



# City of Ypsilanti

## **AMENDED BUDGET 24-25 and 25-26**



**Adopted Version - 7/22/2025**

Last updated 07/31/25



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# INTRODUCTION

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# Transmittal Letter

City Manager Andrew Hellenga

April 22, 2025

Honorable Mayor Brown and Members of the City Council

City of Ypsilanti  
One South Huron Street  
Ypsilanti, Michigan 48197

**Subject: Budget Transmittal Message**

Dear Mayor Brown, Council Members, and Residents:

In my capacity as City Manager, I am honored to submit for your consideration and approval the Amended Budgets for Fiscal Year 2024–2025 and the Proposed Budgets for Fiscal Year 2025–2026 for the City of Ypsilanti.

Pursuant to the City Charter, Ypsilanti adheres to a biennial budgeting process. This cycle incorporates amendments to the current fiscal year’s adopted budget as well as initial proposals for the upcoming year. The budget documents have been prepared in accordance with Section 14 of the Michigan Uniform Budgeting and Accounting Act (Public Act 2 of 1968, MCL 141.434) and Chapter 5 of the Ypsilanti City Charter.

### Purpose and Significance

The preparation of the City’s recommended budget remains one of the most critical, complex, and meaningful responsibilities entrusted to the Office of the City Manager. It represents our most comprehensive policy statement, reflecting the shared priorities and values of this community. The budget development process fosters transparent dialogue regarding essential services, opportunities for investment, the pursuit of equity, and the evolving role of local government.

### Fiscal Overview

In the Amended General Fund Budget for Fiscal Year 2024–2025, projected revenues total \$19,131,503, while expenditures are estimated at \$24,644,747. This results in a projected shortfall of \$5,513,244. This shortfall was largely a result of transferred funds to the budget stabilization fund.

For Fiscal Year 2025–2026, the Proposed General Fund Budget anticipates revenues of \$17,552,710 and expenditures of \$21,239,651, yielding a shortfall of \$3,686,941. Revenue projections are based on conservative assumptions, including a 3% increase in property tax revenues due to inflation, and cautious estimates for State Revenue Sharing. Although the City has recently received full allocations, Public Act 289 Fire Protection funding is budgeted at 50%. Act 51 Street Funding is also aligned with state forecasts.

### Balance of Other Major Funds – Fiscal Year 2025–2026 Projections

Outlined below are the projected revenues and expenditures for key City funds in Fiscal Year 2025–2026. Where expenditure exceeds revenues, the deficit is expected to be offset by transfers from the General Fund, unless otherwise indicated.

- **Housing Fund (Fund 102)**
  - \$25,000
- **Major Streets Fund (Fund 202)**
  - \$4,058,239.75
- **Local Streets Fund (Fund 203)**
  - \$1,914,500.58
- **Mental Health Fund (Fund 205)**
  - \$330,052.64 (Transfer Out)



- **Rubbish Fund (Fund 226)**
  - \$169,036.88 (Subsidized by GF)
- **Capital Fund (Fund 414)**
  - \$247,315.19 (Subsidized by GF)
- **Parking Fund (Fund 514)**
  - \$78,810.14
- **Fire/Police Pension Fund (Fund 732)**
  - \$33,666,221.62
- **Other Post-Employment Benefits (OPEB) Fund (Fund 736)**
  - \$4,229,595.15

### **Decision-Making Framework**

The Fiscal Year 2025–2026 Proposed Budget reflects a reaffirmation of the strategic priorities established by City Council during its budget planning sessions in January 2025. All departments were directed to align their operations and initiatives with these priorities, while sustaining focus on fostering a safe, healthy, inclusive, livable, sustainable, and economically vibrant community. Although addressing fiscal challenges and reducing structural deficits remains imperative, it is equally important that the City continues to invest in infrastructure, services, and programs that drive long-term resilience and community well-being. These investments serve to enhance the quality of life for residents, support local businesses, empower City staff, and welcome visitors.

### **Overview of the Past Year's Accomplishments**

#### **Infrastructure**

The City has continued to actively pursue funding opportunities for the reconstruction of the Cross and Prospect Bridges. In addition, the City was awarded a Transportation Alternatives Program (TAP) grant by the Southeast Michigan Council of Governments (SEMCOG) to support enhancements to non-motorized transportation infrastructure as part of the Harriet Street reconstruction initiative.

#### **Staffing**

The Police Department has successfully reestablished its Detective Bureau, assuming investigative responsibilities previously managed by the Washtenaw County Sheriff's Office. While the Sheriff's Office will continue to provide mutual aid as necessary, the Ypsilanti Police Department will maintain direct oversight and control of investigations. All municipal departments, excluding Police and Public Works—are currently fully staffed.

#### **Housing**

The City has made measurable progress in expanding access to affordable housing. The Huron Vistas Apartments on Clark Road are now completed, with the majority of units occupied. At Dorsey Estates, the lottery for affordable housing units has been conducted, and construction is on schedule for completion by September 2025.

### **Fiscal Year 2024–2025 Projects**

#### **Water Street Redevelopment**

In April, the City commenced an extensive public engagement process to inform the development of a Request for Qualifications (RFQ), with the objective of attracting developers aligned with community priorities for the Water Street site. Later this spring, an excavation contractor will be engaged to remove polychlorinated biphenyls (PCBs) from the most contaminated portions of the site. Remediation efforts are scheduled to continue throughout the summer and into the fall. This work is funded through a \$4.4 million grant from the State of Michigan, facilitated by Senator Jeff Irwin's Office, and \$3 million in Community Project Funding secured through Congresswoman Debbie Dingell's Office.

#### **City Business Facilities**

The City is currently assessing significant challenges posed by aging municipal facilities, including City Hall, the Department of Public Works (DPW), and the Police and Fire Departments. Years of deferred maintenance and historically reduced revenues following the mid-2000s real estate crisis have resulted in serious deficits in modernization, accessibility, and operational efficiency. Upgrading these facilities is essential not only to enhance service delivery but also to improve the City's ability to attract and retain qualified personnel. Although such upgrades will require use of unassigned fund balance, City staff are actively pursuing state and federal funding sources to offset these costs. The potential issuance of Capital Improvement Bonds is also under consideration to



support these necessary improvements.

### **Peninsular Dam Removal**

The City will continue collaborating with the Huron River Watershed Council (HRWC) to advance the removal of the Peninsular Dam. Fundraising for this initiative has been completed, with final grants secured from the Michigan Department of Environment, Great Lakes, and Energy (EGLE), the U.S. Fish and Wildlife Service, and the National Fish and Wildlife Foundation. GEI Consultants of Michigan, P.C., has been retained to lead planning and final design work.

### **Other Funding Sources**

The City was awarded \$3,000,000 for the reconstruction of the Frog Island Park parking lot, a project that will support the economic revitalization of Depot Town and expand recreational opportunities. Remaining funds will be allocated toward addressing structural and operational deficiencies at the DPW Yard.

### **Investments in Functionality**

The Finance Department has successfully implemented the BS&A software suite, consolidating financial operations under a unified platform. This upgrade enhances efficiency in budgeting, project management, and asset tracking, while streamlining payroll and human resources processes. The result is a reduction in administrative errors and an overall improvement in internal services provided to City employees.

### **Financial Planning**

Achieving long-term financial stability requires strategic resource management that reinforces both operational capacity and fiscal sustainability. The following areas are of particular focus:

- **Asset Management**

Strengthening asset management protocols will enable the City to better anticipate and plan for the maintenance, replacement, and investment needs associated with critical infrastructure, including fleet vehicles and public facilities.

- **Technology Improvements**

Continued investment in modern technological solutions will reduce operational redundancies, minimize costly errors, and enhance efficiency. In turn, this will decrease dependence on manual, paper-based workflows.

- **Fee Schedule Evaluation**

A comprehensive review of the City's fee schedule is essential to ensure that service-related costs are accurately recovered and that pricing reflects the actual cost of delivery.

- **Fund Balance Strategy**

Developing and adhering to responsible fund balance policies is crucial. These strategies should establish minimum thresholds for uncommitted reserves and ensure that ongoing operational costs are supported by stable, renewable revenue sources.

### **Conclusion**

The manner in which a city allocates its limited financial resources is a clear expression of its values and priorities.

While every funding recommendation must reflect prudent fiscal stewardship, the most meaningful investments also reflect our community's collective aspirations. They respond to pressing and emerging needs, build resilience, and work to improve the overall quality of life for all who live, work, and visit the City of Ypsilanti.

Respectfully submitted,

### **Andrew Hellenga**

City Manager

# History of City



## Ypsilanti History

### Native American Camping & Burial Ground

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

### Trading Post

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

### First Settlement

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

### Chicago Road

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

### The Name Ypsilanti

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

### Stage Lines

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

### Railroad

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



## **2nd Business District**

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

### **Educational Institutions**

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

## **River & Water Power**

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

## **Ford Motor Company Plant**

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

## **Historic District**

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







Resolution  
June 3, 2025

AMEND Resolution No. 2025-107 Adopting the 2024-25 and 2025-26  
FISCAL YEARS OPERATING BUDGET

RESOLVED BY THE COUNCIL OF THE CITY OF YPSILANTI:

Amending Resolution No. 2025 -107 Adopting Ordinance No. 1445, to include a Budget Amendment establishing the Ypsilanti Tree Fund.

Be it Further, RESOLVED that there is hereby established the Ypsilanti Tree Fund, to be maintained by the City to collect contributions for the purchase and planting of trees. Any interest accruing from the investment of such moneys shall be retained in the fund.

BE it Further, RESOLVED that it is the intention that these funds are in addition to resources regularly allocated and appropriated for tree purchasing and planting. These funds are not meant to supplant existing funds.

OFFERED BY: \_\_\_\_\_ Council Member McLean \_\_\_\_\_

SUPPORTED BY: \_\_\_\_\_ Council Member Tooson \_\_\_\_\_

YES: 7                      NO: 0                      ABSENT:0                      VOTE: Carried

I do hereby certify that the above resolution is a true and correct copy of a Resolution as passed by the Ypsilanti City Council, at their meeting held on June 3, 2025.

Tracey L. Boudreau  
Tracey L. Boudreau, City Clerk

# Tax Levy Ordinance



## PUBLIC NOTICE

The Ypsilanti City Council will hold a Public Hearing on Tuesday, May 6, 2025, at 6:00 p.m. in the City Council Chambers, located at 1 S. Huron St., Ypsilanti, MI 48197 to consider an Ordinance entitled "2025-2026 Tax Levy Ordinance" which follows:

### 2025-2026 TAX LEVY ORDINANCE

THE CITY OF YPSILANTI ORDAINS THAT:

A general operating millage rate of 16.7690 mills (.0167690 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	16.7690
POLICE & FIRE PENSION	6.2305
POLICE & FIRE OPEB	1.3170
SANITATION	2.4516
WATER STREET LTGO RFDG BONDS 2016A (VOTED IN AUGUST 8, 2017)	1.5846
PUBLIC TRANSIT (VOTED IN NOVEMBER 2010)	.8626
<b>TOTAL</b>	<b>29.2153</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.

Tracey Boudreau, City Clerk  
Publish in Washtenaw Legal News on April 17, 2025 edition.

# Millage Reduction Fraction



## EQUALIZATION AND PROPERTY DESCRIPTION DEPARTMENT

200 NORTH MAIN STREET  
ANN ARBOR, MICHIGAN 48107-8645

SUITE 210  
(734) 222-6662

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

DIRECTOR  
Samuel C. Spang, MMAO

April 24, 2025

To All Taxing Authorities:

Attached, 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 2024 and 2025 Taxable Values, Additions and Losses for your Unit.

Please check the department web site for information on Taxable Value, S.E.V., I.F.T. and Veterans Exemption totals at:

<https://www.washtenaw.org/431/Equalization>.

If you have any questions, please contact Chris Spang at 734-222-6503 or by email at [spangs@washtenaw.org](mailto:spangs@washtenaw.org).

Thank You

A handwritten signature in blue ink that reads "Spang".

Samuel C Spang, MMAO  
Director

HEADLEE SCHEDULE/WASHTENAW COUNTY

This form is issued under authority of sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

STATEMENT OF CURRENT YEAR TAXABLE AND PRIOR YEAR TAXABLE VALUATION, LOSSES, ADDITIONS, AND THE 2025 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.

Samuel C. Spang MMAO  
Equalization Director

Code Number	Taxing Jurisdiction	2024 TAXABLE VALUE as of 05/28/2024	2025 TAXABLE VALUE as of 05/27/2025	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CPI 1.031		
						Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e	Truth In Assessing /Equalization 211.34
81	WASHTENAW COUNTY	23,095,191,166	24,389,976,955	115,094,401	611,642,811			
	Ad Valorem Minus RZ	23,068,175,915	24,362,893,811	115,094,401	611,513,111	0.9963	TBD	1.0000
01	ANN ARBOR TOWNSHIP	706,963,635	732,301,675	6,002,638	10,468,246	1.0000	0.9711	1.0000
02	AUGUSTA TOWNSHIP	323,724,392	338,653,823	619,045	3,792,679	0.9948	0.9649	1.0000
03	BRIDGEWATER TOWNSHIP	121,791,354	128,575,830	1,387,477	2,446,601	0.9842	0.9546	1.0000
04	DEXTER TOWNSHIP	522,793,192	548,369,767	957,425	7,457,980	0.9946	0.9647	1.0000
05	FREEDOM TOWNSHIP	256,300,337	260,109,463	4,749,916	9,557,187	1.0000	1.0040	1.0000
06	LIMA TOWNSHIP	323,996,333	350,298,058	212,503	12,619,468	0.9886	0.9589	1.0000
07	LODI TOWNSHIP	567,835,520	592,959,695	527,513	4,308,903	0.9936	0.9637	1.0000
08	LYNDON TOWNSHIP	231,763,861	240,439,106	161,652	2,798,028	1.0000	0.9746	1.0000
09	MANCHESTER TOWNSHIP	181,213,018	190,766,602	258,136	3,473,945	0.9961	0.9662	1.0000
10	NORTHFIELD TOWNSHIP	487,168,985	521,158,379	1,091,540	17,940,856	0.9959	0.9659	1.0000
11	PITTSFIELD TOWNSHIP	2,702,539,616	2,863,220,256	13,463,798	97,201,258	1.0000	0.9722	1.0000
12	SALEM TOWNSHIP	505,813,513	535,403,659	6,165,901	13,762,485	0.9875	0.9578	1.0000
13	SALINE TOWNSHIP	163,052,410	185,880,712	898,557	15,819,200	0.9831	0.9536	1.0000
14	SCIO TOWNSHIP	1,754,088,991	1,850,376,297	7,557,457	59,443,100	1.0000	0.9752	1.0000
15	SHARON TOWNSHIP	127,009,042	135,377,443	390,225	4,048,071	0.9940	0.9641	1.0000
16	SUPERIOR TOWNSHIP	896,991,446	955,507,120	4,125,376	27,592,610	0.9921	0.9622	1.0000
17	SYLVAN TOWNSHIP	300,956,211	314,223,424	873,704	6,022,741	1.0000	0.9737	1.0000
18	WEBSTER TOWNSHIP	569,528,908	598,109,929	267,948	8,432,507	0.9953	0.9654	1.0000
19	YORK TOWNSHIP	586,938,562	619,599,464	675,764	13,086,868	0.9966	0.9666	1.0000
20	YPSILANTI TOWNSHIP	1,816,313,643	1,893,039,426	6,154,661	19,028,199			
	Ad Valorem Minus RZ	1,789,298,392	1,865,956,282	6,154,661	18,898,499	0.9953	0.9654	1.0000
51	ANN ARBOR CITY	8,041,019,653	8,511,640,982	46,124,709	219,945,699	0.9941	0.9642	1.0000
55	CHELSEA CITY	348,476,720	373,465,705	6,603,876	20,369,037	0.9982	0.9682	1.0000
56	DEXTER CITY	311,009,919	326,481,564	1,085,890	5,882,438	0.9967	0.9667	1.0000
57	MANCHESTER CITY	83,253,853	87,064,702	265,618	929,156	0.9933	0.9635	1.0000
54	MILAN CITY	138,173,852	146,743,984	526,310	1,817,900	I.C.	I.C.	I.C.
	(from WASHTENAW)	138,173,852	146,743,984	526,310	1,817,900			
	(from MONROE COUNTY)	0	0	0	0			
52	SALINE CITY	592,935,743	632,095,383	2,555,009	18,103,703	0.9914	0.9615	1.0000
53	YPSILANTI CITY	433,528,457	458,114,507	1,391,753	5,293,946	0.9839	0.9543	1.0000
	BARTON HILLS VILLAGE	80,882,695	84,441,012	562,608	1,958,800	1.0000	0.9738	1.0000



HEADLEE SCHEDULE/WASHTENAW COUNTY

Code Number	Taxing Jurisdiction	2024 TAXABLE VALUE as of 05/28/2024	2025 TAXABLE VALUE as of 05/27/2025	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CP1 1.031		Truth in Assessing /Equalization 211.34
						2025 Millage Reduction Fraction 211.34d	2025 Base Tax Rate Fraction 211.24e	
82390	NORTHVILLE SCHOOLS	33,146,068	35,534,841	4,817,718	4,450,850			
	Non-PRE/MBT	12,730,978	14,513,821	275,768	1,564,700	I.C.	I.C.	
	PRE/MBT	20,415,090	21,021,020	4,541,950	2,886,150			
	A SALEM TOWNSHIP	33,146,068	35,534,841	4,817,718	4,450,850			
	Non-PRE/MBT	12,730,978	14,513,821	275,768	1,564,700			
	PRE/MBT	20,415,090	21,021,020	4,541,950	2,886,150			
82430	VAN BUREN SCHOOLS	164,370,683	172,666,363	660,239	4,039,603			
	Ad Valorem Minus RZ	137,897,183	146,141,763	660,239	3,909,903	I.C.	I.C.	
	Non-PRE/MBT	112,417,838	117,838,052	173,920	3,345,350	I.C.	I.C.	
	PRE/MBT	51,952,845	54,828,311	486,319	694,253			
	K YPSILANTI TOWNSHIP	164,370,683	172,666,363	660,239	4,039,603			
	Ad Valorem Minus RZ	137,897,183	146,141,763	660,239	3,909,903			
	Non-PRE/MBT	112,417,838	117,838,052	173,920	3,345,350			
	PRE/MBT	51,952,845	54,828,311	486,319	694,253			
<b>LIBRARIES</b>								
	ANN ARBOR DISTRICT LIBRARY	12,488,313,272	13,175,722,990	67,237,157	331,038,264	0.9970	0.9670	
	CHELSEA DISTRICT LIBRARY	1,268,546,420	1,335,041,755	8,150,850	34,821,234	0.9994	0.9694	
	DEXTER DISTRICT LIBRARY	1,710,209,208	1,822,844,380	4,153,470	55,339,725	IC	IC	
	(from WASHTENAW)	1,710,209,208	1,822,844,380	4,153,470	55,339,725			
	(from LIVINGSTON COUNTY)	0	0	0	0			
	MANCHESTER DISTRICT LIBRARY	611,265,556	632,751,603	6,622,429	15,319,789	1.0000	0.9793	
	MILAN PUBLIC LIBRARY	138,173,852	146,743,984	526,310	1,817,900	IC	IC	
	(from WASHTENAW)	138,173,852	146,743,984	526,310	1,817,900			
	(from MONROE COUNTY)	0	0	0	0			
	NORTHFIELD AREA LIBRARY	487,168,985	521,158,379	1,091,540	17,940,856	0.9959	0.9659	
	SALEM-SOUTH LYON LIBRARY	477,241,154	505,430,376	6,091,176	13,463,185	IC	IC	
	(from WASHTENAW)	477,241,154	505,430,376	6,091,176	13,463,185			
	(from OAKLAND COUNTY)	0	0	0	0			
	SALINE DISTRICT LIBRARY	2,401,586,260	2,557,416,766	8,156,022	79,726,855	0.9959	0.9660	
	YPSILANTI DISTRICT LIBRARY	2,744,273,034	2,882,732,667	11,264,420	44,027,535			
	Ad Valorem Minus RZ	2,717,257,783	2,855,649,523	11,264,420	43,897,835	0.9922	0.9624	
<b>AUTHORITIES</b>								
	AAATA - AA CITY ONLY	8,041,019,653	8,511,640,982	46,124,709	219,945,699	0.9941	0.9642	1.0000
	AAATA - AAC, YPCIT, YFTWP	10,290,861,753	10,862,794,915	53,671,123	244,267,844	0.9940		
	Ad Valorem Minus RZ	10,263,846,502	10,835,711,771	53,671,123	244,138,144	0.9939	0.9640	1.0000
	CHELSEA AREA FIRE AUTHORITY	1,205,193,125	1,278,426,293	7,851,735	41,809,274	0.9983	0.9682	1.0000
	HUROH CLINTO METRO AUTH	23,095,191,166	24,389,976,955	115,094,401	611,642,811			
	Ad Valorem Minus RZ	23,068,175,915	24,362,893,811	115,094,401	611,513,111	I.C.	I.C.	I.C.
	YPSILANTI COMM UTILITIES	2,249,842,100	2,351,153,933	7,546,414	24,322,145			
	Ad Valorem Minus RZ	2,222,826,849	2,324,070,789	7,546,414	24,192,445	0.9931	0.9632	1.0000
	CHELSEA CITY DDA	25,767,500	24,325,451	4,877,715	4,995,400	1.0000	1.0807	1.0000
	MILAN CITY DDA	4,794,548	4,921,104	23,300	5,000	IC	IC	I.C.
	(from WASHTENAW)	4,794,548	4,921,104	23,300	5,000			
	(from MONROE COUNTY)	0	0	0	0			
	YPSILANTI CITY DDA	35,048,424	37,444,377	57,500	470,900	0.9757	0.9464	1.0000

<https://www.washtenaw.org/431/Equalization>



# Population Overview



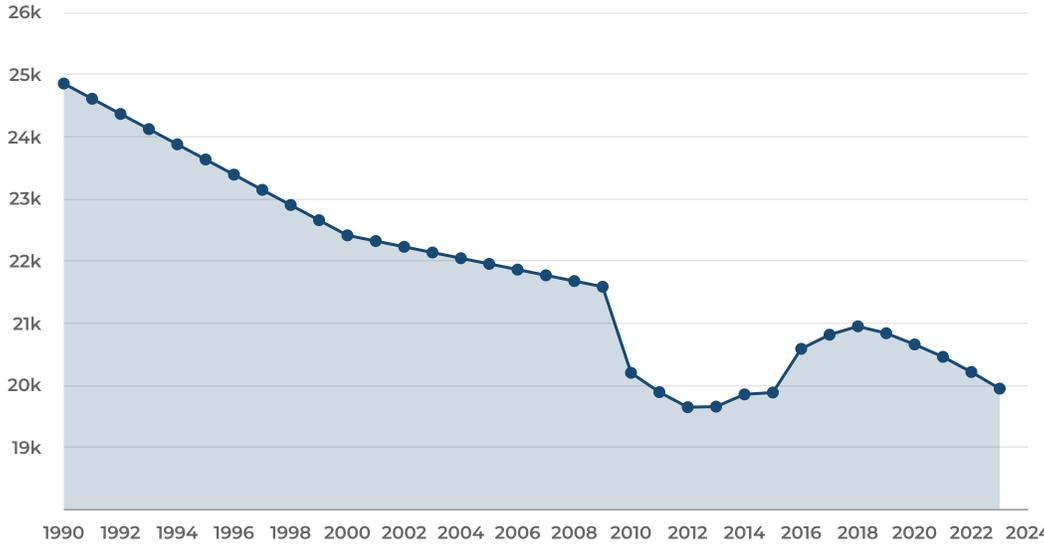
TOTAL POPULATION

**19,937**

▼ **1.3%**  
vs. 2022

GROWTH RANK

**1301** out of **1773**  
Municipalities in Michigan



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



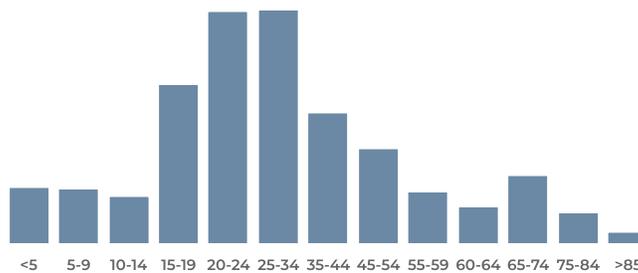
DAYTIME POPULATION

**20,017**

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

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

## POPULATION BY AGE GROUP



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

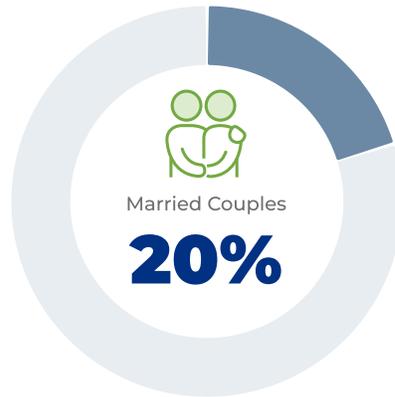
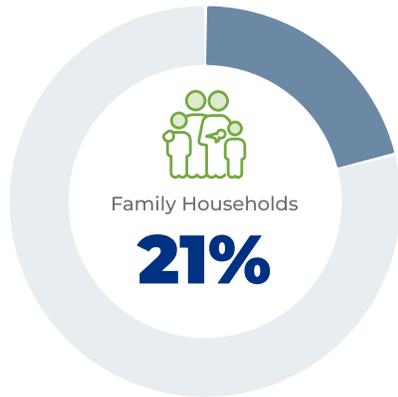
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

**8,689**

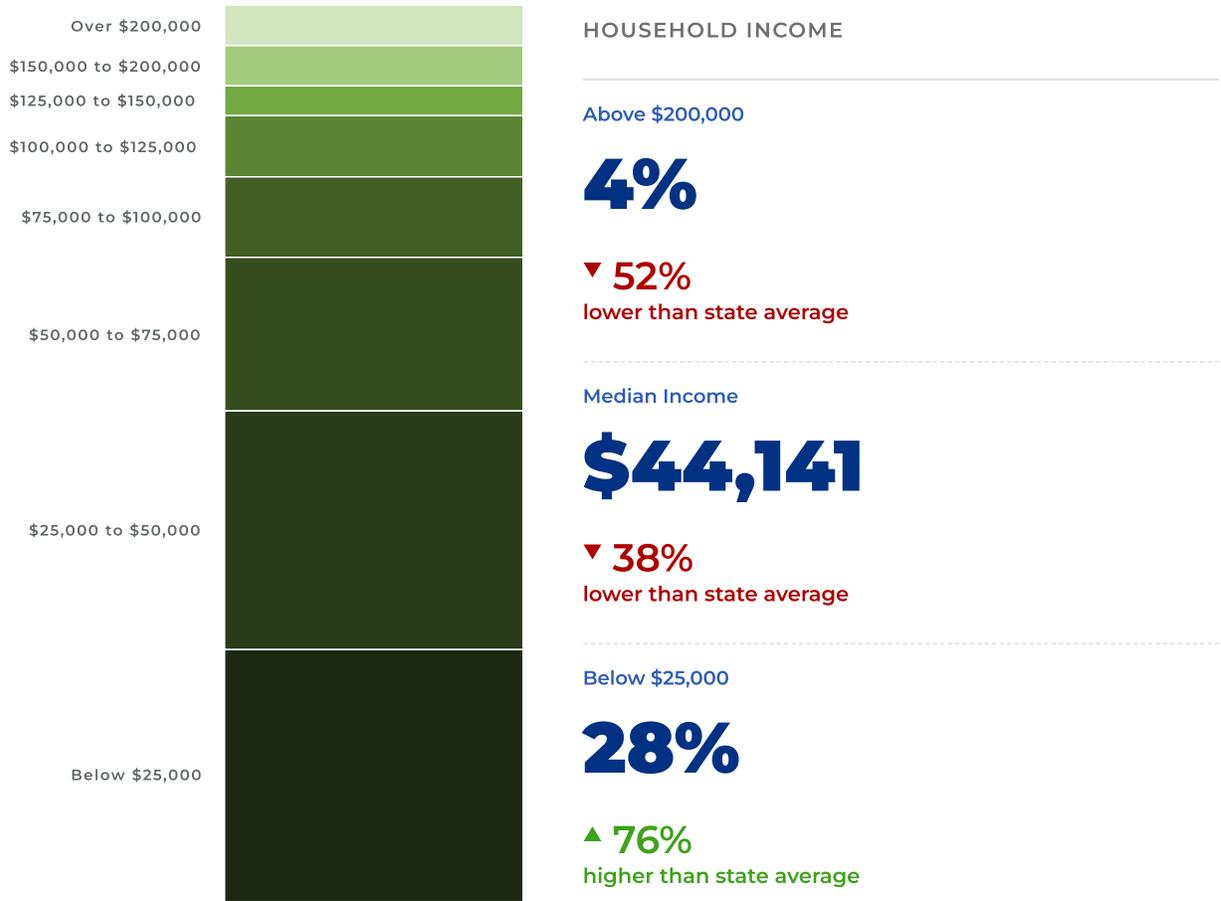
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



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

# Economic Analysis

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



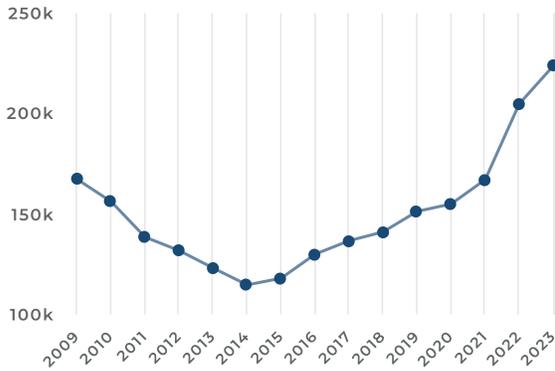
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



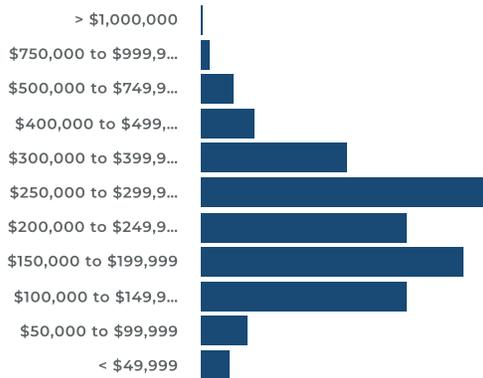
2023 MEDIAN HOME VALUE

**\$223,700**



\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

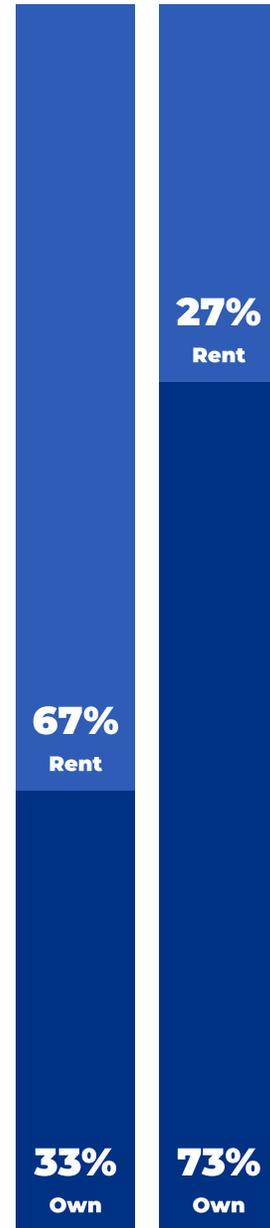
## HOME VALUE DISTRIBUTION



\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

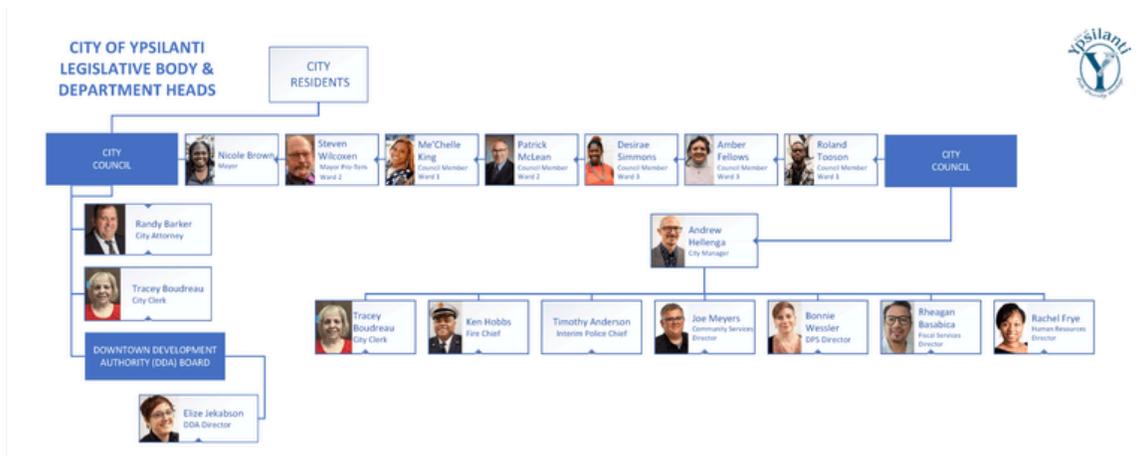
## HOME OWNERS VS RENTERS

Ypsilanti State Avg.

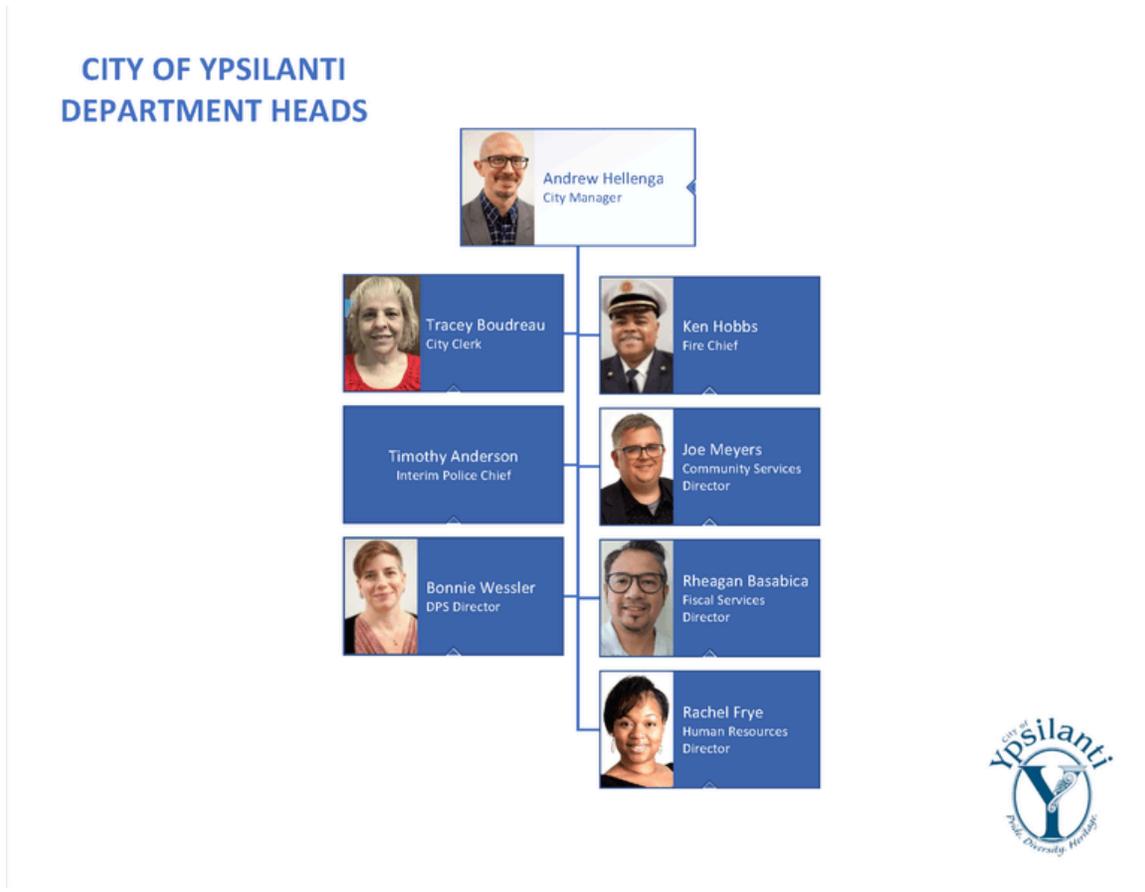


\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# Organizational Chart



# Department Heads



**CITY OF YPSILANTI  
CITY MANAGER DEPARTMENT**



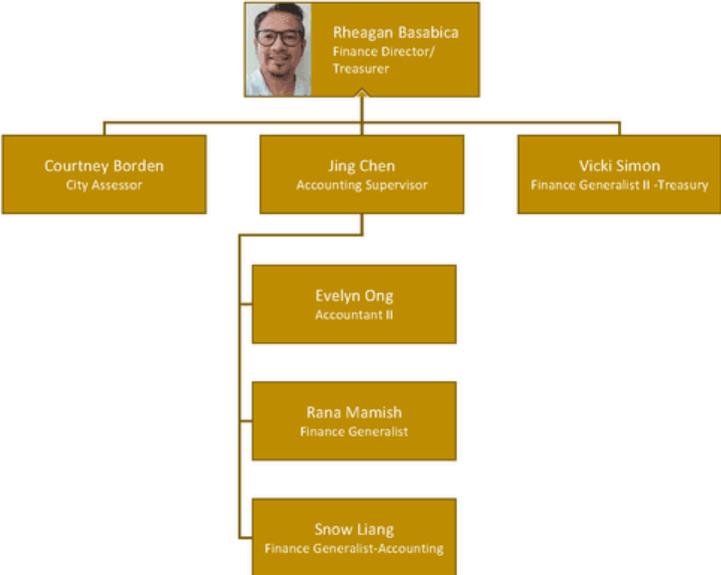
**Andrew Hellenga**  
City Manager

**Jeremiah Brown**  
City Manager & Communications  
Assistant



**Finance Department**

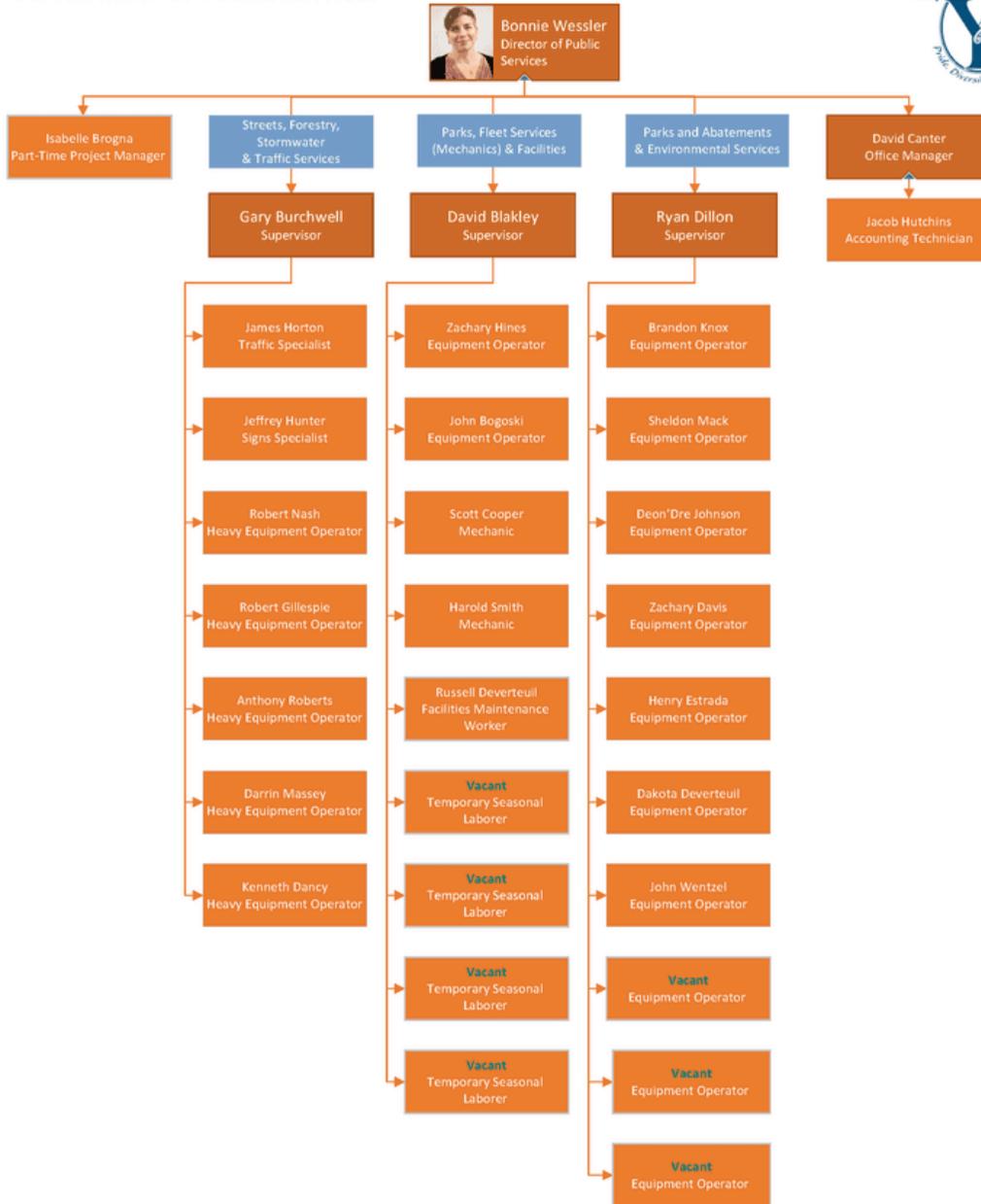
**CITY OF YPSILANTI  
FINANCE DEPARTMENT**





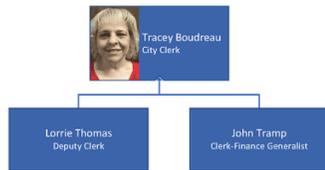
# Department of Public Service

CITY OF YPSILANTI  
DEPARTMENT OF PUBLIC SERVICES



# Human Resource and Clerk Department

## CITY OF YPSILANTI CLERK DEPARTMENT

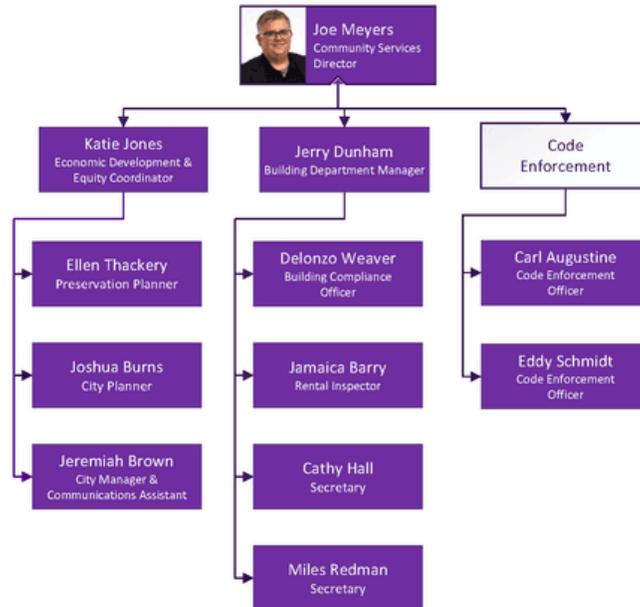


## CITY OF YPSILANTI HUMAN RESOURCES DEPARTMENT



# Planning Department

## CITY OF YPSILANTI COMMUNITY SERVICES DEPARTMENT



# Fund Structure

## 1. Governmental Fund

These are used to account for **general government activities** that are funded by **taxes and other public revenue**. They include:

- **General Fund:** The main operating fund for the city.
- **Special Revenue Funds:** For specific activities like streets, rubbish collection and newly created building inspection fund.
- **Capital Projects Funds:** For large infrastructure projects (capital improvement fund).
- **Debt Service Funds:** For paying off bonds and loans.

## 2. Proprietary Fund

These function like **private businesses** and charge fees for services. They include:

- **Enterprise Funds:** For services provided to the public
- **Internal Service Funds:** For services provided within the government (e.g., workers' comp).

## 3. Fiduciary Fund

These are **trust funds** where the city acts as a **trustee or agent** on behalf of others. They include:

- **Pension Funds:** Like fire and police pensions.
- **Other Benefit Trusts:** Such as retiree health benefits.

## 4. Component Unit

These are **legally separate entities** that are still financially tied to the city, such as:

- **Downtown Development Authorities (DDA)**
- **Economic Development Corporations**

		25.26
Fund Number	FUND NAME	Amended Budget
<b>Governmental Fund</b>		
101	GENERAL FUND	(21,239,651)
202	MAJOR STREET	(2,636,034)
203	LOCAL STREET	(1,006,081)
205	PUBLIC SAFETY FUND	(480,000)
226	GARBAGE & RUBBISH COLLECT	(1,866,634)
248	DTDA W CROSS	(20,000)
249	BUILDING INSPECTION FUND	(419,212)
265	POLICE SPECIAL REVENUE	(12,000)
304	2016 GOLT BOND REFUNDING	(910,709)
414	CAPITAL IMPROVEMENT	(11,840,000)
479	2007 W & W REV DWRF \$375K	(25,769)
480	2008 W & S DISP REV \$435K	(27,169)
481	2009 W & S BNDS 7249-01	(10,851)
482	2012 W&S FACTORY PUMP STA	(185,250)
483	2013 REVENUE REFUND BONDS	(199,350)
485	WATER MAIN DWRF 7320-01	(24,616)
486	2016 W&S REV REF BONDS	(1,269,500)
495	SIDEWALK IMPROVEMENT	(31,050)
514	PARKING FUND	(1,307,156)
588	PUBLIC TRANSIT	(378,741)
<b>Governmental Fund Total</b>		<b>(43,889,773)</b>
<b>Proprietary Fund</b>		
641	MOTORPOOL	(1,768,808)
677	WORKERS COMPENSATION FUND	(115,000)
<b>Proprietary Fund Total</b>		<b>(1,883,808)</b>
<b>Fiduciary Fund</b>		
732	FIRE AND POLICE PENSION	(4,102,331)
736	RETIREE BENEFITS FUND	(1,962,104)
<b>Fiduciary Fund Total</b>		<b>(6,064,435)</b>
<b>Component Unit</b>		
248	DTDA W CROSS	(170,725)
275	DEPOT TOWN DDA	(236,563)
413	DOWNTOWN DEV AUTH	(435,879)
415	ECONOMIC DEVELOPMENT CORP	(52,758)
<b>Component Unit Total</b>		<b>(895,925)</b>
<b>Grand Total</b>		<b>(52,733,941)</b>



# Major Funds

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

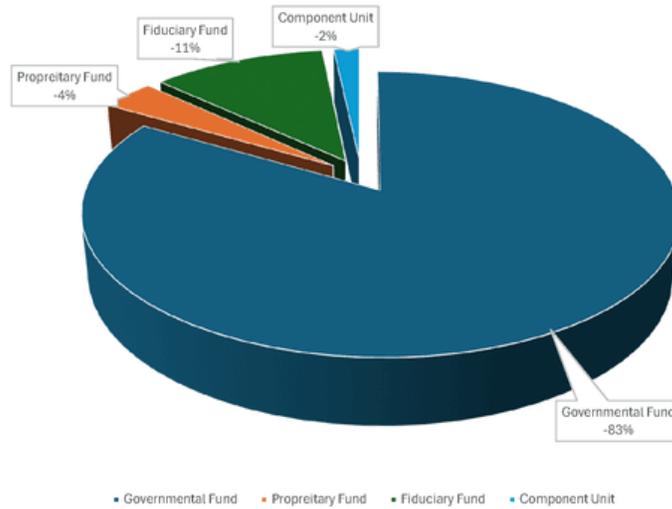
## General Fund(101)

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

## Major Street(202)

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

**General Fund** accounts for approximately **48.52%** and **Major Street Fund** accounts approximately **6.01%** of the total Governmental Funds.



# Financial Policies

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

## A. Budget [↗](#)

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

## B. Capital Program

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

## C. Borrowing [↗](#)

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

## D. Purchasing [↗](#)

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

## E. Taxation [↗](#)

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

# Basis of Budgeting

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

The budget being prepared will be on the City’s **2nd** year budget cycle which amends **FY 24-25 and FY 25-26**. All annual appropriations lapse at year end except for capital expenditures.

