from WASHTENAW)	386,189,247	400,619,539	1,927,660	9,720,774		
	(from OAKLAND COUNTY)	399,130,480	417,143,730	1,123,400	6,001,780		
	SALINE DISTRICT LIBRARY	1,930,247,268	1,987,007,429	16,261,747	42,372,853	0.9980	0.9842
	YPSILANTI DISTRICT LIBRARY	2,153,779,165	2,250,468,601	16,626,017	57,837,175		
	Ad Valorem Minus RZ	2,126,785,443	2,223,249,913	16,626,017	57,455,975	0.9880	0.9743
<b>AUTHORITIES</b>							
	AATA - AA CITY ONLY	6,497,735,324	6,679,709,059	43,440,620	136,836,512	1.0000	0.9865
	AAATA - AAC, YPCIT, YPTWP	8,289,203,983	8,544,020,793	57,667,345	176,640,789	0.9975	
	Ad Valorem Minus RZ	8,262,210,261	8,516,802,105	57,667,345	176,259,589	0.9975	0.9837
	CHELSEA AREA FIRE AUTHORI	928,417,579	957,614,827	5,905,884	17,433,015	0.9949	0.9812
	HURON CLINTO METRO AUTH	18,466,810,481	19,138,090,294	128,941,631	473,484,996		
	Ad Valorem Minus RZ	18,439,816,759	19,110,871,606	128,941,631	473,103,796	I.C.	I.C.
	YPSILANTI COMM UTILITIES	1,791,468,659	1,864,311,734	14,226,725	39,804,277		
	Ad Valorem Minus RZ	1,764,474,937	1,837,093,046	14,226,725	39,423,077	0.9873	0.9736
	CHELSEA CITY DDA	15,780,344	16,063,641	524,160	214,170	0.9760	0.9626
	MILAN CITY DDA	4,049,791	4,037,250	70,786	60,150	IC	IC
	(from WASHTENAW)	3,850,129	4,037,250	70,786	60,150		
	(from MONROE COUNTY)	199,662	0	0	0		
	YPSILANTI CITY DDA	26,167,624	27,407,278	207,900	849,900	0.9912	0.9775



# Population Overview

TOTAL POPULATION **20,828** → **-.5% vs. 2018**

**Growth Rank**  
**1172** OUT OF **1773**  
 Municipalities in Michigan



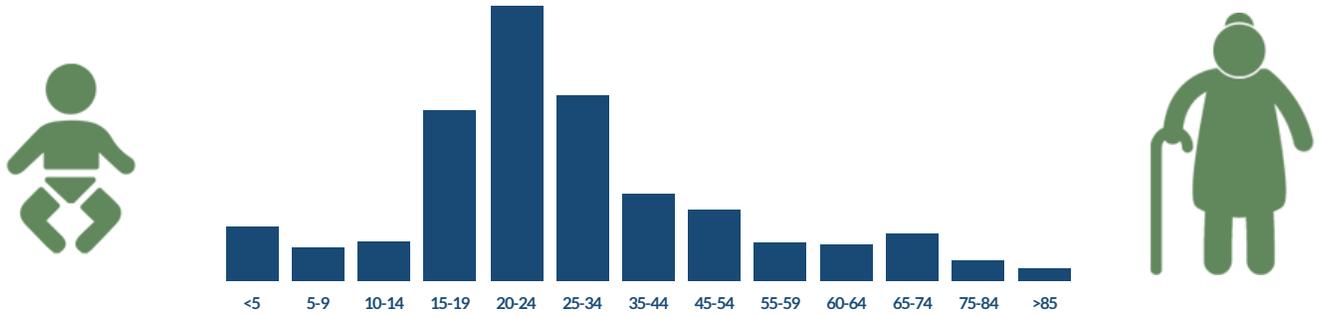
\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



**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.

## POPULATION BY AGE GROUP

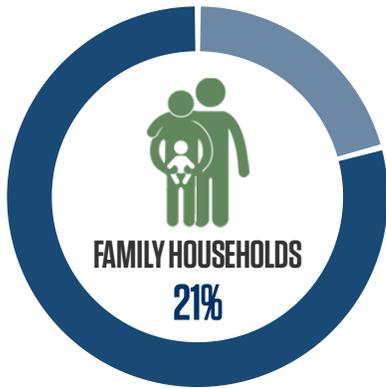


*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

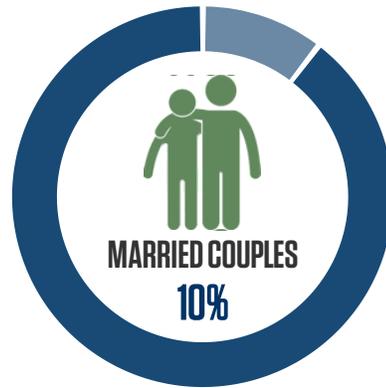
# Household Analysis

**TOTAL HOUSEHOLDS**  
**7,743**

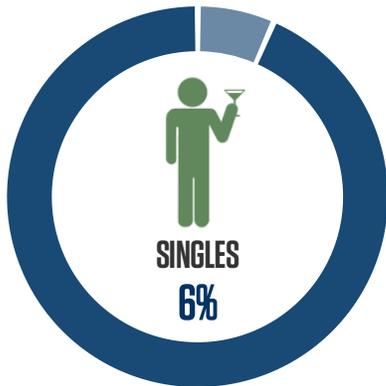
*Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.*



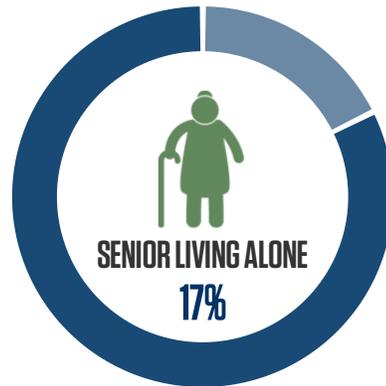
▼ **56%** LOWER THAN STATE AVERAGE



▼ **52%** LOWER THAN STATE AVERAGE



▲ **17%** HIGHER THAN STATE AVERAGE



▲ **7%** HIGHER THAN STATE AVERAGE

# 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.

## HOUSEHOLD INCOME



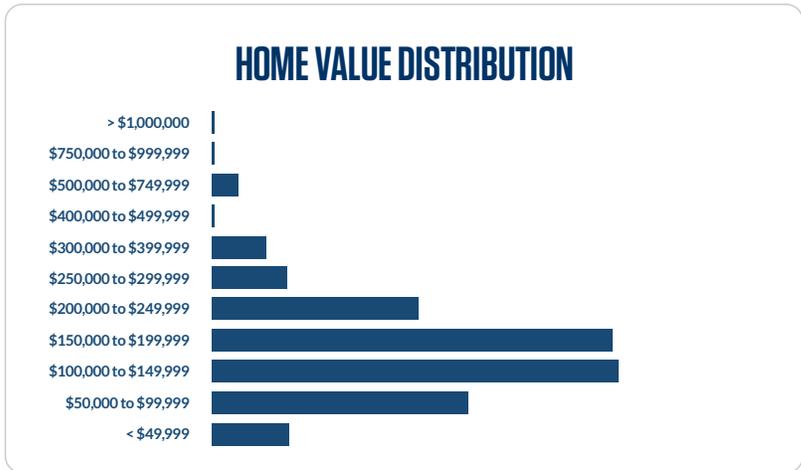
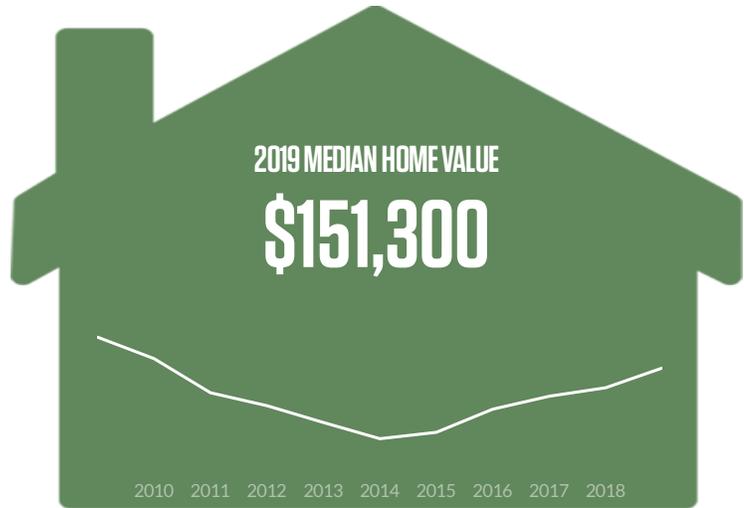
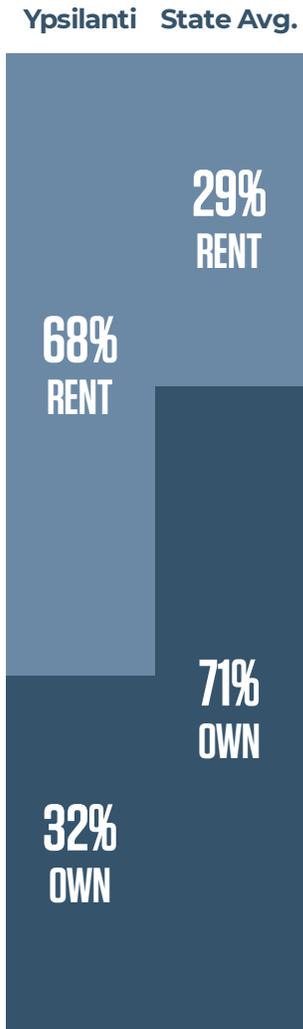
**ABOVE \$200,000**  
**3%**  
▼ **42%** LOWER THAN STATE AVERAGE

**MEDIAN INCOME**  
**\$39,332**  
▼ **31%** LOWER THAN STATE AVERAGE

**BELOW \$25,000**  
**35%**  
▲ **71%** HIGHER THAN STATE AVERAGE

# Housing Overview

## HOME OWNERS VS RENTERS



\* 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.



# Fund Structure

## MAJOR FUND DESCRIPTION

### 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**.



# 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 will amend the next two 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 **Second** year budget cycle and **the Amended Budget for FY 20-21 and FY 21-22** will be prepared as part of this document. 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 purposes 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

# 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  $\frac{3}{8}$  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.

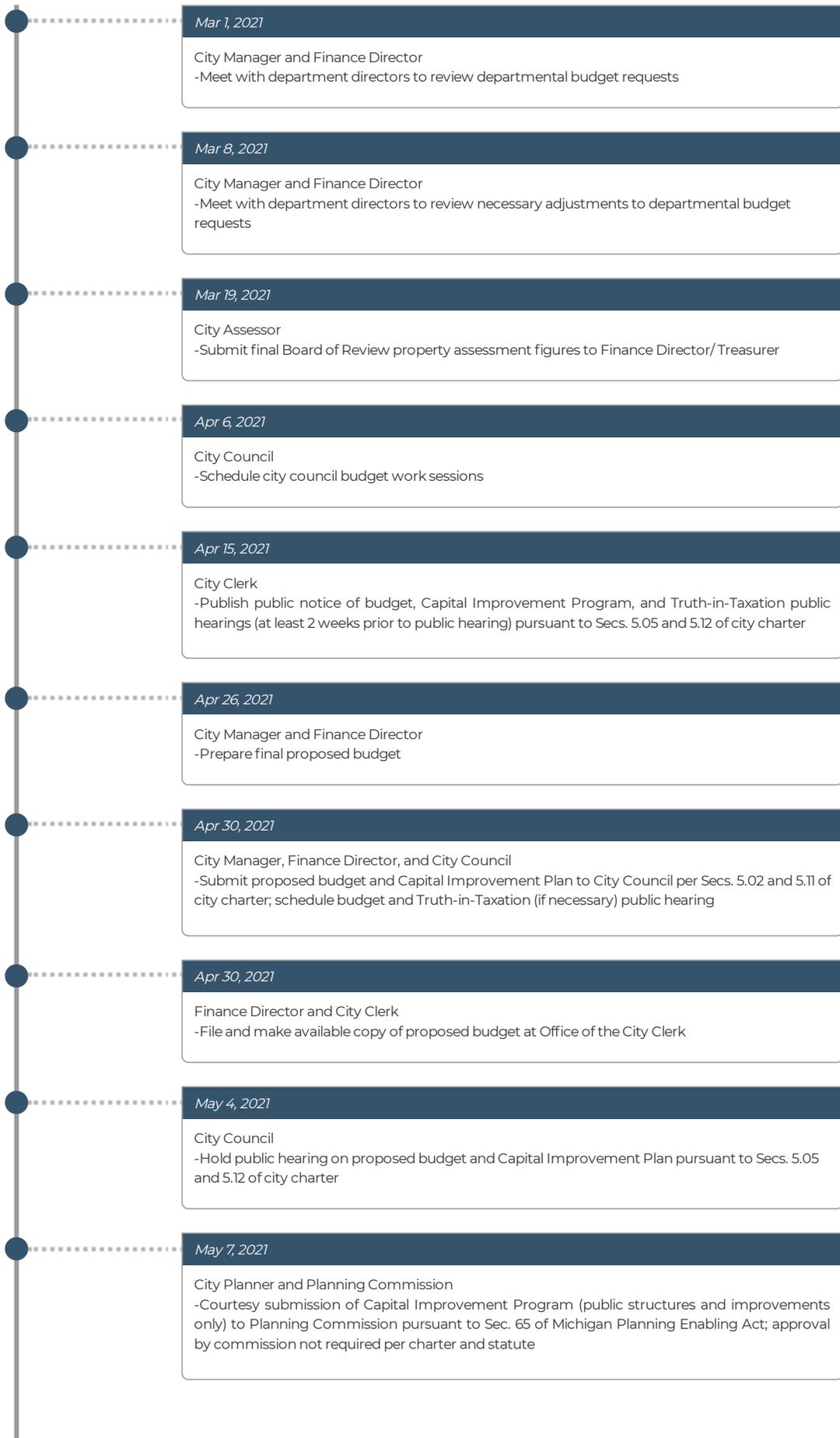
The City shall not acquire any public utility furnishing light, heat, or power, or grant any public utility franchise which is not subject to revocation at the will of the City, unless the proposition shall first have been approved by three-fifths of the electors voting thereon.

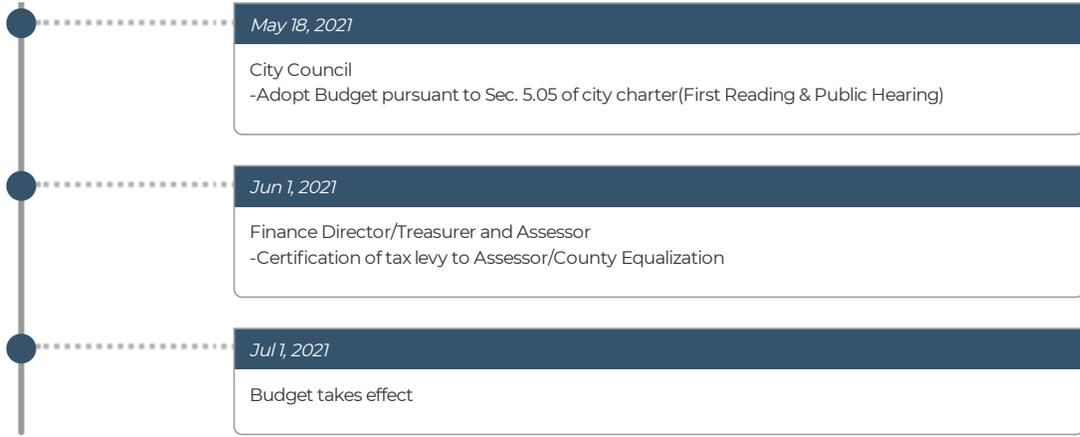
The City may not sell any public utility unless the proposition shall first have been approved by a majority of the electors voting thereon.

# 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.



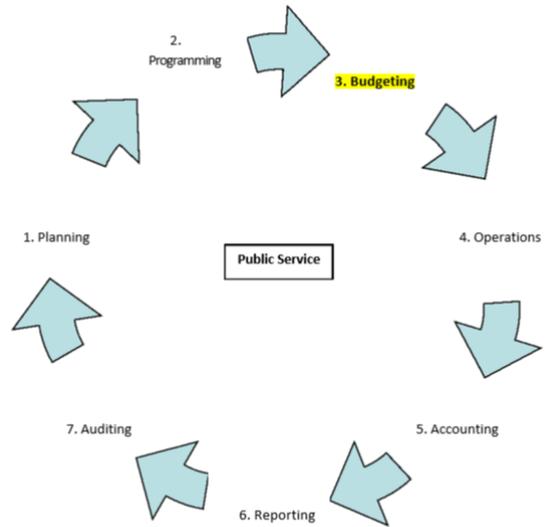




# MANAGEMENT CYCLE

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



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# **BUDGET OVERVIEW**

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# 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) (<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



# GFOA BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Ypsilanti**

**Michigan**

For the Fiscal Year Beginning

**July 1, 2020**

*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. 2021-022  
February 2, 2021

## **RESOLVED BY THE COUNCIL OF THE CITY OF YPSILANTI:**

WHEREAS, during January of 2021, the city council engaged in goal setting and budget prioritization exercises with the valuable assistance from facilitator Dr. Jeffrey Bernstein and city administration; and

WHEREAS, Dr. Bernstein 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 five umbrella goals that incorporate priorities set during goal session process. The goals are as follows:

1. Communications and Connection
  - a. Refresh and upgrade city website and functionality, including accessibility for visually impaired.
  - b. Develop comprehensive communication plan – including hiring director.
  - c. Seek governmental partnerships/agreements with neighboring cities.
2. Community safety
  - a. Hire a social worker within YPD for support and crisis intervention and create Mental Health Response Team.
  - b. Implement Community Policing philosophy to enhance safety of all residents, businesses, and visitors, and eradicate gun violence and shooting. Promote community security.
3. Infrastructure –
  - a. Commons
    - i. Allocate funds to repair city sidewalks.
    - ii. Continue to upgrade existing park facilities and maintenance.
    - iii. Create community warming space.
  - b. Housing
    - i. Establish policy for making current housing more affordable to address issues of housing insecurity.
  - c. Safety
    - i. Explore new and creative options for increased traffic calming and crosswalk safety in neighborhoods and main streets.
  - d. Sustainability
    - i. Increase recycling (current levels are about 50% lower than the region)
    - ii. Create resilience hubs.
  - e. Building
    - i. Equitably develop long-term vacant sites in the city, including Water Street.

4. Council Staff Workflow
  - a. Do a compensation study of non-Union employees, including council, to structure the salary scale and allow for implementation of raises.
  - b. Explore regional transit and available grant funding.
  - c. Complete the Master Plan and Sustainability Plan and update the Parks and Recreation Plan.
5. Council Staff Development
  - a. Develop positive staff/council work relations (communication, team building, etc.)
  - b. Develop a student program with WCC, EMU, and YCS for city and civic work with council and city staff, including admin support for council.
  - c. Create framework for organization diversity and inclusion through more effective recruiting, staffing, and promotion for city staff

WHEREAS, pursuant to Section 5.02 of the Ypsilanti city charter, the city council desires to adopt goals, objectives, and budget priorities for 2021-2022 to provide the necessary direction to the City Manager for allocation of resources for FY 2021-2022 proposed budgets.

NOW THEREFORE BE IT RESOLVED BY THE CITY OF YPSILANTI that the Ypsilanti city council does hereby adopt the Ypsilanti City Council 2021-2022 Goal-Setting Report as the city council's goals, objectives, and budget priorities for FY 2021-2022.

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 20201-2022 proposed budgets in accordance with Section 5.02 of the Ypsilanti city charter.

OFFERED BY: Mayor Pro-Tem Brown

SUPPORTED BY: Council Member Morgan

YES: 7      NO: 0      ABSENT: 0      VOTE: CARRIED

I do hereby certify that the above resolution is a true and correct copy of Resolution 2021-022 as passed by the Ypsilanti City Council, at their meeting held on February 2, 2021.

\_\_\_\_\_  
Andrew Hellenga, City Clerk

# Goal Setting Report

## Ypsilanti City Council Goal-Setting Report

Prepared by Jeffrey L. Bernstein  
Department of Political Science  
Eastern Michigan University

January 25, 2021



**Overview of the Process**

The Ypsilanti City Council and Department Heads met on January 12, 2021, and January 19, 2021, to develop this goal-setting document for the coming year. Prior to the first meeting, the equivalent document from last year was shared with the attendees, and they were instructed to generate their own goals to be shared with the facilitator. At the first meeting, a series of goals within each area was generated, combining unrealized goals from last year, as well as new goals that arose from the discussion. At the second meeting, the goals from the first session were reconsidered – edited, condensed, or eliminated as needed – and then voted on by the Council and Staff members.

The goals were divided into three main areas – Community Engagement, City Infrastructure, and Council and Staff – and were further divided into sub-goals. Goals were voted on separately within each area; each attendee at the meeting was given a set number of votes within each focus area, generally equaling approximately half the goals listed in that area.

The votes presented here are tabulated separately for Council and Staff. As a general rule, there was agreement between the two on the prioritization of goals.

The range of goals included here are wide-ranging and touch on many facets of city governance. The ordering of goals is obviously something that will need to be addressed further as the year goes on, as the Council and Staff wrestle with operationalizing this list, and adjust to changes that might be necessitated as new challenges arise. We have certainly learned in the best year that the most carefully-constructed goals are but a suggestion to be offered before fate intervenes.

I would like to publicly acknowledged Tamia van Geloven, a senior political science major from Eastern Michigan University, for her assistance in this process and in the compilation of this report.

It was my honor to work with you all on this process. I am happy to answer any further questions on this report as desired, and wish you all the best of luck in the coming year on the process of implementing these goals. Best wishes for a safe and productive year!

Jeffrey L. Bernstein  
Department of Political Science  
Eastern Michigan University  
734-417-5540

<b>Community – Connection</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Refresh and upgrade city website and functionality, including accessibility for visually impaired	7	8	15
Develop comprehensive communication plan – including hiring director	7	7	14
Seek governmental partnerships/agreements with neighboring cities	4	7	11
Enhance Board and Commission training and ensure that people are attending these trainings	5	6	11
Nominate qualified candidates (including youth members) to commissions to fill membership rosters	6	4	10
Improve council meeting preparation and transparency in communication	5	5	10
Review City Charter to consider if it should be amended	4	5	9
Engage the public in issues concerning the removal of Peninsular Dam	4	2	6
Provide equipment for entertainment at Frog Island Amphitheatre	2	4	6
Revitalization campaign for city motto	2	2	4
Install 3-4 flyer kiosks for better communication	1	3	4
Create/sponsor Ypsi Art Prize to incorporate Public Art opportunities	1	1	2
Utilize funding for public art on city trucks (YCS art students)	1	1	2

<b>Community – Safety</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Hire a social worker within YPD for support and crisis intervention	5	8	13
Implement Community Policing philosophy to enhance safety of all residents, businesses, and visitors	5	7	12
Work with police, citizens, and other groups to eradicate gun violence and shootings	6	4	10
Increase City Council involvement in security for entire community	4	5	9
Work with county on mental health response	3	5	8
Create a Mental Health Response Team	6	2	8
Use mental health millage money for mental health response team	4	3	7
Address security problems for downtown business owners	1	6	7
Work on issues of COVID safety and vaccines for city officials and residents	4	3	7
Collaborate with EMU social work program on mental health response	1	6	7
Support Barrier Busters program at county level	3	3	6

<b>Infrastructure – Commons</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Allocate funds to repair city sidewalks	5	9	14
Continue to upgrade existing park facilities and maintenance	5	7	12
Create community warming space	7	5	12
Complete road improvement projects as fiscal constraints allow	4	6	10
Re-establish the Parks and Rec Department	4	5	9
Provide more resources for DPS for summer and winter maintenance	4	5	9
Improve physical accessibility to city government buildings	4	4	8
Remove Peninsular Dam: do engineering study	3	4	7
Establish more equity in parking permits	4	3	7
Continue to upgrade existing park facilities and maintenance	2	4	6

<b>Infrastructure – Housing</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Establish policy for making current housing more affordable to address issues of housing insecurity	6	5	11
Continue to support housing trust that has been established	5	6	11
Remove barriers to housing for homeless citizens	5	5	10
Develop city property and non-city-owned property for housing	3	5	8
Increase support for housing commission for addressing security concerns	3	4	7
Work in partnership with EMU to address housing needs	3	4	7
Pursue equitable rezoning	3	2	5

<b>Infrastructure – Safety</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Explore new and creative options for increased traffic calming and crosswalk safety in neighborhoods and main streets	7	6	13
Replace Police In-Car Camera System	4	6	10
Install crosswalk on Huron at RAC	3	7	10
Install Hawk light on Hamilton and Michigan Ave	5	5	10
Survey city signage and update as needed	4	6	10
Install 4-way stops at dangerous intersections	5	2	7
Eliminate the slip lane at Huron and Cross	4	3	7
Fix River Street	1	2	3
Research and make proposals for “Snow Buddies” program for winter maintenance	2	0	2

<b>Infrastructure – Sustainability</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Increase recycling (current levels are about 50% lower than the region)	6	9	15
Explore moving from recycling bins to recycling carts apply for grants for carts	3	9	12
Update emergency management plan	4	8	12
Digitize financial records	4	7	11
Allocate funding to an alternative fueling system to reduce greenhouse gas emissions	4	6	10
Create resilience hubs throughout the city, at least one in each ward, for emergencies	4	2	6
Convert grass medians to rain gardens to reduce mowing	3	1	4
Send Council members and staff to Michigan Catalyst Community Academy for training	1	2	3
Attain carbon neutrality for city (government)	1	0	1

<b>Infrastructure – Buildings</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Equitably develop long-term vacant sites in the city, including Water Street	7	5	12
Develop a plan to provide regular maintenance schedules for city facilities	2	7	9
Increase rental inspections to catch up from COVID- related slowdown	2	3	5
Increase vacant and dangerous building enforcement	3	1	4

<b>Infrastructure – Office</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Reduce manual process and automate	2	4	6
Clean and organize office	2	3	5
Implement an environmentally friendly office	3	1	4

<b>Council/Staff – Workflow</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Do a compensation study of non-Union employees to structure the salary scale	6	9	15
Explore regional transit and available grant funding	6	7	13
Complete the Master Plan and Sustainability Plan and update the Parks and Recreation plan	4	7	11
Complete MDNR	5	5	10
Hire Records Clerk to increase efficiency and keep windows open Fridays	3	5	8
Reorganize third floor so everyone checks into a central front desk	3	5	8
Explore fail-safe way to stay in compliance with financial infrastructure	3	2	5
Investigate Congressional Partners-Feet in the Ground Federal Grant Writing Agency	3	2	5
Create equitable solutions for city protocols and practices	2	1	3

<b>Council/Staff – Development</b>	<b>Council</b>	<b>Staff</b>	<b>Total</b>
Evaluate staff pay and implement employee raises	5	9	14
Develop positive staff/council work relations (communication, team-building, etc.)	4	8	12
Develop a student program with WCC, EMU. And YCS for city and civic work with council and city staff	6	4	10
Implement training for leadership for employees – internal leadership program	3	7	10
Evaluate council pay scale	3	5	8
Improve customer experience by holding training for frontline staff	1	6	7
Create framework for organization diversity and inclusion through more effective recruiting, staffing, and promotion for city staff	3	4	7
Develop additional administration support for council	5	2	7

## Short-term Factors

Listed are the major changes from the approved Original Budget compared to the Amended Budget

### General Fund Budget Major Changes

	A	B	C
1		AMENDED 20-21	AMENDED 21-22
2	<b>REVENUES</b>		
3	Increase in State Shared Revenue based of State Projections	338,592	
4	Increase in Fire Protection Grant PA 289	433,401	
5	Increase in State Marijuana Revenue Sharing	140,000	140,000
6	Increase in Marijuana Applications	85,000	
7	Decrease in Interest Earnings	(102,891)	(97,981)
8	Decrease in YPD Reimbursement due to SRO Contract cancellation	(76,530)	(76,530)
9	Decrease in Building Department collection	(198,686)	
10	<b>NET REVENUES AMENDMENT</b>	<b>618,886</b>	<b>(273,309)</b>
11			
12	<b>EXPENDITURE</b>		
13	Decrease in Building Department Contractual Service	70,000	
14	Decrease in Healthcare Premiums		107,000
15	Decrease in OPEB Contribution Requirement		143,000
16	Increase for the Building Sect PT to FT		(45,996)
17	Increase for the Communication Director		(81,000)
18	Increase for the Social Worker		(103,840)
19	Increase for the Two Equipment Operators (GF 37%)		(59,940)
20	Increase in Contractual Service(Peninsular and others)		(78,000)
21	Increase in COVID Related Expenses	(76,000)	
22	Increase in Errors and Omissions Insurance	(43,000)	(10,000)
23	Increase in Janitorial Service		(10,000)
24	Increase in Medical Service		(6,000)
25	Increase in Motorpool Charges		(15,000)
26	Increase in Office Supplies		(10,000)
27	Increase in Public Utility Street Light	(15,000)	(36,000)
28	Increase in Repairs and Maintenance Supply		(8,000)
29	Increase in Transfer Out to Parking Fund	(170,926)	(12,000)
30	Increase in Telephone and Internet		(12,000)
31	Increase three(3) Police Officers		(238,798)
32	<b>NET EXPENDITURES AMENDMENT</b>	<b>(234,926)</b>	<b>(476,574)</b>

1
2

### Items not Include in the General Fund Budget

PA 289 Funding for FY 21-22 was budgeted at 50% only. The City can still receive the full funding amounting to an additional \$430,000 in grants if the State approves this appropriation. Also, the City did not include the American Rescure Plan Grant amounting to \$1.9M since it is still unclear on how the money can be spent.

