



City of Ypsilanti **AMENDED BUDGET 22-23 & AMENDED BUDGET 23-24**



Proposed Version

Last updated 04/28/23



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INTRODUCTION





Transmittal Letter

April 21, 2023

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

RE: BUDGET TRANSMITTAL MESSAGE

Dear Honorable Mayor Brown and Ypsilanti City Council:

As City Manager, I am pleased to submit for your approval the City of Ypsilanti Amended Budget for Fiscal Year 2022-23 and Amended Budget for Fiscal Year 2023-24. In accordance with the City Charter, the City of Ypsilanti approves its budgets on a Biennial schedule, thus this budget cycle reflects amendments to the current approved budget. The amended and proposed budgets have been prepared in accordance with the provisions of Section 14 of the Michigan Uniform Budgeting and Accounting Act, Public Act 2 of 1968, being MCL 141.434, and Chapter 5 of the City of Ypsilanti Charter.

A public notice of the schedule of budget sessions and public hearing was published on April 16, 2023, in the Washtenaw Legal News. Budget Sessions have been scheduled for May 2 and May 16, 2023, at 6:00 p.m. in City Council Chambers. Budget approval is scheduled for June 6, 2023. A hard copy has also been placed on file with the City Clerk Office and is available for public inspection.

In the Amended General Fund Budget for FY 2022-23 you will find that projected revenues totaled \$19,130,814 and expenditures totaled \$17,757,378 leaving a surplus of \$1,373,436. The surplus is due to ARPA funds in the amount of \$2.1 M being applied to the FY 2022-23 budget instead of being split into two years.

The Amended General Fund Budget for FY 2023-24 had a total of \$16,198,634 in revenue, and \$18,073,200 in expenditures leaving a shortfall of \$1,874,566. The beginning Fund Balance in FY 2022-23 was \$10,040,450 projected to be at \$11,413,886 by FY 2022-2023 and fund balance of \$9,539,320 by end of FY 2023-2024.

In the FY 2023-24 Amended Budget property tax is increased by 5% due to the current rate of inflation. State revenue sharing will be based on State assumptions which are not known at this time. We project 50% funding of PA 289 Fire Protection as this is awarded and decided annually and may change at any time. Act 51- Street Funding is not known currently seeing that it is also based on State assumptions.

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

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

- o \$500,000 - Peninsular Dam
- o \$507,580 - Energy Efficiency
- o \$927,423 - Active Employees Cumulative Benefits
- o \$2,000,000 -Train Stop Project (Needs Council approval to remove)
- o \$49,000 - Social Equity Fund

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

- o \$80,000 in CDBG funds for accessibility improvements in Recreation Park (part of ongoing project)
- o \$274,272 in TAP funding for the Huron River Drive reconstruction and sidewalk/Border to Border Trail work
- o Up to \$100,000 in in-kind railroad crossing improvements at LeForge from MDOT Rail as part of the Huron River Drive reconstruction.
- o Approximately \$603,000 from the MDOT Bridge Fund for preventative maintenance on the LeForge and Factory Street Bridges

- o 2020 Byrne Grant 2020-DJ-BX-0723 / Extension granted in 2022 (\$12514.00)
- o 2022 Byrne Grant 15PBJA-22-GG-02732-JAGX (\$19543.00)
- o AXON In Car Camera System Grant
- o \$40,000 from Ann Arbor Community Foundation for Parkridge Video Game Coding Project
- o \$84,372 from CDBG for walking path improvements at Recreation Park
- o \$25,000 from Match on Main grant program to support Bird Dog Bakery in Downtown Ypsilanti
- o 3 awards of \$25,000 to support the downtown businesses; Bellflower, GO! Ice Cream, and Earthen Jar d.

It is the combination of innovative programs and outstanding financial management that has afforded the City, once again, to receive the GFOA Budget Award for 2022 and the GFOA Annual Comprehensive Award for 2021. It is important that as we provide the best services possible to our community and ensure our long-term financial health that we maintain unassigned fund reserves of no less than two months of operating expenditures as recommended by GFOA.

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

As a part of strategic investment, The City of Ypsilanti has partnered with UMS for a residency pilot at the Ypsilanti Freighthouse for six weeks in 2023 and eight weeks in 2024. This agreement is expected to yield above average revenues relative to private event rentals, while providing an outlet for creatives and artists in Ypsilanti and entertainment for residents at low or no admission cost.

The operation of the winter warming center at the Freighthouse has proven to be a critical resource for those most vulnerable in the community. During its second year, the center saw a 20% increase in the number of guests visiting the daytime warming center, serving an average of 37 people each day. The center also expanded critical community and mental health access with case support on site. The community has broadly embraced this mission, with several local businesses donating food and providing complementary services to guests at the daytime warming center.

In 2023, St. Luke's Episcopal Church opened its doors for the first time to support an overnight warming shelter four days a week. During the eight weeks this new service was provided, there was an average of 17 individuals each night. In total, this program served over 80 unique individuals, many of which would not have been served by existing services provided elsewhere in the county.

The Freighthouse has really grown to be a vital resource for the community, not only for initiatives like UMS, the daytime warming center, or private events, but for free community events as well. In FY 2022-23, there were over 40 community events held to provide valuable programming that the city would otherwise not benefit from.

The City is currently entertaining two developers for Water Street and has contracted with Carlisle-Wortman for economic development services. Meanwhile, the City has secured more than \$4M dollars for remediation of environmental contamination on the property and is actively working with AKT Peerless to further test and remove contamination. The proposed developments at 220 N. Park and Clark Road are both steadily advancing, with Clark Rd ready to break ground in the next month, and 220 N. Park finalizing the financing and closing documents. Both projects include housing units at affordable, attainable and market rates and are expected to pull building permits for construction over the next 90 days. Avalon purchased 206 N Washington with plans to demolish the dilapidated building currently on site and construct a new multi-family apartment building for 22 units. Eight of the units will be supportive housing units, targeted to households with incomes at or below 30% AMI and will have project-based vouchers to assure affordability for extremely low-income households. The other 14 units will be targeted at households with incomes at or below 50% or 60% AMI. The former EMU College of Business was purchased and is now a tax-paying parcel with small labs in the bioscience facility and will open its doors with its first anchor tenant, Michigan Medicine, in late 2023.

The road projects we will focus on in FY 2023 are:

- o Huron River Drive reconstruction
- o Forest Avenue Bridge superstructure work
- o LeForge and Factory Street Bridges capital preventative maintenance
- o South Adams mill & overlay
- o MDOT and YCUA trunkline work

Major capital improvements for FY 2023 are:

- o Elevator Modernization
- o Peninsular Park Removal
- o Parks



The city is celebrating the 200th Anniversary of incorporation this year by showcasing the culture and community of Ypsilanti. Activities include: New Year's Eve ball drop, time capsule reveal, Fourth of July Picnic and many other fun opportunities for community engagement.

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

Fire:

- o Fire Chief Hobbs was elected Vice President of the Washtenaw Area Mutual Aid Association.
- o Fire Marshal Pope worked closely with the Building Department on fire inspections and fire investigations.
- o YFD increased training with Mutual Aid and Automatic Aid Partners.
- o YFD hosted county-wide Aggressive Attack Class
- o Continuing capital improvement needs to YFD facilities for the kitchen, dorms, and offices.
- o Purchased used light-duty rescue truck, saving approximately \$165,00000
- o Squad 1 was licensed by the State and is in service effective 3/13/2023.
- o Consistently recruiting to fill 3 firefighter vacancies while maintaining workforce diversity.
- o Promoted one Captain and one Lieutenant due to retirements.
- o Completed negotiations for a five-year contract with the IAFF.

Police:

- o Hired new police chief – April 2023
- o Michigan Association of Chiefs of Police Accreditation – Completed (June 2022/1st agency in Washtenaw County)
- o All policies are compliant – Completed (May 2022)
- o 104 Standards met – Completed (108 Standards met as of April 2023)
- o Over 400 Proofs have been identified and documented – Completed (440 Proofs documented)
- o On-Site Assessment has been scheduled for May 2022 - Completed
- o Police Officer Wellness Program implemented.
- o Gym renovation completed October 2022
- o Mental Health Check-ups completed – Completed annual checkup with all staff Fall 2022
- o Dietician and Exercise Physiologist scheduled.