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

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

## Budgeting vs Accrual Accounting

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

# Budget Process

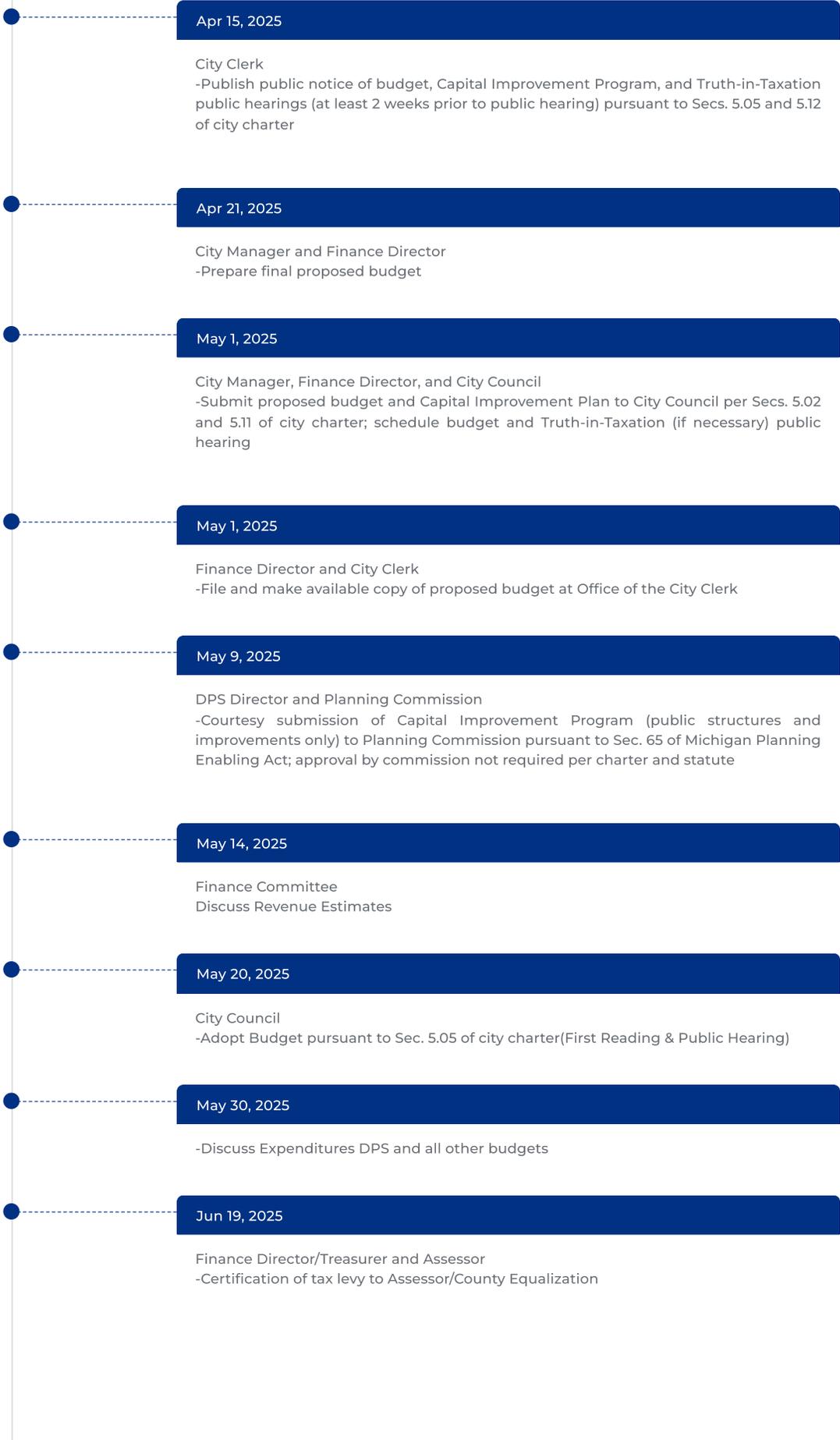
- **Setting Council Goals:**
  - The City Council, representing the elected officials of the city, sets strategic goals and priorities for the upcoming fiscal year. These goals often reflect the needs and desires of the community as well as broader strategic objectives.
- **Communicating Goals to City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

# Budget Timeline

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









Jul 1, 2025

Budget takes effect



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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

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

### B. Budget Overview

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

### C. Fund Summaries

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

### D. Funding Sources

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

### E. Departments

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

### F. Capital Improvement

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

### G. Debt

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

### H. Line Item Budget

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

### I. Statistical Data

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



## **GFOA BUDGET AWARD**

The City has been a proud recipient of the GFOA Distinguished Budget Presentation Award for the past ten consecutive years. This recognition reflects our ongoing commitment to transparency and excellence in budgeting. We ensure that our budget document serves not only as a financial plan, but also as a policy document, an operations guide, and a communication tool for our community.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Ypsilanti  
Michigan**

For the Biennium Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

# Elected and Appointed Officials

## CITY OF YPSILANTI, MICHIGAN

### ELECTED OFFICIALS CITY COUNCIL

**Mayor**  
Nicole Brown

**Mayor Pro-Tem**  
Steve Wilcoxon

### Council Members

Amber Fellows  
Desirae Simmons  
Patrick McLean  
Me'Chelle King  
Roland Tooson

### ADMINISTRATION APPOINTED OFFICIALS & SENIOR MANAGEMENT

**City Manager**  
Andrew Hellenga

**City Clerk**  
Tracey Boudreau

**I/Police Chief**  
Tim Anderson

**Finance Director/Treasurer**  
Rheagan Basabica

**Fire Chief**  
Stephen Hobbs

**Community Services Director**  
Joseph Meyers

**Public Services Director**  
Bonnie Wessler

**Legal Counsel**  
Randy Barker

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.



# Budget Assumptions

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

Category	Amended Budget 24-25	Amended Budget 25-26
<b>Revenues</b>		
Property Taxes	5% Increase	3% Increase (CPI 2025 is 1.031)
State Revenue Sharing	Based on State Assumptions	Based on State Assumptions
PA 289-Fire Protection	\$850K	\$700K
Interest Income	3% per year	Same
Transfer In	220,000	Same
<b>Expenditures</b>		
Salaries	3% Cost of Living Adjustment plus Union Step Increases	Same
Health Care, Vision and Dental	6% Increase	Same
Computer Hardware and Software	5% Increase+\$250,000	5%
Pension Contribution	Actuarial Report	Same
OPEB Contribution	Actuarial Report	Same
Transfers Out	Water St. Bond, Other Post Employment Benefit, Parking, Budget Stabilization Fund, Garbage Fund, Capital Improvement and Building Fund	Same except for building fund

## Important Budget Reminders

1. Mental Health Millage is renewed from 2026 to 2033
2. FY 2026-2027 Increase Worker's Comp from 2% to 3.5% to cover 100% Insurance
3. FY 2027-2028 Fire Truck Tower 1 needs to be replaced. Estimated Cost \$2M
4. FY 2030-2031 Fire Truck Engine 1 needs to be replaced

Assumptions were based on the following

- o Property Tax Assumptions- Michigan Inflation Rate Multiplier [🔗](#)
- o State shared revenue sharing- Department of Treasury CVTRS-CIP [🔗](#)
- o Pension Contribution- Actuarial Report [🔗](#)
- o OPEB Contribution-Actuarial Report [🔗](#)

# Original Budget vs Amended Budget

DESCRIPTION	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>REVENUE</b>			
TAXES	10,673,231	10,699,231	26,000
CHARGES FOR SERVICE	649,354	719,456	70,102
STATE GRANTS	5,036,678	5,514,161	477,483
CONTRIBUTION FROM LOCAL UNITS	43,000	43,000	0
FEDERAL GRANTS	0	14,000	14,000
INTEREST AND RENTS	723,736	775,452	51,716
PERMITS AND LICENSES	789,075	952,732	163,657
OTHER REVENUE	158,000	193,472	35,472
TRANSFERS IN	220,000	220,000	0
<b>REVENUE Total</b>	<b>18,293,074</b>	<b>19,131,504</b>	<b>838,430</b>
<b>EXPENDITURE</b>			
CONTRACTUAL SERVICE	(3,710,174)	(3,855,586)	(145,412)
OPERATING EXPENSES	(1,080,821)	(1,210,111)	(129,290)
SALARIES AND BENEFITS	(13,215,424)	(13,092,662)	122,762
TRANSFERS OUT	(5,201,386)	(4,582,789)	618,597
<b>EXPENDITURE Total</b>	<b>(23,207,805)</b>	<b>(22,741,148)</b>	<b>466,657</b>
<b>DORSEY</b>			
CONTRACTUAL SERVICE	0	(923,930)	(923,930)
STATE GRANTS	0	923,930	923,930
<b>DORSEY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER ST</b>			
CONTRACTUAL SERVICE	(4,450,000)	(4,450,000)	0
OTHER REVENUE	4,400,000	4,400,000	0
<b>WATER ST Total</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>
<b>Grand Total</b>	<b>(4,964,731)</b>	<b>(3,659,644)</b>	<b>1,305,087</b>

## FY 2024–2025 Amended Budget Summary

The FY 2024–2025 amended budget reflects updated estimates for both revenues and expenditures. The City’s projected deficit has been **reduced by \$1,305,087**, from **(\$4,964,731)** in the adopted budget to **(\$3,659,644)** in the amended version. This reduction results from a combination of increased revenues and net expenditure adjustments.

### Revenue Changes (+\$838,430)

Total revenues increased from **\$18.29 million** to **\$19.13 million**, primarily due to:

- **State Grants:** Increased by **\$477,483**, reflecting additional grant for Fire Protection Service(PA 289) and additional Recreational Marijuana State Revenue Sharing
- **Permits and Licenses:** Up **\$163,657**, potentially from higher permitting activity or revised fee structures.
- **Charges for Services and Interest Income:** Combined increase of **\$172,338**, reflecting improved collections and higher interest rates.
- **Other Revenue:** Increased by **\$35,472**, reflecting miscellaneous adjustments.

### Expenditure Changes (+\$466,657)

Total expenditures decreased from **\$23.21 million** to **\$22.74 million**, driven by:

- **Reduced Transfers Out:** Down **\$618,597**, likely due to a decrease on transfer to capital improvement fund.
- **Salaries and Benefits:** Adjusted downward by **\$122,762** due to staffing vacancies.

These reductions helped offset increases in:

- **Contractual Services:** Up **\$145,412**
- **Operating Expenses:** Up **\$129,290**

### Special Project Amendments

- **Dorsey School Project:** Newly added to the budget with **\$923,930** in expenditures and a matching **\$923,930** in state grant revenue. This project nets to zero impact on the fund balance but reflects new activity supported by external funding.
- **Water Street Project:** Remains unchanged, with a net cost of **\$50,000** as originally budgeted.



DESCRIPTION	25-26 ORIGINAL	25-26 AMENDED	AMENDMENTS
<b>REVENUE</b>			
TAXES	10,989,772	10,980,338	(9,434)
CHARGES FOR SERVICE	646,938	647,438	500
STATE GRANTS	4,758,018	4,739,257	(18,761)
CONTRIBUTION FROM LOCAL UNITS	45,000	45,000	0
FEDERAL GRANTS	0	0	0
INTEREST AND RENTS	518,802	767,192	248,390
PERMITS AND LICENSES	784,375	242,875	(541,500)
OTHER REVENUE	159,000	159,000	0
TRANSFERS IN	220,000	0	(220,000)
<b>REVENUE Total</b>	<b>18,121,905</b>	<b>17,581,100</b>	<b>(540,805)</b>
<b>EXPENDITURE</b>			
CONTRACTUAL SERVICE	(3,798,938)	(4,022,246)	(223,308)
OPERATING EXPENSES	(824,081)	(856,165)	(32,084)
SALARIES AND BENEFITS	(14,141,812)	(13,301,219)	840,593
TRANSFERS OUT	(2,587,440)	(2,845,084)	(257,644)
<b>EXPENDITURE Total</b>	<b>(21,352,271)</b>	<b>(21,024,714)</b>	<b>327,557</b>
<b>DORSEY</b>			
CONTRACTUAL SERVICE	0	0	0
STATE GRANTS	0	0	0
<b>DORSEY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER ST</b>			
CONTRACTUAL SERVICE	(1,750,000)	(1,750,000)	0
OTHER REVENUE	1,700,000	1,700,000	0
<b>WATER ST Total</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>
<b>Grand Total</b>	<b>(3,280,366)</b>	<b>(3,493,614)</b>	<b>(213,248)</b>

#### Amended Budget Summary for FY 2025–2026

##### Overall Change

The total projected deficit increased by \$213,248, from (\$3,280,366) to (\$3,493,614).

##### Key Revenue Adjustments (↓ \$540,805)

- **Permits and Licenses** were reduced by \$541,500. This is due to the creation of a **new dedicated fund** to better track permit-related revenues. These are no longer reflected in the General Fund.
- **Transfers In** were reduced by \$220,000, eliminating the annual transfer from **Fund 205 to the General Fund** per council resolution.
- **State Grants** decreased by \$18,761.
- **Interest and Rents** increased by \$248,390, reflecting higher projected returns or lease income.
- **Charges for Services** increased slightly by \$500.
- **Taxes** decreased modestly by \$9,434.

##### Key Expenditure Adjustments (↓ \$327,557)

- **Salaries and Benefits** decreased by \$840,593, primarily due to **the reallocation of staff time and associated costs for Permits and Licenses activities to the new fund**. These expenses are no longer part of the General Fund.
- **Contractual Services** increased by \$223,308.
- **Transfers Out** increased by \$257,644, reflecting revised funding obligations to other funds.
- **Operating Expenses** increased by \$32,084.

##### Special Projects

- **Water Street:** No change. \$1.75 million remains allocated to contractual services, with \$1.7 million in offsetting revenue budgeted.
- **Dorsey:** No budget activity is currently programmed for FY 25–26.



# Other Funds Amendments

## 2024-2025 Amendments

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDEMENTS
<b>102</b>	<b>HOUSING FUND</b>			
	REVENUE			
	TRANSFERS IN	0	150,000	150,000
	REVENUE Total	0	150,000	150,000
	EXPENDITURE			
	CONTRACTUAL SERVICE	0	(100,000)	(100,000)
	OTHER REVENUE	0	(50,000)	(50,000)
	EXPENDITURE Total	0	(150,000)	(150,000)
	<b>HOUSING FUND Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>102 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>104</b>	<b>BUDGET STABILIZATION FUND</b>			
	REVENUE			
	INTEREST AND RENTS	0	110,912	110,912
	TRANSFERS IN	0	3,200,000	3,200,000
	REVENUE Total	0	3,310,912	3,310,912
	<b>BUDGET STABILIZATION FUND Total</b>	<b>0</b>	<b>3,310,912</b>	<b>3,310,912</b>
<b>104 Total</b>		<b>0</b>	<b>3,310,912</b>	<b>3,310,912</b>
<b>202</b>	<b>MAJOR STREET</b>			
	REVENUE			
	CONTRIBUTION FROM LOCAL U	(140,000)	135,615	275,615
	INTEREST AND RENTS	93,344	109,330	15,986
	OTHER REVENUE	0	0	0
	PERMITS AND LICENSES	0	5,040	5,040
	STATE GRANTS	1,802,000	1,844,000	42,000
	REVENUE Total	1,755,344	2,093,985	338,641
	EXPENDITURE			
	CAPITAL OUTLAY	(143,000)	(225,500)	(82,500)
	CONTRACTUAL SERVICE	(1,870,752)	(1,781,612)	89,140
	OPERATING EXPENSES	(115,513)	(123,452)	(7,939)
	SALARIES AND BENEFITS	(483,581)	(483,824)	(243)
	EXPENDITURE Total	(2,612,846)	(2,614,388)	(1,542)
	<b>MAJOR STREET Total</b>	<b>(857,502)</b>	<b>(520,403)</b>	<b>337,099</b>
<b>202 Total</b>		<b>(857,502)</b>	<b>(520,403)</b>	<b>337,099</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>203</b>	<b>LOCAL STREET</b>			
	REVENUE			
	INTEREST AND RENTS	41,551	49,050	7,499
	OTHER REVENUE	35,000	38,619	3,619
	PERMITS AND LICENSES	0	130	130
	STATE GRANTS	584,000	584,000	0
	REVENUE Total	660,551	671,799	11,248
	EXPENDITURE			
	CONTRACTUAL SERVICE	(430,466)	(425,466)	5,000
	OPERATING EXPENSES	(68,798)	(73,798)	(5,000)
	SALARIES AND BENEFITS	(358,088)	(358,267)	(179)
	EXPENDITURE Total	(857,352)	(857,531)	(179)
	<b>LOCAL STREET Total</b>	<b>(196,801)</b>	<b>(185,732)</b>	<b>11,069</b>
<b>203 Total</b>		<b>(196,801)</b>	<b>(185,732)</b>	<b>11,069</b>
<b>205</b>	<b>PUBLIC SAFETY FUND</b>			
	REVENUE			
	CONTRIBUTION FROM LOCAL U	430,000	430,000	0
	REVENUE Total	430,000	430,000	0
	EXPENDITURE			
	CONTRACTUAL SERVICE	0	0	0
	TRANSFERS OUT	(430,000)	(660,000)	(230,000)
	EXPENDITURE Total	(430,000)	(660,000)	(230,000)
	<b>PUBLIC SAFETY FUND Total</b>	<b>0</b>	<b>(230,000)</b>	<b>(230,000)</b>
<b>205 Total</b>		<b>0</b>	<b>(230,000)</b>	<b>(230,000)</b>
<b>226</b>	<b>GARBAGE &amp; RUBBISH COLLECT</b>			
	REVENUE			
	CHARGES FOR SERVICE	24,000	25,112	1,112
	CONTRIBUTION FROM LOCAL U	0	0	0
	INTEREST AND RENTS	4,501	10,275	5,774
	OTHER REVENUE	1,000	1,965	965
	TAXES	1,045,015	1,046,032	1,017
	TRANSFERS IN	693,582	693,582	0
	REVENUE Total	1,768,098	1,776,966	8,868
	EXPENDITURE			
	CONTRACTUAL SERVICE	(1,185,572)	(1,186,172)	(600)
	OPERATING EXPENSES	(23,993)	(23,993)	0
	SALARIES AND BENEFITS	(557,535)	(557,814)	(279)
	EXPENDITURE Total	(1,767,100)	(1,767,979)	(879)
	<b>GARBAGE &amp; RUBBISH COLLECT Total</b>	<b>998</b>	<b>8,987</b>	<b>7,989</b>
<b>226 Total</b>		<b>998</b>	<b>8,987</b>	<b>7,989</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>248</b>	<b>DTDA W CROSS</b>			
	REVENUE			
	INTEREST AND RENTS	3,000	3,455	455
	OTHER REVENUE	0	1,709	1,709
	STATE GRANTS	0	6,166	6,166
	TAXES	128,899	130,597	1,698
	REVENUE Total	131,899	141,927	10,028
	EXPENDITURE			
	CAPITAL OUTLAY	(65,000)	(65,000)	0
	CONTRACTUAL SERVICE	(123,134)	(123,154)	(20)
	OPERATING EXPENSES	(420)	(420)	0
	SALARIES AND BENEFITS	(4,318)	(4,322)	(4)
	TRANSFERS OUT	(20,000)	(20,000)	0
	EXPENDITURE Total	(212,872)	(212,896)	(24)
	<b>DTDA W CROSS Total</b>	<b>(80,973)</b>	<b>(70,969)</b>	<b>10,004</b>
<b>248 Total</b>		<b>(80,973)</b>	<b>(70,969)</b>	<b>10,004</b>
<b>265</b>	<b>POLICE SPECIAL REVENUE</b>			
	REVENUE			
	INTEREST AND RENTS	1,900	2,244	344
	REVENUE Total	1,900	2,244	344
	EXPENDITURE			
	OPERATING EXPENSES	0	0	0
	EXPENDITURE Total	0	0	0
	<b>POLICE SPECIAL REVENUE Total</b>	<b>1,900</b>	<b>2,244</b>	<b>344</b>
<b>265 Total</b>		<b>1,900</b>	<b>2,244</b>	<b>344</b>
<b>275</b>	<b>DEPOT TOWN DDA</b>			
	REVENUE			
	INTEREST AND RENTS	5,000	5,455	455
	OTHER REVENUE	0	4,150	4,150
	TAXES	120,447	120,447	0
	REVENUE Total	125,447	130,052	4,605
	EXPENDITURE			
	CAPITAL OUTLAY	(180,000)	(180,000)	0
	CONTRACTUAL SERVICE	(71,186)	(71,561)	(375)
	OPERATING EXPENSES	(560)	(560)	0
	SALARIES AND BENEFITS	(22,451)	(22,474)	(23)
	TRANSFERS OUT	(5,000)	(5,000)	0
	EXPENDITURE Total	(279,197)	(279,595)	(398)
	<b>DEPOT TOWN DDA Total</b>	<b>(153,750)</b>	<b>(149,543)</b>	<b>4,207</b>
<b>275 Total</b>		<b>(153,750)</b>	<b>(149,543)</b>	<b>4,207</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>304</b>	<b>2016 GOLT BOND REFUNDING</b>			
	REVENUE			
	TAXES	720,446	721,148	702
	TRANSFERS IN	191,137	191,137	0
	REVENUE Total	911,583	912,285	702
	EXPENDITURE			
	CONTRACTUAL SERVICE	0	(500)	(500)
	DEBT SERVICE	(911,583)	(911,583)	0
	EXPENDITURE Total	(911,583)	(912,083)	(500)
	<b>2016 GOLT BOND REFUNDING Total</b>	<b>0</b>	<b>202</b>	<b>202</b>
<b>304 Total</b>		<b>0</b>	<b>202</b>	<b>202</b>
<b>342</b>	<b>2012 UTGO REFUNDING BOND</b>			
	REVENUE			
	INTEREST AND RENTS	0	120	120
	REVENUE Total	0	120	120
	<b>2012 UTGO REFUNDING BOND Total</b>	<b>0</b>	<b>120</b>	<b>120</b>
<b>342 Total</b>		<b>0</b>	<b>120</b>	<b>120</b>
<b>413</b>	<b>DOWNTOWN DEV AUTH</b>			
	REVENUE			
	CHARGES FOR SERVICE	20,000	20,000	0
	INTEREST AND RENTS	6,000	8,195	2,195
	OTHER REVENUE	0	30	30
	STATE GRANTS	0	10,290	10,290
	TAXES	368,823	368,824	1
	REVENUE Total	394,823	407,339	12,516
	EXPENDITURE			
	CAPITAL OUTLAY	(50,000)	(50,000)	0
	CONTRACTUAL SERVICE	(351,965)	(351,965)	0
	OPERATING EXPENSES	(1,100)	(1,100)	0
	SALARIES AND BENEFITS	(59,582)	(59,793)	(211)
	TRANSFERS OUT	(35,000)	(35,000)	0
	EXPENDITURE Total	(497,647)	(497,858)	(211)
	<b>DOWNTOWN DEV AUTH Total</b>	<b>(102,824)</b>	<b>(90,519)</b>	<b>12,305</b>
<b>413 Total</b>		<b>(102,824)</b>	<b>(90,519)</b>	<b>12,305</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>414</b>	<b>CAPITAL IMPROVEMENT</b>			
	REVENUE			
	CHARGES FOR SERVICE	0	0	0
	CONTRIBUTION FROM LOCAL U	1,500,000	1,619,355	119,355
	FEDERAL GRANTS	0	0	0
	INTEREST AND RENTS	26,835	62,086	35,251
	STATE GRANTS	0	4,900,000	4,900,000
	TRANSFERS IN	2,393,165	524,568	(1,868,597)
	REVENUE Total	3,920,000	7,106,009	3,186,009
	EXPENDITURE			
	CAPITAL OUTLAY	(3,450,000)	(3,550,000)	(100,000)
	CONTRACTUAL SERVICE	(460,000)	(5,360,000)	(4,900,000)
	SALARIES AND BENEFITS	(10,000)	(10,000)	0
	TRANSFERS OUT	0	(65,388)	(65,388)
	EXPENDITURE Total	(3,920,000)	(8,985,388)	(5,065,388)
	<b>CAPITAL IMPROVEMENT Total</b>	<b>0</b>	<b>(1,879,379)</b>	<b>(1,879,379)</b>
<b>414 Total</b>		<b>0</b>	<b>(1,879,379)</b>	<b>(1,879,379)</b>
<b>415</b>	<b>ECONOMIC DEVELOPMENT CORP</b>			
	REVENUE			
	INTEREST AND RENTS	786	929	143
	TAXES	48,185	48,185	0
	REVENUE Total	48,971	49,114	143
	EXPENDITURE			
	CONTRACTUAL SERVICE	(71)	(71)	0
	TRANSFERS OUT	(52,687)	(76,390)	(23,703)
	EXPENDITURE Total	(52,758)	(76,461)	(23,703)
	<b>ECONOMIC DEVELOPMENT CORP Tot</b>	<b>(3,787)</b>	<b>(27,347)</b>	<b>(23,560)</b>
<b>415 Total</b>		<b>(3,787)</b>	<b>(27,347)</b>	<b>(23,560)</b>
<b>481</b>	<b>2009 W &amp; S BNDS 7249-01</b>			
	REVENUE			
	OTHER FINANCING SOURCES	0	10,613	10,613
	OTHER REVENUE	11,101	11,101	0
	REVENUE Total	11,101	21,714	10,613
	EXPENDITURE			
	DEBT SERVICE	(11,101)	(11,101)	0
	EXPENDITURE Total	(11,101)	(11,101)	0
	<b>2009 W &amp; S BNDS 7249-01 Total</b>	<b>0</b>	<b>10,613</b>	<b>10,613</b>
<b>481 Total</b>		<b>0</b>	<b>10,613</b>	<b>10,613</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>486</b>	<b>2016 W&amp;S REV REF BONDS</b>			
	REVENUE			
	OTHER REVENUE	1,275,700	1,275,700	0
	REVENUE Total	1,275,700	1,275,700	0
	EXPENDITURE			
	DEBT SERVICE	(1,275,700)	(1,276,200)	(500)
	EXPENDITURE Total	(1,275,700)	(1,276,200)	(500)
	<b>2016 W&amp;S REV REF BONDS Total</b>	<b>0</b>	<b>(500)</b>	<b>(500)</b>
<b>486 Total</b>		<b>0</b>	<b>(500)</b>	<b>(500)</b>
<b>495</b>	<b>SIDEWALK IMPROVEMENT</b>			
	REVENUE			
	INTEREST AND RENTS	5,677	8,295	2,618
	OTHER REVENUE	51,000	51,000	0
	PERMITS AND LICENSES	65,000	65,000	0
	REVENUE Total	121,677	124,295	2,618
	EXPENDITURE			
	CAPITAL OUTLAY	(50,000)	(50,000)	0
	CONTRACTUAL SERVICE	(30,179)	(30,179)	0
	OPERATING EXPENSES	(50)	(50)	0
	EXPENDITURE Total	(80,229)	(80,229)	0
	<b>SIDEWALK IMPROVEMENT Total</b>	<b>41,448</b>	<b>44,066</b>	<b>2,618</b>
<b>495 Total</b>		<b>41,448</b>	<b>44,066</b>	<b>2,618</b>
<b>514</b>	<b>PARKING FUND</b>			
	REVENUE			
	CHARGES FOR SERVICE	200,000	160,000	(40,000)
	PERMITS AND LICENSES	50,000	50,000	0
	STATE GRANTS	0	0	0
	TRANSFERS IN	0	115,388	115,388
	REVENUE Total	250,000	325,388	75,388
	EXPENDITURE			
	CAPITAL OUTLAY	0	(133,721)	(133,721)
	CONTRACTUAL SERVICE	(17,792)	(67,792)	(50,000)
	OPERATING EXPENSES	(9,000)	(16,073)	(7,073)
	SALARIES AND BENEFITS	(143,727)	(155,284)	(11,557)
	EXPENDITURE Total	(170,519)	(372,870)	(202,351)
	<b>PARKING FUND Total</b>	<b>79,481</b>	<b>(47,482)</b>	<b>(126,963)</b>
<b>514 Total</b>		<b>79,481</b>	<b>(47,482)</b>	<b>(126,963)</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>588</b>	<b>PUBLIC TRANSIT</b>			
	REVENUE			
	INTEREST AND RENTS	0	779	779
	TAXES	367,710	368,068	358
	REVENUE Total	367,710	368,847	1,137
	EXPENDITURE			
	CONTRACTUAL SERVICE	(367,710)	(367,910)	(200)
	DEBT SERVICE	0	(114)	(114)
	EXPENDITURE Total	(367,710)	(368,024)	(314)
	<b>PUBLIC TRANSIT Total</b>	<b>0</b>	<b>823</b>	<b>823</b>
<b>588 Total</b>		<b>0</b>	<b>823</b>	<b>823</b>
<b>641</b>	<b>MOTORPOOL</b>			
	REVENUE			
	CHARGES FOR SERVICE	1,409,095	1,493,858	84,763
	INTEREST AND RENTS	22,784	25,701	2,917
	OTHER REVENUE	0	64,637	64,637
	TRANSFERS IN	0	230,000	230,000
	REVENUE Total	1,431,879	1,814,196	382,317
	EXPENDITURE			
	CAPITAL OUTLAY	(530,855)	(530,855)	0
	CONTRACTUAL SERVICE	(406,508)	(368,508)	38,000
	OPERATING EXPENSES	(162,866)	(232,866)	(70,000)
	SALARIES AND BENEFITS	(309,228)	(309,383)	(155)
	EXPENDITURE Total	(1,409,457)	(1,441,612)	(32,155)
	<b>MOTORPOOL Total</b>	<b>22,422</b>	<b>372,584</b>	<b>350,162</b>
<b>641 Total</b>		<b>22,422</b>	<b>372,584</b>	<b>350,162</b>
<b>677</b>	<b>WORKERS COMPENSATION FUND</b>			
	REVENUE			
	CHARGES FOR SERVICE	157,032	157,032	0
	INTEREST AND RENTS	5,134	5,907	773
	REVENUE Total	162,166	162,939	773
	EXPENDITURE			
	CONTRACTUAL SERVICE	(601)	(601)	0
	OPERATING EXPENSES	(249,621)	(249,621)	0
	EXPENDITURE Total	(250,222)	(250,222)	0
	<b>WORKERS COMPENSATION FUND Tot</b>	<b>(88,056)</b>	<b>(87,283)</b>	<b>773</b>
<b>677 Total</b>		<b>(88,056)</b>	<b>(87,283)</b>	<b>773</b>

FUND	FUND NAME	24-25 ORIGINAL	24-25 AMENDED	AMENDMENTS
<b>732</b>	<b>FIRE AND POLICE PENSION</b>			
	REVENUE			
	INTEREST AND RENTS	2,675,153	3,927,402	1,252,249
	OTHER REVENUE	2,719,149	2,959,575	240,426
	REVENUE Total	5,394,302	6,886,977	1,492,675
	EXPENDITURE			
	CAPITAL OUTLAY	(198,031)	(198,031)	0
	CONTRACTUAL SERVICE	(3,659,816)	(3,659,816)	0
	DEBT SERVICE	(63,761)	(63,761)	0
	SALARIES AND BENEFITS	(100,000)	(100,000)	0
	EXPENDITURE Total	(4,021,608)	(4,021,608)	0
	<b>FIRE AND POLICE PENSION Total</b>	<b>1,372,694</b>	<b>2,865,369</b>	<b>1,492,675</b>
<b>732 Total</b>		<b>1,372,694</b>	<b>2,865,369</b>	<b>1,492,675</b>
<b>736</b>	<b>RETIREE BENEFITS FUND</b>			
	REVENUE			
	INTEREST AND RENTS	5,156	5,927	771
	OTHER REVENUE	853,282	853,283	1
	REVENUE Total	858,438	859,210	772
	EXPENDITURE			
	CONTRACTUAL SERVICE	(17,208)	(17,208)	0
	SALARIES AND BENEFITS	(1,851,465)	(1,851,465)	0
	EXPENDITURE Total	(1,868,673)	(1,868,673)	0
	<b>RETIREE BENEFITS FUND Total</b>	<b>(1,010,235)</b>	<b>(1,009,463)</b>	<b>772</b>
<b>736 Total</b>		<b>(1,010,235)</b>	<b>(1,009,463)</b>	<b>772</b>
<b>Grand Total</b>		<b>(974,985)</b>	<b>2,317,300</b>	<b>3,292,285</b>

## 2025-2026 Amendments

FUND	FUND NAME	25-26 ORIGINAL	25-26 AMENDED	AMENDMENTS
<b>102</b>	<b>HOUSING FUND</b>			
	REVENUE			
	TRANSFERS IN	0	100,000	100,000
	REVENUE Total	0	100,000	100,000
	EXPENDITURE			
	CONTRACTUAL SERVICE	0	0	0
	OTHER REVENUE	0	0	0
	EXPENDITURE Total	0	0	0
	<b>HOUSING FUND Total</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>102 Total</b>		<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>104</b>	<b>BUDGET STABILIZATION FUND</b>			
	REVENUE			
	INTEREST AND RENTS	0	98,000	98,000
	TRANSFERS IN	0	0	0
	REVENUE Total	0	98,000	98,000
	<b>BUDGET STABILIZATION FUND Total</b>	<b>0</b>	<b>98,000</b>	<b>98,000</b>
<b>104 Total</b>		<b>0</b>	<b>98,000</b>	<b>98,000</b>
<b>205</b>	<b>PUBLIC SAFETY FUND</b>			
	REVENUE			
	CONTRIBUTION FROM LOCAL UNITS	430,000	430,000	0
	REVENUE Total	430,000	430,000	0
	EXPENDITURE			
	CONTRACTUAL SERVICE	(62,500)	(50,000)	12,500
	TRANSFERS OUT	(367,500)	(100,000)	267,500
	EXPENDITURE Total	(430,000)	(150,000)	280,000
	<b>PUBLIC SAFETY FUND Total</b>	<b>0</b>	<b>280,000</b>	<b>280,000</b>
<b>205 Total</b>		<b>0</b>	<b>280,000</b>	<b>280,000</b>
<b>226</b>	<b>GARBAGE &amp; RUBBISH COLLECT</b>			
	REVENUE			
	CHARGES FOR SERVICE	24,000	24,000	0
	CONTRIBUTION FROM LOCAL UNITS	0	0	0
	INTEREST AND RENTS	3,376	3,376	0
	OTHER REVENUE	1,000	1,000	0
	TAXES	1,076,366	1,076,366	0
	TRANSFERS IN	798,992	692,992	(106,000)
	REVENUE Total	1,903,734	1,797,734	(106,000)
	EXPENDITURE			
	CONTRACTUAL SERVICE	(1,311,979)	(1,205,979)	106,000
	OPERATING EXPENSES	(24,993)	(24,993)	0
	SALARIES AND BENEFITS	(566,762)	(566,762)	0
	EXPENDITURE Total	(1,903,734)	(1,797,734)	106,000
	<b>GARBAGE &amp; RUBBISH COLLECT Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>226 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

FUND	FUND NAME	25-26 ORIGINAL	25-26 AMENDED	AMENDMENTS
<b>249</b>	<b>BUILDING INSPECTION FUND</b>			
	REVENUE			
	PERMITS AND LICENSES	0	536,500	536,500
	TRANSFERS IN	0	213,539	213,539
	REVENUE Total	0	750,039	750,039
	EXPENDITURE			
	CONTRACTUAL SERVICE	0	(255,363)	(255,363)
	OPERATING EXPENSES	0	(38,416)	(38,416)
	SALARIES AND BENEFITS	0	(338,972)	(338,972)
	EXPENDITURE Total	0	(632,751)	(632,751)
	<b>BUILDING INSPECTION FUND Total</b>	<b>0</b>	<b>117,288</b>	<b>117,288</b>
<b>249 Total</b>		<b>0</b>	<b>117,288</b>	<b>117,288</b>
<b>265</b>	<b>POLICE SPECIAL REVENUE</b>			
	REVENUE			
	INTEREST AND RENTS	1,425	1,425	0
	REVENUE Total	1,425	1,425	0
	EXPENDITURE			
	OPERATING EXPENSES	0	(12,000)	(12,000)
	EXPENDITURE Total	0	(12,000)	(12,000)
	<b>POLICE SPECIAL REVENUE Total</b>	<b>1,425</b>	<b>(10,575)</b>	<b>(12,000)</b>
<b>265 Total</b>		<b>1,425</b>	<b>(10,575)</b>	<b>(12,000)</b>
<b>414</b>	<b>CAPITAL IMPROVEMENT</b>			
	REVENUE			
	CHARGES FOR SERVICE	0	0	0
	CONTRIBUTION FROM LOCAL UNITS	0	0	0
	FEDERAL GRANTS	0	0	0
	INTEREST AND RENTS	20,126	20,126	0
	STATE GRANTS	0	0	0
	TRANSFERS IN	1,659,874	1,512,374	(147,500)
	REVENUE Total	1,680,000	1,532,500	(147,500)
	EXPENDITURE			
	CAPITAL OUTLAY	(1,275,000)	(1,275,000)	0
	CONTRACTUAL SERVICE	(405,000)	(405,000)	0
	SALARIES AND BENEFITS	0	0	0
	TRANSFERS OUT	0	0	0
	EXPENDITURE Total	(1,680,000)	(1,680,000)	0
	<b>CAPITAL IMPROVEMENT Total</b>	<b>0</b>	<b>(147,500)</b>	<b>(147,500)</b>
<b>414 Total</b>		<b>0</b>	<b>(147,500)</b>	<b>(147,500)</b>

FUND	FUND NAME	25-26 ORIGINAL	25-26 AMENDED	AMENDMENTS
<b>514</b>	<b>PARKING FUND</b>			
	REVENUE			
	CHARGES FOR SERVICE	200,000	196,000	(4,000)
	PERMITS AND LICENSES	50,000	45,000	(5,000)
	STATE GRANTS	0	1,000,000	1,000,000
	TRANSFERS IN	0	150,215	150,215
	REVENUE Total	250,000	1,391,215	1,141,215
	EXPENDITURE			
	CAPITAL OUTLAY	0	(1,000,000)	(1,000,000)
	CONTRACTUAL SERVICE	(17,228)	(18,228)	(1,000)
	OPERATING EXPENSES	(5,000)	(20,000)	(15,000)
	SALARIES AND BENEFITS	(153,333)	(253,391)	(100,058)
	EXPENDITURE Total	(175,561)	(1,291,619)	(1,116,058)
	<b>PARKING FUND Total</b>	<b>74,439</b>	<b>99,596</b>	<b>25,157</b>
<b>514 Total</b>		<b>74,439</b>	<b>99,596</b>	<b>25,157</b>
<b>Grand Total</b>		<b>75,864</b>	<b>536,809</b>	<b>460,945</b>

# Interfund Transfers

## Explanation of Interfund Transfers

The table below provides a detailed summary of **interfund transfers** made during the reporting period. These transfers represent the **reallocation of financial resources between funds with no expectation of repayment**.

Interfund transfers are a standard tool of internal financial management, commonly used to:

- o **Subsidize operations** in funds that do not generate sufficient revenue,
- o **Support strategic initiatives** or time-limited programs, and
- o **Cover specific expenditures** not directly funded by external revenues.

These transfers **are not loans** and **do not create liabilities** for the receiving fund. Instead, they reflect the City's effort to align available resources with service delivery priorities across all areas of government.

Row Labels	Description	24-25 AMENDED	25-26 AMENDED
<b>101-104</b>			
101-9670-7999-33	TRANSFER OUT TO 104 BUDGET STABILIZATION	(3,200,000)	0
104-0000-4699-33	TRANSFER IN	3,200,000	0
<b>101-104 Total</b>		<b>0</b>	<b>0</b>
<b>101-205</b>			
101-3070-4931-00	TRANSFER IN-PUBLIC SAFETY(205)	220,000	0
205-3070-7999-61	TRANSFER TO GENERAL FUND	(220,000)	0
<b>101-205 Total</b>		<b>0</b>	<b>0</b>
<b>101-226</b>			
101-9670-7999-58	TRANSFER OUT(226) GARBAGE FUND	(693,582)	(692,882)
226-0000-4699-01	CONTRIBUTION FROM GENERAL FUND	693,582	692,882
<b>101-226 Total</b>		<b>0</b>	<b>0</b>
<b>101-249</b>			
101-9670-7999-65	TRANSFER OUT 249-BUILDING	0	(213,539)
249-3710-4699-01	CONTRIBUTION FROM GENERAL FUND	0	213,539
<b>101-249 Total</b>		<b>0</b>	<b>0</b>
<b>101-304</b>			
101-9670-7999-09	CONTRIBUTION TO 304 GO BOND	(191,137)	(186,727)
304-9000-4699-01	TRANSFER FROM GENERAL(101)	0	0
304-9010-4699-01	TRANSFER FROM GENERAL(101)	191,137	186,727
<b>101-304 Total</b>		<b>0</b>	<b>0</b>
<b>101-414</b>			
101-9670-7999-63	TRANSFER OUT(414)CAPITAL IMP	(314,568)	(1,512,374)
414-0000-4699-01	TRANSFER FROM GENERAL(101)	314,568	1,512,374
<b>101-414 Total</b>		<b>0</b>	<b>0</b>
<b>101-514</b>			
101-9670-7999-29	TRANSFER TO 514 PARKING	(50,000)	(150,215)
514-3110-4699-01	CONTRIBUTION FROM GENERAL FUND	50,000	150,215
<b>101-514 Total</b>		<b>0</b>	<b>0</b>
<b>101-736</b>			
101-9670-7999-27	CONTRIB RETIREE HEALTH CARE-ME	(83,502)	(89,347)
736-2743-4676-59	GEN RETIREE FROM 101	83,502	89,347
<b>101-736 Total</b>		<b>0</b>	<b>0</b>
<b>205-414</b>			
205-3070-7999-06	TRANSFER TO CAPITAL IMP(414)	(85,000)	0
205-3070-7999-57	TRANSFER OUT 414 PARK CAPITAL	(125,000)	0
414-0000-4699-07	CONTR FROM 2002 CAP IMP (301)	85,000	0
414-7510-4699-00	TRANSFER FROM PUBLIC SFTY FUND	125,000	0
<b>205-414 Total</b>		<b>0</b>	<b>0</b>
<b>205-641</b>			
205-3070-7999-34	TRANSFER TO 614 MOTOR POOL	(230,000)	0
641-9340-4699-34	TRANSFER FROM PUBLIC SAFETY	230,000	0
<b>205-641 Total</b>		<b>0</b>	<b>0</b>
<b>414-514</b>			
414-0000-7999-29	TRANSFER TO 514 PARKING	(65,388)	0
514-3110-4699-26	TRANSFER FROM 414	65,388	0
<b>414-514 Total</b>		<b>0</b>	<b>0</b>

# Fund Balance Summary

FUND	FUND NAME	FUND BALANCE BEGINNING	24-25 REVENUE	24-25 EXPENDITURE	25-26 REVENUE	25-26 EXPENDITURE	PROJECTED FUND BALANCE END
101	GENERAL FUND	14,790,335	19,131,504	(22,741,148)	17,581,100	(21,024,714)	7,737,077
102	HOUSING FUND	25,000	150,000	(150,000)	100,000	0	125,000
104	BUDGET STABILIZATION FUND	-	3,310,912		98,000		3,408,912
202	MAJOR STREET	4,058,240	2,093,985	(2,614,388)	2,053,258	(2,466,482)	3,124,613
203	LOCAL STREET	1,914,501	671,799	(857,531)	663,913	(893,506)	1,499,176
205	PUBLIC SAFETY FUND	330,053	430,000	(660,000)	430,000	(150,000)	380,053
226	GARBAGE & RUBBISH COLLECT	169,037	1,776,966	(1,767,979)	1,797,624	(1,797,734)	177,914
248	DTDA W CROSS	198,500	141,927	(212,896)	141,092	(113,462)	155,161
249	BUILDING INSPECTION FUND	-	0	0	750,039	(632,751)	117,288
265	POLICE SPECIAL REVENUE	69,659	2,244	0	1,425	(12,000)	61,328
275	DEPOT TOWN DDA	276,107	130,052	(279,595)	125,493	(102,918)	149,139
304	2016 GOLT BOND REFUNDING	12,983	912,285	(912,083)	910,709	(910,709)	13,185
342	2012 UTGO REFUNDING BOND	10,353	120		0		10,473
413	DOWNTOWN DEV AUTH	313,606	407,339	(497,858)	406,878	(306,220)	323,745
414	CAPITAL IMPROVEMENT	2,245,474	7,106,009	(8,985,388)	1,532,500	(1,680,000)	218,595
415	ECONOMIC DEVELOPMENT CORP	35,206	49,114	(76,461)	49,748	(52,758)	4,849
474	2004B WS & SEW \$6.3M DWRF	-	389,091	(389,091)	0	0	0
479	2007 W & W REV DWRF \$375K	-	21,247	(21,247)	25,769	(25,769)	0
480	2008 W & S DISP REV \$435K	-	27,794	(27,794)	27,169	(27,169)	0
481	2009 W & S BNDS 7249-01	-	21,714	(11,101)	10,851	(10,851)	10,613
482	2012 W&S FACTORY PUMP STA	824,706	183,938	(183,938)	185,250	(185,250)	824,706
483	2013 REVENUE REFUND BONDS	970,266	196,350	(196,350)	199,350	(199,350)	970,266
485	WATER MAIN DWRF 7320-01	-	25,116	(25,116)	24,616	(24,616)	0
495	SIDEWALK IMPROVEMENT	266,179	124,295	(80,229)	70,258	(31,449)	349,054
514	PARKING FUND	78,810	325,388	(372,870)	1,391,215	(1,291,619)	130,924
588	PUBLIC TRANSIT	18,488	368,847	(368,024)	378,741	(378,741)	19,311
641	MOTORPOOL	1,127,608	1,814,196	(1,441,612)	1,529,681	(1,480,223)	1,549,650
732	FIRE AND POLICE PENSION	33,666,222	6,886,977	(4,021,608)	5,471,175	(4,102,331)	37,900,435
736	RETIREE BENEFITS FUND	4,229,595	859,210	(1,868,673)	916,881	(1,962,104)	2,174,909
<b>Totals</b>		<b>65,753,315</b>	<b>49,709,432</b>	<b>(51,032,353)</b>	<b>38,325,678</b>	<b>(41,875,137)</b>	<b>60,957,911</b>

### Overview of Fund Balance Projections

This table summarizes the projected financial position of each City fund over the current and upcoming fiscal years. It begins with the **Fund Balance Beginning**, sourced from the most recent Comprehensive Annual Financial Report (ACFR). For each fund, **revenues and expenditures** are shown for FY 2024–2025 and FY 2025–2026, culminating in a **Projected Ending Fund Balance**.

Under Michigan law, municipalities must adopt **balanced budgets—deficit spending is prohibited**. Therefore, each fund is expected to maintain a **non-negative ending fund balance** by the close of the fiscal year. A negative balance indicates a need for corrective action, such as expenditure reduction, revenue enhancement, or internal fund support.

#### Key Observations:

- **General Fund:** Despite significant expenditures, a positive ending balance of **\$7.7M** is projected, maintaining the city's financial stability.
- **Local Street Fund (203)** and **Major Street Fund (202)** show **consecutive year deficits**, reflecting infrastructure spending needs. Monitoring and strategic investment planning are recommended.
- **Garbage & Rubbish Collection Fund (226)** show **declining fund balances**, warranting close oversight.
- **Capital Improvement Fund (414)** is projected to experience a **\$2.1M drawdown**, largely due to planned capital investments.
- Several **debt service** and **pension-related funds** (e.g., 304, 732, 736) maintain healthy balances aligned with long-term obligations.



# Budget Balance Scenario

Uniform Budgeting and Accounting Act Act 2 of 1968 

“Prohibit deficit spending by a local unit of government

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

# Summary of Challenges Facing the City

## 1. Structural Budget Deficits

- The General Fund faces ongoing shortfalls:
  - FY 2024–2025: **\$3.6 million**
  - FY 2025–2026: **\$3.7 million**
- While some deficits are planned (e.g., fund transfers for stabilization), continued revenue constraints create sustainability concerns.

## 2. Aging Municipal Facilities

- City Hall, Public Works, Police, and Fire facilities suffer from **deferred maintenance** and outdated infrastructure.
- Deficiencies affect **accessibility, operational efficiency, and employee retention**.
- Funding for upgrades remains uncertain, with potential need for **Capital Improvement Bonds**.

## 3. Limited Revenue Growth

- Revenue projections are conservative due to:
  - Modest property tax increases (3%)
  - Partial budgeting of state allocations (e.g., PA 289 Fire Protection at 50%)
- Heavy reliance on external grants for major projects.

## 4. Underfunded Core Services

- Some service funds (e.g., Rubbish and Capital) **rely on General Fund subsidies**.
- Pressure to maintain or improve service delivery without proportional revenue increases.

## 5. Staffing Constraints

- While most departments are fully staffed, **Public Works and Police** continue to face recruitment and retention challenges, limiting operational capacity.

## 6. Environmental Remediation

- Ongoing work is needed at the **Water Street site** for PCB removal and redevelopment.
- Remediation is funded by state and federal grants, but requires careful coordination and long-term planning.

## 7. Affordable Housing Needs

- Progress has been made (e.g., Huron Vistas, Dorsey Estates), but **demand continues to exceed supply**, particularly for low- and moderate-income households.

## 8. Technology & Process Modernization

- Despite progress with systems like **BS&A**, the City must continue investing in **technology upgrades** to streamline operations and reduce errors.