## General Fund Budget vs Actual

This is a comparison of the council approved budget and the actual expenditures of the City for FY 19-20. The City was projecting a shortfall of (\$89,202) but ended with a surplus of \$991,465. The primary reasons for this variance was from vacant positions in the fire and police department and the different departments spending less of their operating expenses.

DESCRIPTION	ACCOUNT NAME	AMENDED		VARIANCE
		BUDGET 19-20	AUDITED 19-20	
REVENUE		15,610,296	15,705,707	(95,411)
EXPENDITURE				
SALARIES AND BENEFITS				
BUILDING		(330,746)	(326,017)	(4,729)
CITY COUNCIL		(45,614)	(46,274)	660
CITY MANAGER		(231,766)	(204,258)	(27,508)
CLERK		(177,207)	(184,585)	7,378
CODE ENFORCEMENT		(151,599)	(156,716)	5,117
FINANCE		(394,338)	(317,749)	(76,589)
FIRE		(3,433,487)	(3,022,340)	(411,147)
HUMAN RESOURCE		(119,866)	(123,002)	3,136
PARKING		(206,594)	(274,698)	68,104
PARKRIDGE		(82,372)	(72,663)	(9,709)
PARKS		(142,700)	(171,577)	28,877
PLANNING		(401,650)	(392,344)	(9,306)
POLICE		(5,113,668)	(4,980,786)	(132,882)
PUBLIC BUILDING		(43,606)	(47,780)	4,174
PUBLIC SERVICE		(42,378)	(36,099)	(6,279)
SENIOR CENTER		(46,446)	(45,203)	(1,243)
SPECIAL EVENTS		(29,748)	(25,227)	(4,521)
TREASURY		(100,756)	(80,725)	(20,031)
VOTER REGISTRATION		(70,432)	(81,264)	10,832
OTHER		0	(12)	12
<b>SALARIES AND BENEFITS Total</b>		<b>(11,164,973)</b>	<b>(10,589,319)</b>	<b>(575,654)</b>
OPERATING EXPENSES				
ASSESSING		(99,616)	(98,519)	(1,097)
BUILDING		(116,825)	(102,629)	(14,196)
CITY COUNCIL		(81,992)	(67,464)	(14,528)
CITY MANAGER		(41,358)	(37,150)	(4,208)
CLERK		(52,962)	(42,915)	(10,047)
CODE ENFORCEMENT		(58,403)	(29,279)	(29,124)
FINANCE		(69,029)	(58,506)	(10,523)
FIRE		(332,366)	(308,133)	(24,233)
HUMAN RESOURCE		(74,244)	(69,672)	(4,572)
LEGAL		(365,000)	(305,881)	(59,119)
PARKING		(92,994)	(58,675)	(34,319)
PARKRIDGE		(46,558)	(25,975)	(20,583)
PARKS		(94,100)	(91,677)	(2,423)
PLANNING		(91,422)	(64,681)	(26,741)
POLICE		(463,088)	(411,545)	(51,543)
PUBLIC BUILDING		(836,346)	(818,290)	(18,056)
PUBLIC SERVICE		(49,327)	(43,657)	(5,670)
SENIOR CENTER		(30,536)	(19,738)	(10,798)
SPECIAL EVENTS		(16,000)	(19,971)	3,971
TRANSFERS		(1,181,538)	(1,229,538)	48,000
TREASURY		(58,321)	9,881	(68,202)
VOTER REGISTRATION		(12,300)	(10,929)	(1,371)
OTHER		(120,200)	(69,980)	(50,220)
OPERATING EXPENSES				
102-7-6900-695-00	CONTRIBUTION	(75,000)	(75,000)	0
102-7-6900-970-00	CAPITAL OUTLAY-HOUSING	(75,000)	(75,000)	0
<b>OPERATING EXPENSES Total</b>		<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>
<b>OPERATING EXPENSES Total</b>		<b>(4,534,525)</b>	<b>(4,124,923)</b>	<b>(409,602)</b>
<b>EXPENDITURE Total</b>		<b>(15,699,498)</b>	<b>(14,714,242)</b>	<b>(985,256)</b>
<b>Grand Total</b>		<b>(89,202)</b>	<b>991,465</b>	<b>(1,080,667)</b>

# 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	ACCOUNT NAME	AMENDED BUDGET 2020/2021	AMENDED BUDGET 2021/2022
101-226	General Fund to Garbage and Rubbish			
	101-7-9670-999-04	TRANSFER OUT(226) GARBAGE FUND	(194,799)	(139,349)
	226-4-0000-699-01	TRANSFER FROM GENERAL FUND	194,799	139,349
	<b>General Fund to Garbage and Rubbish Total</b>		<b>0</b>	<b>0</b>
101-304	General Fund to Water St GOLT Refunding			
	101-7-9670-999-09	TRANSFER OUT(304)2016 GOLT	(190,530)	(192,465)
	304-4-9010-699-01	TRANSFER FROM GENERAL(101)	190,530	192,465
	<b>General Fund to Water St GOLT Refunding Total</b>		<b>0</b>	<b>0</b>
101-414	General Fund to Capital Improvement			
	101-7-9670-999-13	TRANSFER OUT(414)CAPITAL IMP	(36,708)	(251,308)
	414-4-0000-699-01	TRANSFER FROM GENERAL(101)	36,708	251,308
	<b>General Fund to Capital Improvement Total</b>		<b>0</b>	<b>0</b>
101-641	Code Enforcement to Motorpool			
	101-7-3110-943-00	EQUIPMENT RENTAL OR LEASE DEP	0	0
	101-7-3720-943-00	MOTORPOOL RENTAL	(6,400)	(6,400)
	641-4-9360-652-06	EQUIPMENT RENTAL BLDG DPT	6,400	6,400
	641-4-9370-652-05	EQUIPMENT RENTAL CODE ENF	0	0
	<b>Code Enforcement to Motorpool Total</b>		<b>0</b>	<b>0</b>
	General Fund to Motorpool			
	101-7-2621-943-00	MOTORPOOL RENTAL	(4,500)	0
	101-7-2650-943-00	MOTORPOOL RENTAL	(9,000)	(10,500)
	101-7-4420-943-00	MOTORPOOL RENTAL	(8,400)	(8,400)
	101-7-4442-943-00	MOTORPOOL RENTAL	0	0
	101-7-7170-943-00	MOTORPOOL RENTAL	(100,000)	(115,000)
	641-4-9320-652-01	EQUIPMENT RENTAL DPW	121,900	133,900
	101-7-3070-943-00	MOTORPOOL RENTAL	(165,000)	(165,000)
	641-4-9330-652-02	EQUIPMENT RENTAL POLICE	165,000	165,000
	101-7-3390-943-00	MOTORPOOL RENTAL	(205,400)	(205,400)
	641-4-9340-652-03	EQUIPMENT RENTAL FIRE	205,400	205,400
	<b>General Fund to Motorpool Total</b>		<b>0</b>	<b>0</b>
	City Administration to Motorpool			
	101-7-1720-943-00	MOTORPOOL RENTAL	(8,900)	(8,900)
	641-4-9000-652-04	EQUIPMENT RENTAL GENERAL	8,900	8,900
	<b>City Administration to Motorpool Total</b>		<b>0</b>	<b>0</b>
101-732	General Fund to F&P Pension			
	101-7-3070-714-20	ANNUAL REQ CONT PENSION-P & F	(1,254,902)	(1,280,000)
	101-7-3370-714-20	ANNUAL REQ CONT PENSION-P & F	(41,830)	(42,666)
	101-7-3380-714-20	ANNUAL REQ CONT PENSION-P & F	(140,328)	(143,134)
	101-7-3390-714-20	ANNUAL REQ CONT PENSION-P & F	(752,941)	(768,000)
	732-4-2745-676-10	EMPLOYER CONT POLICE	1,430,204	1,462,857
	732-4-2746-676-10	EMPLOYER CONT FIRE	759,797	770,943
	<b>General Fund to F&amp;P Pension Total</b>		<b>0</b>	<b>0</b>

CODE	INTERFUND TRANSFER	ACCOUNT NAME	AMENDED BUDGET 2020/2021	AMENDED BUDGET 2021/2022
101-736	General Fund to F&P OPEB			
	101-7-3070-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(719,080)	(522,186)
	101-7-3370-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(59,875)	(41,808)
	101-7-3390-714-21	OPEB ANNUAL REQUIRED CONTRIBUT	(478,995)	(334,466)
	101-7-9670-999-27	TRANSFER OUT(736)RETIREE-H/C	(491,649)	(358,139)
	736-4-2743-676-10	GEN RETIREE FROM 101	491,649	358,139
	736-4-2745-676-10	POLICE RETIREE FROM 101	719,080	522,186
	736-4-2746-676-10	FIRE RETIREES FROM 101	538,870	376,274
	<b>General Fund to F&amp;P OPEB Total</b>		<b>0</b>	<b>0</b>
202-203	Major St to Local St			
	202-7-4491-999-03	TRANSFER OUT(203)LOCAL STREET	0	0
	203-4-0000-699-02	TRANSFER FROM MAJOR ST(202)	0	0
	<b>Major St to Local St Total</b>		<b>0</b>	<b>0</b>
202-641	Major St to Motorpool			
	202-7-4411-943-00	MOTORPOOL RENTAL	(2,100)	(2,100)
	202-7-4640-943-00	MOTORPOOL RENTAL	(21,000)	(21,000)
	202-7-4660-943-00	MOTORPOOL RENTAL	(38,850)	(38,850)
	202-7-4690-943-00	MOTORPOOL RENTAL	(24,150)	(24,150)
	202-7-4720-943-00	MOTORPOOL RENTAL	(33,600)	(33,600)
	202-7-4740-943-00	MOTORPOOL RENTAL	(3,360)	(3,360)
	202-7-4780-943-00	MOTORPOOL RENTAL	(31,500)	(31,500)
	202-7-4860-943-00	MOTORPOOL RENTAL	(945)	(945)
	202-7-4870-943-00	MOTORPOOL RENTAL	(1,050)	(1,050)
	202-7-4880-943-00	MOTORPOOL RENTAL	(4,725)	(4,725)
	202-7-4910-943-00	MOTORPOOL RENTAL	(5,460)	(5,460)
	202-7-4940-943-00	MOTORPOOL RENTAL	(105)	(105)
	202-7-4970-943-00	MOTORPOOL RENTAL	(16,800)	(16,800)
	202-7-4971-943-00	MOTORPOOL RENTAL	(3,150)	(3,150)
	641-4-9320-652-08	EQUIPMENT RENTAL MAJOR ST	186,795	186,795
	<b>Major St to Motorpool Total</b>		<b>0</b>	<b>0</b>
203-641	Local St to Motorpool			
	203-7-4411-943-00	MOTORPOOL RENTAL	(1,050)	(1,050)
	203-7-4640-943-00	MOTORPOOL RENTAL	(31,500)	(31,500)
	203-7-4660-943-00	MOTORPOOL RENTAL	(26,250)	(26,250)
	203-7-4690-943-00	MOTORPOOL RENTAL	(16,800)	(16,800)
	203-7-4720-943-00	MOTORPOOL RENTAL	(50,400)	(50,400)
	203-7-4740-943-00	MOTORPOOL RENTAL	(2,100)	(2,100)
	203-7-4780-943-00	MOTORPOOL RENTAL	(36,750)	(36,750)
	203-7-9053-943-00	MOTORPOOL RENTAL	(1,050)	(1,050)
	641-4-9320-652-09	EQUIPMENT RENTAL-LOCAL ST	165,900	165,900
	<b>Local St to Motorpool Total</b>		<b>0</b>	<b>0</b>

CODE	INTERFUND TRANSFER	ACCOUNT NAME	AMENDED BUDGET 2020/2021	AMENDED BUDGET 2021/2022
205-414	Public Safety Fund to Capital Improvement			
	205-7-3070-999-03	TRANSFER OUT 414 PARK CAPITAL	(125,000)	(125,000)
	414-4-7510-699-00	TRANSFER FROM PUBLIC SFTY FUND	125,000	125,000
	<b>Public Safety Fund to Capital Improvement Total</b>		<b>0</b>	<b>0</b>
226-641	Garbage and Rubbish to Motorpool			
	226-7-5210-943-00	EQUIPMENT RENTAL OR LEASE DEP	0	0
	226-7-5213-943-00	MOTORPOOL RENTAL	(210)	(210)
	226-7-5281-943-00	MOTORPOOL RENTAL	(77,750)	(77,750)
	226-7-5282-943-00	MOTORPOOL RENTAL	(62,000)	(62,000)
	226-7-5283-943-00	MOTORPOOL RENTAL	(35,200)	(35,200)
	641-4-9350-652-05	EQUIPMENT RENTAL ENVIRONMENTAL	175,160	175,160
	<b>Garbage and Rubbish to Motorpool Total</b>		<b>0</b>	<b>0</b>
413-473	DDA Operating to DDA Cons			
	413-7-7231-999-20	TRANSFER OUT(473)2004A	(84,728)	(86,613)
	473-4-9000-699-21	CONTRIBUTION FROM DDA 413	84,728	86,613
	<b>DDA Operating to DDA Cons Total</b>		<b>0</b>	<b>0</b>
495-641	Sidewalk to Motorpool			
	495-7-4441-943-00	MOTORPOOL RENTAL	(1,050)	(1,050)
	641-4-9320-652-07	EQUIPMENT RENTAL SIDEWALK	1,050	1,050
	<b>Sidewalk to Motorpool Total</b>		<b>0</b>	<b>0</b>
541-641	Parking Fund To Motorpool			
	514-7-4442-943-00	MOTORPOOL RENTAL	(30,000)	(30,000)
	641-4-9380-652-00	MOTORPOOL RENTAL PARKING	30,000	30,000
	<b>Parking Fund To Motorpool Total</b>		<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>0</b>	<b>0</b>

## Fund Balance Summary

This table shows the Beginning Fund Balance taken from the latest [Comprehensive Annual Financial Report](#), Amended budget revenues are then added and amended budget 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	FUND NAME	ACTUAL FUND BALANCE, BEG	BUDGET 20.21 REVENUE	BUDGET 20.21 EXPENDITURE	BUDGET 21.22 REVENUE	BUDGET 21.22 EXPENDITURE	PROJECTED FUND BALANCE, END
101	General Fund	8,350,425	16,214,417	(16,214,416)	14,999,775	(15,468,205)	7,881,996
202	Major Street	2,508,114	3,177,108	(3,479,854)	1,781,186	(1,736,324)	2,250,230
203	Local Street	1,521,756	524,576	(508,489)	572,916	(547,125)	1,563,634
205	Public Safety	35,880	375,000	(375,000)	375,000	(375,000)	35,880
226	Garbage and Rubbish Collection	44,885	1,155,038	(1,099,751)	1,132,028	(1,148,378)	83,822
265	Police Special Revenue	64,099	432	(444)	432	(452)	64,067
275	Depot Town Development	433,950	247,276	(381,311)	278,761	(208,711)	369,965
304	2016 GOLT Bonds	0	883,098	(883,098)	889,137	(889,137)	0
342	2012 UTGO Refunding Bonds	8,589	7	0	7	0	8,603
364	2002B W&S Debt \$485 DWRF	0	31,125	(31,125)	30,375	(30,375)	0
413	Down Town Authority	197,868	359,132	(301,631)	372,662	(322,645)	305,386
414	Capital Improvement	750,358	459,808	(1,009,235)	379,608	(379,608)	200,931
415	Economic Development Authority	33,512	40,228	(40,000)	40,228	(40,000)	33,968
469	2003D W&S \$3.5M DWRF	0	338,125	(338,125)	335,313	(335,313)	0
471	2003C WS&SW \$785K DWRF	0	49,188	(49,188)	48,063	(48,063)	0
473	2004 A Series DDA Cons \$995K	0	84,728	(84,728)	86,613	(86,613)	0
474	2004B WS& Sew \$6.3M DWRF	0	390,434	(390,434)	387,838	(387,838)	0
477	2006 GO LTD	1,150,450	-	0	0	0	1,150,450
479	2007 W&W Rev DWRF \$375K	0	17,682	(17,682)	17,363	(17,363)	0
480	2008 W&S Disp. Rev \$435K	0	25,231	(25,231)	29,669	(29,669)	0
481	2009 W&S Bonds 7249-01	0	12,101	(12,101)	11,851	(11,851)	0
482	2012 W&S Factory Pump	824,706	182,750	(182,750)	184,438	(184,438)	824,706
483	2013 Rev Refunding Bond	1,625,141	753,200	(753,200)	746,400	(746,400)	1,625,141
485	Water Main DWRF 7320-01	0	27,116	(27,116)	26,616	(26,616)	0
486	2016 W&S Rev Refunding Bonds	0	835,800	(835,800)	839,250	(839,250)	0
495	Sidewalk Improvement	241,693	101,634	(152,916)	101,634	(163,763)	128,282
514	Parking Fund	0	380,926	(380,926)	437,090	(433,938)	3,152
588	Public Transit	5,226	307,468	(307,468)	313,606	(313,606)	5,226
641	Motorpool	1,089,136	1,072,385	(1,045,449)	1,084,385	(1,097,719)	1,102,738
677	Worker's Compensation Fund	594,904	136,491	(181,577)	133,031	(175,832)	507,017
732	Fire and Police Pension	24,396,792	7,627,480	(4,581,968)	3,834,382	(4,654,428)	26,622,258
736	Retiree Benefits	2,292,641	1,785,016	(1,446,695)	1,292,436	(1,475,532)	2,447,866
Total Budget		46,170,125	37,595,000	(35,137,708)	30,762,093	(32,174,192)	47,215,318

## 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.

# 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

CITY OF YPSILANTI  
EMPLOYEE ROSTER  
FY 21-22

EMPLOYEE						
DEPARTMENT	DEPARTMENT NAME/ POSITION	FULL TIME	PART TIME	AMENDMENT 2021.2022	TOTAL	
<b>101-1010</b>	<b>CITY COUNCIL</b>					
	MAYOR		1			1
	MAYOR PRO-TEM		1			1
	COUNCIL MEMBER		5			5
<b>101-1010 Total</b>			<b>7</b>			<b>7</b>
<b>101-1720</b>	<b>CITY MANAGER</b>					
	CITY MANAGER	1				1
	EXECUTIVE ASSISTANT	1				1
	COMMUNICATIONS DIRECTOR				1	1
<b>101-1720 Total</b>		<b>2</b>			<b>1</b>	<b>3</b>
<b>101-1910</b>	<b>FINANCE &amp; TREASURY</b>					
	FINANCE DIRECTOR/TREASURER	1				1
	ACCOUNTANT	2				2
	FINANCE GENERALIST	1				1
	PAYROLL ADMINISTRATOR	1				1
	FINANCE GENERALIST PT		1			1
<b>101-1910 Total</b>		<b>5</b>	<b>1</b>			<b>6</b>
<b>101-2150</b>	<b>CLERK</b>					
	CITY CLERK	1				1
	DEPUTY CLERK	1				1
	CLERK FINANCE GENERALIST	1				1
	COMMISION SECRETARY		1			1
<b>101-2150 Total</b>		<b>3</b>	<b>1</b>			<b>4</b>
<b>101-2700</b>	<b>HUMAN RESOURCES</b>					
	INTERIM HR DIRECTOR	1				1
	PAYROLL/HR GENERALIST TEMP	1				1
<b>101-2700 Total</b>		<b>2</b>				<b>2</b>
<b>101-3050</b>	<b>POLICE ADMINISTRATION</b>					
	POLICE CHIEF	1				1
	EXECUTIVE SECRETARY	1				1
	RECORDS CLERK	1	1			2
	SOCIAL WORKER				1	1
<b>101-3050 Total</b>		<b>3</b>	<b>1</b>		<b>1</b>	<b>5</b>
<b>101-3070</b>	<b>POLICE ENFORCEMENT</b>					
	ADMINISTRATIVE/DETECTIVE LT	1				1
	LIEUTENANT	2				2
	ROAD LIEUTENANT	2				2
	POLICE DETECTIVE	1				1
	SERGEANT	4				4
	POLICE OFFICER	21				21
	CROSSING GUARD		5			5
<b>101-3070 Total</b>		<b>31</b>	<b>5</b>			<b>36</b>

DEPARTMENT	DEPARTMENT NAME/ POSITION	FULL TIME	PART TIME	AMENDMENT 2021.2022	TOTAL
<b>101-3370</b>	<b>FIRE ADMINISTRATION</b>				
	FIRE CHIEF	1			1
	FIRE DEPARTMENT SECRETARY	1			1
	FIRE MARSHALL	1			1
<b>101-3370 Total</b>		<b>3</b>			<b>3</b>
<b>101-3380</b>	<b>FIRE ADMINISTRATION</b>				
	FIREFIGHTER	4			4
<b>101-3380 Total</b>		<b>4</b>			<b>4</b>
<b>101-3390</b>	<b>FIRE SUPPRESSION</b>				
	CAPTAIN	3			3
	FIREFIGHTER	11			11
	LIEUTENANT	3			3
<b>101-3390 Total</b>		<b>17</b>			<b>17</b>
<b>101-3710</b>	<b>BUILDING</b>				
	DEPUTY DIRECTOR COMMUNITY DEV	1			1
	COMPLIANCE & HOUSING INSPECTOR	1			1
	HOUSING INSPECTPR	1			1
	SECRETARY II	1			1
	SECRETARY		1		1
<b>101-3710 Total</b>		<b>4</b>	<b>1</b>		<b>5</b>
<b>101-3720</b>	<b>CODE ENFORCEMENT</b>				
	CODE ENFORCEMENT OFFICER	1			1
	ORDINANCE ENFORCEMENT OFFICER	1			1
<b>101-3720 Total</b>		<b>2</b>			<b>2</b>
<b>101-3730</b>	<b>AHB</b>				
	AHB OFFICER		2		2
<b>101-3730 Total</b>			<b>2</b>		<b>2</b>
<b>101-4410</b>	<b>DPS OPERATIONS</b>				
	DPS DIRECTOR	1			1
	DPS GENERAL SUPERINTENDENT	1			1
	MECHANIC	2			2
	GENERAL FOREMAN	2			2
	OFFICE MANAGER - DPS	1			1
	SIGN SPECIALIST	1			1
	HEAVY EQUIPMENT OPERATOR	4			4
	ACCOUNTING TECHNICIAN	1			1
	TEMP HEAVY EQUIP OPERATOR	2			2
	EQUIPMENT OPERATOR	9		2	11
	TRAFFIC/SIGNAL		1		1
<b>101-4410 Total</b>		<b>24</b>	<b>1</b>	<b>2</b>	<b>27</b>
<b>101-7210</b>	<b>PLANNING</b>				
	ECONOMIC DEVELOPMENT DIRECTOR	1			1
	COMMUNITY DEV MANAGER	1			1
	CITY PLANNER	1			1
	DDA COORD/PUBLIC ENGAGE SPEC	1			1
	PRESERVATION PLANNER	1			1
<b>101-7210 Total</b>		<b>5</b>			<b>5</b>

DEPARTMENT	DEPARTMENT NAME/ POSITION	FULL TIME	PART TIME	AMENDMENT 2021.2022	TOTAL
<b>101-7520</b>	<b>PARKRIDGE</b>				
	RECREATION AIDE		2		2
<b>101-7520 Total</b>			<b>2</b>		<b>2</b>
<b>101-755</b>	<b>FREIGHTHOUSE</b>				
	PT FREIGHTHOUSE COORDINATOR		1		1
<b>101-755 Total</b>			<b>1</b>		<b>1</b>
<b>514-3110</b>	<b>PARKING</b>				
	PROJECT MANAGER - PARKING	1			1
	PARKING ENFORCEMENT OFFICER	2			2
<b>514-3110 Total</b>		<b>3</b>			<b>3</b>
<b>TOTAL</b>		<b>108</b>	<b>22</b>	<b>4</b>	<b>134</b>

# Performance Measure

## PERFORMANCE MEASURE 2020-2021

### Overview:

City Council and Administrative Staff held two goal-setting meetings in January 2020 to establish priorities for FY 2020-2021. After generating goals from each council member and administrative area, council and staff voted on their priority preferences. A final goal-setting session held on 2/19/2020 added specificity to the identified goals.

### Priority Areas

Goals were organized across 4 areas of development.

- Community Engagement
- Become a Sustainable City
- Improve Internal and External Workflow
- Promote Diversity and Inclusion in policies, staffing and recruitment.

Goal	Action	Status	Responsibility
<b>1. Community Engagement</b>			
<b>Priority: Communication and Engagement</b>			
Develop and implement comprehensive communication plan including updated website.	<b>Community Development:</b> Website updates in process <b>City Manager:</b> No details given	In Progress	Community Dev. /City Manager
Provide community entertainment – Amphitheater in Frog Island	Movies in the park planned to return for 2021	In Progress	Community Dev.
Utilize Freight House as community asset.	Freight House is in the city's control and currently available for booking events	In Progress	Community Dev.
<b>Priority: Public Safety</b>			
Implement Community Policing Philosophy to enhance safety of all residents, business, and visitors	Plans and details presented to City Council	In Progress	Police
Create Mental Health Response Team which includes the addition of a YPD social worker to	Plans and details presented to City Council	In Progress	Police

Goal	Action	Status	Responsibility
provide support and crisis intervention.			
<b>2. Become a Sustainable City</b>			
<b>Priority:</b>			
Increase recycling efforts.	Obtained grant for public recycling containers, which will be implemented summer 2021	In Progress	DPS
Elimination or reduction of Iron Mountain usage.	Eliminated 50% of Iron Mountain usage and created additional space for on-site storage	Complete	HR
Digitize financial records.	All records from previous years are ready to be scanned, and scanning is in progress	In Progress	Finance
Utilize alternative fuel vehicles where possible and reduce greenhouse gas emissions.	Proposed a Propane Filling Station for the FY 2021-2022 Budget	In Progress	DPS
Redevelop vacant sites (i.e. Water St.) and buildings (i.e. Angstrom), etc.	Two developments in progress	In Progress	Community Dev.
Attain Carbon Neutrality status.	<p><b>Human Resources:</b> Printing less paper, Staggered scheduling to reduce electricity usage</p> <p><b>Community Development:</b> Sustainability plan recently adopted</p> <p><b>Department of Public Services:</b> Variety of efforts have been implemented</p> <p><b>Police:</b> No details given</p> <p><b>City Manager:</b> No details given</p>	In Progress	Citywide

Goal	Action	Status	Responsibility
<b>3. Improve Internal and External Workflow</b>			
Human Resources	Payroll records stored online, Working on finding ways to distribute pay stubs digitally	In Progress	Citywide
Community Development	External workflow improvements are implemented, internal workflow improvements have begun	In Progress	
Department of Public Services	Maintaining communications through on-site and work-from-home staff during COVID protocols	In Progress	
Police	No details given	Not started	
City Manager	No details given	In Progress	
<b>4. Promote Diversity and Inclusion in policies, staffing and recruitment.</b>			
Human Resources	Posting job openings on multiple websites to attract diverse candidates, Considering masking names on applications to consider candidates based on qualifications alone	In Progress	HR/City Manager
City Manager	No details given	In Progress	

# 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 achieve this.

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

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# **FUND SUMMARIES**

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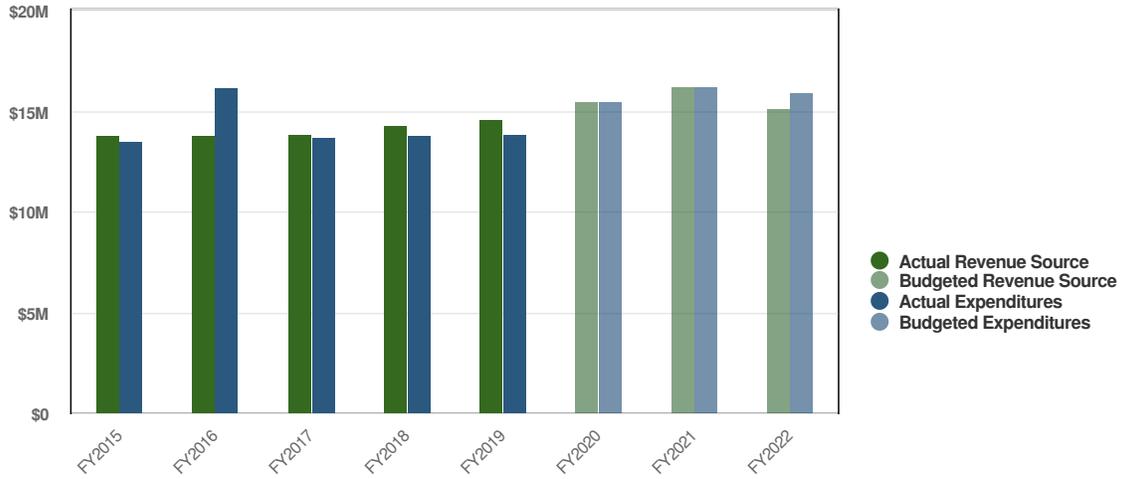


# General Fund

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

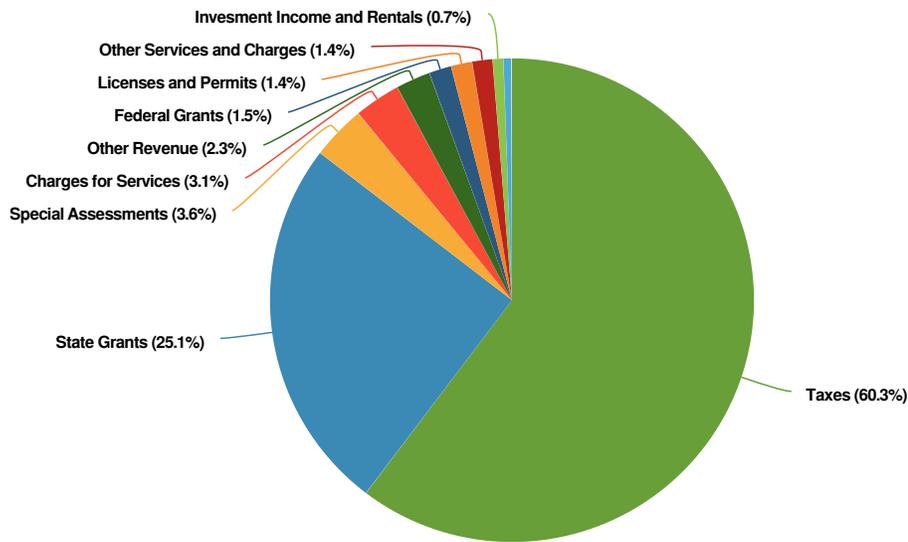
## Summary

The City of Ypsilanti is projecting \$16.21M of revenue in FY2021, which represents a 4.7% increase over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$754.29K to \$16.25M in FY2021.