Clerk:

- o Successfully administered a Special, Primary, and General Elections in 2022.
- o Continue to assess all outstanding Administrative Hearings Bureau Judgments to Tax Bills.
- o Worked with Building Department and outside vendor to develop a more efficient way to manage AHB through BS&A. This will provide a streamlined process and minimize human error.
- o Worked with DPS and a community member to develop a way to provide a better virtual experience for those attending public meetings online and trained other employees on the new process.

Finance:

- o Implemented on-line access to paystubs and employee forms.
- o Continuous training and testing of employees regarding cyber security
- o Improved physical security at city hall.
- o Explored and implemented solutions for accepting miscellaneous payments on-line.

Human Resources:

- o Continued promotion of diversity, inclusion, and sensitivity in the workplace
- o Created a Lockdown Policy and Procedure
- o Established rating scale for interviewing process.
- o Created a Return-to-Work procedure.
- o Implemented Effective Communication Skill Training
- o Activated an Employee Recognition Program
- o Created new recruiting strategies.
- o Ratified Union contracts for TPAOM, IAFF, POAM
- o Created FMLA Tracker
- o Established Parental Leave Policy
- o Conducted I-9 audit.
- o Began creation of chaplain program to support community, police, and fire departments.
- o Added retirees to Employee Navigator and removed Retirees over age 65.
- o Switched life insurance carriers from Dearborn Life to The Hartford to allow employees to secure \$100,000 guaranteed in voluntary life insurance.

Public Services:

Administration

- o Assisted in the negotiation of a renewal union contract for DPS crew and citywide admin staff with TPOAM.



- o Partnered with Washtenaw County Public Health to offer low-cost radon test kits to the public.
- o Transferred permanent storage records to a secure and climate-controlled location; began shifting to a paperless workflow where appropriate.

Parks

- o Secured funding and began work on improving accessibility in Parkridge Park
- o Programmed capital maintenance for pavilions at Parkridge Park and Waterworks this spring.
- o Partnered with the Ypsilanti-American Little League on extensive field improvements for Waterworks Park/Anhut Field.
- o Updated the Peninsular Dam Emergency Action Plan.
- o Secured funding to begin the first phase of accessibility improvements in Recreation Park.

Recycling & Solid Waste

- o Worked with Recycle Ann Arbor to expand participation in the drop-off center program.
- o The City was awarded \$333,770 in grant funds to purchase recycling carts for households participating in the curbside recycling program in FY2022. This program is underway and will be completed in May 2023.
- o Working with the Washtenaw Regional Resource Management Authority to explore the potential for a joint RFP/contract for curbside rubbish service upon the conclusion of the existing contract with Stevens Disposal.

Roads

- o Worked with the Michigan Department of Transportation (MDOT) on year two of a trunkline improvement project including installation of a road diet South Huron Street and South Hamilton Street, as well as a much-needed pedestrian crossing of I-94 via South Huron; this project began in 2021 with the resurfacing of West Cross (Huron to Summit). This project will proceed into North Huron, North Hamilton, Washtenaw, and Michigan Avenue in 2023 and will include replacement of the downtown pedestrian crossing ramps to modern ADA standards. The total value of this project is estimated to exceed \$11m.
- o In coordination with and preceding the MDOT road work, the Ypsilanti Community Utilities Authority completed water main replacement, lead service line replacement, and some sewer main replacement in Huron (I-94 to Cross), Hamilton (I-94 to Washtenaw), and Washtenaw (Summit to Hamilton). Work to replace water mains in and serving Michigan Ave (Ballard to Huron) is scheduled to begin in May 2023. The total value of this project is estimated to exceed \$11m.
- o Awarded a Local Bridge Program grant of \$634,000 to complete preventative maintenance work on the LeForge Street and Factory Street Bridges. This project will be completed in 2024.
- o Bid and will begin construction on (calendar 2023) the superstructure replacement of the Forest Avenue Bridge and the reconstruction of Huron River Drive (Cornell to LeForge). These projects are expected to be substantially complete in calendar year 2023/fiscal year 23/24.
- o Began Year One of an annual preventative maintenance crack sealing program.

Forestry

- o Celebrated Arbor Day in our seventeenth year as a Tree City with the first tree seedling giveaway.
- o Successfully responded to unprecedented city, street and park tree damage as a result of a significant ice storm on 2/22 followed by a snowstorm on 3/3; completed special private storm damage branch pickup over two weeks in March.

Sustainability

- o Awarded Michigan Green Communities Challenge Gold certification for the second year in a row.

Facilities

- o Performed extensive operational facility updates at the Department of Public Services administration building and reorganized service garage for optimized workflow, safety, and efficiency.
- o Performed structural audit/survey of DPS facilities.
- o Upgraded security services at all City facilities.
- o Replaced HVAC at Parkridge Community Center.
- o Performed comprehensive HVAC audit at all City facilities.

Motorpool

- o Welcomed the first hybrid vehicle to the DPS fleet.
- o Ordered a new 26-yard packer truck for residential recycling/yard waste pickup; took delivery of 8-yard packer truck used for parks solid waste pickup.
- o Ordered a new salter/plow truck for routine replacement of aging stock.
- o Performed surplus vehicle auction.
- o Auditing current fleet and updating overall replacement schema and schedule for optimized capital investment.
- o Upgraded existing park facilities and maintenance:

FY 22-23 Developments

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



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

According to Section 5.02 of the Ypsilanti city charter, the city council adopted budget priorities/goals to provide direction to the City Manager for the allocation of resources. City council and staff engaged in goal setting and budget prioritization exercises. The City Council and Administrative Staff held two goal-setting meetings to establish priorities for FY 2022-2023 and 2023-2024. After generating goals from each council member and administrative area, council and staff voted on their priority preferences. The goals were:

Strategic Goal 1: Retain and Attract Staff

Retain and attract staff by ensuring they have the tools necessary to do their jobs well and by providing performance incentives.

Strategic Goal 2: Community Mental Health

Identify community partnerships to achieve the goal of a regional non-emergency response plan and facilitate the creation of a response team.

Strategic Goal 3: Community Engagement

Engage our residents through commissions, neighborhood hubs, communications, outreach tools, events, and activities to sustain our community.

Strategic Goal 4: Invest in Infrastructure

Invest in infrastructure to enhance community pride and ensure those that live, play, and work may do so safely.

Strategic Goal 5: Revenue Generation and Housing

Generate revenue to provide adequate city services and examine different housing opportunities to meet a multigenerational need and economic need equitably.

I suggest that we continue to focus our resources on areas that will help our city grow while maintaining sufficient fund balances. I also suggest that the General Fund and future major projects be monitored carefully until the economy is healthy. It is imperative that we continue to develop partnerships to lessen our contribution to the Sewage and Rubbish Fund, as well as seek revenue generating options to preserve our fund balance. A Headlee roll-back or millage to fund police are possible options for consideration.

I would like to acknowledge and thank staff for their dedication and willingness to assist in the implementation of this budget daily. Special thanks to Finance Director Rheagan Basabica, DPS Director Bonnie Wessler, Planning and DDA Director Christopher Jacobs and Department Heads for their contributions to this document.