# General Fund year over year comparison

DESCRIPTION	24-25 AMENDED	25-26 AMENDED	VARIANCE
<b>REVENUE</b>			
TAXES	10,699,231	10,980,338	103%
CHARGES FOR SERVICE	719,456	647,438	90%
OTHER REVENUE	193,472	159,000	82%
STATE GRANTS	5,514,161	4,739,257	86%
CONTRIBUTION FROM LOCAL UNITS	43,000	45,000	105%
FEDERAL GRANTS	14,000	0	0%
INTEREST AND RENTS	775,452	767,192	99%
PERMITS AND LICENSES	952,732	242,875	25%
TRANSFERS IN	220,000	0	0%
<b>REVENUE Total</b>	<b>19,131,504</b>	<b>17,581,100</b>	<b>92%</b>
<b>EXPENDITURE</b>			
SALARIES AND BENEFITS	(13,092,662)	(13,301,219)	102%
CONTRACTUAL SERVICE	(3,855,586)	(4,022,246)	104%
OPERATING EXPENSES	(1,210,111)	(856,165)	71%
TRANSFERS OUT	(4,582,789)	(2,845,084)	62%
<b>EXPENDITURE Total</b>	<b>(22,741,148)</b>	<b>(21,024,714)</b>	<b>92%</b>
<b>DORSEY</b>			
STATE GRANTS	923,930	0	0%
CONTRACTUAL SERVICE	(923,930)	0	0%
<b>DORSEY Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>WATER ST</b>			
OTHER REVENUE	4,400,000	1,700,000	39%
CONTRACTUAL SERVICE	(4,450,000)	(1,750,000)	39%
<b>WATER ST Total</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>100%</b>
<b>Grand Total</b>	<b>(3,659,644)</b>	<b>(3,493,614)</b>	<b>95%</b>

## General Fund: Revenue and Expenditure Overview (FY 2024–25 to FY 2025–26)

This table outlines the **amended revenue and expenditure projections** for the General Fund over two fiscal years. The comparison illustrates the city’s efforts to maintain a **balanced budget** despite ongoing revenue constraints and increasing operational costs.

### Key Takeaways:

- **Revenues are projected to decrease by 8%** from \$19.1 million in FY 24–25 to \$17.6 million in FY 25–26.
  - **Major decreases:**
    - **Permits and Licenses** drop by 75%, reflecting the creation of a **new fund for building fund activity**, now accounted for separately.
    - **State Grants** decline by 14%, largely due to one-time grant funding in the prior year.
    - **Transfers In** fall to zero due to changes in 205 Fund policy.
  - **Stable or growing sources:**
    - **Taxes** remain relatively stable (103%).
    - **Local Unit Contributions and Rents** hold steady.
- **Expenditures are also projected to decrease by 8%**, from \$22.7 million to \$21.0 million.
  - **Salaries and Benefits** increase slightly (102%) due to wage adjustments and benefit costs.
  - **Contractual Services** rise by 4%, requiring closer monitoring.
  - **Transfers Out** are significantly reduced, down 38%, reflecting lower transfer tot the Capital Improvement Fund

### Special Projects:

- **Dorsey School Project** concluded in FY 24–25, with no activity projected in FY 25–26.
- **Water Street** redevelopment activity continues, though funding is scaled back:
  - Revenue reduced from \$4.4M to \$1.7M
  - Expenditures reduced from \$4.45M to \$1.75M
  - Net General Fund impact remains at **(\$50,000)** annually.

### Conclusion:

While both revenues and expenditures decline proportionally (each at 92% of prior year levels), **the General Fund remains to have a balanced budget**. Continued attention to **permit fund reclassification, grant dependency, and contractual cost controls** will be key to maintaining fiscal stability.



## Action Plans

Priority Area	Goal	Key Actions	Timeline	Responsible Parties	Metrics for Success
1. Public Infrastructure, Buildings, and Roads	Upgrade and maintain public infrastructure to support long-term service delivery.	<ul style="list-style-type: none"> <li>- Conduct condition assessments</li> <li>- Prioritize and schedule maintenance projects</li> <li>- Apply for state/federal grants</li> <li>- Invest in ADA accessibility and green infrastructure</li> </ul>	FY 2025–2027	Public Works Planning Finance	<ul style="list-style-type: none"> <li>- % of roads improved</li> <li>- \$ leveraged in grants</li> <li>- Resident satisfaction score</li> </ul>
2. Water Street Property	Revitalize Water Street as a center for economic and community development.	<ul style="list-style-type: none"> <li>- Finalize redevelopment plan</li> <li>- Begin infrastructure work (utilities, access roads)</li> <li>- Encourage local investment and vendor use</li> <li>- Host community input sessions</li> </ul>	FY 2025–2027	City Manager Planning	<ul style="list-style-type: none"> <li>- Project milestones met</li> <li>- # of community events</li> <li>- % of contracts to local vendors</li> </ul>
3. Public Safety and Public Health	Ensure a safe, healthy community through responsive services.	<ul style="list-style-type: none"> <li>- Maintain police/fire staffing levels</li> <li>- Expand crisis response &amp; mental health partnerships</li> <li>- Invest in health education and outreach programs</li> </ul>	Ongoing 2025–2028	City Manager Police Fire	<ul style="list-style-type: none"> <li>- Response time targets met</li> <li>- # of residents served in mental health programs</li> <li>- Crime rate trends</li> </ul>
4. Shelter and Housing	Increase housing options and shelter services for vulnerable residents.	<ul style="list-style-type: none"> <li>- Partner with local housing orgs</li> <li>- Expand shelter bed availability</li> <li>- Identify City-owned land for affordable housing</li> <li>- Apply for housing-related grants</li> </ul>	FY 2025–2027	City Manager Planning	<ul style="list-style-type: none"> <li>- # of new affordable units</li> <li>- Reduction in unsheltered individuals</li> <li>- Grant funds awarded</li> </ul>
5. Staffing Capacity	Strengthen workforce to ensure effective City operations.	<ul style="list-style-type: none"> <li>- Conduct staffing and compensation study</li> <li>- Expand professional development programs</li> <li>- Offer competitive benefit packages</li> <li>- Improve employee feedback mechanisms</li> </ul>	FY 2025 and ongoing	Dept Heads Human Resources Finance	<ul style="list-style-type: none"> <li>- Reduced vacancy rate</li> <li>- Staff retention rate</li> <li>- Employee satisfaction survey results</li> </ul>

# Personnel Changes

Between fiscal years 2024–2025 and 2025–2026, the city's overall staffing increased by **1.00 Full-Time Equivalent (FTE)**, rising from **139.75 to 140.75 FTEs**.

This growth was driven by strategic adjustments in three departments:

- In **Finance**, one additional **Finance Generalist** was added, increasing the role from 1.00 to 2.00 FTEs. Position used to be a Finance Intern.
- In the **Clerk's office**, the **Finance Clerk Generalist II** will have split funding between the City Clerk and Treasury Office.
- The **Department of Public Services (DPS)** expanded its leadership capacity by increasing the **Public Service Supervisor** position from 3.00 to 4.00 FTEs.

All other departments maintained stable staffing levels, reflecting a focused and minimal approach to personnel changes across the organization.

Position	2022-2023	2023-2024	2024-2025	2025-2026	Increase/ Decrease
<b>COUNCIL</b>					
MAYOR	1.00	1.00	1.00	1.00	0.00
MAYOR PRO-TEM	1.00	1.00	1.00	1.00	0.00
COUNCIL MEMBER	5.00	5.00	5.00	5.00	0.00
<b>COUNCIL Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>CITY MANAGER</b>					
CITY MANAGER	1.00	1.00	1.00	1.00	0.00
<b>CITY MANAGER Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>FINANCE</b>					
FINANCE DIRECTOR/TREASURER	1.00	1.00	1.00	1.00	0.00
ACCOUNTING SUPERVISOR	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT	1.00	1.00	1.00	1.00	0.00
FINANCE GENERALIST	1.00	1.00	1.00	2.00	1.00
INTERN			0.50	0.00	-0.50
<b>FINANCE Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>	<b>5.00</b>	<b>0.50</b>
<b>CLERK</b>					
CITY CLERK	1.00	1.00	1.00	1.00	0.00
DEPUTY CLERK	1.00	1.00	1.00	1.00	0.00
FINANCE CLERK GENERALIST	1.00	1.00	1.00	0.50	-0.50
FINANCE GENERALIST II				0.50	0.50
<b>CLERK Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>TREASURY</b>					
FINANCE GENERALIST II	1.00	1.00	1.00	0.50	-0.50
FINANCE CLERK GENERALIST				0.50	0.50
<b>TREASURY Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>HR</b>					
HR DIRECTOR	1.00	1.00	1.00	1.00	0.00
HR Assistant	1.00	1.00	1.00	1.00	0.00
<b>HR Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>POLICE</b>					
POLICE CHIEF	1.00	1.00	1.00	1.00	0.00
CAPTAIN		1.00	1.00	1.00	0.00
LIEUTENANT	3.00	2.00	2.00	2.00	0.00
SERGEANT	3.00	5.00	5.00	5.00	0.00
POLICE OFFICER	22.00	21.00	21.00	21.00	0.00
POLICE DETECTIVE	3.00	3.00	3.00	3.00	0.00
EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	0.00
RECORDS CLERK	2.00	2.00	2.00	2.00	0.00
PT RECORDS CLERK	1.00	1.00	1.00	1.00	0.00
CROSSING GUARD	6.00	6.00	6.00	6.00	0.00
<b>POLICE Total</b>	<b>42.00</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>0.00</b>
<b>PARKING</b>					
PARKING ENFORCEMENT OFFICER	2.00	2.00	2.00	2.00	0.00
<b>PARKING Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>FIRE</b>					
FIRE CHIEF	1.00	1.00	1.00	1.00	0.00
FIRE MARSHALL	1.00	1.00	1.00	1.00	0.00
CAPTAIN	3.00	3.00	3.00	3.00	0.00
LIEUTENANT	3.00	3.00	3.00	3.00	0.00
FIREFIGHTER	14.00	14.00	14.00	14.00	0.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	0.00
<b>FIRE2 Total</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>0.00</b>



Position	2022-2023	2023-2024	2024-2025	2025-2026	Increase/ Decrease
<b>BUILDING</b>					0.00
BUILDING MANAGER	1.00	1.00	1.00	1.00	0.00
DEPUTY DIRECTOR COMMUNIT	1.00	1.00	1.00	1.00	0.00
HOUSING INSPECTOR	1.00	1.00	1.00	1.00	0.00
SECRETARY	1.00	1.00	1.00	1.00	0.00
SECRETARY II	1.00	1.00	1.00	1.00	0.00
<b>BUILDING Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>ORDINANCE</b>					
CODE ENFORCEMENT OFFICER	1.00	1.00	1.00	1.00	0.00
ORDINANCE ENFORCEMENT OF	1.00	1.00	1.00	1.00	0.00
<b>ORDINANCE Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>AHB</b>					0.00
AHB OFFICER	2.00	2.00	2.00	2.00	0.00
<b>AHB Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>DPS</b>					
DPS DIRECTOR	1.00	1.00	1.00	1.00	0.00
OFFICE MANAGER - DPS	1.00	1.00	1.00	1.00	0.00
DPS ACCOUNTING TECHNICIA	1.00	1.00	1.00	1.00	0.00
PUBLIC SERVICE SUPERVISOR	1.00	3.00	3.00	4.00	1.00
MECHANIC	2.00	2.00	2.00	2.00	0.00
SIGN SPECIALIST	1.00	1.00	1.00	1.00	0.00
TRAFFIC/SIGNAL	0.75	0.75	0.75	0.75	0.00
HEAVY EQUIPMENT OPERATOR	5.00	5.00	5.00	5.00	0.00
FACILITIES MAINTENANCE WORKER			1.00	1.00	0.00
EQUIPMENT OPERATOR	12.00	13.00	11.00	11.00	0.00
TEMPORARY LABORERS			4.00	4.00	0.00
PROJECT MANAGER	0.00	0.50	0.50	0.50	0.00
GENERAL FOREMAN	2.00	0.00	0.00	0.00	0.00
<b>DPS2 Total</b>	<b>26.75</b>	<b>28.25</b>	<b>31.25</b>	<b>32.25</b>	<b>1.00</b>
<b>PLANNING</b>					
COMMUNITY SERVICES DIRECTOR	1.00	1.00	1.00	1.00	0.00
CITY PLANNER	1.00	1.00	1.00	1.00	0.00
PRESERVATION PLANNER	1.00	1.00	1.00	1.00	0.00
DDA COORD/PUBLIC ENGAGE	1.00	1.00	1.00	1.00	0.00
COMMUNICATIONS MANAGER	1.00	1.00	1.00	1.00	0.00
ECONOMIC EQUITY MANAGER	1.00	1.00	1.00	1.00	0.00
<b>PLANNING Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>FREIGHTHOUSE</b>					0.00
FREIGHTHOUSE EVENT COORDINATOR	4.00	4.00	4.00	4.00	0.00
<b>FREIGHTHOUSE Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>POOL</b>					
RECREATION AIDE	1.00	1.00	1.00	1.00	0.00
RECREATION COORDINATOR	2.00	2.00	2.00	2.00	0.00
HEAD SWIN COACH	1.00	1.00	1.00	1.00	0.00
LIFE GUARD	1.00	1.00	1.00	1.00	0.00
<b>POOL Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>133.75</b>	<b>136.25</b>	<b>139.75</b>	<b>140.75</b>	<b>1.50</b>



# Performance Measure

## PERFORMANCE MEASURE 2023-2024

### Overview:

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

### Strategic Goals:

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

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

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

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

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

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

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

## Strategic Priority Programs and Projects

### **Ypsilanti Road Diet/ Road Renovation Project/ Walkability Enhancements**

Time Frame: 3-4 Years

Project Leader/Department: Bonnie Wessler/ DPS

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

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

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

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

### **Peninsular Dam Removal Project**

-Timeframe: Ongoing

-Project Leader/Department: Katie Jones/ Economic Development

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

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

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

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

**Infrastructure Improvements (Bridge & Roads):**

-Timeframe: Ongoing

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

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

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

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

**Revamp of the Ypsilanti Police Department**

-Timeframe: Ongoing

-Project Leader/ Department: Kirk Moore

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

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

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

**Fire Department Updates**

-Timeframe: Active

-Project Leader/Department: Ken Hobbs

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

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

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

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

**Develop long-term vacant sites in the city.**

Timeframe: Ongoing

Project Leader/Department: Planning/Economic Development

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

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

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

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

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

#### **Community Engagement & Events**

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

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

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

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

The events/engagements included:

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

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

- T-shirts & sweatshirts with an official logo.

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

### **Improve Recruitment and Retention**

Timeframe: On-going

Initiated: Human Resources

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

The City has reached Collective Bargaining agreements with three unions:

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

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

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

HR has been actively engaged in talent acquisition efforts, participating in job fairs to attract top talent to our organization. Appeared on the Jobfairgiant.com website as well as appeared in the November 25 issue of Metro Detroit You're Hired job magazine. Additionally, we have implemented initiatives to recognize employee anniversaries and birthdays, fostering a culture of appreciation and celebration.

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

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

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

# Biggest Wins, Hopes, and Challenges – Budget Years 2024–2025 and 2025–2026

## City Manager's Office

### Biggest Hope/Challenge – FY 2025–2026

- Deferred maintenance has created long-term infrastructure challenges
  - The City must strategically allocate resources to replace and repair aging assets
  - Future budgets must include sustainable funding for asset maintenance to ensure fiscal and operational resilience

## Community Services Department

### Biggest Win – FY 2024–2025

- Completion of inspections on Clark Road
- Achieving full staffing levels
- Establishment of a dedicated Building Inspection Fund to improve accounting transparency and operational tracking

### Biggest Hope/Challenge – FY 2025–2026

- Improving the City's communications strategy
- Completing environmental remediation at the Water Street site
- Finalizing the sales and occupancy at Dorsey Estates
- Beginning the Master Plan update process

## Finance Department

### Biggest Win – FY 2024–2025

- Implementation of the new financial software system
  - A major step forward in modernizing financial processes and increasing efficiency citywide

### Biggest Hope/Challenge – FY 2025–2026

- Ensuring all users become proficient and confident in using the new system
  - Continued training and hands-on support will be critical to fully realize the system's benefits and improve operational accuracy

## Ypsilanti Police Department (YPD)

### Biggest Win – FY 2024–2025

- Reestablishment of the Detective Bureau and Crime Scene Management Team
  - This allows the department to regain control over local investigations and maintain a consistent internal point of contact for special cases

### Biggest Hope/Challenge – FY 2025–2026

- Addressing ongoing staffing shortages
  - Although staffing has improved by 30% since January 2025, the department still has ten vacant positions to fill to reach full capacity

## Ypsilanti Fire Department (YFD)

### Biggest Win – FY 2024–2025

- Successful recruitment and retention, reaching full staffing with 24 personnel (21 suppression, 3 administrative)
  - The department now has a stable, committed team serving the City of Ypsilanti

### Biggest Hope/Challenge – FY 2025–2026

- Implementation of the department's Capital Improvement Plan
  - Priorities include the replacement of Tower 1 (approaching 20 years in service)
  - Engine 3 should be moved to reserve status by 2026 and replaced by 2031
  - Sustained investment is required to maintain safe and reliable fire apparatus

# Major Sources of Revenue

The City relies on a diverse mix of revenue sources to support its operations and services. Key sources include:

## Property Taxes

Taxes levied on real and personal property within the City, calculated based on taxable value multiplied by the applicable millage rate. These include the City's operating millage and any additional voter-approved millages.

## Constitutional Revenue Sharing

As mandated by the Michigan Constitution (Article IX, Section 10), this revenue represents 15% of the 4% portion of the State's 6% sales tax. It is distributed to all Michigan cities, villages, and townships based on population and paid bi-monthly.

## City, Village, and Township Revenue Sharing (CVTRS)

The CVTRS program includes these components:

- **Standard CVTRS Payment**
- **Public Safety Payment**

## Marijuana Tax Revenue Sharing

Revenue from the statewide excise tax on recreational marijuana sales, allocated to municipalities based on the number of licensed establishments operating in the City.

## Licenses and Permits

Collected from businesses and individuals for various activities, including construction, business operations, and regulatory compliance.

## Charges for Services

Fees assessed for specific services such as trash collection, recreation programs, inspections, and other user-supported activities.

## Fines and Forfeitures

Penalties collected for violations of City ordinances and regulations, including parking and code enforcement fines.

## Investment Earnings

Interest income generated from investing surplus City funds in accordance with the City's investment policy.

## Budget Estimates

The budget is developed using conservative and realistic estimates based on:

- Historical revenue and expenditure trends
- Data from County, State, and federal sources
- Actuarial assumptions for pension and OPEB contributions
- Legislative or economic changes impacting municipal funding

These estimates aim to ensure a balanced and sustainable financial plan that aligns with state requirements and the City's fiscal policies.

## Future Planning

The City integrates long-range financial planning through:

- **Annual Goal-Setting Sessions:** Council and staff identify strategic priorities and align budget decisions accordingly.
- **Five-Year Capital Improvement Plan (CIP):** Evaluates and schedules major infrastructure projects including public buildings, parks, and streets. The CIP is updated annually and approved by City Council.

This planning process ensures that the City remains proactive in maintaining assets, meeting service demands, and addressing future needs.

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# FUND SUMMARIES

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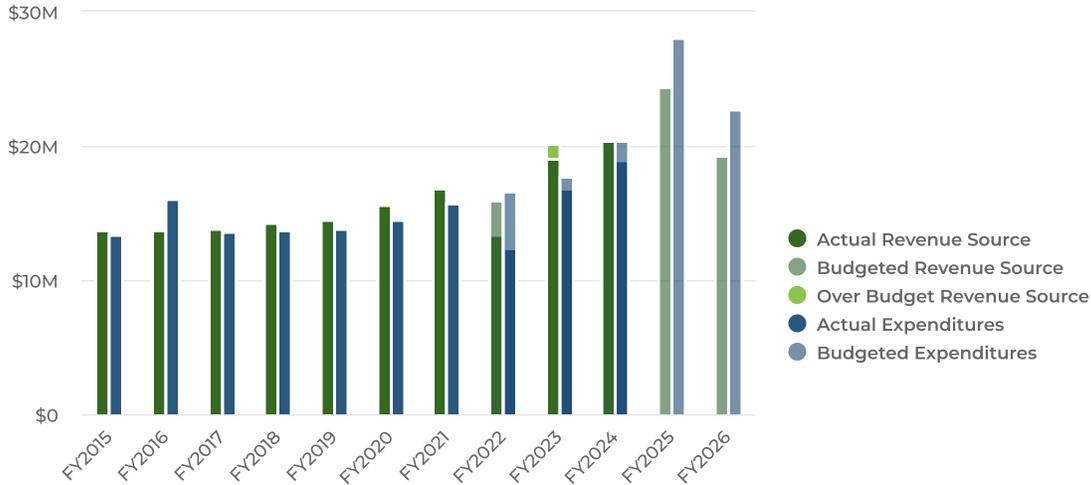


# General Fund

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

## Summary

The **General Fund (101)** starts with about **\$14.79M** and is projected to end with about **\$5.58M**. In part, the decrease was due to a **transfer** to the **Budget Stabilization Fund(104)** amounting to **\$3.2M**.



## General Fund Comprehensive Summary

Name	FY2025 Original Budget	FY2025 Amended Budget	FY2026 Amended Budget
<b>Beginning Fund Balance:</b>	<b>\$14,790,335.00</b>	<b>\$14,790,335.00</b>	<b>\$9,220,091.25</b>
<b>Revenues</b>			
Taxes	\$10,923,617.00	\$10,971,083.00	\$11,230,724.00
Special Assessments	\$637,275.00	\$789,775.00	\$95,575.00
Licenses and Permits	\$151,800.00	\$158,215.00	\$147,300.00
Federal Grants	\$0.00	\$14,000.00	\$0.00
State Grants	\$4,726,678.00	\$6,438,091.00	\$4,739,257.00
Contributions from Local Units	\$43,000.00	\$43,000.00	\$45,000.00
Charges for Services	\$398,968.00	\$447,604.00	\$397,052.00
Investment Income and Rentals	\$638,736.00	\$775,452.00	\$767,192.00
Other Revenue	\$4,552,000.00	\$4,580,946.00	\$1,842,500.00
Other Financing Sources	\$6,000.00	\$17,268.00	\$16,500.00
Other Services and Charges	\$220,000.00	\$220,000.00	\$0.00
<b>Total Revenues:</b>	<b>\$22,298,074.00</b>	<b>\$24,455,434.00</b>	<b>\$19,281,100.00</b>
<b>Expenditures</b>			
Personal Services	\$13,477,274.00	\$13,263,922.00	\$13,446,220.00
Supplies	\$914,868.00	\$1,038,851.00	\$718,164.00
Other Services and Charges	\$7,539,950.00	\$9,229,516.00	\$5,772,246.00

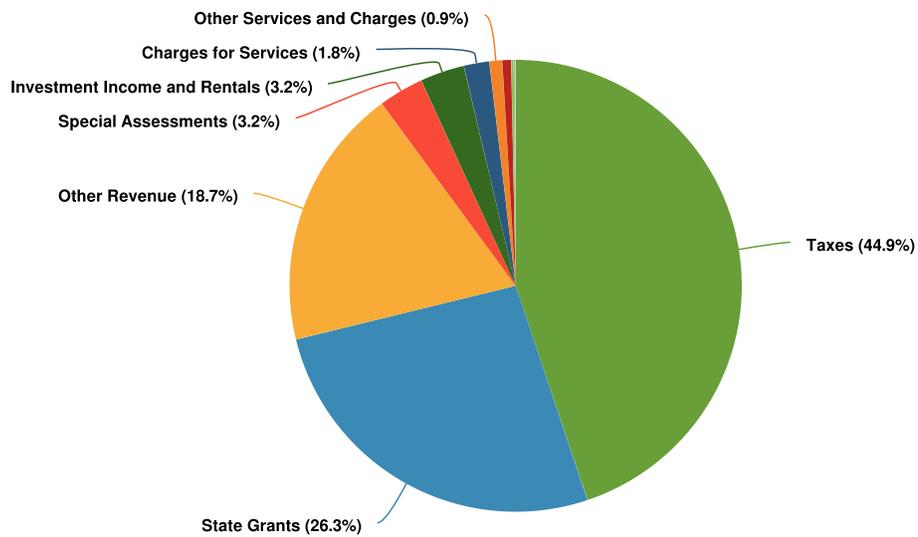


Name	FY2025 Original Budget	FY2025 Amended Budget	FY2026 Amended Budget
Special and Extraordinary Items	\$83,502.00	\$4,582,789.00	\$2,845,084.00
<b>Total Expenditures:</b>	<b>\$22,015,594.00</b>	<b>\$28,115,078.00</b>	<b>\$22,781,714.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$282,480.00</b>	<b>-\$3,659,644.00</b>	<b>-\$3,500,614.00</b>
<b>Ending Fund Balance:</b>	<b>\$15,072,815.00</b>	<b>\$11,130,691.00</b>	<b>\$5,719,477.25</b>

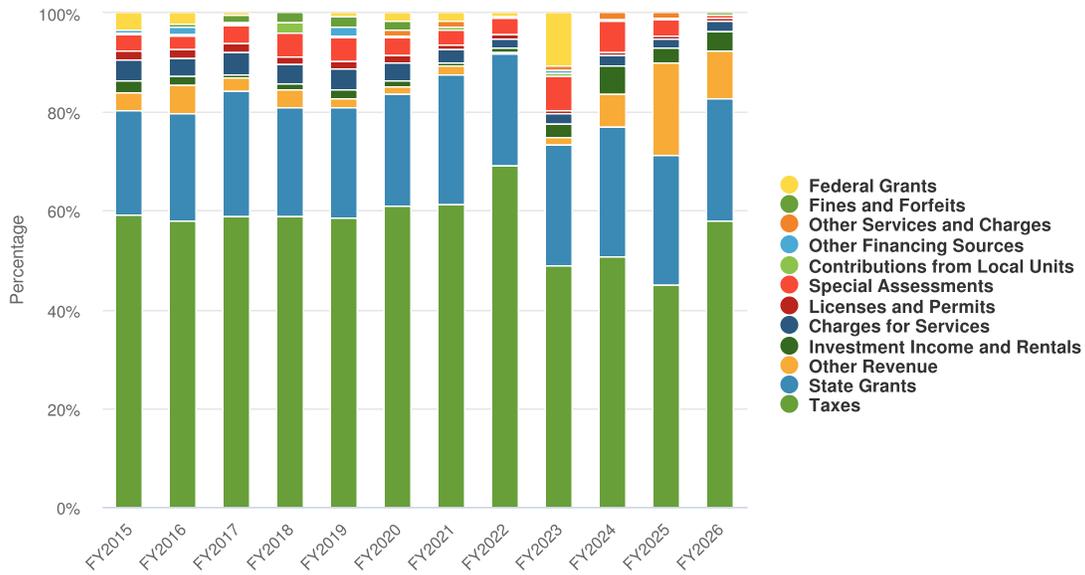
## Revenues

The City is projecting a 3% increase in property taxes which is in line with the CPI for 2025 . State Grants are based on assumptions by the state of Michigan for revenue sharing.

### Projected Revenues



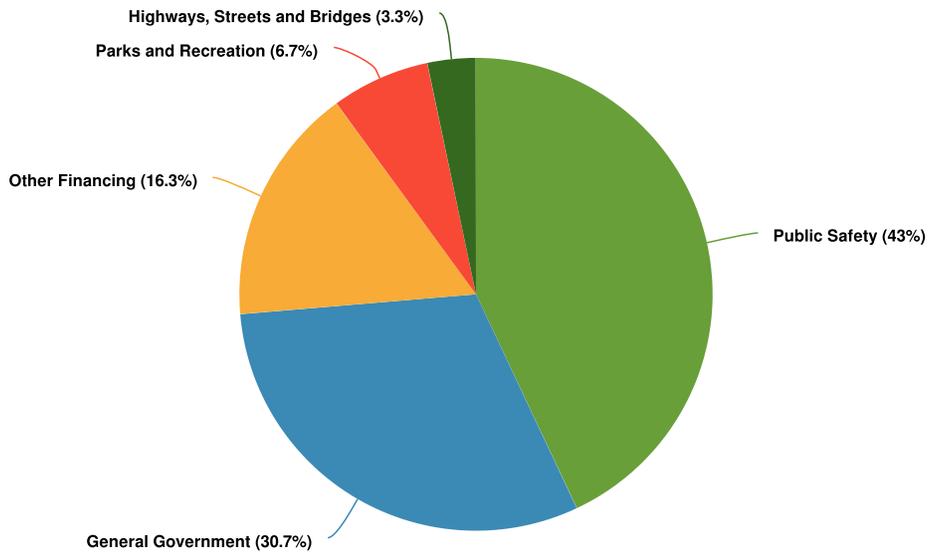
## Budgeted and Historical Revenues



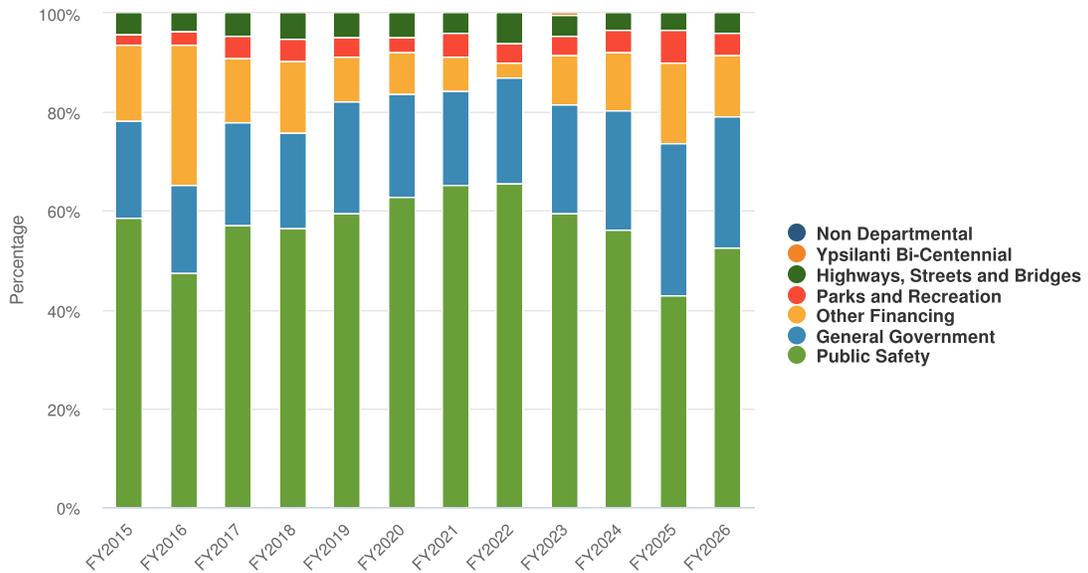
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Taxes	\$10,366,743.23	\$10,971,083.00	\$11,230,724.00	2.4%
Special Assessments	\$1,297,156.46	\$789,775.00	\$95,575.00	-87.9%
Licenses and Permits	\$133,265.29	\$158,215.00	\$147,300.00	-6.9%
Federal Grants	\$0.00	\$14,000.00	\$0.00	-100%
State Grants	\$5,412,306.70	\$6,438,091.00	\$4,739,257.00	-26.4%
Contributions from Local Units	\$49,719.85	\$43,000.00	\$45,000.00	4.7%
Charges for Services	\$457,256.36	\$447,604.00	\$397,052.00	-11.3%
Investment Income and Rentals	\$1,193,049.17	\$775,452.00	\$767,192.00	-1.1%
Other Revenue	\$1,309,762.47	\$4,580,946.00	\$1,842,500.00	-59.8%
Other Financing Sources	\$26,730.89	\$17,268.00	\$16,500.00	-4.4%
Other Services and Charges	\$220,000.00	\$220,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$20,465,990.42</b>	<b>\$24,455,434.00</b>	<b>\$19,281,100.00</b>	<b>-21.2%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures

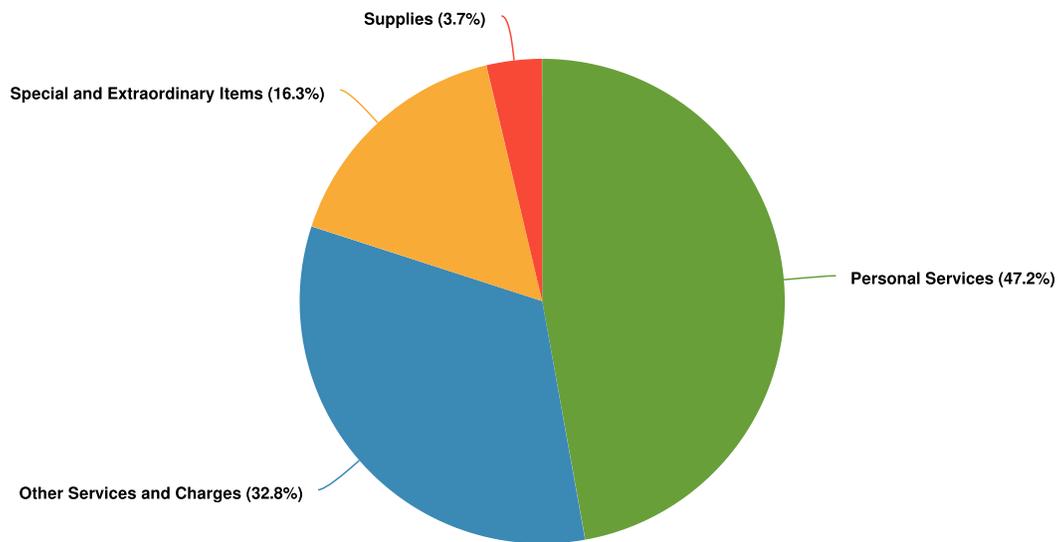


Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
General Government	\$4,576,387.59	\$8,622,957.00	\$6,033,039.00	-30%

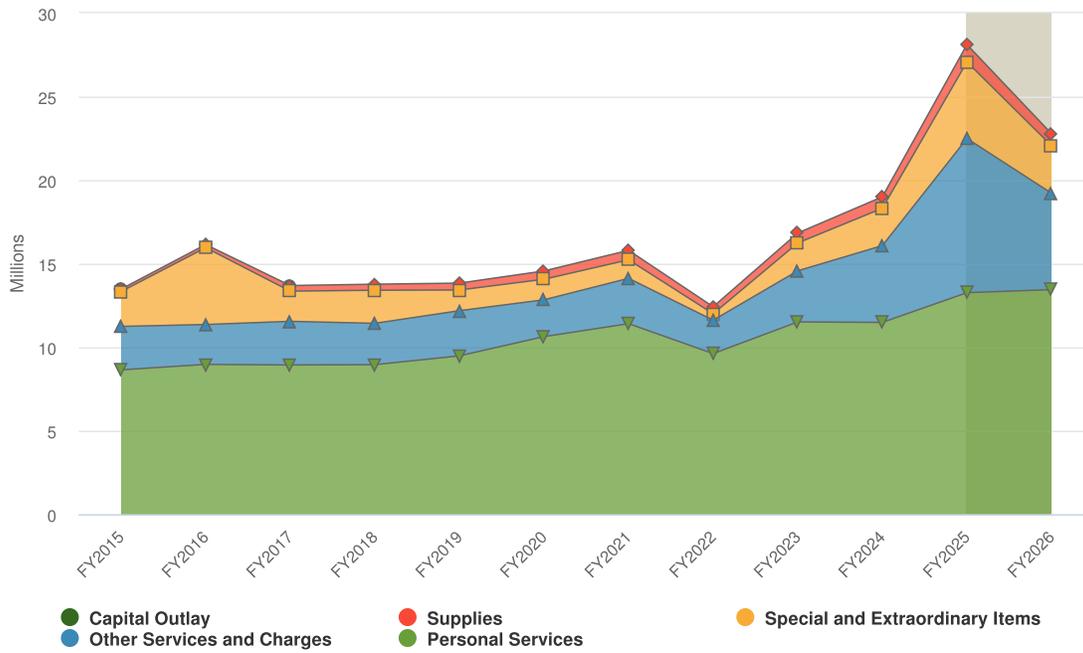
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Non Departmental	\$0.48	\$0.00	\$0.00	0%
Parks and Recreation	\$863,929.39	\$1,889,784.00	\$1,002,783.00	-46.9%
Public Safety	\$10,677,152.32	\$12,089,802.00	\$11,992,442.00	-0.8%
Highways, Streets and Bridges	\$652,792.58	\$929,746.00	\$908,366.00	-2.3%
Other Financing	\$2,233,166.00	\$4,582,789.00	\$2,845,084.00	-37.9%
<b>Total Expenditures:</b>	<b>\$19,003,428.36</b>	<b>\$28,115,078.00</b>	<b>\$22,781,714.00</b>	<b>-19%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

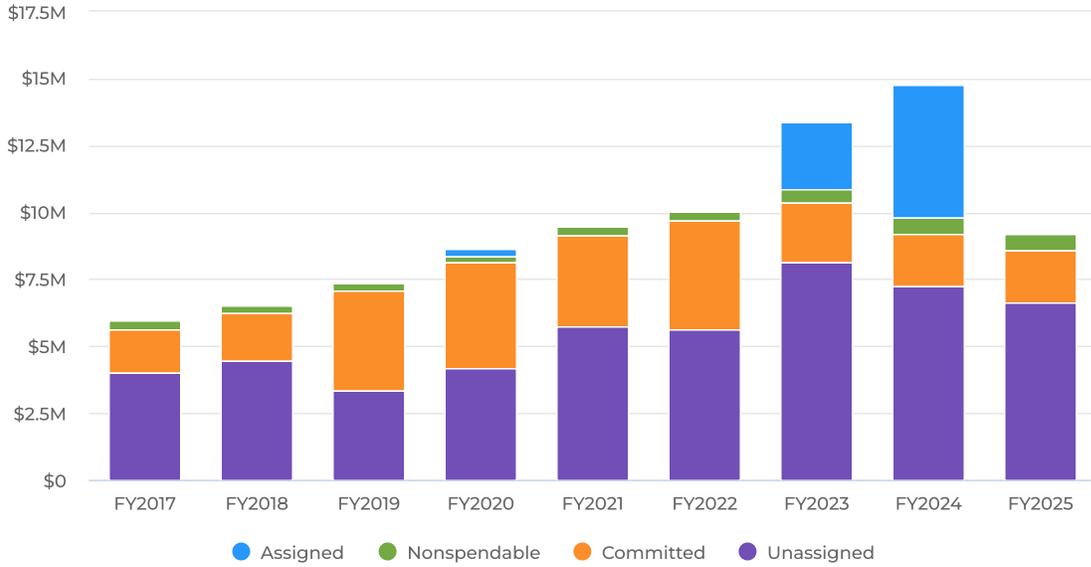


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expense Objects				
Personal Services	\$11,484,488.37	\$13,263,922.00	\$13,446,220.00	1.4%
Supplies	\$688,987.23	\$1,038,851.00	\$718,164.00	-30.9%
Other Services and Charges	\$4,596,786.76	\$9,229,516.00	\$5,772,246.00	-37.5%
Special and Extraordinary Items	\$2,233,166.00	\$4,582,789.00	\$2,845,084.00	-37.9%
<b>Total Expense Objects:</b>	<b>\$19,003,428.36</b>	<b>\$28,115,078.00</b>	<b>\$22,781,714.00</b>	<b>-19%</b>

# Fund Balance

## Projections



Financial Summary	FY2024	FY2025	% Change
<b>Fund Balance</b>	—	—	
Unassigned	\$7,241,030	\$6,635,518	-8.4%
Assigned	\$4,964,732	\$0	-100%
Committed	\$1,972,793	\$1,972,793	0%
Nonspendable	\$611,780	\$611,780	0%
<b>Total Fund Balance:</b>	<b>\$14,790,335</b>	<b>\$9,220,091</b>	<b>-37.7%</b>



## Budget Stabilization Fund

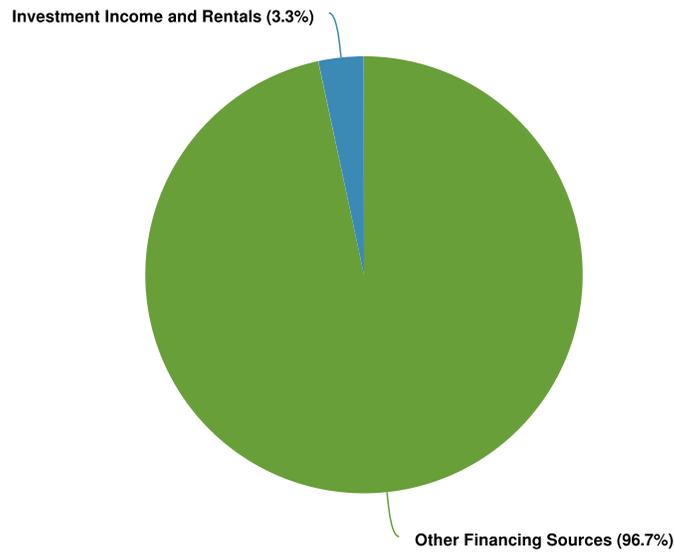
The Budget Stabilization Fund (BSF), also known as the “Rainy Day Fund,” is a reserve established to help the City manage unexpected revenue declines or unforeseen expenditures. The fund serves as a financial safeguard to maintain essential services and fiscal stability during periods of economic uncertainty or emergencies.

### Summary

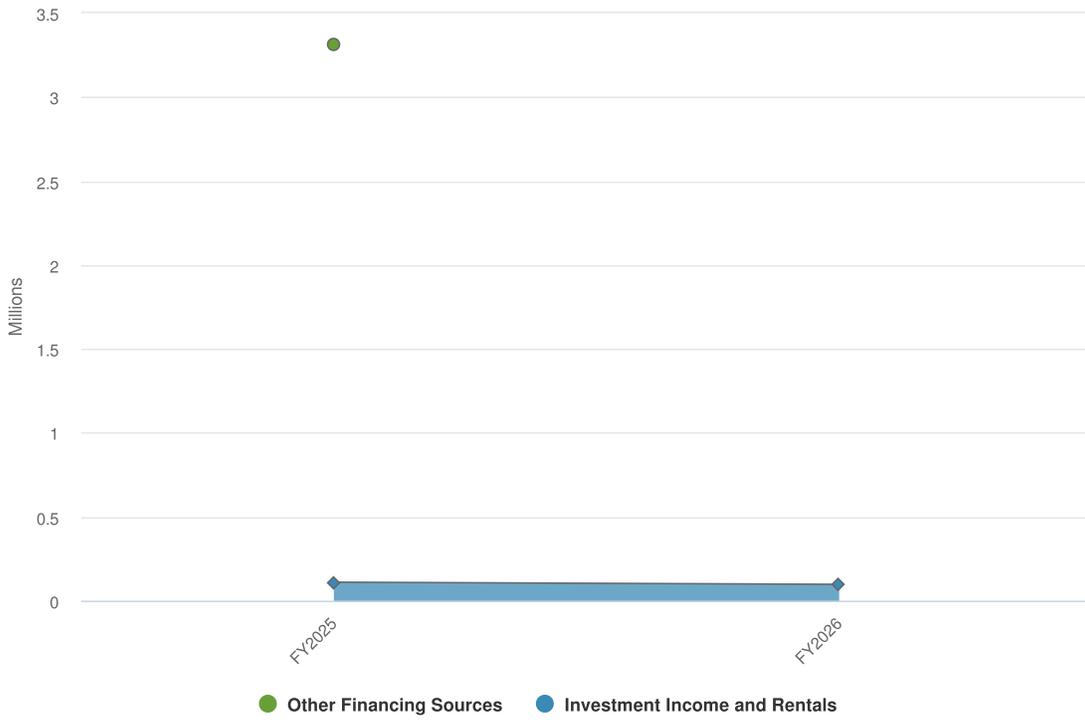
The City of Ypsilanti is projecting \$3.31M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

### Revenues by Source

#### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Investment Income and Rentals	\$0.00	\$110,912.00	\$98,000.00	-11.6%
Other Financing Sources	\$0.00	\$3,200,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$0.00</b>	<b>\$3,310,912.00</b>	<b>\$98,000.00</b>	<b>-97%</b>



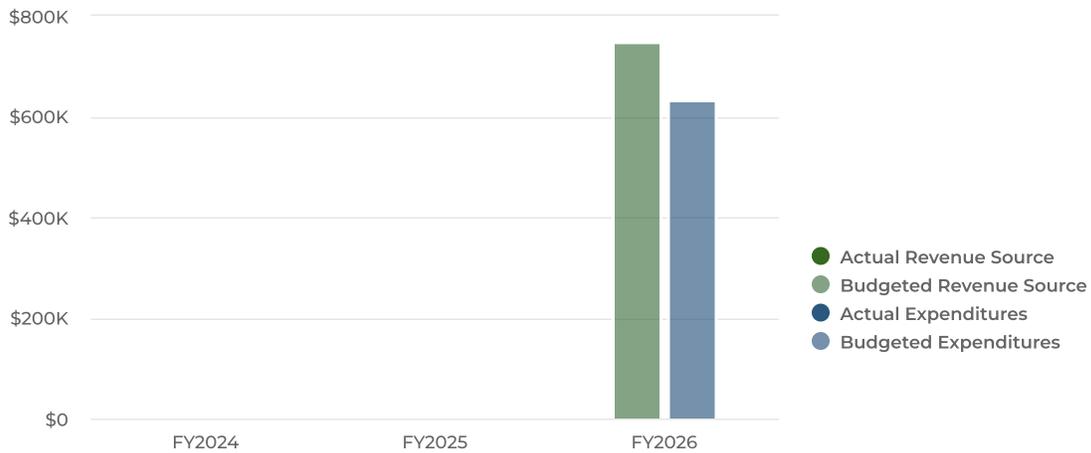
## Building Inspection Fund

The Building Inspection Fund is a newly established special revenue fund created to enhance transparency and accountability by tracking the revenues and expenditures associated with the City's building inspection program separately from the General Fund. This fund will be supported by permit fees and inspection-related revenues generated by the department.

Establishing this dedicated fund allows the City to more accurately assess the financial performance of building-related activities and ensures that collected fees are used solely to support the services provided, including plan reviews, code enforcement, and on-site inspections. It aligns with best practices in municipal finance by isolating fee-based operations and supporting long-term sustainability of building safety services.