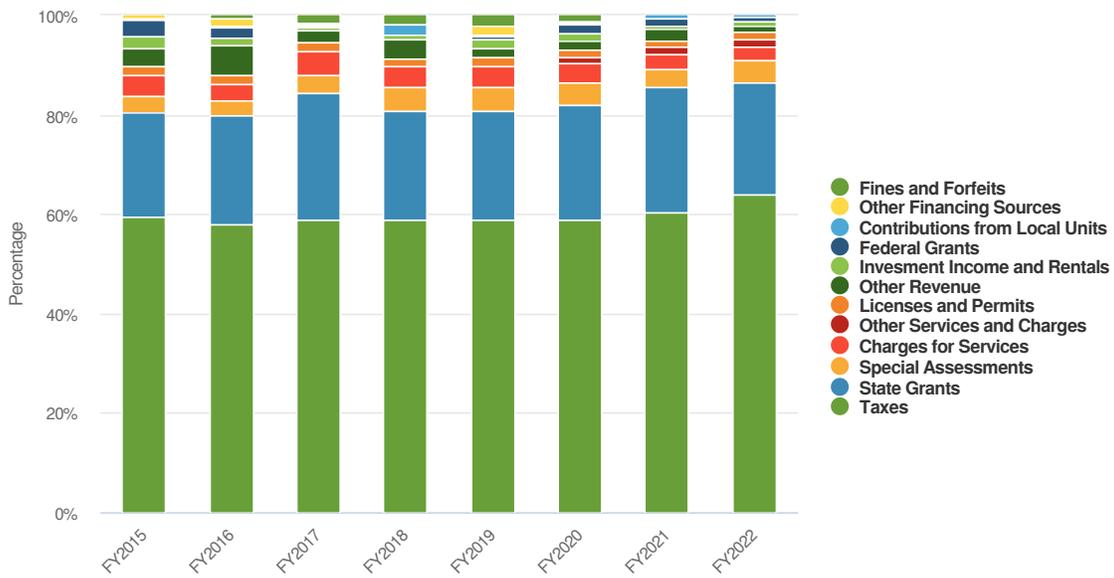


## Revenues

### Projected 2021 Revenues



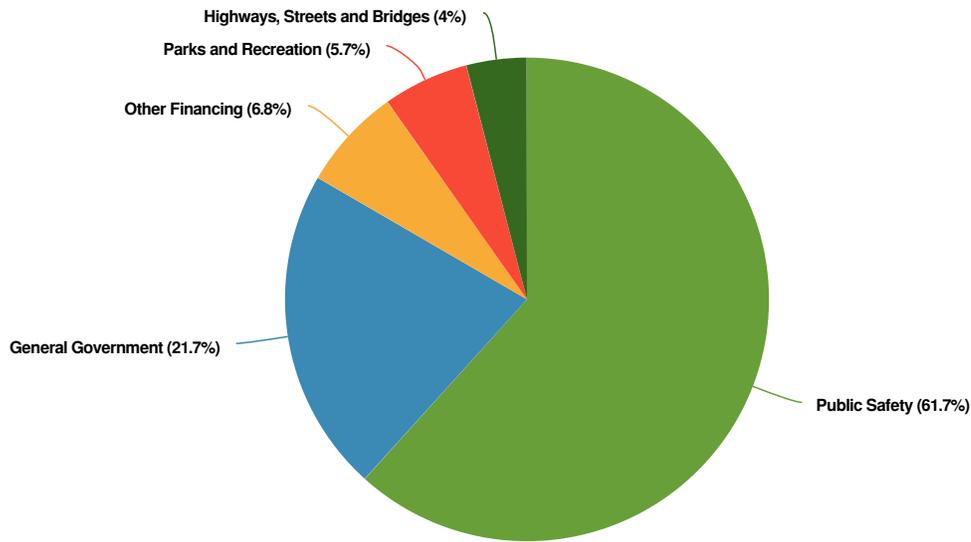
## Budgeted and Historical 2021 Revenues



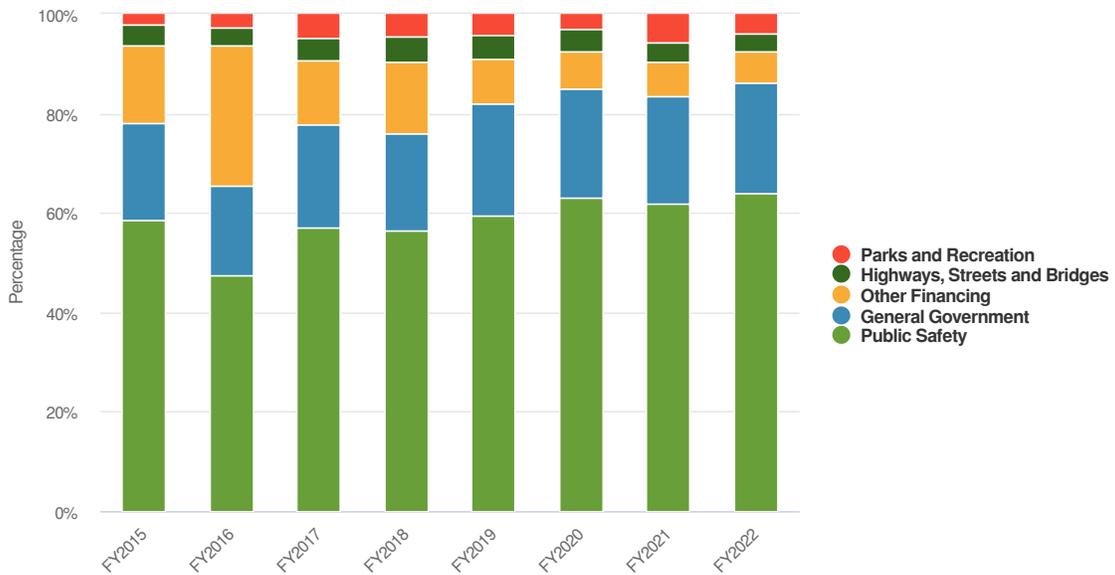
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Taxes	\$9,141,769.00	\$9,779,174.00	7%
Special Assessments	\$720,000.00	\$588,232.00	-18.3%
Licenses and Permits	\$229,700.00	\$228,400.00	-0.6%
Federal Grants	\$274,511.00	\$243,890.00	-11.2%
State Grants	\$3,543,255.00	\$4,073,740.00	15%
Contributions from Local Units	\$72,000.00	\$87,000.00	20.8%
Charges for Services	\$596,352.00	\$500,780.00	-16%
Fines and Forfeits	\$207,427.00	\$0.00	-100%
Investment Income and Rentals	\$215,840.00	\$115,468.00	-46.5%
Other Revenue	\$299,336.00	\$372,703.00	24.5%
Other Financing Sources	\$10,106.00	\$5,030.00	-50.2%
Other Services and Charges	\$175,000.00	\$220,000.00	25.7%
<b>Total Revenue Source:</b>	<b>\$15,485,296.00</b>	<b>\$16,214,417.00</b>	<b>4.7%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures

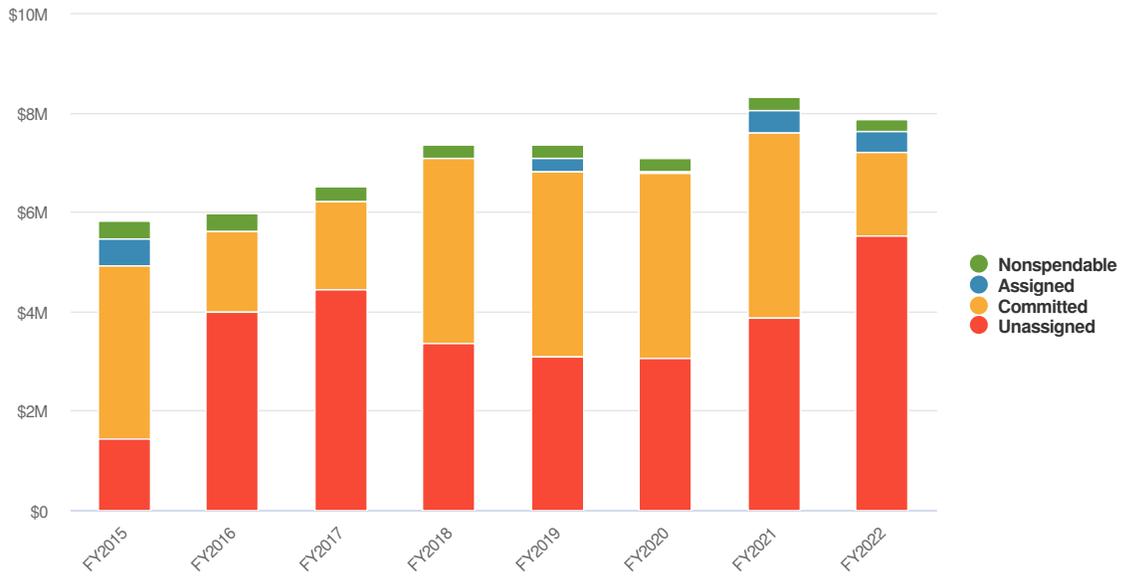


Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$3,416,298.00	\$3,524,055.00	3.2%
Parks and Recreation	\$462,439.00	\$933,715.00	101.9%

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Public Safety	\$9,756,275.00	\$10,026,090.00	2.8%
Highways, Streets and Bridges	\$678,748.00	\$656,114.00	-3.3%
Other Financing	\$1,181,538.00	\$1,109,612.00	-6.1%
<b>Total Expenditures:</b>	<b>\$15,495,298.00</b>	<b>\$16,249,586.00</b>	<b>4.9%</b>

## Fund Balance

Fund Balance Projections



	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$3,076,986	\$3,877,913	26%
Assigned	\$14,170	\$449,035	%
Committed	\$3,714,499	\$3,714,499	0%
Nonspendable	\$273,809	\$273,809	0%
<b>Total Fund Balance:</b>	<b>\$7,079,464</b>	<b>\$8,315,256</b>	<b>17.5%</b>

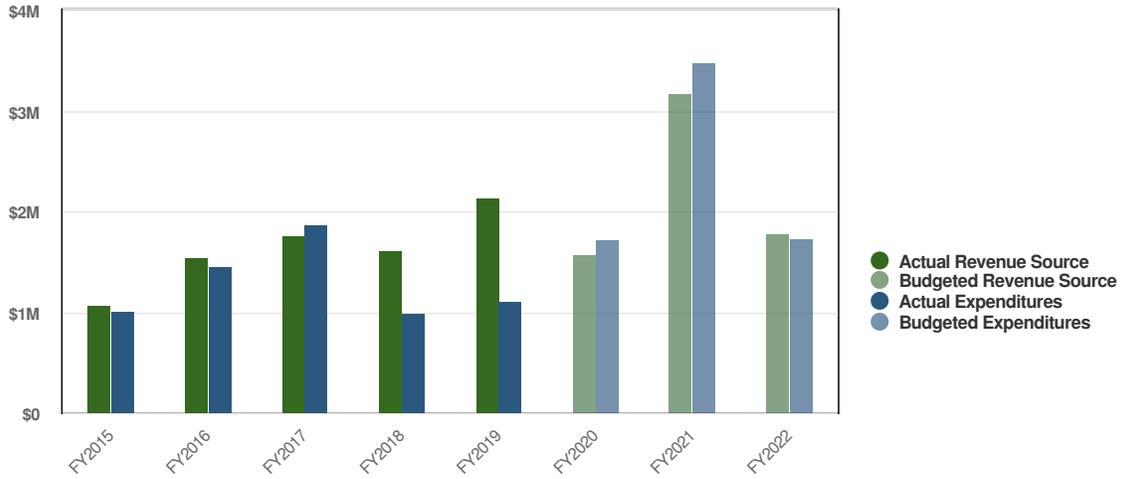


# Major Street

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

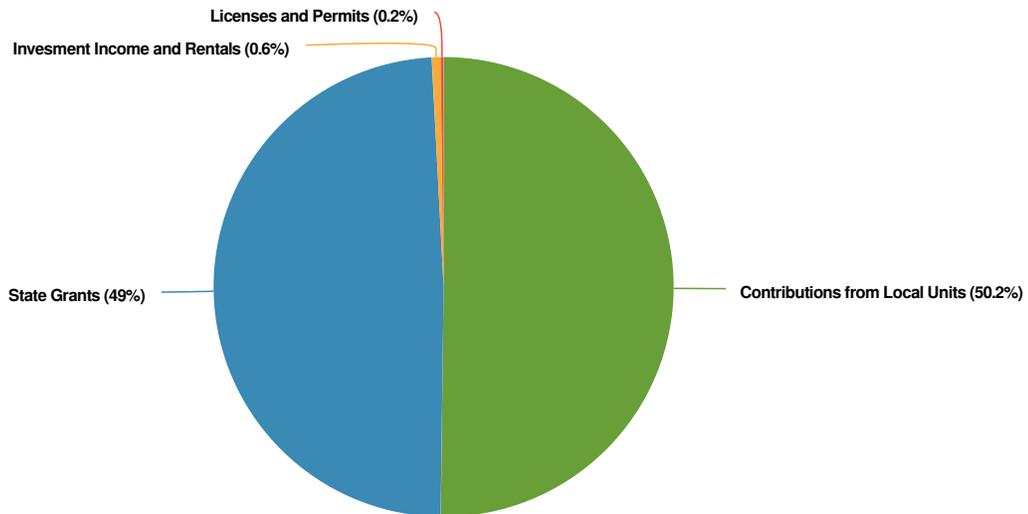
## Summary

The City of Ypsilanti is projecting \$3.18M of revenue in FY2021, which represents a 102.3% increase over the prior year. Budgeted expenditures are projected to increase by 101.7% or \$1.75M to \$3.48M in FY2021.

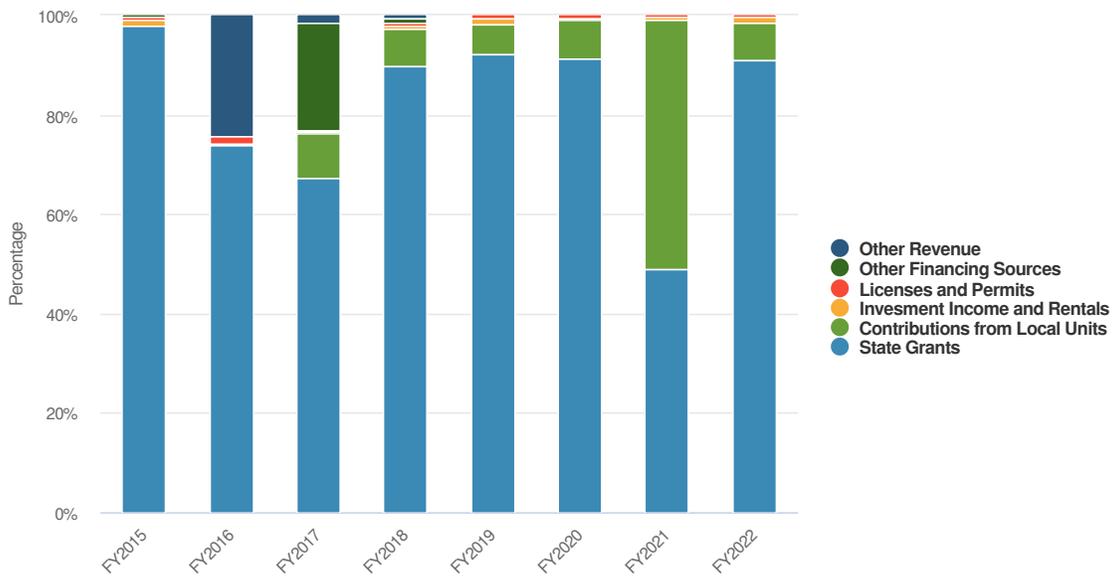


## Revenues

### Projected 2021 Revenues



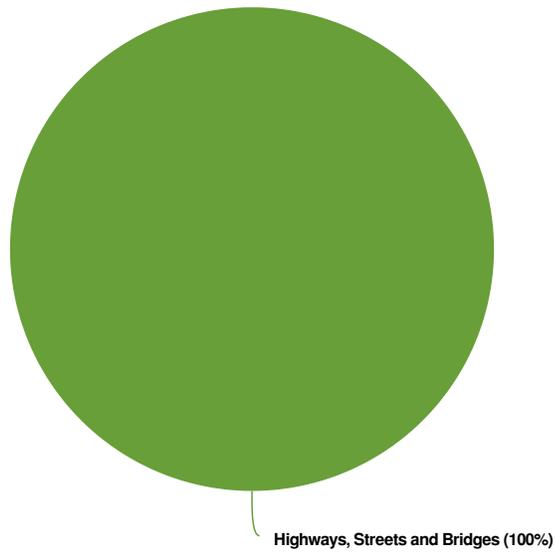
### Budgeted and Historical 2021 Revenues



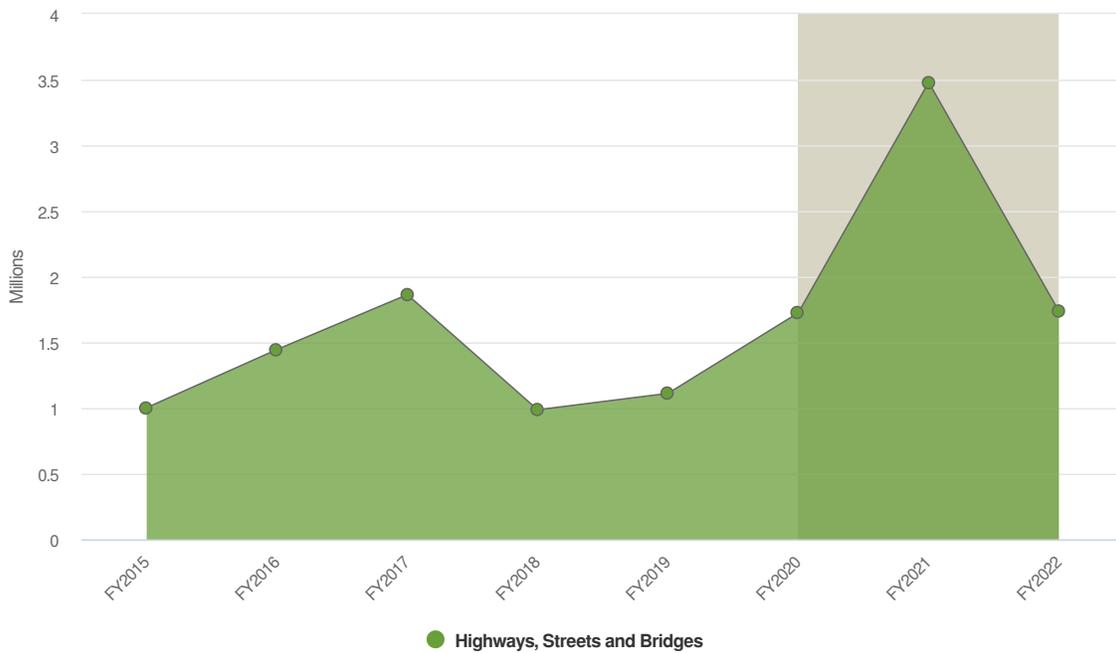
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Licenses and Permits	\$6,000.00	\$7,000.00	16.7%
State Grants	\$1,434,302.00	\$1,556,347.00	8.5%
Contributions from Local Units	\$122,275.00	\$1,595,000.00	1,204.4%
Investment Income and Rentals	\$6,489.00	\$18,761.00	189.1%
Other Revenue	\$1,188.00		-100%
Other Financing Sources	\$500.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$1,570,754.00</b>	<b>\$3,177,108.00</b>	<b>102.3%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Highways, Streets and Bridges	\$1,725,321.00	\$3,479,854.00	101.7%
<b>Total Expenditures:</b>	<b>\$1,725,321.00</b>	<b>\$3,479,854.00</b>	<b>101.7%</b>

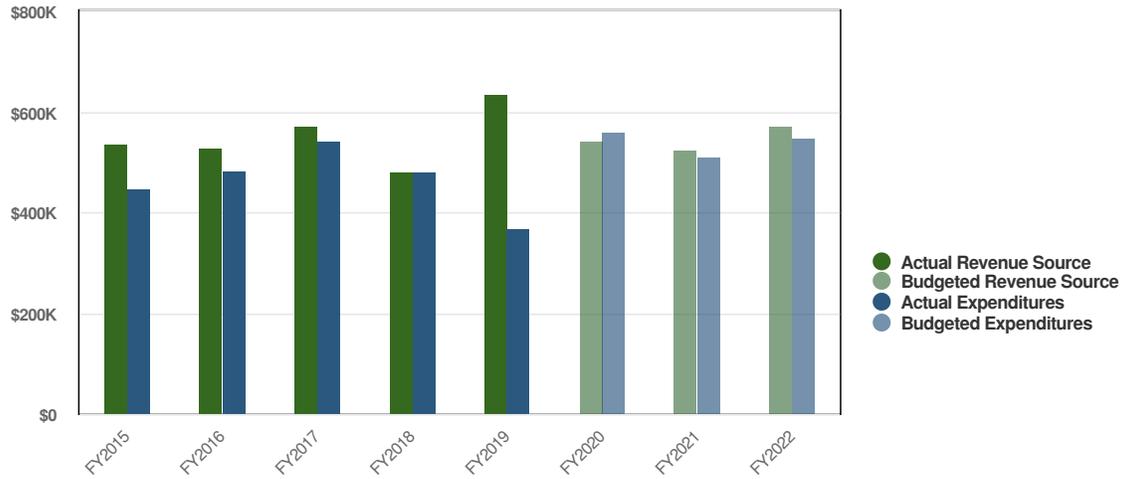


# Local Street

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.

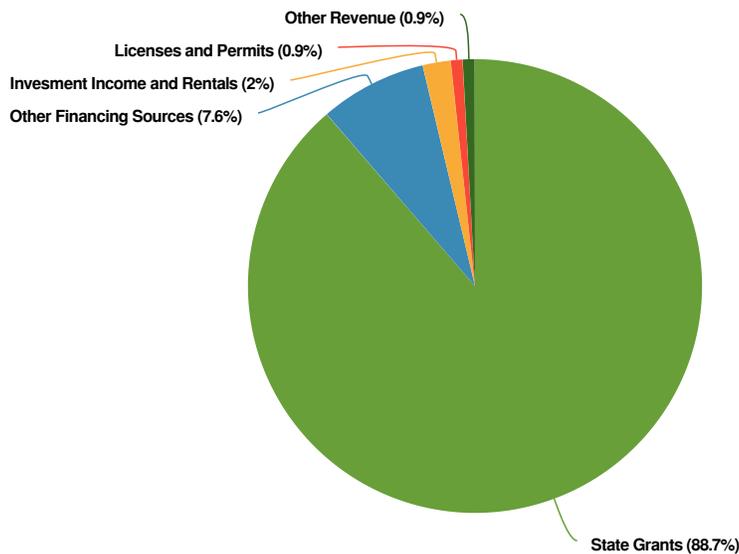
## Summary

The City of Ypsilanti is projecting \$524.58K of revenue in FY2021, which represents a 3% decrease over the prior year. Budgeted expenditures are projected to decrease by 9.3% or \$52.08K to \$508.49K in FY2021.

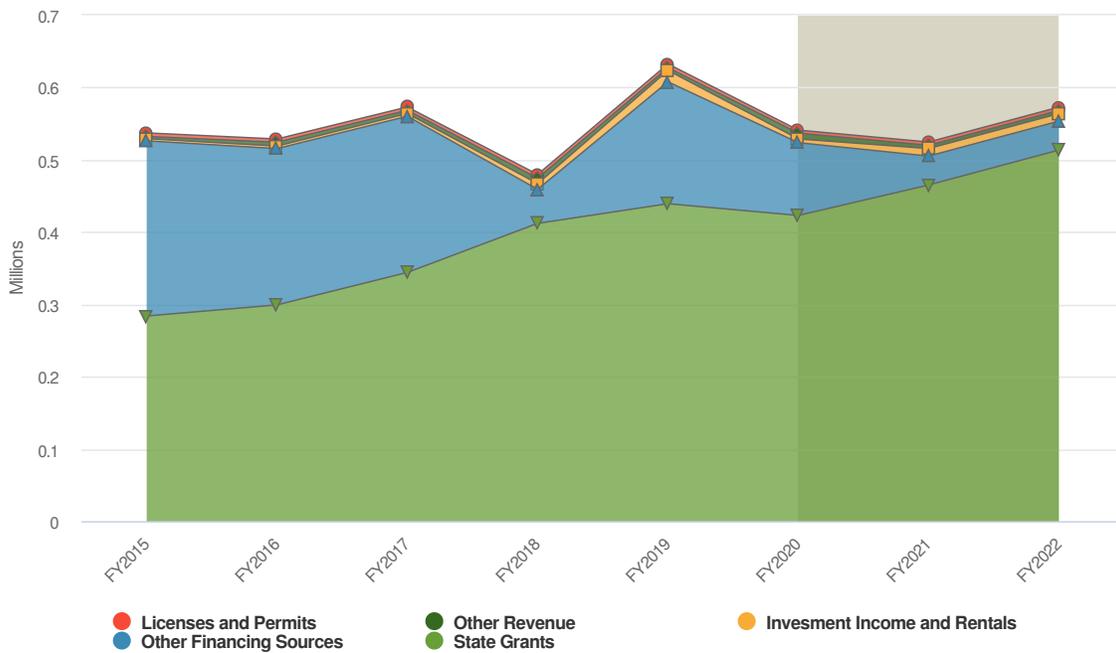


## Revenues by Source

### Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

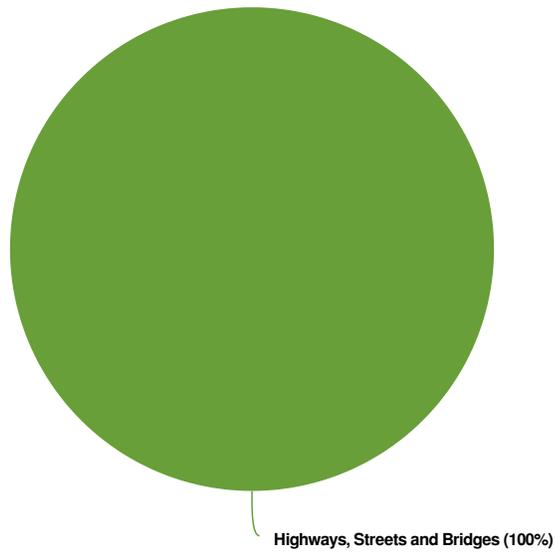


Grey background indicates budgeted figures.