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

Sincerely,

Frances McMullan, City Manager

History of City



Ypsilanti History

Native American Camping & Burial Ground

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

Trading Post

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

First Settlement

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

Chicago Road

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

The Name Ypsilanti

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

Stage Lines

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

Railroad

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

2nd Business District

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

Educational Institutions

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

River & Water Power

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

Ford Motor Company Plant

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

Historic District

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

Amended Budget FY 2022-23



Ordinance No. _____

AN ORDINANCE TO AMEND BUDGET APPROPRIATIONS BY DEPARTMENT AND MAJOR ORGANIZATIONAL UNIT FOR THE FISCAL YEAR 2022-23 and 2023-24

THE CITY OF YPSILANTI ORDAINS:

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

FUND	FUND NAME	FY 2022-23		FY 2023-24		FUND BALANCE END	
		FUND BALANCE BEG	REVENUE	EXPENDITURE	REVENUE		EXPENDITURE
101	General Fund	10,040,450	19,190,814.00	(17,797,378.00)	16,198,634.00	(18,073,200.00)	9,559,330
202	Major Street	3,504,761	2,332,622.00	(3,416,850.00)	1,904,983.00	(2,314,065.00)	2,421,370
203	Local Street	1,702,819	642,960.00	(757,859.00)	653,835.00	(767,792.00)	1,473,963
205	Public Safety	216,173	430,000.00	(430,000.00)	430,000.00	(430,000.00)	216,173
226	Garbage and Rubbish Collection	1,180	1,674,814.00	(1,669,263.00)	1,381,157.00	(1,377,048.00)	10,840
248	West Cross	100,834	144,328.00	(87,353.00)	148,321.00	(87,053.00)	219,077
265	Police Special Revenue	64,874	903.00	(11,265.00)	813.00	(11,265.00)	44,060
275	Depot Town Development	307,738	129,729.00	(88,168.00)	133,178.00	(88,852.00)	393,625
304	2016 GCLT Bonds	429	893,580.00	(893,580.00)	900,895.00	(900,895.00)	429
342	2012 UTGO Refunding Bonds	9,963	32.00	0.00	29.00	0.00	10,024
364	2002B W&S Debt \$485 DWRP	0	-	0.00	-	0.00	0
413	Down Town Authority	338,109	445,087.00	(456,377.00)	421,108.00	(309,987.00)	437,940
414	Capital Improvement	475,460	1,159,552.00	(1,274,432.00)	1,190,590.00	(1,186,014.00)	365,156
415	Economic Development Authority	53,173	56,533.00	0.00	57,567.00	0.00	107,273
469	2003D W&S \$3.5M DWRP	0	837,313.00	(837,313.00)	834,125.00	(834,125.00)	0
471	2003C W&SW \$789K DWRP	0	51,875.00	(51,875.00)	50,625.00	(50,625.00)	0
473	2004 A Series DDA Cons \$995K	0	162,090.00	(87,360.00)	83,680.00	(83,680.00)	74,730
474	2004B W&S Sev \$6.3M DWRP	0	890,081.00	(890,081.00)	887,166.00	(887,166.00)	0
479	2007 W&S Diso. Rev \$435K	0	17,044.00	(17,044.00)	21,672.00	(21,672.00)	0
480	2008 W&S Diso. Rev \$435K	0	29,044.00	(29,044.00)	28,419.00	(28,419.00)	0
481	2009 W&S Bonds 7240-01	0	11,601.00	(11,601.00)	11,351.00	(11,351.00)	0
482	2012 W&S Factory Pump	824,706	186,000.00	(186,000.00)	182,500.00	(182,500.00)	824,706
483	2013 Rev Refunding Bond	1,625,141	342,650.00	(342,650.00)	335,750.00	(335,750.00)	1,625,141
485	Water Main DWRP 7320-01	0	26,116.00	(26,116.00)	25,616.00	(25,616.00)	0
486	2016 W&S Rev Refunding Bonds	0	1,262,700.00	(1,262,700.00)	1,275,200.00	(1,275,200.00)	0
495	Sidewalk Improvement	153,615	117,623.00	(147,417.00)	117,361.00	(147,899.00)	93,299
514	Parking Fund	34,683	396,403.00	(340,169.00)	360,032.00	(291,858.00)	152,091
588	Public Transit	7,152	322,863.00	(322,863.00)	332,548.00	(332,548.00)	7,152
641	Motorpool	1,014,315	1,295,220.00	(686,533.00)	1,296,773.00	(1,280,740.00)	1,639,035
677	Worker's Compensation Fund	338,058	144,656.00	(233,313.00)	148,408.00	(244,965.00)	152,844
732	Fire and Police Pension	24,328,857	5,084,440.00	(4,632,820.00)	5,086,218.00	(4,632,820.00)	25,133,875
736	Retiree Benefits	9,147,424	1,245,725.00	(1,331,187.00)	1,238,147.00	(1,331,187.00)	8,968,922
477	2006 GO LTD	1,150,450	-	-	-	-	1,150,450
Grand Total		55,840,365	38,396,398	(37,297,691)	34,666,701	(36,544,283)	55,061,490

Further, that in accordance with Section 19(2) of Public Act 621 of 1978, also known as the Uniform Budgeting and Accounting Act, parameters are hereby given to allow the City Managers' authority to approve budget transfers between programs within the same fund, and only Council may authorize transfers between funds. Department Heads may transfer funds between accounts within a specific program under their direction with the exception of personnel and capital expenditures, which must be approved by the City Manager.

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

3. Publication and effective date: The City Clerk shall cause this Ordinance, or a summary of this Ordinance, to be published by printing the same in the Ypsilanti Courier. This Ordinance shall become effective after publication at the expiration of 30 days after adoption.

Made, passed and adopted by the Ypsilanti City Council this ____ day of ____, 2023.

Andrew Hellenga, City Clerk

ATTEST

I do hereby confirm that the above Ordinance No. ____ was published on the City of Ypsilanti website in May ____, 2023 and published in Washtenaw Legal News on the ____ day of May, 2023 edition.

Andrew Hellenga, City Clerk

CERTIFICATE OF ADOPTING

I hereby certify that the foregoing is a true copy of the ordinance passed at the regular meeting of the City Council held on the _____ day of ____, 2023.

Andrew Hellenga, City Clerk

Tax Levy Ordinance



PUBLIC NOTICE

The Ypsilanti City Council will hold a Public Hearing on Tuesday, May 2, 2023, at 6:00 p.m. in the City Council Chambers, located at 1 S. Huron St., Ypsilanti, MI 48197 to consider an Ordinance entitled "2022-2023 Tax Levy Ordinance" which follows:

2022-2023 TAX LEVY ORDINANCE

THE CITY OF YPSILANTI ORDAINS THAT:

A general operating millage rate of 17.2803 mills (.0176637 cents per \$1) of the Taxable Value, according to the assessment roll of the last preceding year is approved and authorized; and

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

MILLAGE NAME	MILLAGE RATE
GENERAL OPERATING	17.2803
POLICE & FIRE PENSION	5.7899
POLICE & FIRE OPEB	2.2577
SANITATION	2.5265
WATER STREET LTGO RFDG BONDS 2016A (VOTED IN AUGUST 8, 2017)	1.7312
PUBLIC TRANSIT (VOTED IN NOVEMBER 2010)	.8890
TOTAL	30.4746

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 under Mayor and City Council. Written comments may be sent to the City Clerk's Office at the above address.

Andrew Hellenga, City Clerk
Publish in Washtenaw Legal News on April 14, 2023 edition.

Millage Reduction Fraction



EQUALIZATION AND PROPERTY DESCRIPTION DEPARTMENT

200 NORTH MAIN STREET
ANN ARBOR, MICHIGAN 48107-8645

SUITE 210
(734) 994-2511

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

DIRECTOR
Raman A. Patel, CAE, SRA

April 20, 2023

To All Taxing Authorities:

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

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

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

Thank You

Raman Patel

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

HEADLEE SCHEDULE/WASHTENAW COUNTY

This form is issued under authority of sections 211.349 and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.L.C.