### Summary

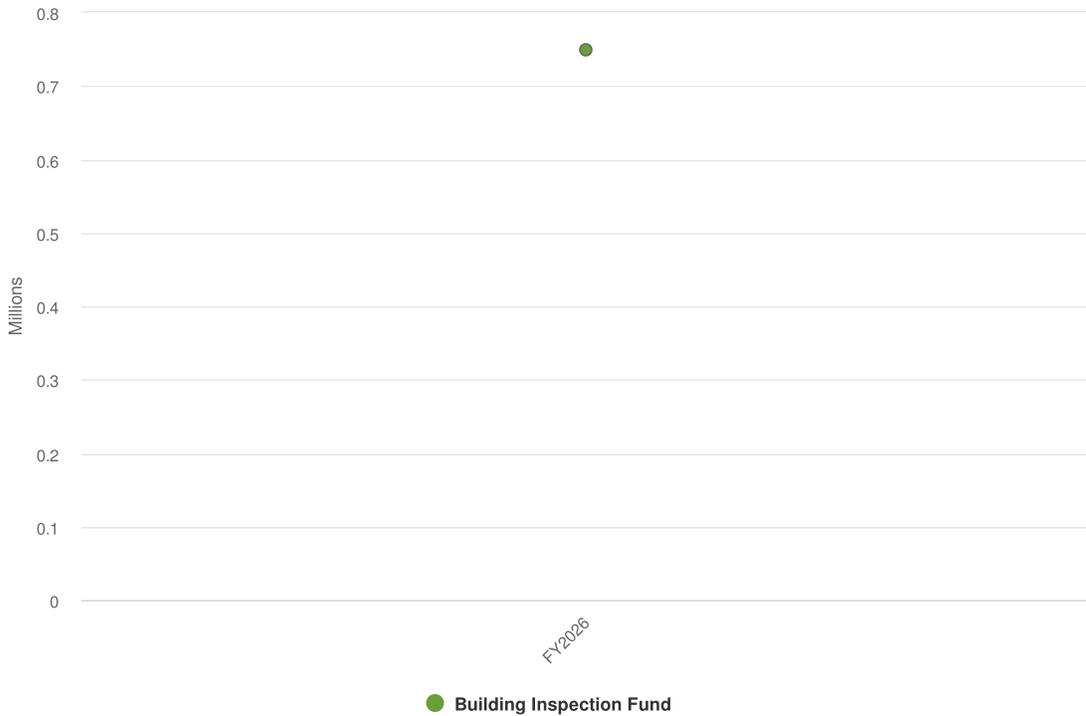
The City of Ypsilanti is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



# Revenue by Fund

## 2025 Revenue by Fund

### Budgeted and Historical 2025 Revenue by Fund



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Building Inspection Fund	\$0.00	\$0.00	\$750,039.00	N/A

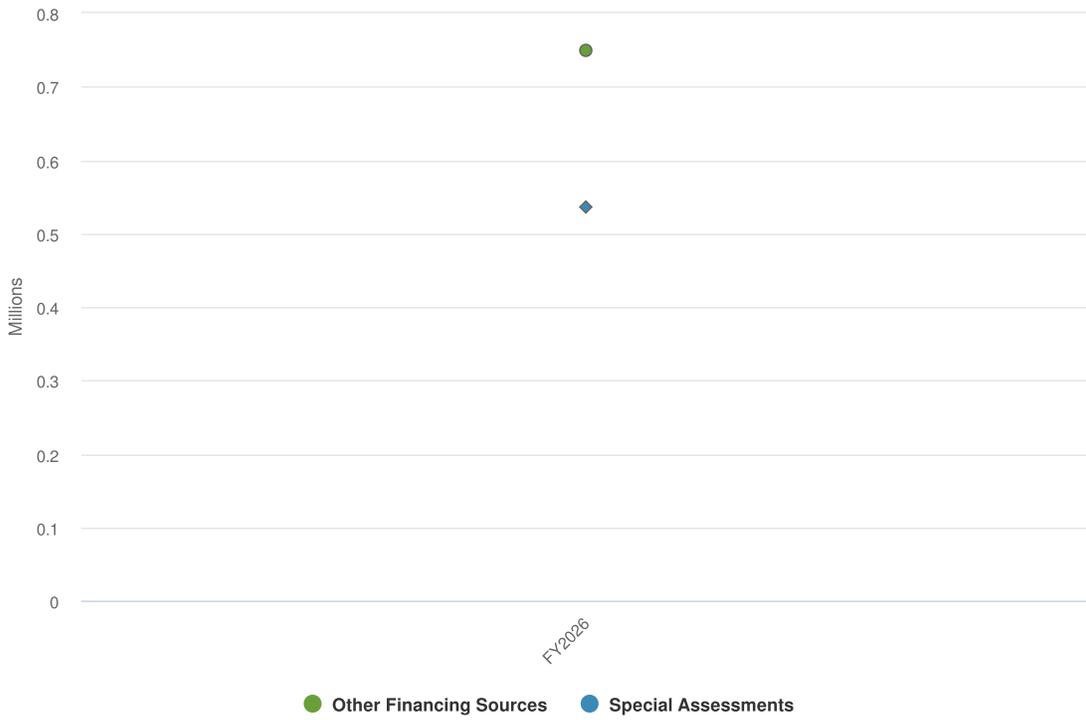


Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Total Building Inspection Fund:	\$0.00	\$0.00	\$750,039.00	N/A

## Revenues by Source

### Projected 2025 Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Special Assessments	\$0.00	\$0.00	\$536,500.00	N/A
Other Financing Sources	\$0.00	\$0.00	\$213,539.00	N/A
<b>Total Revenue Source:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750,039.00</b>	<b>N/A</b>

# Expenditures by Fund

## 2025 Expenditures by Fund

### Budgeted and Historical 2025 Expenditures by Fund



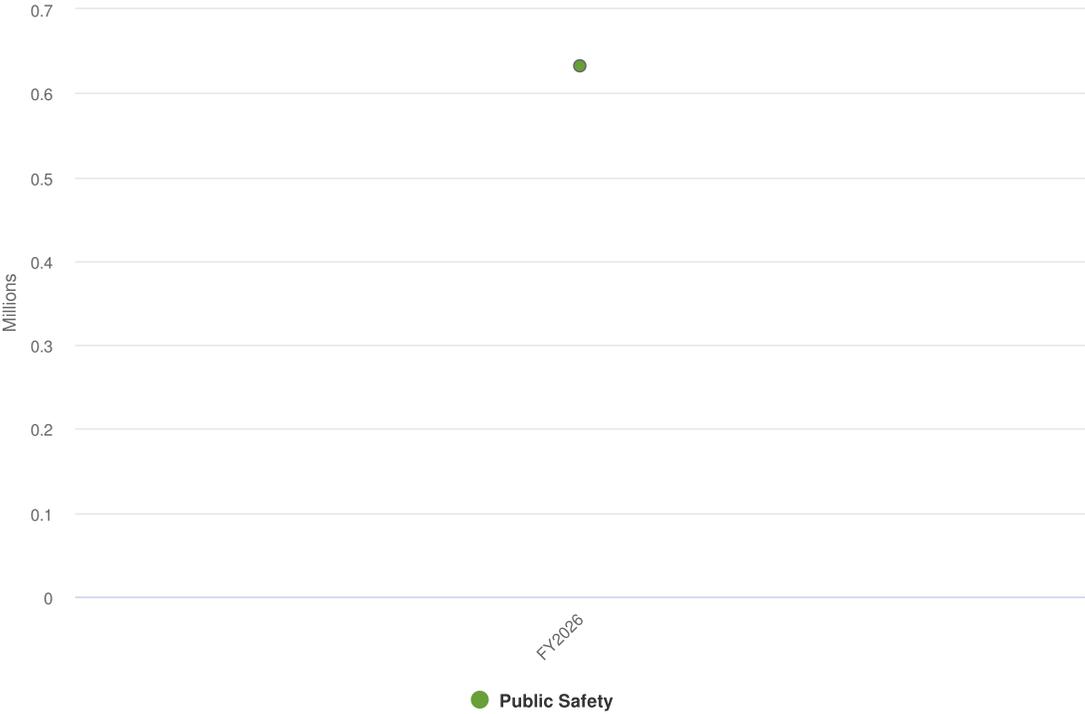
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Building Inspection Fund	\$0.00	\$0.00	\$632,751.00	N/A

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Total Building Inspection Fund:	\$0.00	\$0.00	\$632,751.00	N/A

## Expenditures by Function

### Budgeted Expenditures by Function

### Budgeted and Historical Expenditures by Function

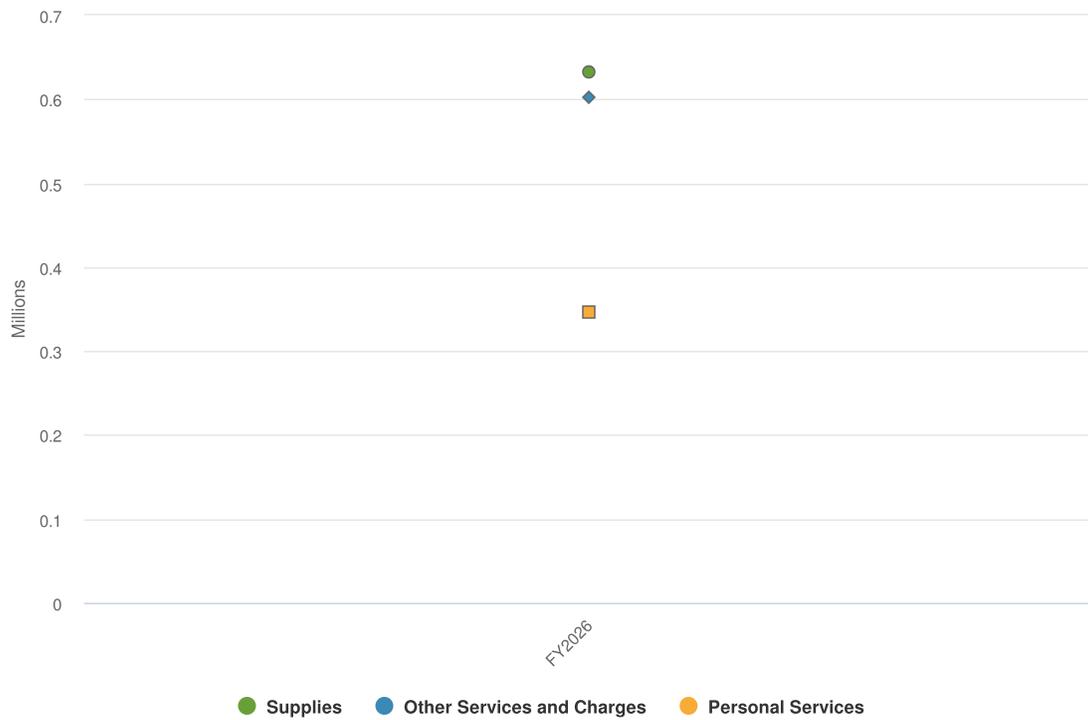


Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
Public Safety	\$0.00	\$0.00	\$632,751.00	N/A
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$632,751.00</b>	<b>N/A</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expense Objects				
Personal Services	\$0.00	\$0.00	\$346,472.00	N/A
Supplies	\$0.00	\$0.00	\$30,916.00	N/A
Other Services and Charges	\$0.00	\$0.00	\$255,363.00	N/A
<b>Total Expense Objects:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$632,751.00</b>	<b>N/A</b>

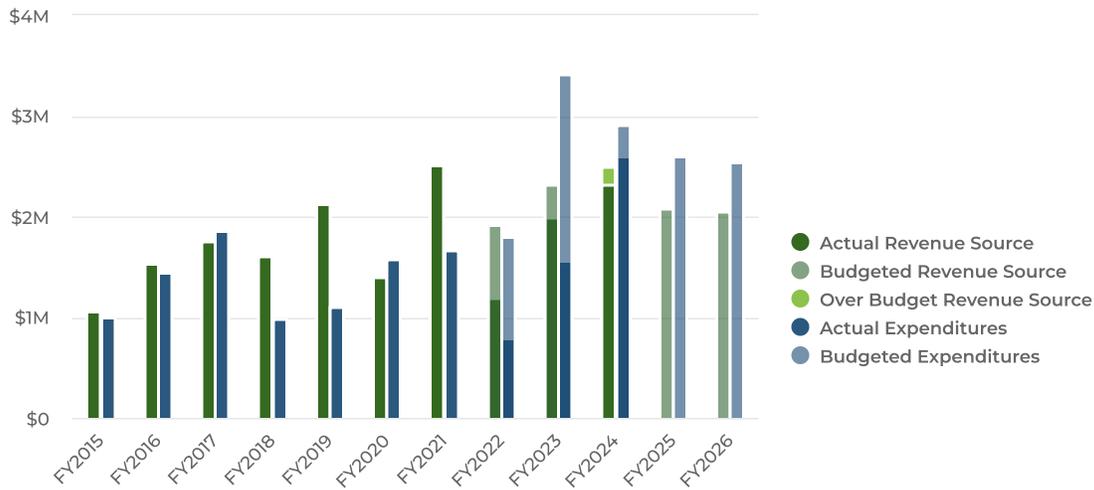


# Major Street

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 \$2.09M of revenue in FY2025, which represents a 10.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.3% or \$300.27K to \$2.61M in FY2025.



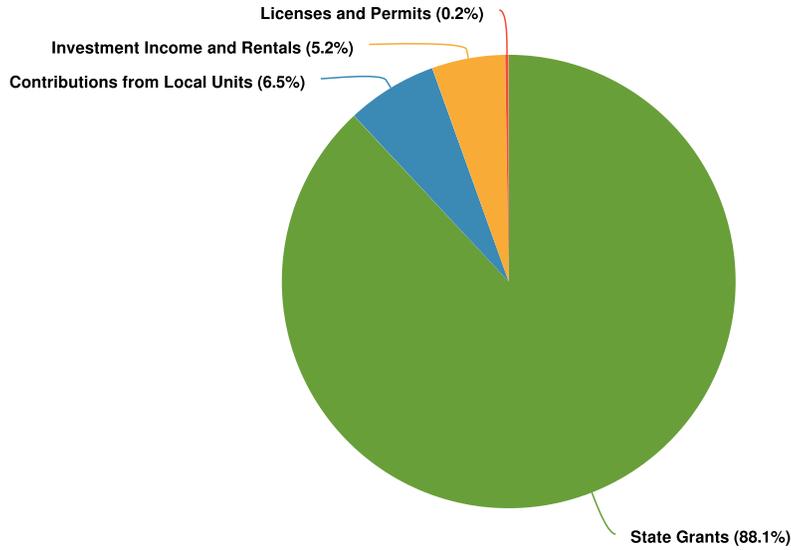
## Major Street Comprehensive Summary

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget
<b>Beginning Fund Balance:</b>	<b>\$3,924,761.17</b>	<b>\$4,350,587.58</b>	<b>\$2,961,064.00</b>
<b>Revenues</b>			
Licenses and Permits	\$74,460.00	\$5,040.00	\$0.00
State Grants	\$1,942,833.64	\$1,844,000.00	\$1,843,250.00
Contributions from Local Units	\$287,614.08	\$135,615.00	\$140,000.00
Investment Income and Rentals	\$200,452.92	\$109,330.00	\$70,008.00
<b>Total Revenues:</b>	<b>\$2,505,360.64</b>	<b>\$2,093,985.00</b>	<b>\$2,053,258.00</b>
<b>Expenditures</b>			
Personal Services	\$397,755.99	\$486,117.00	\$503,405.00
Supplies	\$15,343.64	\$121,159.00	\$112,720.00
Other Services and Charges	\$385,964.92	\$1,781,612.00	\$1,887,437.00
Capital Outlay	\$1,815,518.56	\$225,500.00	\$47,450.00
<b>Total Expenditures:</b>	<b>\$2,614,583.11</b>	<b>\$2,614,388.00</b>	<b>\$2,551,012.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$109,222.47</b>	<b>-\$520,403.00</b>	<b>-\$497,754.00</b>
<b>Ending Fund Balance:</b>	<b>\$3,815,538.70</b>	<b>\$3,830,184.58</b>	<b>\$2,463,310.00</b>

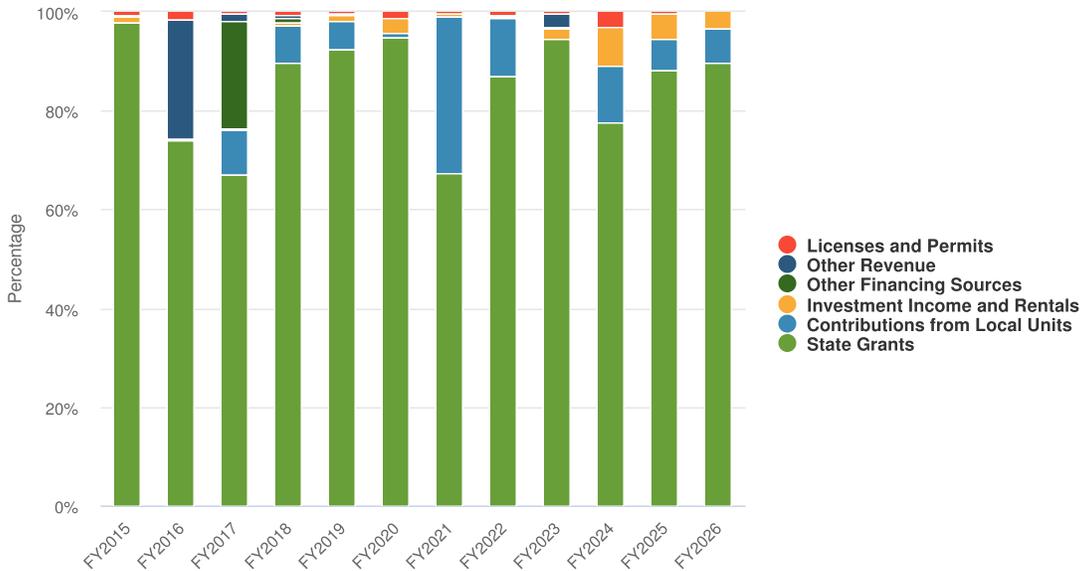


# Revenues

## Projected Revenues



## Budgeted and Historical Revenues



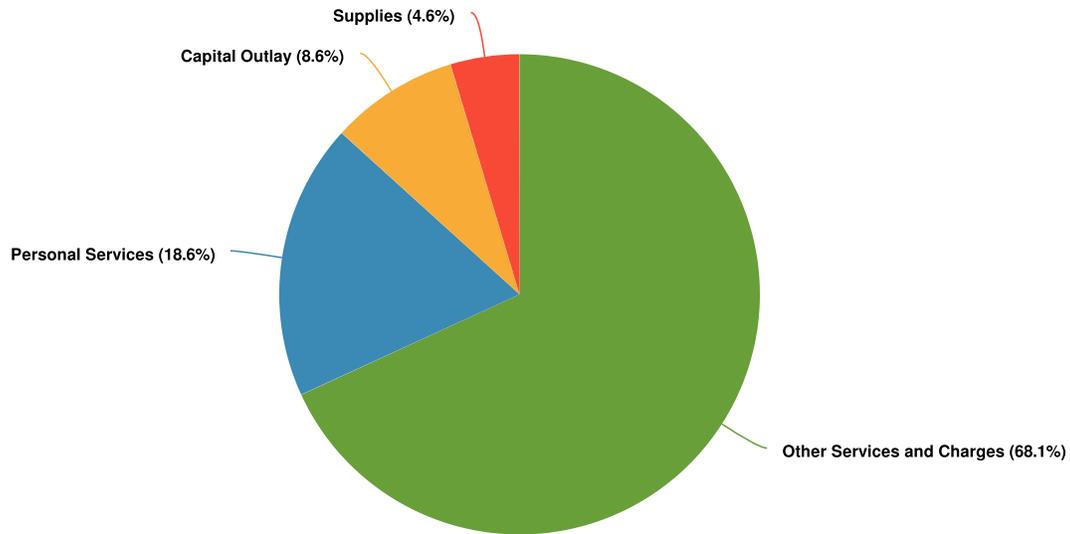
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Licenses and Permits	\$74,460.00	\$5,040.00	\$0.00	-100%
State Grants	\$1,942,833.64	\$1,844,000.00	\$1,843,250.00	0%
Contributions from Local Units	\$287,614.08	\$135,615.00	\$140,000.00	3.2%



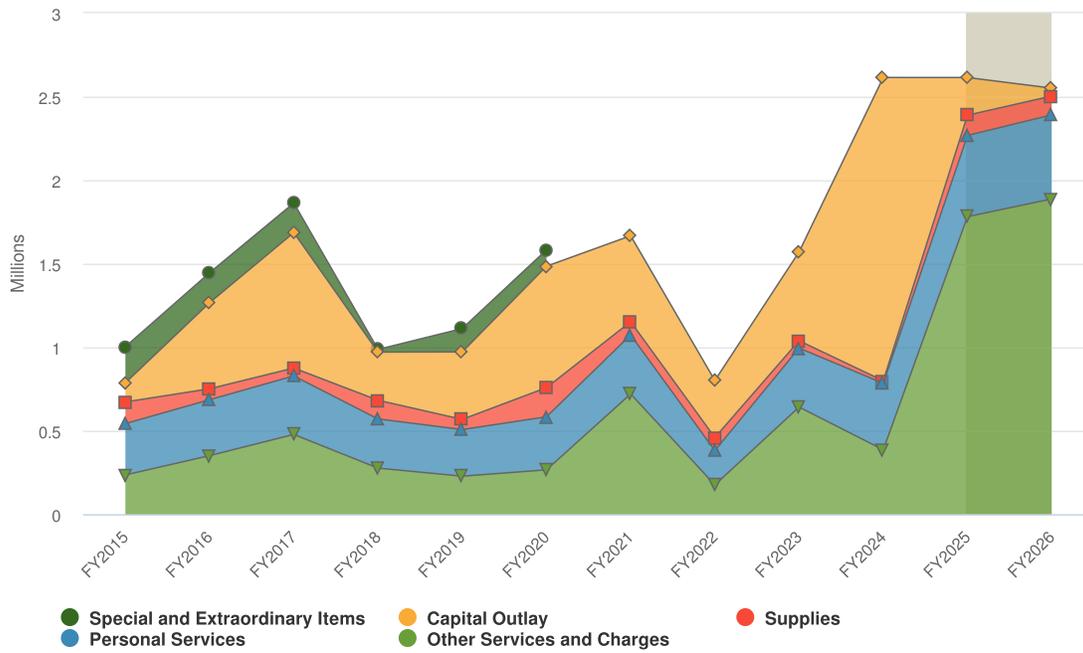
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Investment Income and Rentals	\$200,452.92	\$109,330.00	\$70,008.00	-36%
<b>Total Revenue Source:</b>	<b>\$2,505,360.64</b>	<b>\$2,093,985.00</b>	<b>\$2,053,258.00</b>	<b>-1.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



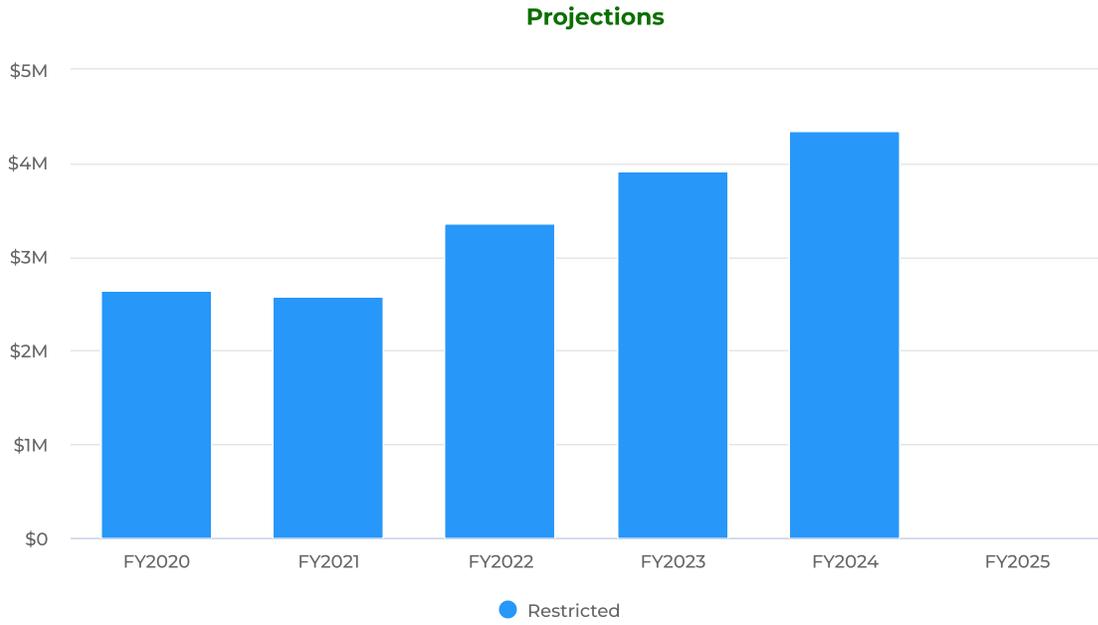
### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expense Objects				
Personal Services	\$397,755.99	\$486,117.00	\$503,405.00	3.6%
Supplies	\$15,343.64	\$121,159.00	\$112,720.00	-7%
Other Services and Charges	\$385,964.92	\$1,781,612.00	\$1,887,437.00	5.9%
Capital Outlay	\$1,815,518.56	\$225,500.00	\$47,450.00	-79%
<b>Total Expense Objects:</b>	<b>\$2,614,583.11</b>	<b>\$2,614,388.00</b>	<b>\$2,551,012.00</b>	<b>-2.4%</b>

# Fund Balance



Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$4,350,588
<b>Total Fund Balance:</b>	<b>\$4,350,588</b>

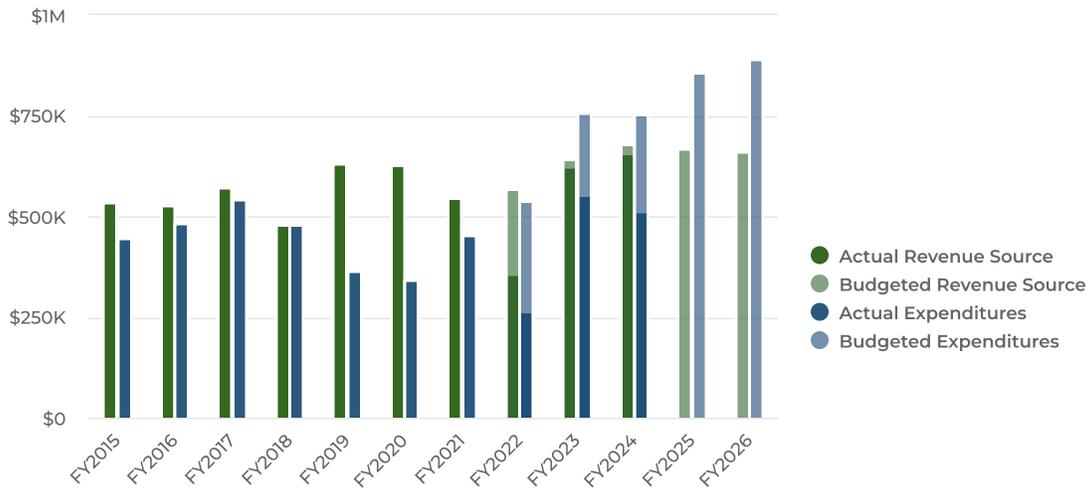


## Local Street

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 \$671.8K of revenue in FY2025, which represents a 1.6% decrease over the prior year. Budgeted expenditures are projected to increase by 13.5% or \$101.73K to \$857.53K in FY2025.

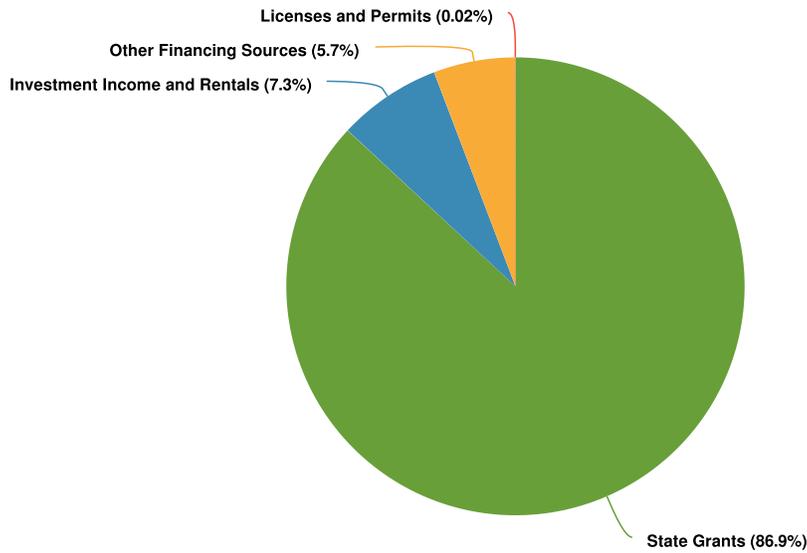


### Local Street Comprehensive Summary

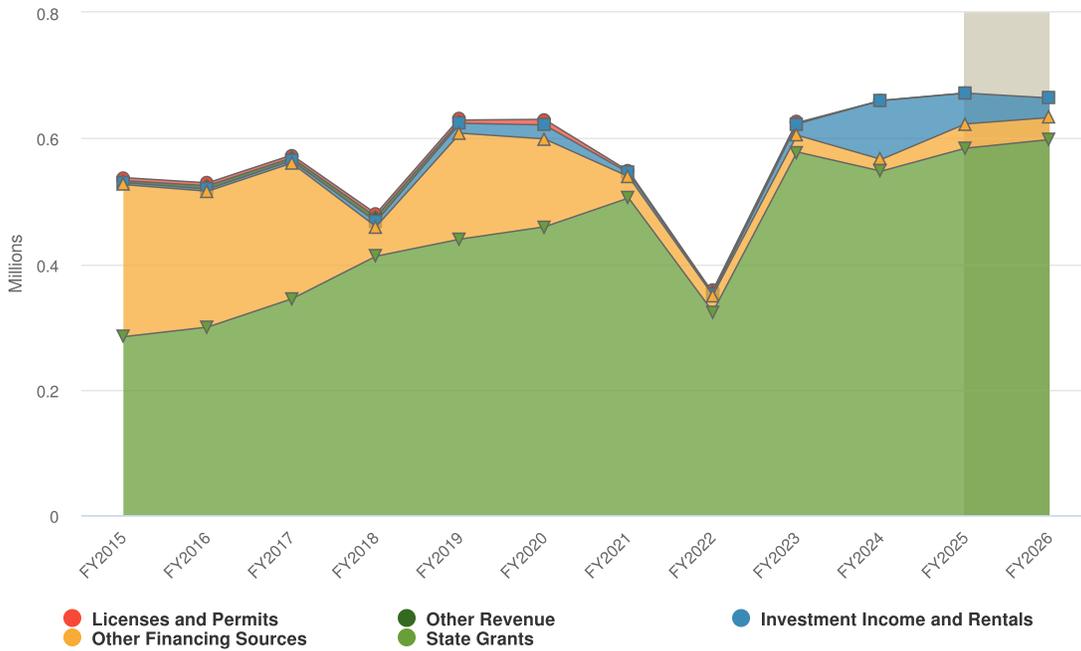
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget
<b>Beginning Fund Balance:</b>	<b>\$1,702,819.34</b>	<b>\$1,774,047.25</b>	<b>\$1,386,604.00</b>
<b>Revenues</b>			
Licenses and Permits	\$210.00	\$130.00	\$0.00
State Grants	\$547,413.48	\$584,000.00	\$597,750.00
Investment Income and Rentals	\$93,599.53	\$49,050.00	\$31,163.00
Other Financing Sources	\$18,762.15	\$38,619.00	\$35,000.00
<b>Total Revenues:</b>	<b>\$659,985.16</b>	<b>\$671,799.00</b>	<b>\$663,913.00</b>
<b>Expenditures</b>			
Personal Services	\$301,943.50	\$359,965.00	\$365,711.00
Supplies	\$12,389.09	\$67,100.00	\$67,100.00
Other Services and Charges	\$199,931.05	\$430,466.00	\$460,695.00
<b>Total Expenditures:</b>	<b>\$514,263.64</b>	<b>\$857,531.00</b>	<b>\$893,506.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$145,721.52</b>	<b>-\$185,732.00</b>	<b>-\$229,593.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,848,540.86</b>	<b>\$1,588,315.25</b>	<b>\$1,157,011.00</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

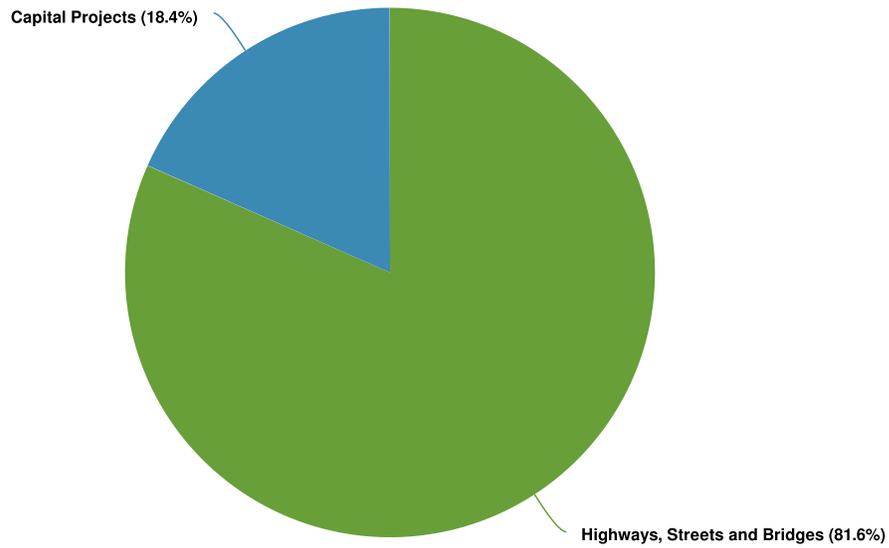
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				



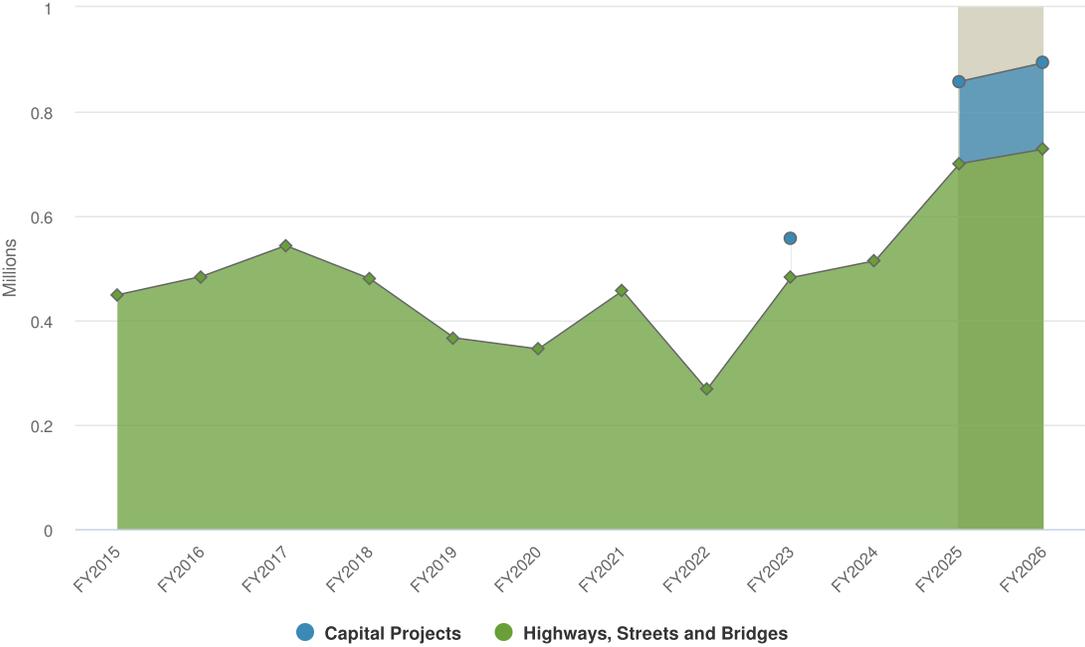
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Licenses and Permits	\$210.00	\$130.00	\$0.00	-100%
State Grants	\$547,413.48	\$584,000.00	\$597,750.00	2.4%
Investment Income and Rentals	\$93,599.53	\$49,050.00	\$31,163.00	-36.5%
Other Financing Sources	\$18,762.15	\$38,619.00	\$35,000.00	-9.4%
<b>Total Revenue Source:</b>	<b>\$659,985.16</b>	<b>\$671,799.00</b>	<b>\$663,913.00</b>	<b>-1.2%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



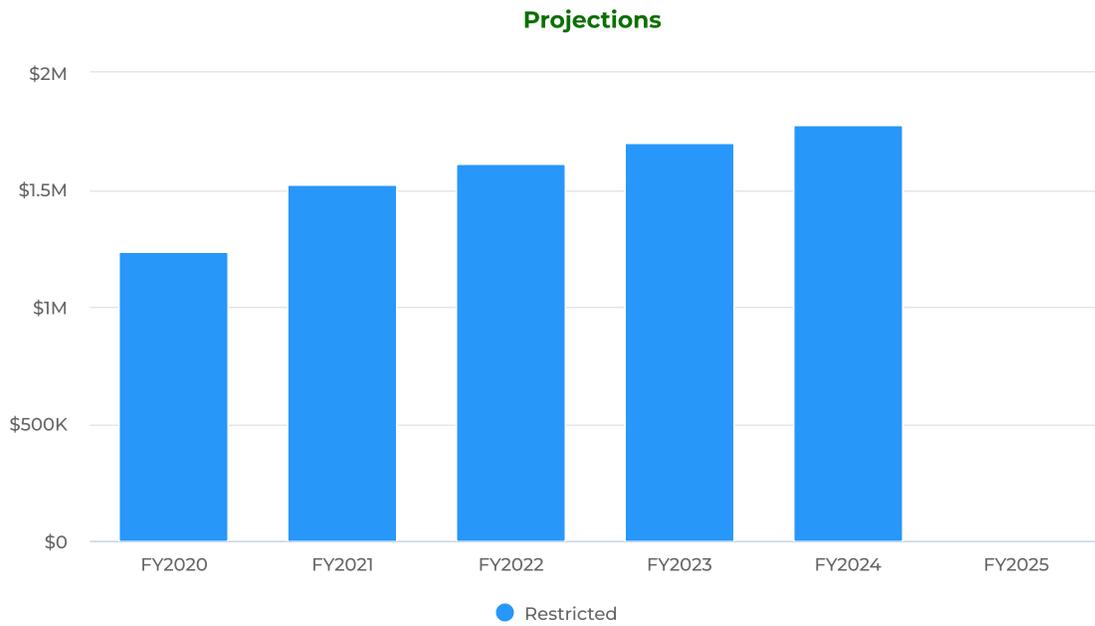
### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
Capital Projects	\$0.00	\$157,500.00	\$165,500.00	5.1%
Highways, Streets and Bridges	\$514,263.64	\$700,031.00	\$728,006.00	4%
<b>Total Expenditures:</b>	<b>\$514,263.64</b>	<b>\$857,531.00</b>	<b>\$893,506.00</b>	<b>4.2%</b>

# Fund Balance



Financial Summary	FY2024
<b>Fund Balance</b>	—
Restricted	\$1,774,047
<b>Total Fund Balance:</b>	<b>\$1,774,047</b>

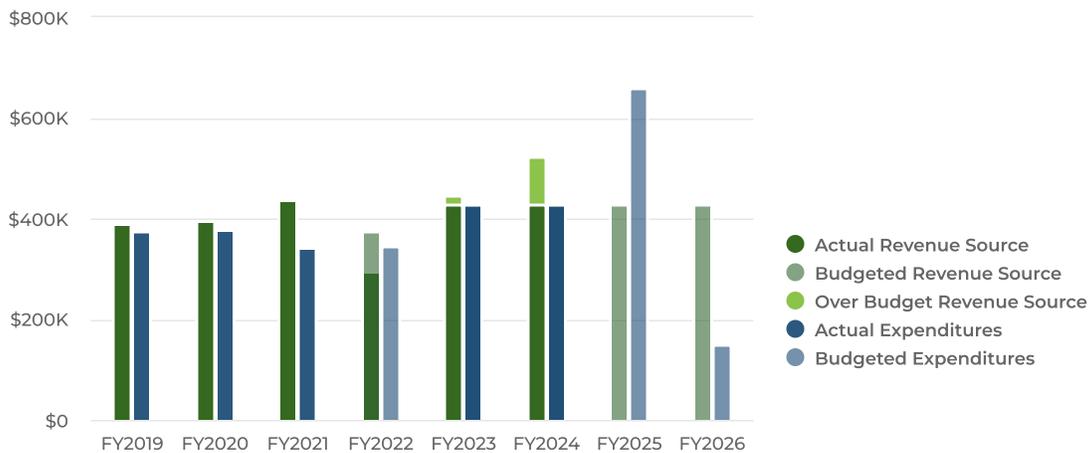


## Public Safety

In November 2017, Washtenaw County residents voted two-to-one in favor of an eight-year millage [[read the ballot language \(https://www.washtenaw.org/DocumentCenter/View/4673/November-7-2017---Proposals-PDF?bidId=\)](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.

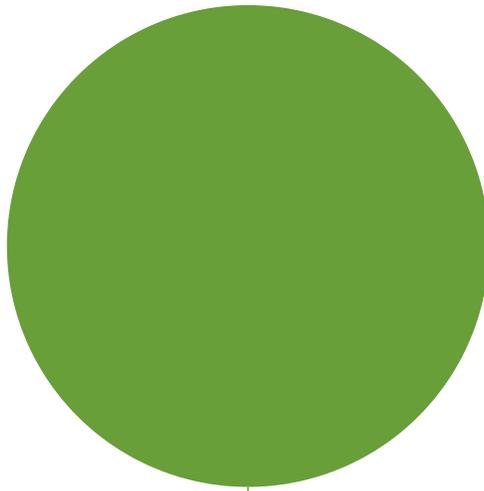
### Summary

The City of Ypsilanti is projecting \$430K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 53.5% or \$230K to \$660K in FY2025.



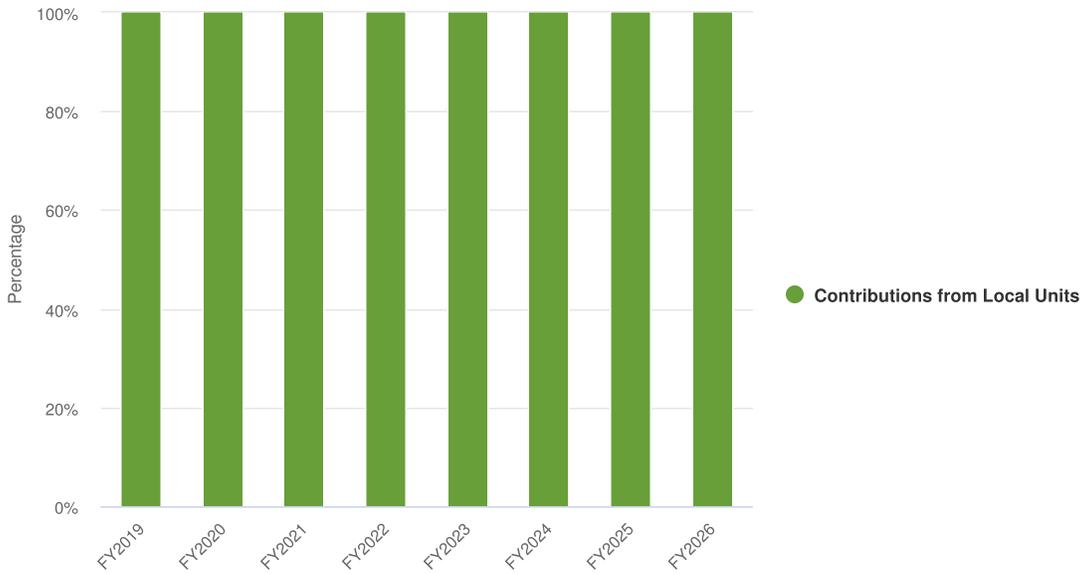
# Revenues

## Projected 2025 Revenues



Contributions from Local Units (100%)

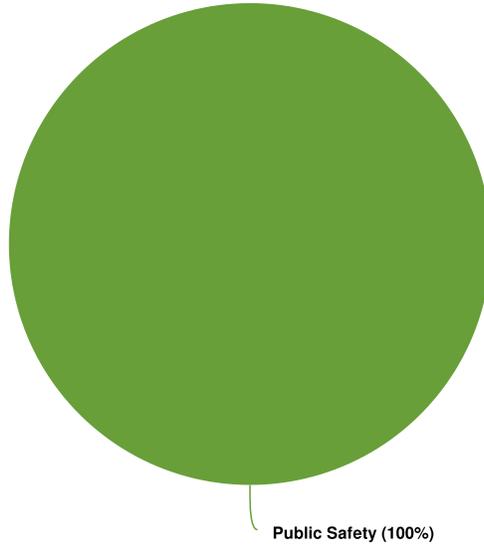
## Budgeted and Historical 2025 Revenues



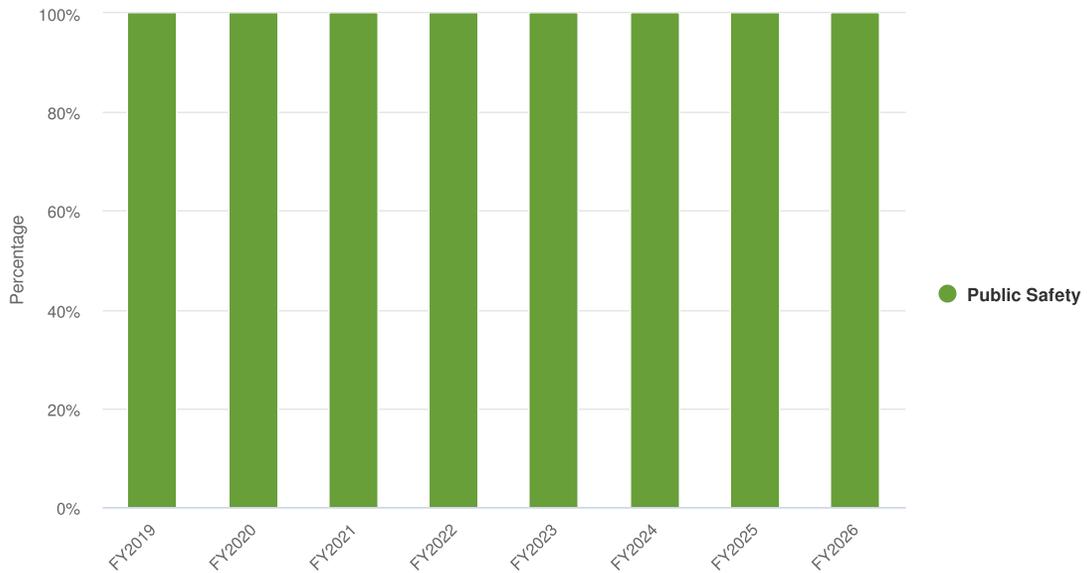
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Contributions from Local Units	\$525,326.53	\$430,000.00	\$430,000.00	0%
<b>Total Revenue Source:</b>	<b>\$525,326.53</b>	<b>\$430,000.00</b>	<b>\$430,000.00</b>	<b>0%</b>

# Expenditures

## Budgeted Expenditures



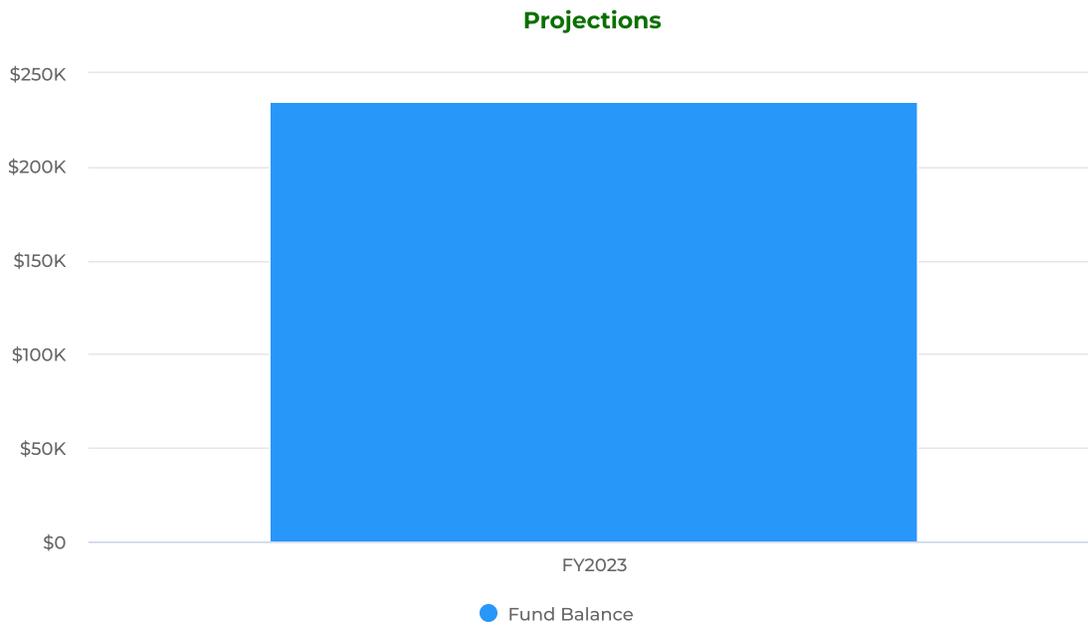
## Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
Public Safety	\$430,000.00	\$660,000.00	\$150,000.00	-77.3%

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
<b>Total Expenditures:</b>	<b>\$430,000.00</b>	<b>\$660,000.00</b>	<b>\$150,000.00</b>	<b>-77.3%</b>

## Fund Balance



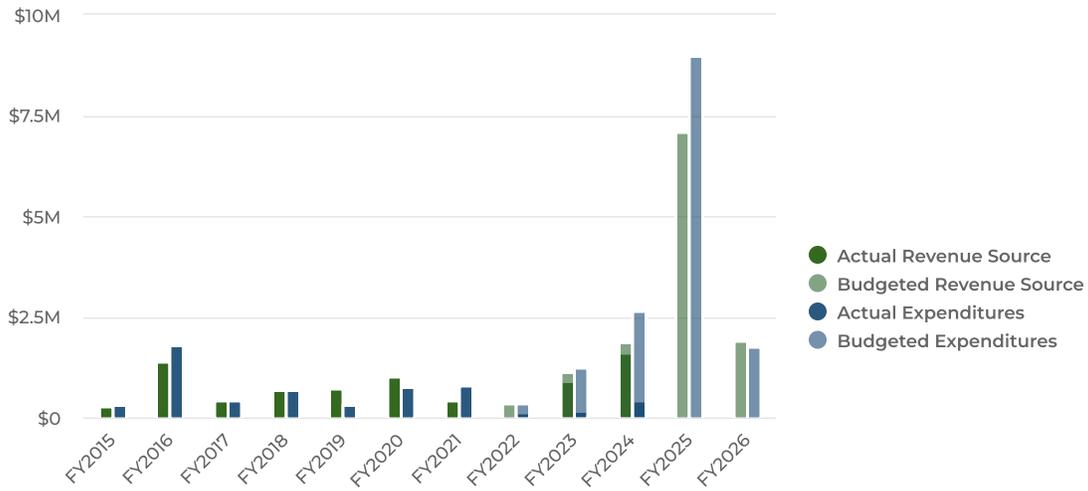


# Capital Improvement

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.