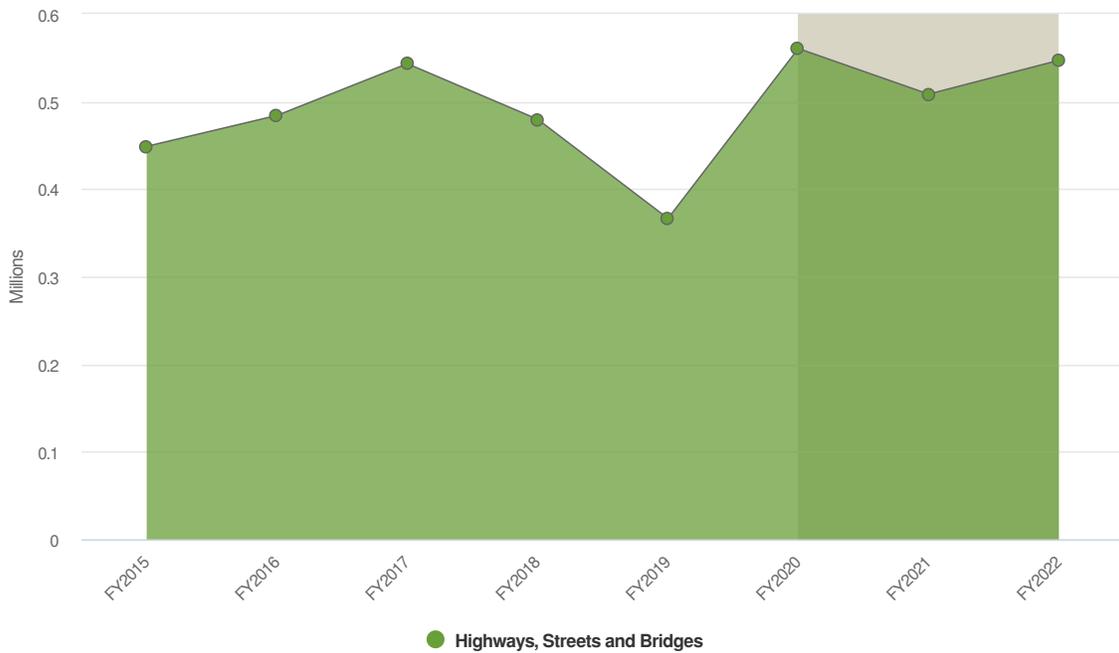
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Licenses and Permits	\$4,200.00	\$4,500.00	7.1%
State Grants	\$422,990.00	\$465,148.00	10%
Investment Income and Rentals	\$5,191.00	\$10,428.00	100.9%
Other Revenue	\$8,000.00	\$4,500.00	-43.7%
Other Financing Sources	\$100,692.00	\$40,000.00	-60.3%
<b>Total Revenue Source:</b>	<b>\$541,073.00</b>	<b>\$524,576.00</b>	<b>-3%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Highways, Streets and Bridges	\$560,573.00	\$508,489.00	-9.3%
<b>Total Expenditures:</b>	<b>\$560,573.00</b>	<b>\$508,489.00</b>	<b>-9.3%</b>

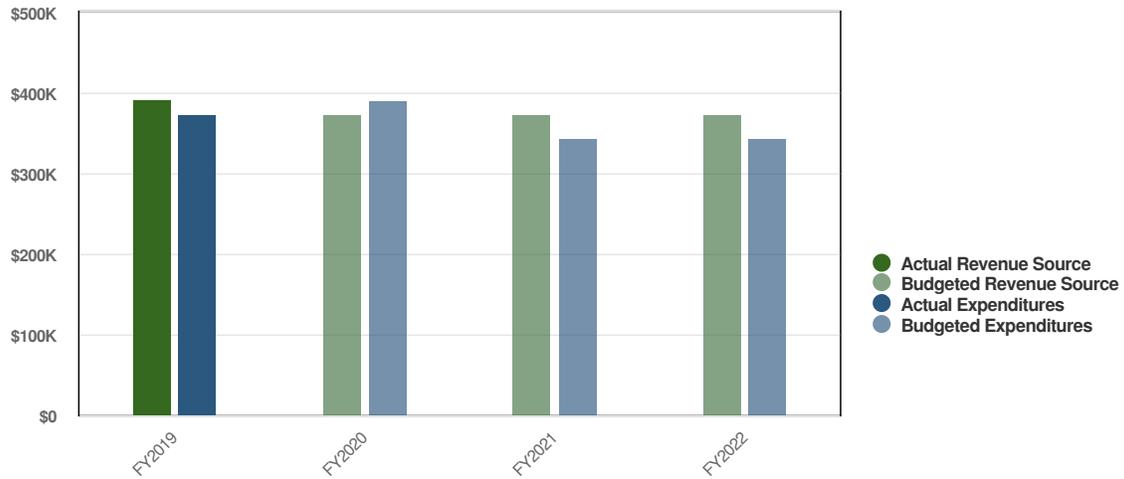


## Public Safety

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.

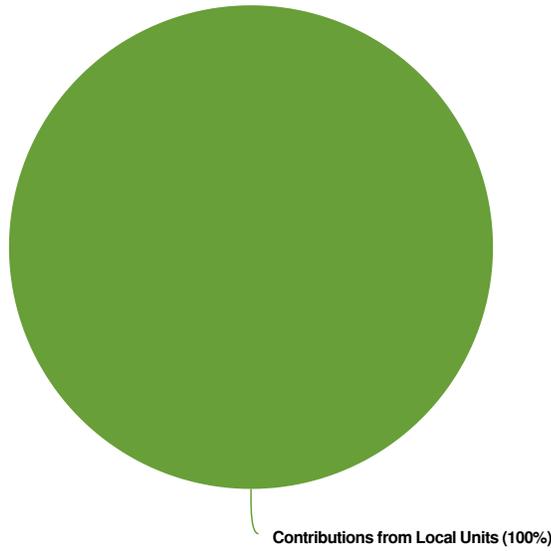
### Summary

The City of Ypsilanti is projecting \$375K of revenue in FY2021, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 11.5% or \$45K to \$345K in FY2021.

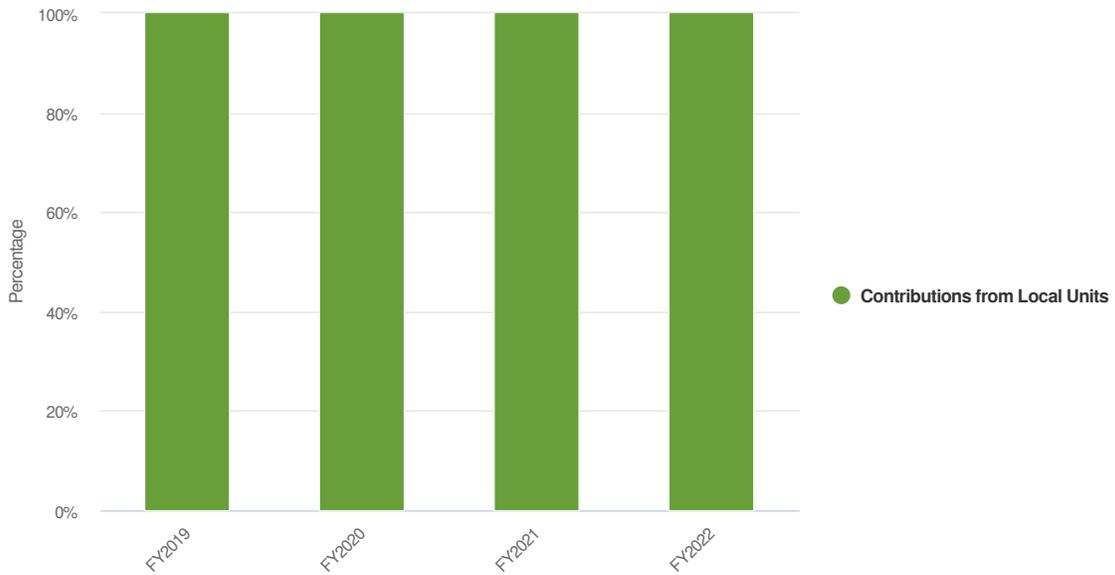


# Revenues

## Projected 2021 Revenues



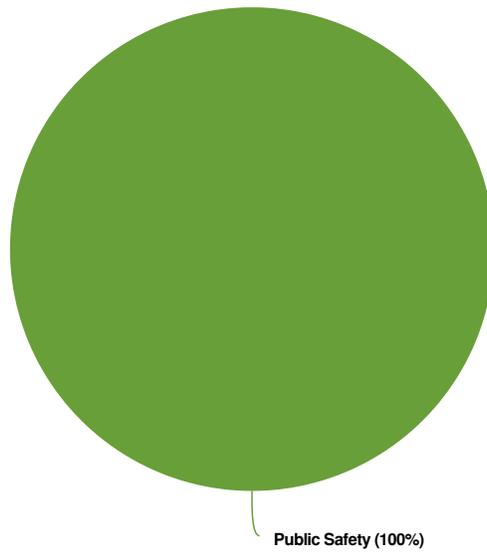
## Budgeted and Historical 2021 Revenues



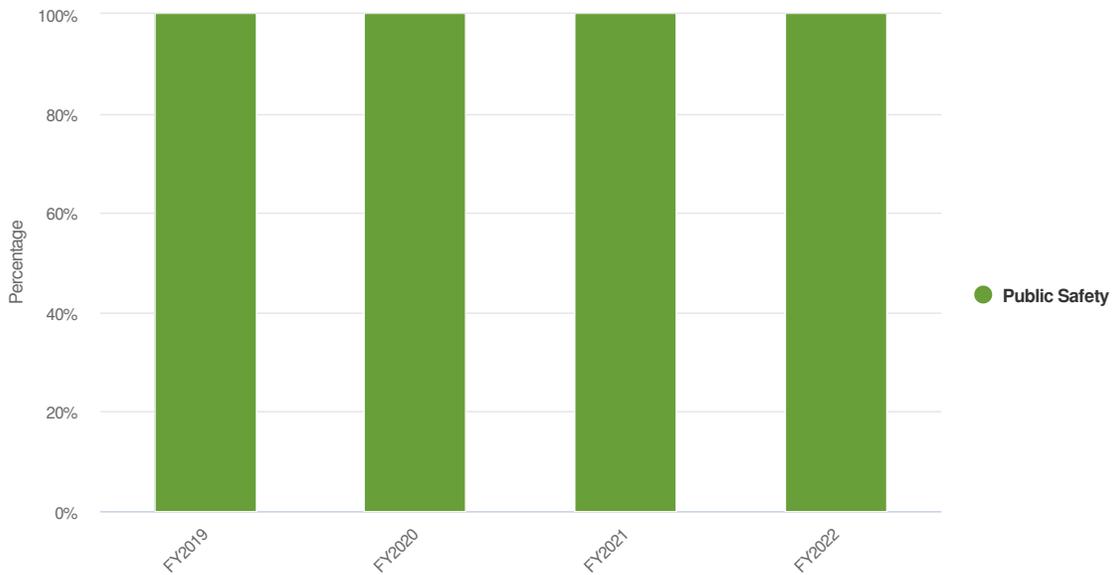
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Contributions from Local Units	\$375,000.00	\$375,000.00	0%
<b>Total Revenue Source:</b>	<b>\$375,000.00</b>	<b>\$375,000.00</b>	<b>0%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures



Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Public Safety	\$390,000.00	\$345,000.00	-11.5%
<b>Total Expenditures:</b>	<b>\$390,000.00</b>	<b>\$345,000.00</b>	<b>-11.5%</b>

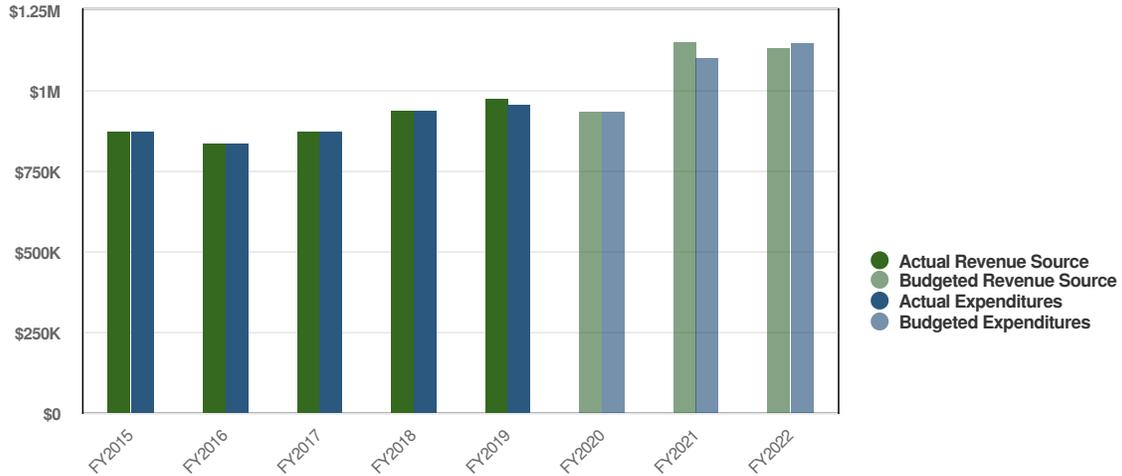


# Garbage and Rubbish Collection

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

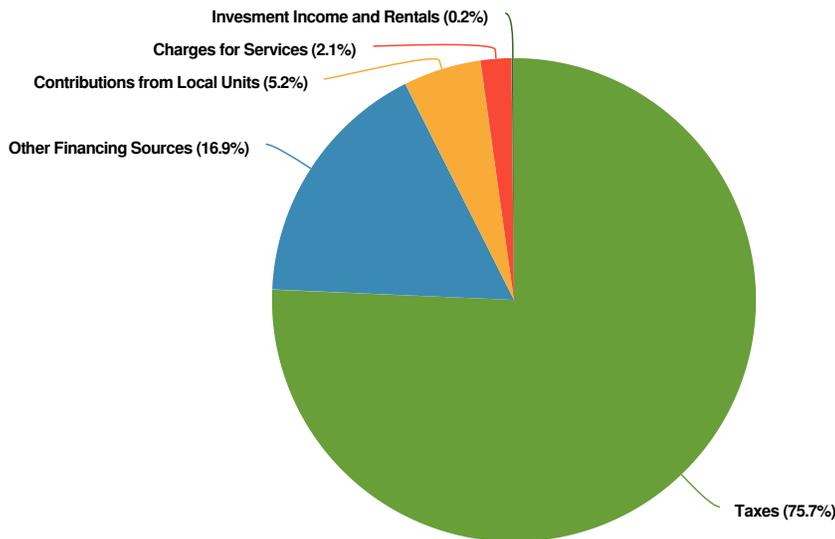
## Summary

The City of Ypsilanti is projecting \$1.16M of revenue in FY2021, which represents a 23.3% increase over the prior year. Budgeted expenditures are projected to increase by 17.4% or \$163.12K to \$1.1M in FY2021.



## Revenues by Source

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

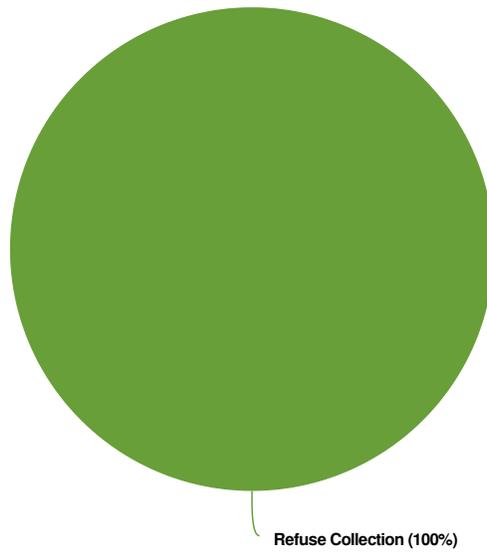


Grey background indicates budgeted figures.

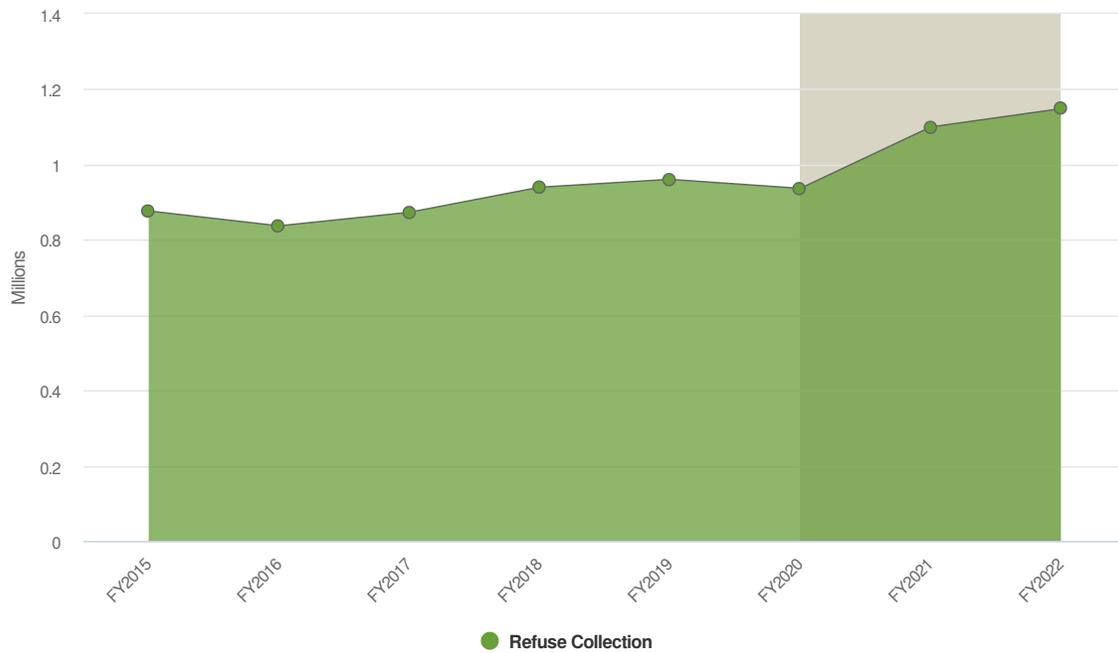
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Taxes	\$841,188.00	\$874,182.00	3.9%
Contributions from Local Units		\$60,000.00	N/A
Charges for Services	\$23,575.00	\$23,800.00	1%
Investment Income and Rentals	\$3,893.00	\$1,757.00	-54.9%
Other Revenue	\$500.00	\$0.00	-100%
Other Financing Sources	\$67,475.00	\$195,299.00	189.4%
<b>Total Revenue Source:</b>	<b>\$936,631.00</b>	<b>\$1,155,038.00</b>	<b>23.3%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



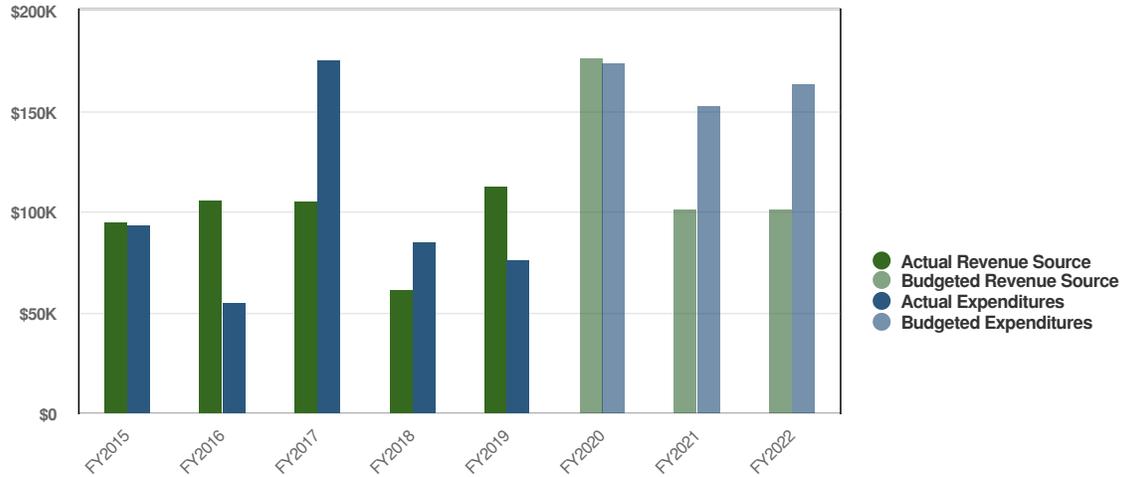
Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Refuse Collection	\$936,631.00	\$1,099,751.00	17.4%
<b>Total Expenditures:</b>	<b>\$936,631.00</b>	<b>\$1,099,751.00</b>	<b>17.4%</b>



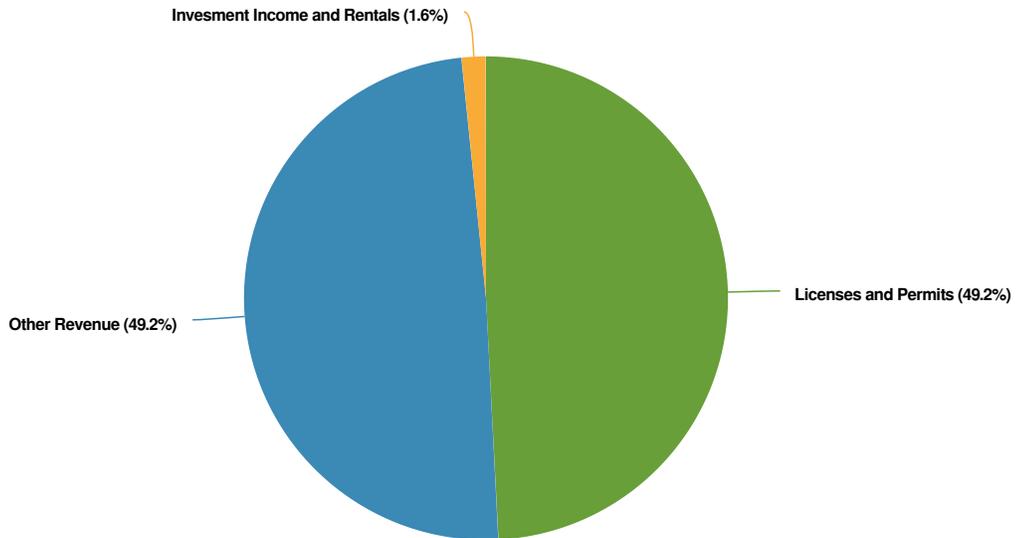
## Summary

The City of Ypsilanti is projecting \$101.63K of revenue in FY2021, which represents a 42.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.2% or \$21.32K to \$152.92K in FY2021.

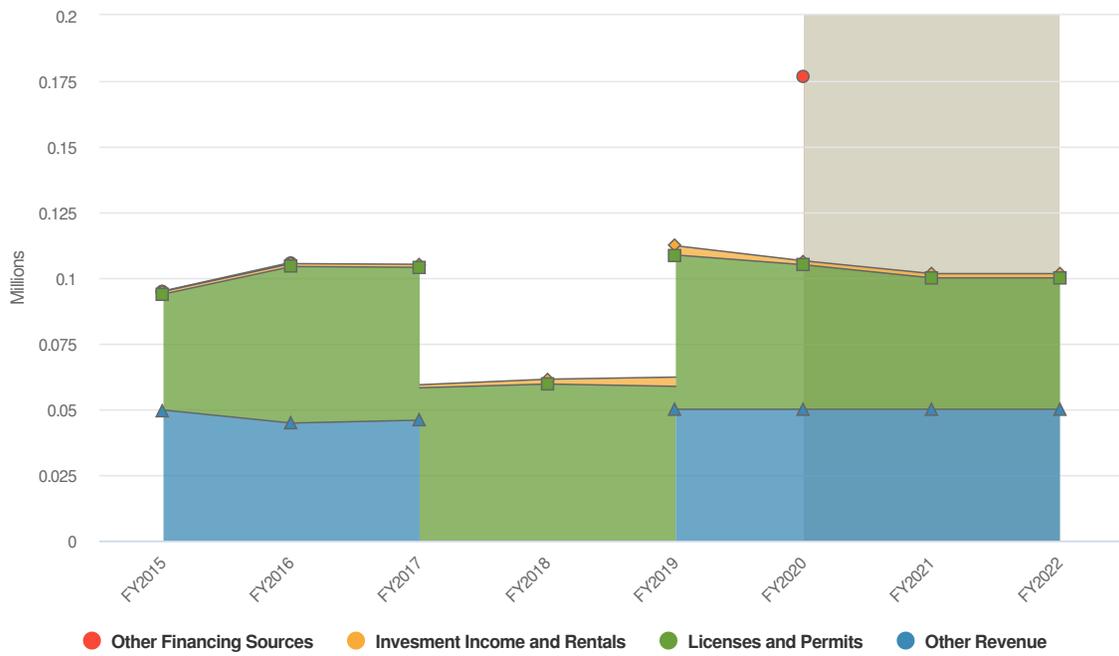


## Revenues by Source

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

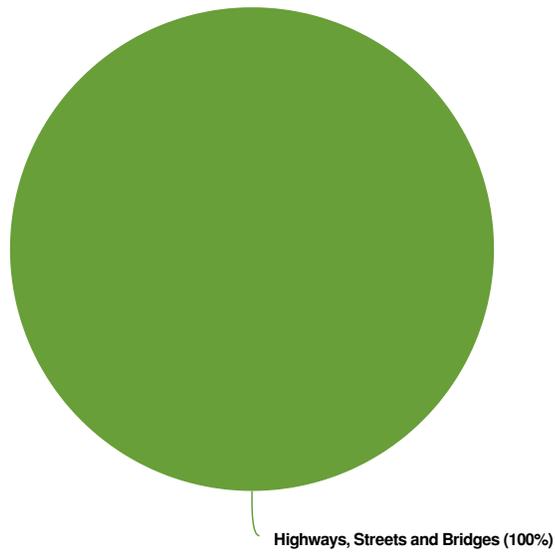


Grey background indicates budgeted figures.

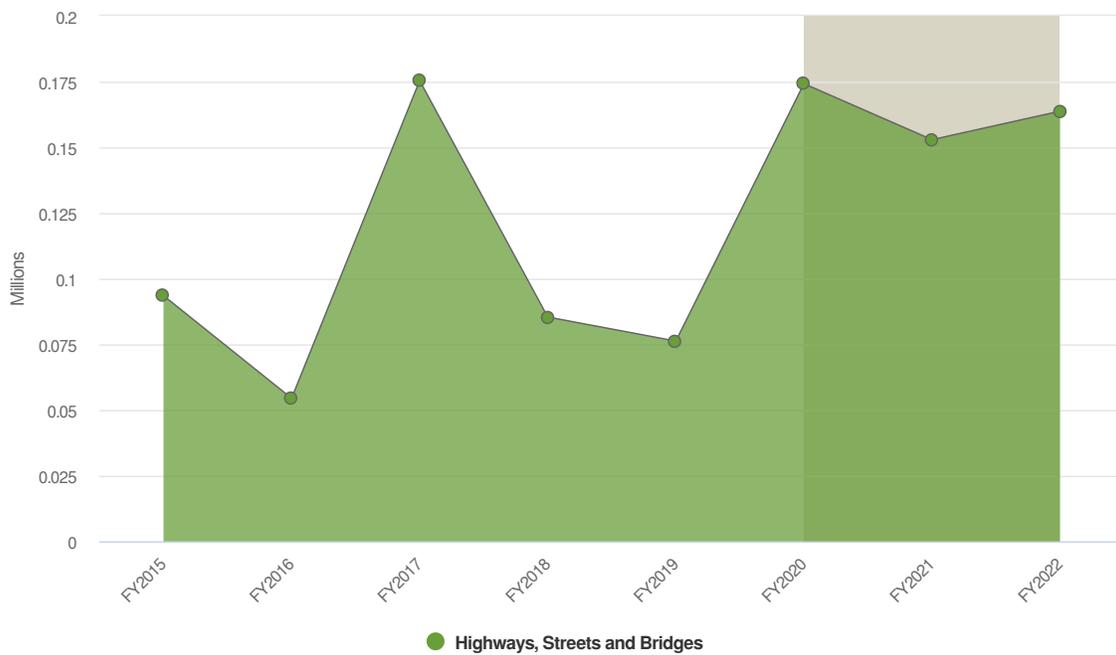
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Licenses and Permits	\$55,000.00	\$50,000.00	-9.1%
Investment Income and Rentals	\$1,503.00	\$1,634.00	8.7%
Other Revenue	\$50,000.00	\$50,000.00	0%
Other Financing Sources	\$70,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$176,503.00</b>	<b>\$101,634.00</b>	<b>-42.4%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Highways, Streets and Bridges	\$174,231.00	\$152,916.00	-12.2%
<b>Total Expenditures:</b>	<b>\$174,231.00</b>	<b>\$152,916.00</b>	<b>-12.2%</b>

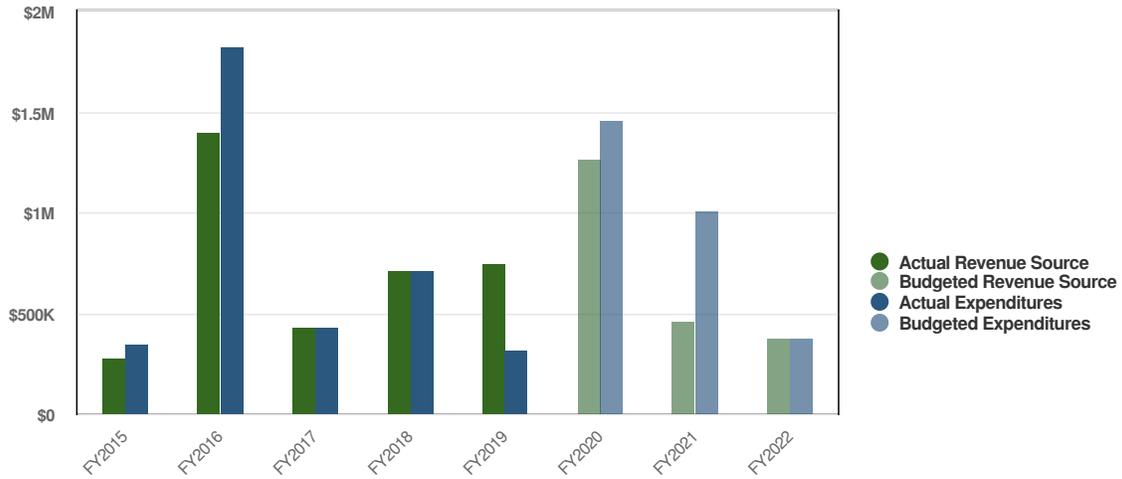


# Capital Improvement

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.