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

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

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



HEADLEE SCHEDULE/WASHTENAW COUNTY

Code Number	Taxing Jurisdiction	2022 TAXABLE VALUE as of 05/24/2021	2023 TAXABLE VALUE as of 05/23/2022	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	CP1 1.079		2023	
						Millage Reduction Fraction 211.34d	Base Tax Rate Fraction 211.24e	Truth In Assessing /Equalization 211.34	
82390	NORTHVILLE SCHOOLS	26,281,930	30,445,413	4,090,350	7,726,000	I.C.	I.C.		
	Non-PRE/MBT	11,282,971	12,007,102	140,950	875,500	I.C.	I.C.		
	PRE/MBT	14,998,959	18,438,311	3,949,400	6,850,500				
	A SALEM TOWNSHIP	26,281,930	30,445,413	4,090,350	7,726,000				
	Non-PRE/MBT	11,282,971	12,007,102	140,950	875,500				
	PRE/MBT	14,998,959	18,438,311	3,949,400	6,850,500				
82430	VAN BUREN SCHOOLS	148,478,852	156,691,278	1,548,864	2,832,705				
	Ad Valorem Minus RZ	121,862,652	130,181,778	1,548,864	2,832,705	I.C.	I.C.		
	Non-PRE/MBT	103,597,594	108,851,739	842,893	2,005,800	I.C.	I.C.		
	PRE/MBT	44,881,258	47,839,539	705,971	826,905				
	K YPSILANTI TOWNSHIP	148,478,852	156,691,278	1,548,864	2,832,705				
	Ad Valorem Minus RZ	121,862,652	130,181,778	1,548,864	2,832,705				
	Non-PRE/MBT	103,597,594	108,851,739	842,893	2,005,800				
	PRE/MBT	44,881,258	47,839,539	705,971	826,905				
LIBRARIES									
	ANN ARBOR DISTRIC LIBRARY	10,988,064,438	11,723,255,140	98,582,639	267,701,622	1.0000	0.9506		
	CHELSEA DISTRICT LIBRARY	1,074,541,534	1,157,550,220	8,416,463	35,092,604	1.0000	0.9498		
	DEXTER DISTRICT LIBRARY	1,595,569,505	1,607,814,550	11,652,103	31,504,980	IC	IC		
	(from WASHTENAW)	1,513,473,403	1,607,814,550	11,652,103	31,504,980				
	(from LIVINGSTON COUNTY)	82,096,102	0	0	0				
	MARCHESTER DISTRI LIBRARY	549,363,501	582,054,802	4,599,154	20,796,719	1.0000	0.9706		
	MILAN PUBLIC LIBRARY	194,347,705	129,752,441	1,389,730	3,601,795	IC	IC		
	(from WASHTENAW)	119,999,338	129,752,441	1,389,730	3,601,795				
	(from MOHRE COUNTY)	74,348,367	0	0	0				
	NORTHFIELD AREA LIBRARY	417,666,619	447,719,686	2,490,923	7,917,229	1.0000	0.9440		
	SALEM-SOUTH LYON LIBRARY	867,197,456	446,809,389	5,838,509	13,795,463	IC	IC		
	(from WASHTENAW)	418,639,926	446,809,389	5,838,509	13,795,463				
	(from OAKLAND COUNTY)	448,557,530	0	0	0				
	SALINE DISTRICT LIBRARY	2,093,338,486	2,254,889,428	16,660,086	66,276,201	1.0000	0.9489		
	YPSILANTI DISTRIC LIBRARY	2,399,855,760	2,572,867,718	19,948,768	51,431,384				
	Ad Valorem Minus RZ	2,372,748,175	2,545,842,264	19,948,768	51,431,384	1.0000	0.9432		
AUTHORITIES									
	AATA - AA CITY ONLY	7,051,228,883	7,504,863,014	59,357,256	154,188,259	1.0000	0.9512	1.0000	
	AAATA - AAC, YPCIT, YPTWP	9,019,900,470	9,616,830,574	74,404,789	192,230,742	1.0000			
	Ad Valorem Minus RZ	8,992,792,885	9,589,805,120	74,404,789	192,230,742	1.0000	0.9490	1.0000	
	CHELSEA AREA FIRE AUTHORI	1,012,397,936	1,091,281,924	9,353,470	36,022,358	1.0000	0.9505	1.0000	
	HURON CLIBTO METRO AUTH	20,250,978,348	21,643,948,700	175,467,047	517,395,290				
	Ad Valorem Minus RZ	20,223,870,763	21,616,923,246	175,467,047	517,395,290	I.C.	I.C.	I.C.	
	YPSILANTI COMM UTILITIES	1,968,671,587	2,111,967,560	15,047,533	38,042,483				
	Ad Valorem Minus RZ	1,941,564,002	2,084,942,106	15,047,533	38,042,483	1.0000	0.9412	1.0000	
	CHELSEA CITY DDA	17,069,486	22,034,579	544,395	4,627,100	1.0000	0.9493	1.0000	
	MILAN CITY DDA	4,438,595	4,372,565	28,320	105,300	IC	IC	I.C.	
	(from WASHTENAW)	4,150,279	4,372,565	28,320	105,300				
	(from MOHRE COUNTY)	288,316	0	0	0				
	YPSILANTI CITY DDA	28,567,323	32,403,648	390,517	2,461,575	1.0000	0.9410	1.0000	

Population Overview



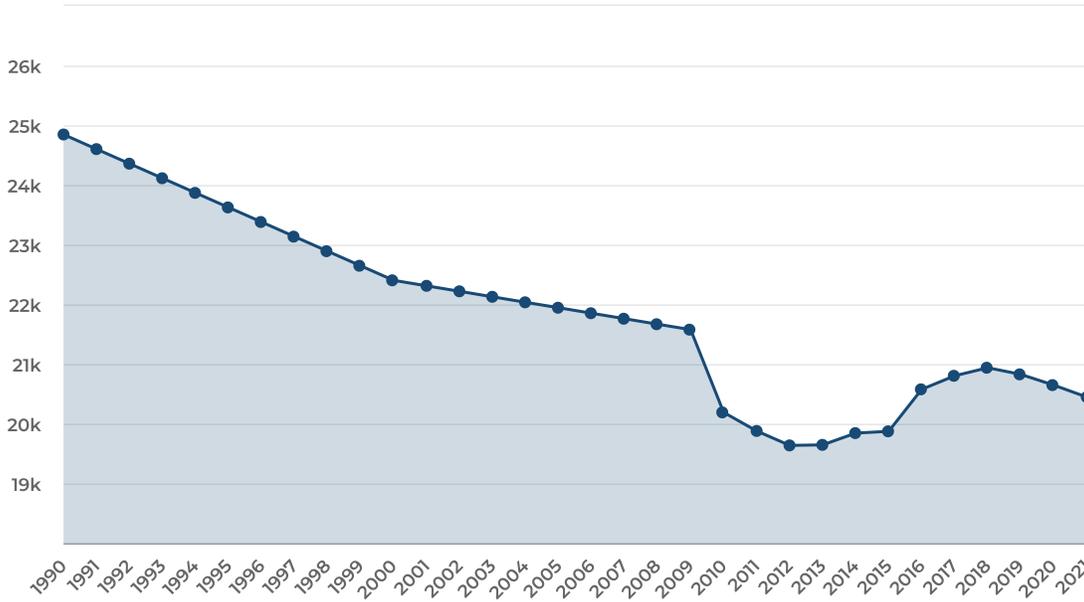
TOTAL POPULATION

20,448

▼ **1%**
vs. 2020

GROWTH RANK

1177 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



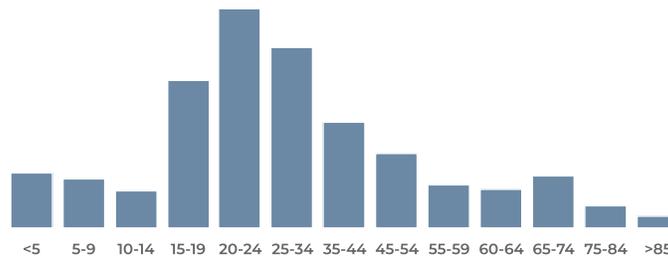
DAYTIME POPULATION

20,462

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.