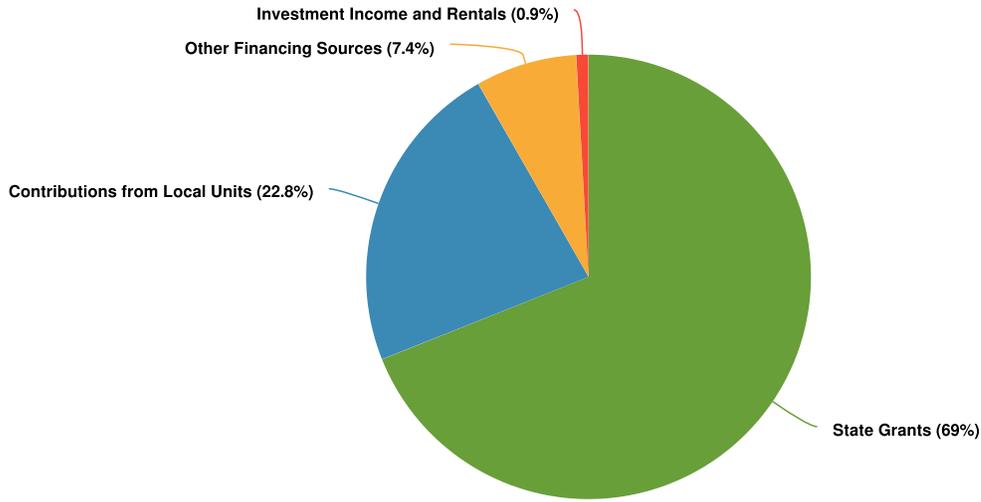
## Summary

The City of Ypsilanti is projecting \$7.11M of revenue in FY2025, which represents a 272.9% increase over the prior year. Budgeted expenditures are projected to increase by 234.9% or \$6.3M to \$8.99M in FY2025.

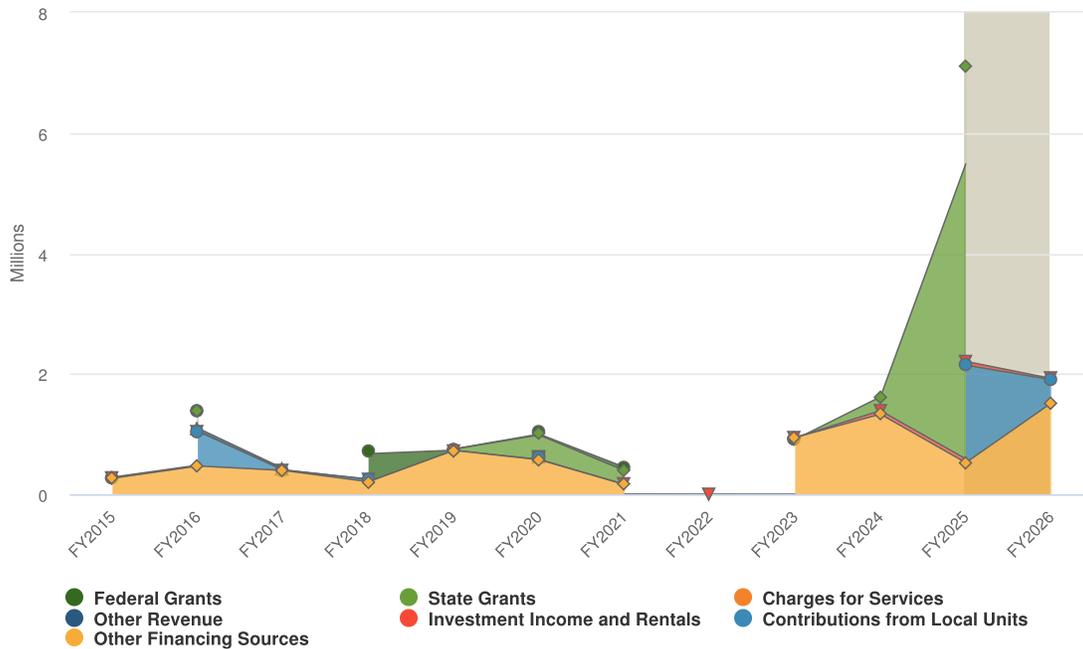


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



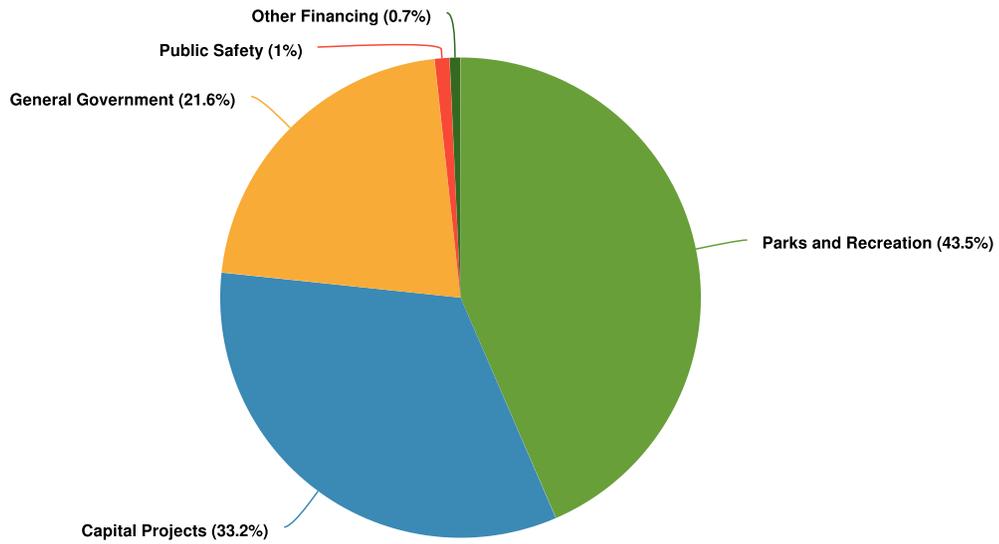
Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				

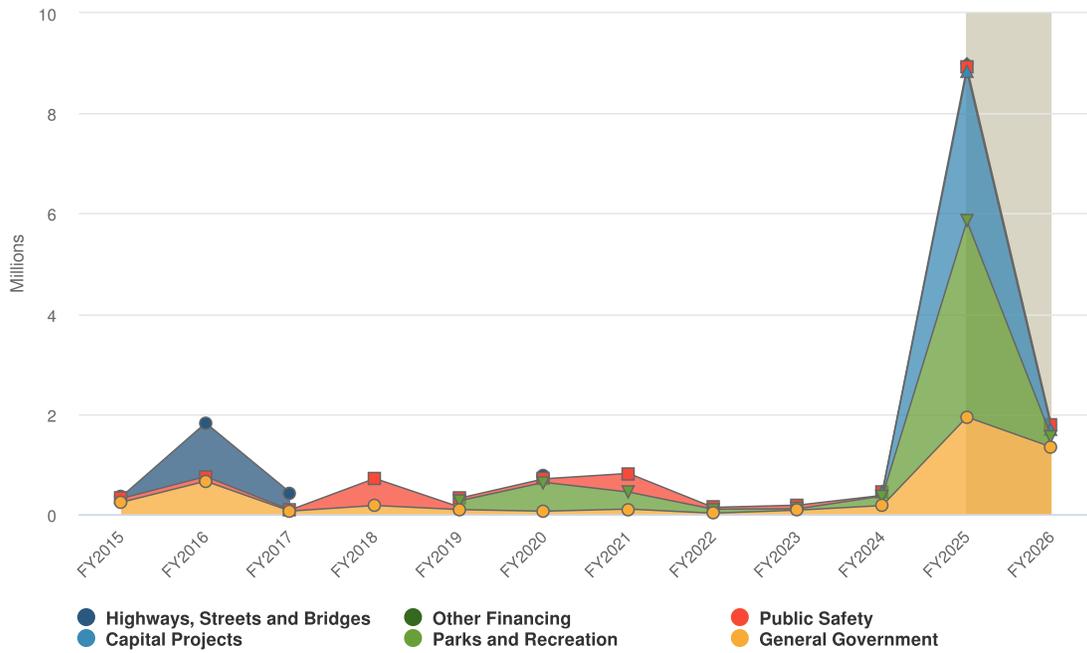
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
State Grants	\$229,000.00	\$4,900,000.00	\$0.00	-100%
Contributions from Local Units	\$0.00	\$1,619,355.00	\$390,000.00	-75.9%
Investment Income and Rentals	\$58,077.68	\$62,086.00	\$20,126.00	-67.6%
Other Financing Sources	\$1,329,774.00	\$524,568.00	\$1,512,374.00	188.3%
<b>Total Revenue Source:</b>	<b>\$1,616,851.68</b>	<b>\$7,106,009.00</b>	<b>\$1,922,500.00</b>	<b>-72.9%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

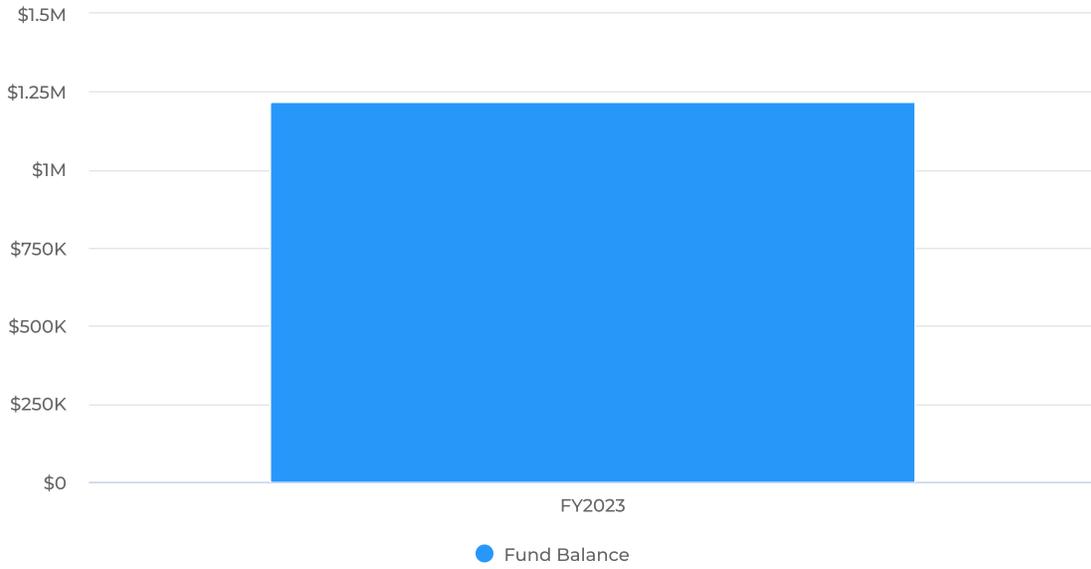


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
Capital Projects	\$72,900.21	\$2,980,000.00	\$160,000.00	-94.6%
General Government	\$173,585.24	\$1,940,000.00	\$1,340,000.00	-30.9%
Parks and Recreation	\$189,746.78	\$3,910,000.00	\$200,000.00	-94.9%
Public Safety	\$13,064.40	\$90,000.00	\$80,000.00	-11.1%
Other Financing		\$65,388.00	\$0.00	-100%
<b>Total Expenditures:</b>	<b>\$449,296.63</b>	<b>\$8,985,388.00</b>	<b>\$1,780,000.00</b>	<b>-80.2%</b>

# Fund Balance

## Projections



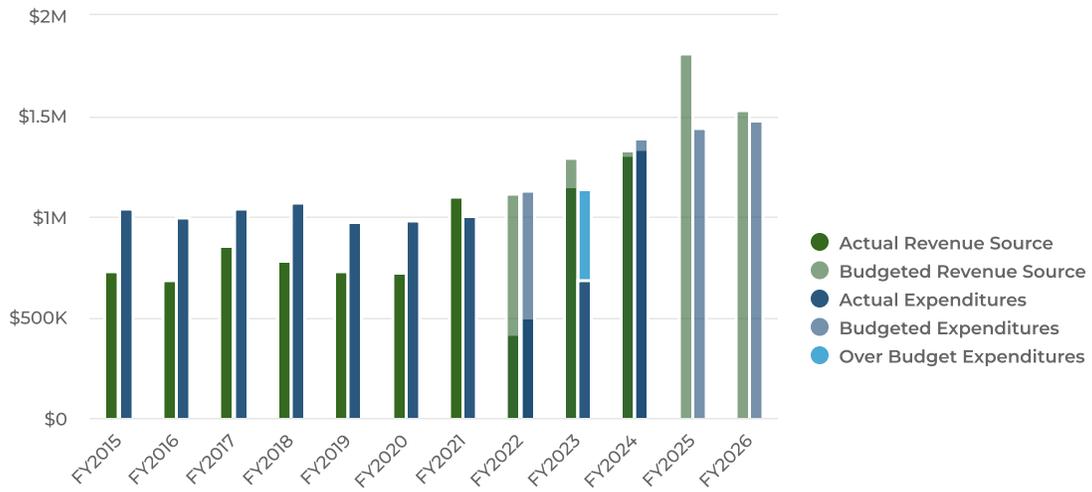


# Motorpool

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.

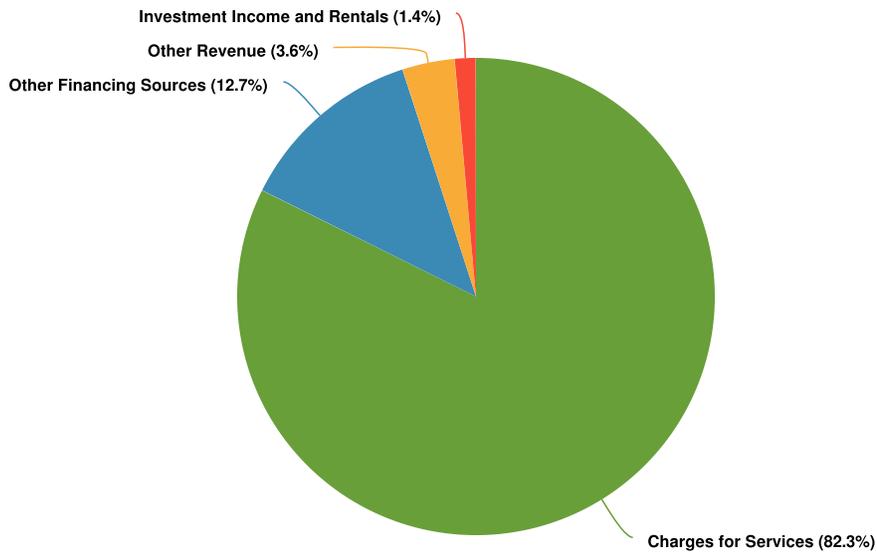
## Summary

The City of Ypsilanti is projecting \$1.81M of revenue in FY2025, which represents a 36.3% increase over the prior year. Budgeted expenditures are projected to increase by 3.6% or \$50.65K to \$1.44M in FY2025.

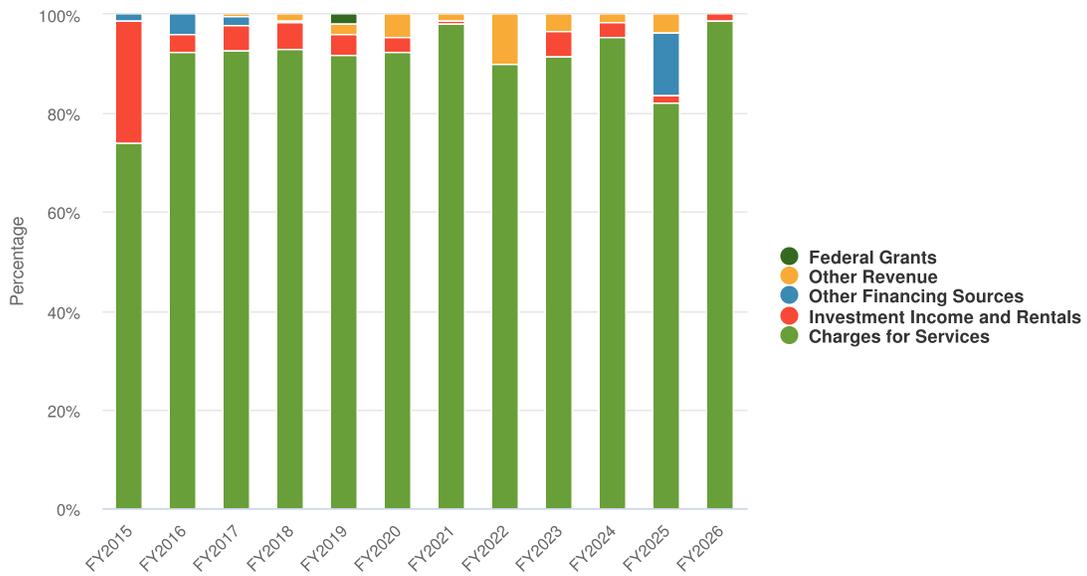


# Revenues

## Projected 2025 Revenues



## Budgeted and Historical 2025 Revenues



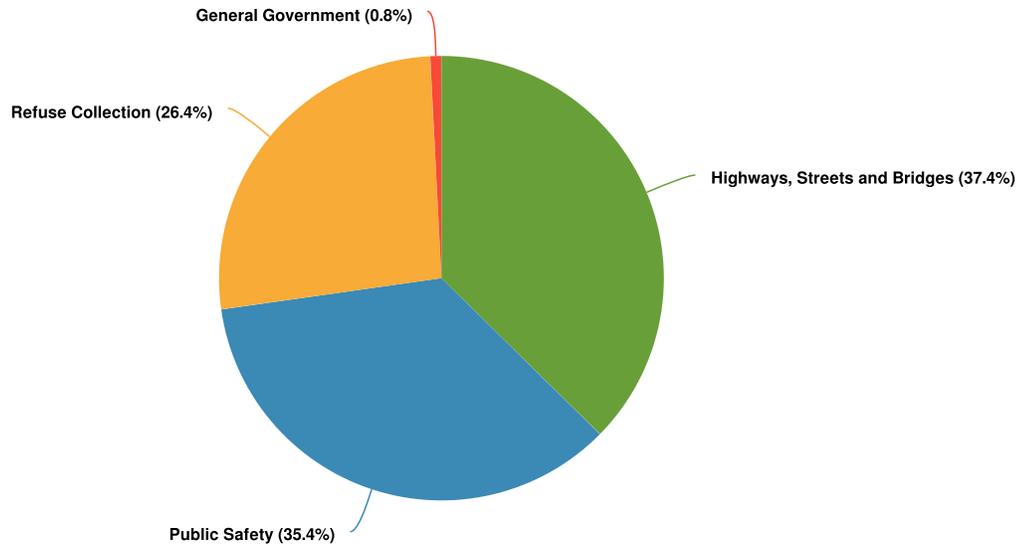
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Charges for Services	\$1,253,344.24	\$1,493,858.00	\$1,512,593.00	1.3%
Investment Income and Rentals	\$39,885.36	\$25,701.00	\$17,088.00	-33.5%
Other Revenue	\$19,408.12	\$64,637.00	\$0.00	-100%



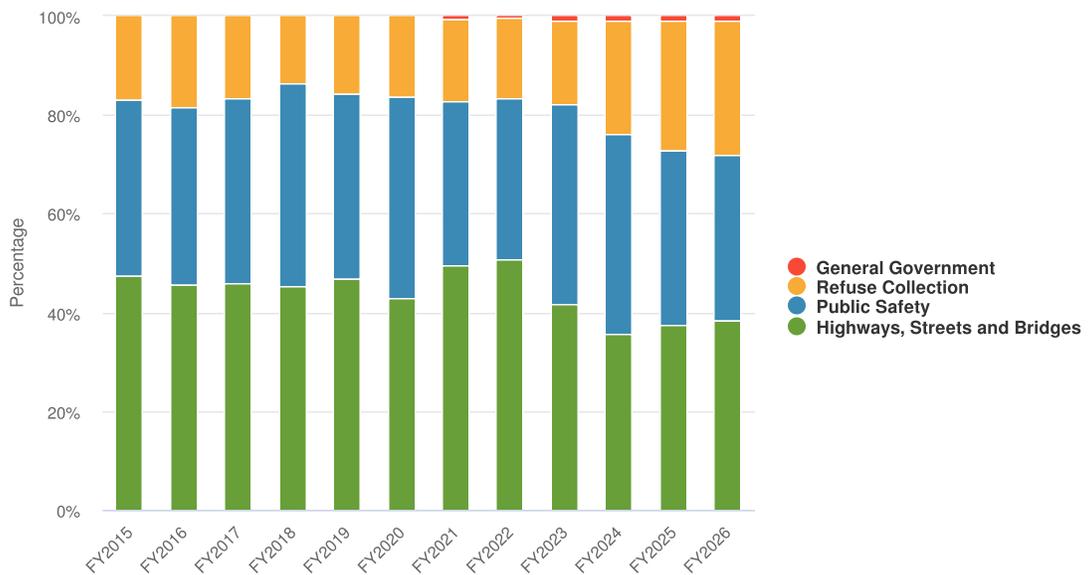
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Other Financing Sources		\$230,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$1,312,637.72</b>	<b>\$1,814,196.00</b>	<b>\$1,529,681.00</b>	<b>-15.7%</b>

## Expenditures

### Budgeted Expenditures

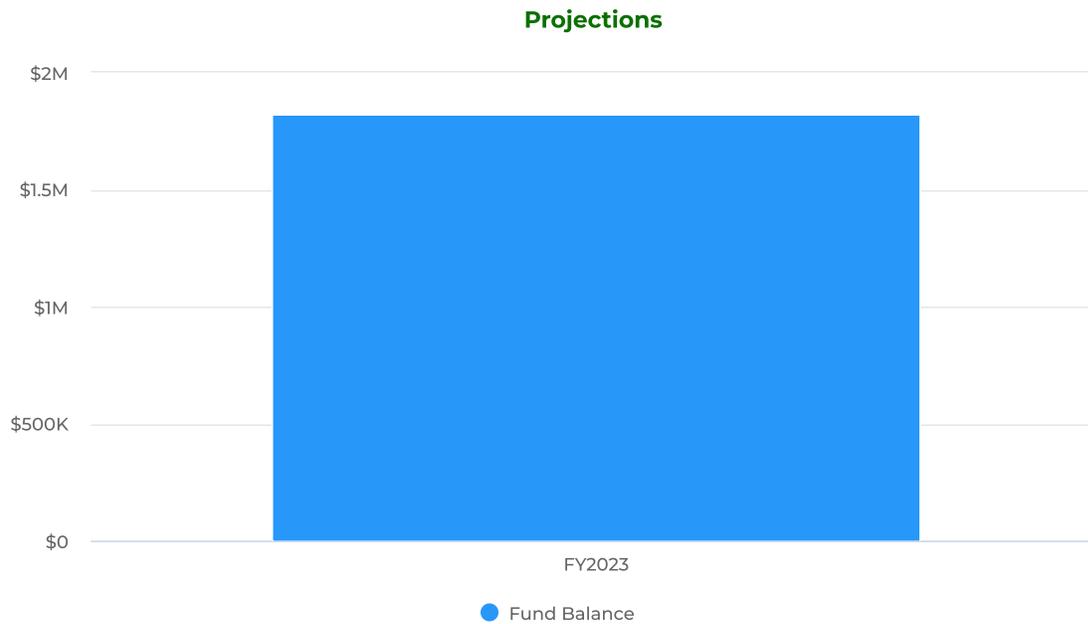


### Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
General Government	\$13,166.08	\$11,622.00	\$14,668.00	26.2%
Public Safety	\$540,807.54	\$510,139.00	\$497,254.00	-2.5%
Highways, Streets and Bridges	\$477,635.20	\$538,880.00	\$571,003.00	6%
Refuse Collection	\$305,715.90	\$380,971.00	\$399,873.00	5%
<b>Total Expenditures:</b>	<b>\$1,337,324.72</b>	<b>\$1,441,612.00</b>	<b>\$1,482,798.00</b>	<b>2.9%</b>

## Fund Balance



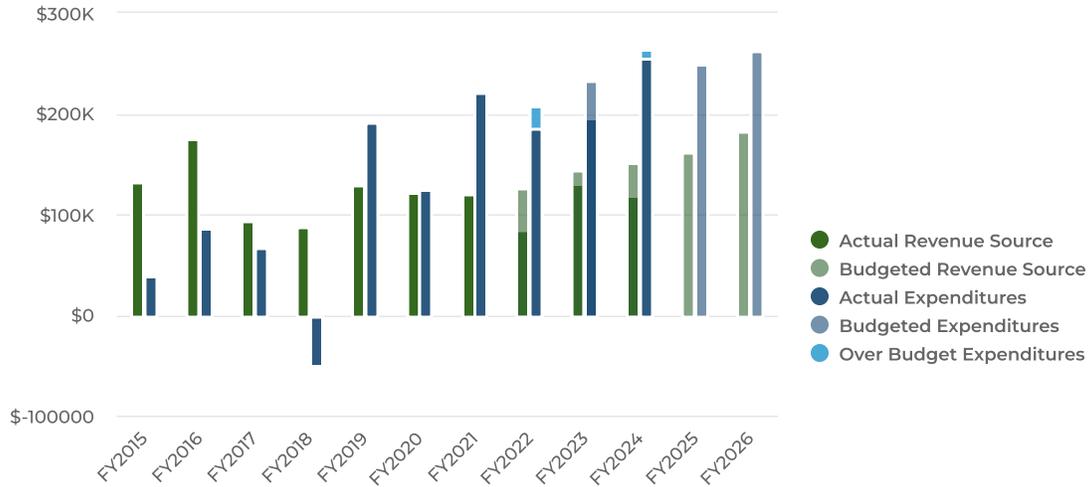


# Worker's Compensation Fund

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

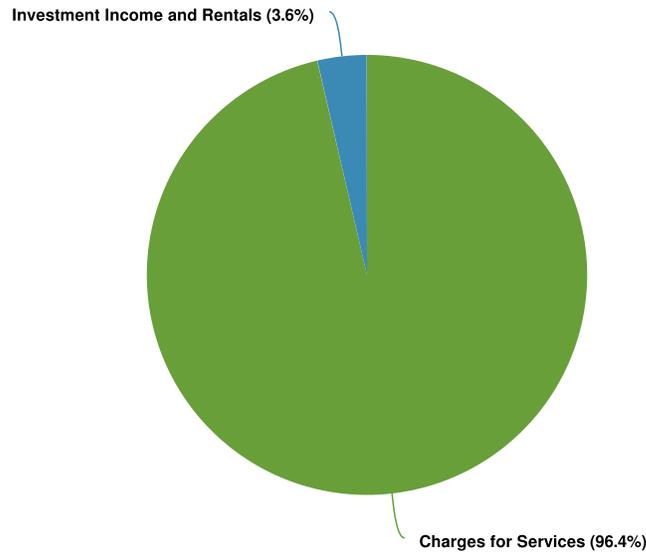
## Summary

The City of Ypsilanti is projecting \$162.94K of revenue in FY2025, which represents a 7.5% increase over the prior year. Budgeted expenditures are projected to decrease by 1.8% or \$4.67K to \$250.22K in FY2025.

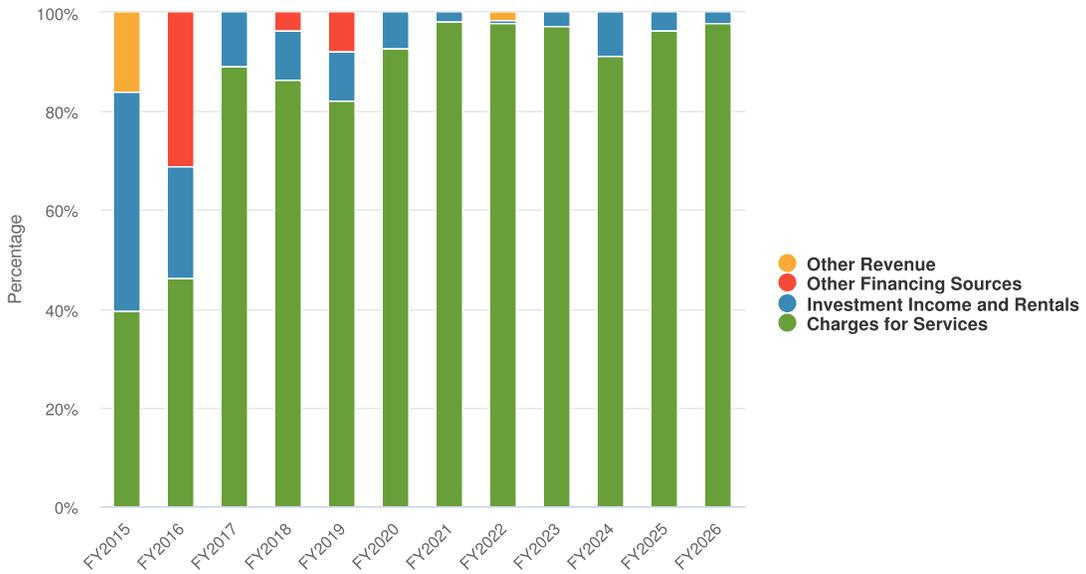


# Revenues

## Projected 2025 Revenues



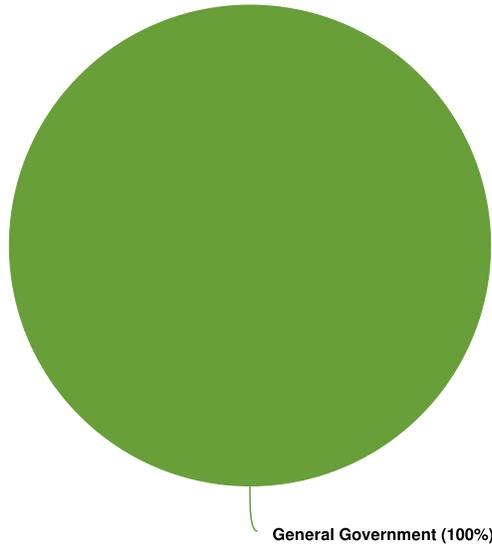
## Budgeted and Historical 2025 Revenues



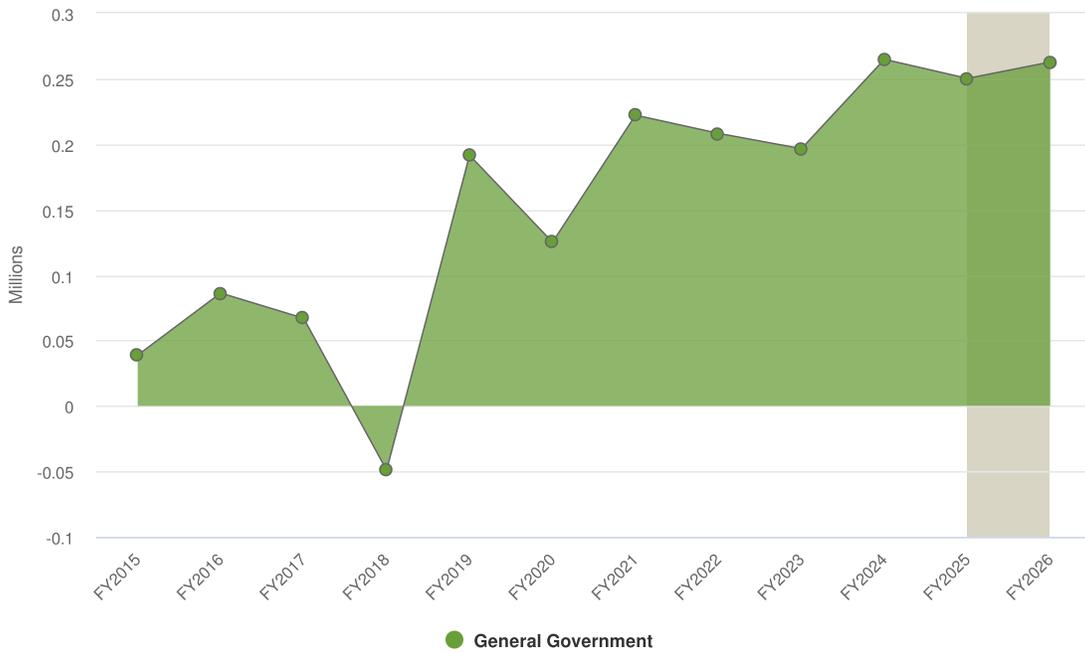
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Charges for Services	\$108,978.18	\$157,032.00	\$179,593.00	14.4%
Investment Income and Rentals	\$10,677.29	\$5,907.00	\$3,850.00	-34.8%
<b>Total Revenue Source:</b>	<b>\$119,655.47</b>	<b>\$162,939.00</b>	<b>\$183,443.00</b>	<b>12.6%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
General Government	\$264,808.74	\$250,222.00	\$262,732.00	5%
<b>Total Expenditures:</b>	<b>\$264,808.74</b>	<b>\$250,222.00</b>	<b>\$262,732.00</b>	<b>5%</b>

## Fund Balance

### Projections



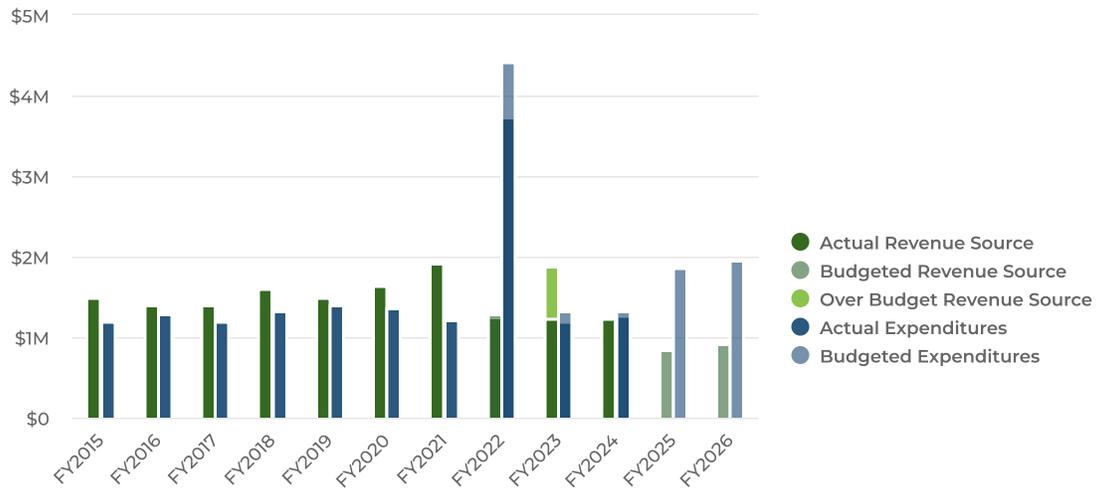


# Retiree Benefits

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.

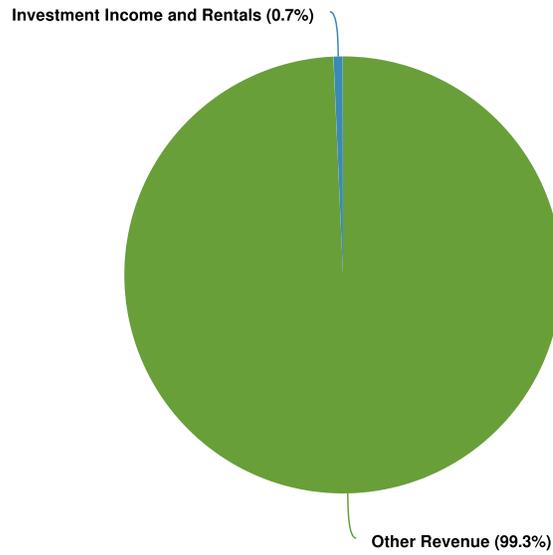
## Summary

The City of Ypsilanti is projecting \$859.21K of revenue in FY2025, which represents a 30.9% decrease over the prior year. Budgeted expenditures are projected to increase by 39.9% or \$533.23K to \$1.87M in FY2025.

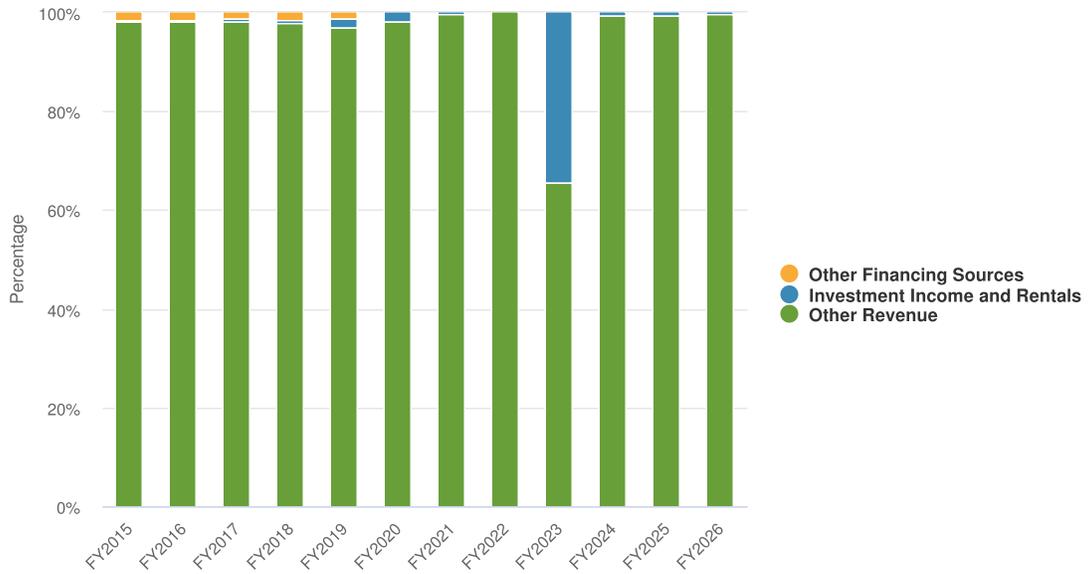


# Revenues

## Projected 2025 Revenues



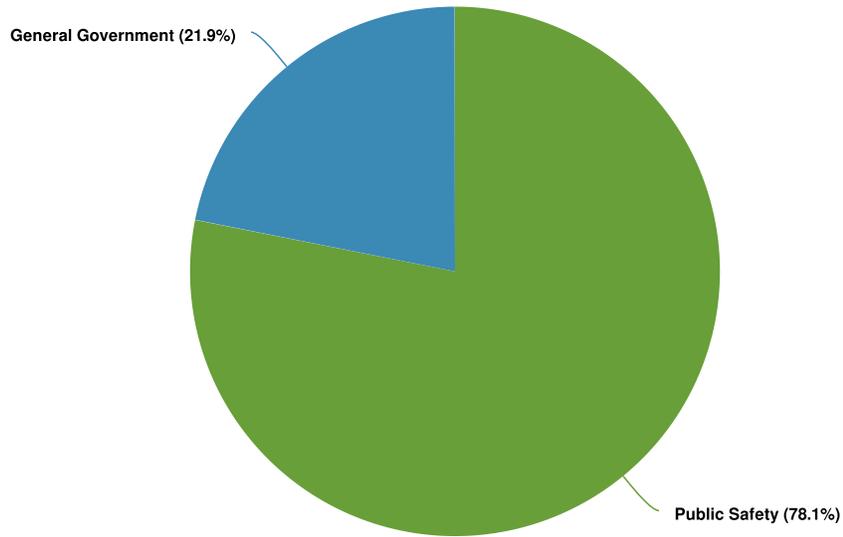
## Budgeted and Historical 2025 Revenues



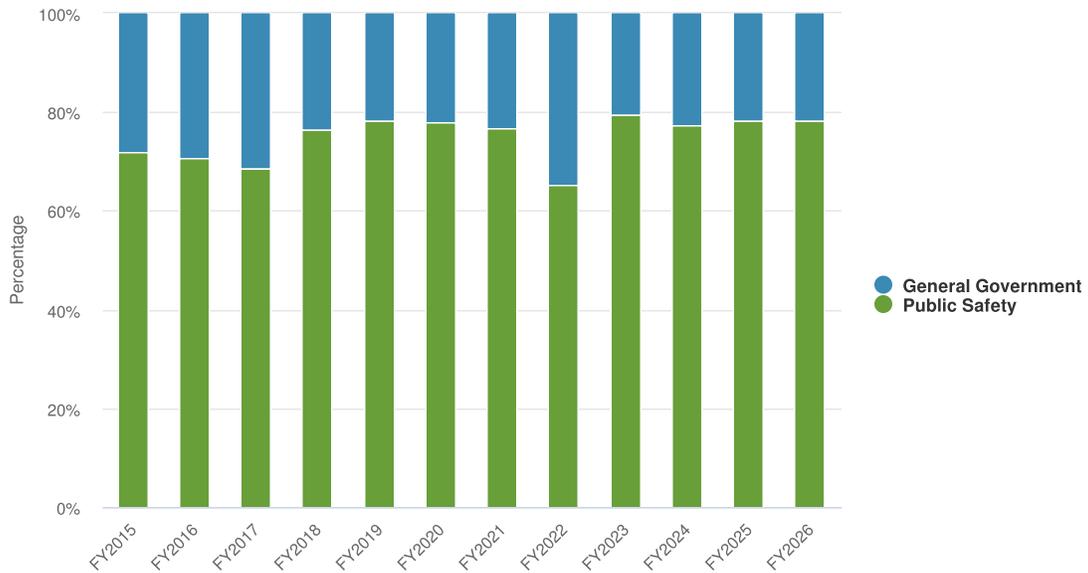
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Investment Income and Rentals	\$9,204.60	\$5,927.00	\$3,867.00	-34.8%
Other Revenue	\$1,236,522.04	\$853,283.00	\$913,014.00	7%
<b>Total Revenue Source:</b>	<b>\$1,245,726.64</b>	<b>\$859,210.00</b>	<b>\$916,881.00</b>	<b>6.7%</b>

# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
General Government	\$288,720.03	\$408,841.00	\$429,282.00	5%

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Public Safety	\$982,505.25	\$1,459,832.00	\$1,532,822.00	5%
<b>Total Expenditures:</b>	<b>\$1,271,225.28</b>	<b>\$1,868,673.00</b>	<b>\$1,962,104.00</b>	<b>5%</b>

## Fund Balance



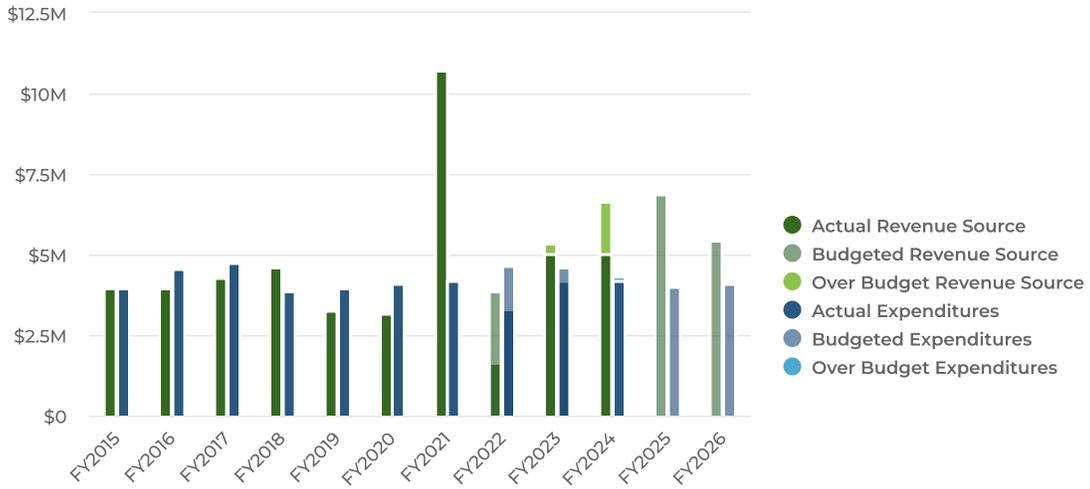


# Fire and Police Pension

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

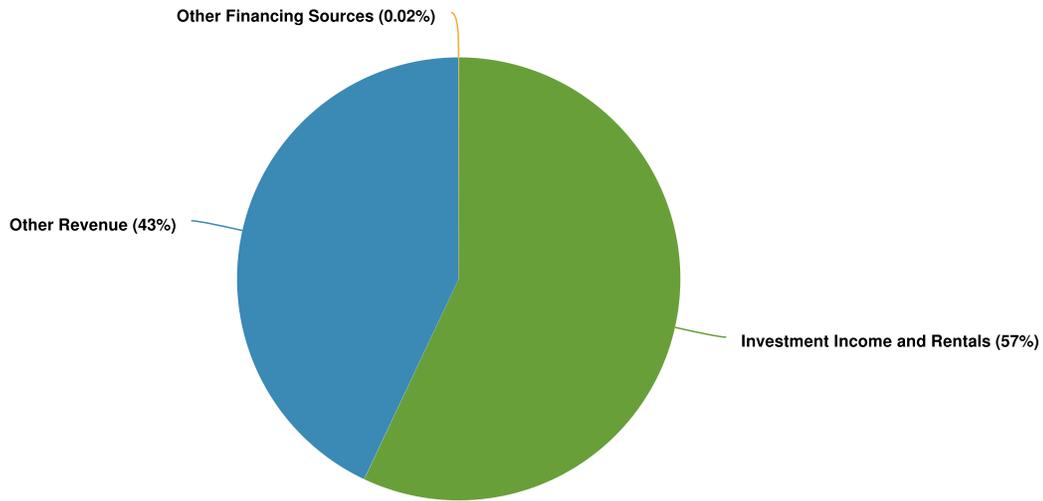
## Summary

The City of Ypsilanti is projecting \$6.89M of revenue in FY2025, which represents a 36.3% increase over the prior year. Budgeted expenditures are projected to decrease by 4.5% or \$190.98K to \$4.02M in FY2025.