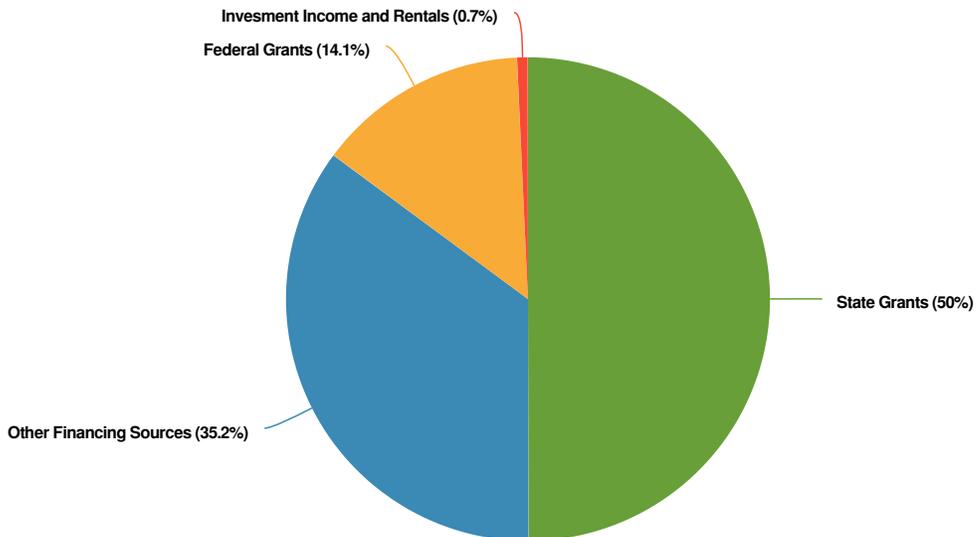
## Summary

The City of Ypsilanti is projecting \$459.81K of revenue in FY2021, which represents a 63.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.8% or \$449.74K to \$1.01M in FY2021.

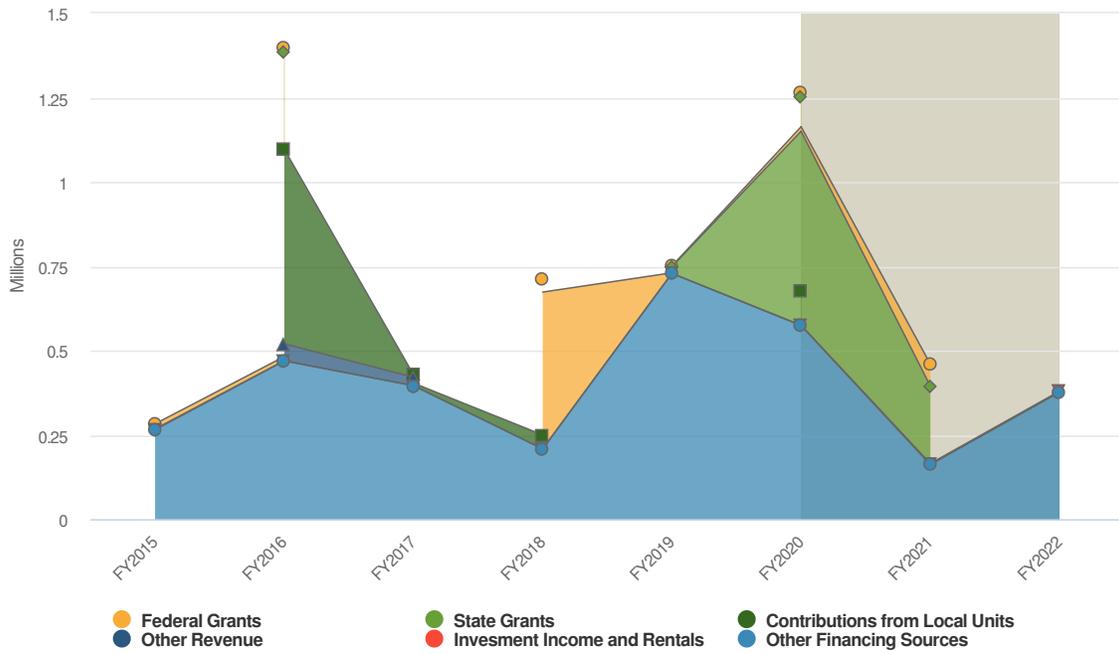


## Revenues by Source

### Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

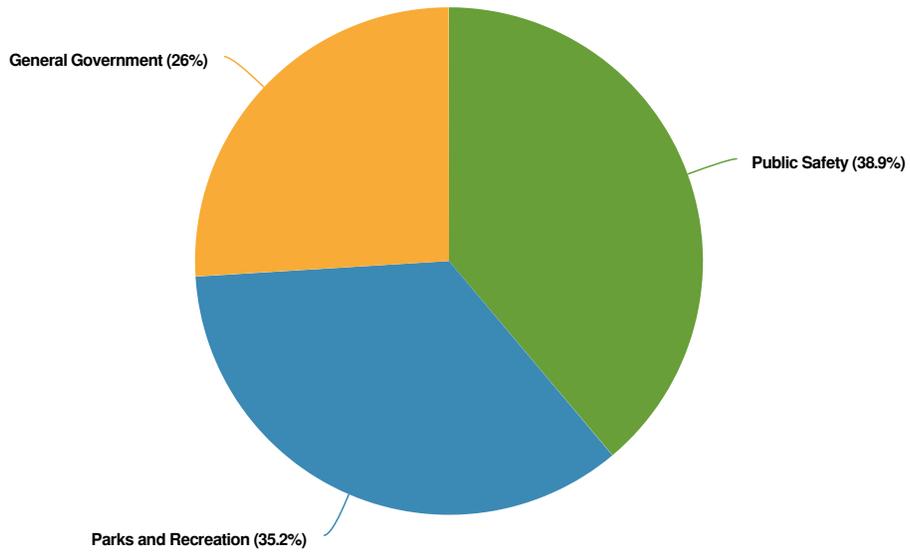


Grey background indicates budgeted figures.

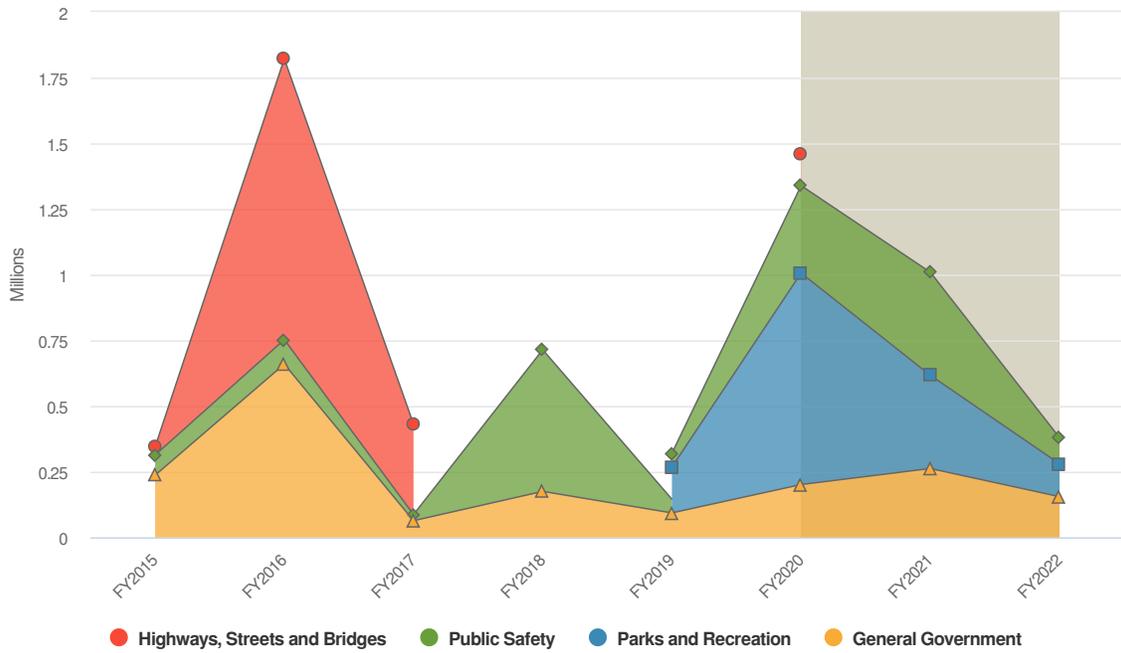
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Federal Grants	\$13,535.00	\$65,000.00	380.2%
State Grants	\$575,000.00	\$229,800.00	-60%
Contributions from Local Units	\$100,000.00	\$0.00	-100%
Investment Income and Rentals	\$1,220.00	\$3,300.00	170.5%
Other Financing Sources	\$573,868.00	\$161,708.00	-71.8%
<b>Total Revenue Source:</b>	<b>\$1,263,623.00</b>	<b>\$459,808.00</b>	<b>-63.6%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$201,097.00	\$262,117.00	30.3%
Parks and Recreation	\$805,068.00	\$354,800.00	-55.9%
Public Safety	\$332,805.00	\$392,318.00	17.9%
Highways, Streets and Bridges	\$120,000.00	\$0.00	-100%
<b>Total Expenditures:</b>	<b>\$1,458,970.00</b>	<b>\$1,009,235.00</b>	<b>-30.8%</b>

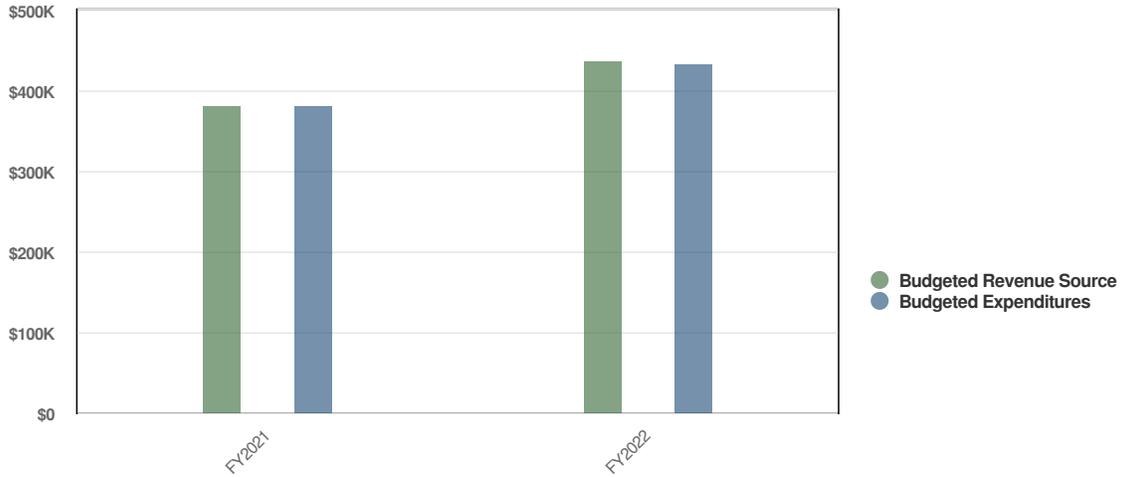


# Parking Fund

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

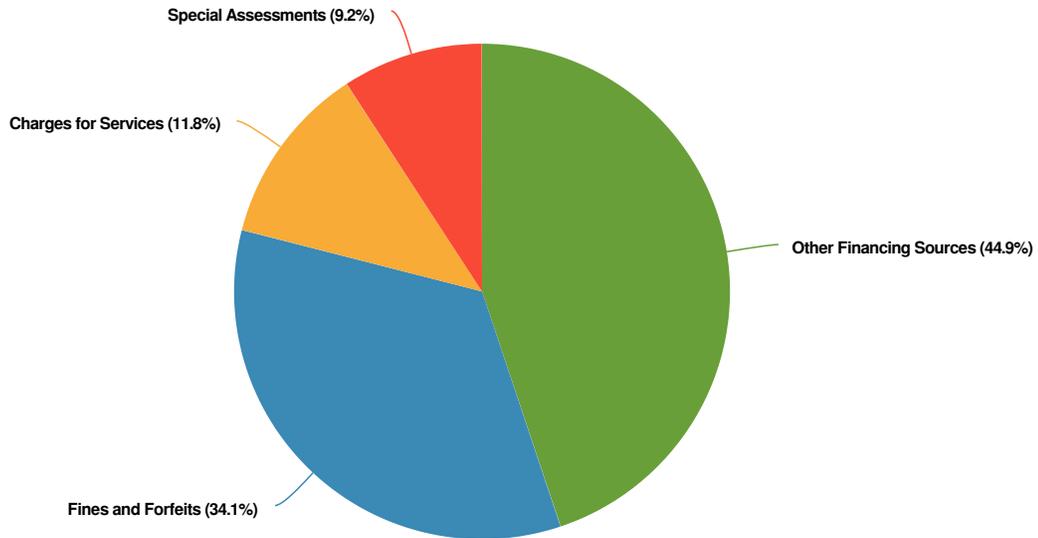
## Summary

The City of Ypsilanti is projecting \$380.93K of revenue in FY2021, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$380.93K in FY2021.

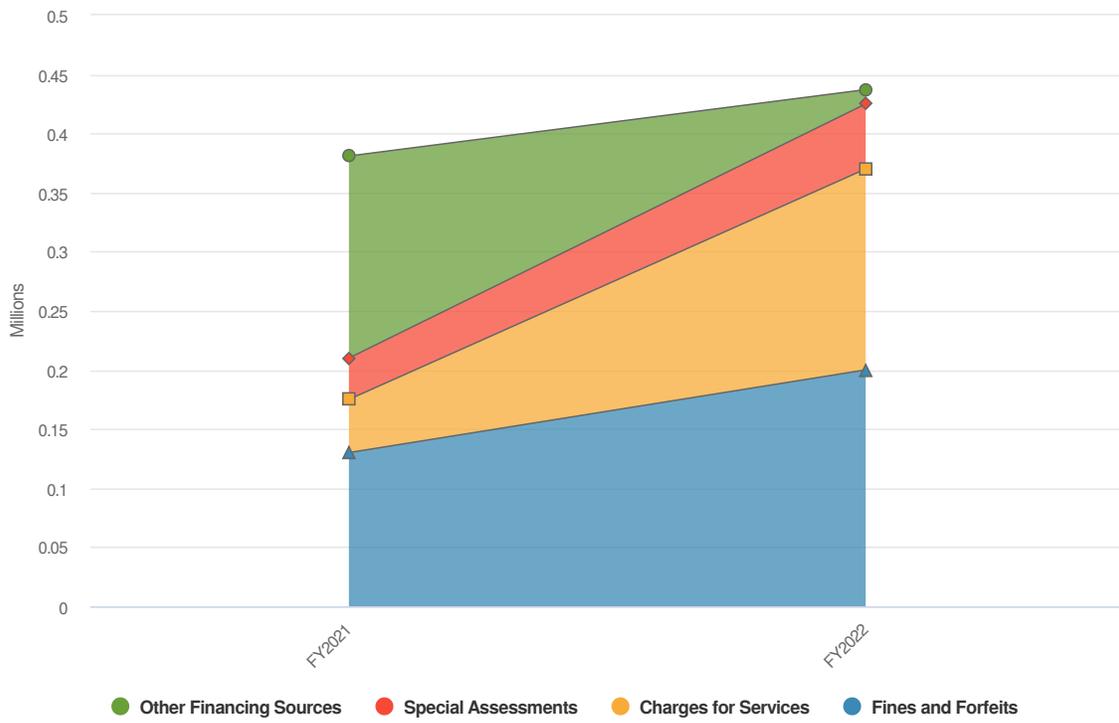


## Revenues by Source

Projected 2021 Revenues by Source



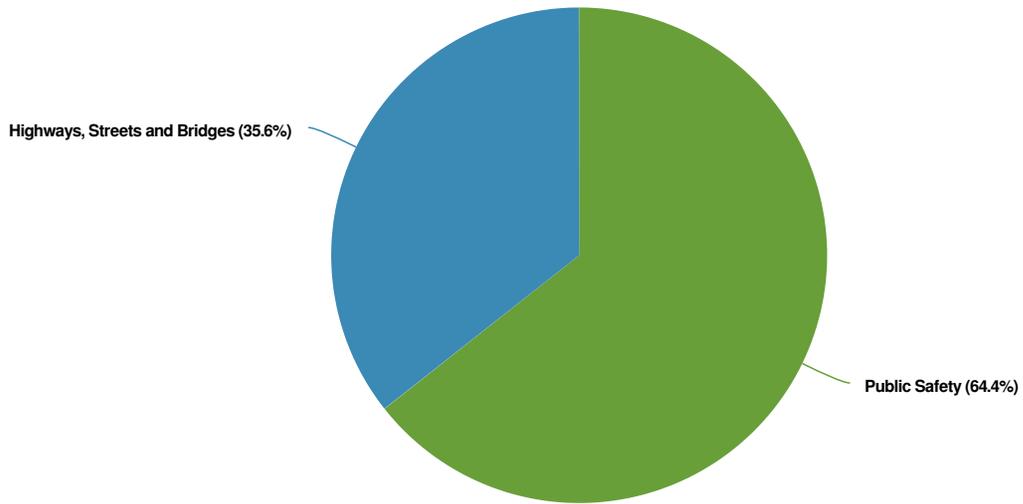
### Budgeted and Historical 2021 Revenues by Source



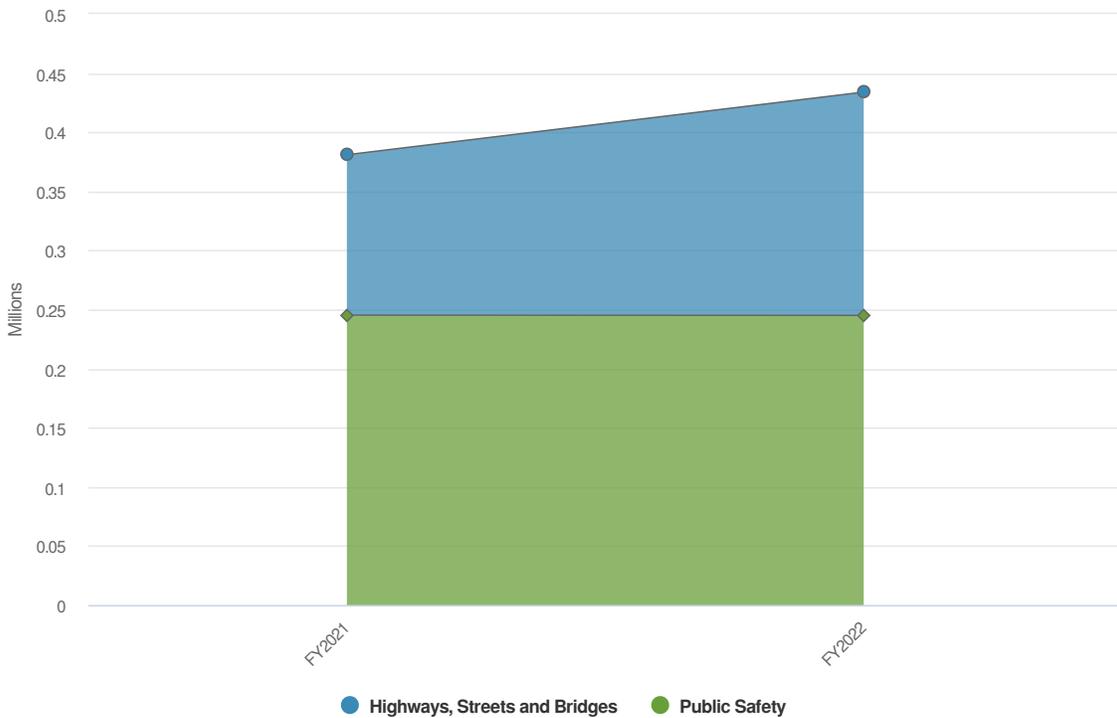
Name	FY2021 Budgeted	FY2020 undefined vs. FY2021 Budgeted (% Change)
Revenue Source		
Special Assessments	\$35,000.00	N/A
Charges for Services	\$45,000.00	N/A
Fines and Forfeits	\$130,000.00	N/A
Other Financing Sources	\$170,926.00	N/A
<b>Total Revenue Source:</b>	<b>\$380,926.00</b>	<b>N/A</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2021 Budgeted	FY2020 undefined vs. FY2021 Budgeted (% Change)
Expenditures		
Public Safety	\$245,249.00	N/A
Highways, Streets and Bridges	\$135,677.00	N/A
<b>Total Expenditures:</b>	<b>\$380,926.00</b>	<b>N/A</b>

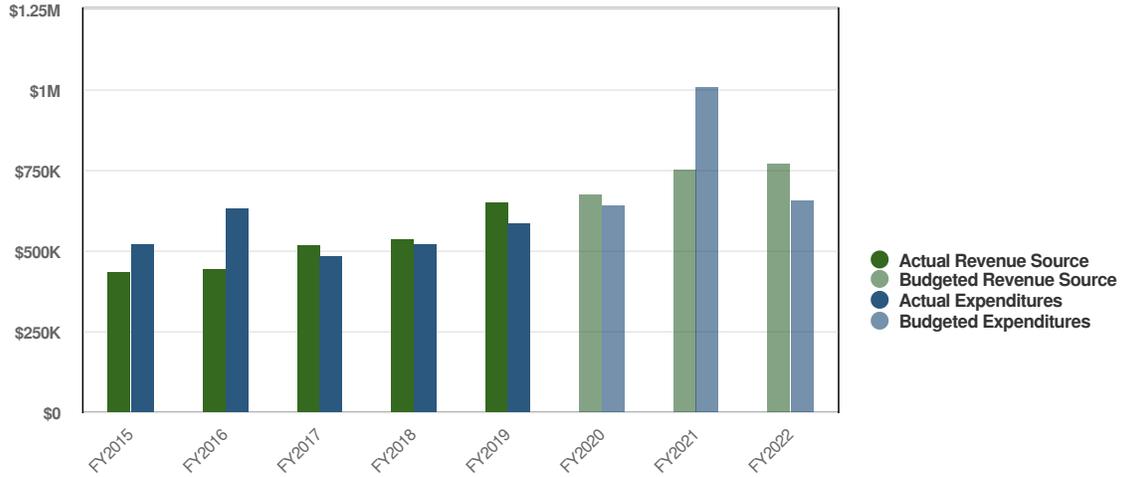


# Component Unit

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.

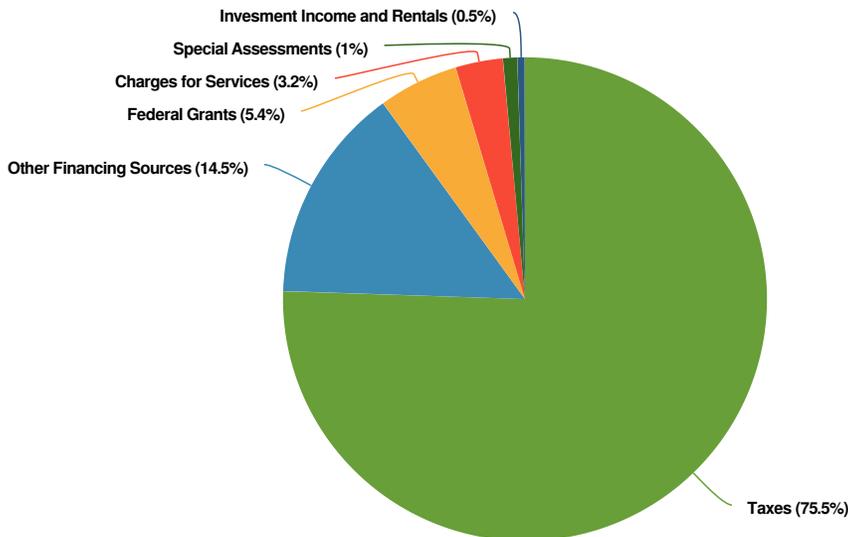
## Summary

The City of Ypsilanti is projecting \$756.64K of revenue in FY2021, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to increase by 56.8% or \$365.45K to \$1.01M in FY2021.

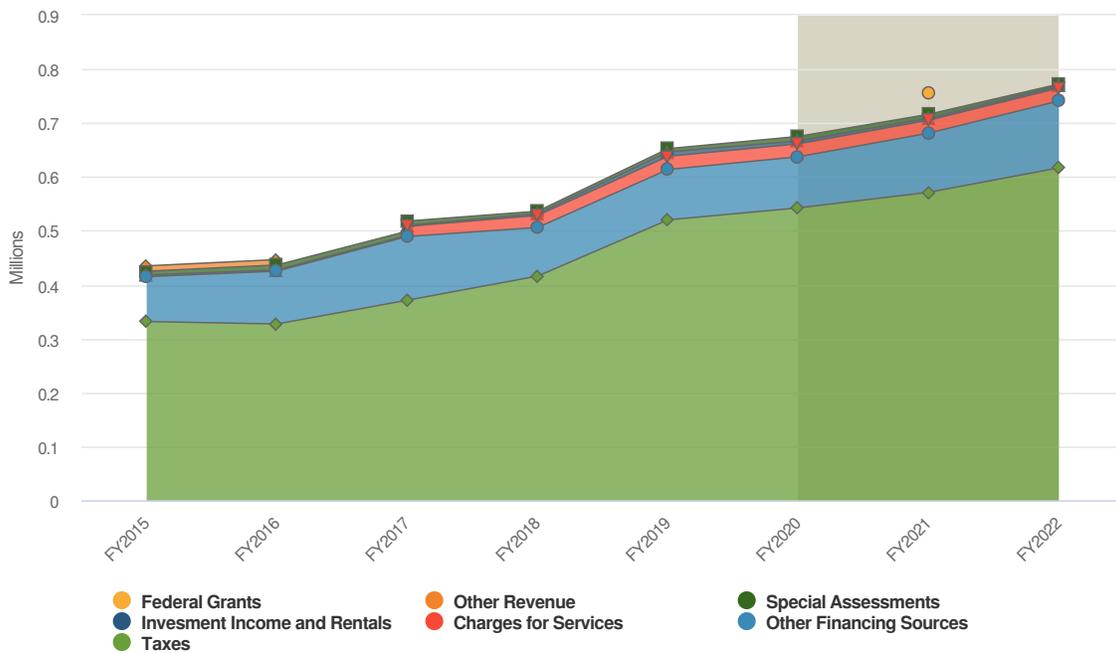


## Revenues by Source

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

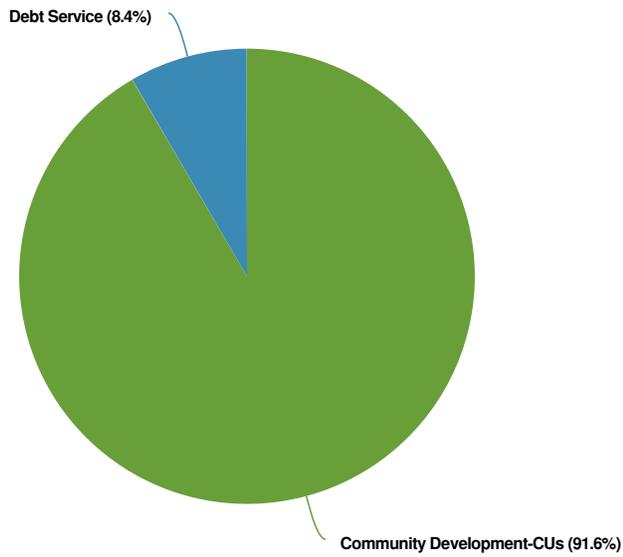


Grey background indicates budgeted figures.

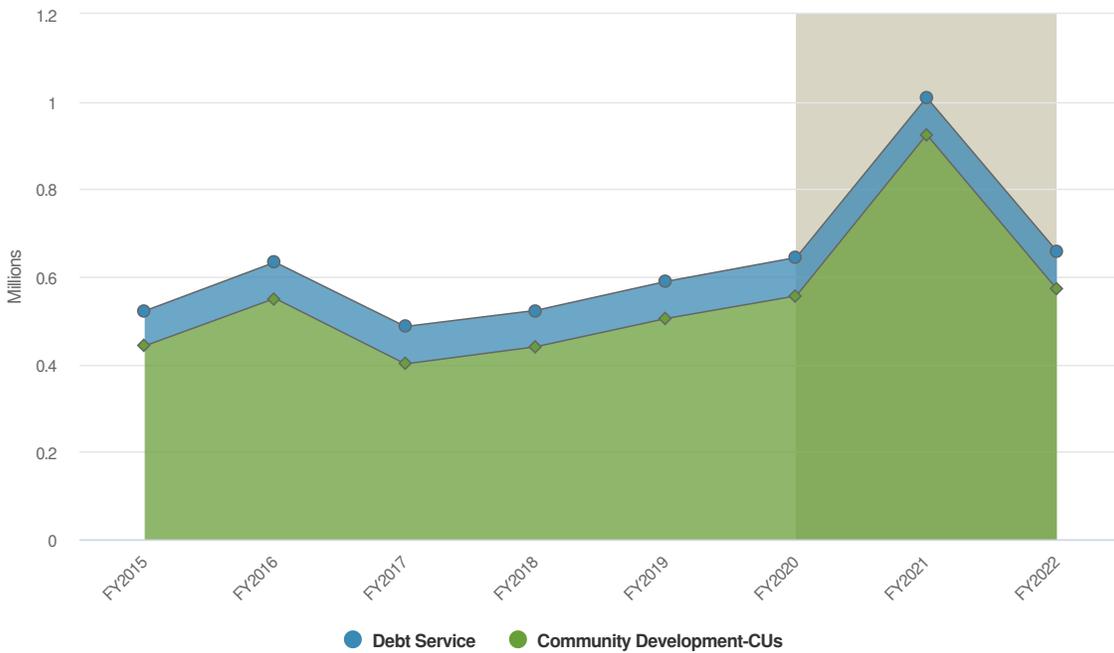
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Taxes	\$542,517.00	\$571,455.00	5.3%
Special Assessments	\$8,400.00	\$7,200.00	-14.3%
Federal Grants		\$40,500.00	N/A
Charges for Services	\$24,000.00	\$24,000.00	0%
Investment Income and Rentals	\$5,368.00	\$3,758.00	-30%
Other Financing Sources	\$94,831.00	\$109,728.00	15.7%
<b>Total Revenue Source:</b>	<b>\$675,116.00</b>	<b>\$756,641.00</b>	<b>12.1%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
Community Development-CUs	\$556,155.00	\$924,648.00	66.3%
Debt Service	\$87,773.00	\$84,728.00	-3.5%
<b>Total Expenditures:</b>	<b>\$643,928.00</b>	<b>\$1,009,376.00</b>	<b>56.8%</b>

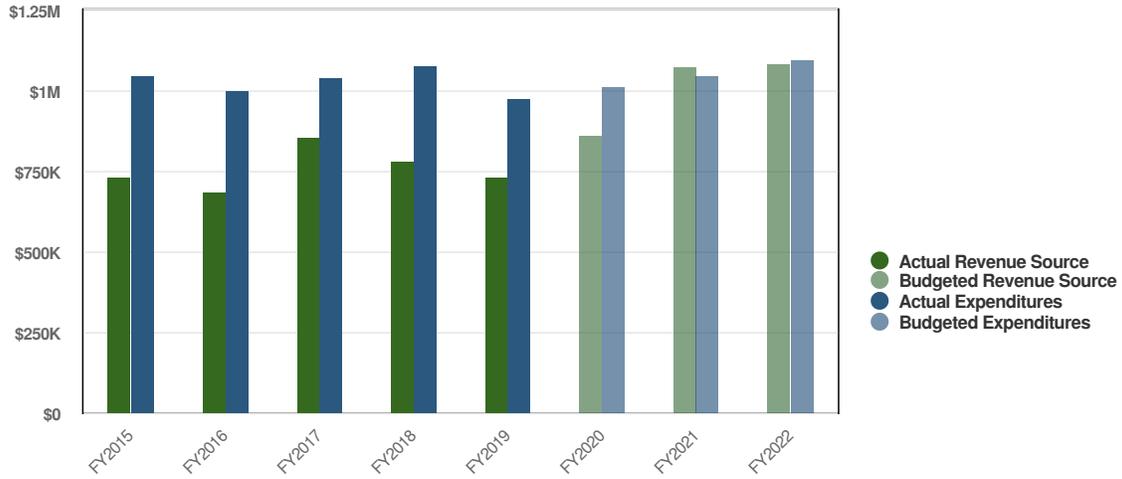


# Motorpool

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.