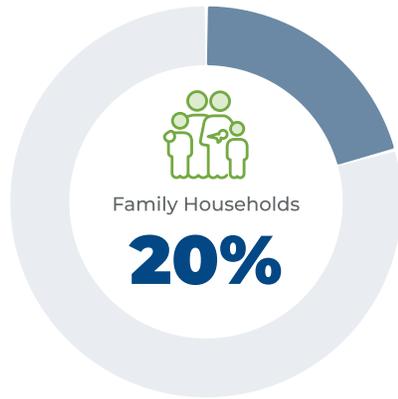
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

8,338

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



▼ **58%**
lower than state average

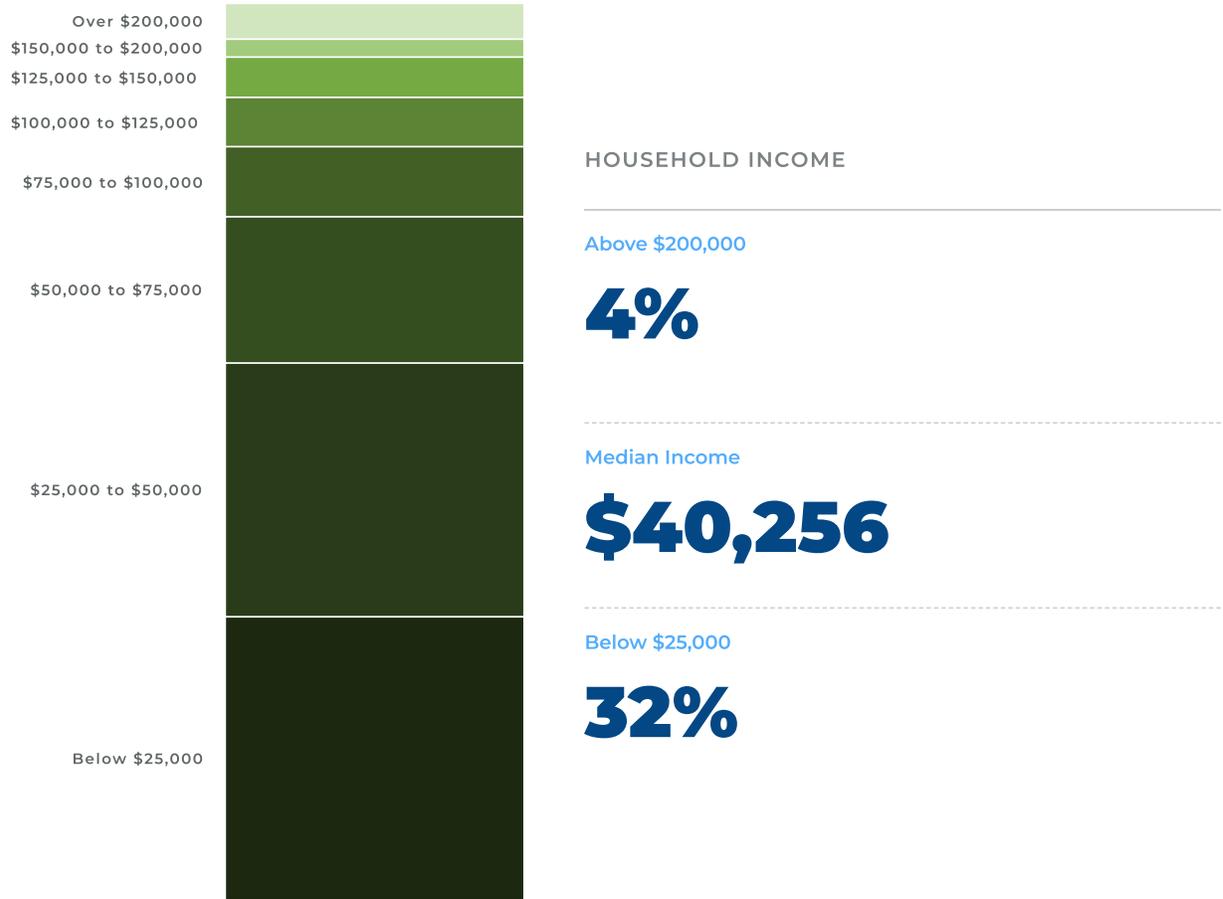


▲ **35%**
higher than state average

** 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.



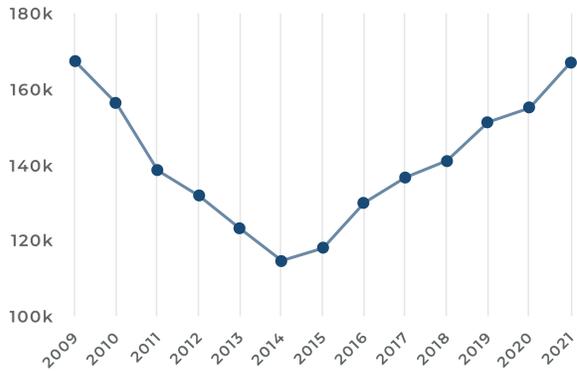
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

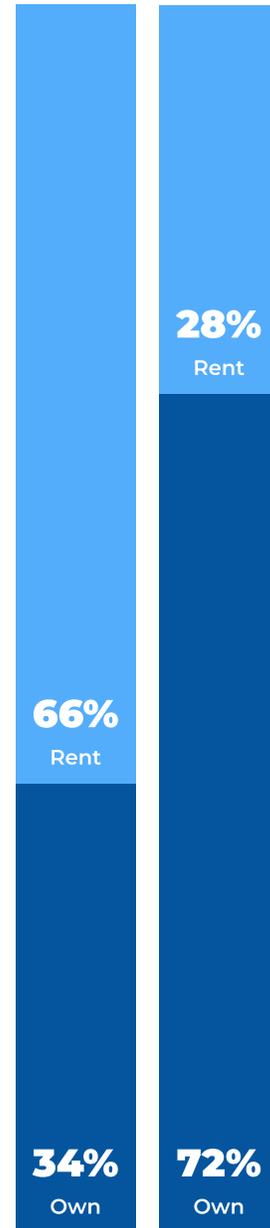
\$167,100



* Data Source: 2021 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.

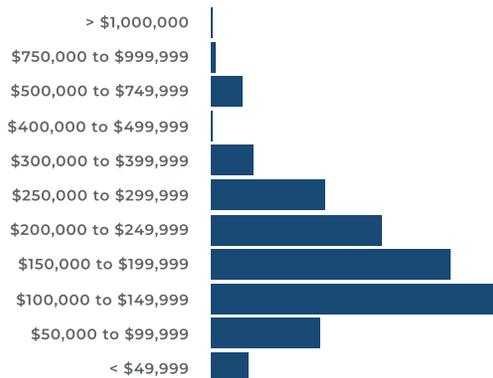
HOME OWNERS VS RENTERS

Ypsilanti State Avg.



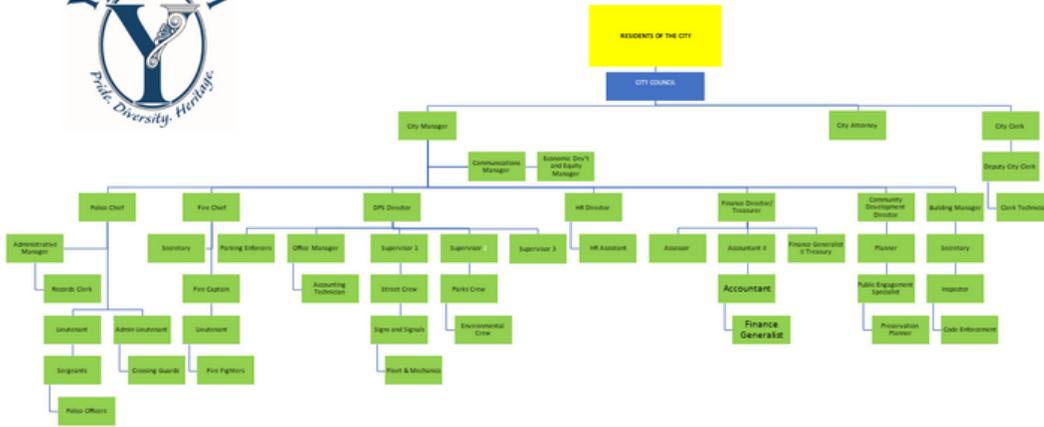
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organizational Chart



Fund Structure

MAJOR FUND DESCRIPTON

General Fund(101)

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

Capital Improvement Fund(414)

Accounts for all City Capital Outlay for the year.