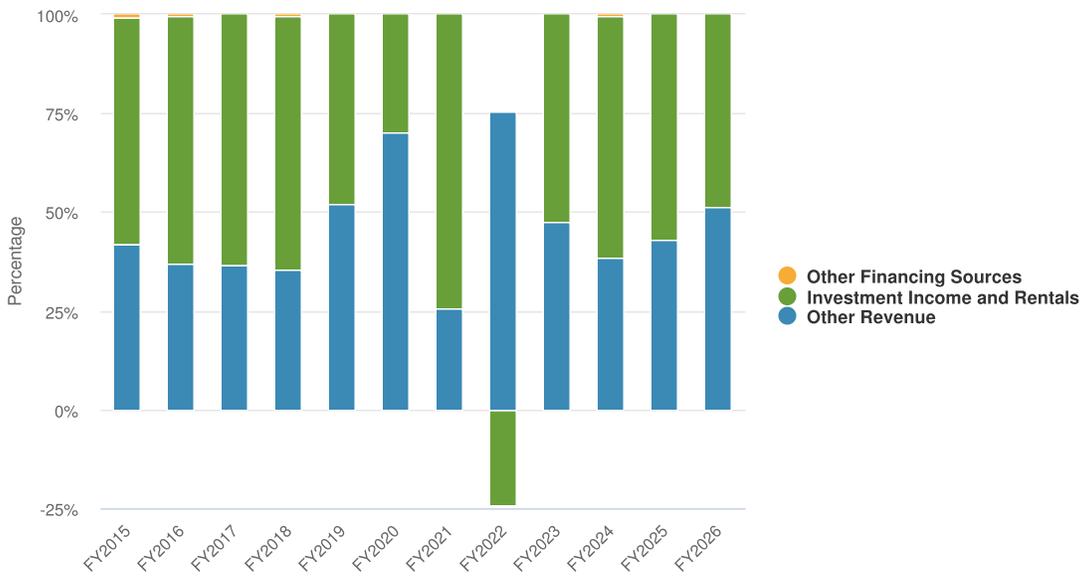


# Revenues

## Projected 2025 Revenues



## Budgeted and Historical 2025 Revenues

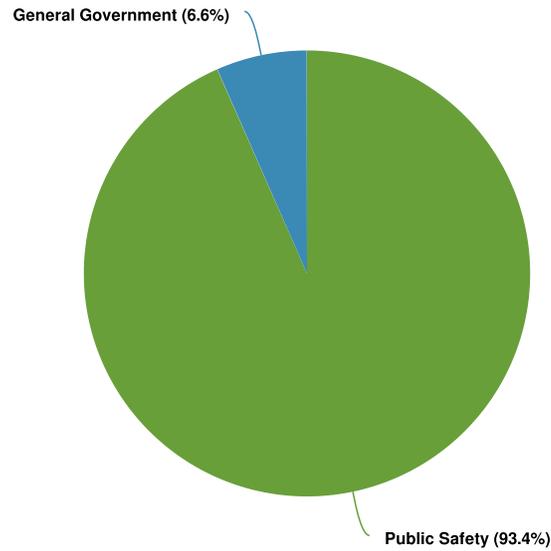


Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				
Investment Income and Rentals	\$4,051,019.60	\$3,927,402.00	\$2,670,498.00	-32%
Other Revenue	\$2,565,561.11	\$2,958,033.00	\$2,799,135.00	-5.4%
Other Financing Sources	\$28,286.14	\$1,542.00	\$1,542.00	0%

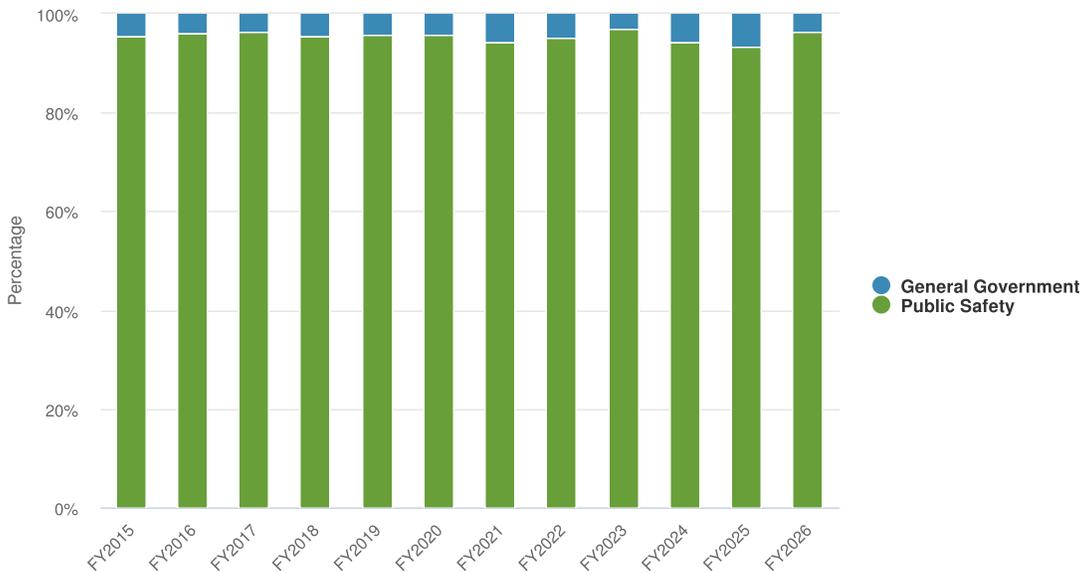
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Total Revenue Source:	\$6,644,866.85	\$6,886,977.00	\$5,471,175.00	-20.6%

## Expenditures

### Budgeted Expenditures



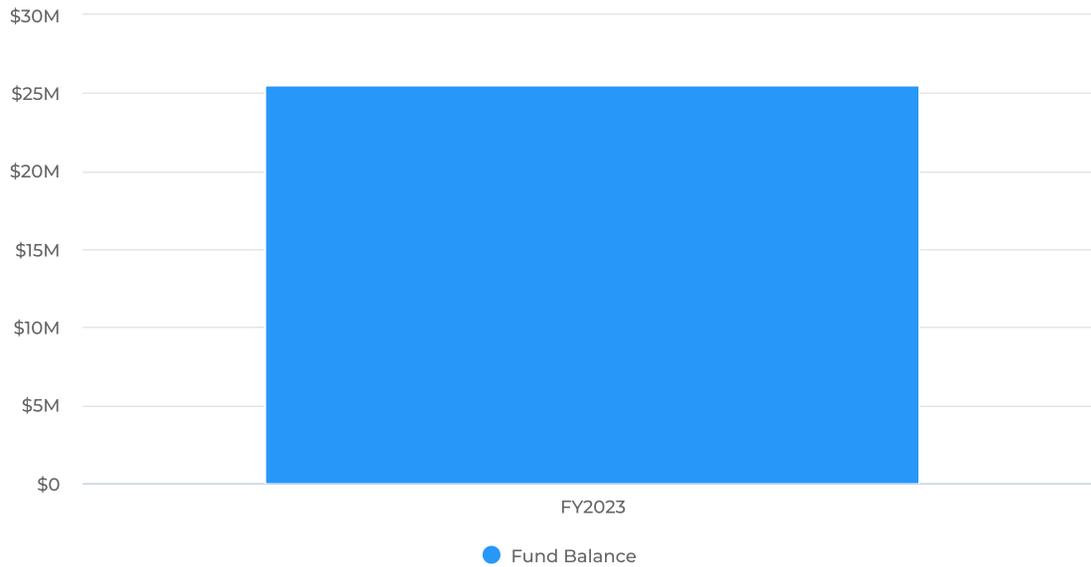
### Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
General Government	\$252,640.46	\$264,731.00	\$148,558.00	-43.9%
Public Safety	\$4,078,876.04	\$3,756,877.00	\$3,953,773.00	5.2%
<b>Total Expenditures:</b>	<b>\$4,331,516.50</b>	<b>\$4,021,608.00</b>	<b>\$4,102,331.00</b>	<b>2%</b>

## Fund Balance

### Projections



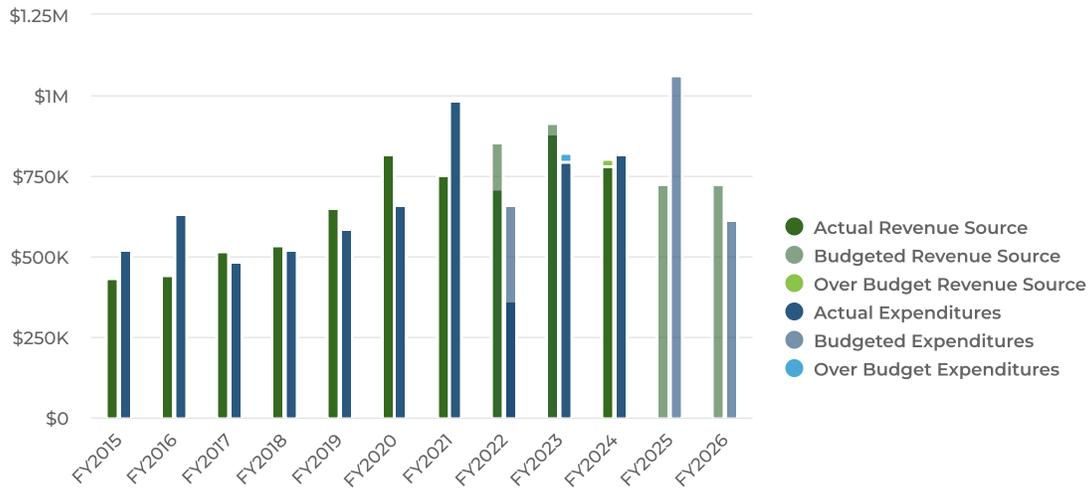


# Component Unit

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

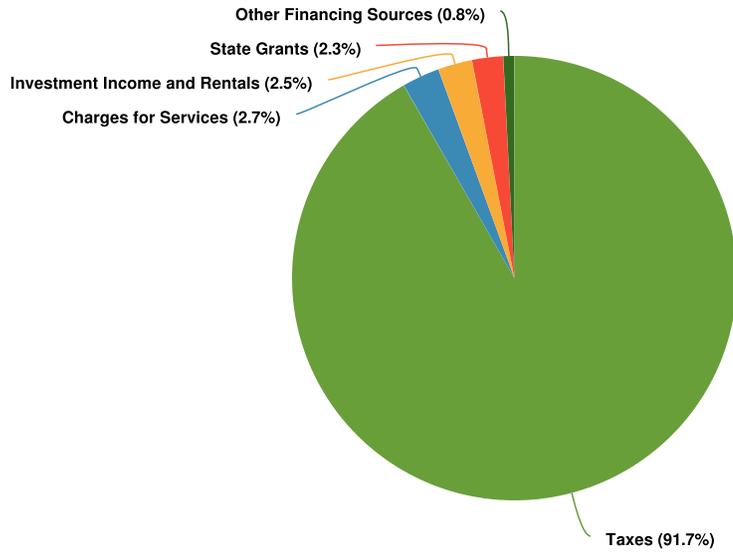
## Summary

The City of Ypsilanti is projecting \$728.43K of revenue in FY2025, which represents a 7.1% decrease over the prior year. Budgeted expenditures are projected to increase by 29.9% or \$245.79K to \$1.07M in FY2025.

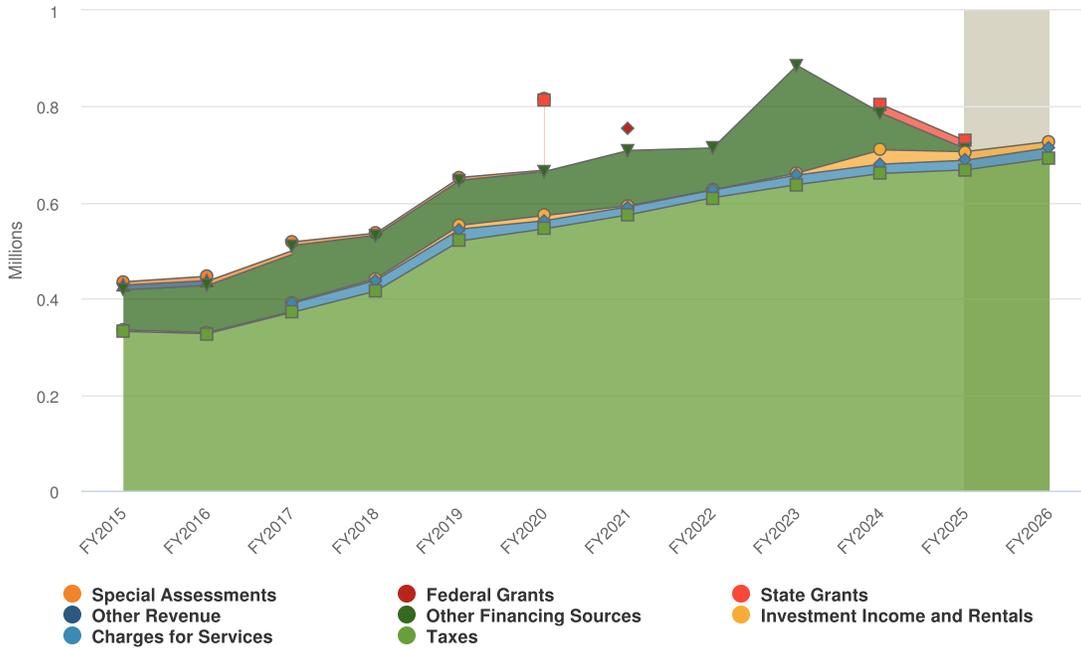


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

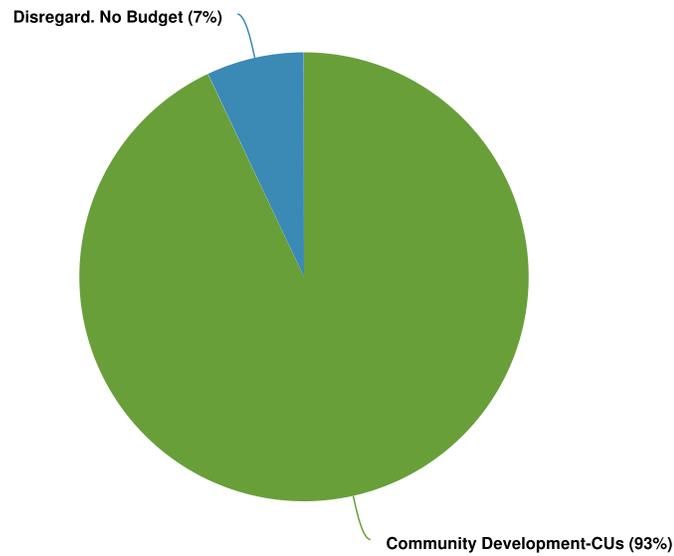
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Revenue Source				



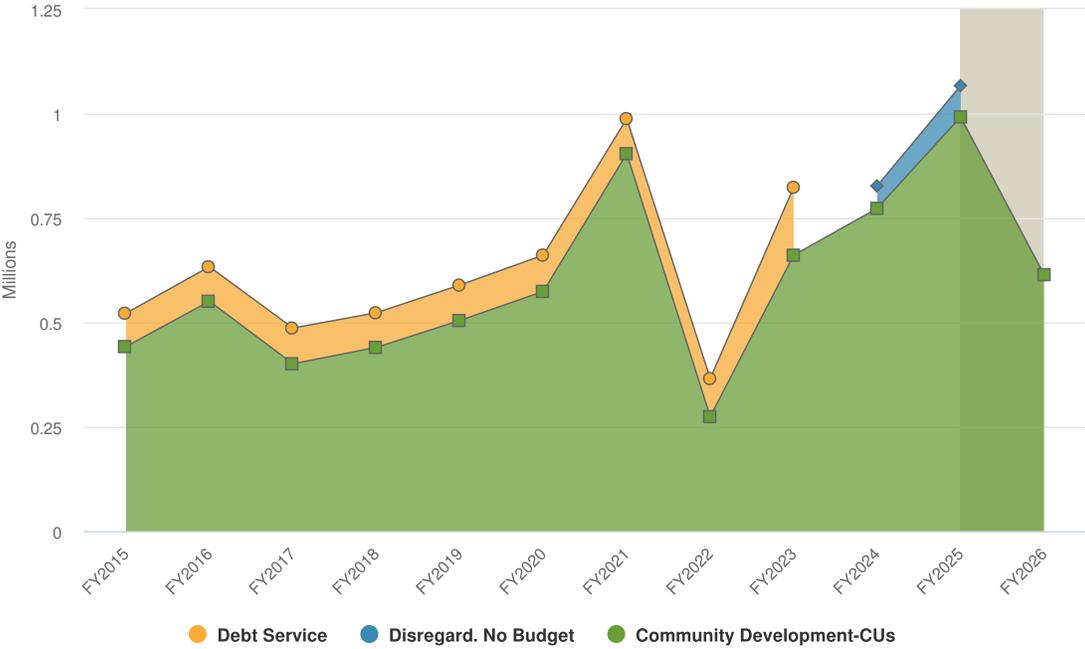
Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Taxes	\$660,631.24	\$668,053.00	\$692,299.00	3.6%
State Grants	\$18,239.31	\$16,456.00	\$0.00	-100%
Charges for Services	\$19,369.71	\$20,000.00	\$22,000.00	10%
Investment Income and Rentals	\$29,754.97	\$18,034.00	\$12,919.00	-28.4%
Other Financing Sources	\$76,260.94	\$5,889.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$804,256.17</b>	<b>\$728,432.00</b>	<b>\$727,218.00</b>	<b>-0.2%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Amended Budget	FY2026 Amended Budget	FY2025 Amended Budget vs. FY2026 Amended Budget (% Change)
Expenditures				
Community Development-CUs	\$772,796.60	\$991,810.00	\$614,139.00	-38.1%
Disregard. No Budget	\$53,867.48	\$75,000.00	\$0.00	-100%
<b>Total Expenditures:</b>	<b>\$826,664.08</b>	<b>\$1,066,810.00</b>	<b>\$614,139.00</b>	<b>-42.4%</b>

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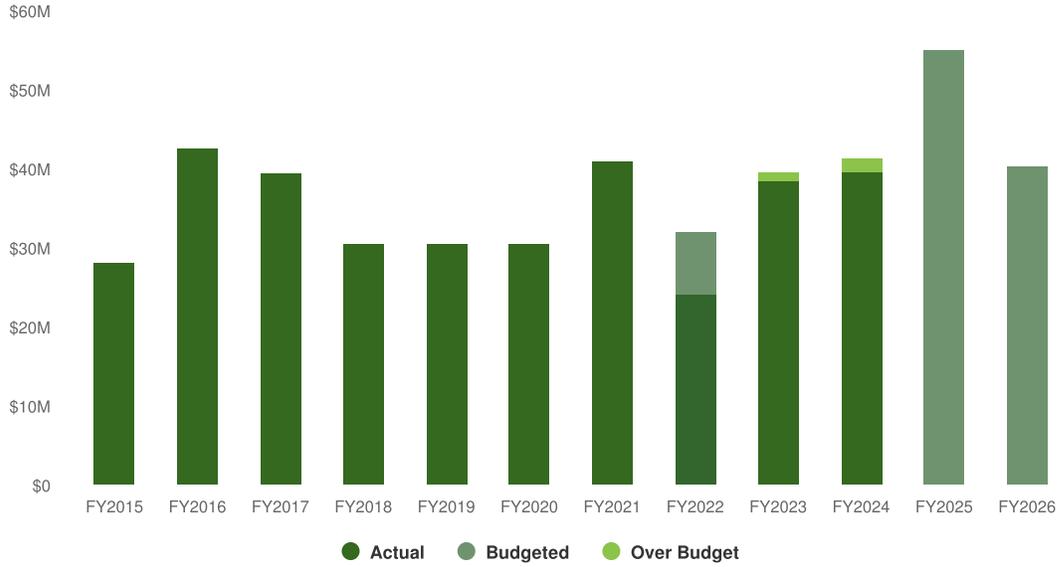
# FUNDING SOURCES

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## Funding Source Summary

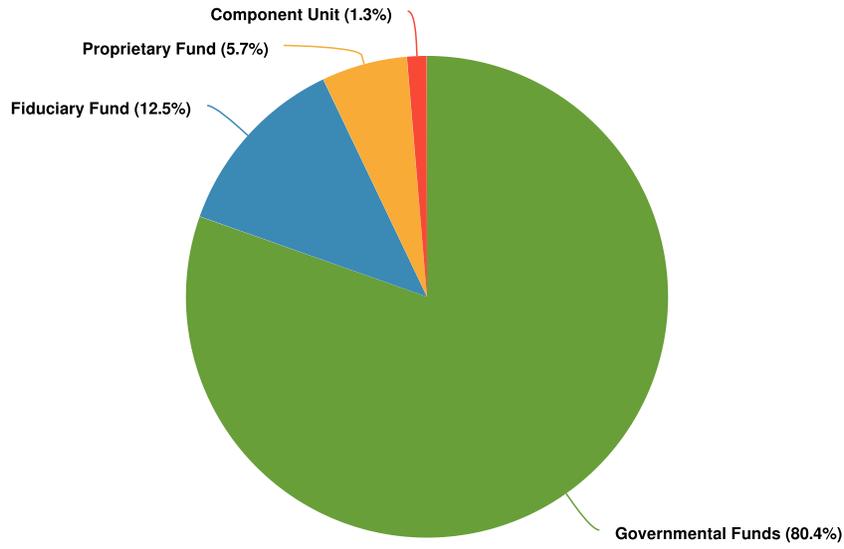
\$55,033,362
\$15,362,832  
(38.73% vs. prior year)

### Funding Source Proposed and Historical Budget vs. Actual

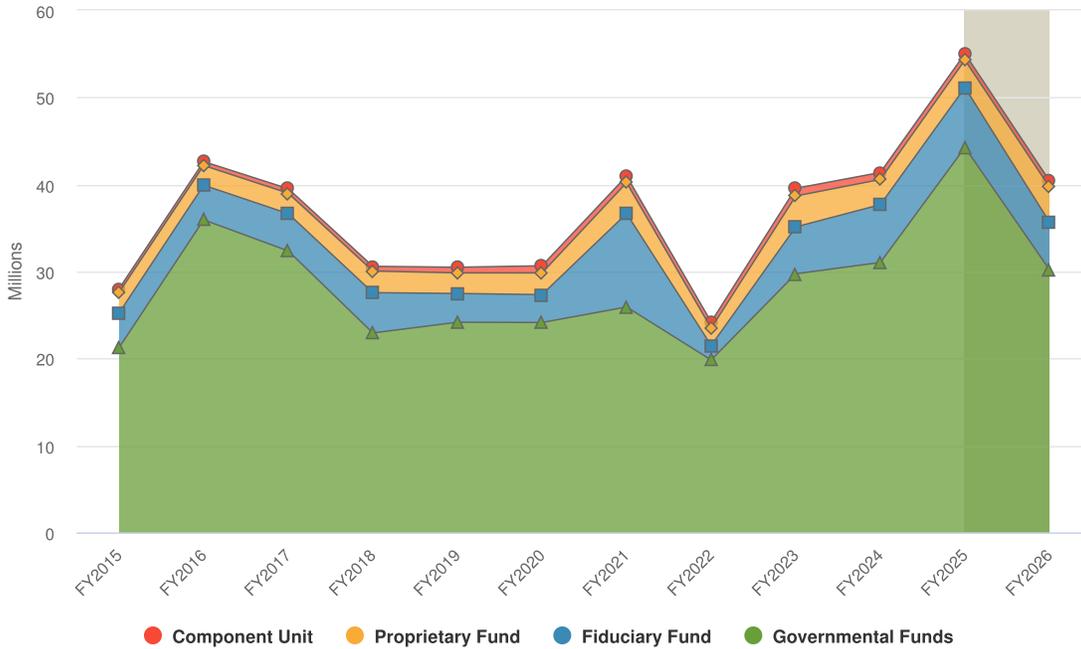


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
Governmental Funds					

Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Special Revenue Fund</b>					
<b>Building Inspection Fund</b>					
<b>Special Assessments</b>					
BUILDING PERMITS	249-3710-4461-00		\$0.00	\$160,000.00	
ELECTRICAL PERMITS	249-3710-4461-01		\$0.00	\$32,000.00	
HEATING PERMITS	249-3710-4461-02		\$0.00	\$45,000.00	
PLUMBING PERMITS	249-3710-4461-03		\$0.00	\$29,000.00	
NEW BUSINESS LICENSES	249-3710-4461-04		\$0.00	\$15,000.00	
SIGN PERMITS	249-3710-4461-05		\$0.00	\$3,000.00	
CERTIFICATION OF COMPLIANCE	249-3710-4461-08		\$0.00	\$240,000.00	
VACANT/DANGEROUS BLDG INSPECT.	249-3710-4461-09		\$0.00	\$7,500.00	
BUSINESS INSPECTIONS	249-3710-4461-11		\$0.00	\$5,000.00	
<b>Total Special Assessments:</b>			<b>\$0.00</b>	<b>\$536,500.00</b>	
<b>Other Financing Sources</b>					
CONTRIBUTION FROM GENERAL FUND	249-3710-4699-01		\$0.00	\$213,539.00	
<b>Total Other Financing Sources:</b>			<b>\$0.00</b>	<b>\$213,539.00</b>	
<b>Total Building Inspection Fund:</b>			<b>\$0.00</b>	<b>\$750,039.00</b>	
<b>Total Special Revenue Fund:</b>			<b>\$0.00</b>	<b>\$750,039.00</b>	
<b>General Funds</b>					
<b>General City Wide</b>					
<b>Other Revenue</b>					
REIMBURSEMENT	103-0000-4676-04		\$698,626.00	\$0.00	
<b>Total Other Revenue:</b>			<b>\$698,626.00</b>	<b>\$0.00</b>	
<b>Total General City Wide:</b>			<b>\$698,626.00</b>	<b>\$0.00</b>	
<b>Budget Stabilization Fund</b>					
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	104-0000-4664-00		\$110,912.00	\$98,000.00	
<b>Total Investment Income and Rentals:</b>			<b>\$110,912.00</b>	<b>\$98,000.00</b>	
<b>Other Financing Sources</b>					
TRANSFER IN	104-0000-4699-33		\$3,200,000.00	\$0.00	
<b>Total Other Financing Sources:</b>			<b>\$3,200,000.00</b>	<b>\$0.00</b>	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Budget Stabilization Fund:</b>			<b>\$3,310,912.00</b>	<b>\$98,000.00</b>	
<b>Payroll Fund</b>					
<b>Other Revenue</b>					
HEALTHCARE REIMBURSEMENT	750-0000-4676-09		\$13,748.00	\$0.00	
<b>Total Other Revenue:</b>			<b>\$13,748.00</b>	<b>\$0.00</b>	
<b>Total Payroll Fund:</b>			<b>\$13,748.00</b>	<b>\$0.00</b>	
<b>General Fund</b>					
<b>Taxes</b>					
CURRENT PROPERTY TAX	101-0000-4402-00	\$6,275,250.00	\$7,147,506.00	\$7,566,417.00	
CURRENT PROPERTY TAX-PENSION	101-0000-4402-01	\$2,277,213.00	\$2,717,607.00	\$2,717,607.00	
CURRENT PROPERTY TAX-OPEB	101-0000-4402-02	\$887,979.00	\$686,280.00	\$574,476.00	
DELINQUENT PROPERTY TAX	101-0000-4420-01	\$37,891.00	\$37,891.00	\$37,891.00	
PILOT TOWN CENTRE 1975-2016	101-0000-4441-02	\$15,919.00	\$15,919.00	\$15,919.00	
PILOT CHIDESTER 2008-2058	101-0000-4441-04	\$11,921.00	\$11,921.00	\$11,921.00	
PILOT PUBLIC HOUSING 2002 INDE	101-0000-4441-05	\$1,715.00	\$1,715.00	\$1,715.00	
PILOT STRONG FUTURE	101-0000-4441-07	\$3,090.00	\$3,090.00	\$3,090.00	
PENALTY	101-0000-4445-01	\$28,890.00	\$54,890.00	\$28,890.00	
INTEREST ON CURRENT TAXES	101-0000-4445-02	\$20,709.00	\$20,709.00	\$20,709.00	
PENALTY ON DELINQUENT TAXES	101-0000-4445-04	\$926.00	\$926.00	\$926.00	
INTEREST ON DELINQUENT TAXES	101-0000-4445-05	\$777.00	\$777.00	\$777.00	
ADMIN FEE	101-0000-4447-01	\$250,000.00	\$271,466.00	\$250,000.00	
ADMINISTRATIVE FEE-DEL TAXES	101-0000-4447-03	\$386.00	\$386.00	\$386.00	
<b>Total Taxes:</b>		<b>\$9,812,666.00</b>	<b>\$10,971,083.00</b>	<b>\$11,230,724.00</b>	
<b>Special Assessments</b>					
PEDDLERS/SOLICITORS PERMITS	101-2150-4456-00	\$300.00	\$500.00	\$300.00	
WRECKER PERMIT/LICENSE FEE	101-2150-4456-03	\$20,000.00	\$15,000.00	\$15,000.00	
RECREATION MARIJUANA	101-2150-4456-05	\$109,500.00	\$85,000.00	\$80,000.00	
BUILDING PERMITS	101-3710-4461-00	\$600,000.00	\$210,000.00	\$0.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
ELECTRICAL PERMITS	101-3710-4461-01	\$32,000.00	\$79,000.00	\$0.00	
HEATING PERMITS	101-3710-4461-02	\$45,000.00	\$90,500.00	\$0.00	
PLUMBING PERMITS	101-3710-4461-03	\$29,000.00	\$36,000.00	\$0.00	
NEW BUSINESS LICENSES	101-3710-4461-04	\$15,000.00	\$15,000.00	\$0.00	
SIGN PERMITS	101-3710-4461-05	\$3,000.00	\$6,000.00	\$0.00	
CERTIFICATION OF COMPLIANCE	101-3710-4461-08	\$240,000.00	\$240,000.00	\$0.00	
VACANT/DANGEROUS BLDG INSPECT.	101-3710-4461-09	\$7,500.00	\$7,500.00	\$0.00	
BUSINESS INSPECTIONS	101-3710-4461-11	\$12,000.00	\$5,000.00	\$0.00	
ANIMAL LICENSES	101-3720-4461-06	\$275.00	\$275.00	\$275.00	
<b>Total Special Assessments:</b>		<b>\$1,113,575.00</b>	<b>\$789,775.00</b>	<b>\$95,575.00</b>	
<b>Licenses and Permits</b>					
CATV FRANCHISE FEES	101-0000-4476-02	\$200,000.00	\$145,000.00	\$140,000.00	
NOISE PERMIT	101-3070-4476-00	\$900.00	\$3,800.00	\$500.00	
STREET CLOSING PERMIT	101-3070-4476-01	\$2,600.00	\$2,915.00	\$300.00	
HDC APPLICATIONS	101-7210-4477-00	\$6,500.00	\$6,500.00	\$6,500.00	
<b>Total Licenses and Permits:</b>		<b>\$210,000.00</b>	<b>\$158,215.00</b>	<b>\$147,300.00</b>	
<b>Federal Grants</b>					
OTHER FEDERAL FUNDS	101-0000-4528-00	\$2,119,743.00			
GRANT REIMBURSEMENT	101-2150-4501-00		\$7,000.00	\$0.00	
GRANT REIMBURSEMENT	101-2621-4501-00		\$7,000.00	\$0.00	
BULLETPROOF VEST PROGRAM	101-3071-4501-03	\$3,175.00			
<b>Total Federal Grants:</b>		<b>\$2,122,918.00</b>	<b>\$14,000.00</b>	<b>\$0.00</b>	
<b>State Grants</b>					
S.S.R. SALES & USE TAX	101-0000-4574-00	\$2,833,777.00	\$3,544,678.00	\$3,432,257.00	
S.S.R. LIQUOR LICENSES	101-0000-4574-04	\$22,000.00	\$22,000.00	\$22,000.00	
USE TAX DISTRIB-LOCAL COM STAB	101-0000-4576-00	\$72,300.00	\$136,367.00	\$80,000.00	
STATE GRANT	101-3050-4544-00		\$75,000.00	\$0.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
302 FUNDS POLICE TRAINING	101-3070-4539-01	\$5,000.00	\$5,000.00	\$5,000.00	
FIRE PROTECTION PUBLIC ACT 289	101-3390-4539-09	\$961,898.00	\$850,379.00	\$700,000.00	
STATE GRANT	101-3390-4544-00		\$70,000.00	\$0.00	
REC MAR STATE REV SHARE	101-7470-4574-00	\$518,412.00			
REC MAR STATE REV SHARE	101-7470-4574-06		\$760,737.00	\$500,000.00	
GRANT	101-7541-4539-00	\$38,075.00	\$50,000.00	\$0.00	
GRANT	101-7542-4539-00	\$20,000.00			
GRANT	101-7544-4539-00	\$14,757.00	\$923,930.00	\$0.00	
<b>Total State Grants:</b>		<b>\$4,486,219.00</b>	<b>\$6,438,091.00</b>	<b>\$4,739,257.00</b>	
<b>Contributions from Local Units</b>					
JYRO FORD LAKE DAM 10% -2039	101-0000-4580-00	\$53,000.00			
JYRO FORD LAKE DAM 10% -2039	101-0000-4580-02		\$43,000.00	\$45,000.00	
DDA CONTRIBUTION-SHELTER	101-7551-4587-00	\$31,000.00			
BI-CENTENNIAL CONTRIBUTION	101-7560-4587-00	\$40,091.00			
<b>Total Contributions from Local Units:</b>		<b>\$124,091.00</b>	<b>\$43,000.00</b>	<b>\$45,000.00</b>	
<b>Charges for Services</b>					
CHARGES FOR SERVICE-DDA	101-0000-4600-00	\$38,808.00	\$83,668.00	\$87,852.00	
TOWNE CENTRE SERVICE IMP FEE	101-0000-4607-00	\$20,000.00	\$20,000.00	\$20,000.00	
CHIDESTER SERVICE IMPROVE FEE	101-0000-4607-01	\$42,198.00	\$51,497.00	\$45,000.00	
DUPLICATING & PHOTOSTATS	101-0000-4607-05	\$3,348.00			
SOLAR FIELD FEES	101-0000-4607-07	\$8,000.00			
DUPLICATING & PHOTOSTATS	101-0000-4607-10		\$5,000.00	\$5,000.00	
SOLAR FIELD FEES	101-0000-4607-13		\$8,000.00	\$0.00	
NOTARY FEES	101-2150-4607-07	\$300.00			
NOTARY FEES	101-2150-4607-14		\$324.00	\$200.00	
ORDINANCE FINES AND COSTS	101-3070-4601-01	\$56,781.00	\$40,000.00	\$40,000.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
SEX OFFENDER REGISTRATION FEES	101-3070-4607-03	\$2,000.00			
SEX OFFENDER REGISTRATION FEES	101-3070-4607-05		\$1,000.00	\$1,000.00	
BURGLAR ALARM FEES	101-3070-4607-09	\$13,419.00	\$15,000.00	\$15,000.00	
FINGER PRINT FEES	101-3070-4607-10	\$1,500.00			
FINGER PRINT FEES	101-3070-4607-19		\$1,000.00	\$1,000.00	
PROPERTY MAINT ABATEMENT FEES	101-3720-4607-06	\$30,000.00			
PROPERTY MAINT ABATEMENT FEES	101-3720-4607-12		\$30,000.00	\$30,000.00	
ADMIN HEARING BUREAU	101-3730-4607-11	\$40,000.00	\$73,000.00	\$50,000.00	
PARK CAPITAL IMPROV.HERITAGE	101-7170-4607-03	\$8,250.00			
PARK CAPITAL IMPROV.HERITAGE	101-7170-4607-06		\$9,000.00	\$7,500.00	
CDBG FUNDING PROSPECT PARK	101-7170-4607-08		\$10,000.00	\$0.00	
SITE PLAN, REZONING, APPEAL	101-7210-4607-01	\$13,000.00			
SITE PLAN, REZONING, APPEAL	101-7210-4607-02	\$1,000.00	\$20,000.00	\$20,000.00	
IFT OPRA COM REHAB PA328 APPLI	101-7210-4607-04		\$1,000.00	\$1,000.00	
PARKRIDGE REVENUE	101-7520-4653-04	\$1,337.00			
DONATIONS USED	101-7524-4653-05	\$11,294.00	\$1,454.00	\$0.00	
R. POOL PERSONNEL O/H REIMB	101-7530-4653-01	\$70,767.00	\$77,661.00	\$73,500.00	
<b>Total Charges for Services:</b>		<b>\$362,002.00</b>	<b>\$447,604.00</b>	<b>\$397,052.00</b>	
<b>Investment Income and Rentals</b>					
RENT	101-0000-4667-00	\$2,000.00	\$2,000.00	\$2,000.00	
INTEREST EARNINGS	101-1910-4664-00	\$286,732.00	\$564,736.00	\$608,192.00	
GAIN/LOSS ON POOLED INVESTMENT	101-1910-4669-10	\$0.00	\$50,866.00	\$0.00	
RENTAL	101-7524-4667-01		\$850.00	\$0.00	
FREIGHTHOUSE RENTALS	101-7551-4667-00	\$115,000.00	\$115,000.00	\$115,000.00	
FREIGHTHOUSE APPLICATION	101-7551-4667-01	\$12,000.00	\$12,000.00	\$12,000.00	
DIVIDEND DISTRIBUTION-LIAB INS	101-8510-4665-00	\$39,422.00	\$30,000.00	\$30,000.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Investment Income and Rentals:</b>		<b>\$455,154.00</b>	<b>\$775,452.00</b>	<b>\$767,192.00</b>	
<b>Other Revenue</b>					
APPLICATION FEE	101-0000-4478-00		\$2,040.00	\$0.00	
APPLICATION FEE	101-0000-4479-00		\$1,425.00	\$0.00	
APPLICATION FEE	101-0000-4480-00		\$1,277.00	\$0.00	
REIMBURSEMENT	101-1910-4676-04	\$49,495.00	\$50,000.00	\$50,000.00	
DUE FROM COUNTY ELECTION	101-2621-4674-07	\$0.00	\$879.00	\$0.00	
SPECIAL EVENTS APP	101-3070-4676-02	\$25,000.00	\$10,000.00	\$10,000.00	
COST REIMBURSEMENT-YFD	101-3390-4676-01	\$5,000.00			
COST REIMBURSEMENT-YFD	101-3390-4676-12		\$10,000.00	\$500.00	
ROW APPLICATION FEES	101-4410-4676-00		\$9,000.00	\$3,000.00	
SPECIAL EVENTS APPLICATION	101-4410-4676-03	\$3,000.00	\$75.00	\$0.00	
COST REIMBURSEMENT-DPW	101-4410-4676-19		\$3,000.00	\$3,000.00	
STREET CLOSURE FEE	101-4410-4676-31		\$8,750.00	\$1,250.00	
SPECIAL EVENTS ADMIN FEE	101-4420-4676-00	\$1,000.00			
SPECIAL EVENTS ADMIN FEE	101-4420-4676-01		\$1,000.00	\$1,000.00	
SPECIAL EVENTS APP & UTILITIES	101-4420-4676-03	\$10,000.00			
REIMBURSEMENT	101-4420-4676-04	\$1,000.00	\$2,250.00	\$0.00	
PUB PKING LOT/SPACE RENTAL	101-4420-4676-05	\$1,000.00			
SPECIAL EVENTS APP & UTILITIES	101-4420-4676-20		\$10,000.00	\$10,000.00	
SPECIAL EVENTS - DPW	101-4420-4676-32		\$8,500.00	\$1,000.00	
PUB PKING LOT/SPACE RENTAL	101-4420-4676-38		\$1,000.00	\$1,000.00	
STREET CLOSURE FEE	101-4420-4676-46		\$3,750.00	\$3,750.00	
COST REIMBURSEMENT - PLANNING	101-7210-4676-05	\$58,000.00			
COST REIMBURSEMENT - PLANNING	101-7210-4676-39		\$58,000.00	\$58,000.00	
WATER ST GRANT	101-7302-4671-00	\$0.00	\$4,400,000.00	\$1,700,000.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Other Revenue:</b>		<b>\$153,495.00</b>	<b>\$4,580,946.00</b>	<b>\$1,842,500.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	101-0000-4694-01	\$69,854.00	\$11,235.00	\$5,000.00	
MOTORIZED SCOOTER RENTAL	101-0000-4694-02	\$0.00	\$1,000.00	\$1,500.00	
MISCLEANEOUS REVENUE	101-1910-4694-01	\$840.00	\$539.00	\$0.00	
MISCELLANEOUS REVENUE	101-3390-4694-01		\$1,494.00	\$10,000.00	
MISCELLANEOUS REVENUE	101-7170-4694-01	\$0.00	\$3,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$70,694.00</b>	<b>\$17,268.00</b>	<b>\$16,500.00</b>	
<b>Other Services and Charges</b>					
TRANSFER IN-PUBLIC SAFETY(205)	101-3070-4931-00	\$220,000.00	\$220,000.00	\$0.00	
<b>Total Other Services and Charges:</b>		<b>\$220,000.00</b>	<b>\$220,000.00</b>	<b>\$0.00</b>	
<b>Total General Fund:</b>		<b>\$19,130,814.00</b>	<b>\$24,455,434.00</b>	<b>\$19,281,100.00</b>	
<b>Housing Fund</b>					
<b>Other Financing Sources</b>					
TRANSFER FROM PUBLIC SAFETY FN	102-6900-4699-00		\$0.00	\$100,000.00	
TRANSFER IN-GENERAL FUND	102-6900-4699-30		\$150,000.00	\$0.00	
<b>Total Other Financing Sources:</b>			<b>\$150,000.00</b>	<b>\$100,000.00</b>	
<b>Total Housing Fund:</b>			<b>\$150,000.00</b>	<b>\$100,000.00</b>	
<b>Total General Funds:</b>		<b>\$19,130,814.00</b>	<b>\$28,628,720.00</b>	<b>\$19,479,100.00</b>	
<b>Special Revenue Funds</b>					
<b>Major Street</b>					
<b>Licenses and Permits</b>					
METRO ACT REV & PERMIT FEES	202-0000-4476-01	\$7,500.00	\$5,040.00	\$0.00	
<b>Total Licenses and Permits:</b>		<b>\$7,500.00</b>	<b>\$5,040.00</b>	<b>\$0.00</b>	
<b>State Grants</b>					
GAS AND WEIGHT TAX	202-0000-4574-01	\$1,717,455.00	\$1,752,000.00	\$1,793,250.00	
STATE TRUNKLINE MAINT	202-0000-4574-05	\$80,000.00	\$92,000.00	\$50,000.00	
GRANTS	202-9079-4539-00	\$60,000.00			
<b>Total State Grants:</b>		<b>\$1,857,455.00</b>	<b>\$1,844,000.00</b>	<b>\$1,843,250.00</b>	
<b>Contributions from Local Units</b>					



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
MISC. WCPRC .50RD MILLS YR3-5	202-9062-4580-12		\$135,615.00	\$140,000.00	
<b>Total Contributions from Local Units:</b>		<b>\$0.00</b>	<b>\$135,615.00</b>	<b>\$140,000.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	202-1910-4664-00	\$57,695.00	\$93,344.00	\$70,008.00	
GAIN/LOSS ON POOLED INVESTMENT	202-1910-4669-10	\$0.00	\$15,986.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$57,695.00</b>	<b>\$109,330.00</b>	<b>\$70,008.00</b>	
<b>Other Revenue</b>					
REIMBURSEMENT	202-9079-4676-01	\$400,000.00			
<b>Total Other Revenue:</b>		<b>\$400,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	202-0000-4694-01	\$9,972.00	\$0.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$9,972.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Major Street:</b>		<b>\$2,332,622.00</b>	<b>\$2,093,985.00</b>	<b>\$2,053,258.00</b>	
<b>Local Street</b>					
<b>Licenses and Permits</b>					
METRO ACT REV & PERMIT FEES	203-0000-4476-01	\$4,000.00	\$130.00	\$0.00	
<b>Total Licenses and Permits:</b>		<b>\$4,000.00</b>	<b>\$130.00</b>	<b>\$0.00</b>	
<b>State Grants</b>					
GAS AND WEIGHT TAX	203-0000-4574-01	\$572,485.00	\$584,000.00	\$597,750.00	
<b>Total State Grants:</b>		<b>\$572,485.00</b>	<b>\$584,000.00</b>	<b>\$597,750.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	203-1910-4664-00	\$24,425.00	\$41,551.00	\$31,163.00	
GAIN/LOSS ON POOLED INVESTMENT	203-1910-4669-10	\$0.00	\$7,499.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$24,425.00</b>	<b>\$49,050.00</b>	<b>\$31,163.00</b>	
<b>Other Revenue</b>					
EMU PARKING LOT SWEEPING	203-4660-4676-04	\$1,500.00			
STORM WATER EMU REIMBURSEMENT	203-4690-4676-04	\$3,000.00			



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
DTE TREE PLANTING GRANT	203-4720-4674-06	\$2,550.00			
<b>Total Other Revenue:</b>		<b>\$7,050.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Financing Sources</b>					
SALT REIMBURSEMENT	203-4790-4694-02	\$35,000.00			
SALT REIMBURSEMENT	203-4790-4694-03		\$38,619.00	\$35,000.00	
<b>Total Other Financing Sources:</b>		<b>\$35,000.00</b>	<b>\$38,619.00</b>	<b>\$35,000.00</b>	
<b>Total Local Street:</b>		<b>\$642,960.00</b>	<b>\$671,799.00</b>	<b>\$663,913.00</b>	
<b>Public Safety</b>					
<b>Contributions from Local Units</b>					
WASHTENAW COUNTY FY 18-26	205-3070-4580-00	\$430,000.00			
WASHTENAW COUNTY FY 18-26	205-3070-4580-16		\$430,000.00	\$430,000.00	
<b>Total Contributions from Local Units:</b>		<b>\$430,000.00</b>	<b>\$430,000.00</b>	<b>\$430,000.00</b>	
<b>Total Public Safety:</b>		<b>\$430,000.00</b>	<b>\$430,000.00</b>	<b>\$430,000.00</b>	
<b>Garbage and Rubbish Collection</b>					
<b>Taxes</b>					
CURRENT PROPERTY TAXES	226-0000-4402-00	\$917,501.00	\$1,045,015.00	\$1,076,366.00	
DELINQUENT PROPERTY TAX	226-0000-4420-01	\$0.00	\$284.00	\$0.00	
INTEREST ON CURRENT TAXES	226-0000-4445-02	\$0.00	\$716.00	\$0.00	
INTEREST ON DELINQUENT TAXES	226-0000-4445-05	\$0.00	\$17.00	\$0.00	
<b>Total Taxes:</b>		<b>\$917,501.00</b>	<b>\$1,046,032.00</b>	<b>\$1,076,366.00</b>	
<b>Contributions from Local Units</b>					
GRANTS	226-5281-4580-00	\$325,000.00			
<b>Total Contributions from Local Units:</b>		<b>\$325,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Charges for Services</b>					
CHARGES FOR SERVICE-DDA	226-0000-4600-00	\$70,967.00	\$23,000.00	\$23,000.00	
RECYCLING MATERIAL REVENUE	226-0000-4626-03	\$597.00	\$2,112.00	\$1,000.00	
<b>Total Charges for Services:</b>		<b>\$71,564.00</b>	<b>\$25,112.00</b>	<b>\$24,000.00</b>	
<b>Investment Income and Rentals</b>					



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
INTEREST EARNINGS	226-1910-4664-00	\$4,873.00	\$10,146.00	\$3,376.00	
GAIN/LOSS ON POOLED INVESTMENT	226-1910-4669-10	\$0.00	\$129.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$4,873.00</b>	<b>\$10,275.00</b>	<b>\$3,376.00</b>	
<b>Other Revenue</b>					
COST REIMBURSEMENT-DPW	226-0000-4676-24		\$1,000.00	\$1,000.00	
<b>Total Other Revenue:</b>		<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	226-0000-4694-01	\$358.00	\$965.00	\$0.00	
CONTRIBUTION FROM GENERAL FUND	226-0000-4699-01	\$355,518.00	\$693,582.00	\$692,882.00	
<b>Total Other Financing Sources:</b>		<b>\$355,876.00</b>	<b>\$694,547.00</b>	<b>\$692,882.00</b>	
<b>Total Garbage and Rubbish Collection:</b>		<b>\$1,674,814.00</b>	<b>\$1,776,966.00</b>	<b>\$1,797,624.00</b>	
<b>Police Special Revenue</b>					
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	265-1910-4664-00	\$903.00	\$1,900.00	\$1,425.00	
GAIN/LOSS ON POOLED INVESTMENT	265-1910-4669-10	\$0.00	\$344.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$903.00</b>	<b>\$2,244.00</b>	<b>\$1,425.00</b>	
<b>Total Police Special Revenue:</b>		<b>\$903.00</b>	<b>\$2,244.00</b>	<b>\$1,425.00</b>	
<b>Public Transit</b>					
<b>Taxes</b>					
CURRENT PROP TAX .9789 MILL	588-0000-4402-00	\$322,863.00	\$367,710.00	\$378,741.00	
DELINQUENT PROPERTY TAX	588-0000-4420-01	\$0.00	\$100.00	\$0.00	
INTEREST ON CURRENT TAXES	588-0000-4445-02	\$0.00	\$252.00	\$0.00	
INTEREST ON DELINQUENT TAXES	588-0000-4445-05	\$0.00	\$6.00	\$0.00	
<b>Total Taxes:</b>		<b>\$322,863.00</b>	<b>\$368,068.00</b>	<b>\$378,741.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	588-1910-4664-00		\$592.00	\$0.00	
GAIN/LOSS ON POOLED INVESTMENT	588-1910-4669-10		\$187.00	\$0.00	
<b>Total Investment Income and Rentals:</b>			<b>\$779.00</b>	<b>\$0.00</b>	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Public Transit:</b>		<b>\$322,863.00</b>	<b>\$368,847.00</b>	<b>\$378,741.00</b>	
<b>Total Special Revenue Funds:</b>		<b>\$5,404,162.00</b>	<b>\$5,343,841.00</b>	<b>\$5,324,961.00</b>	
<b>Debt Service Funds</b>					
<b>2016 GOLT Bonds</b>					
<b>Taxes</b>					
CURRENT PROPERTY TAX	304-9000-4402-00	\$704,545.00	\$720,446.00	\$723,982.00	
DELPP WATER ST 2016A	304-9000-4445-01	\$0.00	\$210.00	\$0.00	
INTEREST ON CURRENT TAX	304-9000-4445-02	\$0.00	\$479.00	\$0.00	
INTEREST ON DELINQUENT TAX	304-9000-4445-05	\$0.00	\$13.00	\$0.00	
<b>Total Taxes:</b>		<b>\$704,545.00</b>	<b>\$721,148.00</b>	<b>\$723,982.00</b>	
<b>Other Financing Sources</b>					
TRANSFER FROM GENERAL(101)	304-9010-4699-01	\$189,035.00	\$191,137.00	\$186,727.00	
<b>Total Other Financing Sources:</b>		<b>\$189,035.00</b>	<b>\$191,137.00</b>	<b>\$186,727.00</b>	
<b>Total 2016 GOLT Bonds:</b>		<b>\$893,580.00</b>	<b>\$912,285.00</b>	<b>\$910,709.00</b>	
<b>2012 UTGO Refunding Bonds</b>					
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	342-1910-4664-00	\$32.00	\$120.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$32.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	
<b>Total 2012 UTGO Refunding Bonds:</b>		<b>\$32.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	
<b>Total Debt Service Funds:</b>		<b>\$893,612.00</b>	<b>\$912,405.00</b>	<b>\$910,709.00</b>	
<b>Capital Projects Funds</b>					
<b>Capital Improvement</b>					
<b>State Grants</b>					
GRANTS	414-7520-4539-00		\$3,800,000.00	\$0.00	
GRANTS	414-7524-4539-00		\$300,000.00	\$0.00	
GRANTS	414-7525-4539-00		\$800,000.00	\$0.00	
<b>Total State Grants:</b>			<b>\$4,900,000.00</b>	<b>\$0.00</b>	
<b>Contributions from Local Units</b>					
CONTRIB FR SIDEWALK-LINEAR PK	414-4493-4589-02		\$19,355.00	\$0.00	
CONTRIBUTION FROM COUNTY PARKS	414-7511-4580-00	\$50,800.00			