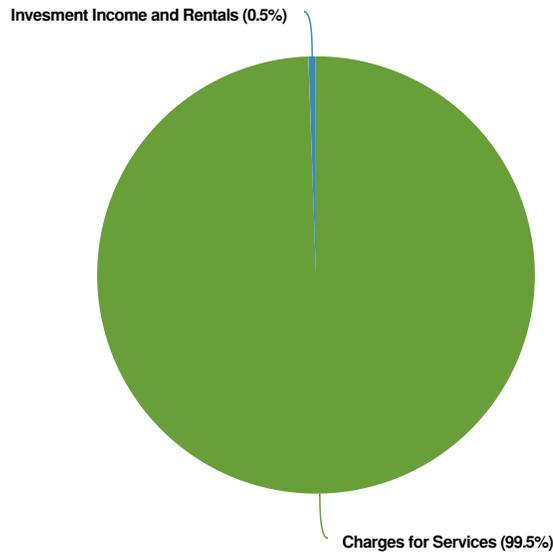
## Summary

The City of Ypsilanti is projecting \$1.07M of revenue in FY2021, which represents a 24.3% increase over the prior year. Budgeted expenditures are projected to increase by 3.1% or \$31.26K to \$1.05M in FY2021.

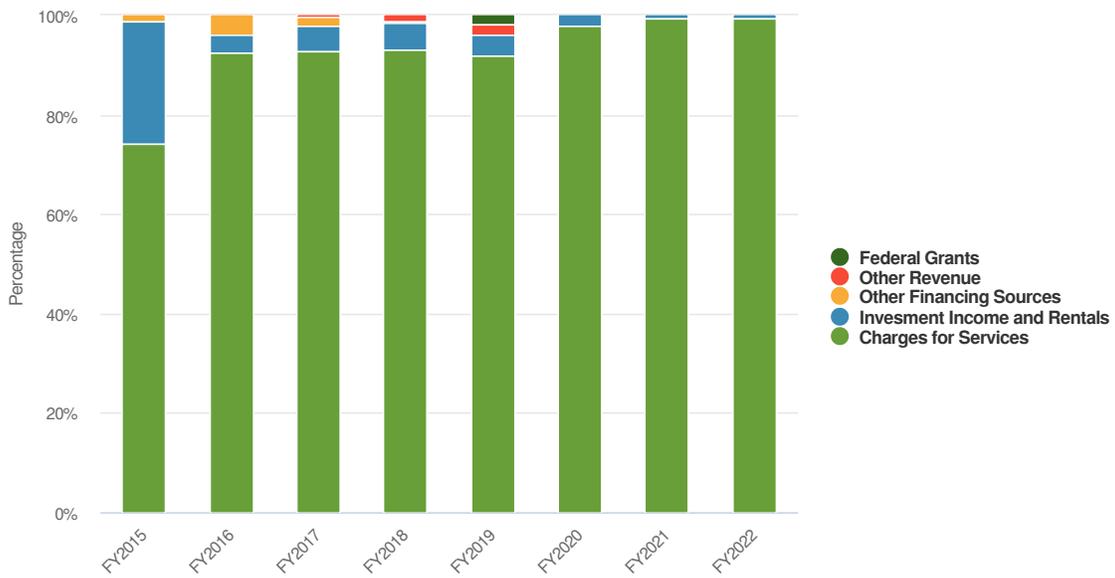


## Revenues

### Projected 2021 Revenues



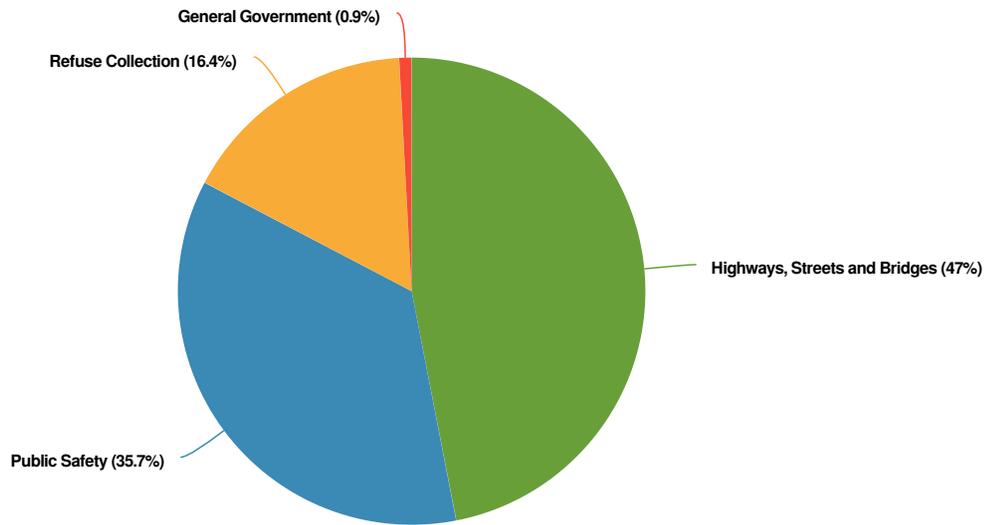
### Budgeted and Historical 2021 Revenues



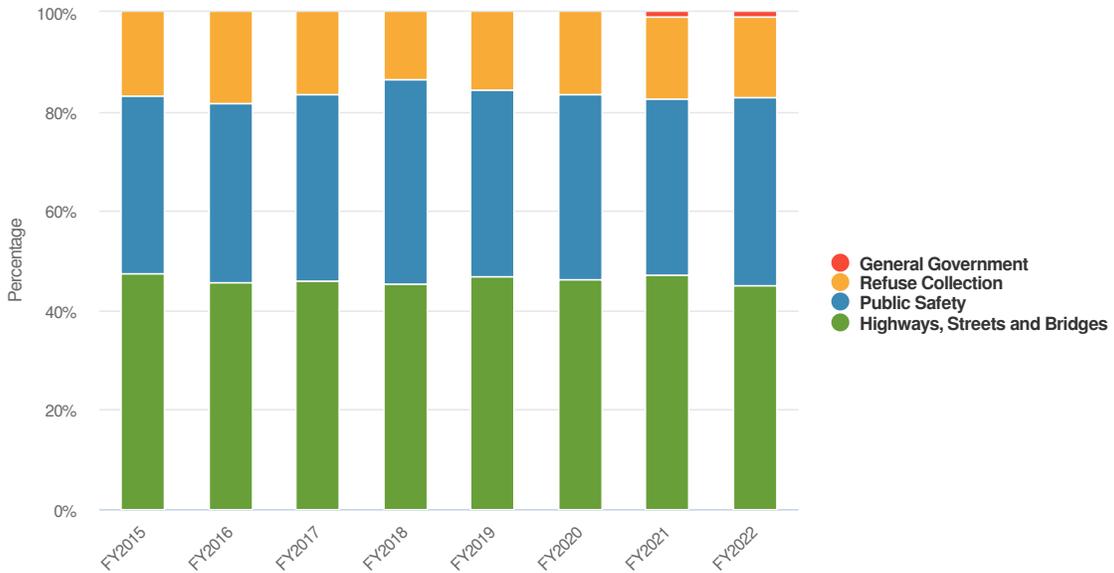
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Charges for Services	\$844,800.00	\$1,066,505.00	26.2%
Investment Income and Rentals	\$18,169.00	\$5,880.00	-67.6%
<b>Total Revenue Source:</b>	<b>\$862,969.00</b>	<b>\$1,072,385.00</b>	<b>24.3%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures



Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$1,500.00	\$8,950.00	496.7%
Public Safety	\$380,533.00	\$373,708.00	-1.8%

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Highways, Streets and Bridges	\$467,282.00	\$490,887.00	5.1%
Refuse Collection	\$164,872.00	\$171,904.00	4.3%
<b>Total Expenditures:</b>	<b>\$1,014,187.00</b>	<b>\$1,045,449.00</b>	<b>3.1%</b>

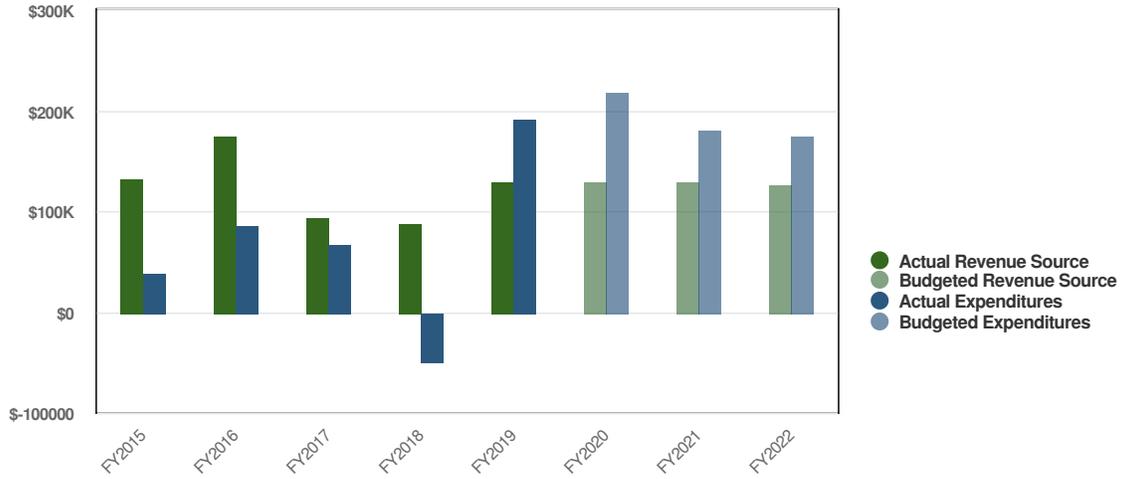


# Worker's Compensation Fund

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.

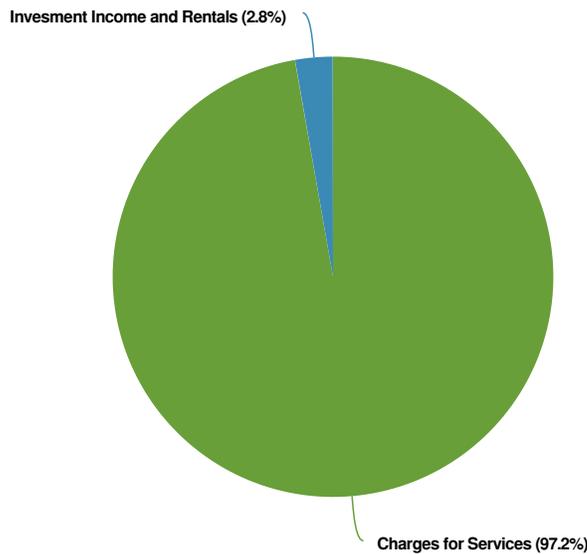
## Summary

The City of Ypsilanti is projecting \$129.49K of revenue in FY2021, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 17.2% or \$37.64K to \$181.58K in FY2021.

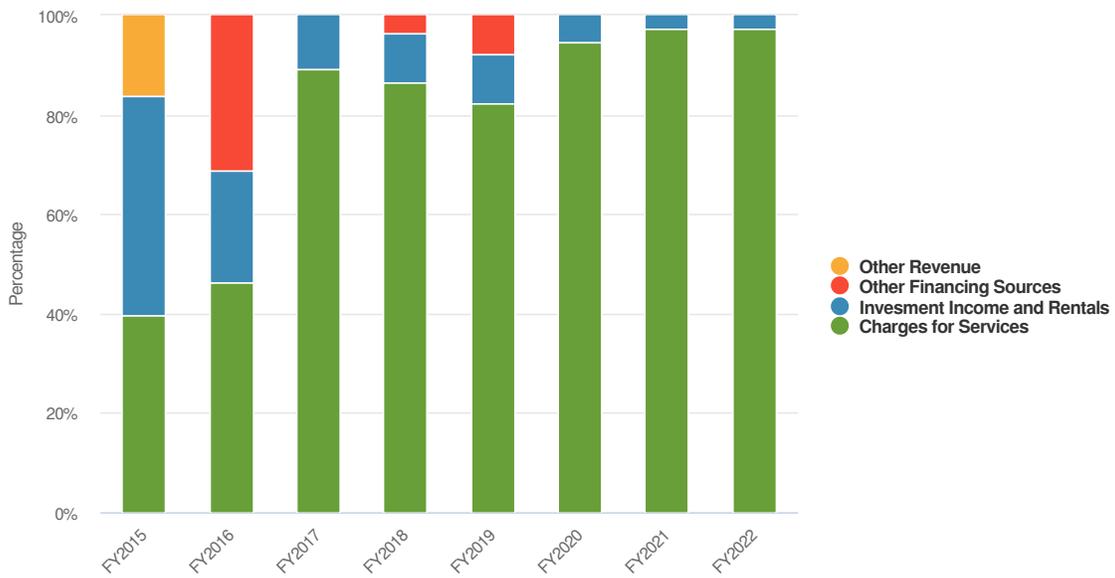


## Revenues

### Projected 2021 Revenues



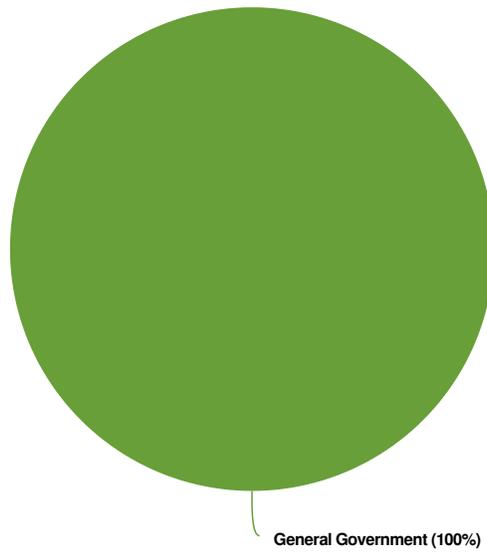
### Budgeted and Historical 2021 Revenues



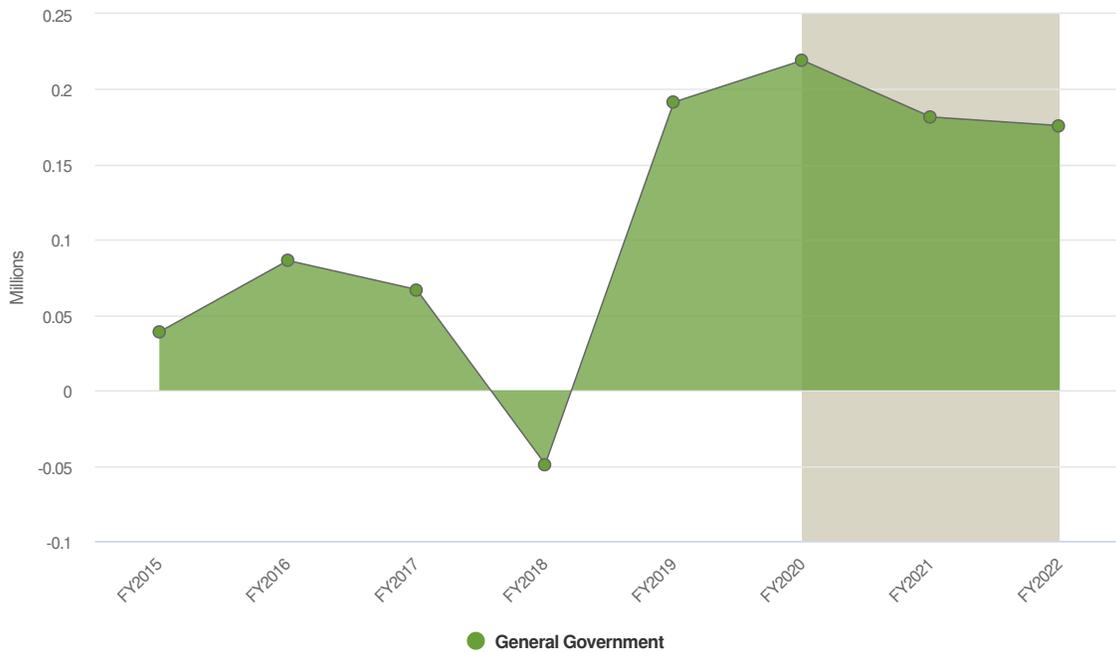
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Charges for Services	\$122,618.00	\$125,927.00	2.7%
Investment Income and Rentals	\$7,000.00	\$3,564.00	-49.1%
<b>Total Revenue Source:</b>	<b>\$129,618.00</b>	<b>\$129,491.00</b>	<b>-0.1%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$219,213.00	\$181,577.00	-17.2%
<b>Total Expenditures:</b>	<b>\$219,213.00</b>	<b>\$181,577.00</b>	<b>-17.2%</b>

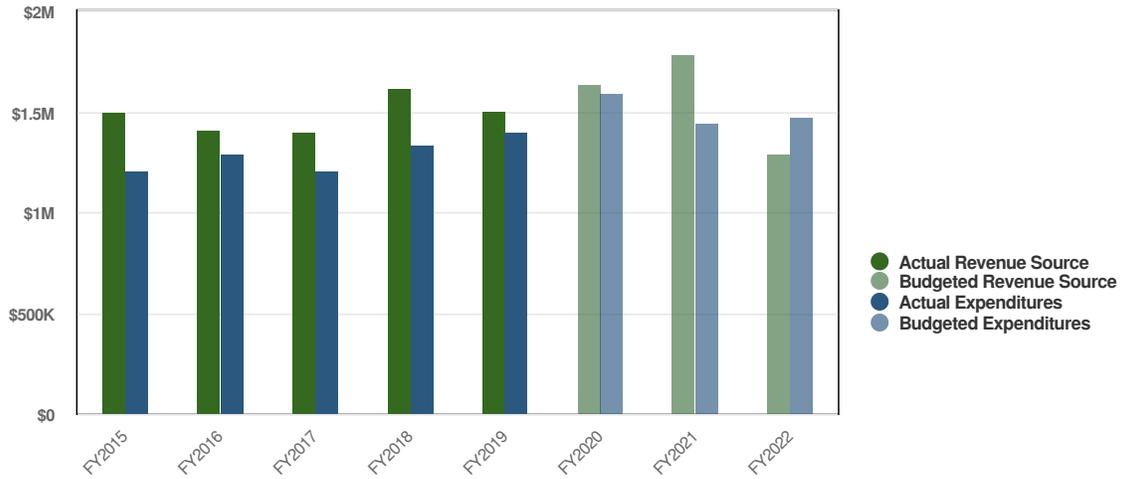


# Retiree Benefits

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.

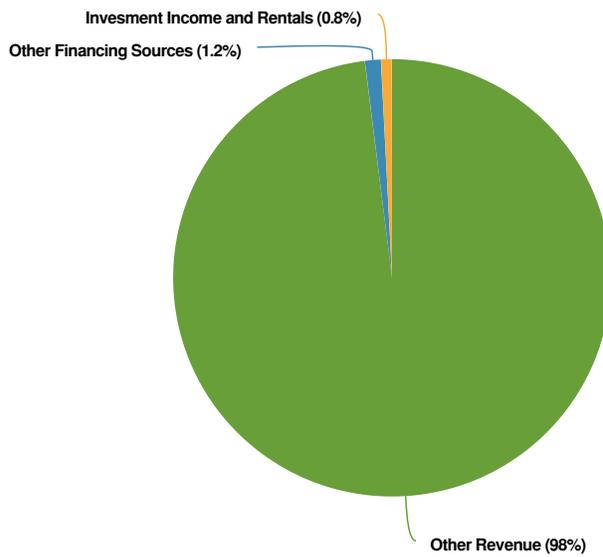
## Summary

The City of Ypsilanti is projecting \$1.79M of revenue in FY2021, which represents a 8.9% increase over the prior year. Budgeted expenditures are projected to decrease by 9.3% or \$149.17K to \$1.45M in FY2021.

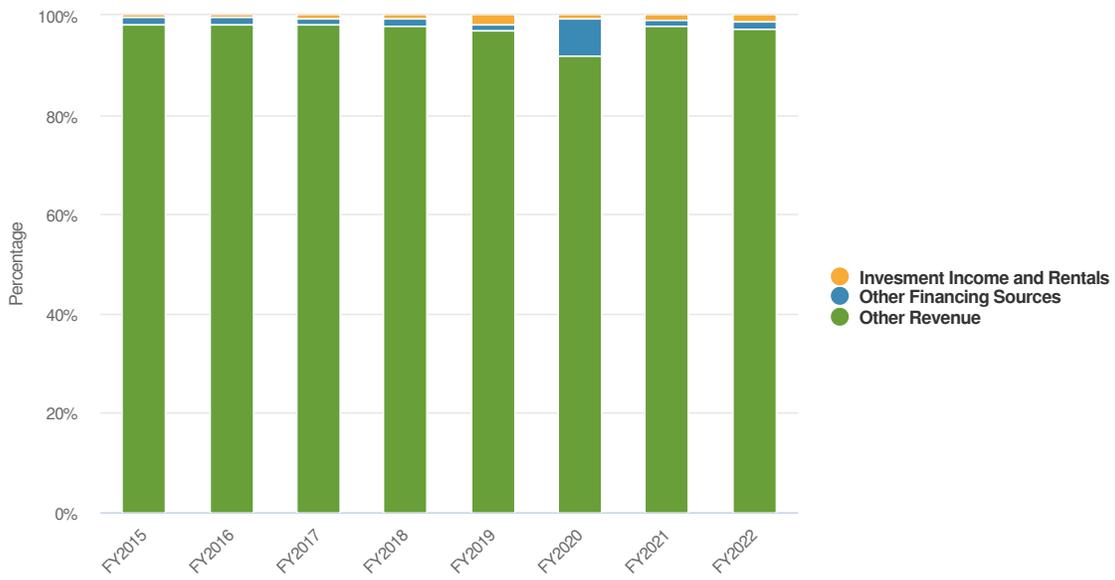


## Revenues

### Projected 2021 Revenues



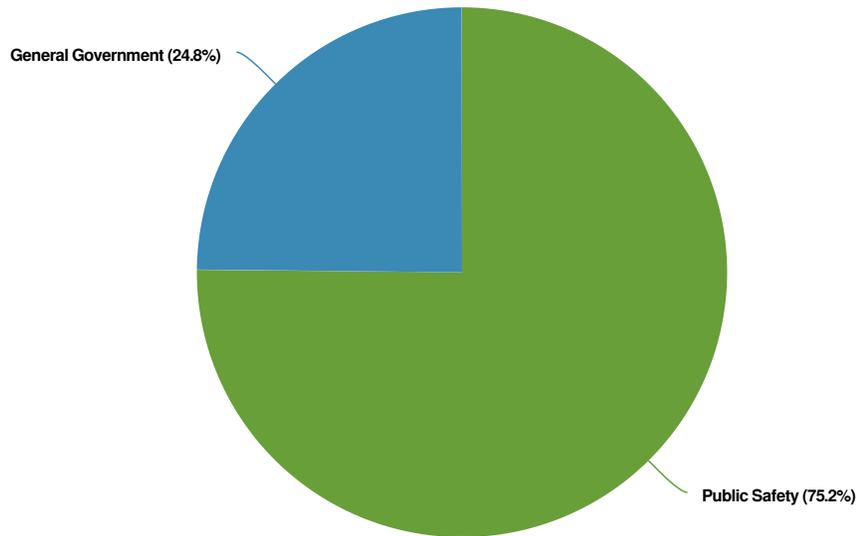
### Budgeted and Historical 2021 Revenues



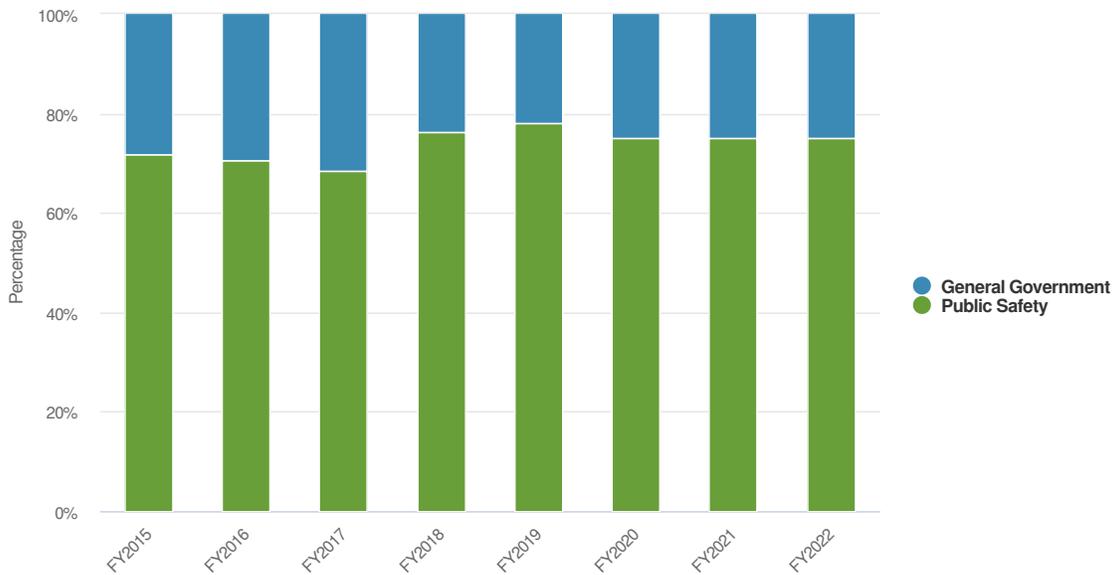
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Investment Income and Rentals	\$7,500.00	\$14,417.00	92.2%
Other Revenue	\$1,508,562.00	\$1,749,599.00	16%
Other Financing Sources	\$123,269.00	\$21,000.00	-83%
<b>Total Revenue Source:</b>	<b>\$1,639,331.00</b>	<b>\$1,785,016.00</b>	<b>8.9%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures



Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$399,460.00	\$359,244.00	-10.1%
Public Safety	\$1,196,400.00	\$1,087,451.00	-9.1%

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
<b>Total Expenditures:</b>	<b>\$1,595,860.00</b>	<b>\$1,446,695.00</b>	<b>-9.3%</b>

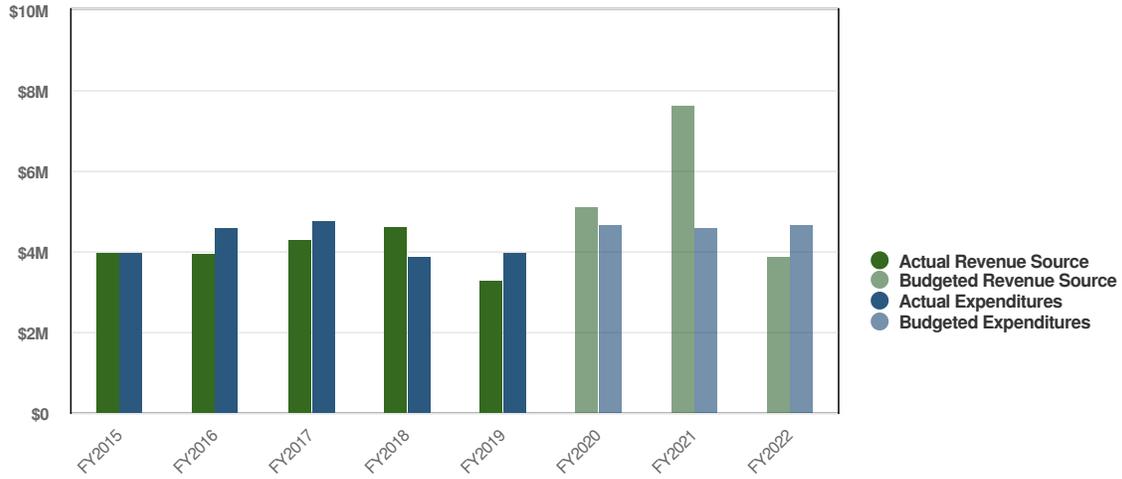


# Fire and Police Pension

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

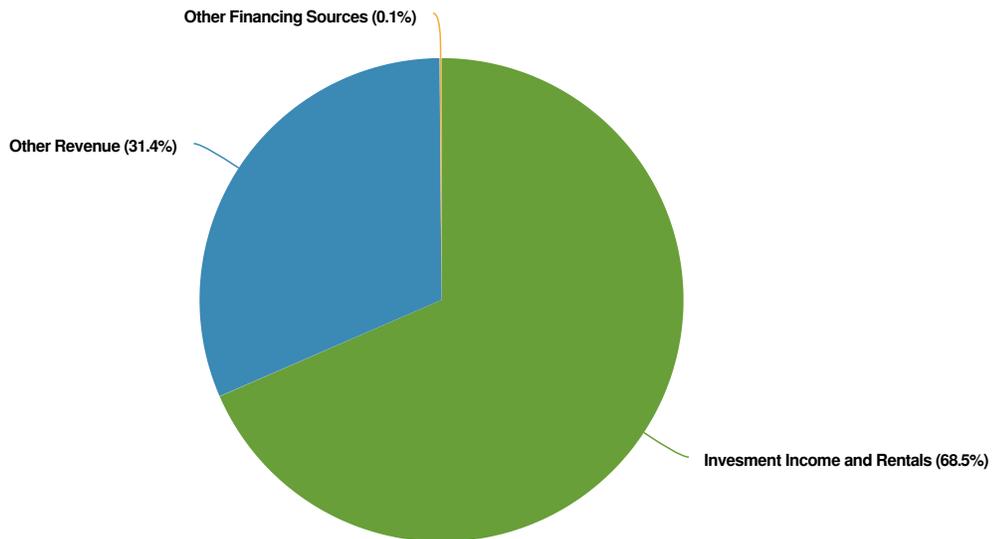
## Summary

The City of Ypsilanti is projecting \$7.63M of revenue in FY2021, which represents a 49.6% increase over the prior year. Budgeted expenditures are projected to decrease by 1.4% or \$67.3K to \$4.58M in FY2021.