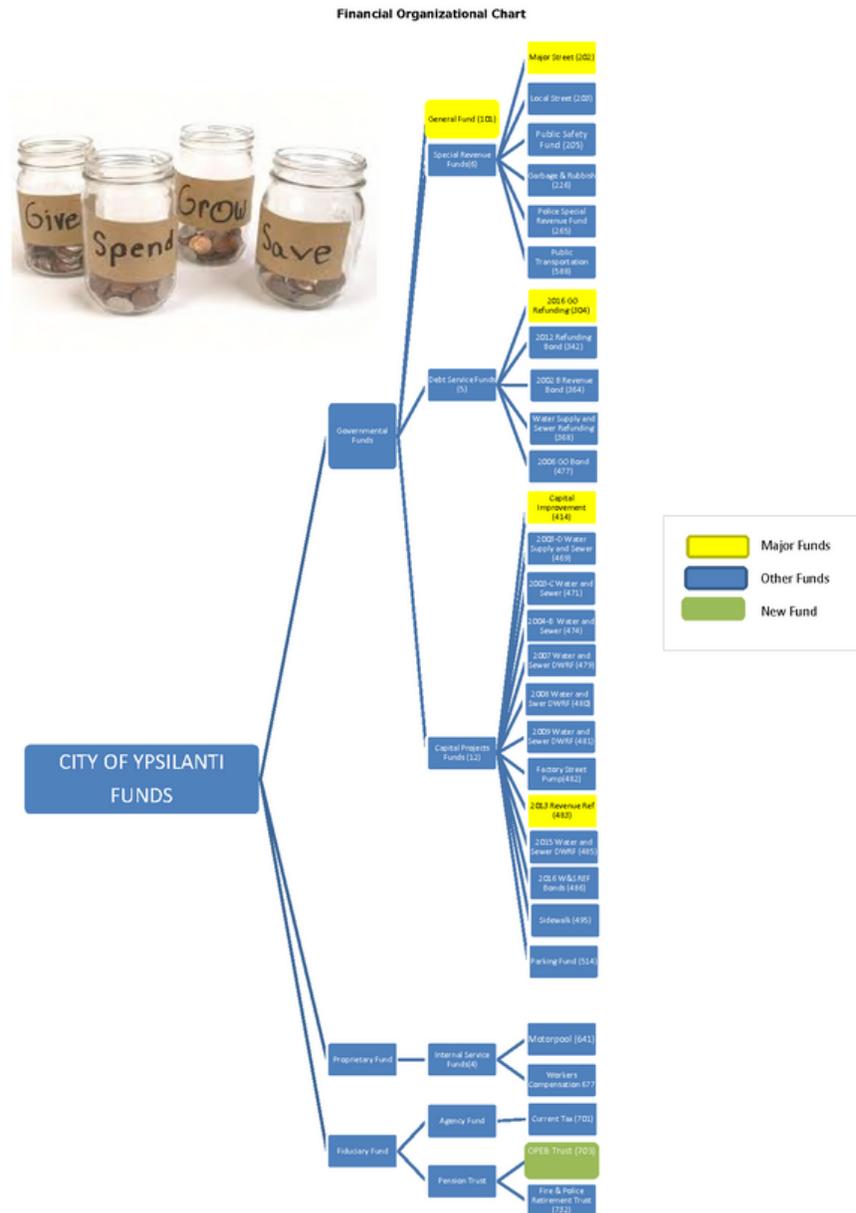
2013 Revenue Refunding Bonds(483)

Water and Sewer Bonds

Note:

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

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



Financial Policies

City of Ypsilanti Financial Policies

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

ARTICLE V. - FINANCE

FOOTNOTE(S):

--- (3) ---

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

5.01. - Fiscal year.

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

5.02. - Preparation and submission of budget.

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

5.03. - Budget message.

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

5.04. - Budget.

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

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

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

5.05. - City Council action on budget.

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

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

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

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

5.06. - Appropriation and revenue ordinances.

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

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



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

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

5.07. - Amendments after adoption.

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

5.08. - Lapse of appropriations.

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

5.09. - Administration of the budget.

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

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

5.11. - Capital program.

- a. *Submission to City Council.* The City Manager shall prepare and submit to the City Council a five-year capital program no later than the final date for submission of the budget.
- b. *Contents.* The capital program shall include:
 1. A clear general summary of its contents;
 2. A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity of each;
 3. Cost estimates and recommended time schedules for each improvement or other capital expenditure;
 4. Method of financing, upon which each capital expenditure is to be reliant; and
 5. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

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

5.12. - City Council action on capital programs.

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

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

5.13. - Public records.

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

5.14. - Independent audit.

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

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

ARTICLE VI. - TAXATION

FOOTNOTE(S):

--- (4) ---

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

6.01. - Power to tax.

The City shall have the power to assess, levy, and collect ad valorem property and other taxes, rents, tolls, and excises for municipal or public purposes subject to limitation and prohibitions provided by the Federal or State Constitution, by law, or by this Charter.

- a. The annual, general ad valorem property tax levy shall not exceed two (2%) percent of the assessed value of all real and personal property subject to taxation in the City, exclusive of any levies authorized by statute to be made beyond Charter tax limitations.
- b. No method of taxation except those used by the City on the effective date of this Charter may hereafter be utilized without a vote of the people.

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

6.02. - Subjects of taxation.

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

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

6.03. - Duties of assessor.

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

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

6.04. - Board of review.

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

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

6.05. - Collection of property taxes.

- a. Except as otherwise provided by this Charter or ordinance, the rights, duties, powers, immunities, and procedures established by State law shall apply in the collection and enforcement of City property taxes.
- b. City property taxes shall become a debt of the persons liable for them on the date provided by State law and shall become payable, and a lien on the property, on the first day of the following fiscal year of the City or such other date as may be provided by ordinance.
- c. All taxes paid on or before the 14th of September shall be collected by the City Treasurer without penalty. On September 15, the Treasurer shall add to all taxes paid thereafter a collection fee as the Council may determine, not to exceed, however, the amount allowed by State law. Such added collection fees shall belong to the City and shall constitute a charge and shall be a lien against the property to which the taxes themselves apply, collectable in the same manner as the taxes to which they are added.
- d. State, County, and school taxes shall be levied, collected and returned by the City Treasurer in accordance with State law.

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

ARTICLE VII. - BORROWING

FOOTNOTE(S):

--- (5) ---

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

7.01. - Issuance of bonds.

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

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

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

7.02. - Limits on borrowing.

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

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

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

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

7.03. - Authorization of electors required.

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

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

7.04. - Record of bonds.

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

ARTICLE X. - CONTRACTS

10.01. - Contracts.

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

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

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

10.02. - Purchasing and contractual procedure.

The Council shall provide, by ordinance based upon a national standard, for a purchasing procedure to be followed in purchasing City supplies, materials, equipment, contractual services, or other forms of personal property. Before making any such purchase or contract to purchase, competitive bids shall be obtained, except:

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

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

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

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

10.03. - Modification in contracts.

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

10.04. - City may perform public work.

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

10.05. - Estoppel by representation.

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

10.06. - Regulatory power.

The City may, in exercise of its police power:

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

10.07. - Limitation on a franchise.

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

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

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

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



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

10.08. - Utilities.