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
CONTRIBUTION FROM NRTF	414-7511-4580-01	\$100,000.00	\$0.00	\$300,000.00	
CONTRIBUTION FROM COUNTY PARKS	414-7511-4580-20		\$0.00	\$90,000.00	
PENINSULAR DAM GRANT - EGLE	414-7521-4580-22		\$1,600,000.00	\$0.00	
<b>Total Contributions from Local Units:</b>		<b>\$150,800.00</b>	<b>\$1,619,355.00</b>	<b>\$390,000.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	414-1910-4664-00	\$5,443.00	\$53,583.00	\$20,126.00	
GAIN/LOSS ON POOLED INVESTMENT	414-1910-4669-10	\$0.00	\$8,503.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$5,443.00</b>	<b>\$62,086.00</b>	<b>\$20,126.00</b>	
<b>Other Revenue</b>					
PRIOR YEAR FUND BALANCE	414-2650-4679-00	-\$30,000.00			
REIMBURSEMENT	414-7522-4676-00	\$90,000.00			
<b>Total Other Revenue:</b>		<b>\$60,000.00</b>			
<b>Other Financing Sources</b>					
TRANSFER FROM GENERAL(101)	414-0000-4699-01	\$733,309.00	\$314,568.00	\$1,512,374.00	
CONTR FROM 2002 CAP IMP (301)	414-0000-4699-07	\$85,000.00	\$85,000.00	\$0.00	
TRANSFER FROM PUBLIC SFTY FUND	414-7510-4699-00	\$125,000.00	\$125,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$943,309.00</b>	<b>\$524,568.00</b>	<b>\$1,512,374.00</b>	
<b>Total Capital Improvement:</b>		<b>\$1,159,552.00</b>	<b>\$7,106,009.00</b>	<b>\$1,922,500.00</b>	
<b>2003D W&amp;S</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA-W & S	469-9000-4674-04	\$337,313.00			
<b>Total Other Revenue:</b>		<b>\$337,313.00</b>			
<b>Total 2003D W&amp;S:</b>		<b>\$337,313.00</b>			
<b>2003C W&amp;S</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA-W & S	471-9000-4674-04	\$51,875.00			
<b>Total Other Revenue:</b>		<b>\$51,875.00</b>			
<b>Total 2003C W&amp;S:</b>		<b>\$51,875.00</b>			
<b>2004B W&amp;S</b>					



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA-W & S	474-9000-4674-04	\$390,081.00	\$389,091.00	\$0.00	
<b>Total Other Revenue:</b>		<b>\$390,081.00</b>	<b>\$389,091.00</b>	<b>\$0.00</b>	
<b>Total 2004B W&amp;S:</b>		<b>\$390,081.00</b>	<b>\$389,091.00</b>	<b>\$0.00</b>	
<b>2007 W&amp;W Rev</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA-W & S	479-9000-4674-04	\$17,044.00	\$21,247.00	\$25,769.00	
<b>Total Other Revenue:</b>		<b>\$17,044.00</b>	<b>\$21,247.00</b>	<b>\$25,769.00</b>	
<b>Total 2007 W&amp;W Rev:</b>		<b>\$17,044.00</b>	<b>\$21,247.00</b>	<b>\$25,769.00</b>	
<b>2008 W&amp;S Disp</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA-W & S	480-9000-4674-04	\$29,044.00	\$27,794.00	\$27,169.00	
CONTRIBUTION FROM YCUA-W & S	481-9000-4674-04	\$11,601.00	\$11,101.00	\$10,851.00	
<b>Total Other Revenue:</b>		<b>\$40,645.00</b>	<b>\$38,895.00</b>	<b>\$38,020.00</b>	
<b>Other Financing Sources</b>					
BOND/DEBT PROCEEDS	481-0000-4698-01		\$10,613.00	\$0.00	
<b>Total Other Financing Sources:</b>			<b>\$10,613.00</b>	<b>\$0.00</b>	
<b>Total 2008 W&amp;S Disp:</b>		<b>\$40,645.00</b>	<b>\$49,508.00</b>	<b>\$38,020.00</b>	
<b>2012 W&amp;S Factory Pump</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA	482-0000-4674-04	\$186,000.00	\$183,938.00	\$185,250.00	
<b>Total Other Revenue:</b>		<b>\$186,000.00</b>	<b>\$183,938.00</b>	<b>\$185,250.00</b>	
<b>Total 2012 W&amp;S Factory Pump:</b>		<b>\$186,000.00</b>	<b>\$183,938.00</b>	<b>\$185,250.00</b>	
<b>2013 Rev Refunding Bond</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA	483-0000-4674-04	\$342,650.00	\$196,350.00	\$199,350.00	
CONTRIBUTION FROM YCUA	485-9000-4674-04	\$26,116.00	\$25,116.00	\$24,616.00	
<b>Total Other Revenue:</b>		<b>\$368,766.00</b>	<b>\$221,466.00</b>	<b>\$223,966.00</b>	
<b>Total 2013 Rev Refunding Bond:</b>		<b>\$368,766.00</b>	<b>\$221,466.00</b>	<b>\$223,966.00</b>	
<b>2016 W&amp;S Rev Ref Bond</b>					
<b>Other Revenue</b>					
CONTRIBUTION FROM YCUA	486-9000-4674-04	\$1,262,700.00	\$1,275,700.00	\$1,269,500.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Other Revenue:</b>		<b>\$1,262,700.00</b>	<b>\$1,275,700.00</b>	<b>\$1,269,500.00</b>	
<b>Total 2016 W&amp;S Rev Ref Bond:</b>		<b>\$1,262,700.00</b>	<b>\$1,275,700.00</b>	<b>\$1,269,500.00</b>	
<b>Sidewalk Improvement</b>					
<b>Licenses and Permits</b>					
METRO ACT REV & PERMIT FEES	495-0000-4476-01	\$65,000.00	\$65,000.00	\$65,000.00	
<b>Total Licenses and Permits:</b>		<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	495-1910-4664-00	\$2,623.00	\$7,217.00	\$4,258.00	
GAIN/LOSS ON POOLED INVESTMENT	495-1910-4669-10	\$0.00	\$1,078.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$2,623.00</b>	<b>\$8,295.00</b>	<b>\$4,258.00</b>	
<b>Other Revenue</b>					
SIDEWALK ASSESSMENT	495-0000-4672-01		\$1,000.00	\$1,000.00	
CDBG INFRASTRUCTURE GRANT	495-4443-4674-45	\$50,000.00	\$50,000.00	\$0.00	
<b>Total Other Revenue:</b>		<b>\$50,000.00</b>	<b>\$51,000.00</b>	<b>\$1,000.00</b>	
<b>Total Sidewalk Improvement:</b>		<b>\$117,623.00</b>	<b>\$124,295.00</b>	<b>\$70,258.00</b>	
<b>Total Capital Projects Funds:</b>		<b>\$3,931,599.00</b>	<b>\$9,371,254.00</b>	<b>\$3,735,263.00</b>	
<b>Total Governmental Funds:</b>		<b>\$29,360,187.00</b>	<b>\$44,256,220.00</b>	<b>\$30,200,072.00</b>	
<b>Proprietary Fund</b>					
<b>Enterprise Funds</b>					
<b>Parking Fund</b>					
<b>Special Assessments</b>					
RESIDENTIAL PARKING PERMIT	514-3110-4462-00	\$40,000.00	\$50,000.00	\$45,000.00	
<b>Total Special Assessments:</b>		<b>\$40,000.00</b>	<b>\$50,000.00</b>	<b>\$45,000.00</b>	
<b>State Grants</b>					
STATE GRANT	514-3110-4544-00		\$0.00	\$1,000,000.00	
<b>Total State Grants:</b>			<b>\$0.00</b>	<b>\$1,000,000.00</b>	
<b>Charges for Services</b>					
PARKING IMPOUND FEES	514-3110-4607-09	\$10,000.00			
PARKING METER REVENUE	514-3110-4607-10	\$140,000.00			
PARKING METER REVENUE	514-3110-4607-20		\$100,000.00	\$96,000.00	
<b>Total Charges for Services:</b>		<b>\$150,000.00</b>	<b>\$100,000.00</b>	<b>\$96,000.00</b>	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Fines and Forfeits</b>					
PARKING TICKET REVENUE	514-3110-4656-00	\$145,000.00	\$60,000.00	\$100,000.00	
<b>Total Fines and Forfeits:</b>		<b>\$145,000.00</b>	<b>\$60,000.00</b>	<b>\$100,000.00</b>	
<b>Other Revenue</b>					
REIMBURSEMENT	514-3110-4676-00	\$53,230.00			
<b>Total Other Revenue:</b>		<b>\$53,230.00</b>			
<b>Other Financing Sources</b>					
CONTRIBUTION FROM GENERAL FUND	514-3110-4699-01	\$10,173.00	\$50,000.00	\$150,215.00	
TRANSFER FROM 414	514-3110-4699-26		\$65,388.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$10,173.00</b>	<b>\$115,388.00</b>	<b>\$150,215.00</b>	
<b>Total Parking Fund:</b>		<b>\$398,403.00</b>	<b>\$325,388.00</b>	<b>\$1,391,215.00</b>	
<b>Total Enterprise Funds:</b>		<b>\$398,403.00</b>	<b>\$325,388.00</b>	<b>\$1,391,215.00</b>	
<b>Internal Service Funds</b>					
<b>Motorpool</b>					
<b>Charges for Services</b>					
EQUIPMENT RENTAL GENERAL	641-9000-4652-04	\$14,473.00	\$11,622.00	\$12,093.00	
EQUIPMENT RENTAL DPW	641-9320-4652-01	\$228,123.00	\$199,883.00	\$223,837.00	
EQUIPMENT RENTAL CODE ENF	641-9320-4652-05		\$15,763.00	\$0.00	
EQUIPMENT RENTAL SIDEWALK	641-9320-4652-07	\$1,050.00	\$79,179.00	\$11,399.00	
EQUIPMENT RENTAL MAJOR ST	641-9320-4652-08	\$186,195.00	\$166,200.00	\$186,117.00	
EQUIPMENT RENTAL-LOCAL ST	641-9320-4652-09	\$159,000.00	\$162,541.00	\$182,020.00	
EQUIPMENT RENTAL POLICE	641-9330-4652-02	\$199,586.00	\$227,085.00	\$240,360.00	
EQUIPMENT RENTAL FIRE	641-9340-4652-03	\$158,602.00	\$195,028.00	\$199,969.00	
EQUIPMENT RENTAL CODE ENF	641-9350-4652-05	\$270,197.00	\$380,897.00	\$399,873.00	
EQUIPMENT RENTAL BLDG DPT	641-9360-4652-06	\$11,181.00	\$31,201.00	\$31,510.00	
EQUIPMENT RENTAL CODE ENF	641-9370-4652-05	\$9,984.00	\$12,267.00	\$13,187.00	
MOTORPOOL RENTAL PARKING	641-9380-4652-00	\$35,000.00	\$12,192.00	\$12,228.00	
<b>Total Charges for Services:</b>		<b>\$1,273,391.00</b>	<b>\$1,493,858.00</b>	<b>\$1,512,593.00</b>	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	641-1910-4664-00	\$15,013.00	\$22,784.00	\$17,088.00	
GAIN/LOSS ON POOLED INVESTMENT	641-1910-4669-10	\$0.00	\$2,917.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$15,013.00</b>	<b>\$25,701.00</b>	<b>\$17,088.00</b>	
<b>Other Revenue</b>					
INSURANCE REIMBURSEMENTS	641-9320-4682-00		\$1,810.00	\$0.00	
INSURANCE REIMBURSEMENT	641-9330-4686-00	\$6,816.00	\$62,827.00	\$0.00	
<b>Total Other Revenue:</b>		<b>\$6,816.00</b>	<b>\$64,637.00</b>	<b>\$0.00</b>	
<b>Other Financing Sources</b>					
TRANSFER FROM PUBLIC SAFETY	641-9340-4699-34		\$230,000.00	\$0.00	
<b>Total Other Financing Sources:</b>			<b>\$230,000.00</b>	<b>\$0.00</b>	
<b>Total Motorpool:</b>		<b>\$1,295,220.00</b>	<b>\$1,814,196.00</b>	<b>\$1,529,681.00</b>	
<b>Worker's Compensation Fund</b>					
<b>Charges for Services</b>					
WC CHARGES FOR SERVICES	677-0000-4626-04	\$140,544.00	\$157,032.00	\$179,593.00	
<b>Total Charges for Services:</b>		<b>\$140,544.00</b>	<b>\$157,032.00</b>	<b>\$179,593.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	677-1910-4664-00	\$4,112.00	\$5,134.00	\$3,850.00	
GAIN/LOSS ON POOLED INVESTMENT	677-1910-4669-10	\$0.00	\$773.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$4,112.00</b>	<b>\$5,907.00</b>	<b>\$3,850.00</b>	
<b>Total Worker's Compensation Fund:</b>		<b>\$144,656.00</b>	<b>\$162,939.00</b>	<b>\$183,443.00</b>	
<b>Retiree Benefits</b>					
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	736-1910-4664-00	\$1,805.00	\$5,156.00	\$3,867.00	
GAIN/LOSS ON POOLED INVESTMENT	736-1910-4669-10		\$771.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$1,805.00</b>	<b>\$5,927.00</b>	<b>\$3,867.00</b>	
<b>Other Revenue</b>					
GEN RETIREE FROM 101	736-2743-4676-10	\$355,941.00			

Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
GEN RETIREE FROM 101	736-2743-4676-59		\$83,502.00	\$89,347.00	
POLICE RETIREE FROM 101	736-2745-4676-10	\$513,147.00			
POLICE RETIREE FROM 101	736-2745-4676-60		\$444,509.00	\$475,625.00	
FIRE RETIREES FROM 101	736-2746-4676-10	\$374,832.00			
FIRE RETIREES FROM 101	736-2746-4676-61		\$325,272.00	\$348,042.00	
<b>Total Other Revenue:</b>		<b>\$1,243,920.00</b>	<b>\$853,283.00</b>	<b>\$913,014.00</b>	
<b>Total Retiree Benefits:</b>		<b>\$1,245,725.00</b>	<b>\$859,210.00</b>	<b>\$916,881.00</b>	
<b>Total Internal Service Funds:</b>		<b>\$2,685,601.00</b>	<b>\$2,836,345.00</b>	<b>\$2,630,005.00</b>	
<b>Total Proprietary Fund:</b>		<b>\$3,084,004.00</b>	<b>\$3,161,733.00</b>	<b>\$4,021,220.00</b>	
<b>Fiduciary Fund</b>					
<b>Pension Trust</b>					
<b>Fire and Police Pension</b>					
<b>Investment Income and Rentals</b>					
INTEREST - RONEY	732-0000-4664-01	\$132.00	\$133,757.00	\$1,025.00	
INTEREST	732-0000-4664-11	\$226,637.00	\$221,282.00	\$221,282.00	
INTEREST - ESSEX	732-0000-4664-12	\$624.00	\$523.00	\$523.00	
INTEREST FLIPPEN, BRUCE 1596	732-0000-4664-25	\$1,596.00	\$915.00	\$915.00	
INTEREST FIRST EAGLE	732-0000-4664-26	\$268.00	\$138.00	\$138.00	
DIVIDENDS	732-0000-4665-20	\$153,595.00	\$337,765.00	\$154,535.00	
DIVIDENDS - ORLEANS CAP MGMT	732-0000-4665-21	\$30,139.00	\$15,070.00	\$15,070.00	
DIVIDENDS - ESSEX	732-0000-4665-22	\$27,353.00	\$27,436.00	\$27,436.00	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-0000-4665-25	\$0.00	\$53,359.00	\$53,359.00	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-0000-4665-26	\$70,815.00	\$74,087.00	\$74,087.00	
APPRECIATION OF FAIR VALUE	732-0000-4666-01	\$1,200,513.00	\$1,580,755.00	\$1,580,755.00	
GAINS & LOSSES	732-0000-4666-30	\$202,296.00	\$719,208.00	\$173,063.00	
GAINS & LOSSES ORLEANS CAP	732-0000-4666-31	\$30,328.00	\$211,799.00	\$13,576.00	
GAINS & LOSSES - ESSEX	732-0000-4666-32	\$493,928.00	\$232,458.00	\$232,458.00	
GAINS & LOSSES - FLIPPEN, BRUC	732-0000-4666-35	\$0.00	\$206,209.00	\$78,875.00	
GAINS/LOSS ON SALE FIRST EAGLE	732-0000-4666-36	\$59,368.00	\$29,436.00	\$29,436.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
INTEREST EARNINGS	732-1910-4664-00	\$10,090.00	\$83,205.00	\$13,965.00	
<b>Total Investment Income and Rentals:</b>		<b>\$2,507,682.00</b>	<b>\$3,927,402.00</b>	<b>\$2,670,498.00</b>	
<b>Other Revenue</b>					
SPECIAL EVENTS APP & UTILITIES	732-1910-4676-20	\$246,463.00	\$56,636.00	\$0.00	
EMPLOYEE CONTRIBUTIONS	732-1910-4676-67		\$183,790.00	\$0.00	
EMPLOYER CONT POLICE	732-2745-4676-10	\$1,304,876.00			
EMPLOYER CONT POLICE	732-2745-4676-56		\$1,557,228.00	\$1,603,945.00	
EMPLOYER CONT FIRE	732-2746-4676-10	\$972,337.00			
EMPLOYER CONT FIRE	732-2746-4676-57		\$1,160,379.00	\$1,195,190.00	
<b>Total Other Revenue:</b>		<b>\$2,523,676.00</b>	<b>\$2,958,033.00</b>	<b>\$2,799,135.00</b>	
<b>Other Financing Sources</b>					
MISC REVENUE - ORLEANS 1577	732-0000-4694-40	\$1,683.00	\$842.00	\$842.00	
MISC INCOME - ESSEX	732-0000-4694-42	\$1,044.00	\$522.00	\$522.00	
CHG FROM PY INV IN YCUA	732-0000-4694-46	\$355.00	\$178.00	\$178.00	
<b>Total Other Financing Sources:</b>		<b>\$3,082.00</b>	<b>\$1,542.00</b>	<b>\$1,542.00</b>	
<b>Total Fire and Police Pension:</b>		<b>\$5,034,440.00</b>	<b>\$6,886,977.00</b>	<b>\$5,471,175.00</b>	
<b>Total Pension Trust:</b>		<b>\$5,034,440.00</b>	<b>\$6,886,977.00</b>	<b>\$5,471,175.00</b>	
<b>Total Fiduciary Fund:</b>		<b>\$5,034,440.00</b>	<b>\$6,886,977.00</b>	<b>\$5,471,175.00</b>	
<b>Component Unit</b>					
<b>West Cross</b>					
<b>Taxes</b>					
CURRENT PROPERTY TAXES	248-7270-4402-00	\$11,433.00	\$12,946.00	\$11,605.00	
PERSONAL PROP TAX REIMBURSE	248-7270-4402-05	\$20.00			
DELINQUENT PROPERTY TAX	248-7270-4420-01	\$20.00	\$20.00	\$20.00	
INTEREST ON CURRNENT TAXES	248-7270-4445-02	\$0.00	\$24.00	\$5.00	
INTEREST ON DELINQUENT TAXES	248-7270-4445-05	\$0.00	\$1.00	\$1.00	
TIFA REIMBURSMNT PA86 SECT 17	248-7271-4410-00	\$4,500.00	\$0.00	\$7,000.00	
CURRENT TIFA TAXES-WEST CROSS	248-7271-4439-02	\$120,080.00	\$117,606.00	\$121,134.00	
<b>Total Taxes:</b>		<b>\$136,053.00</b>	<b>\$130,597.00</b>	<b>\$139,765.00</b>	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>State Grants</b>					
LOCAL COMMUNITY STABILIZATOIN	248-7271-4573-00		\$6,166.00	\$0.00	
<b>Total State Grants:</b>			<b>\$6,166.00</b>	<b>\$0.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	248-7270-4664-00	\$2,025.00	\$3,000.00	\$1,327.00	
UNREALIZED GAIN/LOSS	248-7270-4669-10		\$455.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$2,025.00</b>	<b>\$3,455.00</b>	<b>\$1,327.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	248-7270-4694-01	\$0.00	\$1,709.00	\$0.00	
TRANSFER FROM GEN.FUND	248-7271-4699-01	\$6,250.00			
<b>Total Other Financing Sources:</b>		<b>\$6,250.00</b>	<b>\$1,709.00</b>	<b>\$0.00</b>	
<b>Total West Cross:</b>		<b>\$144,328.00</b>	<b>\$141,927.00</b>	<b>\$141,092.00</b>	
<b>Depot Town Development</b>					
<b>Taxes</b>					
INTEREST ON CURRENT TAXES	275-7270-4445-02	\$0.00	\$0.00	\$7.00	
CURRENT PROPERTY TAXES	275-7290-4402-00	\$7,720.00	\$7,608.00	\$7,837.00	
INTEREST ON CURRENT TAXES	275-7290-4445-02	\$0.00	\$3.00	\$0.00	
TIFA REIMBURSMNT PA86 SECT 17	275-7291-4410-00		\$1,200.00	\$1,200.00	
CURRENT TIFA TAXES	275-7291-4439-01	\$113,984.00	\$111,636.00	\$114,985.00	
<b>Total Taxes:</b>		<b>\$121,704.00</b>	<b>\$120,447.00</b>	<b>\$124,029.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	275-7270-4664-00	\$0.00	\$0.00	\$4,000.00	
INTEREST EARNINGS	275-7290-4664-00	\$2,025.00	\$5,000.00	\$1,471.00	
UNREALIZED GAIL/LOSS	275-7290-4669-10		\$455.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$2,025.00</b>	<b>\$5,455.00</b>	<b>\$5,471.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	275-7291-4694-01	\$0.00	\$4,150.00	\$0.00	



Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
TRANSFER FROM GEN FUND	275-7291-4699-01	\$6,000.00			
<b>Total Other Financing Sources:</b>		<b>\$6,000.00</b>	<b>\$4,150.00</b>	<b>\$0.00</b>	
<b>Total Depot Town Development:</b>		<b>\$129,729.00</b>	<b>\$130,052.00</b>	<b>\$129,500.00</b>	
<b>Down Town Authority</b>					
<b>Taxes</b>					
CURRENT PROPERTY TAXES	413-7230-4402-00	\$43,089.00	\$42,465.00	\$43,739.00	
DELINQUENT PROPERTY TAX	413-7230-4420-01	\$238.00	\$11.00	\$11.00	
INTEREST ON CURRENT TAXES	413-7230-4445-02	\$50.00	\$20.00	\$19.00	
INTEREST ON DELINQUENT TAXES	413-7230-4445-05	\$5.00	\$1.00	\$1.00	
TIFA REIMBURSMNT PA86 SECT 17	413-7231-4410-00	\$14,486.00	\$18,000.00	\$18,000.00	
CURRENT TIFA TAXES	413-7231-4439-01	\$314,812.00	\$308,327.00	\$317,577.00	
<b>Total Taxes:</b>		<b>\$372,680.00</b>	<b>\$368,824.00</b>	<b>\$379,347.00</b>	
<b>State Grants</b>					
LOCAL COMMUNITY STABILIZATION	413-7231-4573-00		\$10,290.00	\$0.00	
<b>Total State Grants:</b>			<b>\$10,290.00</b>	<b>\$0.00</b>	
<b>Charges for Services</b>					
DOWNTOWN GARBAGE COLL FEE	413-7231-4607-01	\$24,000.00			
DOWNTOWN GARBAGE COLL FEE	413-7231-4607-03		\$20,000.00	\$22,000.00	
<b>Total Charges for Services:</b>		<b>\$24,000.00</b>	<b>\$20,000.00</b>	<b>\$22,000.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	413-7230-4664-00	\$3,252.00	\$6,553.00	\$5,531.00	
UNREALIZED GAIN/LOSS	413-7230-4669-10		\$1,642.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$3,252.00</b>	<b>\$8,195.00</b>	<b>\$5,531.00</b>	
<b>Other Financing Sources</b>					
MISCELLANEOUS REVENUE	413-7230-4694-01	\$2,000.00	\$30.00	\$0.00	
MISCELLANEOUS REVENUE	413-7231-4694-01	\$30,405.00	\$0.00	\$0.00	
APPROPRIATION FUND BALANCE-TIF	413-7231-4699-92	\$12,750.00			
<b>Total Other Financing Sources:</b>		<b>\$45,155.00</b>	<b>\$30.00</b>	<b>\$0.00</b>	

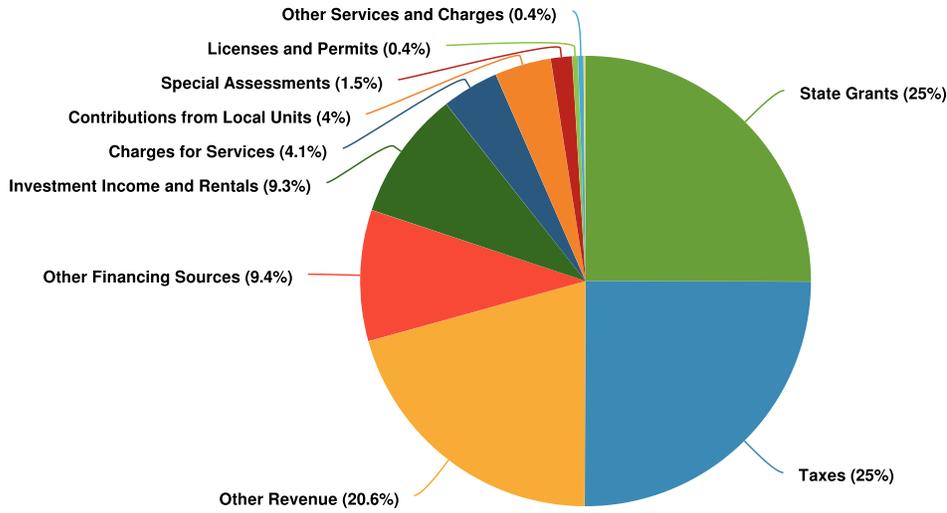


Name	Account ID	FY2023 Amended Budget	FY2025 Amended Budget	FY2026 Amended Budget	Notes
<b>Total Down Town Authority:</b>		<b>\$445,087.00</b>	<b>\$407,339.00</b>	<b>\$406,878.00</b>	
<b>Economic Development Authority</b>					
<b>Taxes</b>					
TIFA-BRA FAMILY DOLLAR	415-1000-4439-04	\$36,058.00	\$32,450.00	\$33,423.00	
THOMPSON BLOCK CAPTURE	415-1000-4439-05	\$0.00	\$15,735.00	\$15,735.00	
<b>Total Taxes:</b>		<b>\$36,058.00</b>	<b>\$48,185.00</b>	<b>\$49,158.00</b>	
<b>Investment Income and Rentals</b>					
INTEREST EARNINGS	415-1910-4664-00	\$475.00	\$786.00	\$590.00	
GAIN/LOSS ON POOLED INVESTMENT	415-1910-4669-10	\$0.00	\$143.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$475.00</b>	<b>\$929.00</b>	<b>\$590.00</b>	
<b>Total Economic Development Authority:</b>		<b>\$36,533.00</b>	<b>\$49,114.00</b>	<b>\$49,748.00</b>	
<b>2004A Ser DDA</b>					
<b>Other Financing Sources</b>					
CONTRIBUTION FROM DDA 413	473-9000-4699-21	\$162,090.00			
<b>Total Other Financing Sources:</b>		<b>\$162,090.00</b>			
<b>Total 2004A Ser DDA:</b>		<b>\$162,090.00</b>			
<b>Total Component Unit:</b>		<b>\$917,767.00</b>	<b>\$728,432.00</b>	<b>\$727,218.00</b>	
<b>Total:</b>		<b>\$38,396,398.00</b>	<b>\$55,033,362.00</b>	<b>\$40,419,685.00</b>	

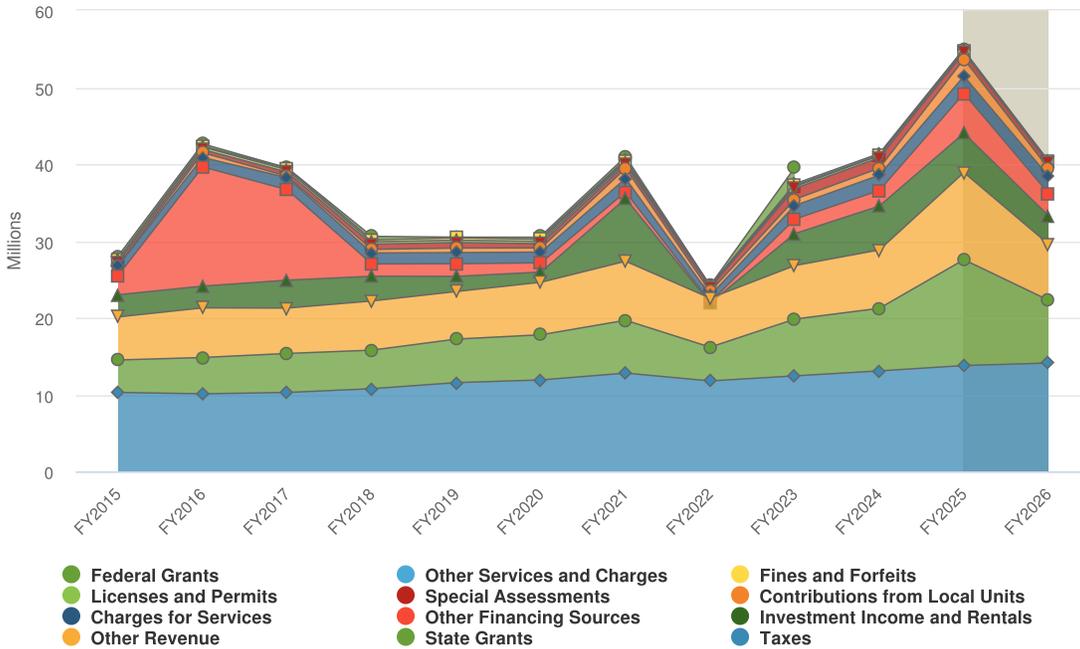


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
Revenue Source				
Taxes				



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
CURRENT PROPERTY TAX	101-0000-4402-00	\$7,147,506.00	\$7,566,417.00	
CURRENT PROPERTY TAX-PENSION	101-0000-4402-01	\$2,717,607.00	\$2,717,607.00	
CURRENT PROPERTY TAX-OPEB	101-0000-4402-02	\$686,280.00	\$574,476.00	
DELINQUENT PROPERTY TAX	101-0000-4420-01	\$37,891.00	\$37,891.00	
PILOT TOWN CENTRE 1975-2016	101-0000-4441-02	\$15,919.00	\$15,919.00	
PILOT CHIDESTER 2008-2058	101-0000-4441-04	\$11,921.00	\$11,921.00	
PILOT PUBLIC HOUSING 2002 INDE	101-0000-4441-05	\$1,715.00	\$1,715.00	
PILOT STRONG FUTURE	101-0000-4441-07	\$3,090.00	\$3,090.00	
PENALTY	101-0000-4445-01	\$54,890.00	\$28,890.00	
INTEREST ON CURRENT TAXES	101-0000-4445-02	\$20,709.00	\$20,709.00	
PENALTY ON DELINQUENT TAXES	101-0000-4445-04	\$926.00	\$926.00	
INTEREST ON DELINQUENT TAXES	101-0000-4445-05	\$777.00	\$777.00	
ADMIN FEE	101-0000-4447-01	\$271,466.00	\$250,000.00	
ADMINISTRATIVE FEE-DEL TAXES	101-0000-4447-03	\$386.00	\$386.00	
CURRENT PROPERTY TAXES	226-0000-4402-00	\$1,045,015.00	\$1,076,366.00	
DELINQUENT PROPERTY TAX	226-0000-4420-01	\$284.00	\$0.00	
INTEREST ON CURRENT TAXES	226-0000-4445-02	\$716.00	\$0.00	
INTEREST ON DELINQUENT TAXES	226-0000-4445-05	\$17.00	\$0.00	
CURRENT PROPERTY TAXES	248-7270-4402-00	\$12,946.00	\$11,605.00	
DELINQUENT PROPERTY TAX	248-7270-4420-01	\$20.00	\$20.00	
INTEREST ON CURRNET TAXES	248-7270-4445-02	\$24.00	\$5.00	
INTEREST ON DELINQUENT TAXES	248-7270-4445-05	\$1.00	\$1.00	
TIFA REIMBURSMNT PA86 SECT 17	248-7271-4410-00	\$0.00	\$7,000.00	
CURRENT TIFA TAXES-WEST CROSS	248-7271-4439-02	\$117,606.00	\$121,134.00	
INTEREST ON CURRENT TAXES	275-7270-4445-02	\$0.00	\$7.00	
CURRENT PROPERTY TAXES	275-7290-4402-00	\$7,608.00	\$7,837.00	
INTEREST ON CURRENT TAXES	275-7290-4445-02	\$3.00	\$0.00	
TIFA REIMBURSMNT PA86 SECT 17	275-7291-4410-00	\$1,200.00	\$1,200.00	
CURRENT TIFA TAXES	275-7291-4439-01	\$111,636.00	\$114,985.00	
CURRENT PROPERTY TAX	304-9000-4402-00	\$720,446.00	\$723,982.00	
DELPP WATER ST 2016A	304-9000-4445-01	\$210.00	\$0.00	
INTEREST ON CURRENT TAX	304-9000-4445-02	\$479.00	\$0.00	
INTEREST ON DELINQUENT TAX	304-9000-4445-05	\$13.00	\$0.00	
CURRENT PROPERTY TAXES	413-7230-4402-00	\$42,465.00	\$43,739.00	
DELINQUENT PROPERTY TAX	413-7230-4420-01	\$11.00	\$11.00	
INTEREST ON CURRENT TAXES	413-7230-4445-02	\$20.00	\$19.00	
INTEREST ON DELINQUENT TAXES	413-7230-4445-05	\$1.00	\$1.00	
TIFA REIMBURSMNT PA86 SECT 17	413-7231-4410-00	\$18,000.00	\$18,000.00	
CURRENT TIFA TAXES	413-7231-4439-01	\$308,327.00	\$317,577.00	
TIFA-BRA FAMILY DOLLAR	415-1000-4439-04	\$32,450.00	\$33,423.00	
THOMPSON BLOCK CAPTURE	415-1000-4439-05	\$15,735.00	\$15,735.00	
CURRENT PROP TAX .9789 MILL	588-0000-4402-00	\$367,710.00	\$378,741.00	
DELINQUENT PROPERTY TAX	588-0000-4420-01	\$100.00	\$0.00	
INTEREST ON CURRENT TAXES	588-0000-4445-02	\$252.00	\$0.00	



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
INTEREST ON DELINQUENT TAXES	588-0000-4445-05	\$6.00	\$0.00	
<b>Total Taxes:</b>		<b>\$13,774,384.00</b>	<b>\$14,102,112.00</b>	
<b>Special Assessments</b>				
PEDDLERS/SOLICITORS PERMITS	101-2150-4456-00	\$500.00	\$300.00	
WRECKER PERMIT/LICENSE FEE	101-2150-4456-03	\$15,000.00	\$15,000.00	
RECREATION MARIJUANA	101-2150-4456-05	\$85,000.00	\$80,000.00	
BUILDING PERMITS	101-3710-4461-00	\$210,000.00	\$0.00	
ELECTRICAL PERMITS	101-3710-4461-01	\$79,000.00	\$0.00	
HEATING PERMITS	101-3710-4461-02	\$90,500.00	\$0.00	
PLUMBING PERMITS	101-3710-4461-03	\$36,000.00	\$0.00	
NEW BUSINESS LICENSES	101-3710-4461-04	\$15,000.00	\$0.00	
SIGN PERMITS	101-3710-4461-05	\$6,000.00	\$0.00	
CERTIFICATION OF COMPLIANCE	101-3710-4461-08	\$240,000.00	\$0.00	
VACANT/DANGEROUS BLDG INSPECT.	101-3710-4461-09	\$7,500.00	\$0.00	
BUSINESS INSPECTIONS	101-3710-4461-11	\$5,000.00	\$0.00	
ANIMAL LICENSES	101-3720-4461-06	\$275.00	\$275.00	
BUILDING PERMITS	249-3710-4461-00	\$0.00	\$160,000.00	
ELECTRICAL PERMITS	249-3710-4461-01	\$0.00	\$32,000.00	
HEATING PERMITS	249-3710-4461-02	\$0.00	\$45,000.00	
PLUMBING PERMITS	249-3710-4461-03	\$0.00	\$29,000.00	
NEW BUSINESS LICENSES	249-3710-4461-04	\$0.00	\$15,000.00	
SIGN PERMITS	249-3710-4461-05	\$0.00	\$3,000.00	
CERTIFICATION OF COMPLIANCE	249-3710-4461-08	\$0.00	\$240,000.00	
VACANT/DANGEROUS BLDG INSPECT.	249-3710-4461-09	\$0.00	\$7,500.00	
BUSINESS INSPECTIONS	249-3710-4461-11	\$0.00	\$5,000.00	
RESIDENTIAL PARKING PERMIT	514-3110-4462-00	\$50,000.00	\$45,000.00	
<b>Total Special Assessments:</b>		<b>\$839,775.00</b>	<b>\$677,075.00</b>	
<b>Licenses and Permits</b>				
CATV FRANCHISE FEES	101-0000-4476-02	\$145,000.00	\$140,000.00	
NOISE PERMIT	101-3070-4476-00	\$3,800.00	\$500.00	
STREET CLOSING PERMIT	101-3070-4476-01	\$2,915.00	\$300.00	
HDC APPLICATIONS	101-7210-4477-00	\$6,500.00	\$6,500.00	
METRO ACT REV & PERMIT FEES	202-0000-4476-01	\$5,040.00	\$0.00	
METRO ACT REV & PERMIT FEES	203-0000-4476-01	\$130.00	\$0.00	
METRO ACT REV & PERMIT FEES	495-0000-4476-01	\$65,000.00	\$65,000.00	
<b>Total Licenses and Permits:</b>		<b>\$228,385.00</b>	<b>\$212,300.00</b>	
<b>Federal Grants</b>				
GRANT REIMBURSEMENT	101-2150-4501-00	\$7,000.00	\$0.00	
GRANT REIMBURSEMENT	101-2621-4501-00	\$7,000.00	\$0.00	
<b>Total Federal Grants:</b>		<b>\$14,000.00</b>	<b>\$0.00</b>	
<b>State Grants</b>				



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
S.S.R. SALES & USE TAX	101-0000-4574-00	\$3,544,678.00	\$3,432,257.00	
S.S.R. LIQUOR LICENSES	101-0000-4574-04	\$22,000.00	\$22,000.00	
USE TAX DISTRIB-LOCAL COM STAB	101-0000-4576-00	\$136,367.00	\$80,000.00	
STATE GRANT	101-3050-4544-00	\$75,000.00	\$0.00	
302 FUNDS POLICE TRAINING	101-3070-4539-01	\$5,000.00	\$5,000.00	
FIRE PROTECTION PUBLIC ACT 289	101-3390-4539-09	\$850,379.00	\$700,000.00	
STATE GRANT	101-3390-4544-00	\$70,000.00	\$0.00	
REC MAR STATE REV SHARE	101-7470-4574-06	\$760,737.00	\$500,000.00	
GRANT	101-7541-4539-00	\$50,000.00	\$0.00	
GRANT	101-7544-4539-00	\$923,930.00	\$0.00	
GAS AND WEIGHT TAX	202-0000-4574-01	\$1,752,000.00	\$1,793,250.00	
STATE TRUNKLINE MAINT	202-0000-4574-05	\$92,000.00	\$50,000.00	
GAS AND WEIGHT TAX	203-0000-4574-01	\$584,000.00	\$597,750.00	
LOCAL COMMUNITY STABILIZATOIN	248-7271-4573-00	\$6,166.00	\$0.00	
LOCAL COMMUNITY STABILIZATION	413-7231-4573-00	\$10,290.00	\$0.00	
GRANTS	414-7520-4539-00	\$3,800,000.00	\$0.00	
GRANTS	414-7524-4539-00	\$300,000.00	\$0.00	
GRANTS	414-7525-4539-00	\$800,000.00	\$0.00	
STATE GRANT	514-3110-4544-00	\$0.00	\$1,000,000.00	
<b>Total State Grants:</b>		<b>\$13,782,547.00</b>	<b>\$8,180,257.00</b>	
<b>Contributions from Local Units</b>				
JYRO FORD LAKE DAM 10% -2039	101-0000-4580-02	\$43,000.00	\$45,000.00	
MISC. WCPRC .50RD MILLS YR3-5	202-9062-4580-12	\$135,615.00	\$140,000.00	
WASHTENAW COUNTY FY 18-26	205-3070-4580-16	\$430,000.00	\$430,000.00	
CONTRIB FR SIDEWALK-LINEAR PK	414-4493-4589-02	\$19,355.00	\$0.00	
CONTRIBUTION FROM NRTF	414-7511-4580-01	\$0.00	\$300,000.00	
CONTRIBUTION FROM COUNTY PARKS	414-7511-4580-20	\$0.00	\$90,000.00	
PENINSULAR DAM GRANT -EGLE	414-7521-4580-22	\$1,600,000.00	\$0.00	
<b>Total Contributions from Local Units:</b>		<b>\$2,227,970.00</b>	<b>\$1,005,000.00</b>	
<b>Charges for Services</b>				
CHARGES FOR SERVICE-DDA	101-0000-4600-00	\$83,668.00	\$87,852.00	
TOWNE CENTRE SERVICE IMP FEE	101-0000-4607-00	\$20,000.00	\$20,000.00	
CHIDESTER SERVICE IMPROVE FEE	101-0000-4607-01	\$51,497.00	\$45,000.00	
DUPLICATING & PHOTOSTATS	101-0000-4607-10	\$5,000.00	\$5,000.00	
SOLAR FIELD FEES	101-0000-4607-13	\$8,000.00	\$0.00	
NOTARY FEES	101-2150-4607-14	\$324.00	\$200.00	
ORDINANCE FINES AND COSTS	101-3070-4601-01	\$40,000.00	\$40,000.00	
SEX OFFENDER REGISTRATION FEES	101-3070-4607-05	\$1,000.00	\$1,000.00	
BURGLAR ALARM FEES	101-3070-4607-09	\$15,000.00	\$15,000.00	
FINGER PRINT FEES	101-3070-4607-19	\$1,000.00	\$1,000.00	
PROPERTY MAINT ABATEMENT FEES	101-3720-4607-12	\$30,000.00	\$30,000.00	
ADMIN HEARING BUREAU	101-3730-4607-11	\$73,000.00	\$50,000.00	



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
PARK CAPITAL IMPROV.HERITAGE	101-7170-4607-06	\$9,000.00	\$7,500.00	
CDBG FUNDING PROSPECT PARK	101-7170-4607-08	\$10,000.00	\$0.00	
SITE PLAN, REZONING, APPEAL	101-7210-4607-02	\$20,000.00	\$20,000.00	
IFT OPRA COM REHAB PA328 APPLI	101-7210-4607-04	\$1,000.00	\$1,000.00	
DONATIONS USED	101-7524-4653-05	\$1,454.00	\$0.00	
R. POOL PERSONNEL O/H REIMB	101-7530-4653-01	\$77,661.00	\$73,500.00	
CHARGES FOR SERVICE-DDA	226-0000-4600-00	\$23,000.00	\$23,000.00	
RECYCLING MATERIAL REVENUE	226-0000-4626-03	\$2,112.00	\$1,000.00	
DOWNTOWN GARBAGE COLL FEE	413-7231-4607-03	\$20,000.00	\$22,000.00	
PARKING METER REVENUE	514-3110-4607-20	\$100,000.00	\$96,000.00	
EQUIPMENT RENTAL GENERAL	641-9000-4652-04	\$11,622.00	\$12,093.00	
EQUIPMENT RENTAL DPW	641-9320-4652-01	\$199,883.00	\$223,837.00	
EQUIPMENT RENTAL CODE ENF	641-9320-4652-05	\$15,763.00	\$0.00	
EQUIPMENT RENTAL SIDEWALK	641-9320-4652-07	\$79,179.00	\$11,399.00	
EQUIPMENT RENTAL MAJOR ST	641-9320-4652-08	\$166,200.00	\$186,117.00	
EQUIPMENT RENTAL-LOCAL ST	641-9320-4652-09	\$162,541.00	\$182,020.00	
EQUIPMENT RENTAL POLICE	641-9330-4652-02	\$227,085.00	\$240,360.00	
EQUIPMENT RENTAL FIRE	641-9340-4652-03	\$195,028.00	\$199,969.00	
EQUIPMENT RENTAL CODE ENF	641-9350-4652-05	\$380,897.00	\$399,873.00	
EQUIPMENT RENTAL BLDG DPT	641-9360-4652-06	\$31,201.00	\$31,510.00	
EQUIPMENT RENTAL CODE ENF	641-9370-4652-05	\$12,267.00	\$13,187.00	
MOTORPOOL RENTAL PARKING	641-9380-4652-00	\$12,192.00	\$12,228.00	
WC CHARGES FOR SERVICES	677-0000-4626-04	\$157,032.00	\$179,593.00	
<b>Total Charges for Services:</b>		<b>\$2,243,606.00</b>	<b>\$2,231,238.00</b>	
<b>Fines and Forfeits</b>				
PARKING TICKET REVENUE	514-3110-4656-00	\$60,000.00	\$100,000.00	
<b>Total Fines and Forfeits:</b>		<b>\$60,000.00</b>	<b>\$100,000.00</b>	
<b>Investment Income and Rentals</b>				
RENT	101-0000-4667-00	\$2,000.00	\$2,000.00	
INTEREST EARNINGS	101-1910-4664-00	\$564,736.00	\$608,192.00	
GAIN/LOSS ON POOLED INVESTMENT	101-1910-4669-10	\$50,866.00	\$0.00	
RENTAL	101-7524-4667-01	\$850.00	\$0.00	
FREIGHTHOUSE RENTALS	101-7551-4667-00	\$115,000.00	\$115,000.00	
FREIGHTHOUSE APPLICATION	101-7551-4667-01	\$12,000.00	\$12,000.00	
DIVIDEND DISTRIBUTION-LIAB INS	101-8510-4665-00	\$30,000.00	\$30,000.00	
INTEREST EARNINGS	104-0000-4664-00	\$110,912.00	\$98,000.00	
INTEREST EARNINGS	202-1910-4664-00	\$93,344.00	\$70,008.00	
GAIN/LOSS ON POOLED INVESTMENT	202-1910-4669-10	\$15,986.00	\$0.00	
INTEREST EARNINGS	203-1910-4664-00	\$41,551.00	\$31,163.00	
GAIN/LOSS ON POOLED INVESTMENT	203-1910-4669-10	\$7,499.00	\$0.00	
INTEREST EARNINGS	226-1910-4664-00	\$10,146.00	\$3,376.00	
GAIN/LOSS ON POOLED INVESTMENT	226-1910-4669-10	\$129.00	\$0.00	



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
INTEREST EARNINGS	248-7270-4664-00	\$3,000.00	\$1,327.00	
UNREALIZED GAIN/LOSS	248-7270-4669-10	\$455.00	\$0.00	
INTEREST EARNINGS	265-1910-4664-00	\$1,900.00	\$1,425.00	
GAIN/LOSS ON POOLED INVESTMENT	265-1910-4669-10	\$344.00	\$0.00	
INTEREST EARNINGS	275-7270-4664-00	\$0.00	\$4,000.00	
INTEREST EARNINGS	275-7290-4664-00	\$5,000.00	\$1,471.00	
UNREALIZED GAIN/LOSS	275-7290-4669-10	\$455.00	\$0.00	
INTEREST EARNINGS	342-1910-4664-00	\$120.00	\$0.00	
INTEREST EARNINGS	413-7230-4664-00	\$6,553.00	\$5,531.00	
UNREALIZED GAIN/LOSS	413-7230-4669-10	\$1,642.00	\$0.00	
INTEREST EARNINGS	414-1910-4664-00	\$53,583.00	\$20,126.00	
GAIN/LOSS ON POOLED INVESTMENT	414-1910-4669-10	\$8,503.00	\$0.00	
INTEREST EARNINGS	415-1910-4664-00	\$786.00	\$590.00	
GAIN/LOSS ON POOLED INVESTMENT	415-1910-4669-10	\$143.00	\$0.00	
INTEREST EARNINGS	495-1910-4664-00	\$7,217.00	\$4,258.00	
GAIN/LOSS ON POOLED INVESTMENT	495-1910-4669-10	\$1,078.00	\$0.00	
INTEREST EARNINGS	588-1910-4664-00	\$592.00	\$0.00	
GAIN/LOSS ON POOLED INVESTMENT	588-1910-4669-10	\$187.00	\$0.00	
INTEREST EARNINGS	641-1910-4664-00	\$22,784.00	\$17,088.00	
GAIN/LOSS ON POOLED INVESTMENT	641-1910-4669-10	\$2,917.00	\$0.00	
INTEREST EARNINGS	677-1910-4664-00	\$5,134.00	\$3,850.00	
GAIN/LOSS ON POOLED INVESTMENT	677-1910-4669-10	\$773.00	\$0.00	
INTEREST - RONEY	732-0000-4664-01	\$133,757.00	\$1,025.00	
INTEREST	732-0000-4664-11	\$221,282.00	\$221,282.00	
INTEREST - ESSEX	732-0000-4664-12	\$523.00	\$523.00	
INTEREST FLIPPEN, BRUCE 1596	732-0000-4664-25	\$915.00	\$915.00	
INTEREST FIRST EAGLE	732-0000-4664-26	\$138.00	\$138.00	
DIVIDENDS	732-0000-4665-20	\$337,765.00	\$154,535.00	
DIVIDENDS - ORLEANS CAP MGMT	732-0000-4665-21	\$15,070.00	\$15,070.00	
DIVIDENDS - ESSEX	732-0000-4665-22	\$27,436.00	\$27,436.00	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-0000-4665-25	\$53,359.00	\$53,359.00	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-0000-4665-26	\$74,087.00	\$74,087.00	
APPRECIATION OF FAIR VALUE	732-0000-4666-01	\$1,580,755.00	\$1,580,755.00	
GAINS & LOSSES	732-0000-4666-30	\$719,208.00	\$173,063.00	
GAINS & LOSSES ORLEANS CAP	732-0000-4666-31	\$211,799.00	\$13,576.00	
GAINS & LOSSES - ESSEX	732-0000-4666-32	\$232,458.00	\$232,458.00	
GAINS & LOSSES - FLIPPEN, BRUC	732-0000-4666-35	\$206,209.00	\$78,875.00	
GAINS/LOSS ON SALE FIRST EAGLE	732-0000-4666-36	\$29,436.00	\$29,436.00	
INTEREST EARNINGS	732-1910-4664-00	\$83,205.00	\$13,965.00	
INTEREST EARNINGS	736-1910-4664-00	\$5,156.00	\$3,867.00	
GAIN/LOSS ON POOLED INVESTMENT	736-1910-4669-10	\$771.00	\$0.00	
<b>Total Investment Income and Rentals:</b>		<b>\$5,111,514.00</b>	<b>\$3,703,770.00</b>	
<b>Other Revenue</b>				