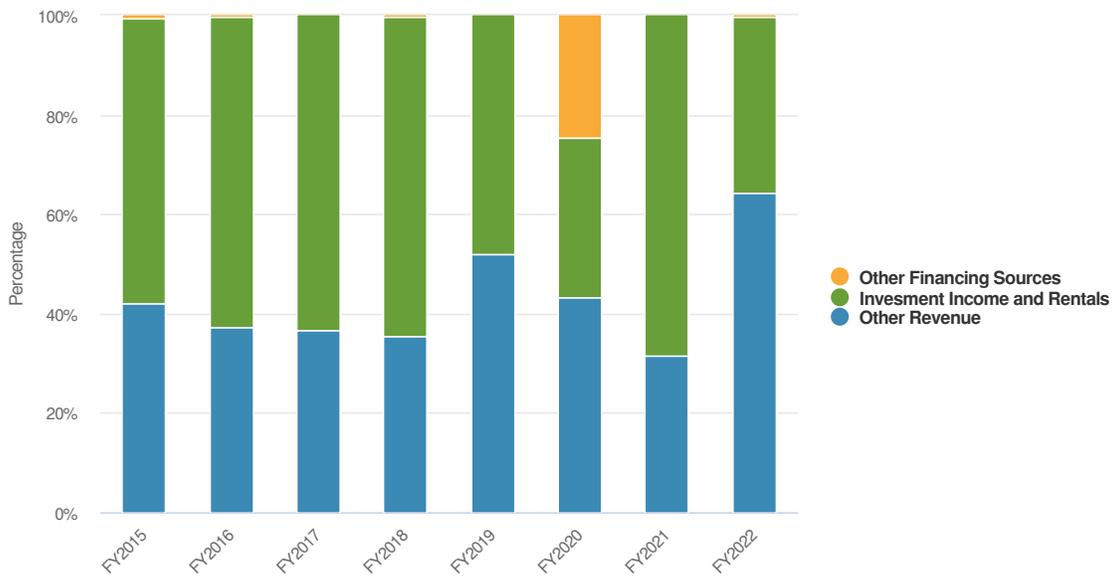


## Revenues

### Projected 2021 Revenues



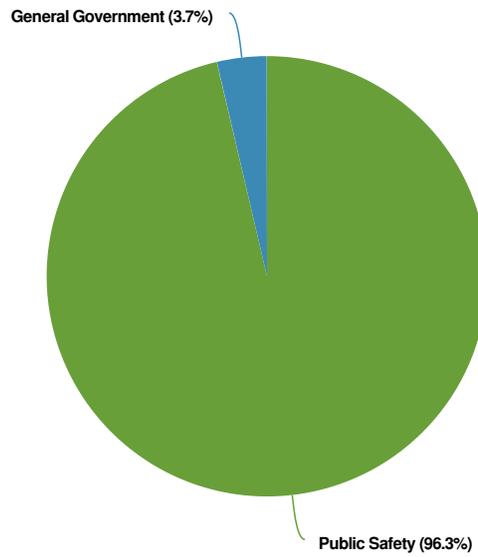
### Budgeted and Historical 2021 Revenues



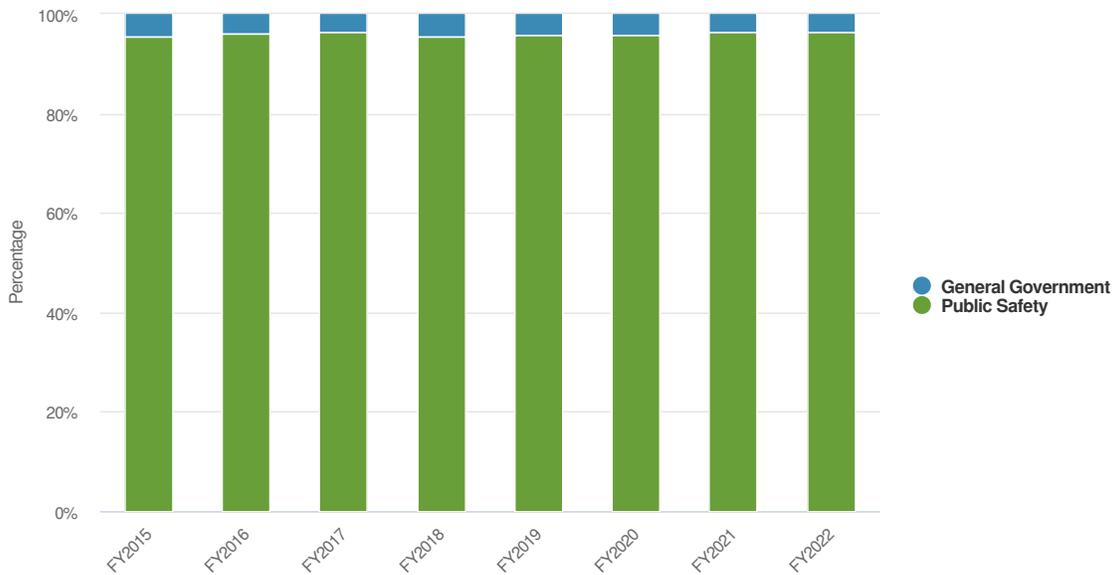
Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Revenue Source			
Investment Income and Rentals	\$1,641,103.00	\$5,223,615.00	218.3%
Other Revenue	\$2,201,567.00	\$2,394,740.00	8.8%
Other Financing Sources	\$1,254,716.00	\$9,125.00	-99.3%
<b>Total Revenue Source:</b>	<b>\$5,097,386.00</b>	<b>\$7,627,480.00</b>	<b>49.6%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures



Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
Expenditures			
General Government	\$189,259.00	\$167,468.00	-11.5%
Public Safety	\$4,460,010.00	\$4,414,500.00	-1%

Name	FY2020 Budget	FY2021 Budgeted	FY2020 Budget vs. FY2021 Budgeted (% Change)
<b>Total Expenditures:</b>	<b>\$4,649,269.00</b>	<b>\$4,581,968.00</b>	<b>-1.4%</b>

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# **DEPARTMENTS**

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# 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.

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# **CAPITAL IMPROVEMENTS**

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# CIP 2021-2026

## 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 IMPROVEMENT  
FY 2021-2026**

*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>202-MAJOR STREET</b>							
<b>DPS</b>							
Mandatory							
<b>Bridge - Cross Street</b>							
REVENUE	FUND BALANCE 202	0	(60,000)	(60,000)	0	0	0
EXPENDITURE	202-7-9078-818-00	0	60,000	60,000	0	0	0
<b>Bridge - Forest St</b>							
REVENUE	FUND BALANCE 202	(40,000)	(196,250)		0	0	0
EXPENDITURE	202-7-9075-818-00	40,000	40,000		0	0	0
	202-7-9075-975-00	0	93,750		0	0	0
	202-7-9075-975-01	0	62,500		0	0	0
<b>W Cross Parking Lane Contribution</b>							
REVENUE	FUND BALANCE 202		(50,000)				
EXPENDITURE	202-7-9063-975-04		50,000				
<b>I-94/Huron Street Pedestrian Bridge</b>							
REVENUE	FUND BALANCE 202		(30,000)	(175,000)			
Risk avoidance							
<b>Roads - Cornell (Kingwood to HRD)</b>							
REVENUE	FHWA	0	0	0	0	0	
	FUND BALANCE 202	0	0	0	0	0	
EXPENDITURE	202-7-9067-818-00	0	0	0	0	0	
<b>Roads - Harriet (First to Hawkins)</b>							
REVENUE	FHWA	0	0	0	0		0
	FUND BALANCE 202	0	0	0	0		(92,000)
EXPENDITURE	202-7-9067-818-00	0	0	0	0		92,000
<b>Roads - Harriet (Hawkins to Huron)</b>							
REVENUE	FEDERAL GRANT	0	0	0	0	0	0
	FUND BALANCE 202	0	0	0	0	0	0
EXPENDITURE	202-7-9074-818-00	0	0	0	0	0	0
<b>Roads - Huron River Drive (Cornell to LeForge)</b>							
REVENUE	FHWA	0	0	0		0	0
	FUND BALANCE 202	0	(175,000)	(787,000)	(787,000)	0	0
EXPENDITURE	202-7-9067-818-00	0	0	0	0	0	0
	202-7-9077-818-00	0	175,000	787,000	787,000	0	0
<b>Roads - Minor Streets Crack Sealing</b>							
REVENUE	FUND BALANCE 202						
EXPENDITURE	202-7-9072-818-00						
<b>Roads - N Washington (W Cross to Emmet)</b>							
REVENUE	202-4-9062-580-00	0	(10,000)	(114,200)		0	0
EXPENDITURE	202-7-9062-975-00	0	10,000	114,200		0	0
<b>Roads - Oakwood (Sherman to Congress)</b>							
REVENUE	202-4-9062-580-00	0	(125,000)	0	0	0	0
	FUND BALANCE 202	0	(207,200)	0	0	0	0
EXPENDITURE	202-7-9062-975-02	0	45,000	0	0	0	0
	202-7-9062-975-04	0	287,200	0	0	0	0
<b>Roads - S Adams (Michigan to Catherine)</b>							
REVENUE	202-4-9062-580-00	0	0	0	0	(199,500)	(169,700)
	FUND BALANCE 202	0	0	0	0		0
EXPENDITURE	202-7-9062-818-00	0	0	0	0	199,500	169,700
<b>Roads - TBD</b>							
REVENUE	202-4-9062-580-00	(200,000)	0	0	0	0	0
EXPENDITURE	202-7-9062-975-02	200,000	0	0	0	0	0
<b>Roads - W Cross (Courtland to Wallace)</b>							
REVENUE	FUND BALANCE 202	(215,000)	0	0	0	0	0
	202-4-9071-580-00	(1,395,000)	0	0	0	0	0
EXPENDITURE	202-7-9071-818-00	1,610,000	0	0	0	0	0
<b>Harriet (Hawkins to Huron) DE</b>							
REVENUE	FUND BALANCE 202	0			0	(80,000)	(460,000)
EXPENDITURE	(blank)					80,000	
<b>Harriet (Hawkins to Huron) CE</b>							
EXPENDITURE	(blank)						60,000
<b>Harriet (Hawkins to Huron) CONSTRUCTION</b>							
EXPENDITURE	(blank)						400,000
<b>Cornell (Washtenaw to Kingwood)</b>							
REVENUE	FUND BALANCE 202	0		0	0		
EXPENDITURE	(blank)						
Strategic							



*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>Asset Module-SAW Grant</b>							
REVENUE	FUND BALANCE 202		(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
	202-4-9069-539-00	(81,000)					
EXPENDITURE	202-7-9069-957-00	81,000					
	202-7-4411-799-00		22,000	22,000	22,000	22,000	22,000
<b>I-94/Huron Street Pedestrian Bridge</b>							
EXPENDITURE	202-7-9079-818-00		30,000	175,000			
<b>DPS Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>202-MAJOR STREET Total</b>							
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>226-GARBAGE AND RUBBISH</b>							
<b>DPS</b>							
Strategic							
<b>Recycling - Carts</b>							
REVENUE	226-4-5281-580-00	(60,000)	(75,000)	0	0	0	0
EXPENDITURE	226-7-5281-987-10	60,000	75,000	0	0	0	0
<b>DPS Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>226-GARBAGE AND RUBBISH Total</b>							
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>414-CAPITAL IMPROVEMENT</b>							
<b>CED</b>							
Strategic							
<b>3rd Floor Remodel</b>							
REVENUE	414-4-0000-699-01		0	0	0	0	0
EXPENDITURE	414-7-2652-970-02		0	0	0	0	0
<b>Tablets &amp; software for Building &amp; Code enforcement</b>							
REVENUE	414-4-0000-699-01		(20,000)		0	0	0
EXPENDITURE	414-7-9370-987-60		20,000		0	0	0
<b>CED Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DPS</b>							
Mandatory							
<b>DPS Garage Bay Fire Suppression</b>							
REVENUE	414-4-0000-699-01		0		0	0	0
EXPENDITURE	414-7-2652-970-03		0		0	0	0
Risk avoidance							
<b>DPS Garage Bay Exhaust Venting</b>							
REVENUE	414-4-0000-699-01		0		0	0	0
EXPENDITURE	414-7-2652-970-03		0		0	0	0
<b>DPS North Pole Barn Concrete Barn</b>							
REVENUE	414-4-0000-699-01		0		(60,000)	0	0
EXPENDITURE	414-7-2652-970-03		0		60,000	0	0
<b>DPS Workout area</b>							
REVENUE	414-4-0000-699-01		0		0	0	0
EXPENDITURE	414-7-2652-970-03		0		0	0	0
<b>Parks - Capital Projects</b>							
REVENUE	414-4-7510-699-00	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
EXPENDITURE	414-7-7510-818-00	125,000	125,000	125,000	125,000	125,000	125,000
Strategic							
<b>DPS Aggregate Material Stall</b>							
REVENUE	414-4-0000-699-01		0	(30,000)	0	0	0
EXPENDITURE	414-7-2652-970-03		0	30,000	0	0	0
<b>DPS Hydraulic Hoist Installation</b>							
REVENUE	414-4-2652-385-03	(115,000)	0	0	0	0	0
EXPENDITURE	414-7-2652-970-03	115,000	0	0	0	0	0
<b>DPS office - breakroom reno</b>							
REVENUE	414-4-0000-699-01		(25,000)		0	0	0
EXPENDITURE	414-7-2652-970-03		25,000		0	0	0
<b>DPS Paved Parking + ADA space</b>							
REVENUE	414-4-0000-699-01	0			0	(50,000)	0
EXPENDITURE	414-7-2652-970-03	0			0	50,000	0
<b>DPS Propane Filling Station</b>							
REVENUE	414-4-0000-699-01		(60,000)		0	0	0
EXPENDITURE	414-7-2652-970-03		60,000		0	0	0
<b>Huron Hamilton Road Diet Contribution</b>							
REVENUE	FUND BALANCE 414		(25,000)	(150,000)			
EXPENDITURE	414-7-2651-972-01		25,000	150,000			
<b>DPS Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Facility Partner</b>							
Risk avoidance							
<b>Senior Center Electrical &amp; HVAC</b>							
REVENUE	414-4-0000-699-01		0	(40,000)	0	0	0
EXPENDITURE	414-7-7523-987-00		0	40,000	0	0	0
Strategic							

*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>Parkridge Kitchen &amp; Classroom Expansion</b>							
REVENUE	414-4-7522-501-00	0	(45,000)	0	(300,000)	0	0
EXPENDITURE	414-7-7522-987-00	0	45,000	0	300,000	0	0
<b>Senior Center Classroom Addition</b>							
REVENUE	414-4-0000-699-01	0	0	(100,000)	0	0	0
EXPENDITURE	414-7-7523-987-00	0	0	100,000	0	0	0
<b>Senior Center Ventilation &amp; Fire Suppression</b>							
REVENUE	414-4-0000-699-01		0	(40,000)	0	0	0
EXPENDITURE	414-7-7523-987-00		0	40,000	0	0	0
<b>Facility Partner Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Finance</b>							
Mandatory							
<b>Chart of Accounts Update</b>							
REVENUE	FUND BALANCE 414	0	(20,000)	0	0	0	0
EXPENDITURE	414-7-2280-818-00	0	20,000	0	0	0	0
<b>IT Hardware</b>							
REVENUE	414-4-0000-699-01	(50,000)	0	0	0	0	0
EXPENDITURE	414-7-2280-818-03	50,000	0	0	0	0	0
Risk avoidance							
<b>Treasury Camera</b>							
REVENUE	414-4-0000-699-01	0		(10,000)	0	0	0
EXPENDITURE	414-7-2280-818-03	0		10,000	0	0	0
<b>City Wide Laptop 4 Year Replacement</b>							
REVENUE	414-4-0000-699-01	0	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
EXPENDITURE	414-7-2280-818-03	0	25,000	25,000	25,000	25,000	25,000
<b>Finance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Manager</b>							
Mandatory							
<b>Peninsular Dam Removal</b>							
REVENUE	414-4-0000-699-01	0	0	(500,000)	0	0	0
EXPENDITURE	414-4-7521-580-00	0	0	(2,200,000)	0	0	0
EXPENDITURE	414-7-7521-987-00	0	0	2,700,000	0	0	0
Strategic							
<b>Amtrak Train Stop</b>							
REVENUE	414-4-0000-699-01	0		0		0	0
	414-4-7520-580-00	0		0		0	0
EXPENDITURE	414-7-7520-987-00	0		0		0	0
<b>Manager Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>YFD</b>							
Mandatory							
<b>Source Capture Exhaust System</b>							
REVENUE	414-4-0000-699-01	(10,000)	0		0	0	0
	414-4-9370-501-00	(65,000)	0		0	0	0
EXPENDITURE	414-7-9370-987-45	75,000	0		0	0	0
Risk avoidance							
<b>Emergency Notification System</b>							
REVENUE	414-4-0000-699-01	(10,000)	0	0	0	0	0
EXPENDITURE	414-7-9370-987-45	10,000	0	0	0	0	0
<b>YFD HVAC</b>							
REVENUE	414-4-0000-699-01		(35,000)		0	0	0
EXPENDITURE	414-7-9370-987-45		35,000		0	0	0
Strategic							
<b>YFD Office/Building Maintenance</b>							
REVENUE	414-4-0000-699-01		(15,000)		0	0	0
EXPENDITURE	414-7-3070-818-00		15,000		0	0	0
<b>YFD Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>YPD</b>							
Mandatory							
<b>Axon Body Cameras</b>							
REVENUE	414-4-0000-699-01	(15,108)	(15,108)	(15,108)	0	0	0
EXPENDITURE	414-7-9370-987-40	15,108	15,108	15,108	0	0	0
<b>DSS Logger</b>							
REVENUE	414-4-0000-699-01	(4,500)	(4,500)	(4,500)	0	0	0
EXPENDITURE	414-7-9370-987-40	4,500	4,500	4,500	0	0	0
<b>In Car Camera System</b>							
REVENUE	414-4-0000-699-01	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
EXPENDITURE	414-7-9370-987-40	0	10,000	10,000	10,000	10,000	10,000
<b>Live Scan Fingerprinting</b>							
REVENUE	414-4-0000-699-01	(18,000)	0	0	0	0	0
EXPENDITURE	414-7-9370-987-40	18,000	0	0	0	0	0
<b>YPD Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>414-CAPITAL IMPROVEMENT Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>495-SIDEWALK</b>							
DPS							
Mandatory							
Roads - ADA sidewalk ramps							
REVENUE	495-4-0000-476-01	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
	495-4-4443-674-45	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
	FUND BALANCE 495	(42,600)	(50,000)	(20,000)	(20,000)	(20,000)	(20,000)
EXPENDITURE	495-7-4443-818-00	44,000	50,000	50,000	50,000	50,000	50,000
	495-7-4441-818-00	23,000	50,000	50,000	50,000	50,000	50,000
	495-7-4443-971-20	75,600	50,000	20,000	20,000	20,000	20,000
Risk avoidance							
Roads - sidewalk replacement							
EXPENDITURE	495-7-4441-818-00						
DPS Total		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>495-SIDEWALK Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>514-PARKING</b>							
DPS							
Risk avoidance							
Parking - Freighthouse lot							
REVENUE	FUND BALANCE 514	(25,000)	0	0	0	0	0
EXPENDITURE	514-7-3110-987-00	25,000	0	0	0	0	0
Parking - ongoing lot repairs							
REVENUE	FUND BALANCE 514	0		(50,000)	(50,000)	(50,000)	(50,000)
EXPENDITURE	514-7-4442-818-00	0		50,000	50,000	50,000	50,000
DPS Total		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>514-PARKING Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>641-MOTORPOOL</b>							
CED							
Risk avoidance							
Vehicles - Ordinance Officer Vehicle							
REVENUE	641-7-9360-987-11		(25,000)		0	0	0
EXPENDITURE	641-7-936+T181+T180		25,000		0	0	0
CED Total			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
DPS							
Risk avoidance							
Vehicles - City Hall Sedan (#22)							
REVENUE	641-7-9000-987-11	(28,000)	0	0	0	0	0
EXPENDITURE	641-7-9000-987-10	28,000	0	0	0	0	0
Vehicles - City Manager (C10)							
REVENUE	641-7-9320-987-11		0	0	0	0	0
EXPENDITURE	641-7-9320-987-10		0	0	0	0	0
Vehicles - DPS Supervisor (#103)							
REVENUE	641-7-9320-987-11		0	0	0	0	(35,000)
EXPENDITURE	641-7-9320-987-10		0	0	0	0	35,000
Vehicles - Street Sweeper (#129)							
REVENUE	641-7-9320-987-11		0	(245,000)	0	0	0
EXPENDITURE	641-7-9320-987-10		0	245,000	0	0	0
Vehicles - Wide Area Mower (#448)							
REVENUE	641-7-9320-987-11	(60,000)	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	60,000	0	0	0	0	0
Vehicles - 10 CY Rear Packer (#603)							
REVENUE	641-7-9320-987-11	(80,000)	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	80,000	0	0	0	0	0
Vehicles - Grapple Truck w Dump Body (#473)							
REVENUE	641-7-9320-987-11	0		0	0	0	0
EXPENDITURE	641-7-9320-987-10	0		0	0	0	0
Vehicles - Stake Truck (#126)							
REVENUE	641-7-9320-987-11	0	(55,000)	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	55,000	0	0	0	0
Vehicles - Bobcat Loader w Bucket (#128)							
REVENUE	641-7-9320-987-11	0	0	(66,000)	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	66,000	0	0	0
Vehicles - Brush Chipper (#642)							
REVENUE	641-7-9320-987-11	0	0	(50,000)	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	50,000	0	0	0
Vehicles - Dump Truck Salt Truck (#108)							
REVENUE	641-7-9320-987-11	0	(176,000)		0	0	0
EXPENDITURE	641-7-9320-987-10	0	176,000		0	0	0

*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>Vehicles - Stake Truck (#452)</b>							
REVENUE	641-7-9320-987-11	0	0	(60,000)	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	60,000	0	0	0
<b>Vehicles - Recycling/Yard Waste Rear Loader Truck (#612)</b>							
REVENUE	641-7-9320-987-11	0	0	(233,000)	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	233,000	0	0	0
<b>Vehicles - Street Sweeper (#142)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>Vehicles - DPS Director (#102)</b>							
REVENUE	641-7-9320-987-11	0	0	0	(28,000)	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	28,000	0	0
<b>Vehicles - Stake Truck (#131)</b>							
REVENUE	641-7-9320-987-11	0	0	0	(60,000)	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	60,000	0	0
<b>Vehicles - Dump Truck (#104)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	(60,000)	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	60,000	0
<b>Vehicles - Dump Truck Salt Truck (#109)</b>							
REVENUE	641-7-9320-987-11	0	0	0	(187,000)	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	187,000	0	0
<b>Vehicles - Dump Truck Salt Truck (#111)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	(187,000)	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	187,000	0
<b>Vehicles - Garden Tractor (#443)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	(30,000)	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	30,000	0
<b>Vehicles - Recycling/Yard Waste Rear Load Packer (#607)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	(233,000)	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	233,000	0
<b>Vehicles - DPS Enviro Foreman (#610)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	(35,000)
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	35,000
<b>Vehicles - DPS Supervisor (#101)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>Vehicles - Dump Truck Salt Truck (#112)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	(187,000)
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	187,000
<b>Vehicles - Garden Tractor (#444)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>Vehicles - Signal Shop Aerial Lift Truck (#122)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>Vehicles - Small Loader w Bucket (#129)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>Vehicles - Utility Snow Removal Vehicle (#441)</b>							
REVENUE	641-7-9320-987-11	0	0	0	0	0	0
EXPENDITURE	641-7-9320-987-10	0	0	0	0	0	0
<b>DPS Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>YFD</b>							
Mandatory							
<b>Vehicles - YFD Chief's vehicle</b>							
REVENUE	641-7-9340-987-11	(32,000)	0	0	0	0	0
EXPENDITURE	641-7-9340-987-10	32,000	0	0	0	0	0
(blank)							
<b>Vehicle-Tower 1</b>							
REVENUE	641-7-9340-987-11			(1,277,533)			
EXPENDITURE	641-7-9340-987-10			1,277,533			
<b>Vehicle-Engine 3</b>							
REVENUE	641-7-9340-987-11						
EXPENDITURE	641-7-9340-987-10						
<b>Vehicle-Engine 1(2032)</b>							
REVENUE	641-7-9340-987-11						
EXPENDITURE	641-7-9340-987-10						
<b>YFD Total</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>

*If expenditure exceeds revenue, the project will be subsidized by Fund Balance							
DETAIL	Expense Account	20/21	21/22	22/23	23/24	24/25	25/26
<b>YPD</b>							
Risk avoidance							
<b>Vehicles - PD Vehicles</b>							
REVENUE	641-7-9330-987-11	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
EXPENDITURE	641-7-9330-987-10	90,000	90,000	90,000	90,000	90,000	90,000
<b>YPD Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>641-MOTORPOOL Total</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>



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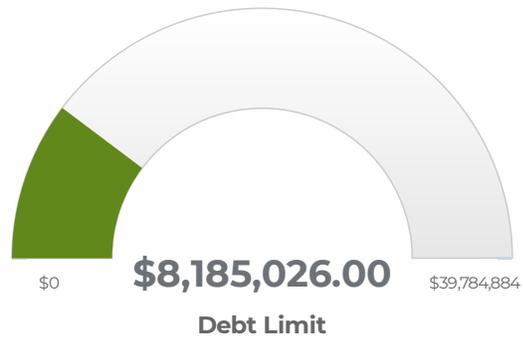
# DEBT

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# Legal Debt Margin Information

Debt Limit 2020

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 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 Schedule

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)
	<b>Revenue Bonds Total</b>	<b>(1,265,000)</b>	<b>(170,050)</b>	<b>(1,435,050)</b>
<b>9/1/2021 Total</b>		<b>(1,265,000)</b>	<b>(170,050)</b>	<b>(1,435,050)</b>
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)
	<b>Revenue Bonds Total</b>	<b>(955,000)</b>	<b>(63,879)</b>	<b>(1,018,879)</b>
<b>10/1/2021 Total</b>		<b>(955,000)</b>	<b>(63,879)</b>	<b>(1,018,879)</b>
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)
	<b>General Obligation Bonds Total</b>	<b>0</b>	<b>(131,724)</b>	<b>(131,724)</b>
<b>11/1/2021 Total</b>		<b>0</b>	<b>(131,724)</b>	<b>(131,724)</b>
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)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(150,600)</b>	<b>(150,600)</b>
<b>3/1/2022 Total</b>		<b>0</b>	<b>(150,600)</b>	<b>(150,600)</b>
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)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(52,645)</b>	<b>(52,645)</b>
<b>4/1/2022 Total</b>		<b>0</b>	<b>(52,645)</b>	<b>(52,645)</b>
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)
	<b>General Obligation Bonds Total</b>	<b>(710,000)</b>	<b>(131,724)</b>	<b>(841,724)</b>
<b>5/1/2022 Total</b>		<b>(710,000)</b>	<b>(131,724)</b>	<b>(841,724)</b>
<b>Grand Total</b>		<b>(2,930,000)</b>	<b>(700,621)</b>	<b>(3,630,621)</b>