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

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

Basis of Budgeting

City of Ypsilanti Basis of Budgeting for all Funds

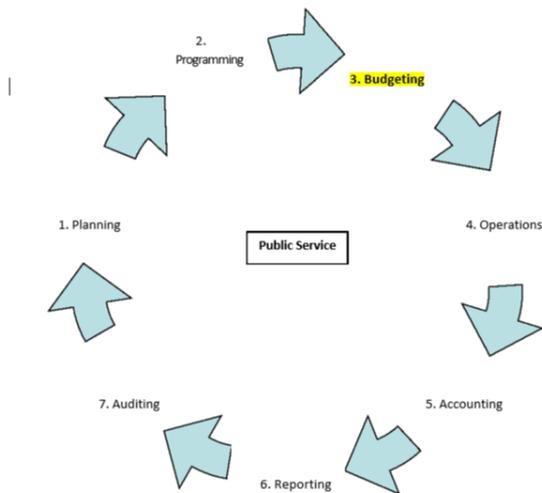
The City prepares a **Biennial Budget** which consists of two annual budget cycles. On the “**first year budget cycle**”, the City amends the Current FY Budget and prepares the Original Budgets for the next two fiscal years. On the “**second year cycle**” the City amends the Original Budgets from the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

The budget being prepared will be on the City's **1st** year budget cycle which amends **FY 21-22 and adopts Original Budget for FY 22-23 and FY 23-24**. All annual appropriations lapse at year end except for capital expenditures.

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

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

Management Cycle

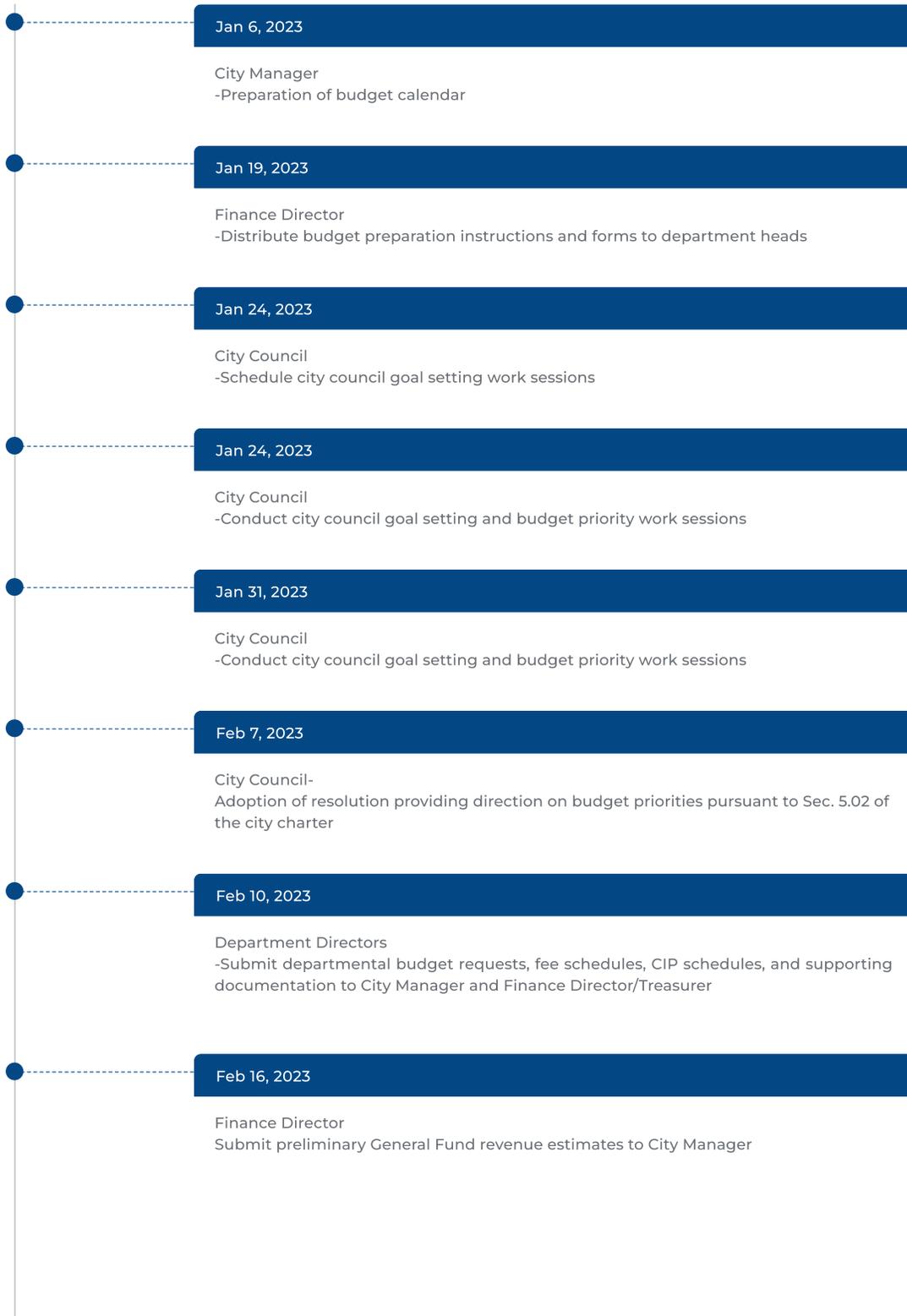


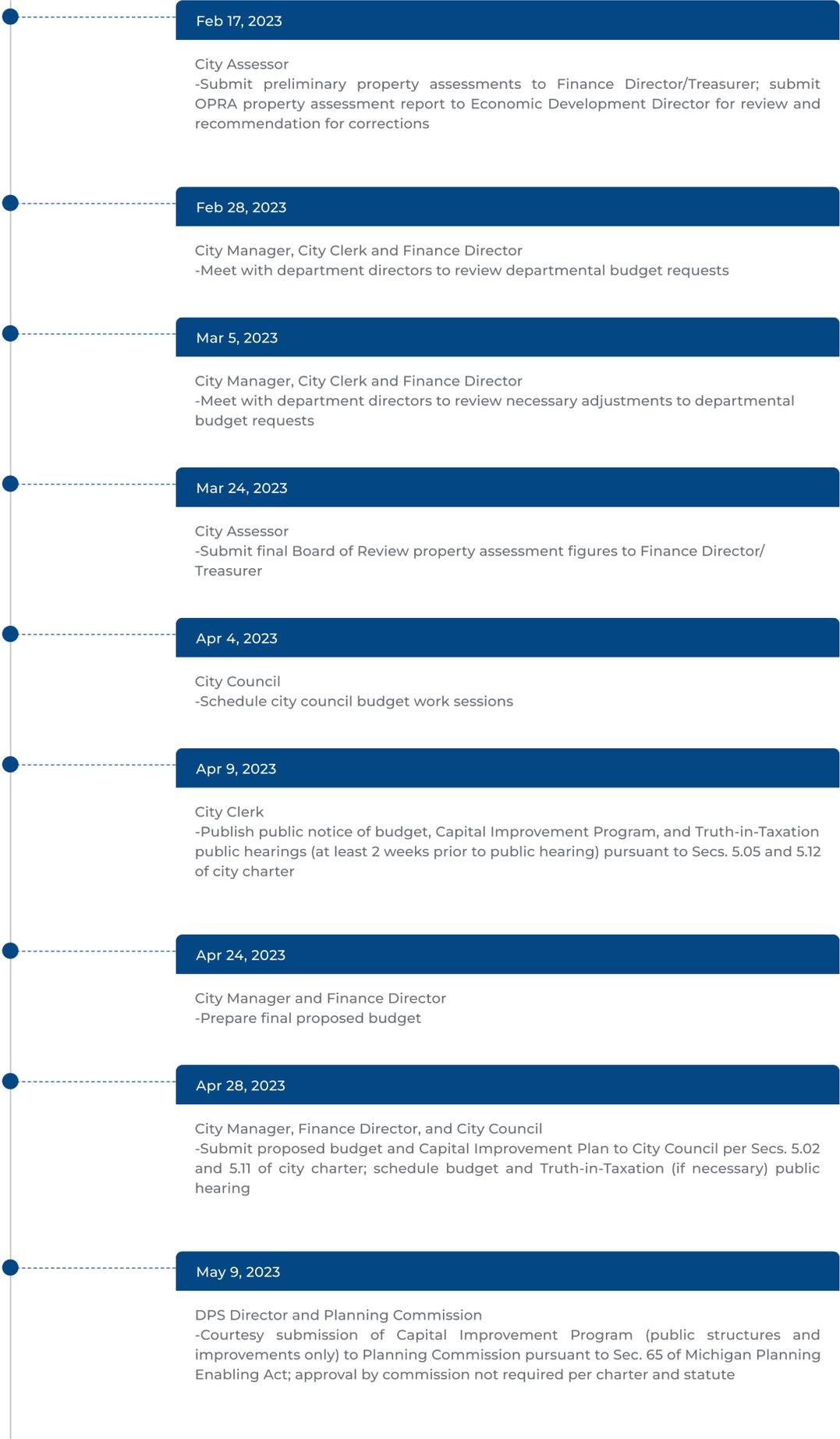
This budget document is based on the plans and programs set by the City's citizens, council and management. This document identifies the services to be provided along with its funding.