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
APPLICATION FEE	101-0000-4478-00	\$2,040.00	\$0.00	
APPLICATION FEE	101-0000-4479-00	\$1,425.00	\$0.00	
APPLICATION FEE	101-0000-4480-00	\$1,277.00	\$0.00	
REIMBURSEMENT	101-1910-4676-04	\$50,000.00	\$50,000.00	
DUE FROM COUNTY ELECTION	101-2621-4674-07	\$879.00	\$0.00	
SPECIAL EVENTS APP	101-3070-4676-02	\$10,000.00	\$10,000.00	
COST REIMBURSEMENT-YFD	101-3390-4676-12	\$10,000.00	\$500.00	
ROW APPLICATION FEES	101-4410-4676-00	\$9,000.00	\$3,000.00	
SPECIAL EVENTS APPLICATION	101-4410-4676-03	\$75.00	\$0.00	
COST REIMBURSEMENT-DPW	101-4410-4676-19	\$3,000.00	\$3,000.00	
STREET CLOSURE FEE	101-4410-4676-31	\$8,750.00	\$1,250.00	
SPECIAL EVENTS ADMIN FEE	101-4420-4676-01	\$1,000.00	\$1,000.00	
REIMBURSEMENT	101-4420-4676-04	\$2,250.00	\$0.00	
SPECIAL EVENTS APP & UTILITIES	101-4420-4676-20	\$10,000.00	\$10,000.00	
SPECIAL EVENTS - DPW	101-4420-4676-32	\$8,500.00	\$1,000.00	
PUB PKING LOT/SPACE RENTAL	101-4420-4676-38	\$1,000.00	\$1,000.00	
STREET CLOSURE FEE	101-4420-4676-46	\$3,750.00	\$3,750.00	
COST REIMBURSEMENT - PLANNING	101-7210-4676-39	\$58,000.00	\$58,000.00	
WATER ST GRANT	101-7302-4671-00	\$4,400,000.00	\$1,700,000.00	
REIMBURSEMENT	103-0000-4676-04	\$698,626.00	\$0.00	
COST REIMBURSEMENT-DPW	226-0000-4676-24	\$1,000.00	\$1,000.00	
CONTRIBUTION FROM YCUA-W & S	474-9000-4674-04	\$389,091.00	\$0.00	
CONTRIBUTION FROM YCUA-W & S	479-9000-4674-04	\$21,247.00	\$25,769.00	
CONTRIBUTION FROM YCUA-W & S	480-9000-4674-04	\$27,794.00	\$27,169.00	
CONTRIBUTION FROM YCUA-W & S	481-9000-4674-04	\$11,101.00	\$10,851.00	
CONTRIBUTION FROM YCUA	482-0000-4674-04	\$183,938.00	\$185,250.00	
CONTRIBUTION FROM YCUA	483-0000-4674-04	\$196,350.00	\$199,350.00	
CONTRIBUTION FROM YCUA	485-9000-4674-04	\$25,116.00	\$24,616.00	
CONTRIBUTION FROM YCUA	486-9000-4674-04	\$1,275,700.00	\$1,269,500.00	
SIDEWALK ASSESSMENT	495-0000-4672-01	\$1,000.00	\$1,000.00	
CDBG INFRASTRUCTURE GRANT	495-4443-4674-45	\$50,000.00	\$0.00	
INSURANCE REIMBURSEMENTS	641-9320-4682-00	\$1,810.00	\$0.00	
INSURANCE REIMBURSEMENT	641-9330-4686-00	\$62,827.00	\$0.00	
SPECIAL EVENTS APP & UTILITIES	732-1910-4676-20	\$56,636.00	\$0.00	
EMPLOYEE CONTRIBUTIONS	732-1910-4676-67	\$183,790.00	\$0.00	
EMPLOYER CONT POLICE	732-2745-4676-56	\$1,557,228.00	\$1,603,945.00	
EMPLOYER CONT FIRE	732-2746-4676-57	\$1,160,379.00	\$1,195,190.00	
GEN RETIREE FROM 101	736-2743-4676-59	\$83,502.00	\$89,347.00	
POLICE RETIREE FROM 101	736-2745-4676-60	\$444,509.00	\$475,625.00	
FIRE RETIREES FROM 101	736-2746-4676-61	\$325,272.00	\$348,042.00	
HEALTHCARE REIMBURSEMENT	750-0000-4676-09	\$13,748.00	\$0.00	
<b>Total Other Revenue:</b>		<b>\$11,351,610.00</b>	<b>\$7,299,154.00</b>	
<b>Other Financing Sources</b>				



Name	Account ID	FY2025 Amended Budget	FY2026 Amended Budget	Notes
MISCELLANEOUS REVENUE	101-0000-4694-01	\$11,235.00	\$5,000.00	
MOTORIZED SCOOTER RENTAL	101-0000-4694-02	\$1,000.00	\$1,500.00	
MISCLEANEOUS REVENUE	101-1910-4694-01	\$539.00	\$0.00	
MISCELLANEOUS REVENUE	101-3390-4694-01	\$1,494.00	\$10,000.00	
MISCELLANEOUS REVENUE	101-7170-4694-01	\$3,000.00	\$0.00	
TRANSFER FROM PUBLIC SAFETY FN	102-6900-4699-00	\$0.00	\$100,000.00	
TRANSFER IN-GENERAL FUND	102-6900-4699-30	\$150,000.00	\$0.00	
TRANSFER IN	104-0000-4699-33	\$3,200,000.00	\$0.00	
SALT REIMBURSEMENT	203-4790-4694-03	\$38,619.00	\$35,000.00	
MISCELLANEOUS REVENUE	226-0000-4694-01	\$965.00	\$0.00	
CONTRIBUTION FROM GENERAL FUND	226-0000-4699-01	\$693,582.00	\$692,882.00	
MISCELLANEOUS REVENUE	248-7270-4694-01	\$1,709.00	\$0.00	
CONTRIBUTION FROM GENERAL FUND	249-3710-4699-01	\$0.00	\$213,539.00	
MISCELLANEOUS REVENUE	275-7291-4694-01	\$4,150.00	\$0.00	
TRANSFER FROM GENERAL(101)	304-9010-4699-01	\$191,137.00	\$186,727.00	
MISCELLANEOUS REVENUE	413-7230-4694-01	\$30.00	\$0.00	
TRANSFER FROM GENERAL(101)	414-0000-4699-01	\$314,568.00	\$1,512,374.00	
CONTR FROM 2002 CAP IMP (301)	414-0000-4699-07	\$85,000.00	\$0.00	
TRANSFER FROM PUBLIC SFTY FUND	414-7510-4699-00	\$125,000.00	\$0.00	
BOND/DEBT PROCEEDS	481-0000-4698-01	\$10,613.00	\$0.00	
CONTRIBUTION FROM GENERAL FUND	514-3110-4699-01	\$50,000.00	\$150,215.00	
TRANSFER FROM 414	514-3110-4699-26	\$65,388.00	\$0.00	
TRANSFER FROM PUBLIC SAFETY	641-9340-4699-34	\$230,000.00	\$0.00	
MISC REVENUE - ORLEANS 1577	732-0000-4694-40	\$842.00	\$842.00	
MISC INCOME - ESSEX	732-0000-4694-42	\$522.00	\$522.00	
CHG FROM PY INV IN YCUA	732-0000-4694-46	\$178.00	\$178.00	
<b>Total Other Financing Sources:</b>		<b>\$5,179,571.00</b>	<b>\$2,908,779.00</b>	
<b>Other Services and Charges</b>				
TRANSFER IN-PUBLIC SAFETY(205)	101-3070-4931-00	\$220,000.00	\$0.00	
<b>Total Other Services and Charges:</b>		<b>\$220,000.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>		<b>\$55,033,362.00</b>	<b>\$40,419,685.00</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.

# Department Goals

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

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

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

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

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# **CAPITAL IMPROVEMENTS**

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Row Labels	FUND NAME	Description	24.25 Amended Budget	25.26 Amended Budget	Total
<b>202</b>	<b>MAJOR STREET</b>				
	9062				
	202-9062-7818-00	CONTRACTUAL SERVICE	(140,000)	0	(140,000)
	202-9062-7975-00	DESIGN ENGINEERING	0	0	0
	202-9062-7975-02	CONSTRUCTION ENGINEERING	0	0	0
	202-9062-7975-04	CONSTRUCTION	0	0	0
	9062 Total		(140,000)	0	(140,000)
	9067				
	202-9067-7818-00	HAWKINS TO HAMILTON	(229,000)	(286,500)	(515,500)
	202-9067-7818-01	HURON RIVER DRIVE	0	0	0
	202-9067-7818-25	FIRST TO HAWKINS	(371,000)	(470,766)	(841,766)
	202-9067-7818-34	CORNELL	(57,500)	(150,000)	(207,500)
	202-9067-7975-00	DESIGN	0	0	0
	202-9067-7975-02	CONSTRUCTION ENGINEERING	0	0	0
	202-9067-7975-03	CONSTRUCTION MDOT	0	0	0
	9067 Total		(657,500)	(907,266)	(1,564,766)
	9075				
	202-9075-7818-00	FOREST ST BRIDGE	0	0	0
	202-9075-7975-00	DESIGN ENGINEERING	0	0	0
	202-9075-7975-01	CONSTRUCTION	(30,000)	0	(30,000)
	202-9075-7975-02	CONSTRUCTION ENGINEERING	0	0	0
	9075 Total		(30,000)	0	(30,000)
	9077				
	202-9077-7975-00	DESIGN ENGINEERING	0	0	0
	202-9077-7975-02	CONSTRUCTION ENGINEERING	(31,250)	0	(31,250)
	202-9077-7975-03	MDOT CONSTRUCTION	(21,250)	0	(21,250)
	9077 Total		(52,500)	0	(52,500)
	9078				
	202-9078-7818-00	CONTRACTUAL SERVICE	(350,000)	(340,000)	(690,000)
	9078 Total		(350,000)	(340,000)	(690,000)
	9079				
	202-9079-7818-00	CONTRACTUAL SERVICE	(5,000)	0	(5,000)
	9079 Total		(5,000)	0	(5,000)
	9080				
	202-9080-7818-00	HURON/EMMET RELINE	0	(150,000)	(150,000)
	9080 Total		0	(150,000)	(150,000)
	9090				
	202-9090-7975-00	LEFORGE & FACTORY	(143,000)	(47,450)	(190,450)
	9090 Total		(143,000)	(47,450)	(190,450)
	<b>MAJOR STREET Total</b>		<b>(1,378,000)</b>	<b>(1,444,716)</b>	<b>(2,822,716)</b>

Row Labels	FUND NAME	Description	24.25 Amended Budget	25.26 Amended Budget	Total
<b>414</b>	<b>CAPITAL IMPROVEMENT</b>				
	2280				
	414-2280-7818-00	CONTRACTUAL SERVICES	(25,000)	0	(25,000)
	414-2280-7818-02	CONTRACTUAL SOFTWARE	0	0	0
	414-2280-7818-35	HARDWARE - EQUIPMENT	0	(25,000)	(25,000)
	2280 Total		(25,000)	(25,000)	(50,000)
	2651				
	414-2651-7818-00	CONTACTUAL SERVICES	(100,000)	(100,000)	(200,000)
	414-2651-7970-00	YFD SOLAR PROJECT	0	0	0
	414-2651-7971-99	FREIGHTHOUSE IMPROVEMENTS	0	0	0
	414-2651-7972-01	HURON HAMILTON ROAD DIET	0	0	0
	2651 Total		(100,000)	(100,000)	(200,000)
	2652				
	414-2652-7970-02	CITY HALL	(500,000)	(550,000)	(1,050,000)
	414-2652-7970-03	DPS	(1,000,000)	(2,000,000)	(3,000,000)
	414-2652-7970-04	FIRE DEPARTMENT	(200,000)	(400,000)	(600,000)
	414-2652-7970-05	POLICE DEPARTMENT	(100,000)	(175,000)	(275,000)
	414-2652-7970-06	DPS-PRIOR YEAR	0	0	0
	414-2652-7971-20	CDBG INFRASTRUCTURE GRANT	0	0	0
	414-2652-7971-21	S PROSPECT IMPROVEMENT MAJOR	0	0	0
	414-2652-7971-22	N PROSPECT ROAD IMP CONS- MAJOR	0	0	0
	2652 Total		(1,800,000)	(3,125,000)	(4,925,000)
	3070				
	414-3070-7818-00	CONTRACTUAL SERVICES	(20,000)	(20,000)	(40,000)
	414-3070-7818-02	PRIOR YEAR CAPITAL	(15,000)	0	(15,000)
	3070 Total		(35,000)	(20,000)	(55,000)
	7510				
	414-7510-7706-00	PERMANENT WAGES - SALARIES	(10,000)	0	(10,000)
	414-7510-7709-00	OVERTIME	0	0	0
	414-7510-7714-02	WORKERS COMPENSATION	0	0	0
	414-7510-7714-05	SOCIAL SECURITY & MEDICARE	0	0	0
	414-7510-7714-07	HEALTHCARE SHARE	0	0	0
	414-7510-7714-08	HEALTHCARE PREMIUM	0	0	0
	414-7510-7714-16	HEALTH CARE WAIVERS	0	0	0
	414-7510-7714-17	DENTAL	0	0	0
	414-7510-7714-18	OPTICAL	0	0	0
	414-7510-7714-19	OPTICAL	0	0	0
	414-7510-7714-22	LONG TERM DISABILITY	0	0	0
	414-7510-7714-24	HCSP	0	0	0
	414-7510-7714-28	MERS ANNUAL	0	0	0
	414-7510-7714-30	HSA CONT	0	0	0
	414-7510-7714-31	MERS CONTRIBUTION 401A 7%	0	0	0
	414-7510-7721-00	MAINTENANCE ALLOWANCE	0	0	0
	414-7510-7818-00	CONTRACTUAL SERVICES	(100,000)	(150,000)	(250,000)
	414-7510-7943-00	MOTORPOOL RENTAL	0	0	0
	414-7510-7970-00	CAPITAL OUTLAY	0	0	0
	7510 Total		(110,000)	(150,000)	(260,000)
	7511				
	414-7511-7818-00	FROG ISLAND IMPROVEMENT	(200,000)	(400,000)	(600,000)
	7511 Total		(200,000)	(400,000)	(600,000)

Row Labels	FUND NAME	Description	24.25 Amended Budget	25.26 Amended Budget	Total
<b>414</b>	<b>7520</b>				
	<b>414-7520-7818-00</b>	CONTRACTUAL SERVICE	(3,800,000)	0	(3,800,000)
	7520 Total		(3,800,000)	0	(3,800,000)
	<b>7521</b>				
	<b>414-7521-7987-00</b>	DAM REMOVAL	(1,600,000)	(290,000)	(1,890,000)
	7521 Total		(1,600,000)	(290,000)	(1,890,000)
	<b>7522</b>				
	<b>414-7522-7987-00</b>	PARKRIDGE CAPITAL	0	(100,000)	(100,000)
	7522 Total		0	(100,000)	(100,000)
	<b>7523</b>				
	<b>414-7523-7987-00</b>	SENIOR CENTER	(80,000)	(50,000)	(130,000)
	7523 Total		(80,000)	(50,000)	(130,000)
	<b>7524</b>				
	<b>414-7524-7818-00</b>	CONTRACTUAL SERVICE	(300,000)	0	(300,000)
	7524 Total		(300,000)	0	(300,000)
	<b>7525</b>				
	<b>414-7525-7818-00</b>	CONTRACTUAL SERVICE	(800,000)	(7,500,000)	(8,300,000)
	7525 Total		(800,000)	(7,500,000)	(8,300,000)
	<b>9370</b>				
	<b>414-9370-7964-00</b>	REFUND OTHER LOCAL AGENCY	0	0	0
	<b>414-9370-7987-25</b>	ASSESSING CAPITAL EQUIPMENT	0	0	0
	<b>414-9370-7987-30</b>	PERSONNEL CAPITAL EQUIPMENT	0	0	0
	<b>414-9370-7987-40</b>	POLICE CAPITAL EQUIPMENT	(55,000)	(60,000)	(115,000)
	<b>414-9370-7987-45</b>	FIRE CAPITAL EQUIPMENT	0	0	0
	<b>414-9370-7987-50</b>	DPW CAPITAL EQUIPMENT	(15,000)	(20,000)	(35,000)
	<b>414-9370-7987-55</b>	RECREATION CAPITAL PURCHASES	0	0	0
	<b>414-9370-7987-60</b>	PLANNING & DEV CAPITAL EQUIP.	0	0	0
	<b>414-9370-7987-62</b>	VOTER REGISTRATION	0	0	0
	<b>414-9370-7987-63</b>	PARKING EQUIPMENT	0	0	0
	<b>414-9370-7987-64</b>	PARKING EQUIPMENT PRIOR YEAR	0	0	0
	9370 Total		(70,000)	(80,000)	(150,000)
	<b>CAPITAL IMPROVEMENT Total</b>		<b>(8,920,000)</b>	<b>(11,840,000)</b>	<b>(20,760,000)</b>

Row Labels	FUND NAME	Description	24.25 Amended Budget	25.26 Amended Budget	Total
<b>641</b>	<b>MOTORPOOL</b>				
	<b>9000</b>				
	<b>641-9000-7987-10</b>	CAPITAL-ADMIN	0	(2,575)	(2,575)
	9000 Total		0	(2,575)	(2,575)
	<b>9320</b>				
	<b>641-9320-7987-10</b>	CAPITAL-MOTORPOOL	(738,100)	(302,500)	(1,040,600)
	<b>641-9320-7987-12</b>	PRIOR YEAR CAPITAL	(243,500)	0	(243,500)
	9320 Total		(981,600)	(302,500)	(1,284,100)
	<b>9330</b>				
	<b>641-9330-7987-10</b>	CAPITAL-MOTORPOOL	(100,000)	(210,000)	(310,000)
	<b>641-9330-7987-12</b>	PRIOR YEAR CAPITAL	0	0	0
	9330 Total		(100,000)	(210,000)	(310,000)
	<b>9340</b>				
	<b>641-9340-7987-10</b>	CAPITAL-MOTORPOOL	0	(1,500,000)	(1,500,000)
	9340 Total		0	(1,500,000)	(1,500,000)
	<b>9350</b>				
	<b>641-9350-7987-10</b>	CAPITAL-MOTORPOOL	(250,000)	0	(250,000)
	<b>641-9350-7987-12</b>	PRIOR YEAR CAPITAL	0	0	0
	9350 Total		(250,000)	0	(250,000)
	<b>9360</b>				
	<b>641-9360-7987-10</b>	CAPITAL-MOTORPOOL	0	(71,050)	(71,050)
	<b>641-9360-7987-12</b>	PRIOR YEAR CAPITAL	0	0	0
	9360 Total		0	(71,050)	(71,050)
	<b>MOTORPOOL Total</b>		<b>(1,331,600)</b>	<b>(2,086,125)</b>	<b>(3,417,725)</b>
<b>Grand Total</b>			<b>(11,629,600)</b>	<b>(15,370,841)</b>	<b>(27,000,441)</b>



# Public Works Requests

## Itemized Requests for 2025

<b>Parking - ongoing lot improvements</b>	<b>\$50,000</b>
Parking - ongoing lot improvements	
<b>Parks - Capital Projects</b>	<b>\$125,000</b>
Parks - Capital Projects	
<b>Roads - Cornell (B2B to HRD)</b>	<b>\$148,200</b>
Roads - Cornell (B2B to HRD) City portion only Includes design engineering, construction engineering, and construction	
<b>Roads - Cornell (Washtenaw to B2B)</b>	<b>\$191,000</b>
Roads - Cornell (Washtenaw to B2B) City portion only Includes design engineering, construction engineering, and construction	
<b>Roads - Harriet (First to Hawkins)</b>	<b>\$270,766</b>
Roads - Harriet (First to Hawkins) Includes City Portion only for LAP project. Includes design engineering, construction engineering, and construction	
<b>Roads - Harriet (Hawkins to Hamilton)</b>	<b>\$286,500</b>
Roads - Harriet (Hawkins to Hamilton) This is the anticipated City portion only of an LAP project. Includes design engineering, construction engineering, and construction.	
<b>Roads - Local Road Pavement Preservation/Storm Water Improvements Program</b>	<b>\$150,000</b>
Roads - Local Road Pavement Preservation/Storm Water Improvements Program Annual program to maintain roads in good condition, inspect & perform priority repairs to stormwater infrastructure. Local road system.	
<b>Sidewalks - CDBG Ramps</b>	<b>\$50,000</b>
Sidewalks - CDBG Ramps	
<b>Sidewalks - Contracted Services</b>	<b>\$20,000</b>
Sidewalks - Contracted Services Design services for ramps (metro & CDBG) and sidewalk as needed	
<b>Sidewalks - METRO Ramps</b>	<b>\$50,000</b>
Sidewalks - METRO Ramps	
<b>Sidewalks - Sidewalk replacement</b>	<b>\$12,000</b>
Sidewalks - Sidewalk replacement	
<b>Vehicles - DPS Enviro Foreman (#610)</b>	<b>\$35,000</b>
Vehicles - DPS Enviro Foreman (#610) Scheduled vehicle replacement	
<b>Vehicles - DPS Supervisor (#101)</b>	<b>\$35,000</b>
Vehicles - DPS Supervisor (#101) Scheduled vehicle replacement	
<b>Vehicles - Dump Truck Salt Truck (#112)</b>	<b>\$187,000</b>
Vehicles - Dump Truck Salt Truck (#112) Scheduled vehicle replacement	
<b>Total: \$1,610,466</b>	



# Computer Sys - City Wide Requests

## Itemized Requests for 2025

<b>Computer Replacement</b>	<b>\$25,000</b>
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Computer Replacement- regularly scheduled upgrade/replacement

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**Total: \$25,000**

# Police Requests

## Itemized Requests for 2025

<b>Vehicles - PD Vehicles</b>	<b>\$90,000</b>
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Vehicles - PD Vehicles

<b>YPD In Car Camera System</b>	<b>\$10,000</b>
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YPD In Car Camera System

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**Total: \$100,000**

# CIP 2022-2026

## Executive Summary

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

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

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

## Capitalization Criteria

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

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

## Relationship between CIP and Adopted Plans

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

## Capital Project effect on Operating Budget

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

## Capital Expenditures

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

## Capital Source of Revenue

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

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

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

Sidewalk Improvements are funded thru the metro act.

Vehicles are funded thru the Motorpool Charges.

## Prioritization of Projects

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

### **Mandatory**

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

### **Risk Avoidance**

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



**Cost Avoidance**

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

**Strategic**

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

**Added Value**

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

CAPITAL CAPITAL

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



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

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# DEBT

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# Legal Debt Margin Information

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

## Debt Limit 2024

## Importance of the Legal Debt Margin

### 1. Financial Flexibility:

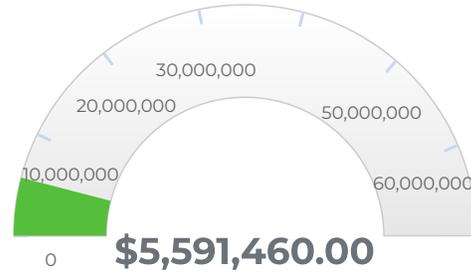
- Indicates how much additional debt the city can incur without violating legal or regulatory limits.
- Provides insight into the city's financial health and capacity for future borrowing.

### 2. Creditworthiness:

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

### 3. Budget Planning:

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



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

## PURPOSE OF DEBT

### General Obligations Debt

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

### Revenue Bonds

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

## Debt Obligation Summary

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

# Payment Shedule

FY 24-25

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



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

Date	Description	Principal Payment	Interest Payment	Total Payment
9/1/2026				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	(185,000)	(7,500)	(192,500)
486	2016 WATER & SEWER REFUNDING BONDS	(1,205,000)	(35,500)	(1,240,500)
	<b>Revenue Bonds Total</b>	<b>(1,390,000)</b>	<b>(43,000)</b>	<b>(1,433,000)</b>
9/1/2026 Total		(1,390,000)	(43,000)	(1,433,000)
10/1/2026				
	Revenue Bonds			
479	2007 Water & Sewer System Proj # 7215-01	(23,702)	(252)	(23,954)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(928)	(25,928)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(363)	(10,363)
482	2012 Factory Street Pump Station SRF 5501-01	(155,000)	(16,688)	(171,688)
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(2,183)	(27,183)
	<b>Revenue Bonds Total</b>	<b>(238,702)</b>	<b>(20,413)</b>	<b>(259,115)</b>
10/1/2026 Total		(238,702)	(20,413)	(259,115)
11/1/2026				
	General Obligation Bonds			
304	2016 A Refunding Bonds	0	(62,655)	(62,655)
	2016 B Refunding Bonds	0	(15,671)	(15,671)
	<b>General Obligation Bonds Total</b>	<b>0</b>	<b>(78,326)</b>	<b>(78,326)</b>
11/1/2026 Total		0	(78,326)	(78,326)
3/1/2027				
	Revenue Bonds			
478	2006 WATER & SEWER REFUNDING BONDS			0
483	2013 WATER & SEWER REFUNDING BONDS	0	(3,800)	(3,800)
486	2016 WATER & SEWER REFUNDING BONDS		(11,400)	(11,400)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(15,200)</b>	<b>(15,200)</b>
3/1/2027 Total		0	(15,200)	(15,200)
4/1/2027				
	Revenue Bonds			
480	2008 Water & Sewer System Proj # 7248-01	0	(616)	(616)
481	2009 Water & Sewer System Proj # 7249-01	0	(238)	(238)
482	2012 Factory Street Pump Station SRF 5501-01	0	(14,750)	(14,750)
485	2015 Drinking Water YCUA PROJ #7320-01		(1,871)	(1,871)
	<b>Revenue Bonds Total</b>	<b>0</b>	<b>(17,474)</b>	<b>(17,474)</b>
4/1/2027 Total		0	(17,474)	(17,474)
5/1/2027				
	General Obligation Bonds			
304	2016 A Refunding Bonds	(605,000)	(62,655)	(667,655)
	2016 B Refunding Bonds	(155,000)	(15,671)	(170,671)
	<b>General Obligation Bonds Total</b>	<b>(760,000)</b>	<b>(78,326)</b>	<b>(838,326)</b>
5/1/2027 Total		(760,000)	(78,326)	(838,326)
<b>Grand Total</b>		<b>(2,388,702)</b>	<b>(252,739)</b>	<b>(2,641,441)</b>

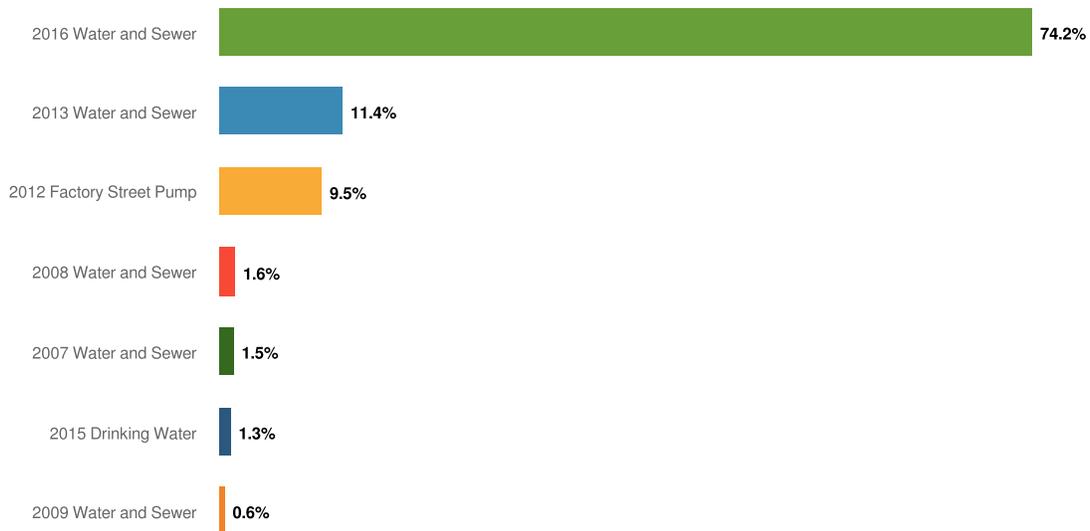
# Debt Snapshot



# \$1,583,702

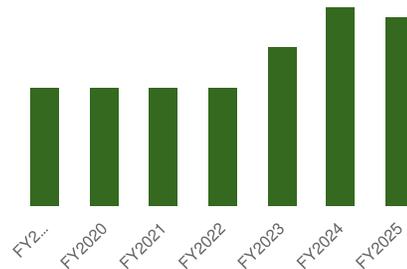
-\$1,041,298 (-39.67% vs. 2024 year)

## Debt by Type



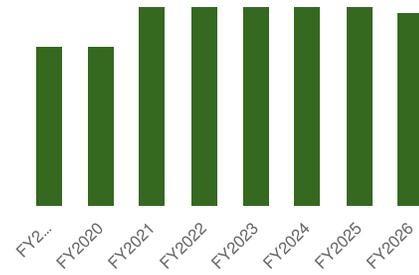
<b>Financial Summary</b>	<b>FY2024</b>	<b>FY2025</b>	<b>% Change</b>
<b>Debt</b>	<b>Actual</b>	<b>Actual</b>	
2016 A Refunding Bonds	\$560,000	\$0	-100%
2016 B Refunding Bonds	\$150,000	\$0	-100%
2004-A Downtown Development Limited	\$0	\$0	0%
2002B Water and Sewer	\$0	\$0	0%
2003D Water and Sewer	\$0	\$0	0%
2003C Water and Sewer	\$0	\$0	0%
2004B Water and Sewer	\$385,000	\$0	-100%
2007 Water and Sewer	\$25,000	\$23,702	-5.2%
2008 Water and Sewer	\$25,000	\$25,000	0%
2009 Water and Sewer	\$10,000	\$10,000	0%
2012 Factory Street Pump	\$145,000	\$150,000	3.4%
2013 Water and Sewer	\$170,000	\$180,000	5.9%
2015 Drinking Water	\$20,000	\$20,000	0%
2016 Water and Sewer	\$1,135,000	\$1,175,000	3.5%
<b>Total Debt:</b>	<b>\$2,625,000</b>	<b>\$1,583,702</b>	<b>-39.7%</b>

## 2007 Water and Sewer



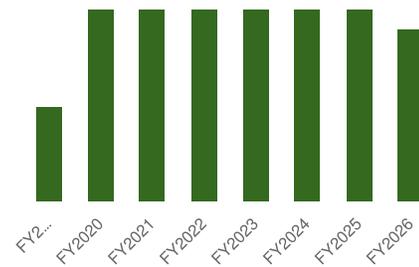
<b>Financial Summary</b>	<b>FY2024</b>	<b>FY2025</b>	<b>% Change</b>
<b>2007 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2007 Water and Sewer	\$25,000	\$23,702	-5.2%
<b>Total 2007 Water and Sewer:</b>	<b>\$25,000</b>	<b>\$23,702</b>	<b>-5.2%</b>

## 2008 Water and Sewer



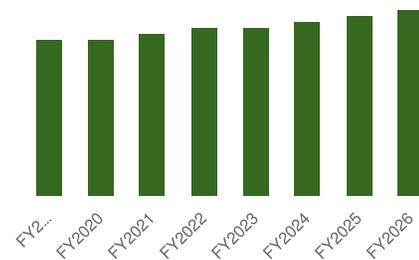
Financial Summary	FY2024	FY2025	% Change
<b>2008 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2008 Water and Sewer	\$25,000	\$25,000	0%
<b>Total 2008 Water and Sewer:</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>

## 2009 Water and Sewer



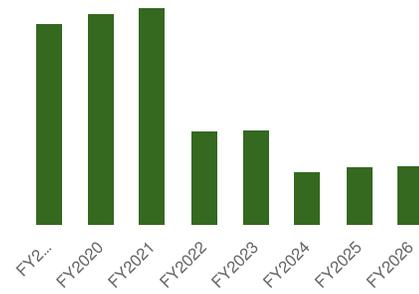
Financial Summary	FY2024	FY2025	% Change
<b>2009 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2009 Water and Sewer	\$10,000	\$10,000	0%
<b>Total 2009 Water and Sewer:</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>

## 2012 Factory Street Pump



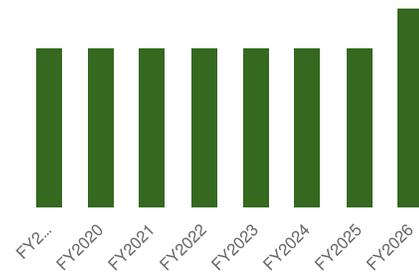
Financial Summary	FY2024	FY2025	% Change
<b>2012 Factory Street Pump</b>	<b>Actual</b>	<b>Actual</b>	
2012 Factory Street Pump	\$145,000	\$150,000	3.4%
<b>Total 2012 Factory Street Pump:</b>	<b>\$145,000</b>	<b>\$150,000</b>	<b>3.4%</b>

## 2013 Water and Sewer



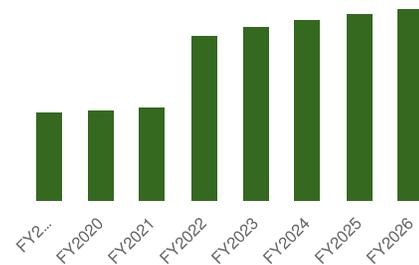
Financial Summary	FY2024	FY2025	% Change
<b>2013 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2013 Water and Sewer	\$170,000	\$180,000	5.9%
<b>Total 2013 Water and Sewer:</b>	<b>\$170,000</b>	<b>\$180,000</b>	<b>5.9%</b>

## 2015 Drinking Water



Financial Summary	FY2024	FY2025	% 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



Financial Summary	FY2024	FY2025	% Change
<b>2016 Water and Sewer</b>	<b>Actual</b>	<b>Actual</b>	
2016 Water and Sewer	\$1,135,000	\$1,175,000	3.5%
<b>Total 2016 Water and Sewer:</b>	<b>\$1,135,000</b>	<b>\$1,175,000</b>	<b>3.5%</b>

## Debt to Maturity

Debt Fund #	Description	Fiscal Year		
		24-25	25-26	26-27
<b>Governmental</b>				
General Obligation Bonds				
304	2016 A Refunding Bonds	(560,000)	(580,000)	(605,000)
	2016 B Refunding Bonds	(150,000)	(150,000)	(155,000)
<b>General Obligation Bonds Total</b>		<b>(710,000)</b>	<b>(730,000)</b>	<b>(760,000)</b>
Revenue Bonds				
474	2004-B Water & Sewer System Proj # 7123-01	(385,000)		
479	2007 Water & Sewer System Proj # 7215-01	(20,000)	(25,000)	(23,702)
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(25,000)	(25,000)
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(10,000)	(10,000)
482	2012 Factory Street Pump Station SRF 5501-01	(145,000)	(150,000)	(155,000)
483	2013 WATER & SEWER REFUNDING BONDS	(170,000)	(180,000)	(185,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(20,000)	(20,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS	(1,135,000)	(1,175,000)	(1,205,000)
<b>Revenue Bonds Total</b>		<b>(1,910,000)</b>	<b>(1,585,000)</b>	<b>(1,628,702)</b>
Installment Obligations				
412	Bitmore Agreement	0	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(2,620,000)</b>	<b>(2,315,000)</b>	<b>(2,388,702)</b>
<b>Grand Total</b>		<b>(2,620,000)</b>	<b>(2,315,000)</b>	<b>(2,388,702)</b>

Debt Fund #	Description	Fiscal Year		
		27-28	28-29	29-30
<b>Governmental</b>				
General Obligation Bonds				
304	2016 A Refunding Bonds	(635,000)	(665,000)	(695,000)
	2016 B Refunding Bonds	(160,000)	(165,000)	(175,000)
<b>General Obligation Bonds Total</b>		<b>(795,000)</b>	<b>(830,000)</b>	<b>(870,000)</b>
Revenue Bonds				
474	2004-B Water & Sewer System Proj # 7123-01			
479	2007 Water & Sewer System Proj # 7215-01			
480	2008 Water & Sewer System Proj # 7248-01	(25,000)	(24,253)	
481	2009 Water & Sewer System Proj # 7249-01	(10,000)	(9,029)	
482	2012 Factory Street Pump Station SRF 5501-01	(155,000)	(160,000)	(165,000)
483	2013 WATER & SEWER REFUNDING BONDS	(190,000)		
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(25,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS	(570,000)		
<b>Revenue Bonds Total</b>		<b>(975,000)</b>	<b>(218,282)</b>	<b>(190,000)</b>
Installment Obligations				
412	Bitmore Agreement	0	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(1,770,000)</b>	<b>(1,048,282)</b>	<b>(1,060,000)</b>
<b>Grand Total</b>		<b>(1,770,000)</b>	<b>(1,048,282)</b>	<b>(1,060,000)</b>

Debt				
Fund #	Description	30-31	31-32	32-33
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				
474	2004-B Water & Sewer System Proj # 7123-01			
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)	(175,000)
483	2013 WATER & SEWER REFUNDING BONDS			
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(25,000)	(25,000)
486	2016 WATER & SEWER REFUNDING BONDS			
<b>Revenue Bonds Total</b>		<b>(195,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>
Installment Obligations				
412	Bitmore Agreement	0	0	0
<b>Installment Obligations Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Governmental Total</b>		<b>(1,110,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>
<b>Grand Total</b>		<b>(1,110,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>

Debt			
Fund #	Description	33-34	34-35
Governmental			
General Obligation Bonds			
304	2016 A Refunding Bonds		
	2016 B Refunding Bonds		
<b>General Obligation Bonds Total</b>			
Revenue Bonds			
474	2004-B Water & Sewer System Proj # 7123-01		
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	(15,736)	
483	2013 WATER & SEWER REFUNDING BONDS		
485	2015 Drinking Water YCUA PROJ #7320-01	(25,000)	(30,000)
486	2016 WATER & SEWER REFUNDING BONDS		
<b>Revenue Bonds Total</b>		<b>(40,736)</b>	<b>(30,000)</b>
Installment Obligations			
412	Bitmore Agreement	0	(340,000)
<b>Installment Obligations Total</b>		<b>0</b>	<b>(340,000)</b>
<b>Governmental Total</b>		<b>(40,736)</b>	<b>(370,000)</b>
<b>Grand Total</b>		<b>(40,736)</b>	<b>(370,000)</b>

Debt		
Fund #	Description	Grand Total
Governmental		
General Obligation Bonds		
304	2016 A Refunding Bonds	(4,475,000)
	2016 B Refunding Bonds	(1,135,000)
<b>General Obligation Bonds Total</b>		<b>(5,610,000)</b>
Revenue Bonds		
474	2004-B Water & Sewer System Proj # 7123-01	(385,000)
479	2007 Water & Sewer System Proj # 7215-01	(68,702)
480	2008 Water & Sewer System Proj # 7248-01	(124,253)
481	2009 Water & Sewer System Proj # 7249-01	(49,029)
482	2012 Factory Street Pump Station SRF 5501-01	(1,465,736)
483	2013 WATER & SEWER REFUNDING BONDS	(725,000)
485	2015 Drinking Water YCUA PROJ #7320-01	(270,000)
486	2016 WATER & SEWER REFUNDING BONDS	(4,085,000)
<b>Revenue Bonds Total</b>		<b>(7,172,720)</b>
Installment Obligations		
412	Bitmore Agreement	(340,000)
<b>Installment Obligations Total</b>		<b>(340,000)</b>
<b>Governmental Total</b>		<b>(13,122,720)</b>
<b>Grand Total</b>		<b>(13,122,720)</b>

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# LINE ITEM BUDGET

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# Line Item Budget

"The information presented in this budget book is based on the attached line-item budget."



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# STATISTICAL DATA

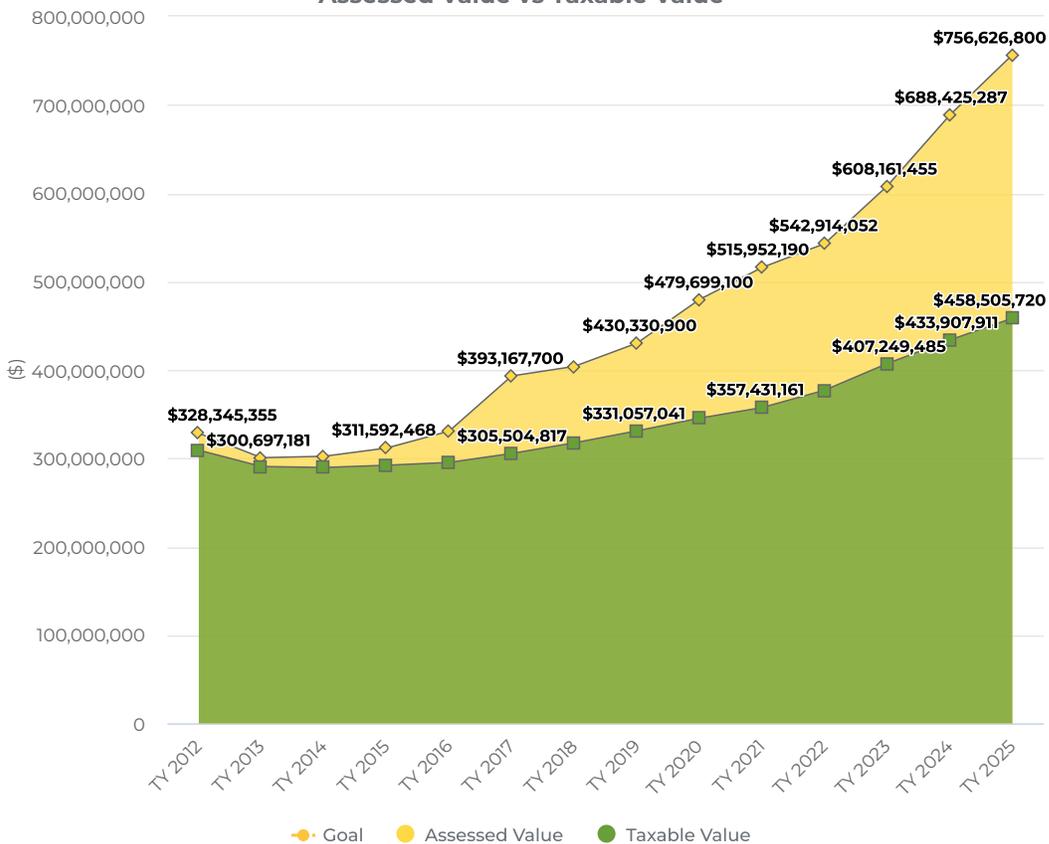
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## 2024 Property Tax Breakdown

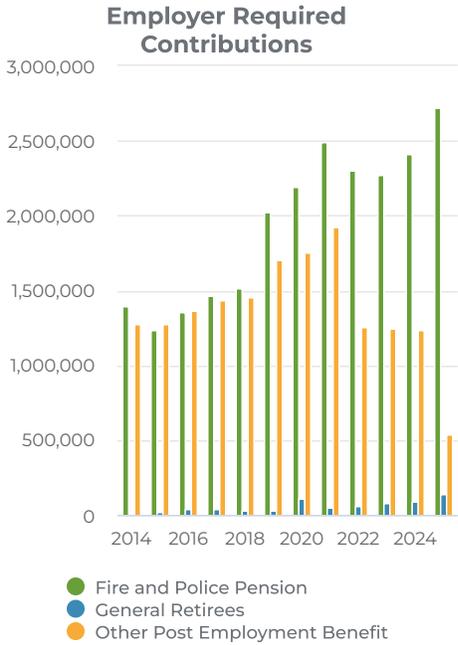


Source: City of Ypsilanti Assessing Division

## Assessed Value vs Taxable Value



# Pension and OPEB Contribution



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

While the **cost of pension benefits represents a significant financial commitment for the city**, it serves as a powerful tool for **employee retention and loyalty**. These long-term benefits are a key factor in attracting and maintaining a dedicated workforce, helping ensure continuity and stability in public service roles.

## INVESTMENT EARNINGS

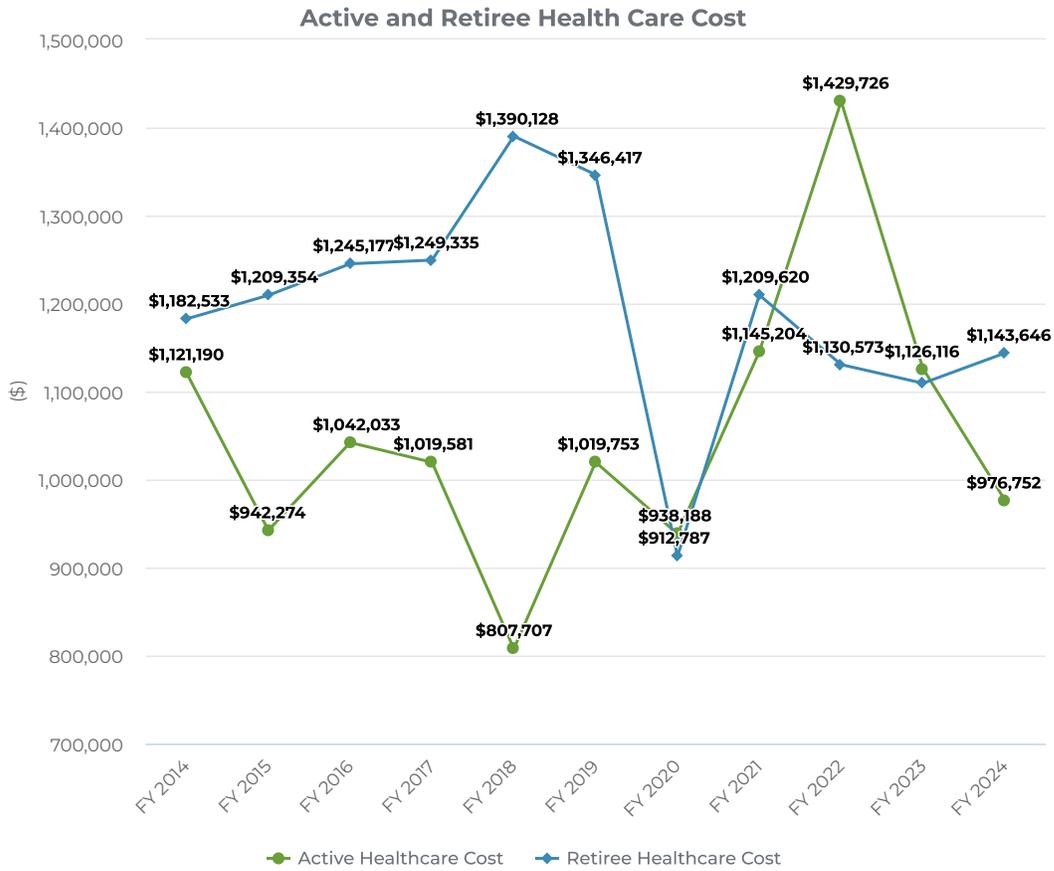
It is the policy of the City of Ypsilanti to invest public funds in a manner which will provide the highest security with the best investment return while meeting the daily cash flow demands of the City and conforming to all state statutes and local ordinances governing the investment of public funds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

**Interest Earnings** from FY 2014 to FY 2024. After relatively modest and stable earnings throughout FY 2014–FY2022—with a notable dip in FY 2021 and FY 2022—there is a **dramatic surge beginning in FY 2023**, where earnings sharply increase and reach an all-time high in **FY 2024**, exceeding **\$1 million**.

This spike reflects **rising interest rates and improved investment returns** following years of low yields. The steep upward trend suggests more favorable market conditions and also a strategic shift in our investment approach.



# HEALTH CARE COST



This chart illustrates the annual healthcare costs for active employees and retirees from FY 2014 to FY 2024. Notably, **Active Healthcare Costs peaked in FY 2022 at \$1,429,726**, followed by a significant decline to **\$976,752 in FY 2024**. This downward trend is attributed to **unfilled positions**, resulting in fewer employees enrolled in the healthcare plan. In contrast, **Retiree Healthcare Costs remained relatively stable**. The data highlights how staffing levels can directly influence active healthcare expenditures.

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# APPENDIX

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# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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



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

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

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

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

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

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

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

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

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

Fund Balance:

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

**Program:** A combination of activities to accomplish an end.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

## Fund Balance

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

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