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)
	<b>Revenue Bonds Total</b>	<b>(1,330,000)</b>	<b>(150,600)</b>	<b>(1,480,600)</b>
<b>9/1/2022 Total</b>		<b>(1,330,000)</b>	<b>(150,600)</b>	<b>(1,480,600)</b>
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)
	<b>Revenue Bonds Total</b>	<b>(955,000)</b>	<b>(52,645)</b>	<b>(1,007,645)</b>
<b>10/1/2022 Total</b>		<b>(955,000)</b>	<b>(52,645)</b>	<b>(1,007,645)</b>
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)
	<b>General Obligation Bonds Total</b>	<b>0</b>	<b>(122,220)</b>	<b>(122,220)</b>
<b>11/1/2022 Total</b>		<b>0</b>	<b>(122,220)</b>	<b>(122,220)</b>
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)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(124,000)</b>	<b>(124,000)</b>
<b>3/1/2023 Total</b>		<b>0</b>	<b>(124,000)</b>	<b>(124,000)</b>
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)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(41,429)</b>	<b>(41,429)</b>
<b>4/1/2023 Total</b>		<b>0</b>	<b>(41,429)</b>	<b>(41,429)</b>
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)
	<b>General Obligation Bonds Total</b>	<b>(735,000)</b>	<b>(122,220)</b>	<b>(857,220)</b>
<b>5/1/2023 Total</b>		<b>(735,000)</b>	<b>(122,220)</b>	<b>(857,220)</b>
<b>Grand Total</b>		<b>(3,020,000)</b>	<b>(613,113)</b>	<b>(3,633,113)</b>



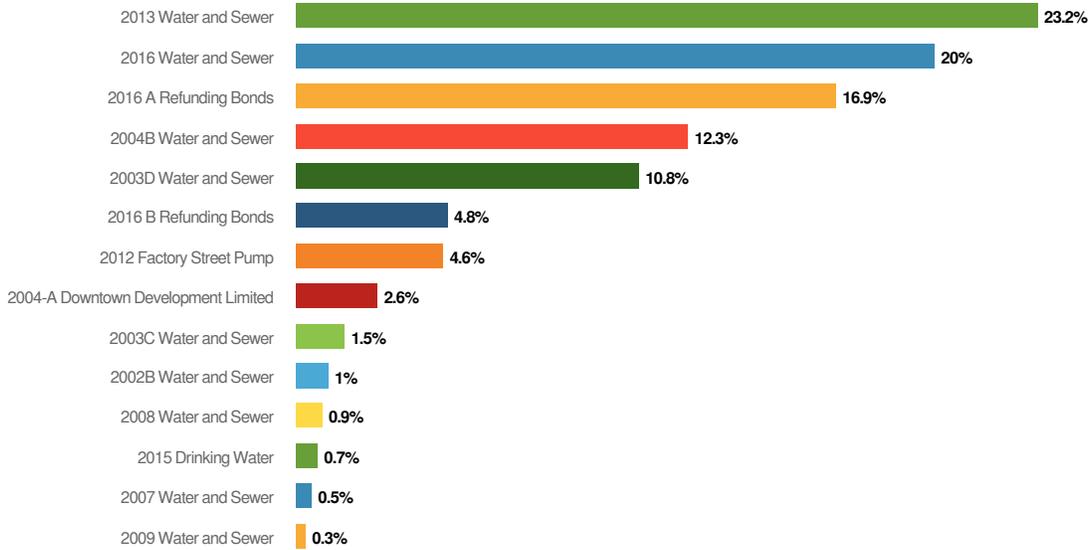
## Debt Snapshot



**\$2,930,000**

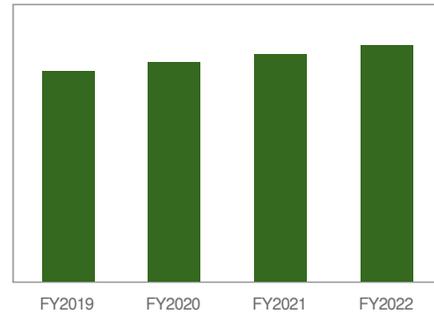
\$80,000 (2.81% vs. 2020 year)

## Debt by Type



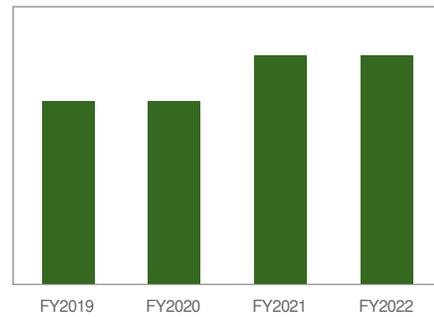
	FY2020	FY2021	% Change
<b>Debt</b>	<b>Actual</b>	<b>Actual</b>	
2016 A Refunding Bonds	\$480,000	\$495,000	3.1%
2008 Water and Sewer	\$20,000	\$25,000	25%
2009 Water and Sewer	\$10,000	\$10,000	0%
2012 Factory Street Pump	\$130,000	\$135,000	3.8%
2013 Water and Sewer	\$660,000	\$680,000	3%
2015 Drinking Water	\$20,000	\$20,000	0%
2016 Water and Sewer	\$570,000	\$585,000	2.6%
2016 B Refunding Bonds	\$135,000	\$140,000	3.7%
2004-A Downtown Development Limited	\$70,000	\$75,000	7.1%
2002B Water and Sewer	\$30,000	\$30,000	0%
2003D Water and Sewer	\$310,000	\$315,000	1.6%
2003C Water and Sewer	\$45,000	\$45,000	0%
2004B Water and Sewer	\$355,000	\$360,000	1.4%
2007 Water and Sewer	\$15,000	\$15,000	0%
<b>Total Debt:</b>	<b>\$2,850,000</b>	<b>\$2,930,000</b>	<b>2.8%</b>

## 2016 A Refunding Bonds



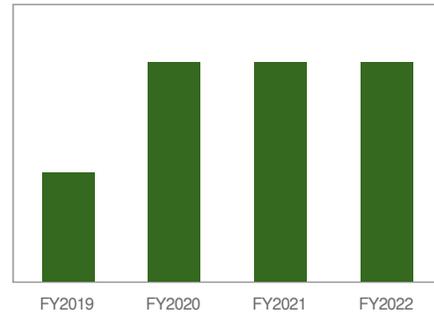
	FY2020	FY2021	% Change
<b>2016 A Refunding Bonds</b>	<b>Actual</b>	<b>Actual</b>	
2016 A Refunding Bonds	\$480,000	\$495,000	3.1%
<b>Total 2016 A Refunding Bonds:</b>	<b>\$480,000</b>	<b>\$495,000</b>	<b>3.1%</b>

## 2008 Water and Sewer



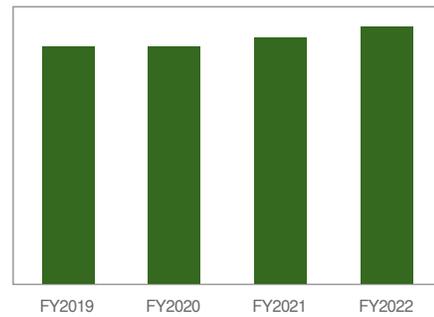
	FY2020	FY2021	% Change
<b>2008 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2008 Water and Sewer	\$20,000	\$25,000	25%
<b>Total 2008 Water and Sewer:</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>25%</b>

## 2009 Water and Sewer



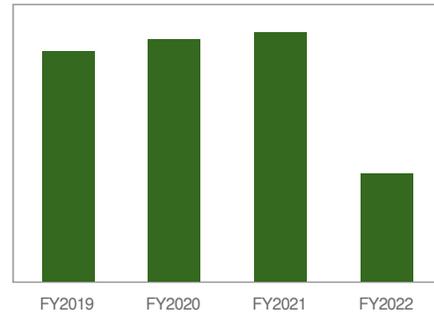
	FY2020	FY2021	% Change
<b>2009 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2009 Water and Sewer	\$10,000	\$10,000	0%
<b>Total 2009 Water and Sewer:</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>

## 2012 Factory Street Pump



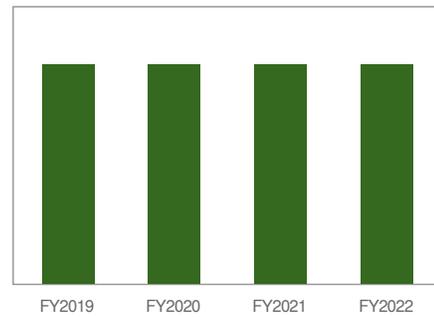
	FY2020	FY2021	% Change
<b>2012 Factory Street Pump</b>	<b>Actual</b>	<b>Actual</b>	
2012 Factory Street Pump	\$130,000	\$135,000	3.8%
<b>Total 2012 Factory Street Pump:</b>	<b>\$130,000</b>	<b>\$135,000</b>	<b>3.8%</b>

## 2013 Water and Sewer



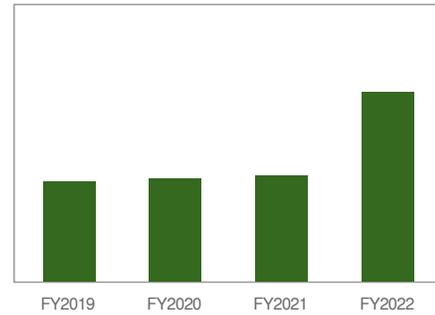
	FY2020	FY2021	% Change
<b>2013 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2013 Water and Sewer	\$660,000	\$680,000	3%
<b>Total 2013 Water and Sewer:</b>	<b>\$660,000</b>	<b>\$680,000</b>	<b>3%</b>

## 2015 Drinking Water



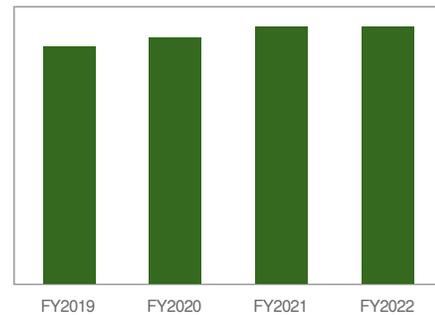
	FY2020	FY2021	% Change
<b>2015 Drinking Water</b>	<b>Actual</b>	<b>Actual</b>	
2015 Drinking Water	\$20,000	\$20,000	0%
<b>Total 2015 Drinking Water:</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>

## 2016 Water and Sewer



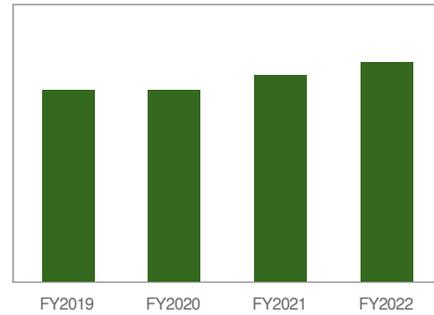
	FY2020	FY2021	% Change
<b>2016 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2016 Water and Sewer	\$570,000	\$585,000	2.6%
<b>Total 2016 Water and Sewer:</b>	<b>\$570,000</b>	<b>\$585,000</b>	<b>2.6%</b>

## 2016 B Refunding Bonds



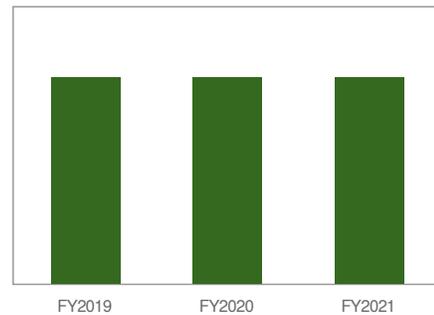
	FY2020	FY2021	% Change
<b>2016 B Refunding Bonds</b>	<b>Actual</b>	<b>Actual</b>	
2016 B Refunding Bonds	\$135,000	\$140,000	3.7%
<b>Total 2016 B Refunding Bonds:</b>	<b>\$135,000</b>	<b>\$140,000</b>	<b>3.7%</b>

## 2004-A Downtown Development Limited



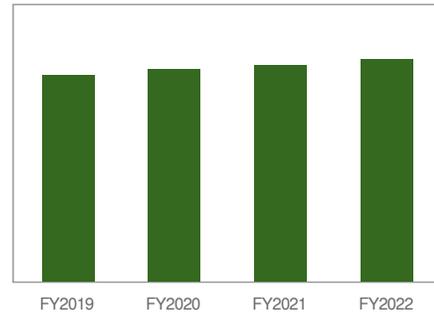
	FY2020	FY2021	% Change
<b>2004-A Downtown Development Limited</b>	<b>Actual</b>	<b>Actual</b>	
2004-A Downtown Development Limited	\$70,000	\$75,000	7.1%
<b>Total 2004-A Downtown Development Limited:</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>7.1%</b>

## 2002B Water and Sewer



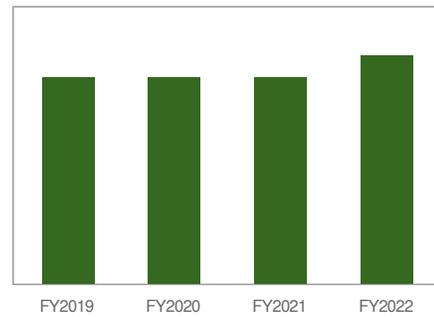
	FY2020	FY2021	% Change
<b>2002B Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2002B Water and Sewer	\$30,000	\$30,000	0%
<b>Total 2002B Water and Sewer:</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>

## 2003D Water and Sewer



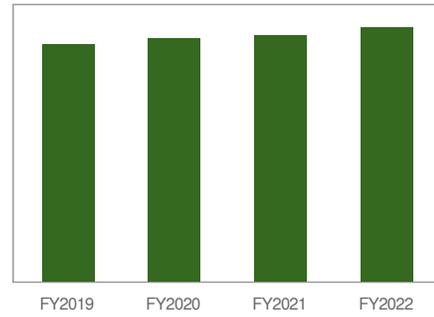
	FY2020	FY2021	% Change
<b>2003D Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2003D Water and Sewer	\$310,000	\$315,000	1.6%
<b>Total 2003D Water and Sewer:</b>	<b>\$310,000</b>	<b>\$315,000</b>	<b>1.6%</b>

## 2003C Water and Sewer



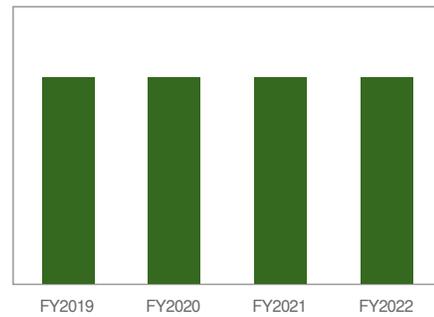
	FY2020	FY2021	% Change
<b>2003C Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2003C Water and Sewer	\$45,000	\$45,000	0%
<b>Total 2003C Water and Sewer:</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>0%</b>

## 2004B Water and Sewer



	FY2020	FY2021	% Change
<b>2004B Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2004B Water and Sewer	\$355,000	\$360,000	1.4%
<b>Total 2004B Water and Sewer:</b>	<b>\$355,000</b>	<b>\$360,000</b>	<b>1.4%</b>

## 2007 Water and Sewer



	FY2020	FY2021	% Change
<b>2007 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2007 Water and Sewer	\$15,000	\$15,000	0%
<b>Total 2007 Water and Sewer:</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>

# Debt to Maturity

**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt Fund #	Description	Fiscal Year 21-22
<b>Governmental</b>		
General Obligation Bonds		
304	2016 A Refunding Bonds	(495,000)
	2016 B Refunding Bonds	(140,000)
<b>General Obligation Bonds Total</b>		<b>(635,000)</b>
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)
<b>Revenue Bonds Total</b>		<b>(2,220,000)</b>
Installment Obligations		
412	Bitmore Agreement	0
<b>Installment Obligations Total</b>		<b>0</b>
<b>Governmental Total</b>		<b>(2,855,000)</b>
Componenty Units		
General Obligation Bonds		
473	2004-A Downtown Development Limited	(75,000)
<b>General Obligation Bonds Total</b>		<b>(75,000)</b>
<b>Componenty Units Total</b>		<b>(75,000)</b>
<b>Grand Total</b>		<b>(2,930,000)</b>

**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt Fund #	Description	22-23	23-24
<b>Governmental</b>			
General Obligation Bonds			
304	2016 A Refunding Bonds	(515,000)	(535,000)
	2016 B Refunding Bonds	(140,000)	(145,000)
<b>General Obligation Bonds Total</b>		<b>(655,000)</b>	<b>(680,000)</b>
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)
<b>Revenue Bonds Total</b>		<b>(2,285,000)</b>	<b>(2,360,000)</b>
Installment Obligations			
412	Bitmore Agreement	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(2,940,000)</b>	<b>(3,040,000)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited	(80,000)	(80,000)
<b>General Obligation Bonds Total</b>		<b>(80,000)</b>	<b>(80,000)</b>
<b>Componenty Units Total</b>		<b>(80,000)</b>	<b>(80,000)</b>
<b>Grand Total</b>		<b>(3,020,000)</b>	<b>(3,120,000)</b>

**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt		24-25	25-26
Fund #	Description		
<b>Governmental</b>			
General Obligation Bonds			
304	2016 A Refunding Bonds	(560,000)	(580,000)
	2016 B Refunding Bonds	(150,000)	(150,000)
<b>General Obligation Bonds Total</b>		<b>(710,000)</b>	<b>(730,000)</b>
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)
<b>Revenue Bonds Total</b>		<b>(1,910,000)</b>	<b>(1,585,000)</b>
Installment Obligations			
412	Bitmore Agreement	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(2,620,000)</b>	<b>(2,315,000)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
<b>General Obligation Bonds Total</b>			
<b>Componenty Units Total</b>			
<b>Grand Total</b>		<b>(2,620,000)</b>	<b>(2,315,000)</b>

**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt		28-29	29-30
Fund #	Description		
<b>Governmental</b>			
General Obligation Bonds			
304	2016 A Refunding Bonds	(665,000)	(695,000)
	2016 B Refunding Bonds	(165,000)	(175,000)
<b>General Obligation Bonds Total</b>		<b>(830,000)</b>	<b>(870,000)</b>
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		
<b>Revenue Bonds Total</b>		<b>(218,282)</b>	<b>(190,000)</b>
Installment Obligations			
412	Bitmore Agreement	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(1,048,282)</b>	<b>(1,060,000)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
<b>General Obligation Bonds Total</b>			
<b>Componenty Units Total</b>			
<b>Grand Total</b>		<b>(1,048,282)</b>	<b>(1,060,000)</b>

**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)	
<b>General Obligation Bonds Total</b>		<b>(915,000)</b>	
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		
<b>Revenue Bonds Total</b>		<b>(195,000)</b>	<b>(200,000)</b>
Installment Obligations			
412	Bitmore Agreement	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(1,110,000)</b>	<b>(200,000)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
<b>General Obligation Bonds Total</b>			
<b>Componenty Units Total</b>			
<b>Grand Total</b>		<b>(1,110,000)</b>	<b>(200,000)</b>



**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt Fund #	Description	32-33	33-34
<b>Governmental</b>			
General Obligation Bonds			
304	2016 A Refunding Bonds		
	2016 B Refunding Bonds		
<b>General Obligation Bonds Total</b>			
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		
<b>Revenue Bonds Total</b>		<b>(200,000)</b>	<b>(40,736)</b>
Installment Obligations			
412	Bitmore Agreement	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(200,000)</b>	<b>(40,736)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		
<b>General Obligation Bonds Total</b>			
<b>Componenty Units Total</b>			
<b>Grand Total</b>		<b>(200,000)</b>	<b>(40,736)</b>



**City of Ypsilanti  
Annual Principal  
Debt Obligations**

Debt Fund #	Description	34-35	Grand Total
<b>Governmental</b>			
General Obligation Bonds			
304	2016 A Refunding Bonds		(6,020,000)
	2016 B Refunding Bonds		(1,560,000)
<b>General Obligation Bonds Total</b>			<b>(7,580,000)</b>
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)
<b>Revenue Bonds Total</b>		<b>(30,000)</b>	<b>(13,467,720)</b>
Installment Obligations			
412	Bitmore Agreement	(340,000)	(340,000)
<b>Installment Obligations Total</b>		<b>(340,000)</b>	<b>(340,000)</b>
<b>Governmental Total</b>		<b>(370,000)</b>	<b>(21,387,720)</b>
Componenty Units			
General Obligation Bonds			
473	2004-A Downtown Development Limited		(235,000)
<b>General Obligation Bonds Total</b>			<b>(235,000)</b>
<b>Componenty Units Total</b>			<b>(235,000)</b>
<b>Grand Total</b>		<b>(370,000)</b>	<b>(21,622,720)</b>

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# **LINE ITEM BUDGET**

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## 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. [↗](#)



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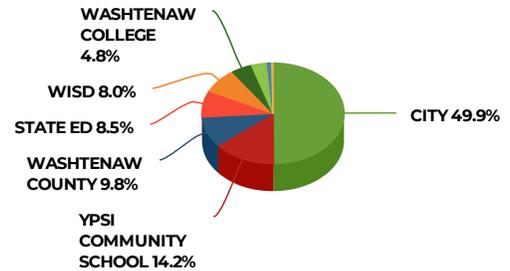
# **STATISTICAL DATA**

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# Historical Millage Rate

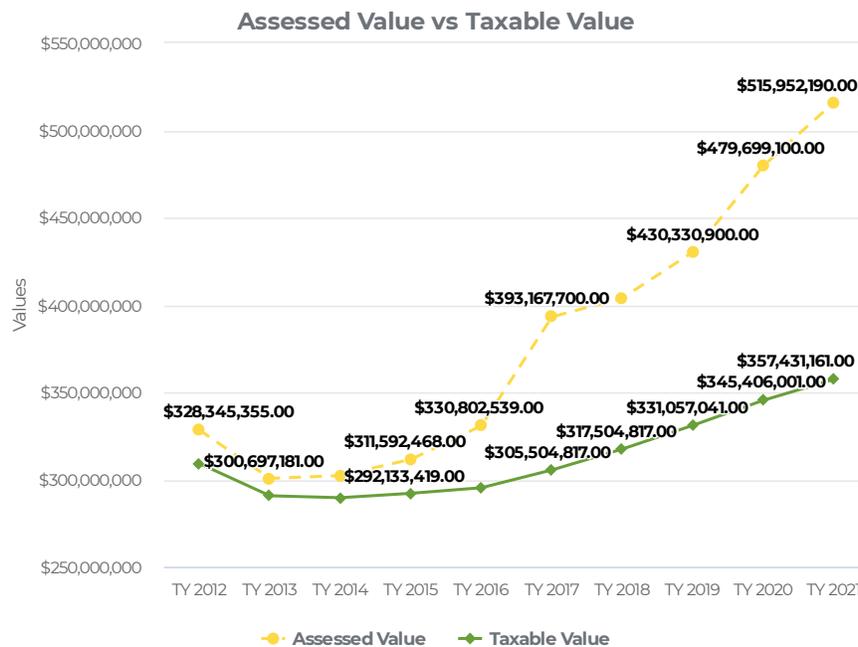
## HISTORICAL BREAKDOWN OF CITY MILLAGE RATES

Homestead Millage Rate	Fiscal Year				
	2015	2016	2017	2018	2019
<b>CITY</b>					
GENERAL OPERATING	19.0211	18.9069	18.9069	18.5287	18.3137
POLICE & FIRE PENSION	7.5411	7.8415	7.8415	8.2999	10.1471
PUBLIC TRANSIT	0.9789	0.9730	0.9730	0.9535	0.9424
SANITATION	2.7814	2.7647	2.7647	2.7093	2.6778
STREET IMPROVEMENT 1	2.3236	2.3064	2.3064		
STREET IMPROVEMENT 3	2.2551	2.2802	2.2802	2.0028	
WATER STREET 2016A				2.1258	2.0613
<b>CITY Total</b>	<b>34.9012</b>	<b>35.0727</b>	<b>35.0727</b>	<b>34.6200</b>	<b>34.1423</b>



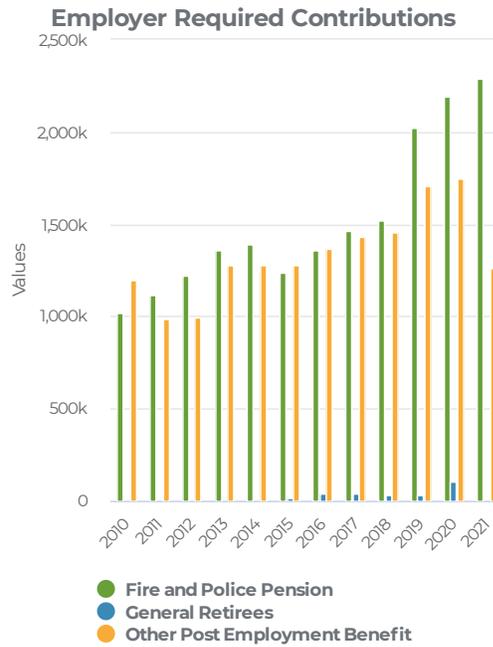
## Assessed and Taxable Property Values

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.

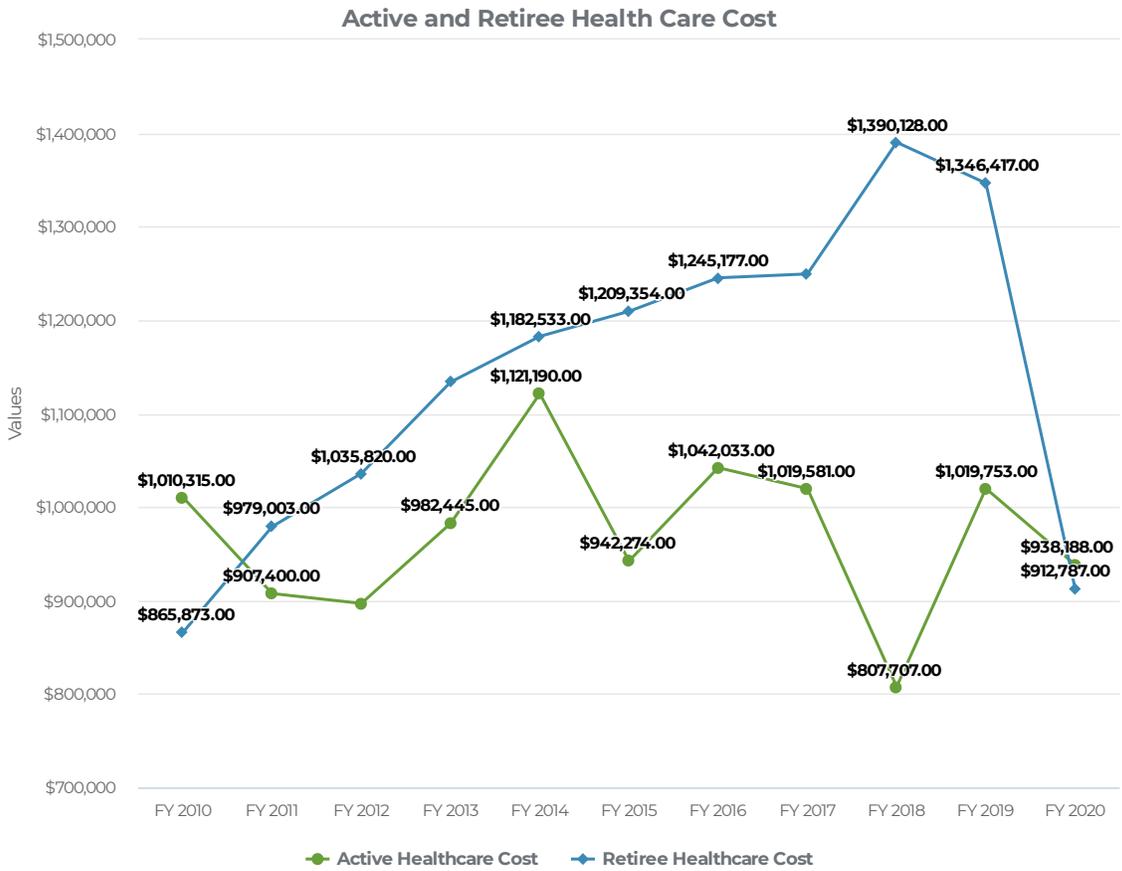


# INVESTMENT EARNINGS

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



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# **APPENDIX**

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# **FINANCE REQUESTS**

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# Update Chart of Accounts

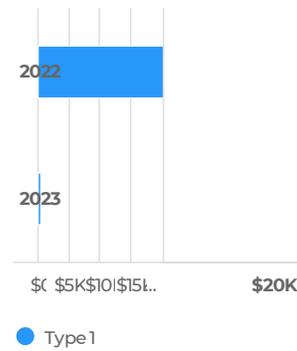
State of Michigan requires local governments to update chart of accounts in compliance with Uniform Accounting and Budgeting Act

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

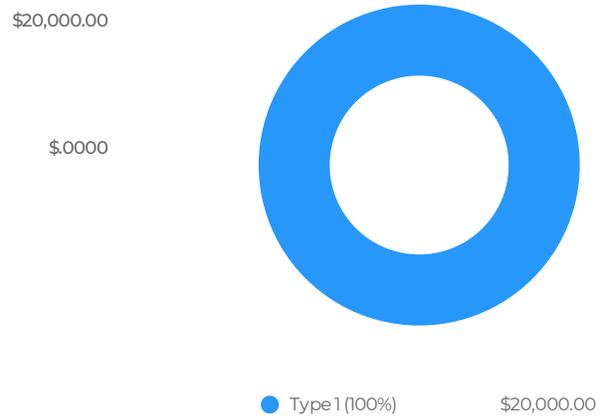
## Capital Cost

Total Budget *(all years)*  
**\$20K**

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown		
Capital Cost	FY2022	FY2023
Type 1	\$20,000	
<b>Total</b>	<b>\$20,000</b>	

## 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.