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

Budget Timeline

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







BUDGET OVERVIEW



Executive Overview

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

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

Summary Outline

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ypsilanti
Michigan**

For the Fiscal Year Beginning

July 01, 2022

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

Desirae Simmons

Evan Sweet

Jennifer Symanns

Me'Chelle King

Roland Tooson

ADMINISTRATION APPOINTED OFFICIALS & SENIOR MANAGEMENT

City Manager

Frances McMullan

City Clerk

Andrew Hellenga

Police Chief

Kirk Moore

Finance Director/Treasurer

Rheagan Basabica

Fire Chief

Stephen Hobbs

Planning Department Director

Christopher Jacobs

Public Services Director

Bonnie Wessler

Legal Counsel

John Barr

Building Department Manager

John Roe

Strategic Goals and Strategies

2023 Ypsilanti City Council Goals and Themes

Strategic Goal 1: Retain and Attract Staff

Retain and attract staff by ensuring they have the tools necessary to do their jobs well and by providing performance incentives

Strategic Goal 2: Community Mental Health

Identify community partnerships to achieve the goal of a regional non-emergency response plan and facilitate the creation of a response team

Strategic Goal 3: Community Engagement

Engage our residents through commissions, neighborhood hubs, communications, outreach tools, events and activities to sustain our community

Strategic Goal 4: Invest in Infrastructure

Invest in infrastructure to enhance community pride and ensure those that live, play, and work may do so safely

Strategic Goal 5: Revenue Generation and Housing

Generate revenue to provide adequate city services and examine different housing opportunities to meet a multigenerational need and economic need equitably.

Goal Setting Meeting



MEETING GOALS

1

Establish financial goals and areas of allocation for 2023

2

Establish and discuss non-budgetary action items and objectives for 2023

3

Begin to identify what areas are high, medium, or ongoing priorities

TODAY'S AGENDA

- Presentation
- Group Discussion
- Prioritization Activity
- Parking Lot Document
- Group Debrief
- Closing and next steps



PART 2: THEMES PRESENTATION



REFLECTION MOMENT



PRIORITIZING GOALS

Prioritization Activity

Identify 3-5 strategic goal areas

Identify 3-5 action items that may need to have budget allocation

Rank each of the areas you feel are most critical to support the city in 2023

PAIR SHARE

1 Share your top priorities with your partner

2 Come up with a consensus between the pair

3 As a large group we will share and see if we can come up with some consensus areas



2023 YPSILANTI CITY COUNCIL GOALS AND THEMES UPDATED

Submitted February 3rd, 2023



EXECUTIVE SUMMARY

Project Background and Summary

In January of 2023, Thrive and Shine, LLC (TNS Consulting) partnered with the city of Ypsilanti to support their 2023 strategic goal setting initiatives. Sharonda Simmons, the lead consultant for TNS consulting worked with the City Manager and City Clerk to gain insight and guidance into the key needs and purpose of the goal setting project. TNS Consulting worked with the Ypsilanti City Council and department leads to take a more interactive and collaborative approach to the annual goal setting process. The following are the deliverables outlined and delivered by TNS consulting:

- 1. Provide guidance and direction to members of Ypsilanti City Council on how to more holistically approach the goal setting process and increase their understanding of city department needs**
- 2. Synthesize and identify trends themes based on the initial city council goal setting forms and department presentations**
- 3. Host Part 1 of Goal Setting Session to:**
 - a. Help department lead and city council members review 2023 Goal Setting Themes document and share key theme findings
 - b. Facilitate generative discussion around annual needs and priorities
 - c. Further refine areas of focus for 2023
- 4. Host second 2-hour interactive session to:**
 - a. Host deeper dive into 2023 themes from the 2023 Goal Themes document
 - b. Lead the city council in reflection and understanding of a holistic goal and budget setting process
 - c. Find cohesion among themes and identify the 5 2023 goal areas to be presented by the City Manager
- 5. Provide an Executive summary of themes and suggested next steps**

Project Highlights:

Over the course of the one-month engagement with Ypsilanti City Council and department lead there were several highlights and achievements during the workshop sessions. The following are a few noteworthy highlights:

- Session participants (council members and department leads) identified an increased sense of cohesion and shared values
- Council members and department leads identified a greater sense of common interest and priorities identified
- Council members and department leads began to identify ways to increase engagement and interaction with one another
- 5 Strategic Goal areas were identified and summary statements were created collaboratively for each of the 2023 goal items

The Process: Identification of Strategic Areas

The strategic areas and goals below emerged as themes that were consistent across multiple departments and council members. Initially city council members identified key areas of interest and focus that were then collected by the City Clerk and City Manager. In January a council meeting was held for department leads to present key needs and goals for 2023. TNS consulting reviewed city council goals worksheets, department presentations, and the January 10th, 2023 Goal meeting to begin to identify themes and among the city council and department leads. After Part 1 Goal Setting Session with TNS consulting, Sharonda Simmons the project's lead consultant synthesized key areas of focus and identified potential goals and objectives to recommend to city council. At the second goal setting session with TNS consulting department leads and city council refined the top areas of focus in need for 2023. Each participant was given a goal form to identify top priorities areas for the city in 2023. The group then collectively discussed and identified goals for the City Manager to then further present goals and objectives to the city council in February. A key focus of this project was to increase interaction, collaboration, and shared input among city council and department leads. The design of the strategic area identification process was to provide a more holistic and forward-thinking approach to the goal setting and budget creation process. The following page notes the 5 Strategic Goal areas identified by Ypsilanti City Council and department leads during the January 17th goal setting session.

2023 YPSILANTI CITY COUNCIL STRATEGIC GOALS

Strategic Goal 1: Retain and Attract Staff

Retain and attract staff by ensuring they have the tools necessary to do their jobs well and by providing performance incentives

Strategic Goal 2: Community Mental Health

Identify community partnerships to achieve the goal of a regional non-emergency response plan and facilitate the creation of a response team

Strategic Goal 3: Community Engagement

Engage our residents through commissions, neighborhood hubs, communications, outreach tools, events and activities to sustain our community

Strategic Goal 4: Invest in Infrastructure

Invest in infrastructure to enhance community pride and ensure those that live, play, and work may do so safely

Strategic Goal 5: Revenue Generation and Housing

Generate revenue to provide adequate city services and examine different housing opportunities to meet a multigenerational need and economic need equitably.

MOVING FORWARD

PROJECT RECOMMENDATIONS

The following suggestions and recommendations have been created to support increasing collaboration and sustainability within the city council regarding the annual goal setting and budget process. It is recommended that key items and next steps are identified collaboratively with the City Manager, City Clerk, and other department leads. TNS consulting also suggests that outside consulting support and community collaboration are key in moving forward the 2023 areas of focus.

Recommended Next Steps

It is recommended that the council focus on the first two steps to continue the goal setting and budget creation process. The other recommended steps should be considered and attached to a working timeline for 2023.

1. Upon the City Manager's recommendations the council should work with departments to develop consensus of low, medium, and high priority items for the 2023-2024
2. Set annual or periodic dates to approach the budget and goals for a more holistic process
 - a. Development an infrastructure plan
 - i. Identify the 3 infrastructure areas to focus on for 2023
 - ii. Create a process for a 5-year infrastructure plan
3. Brainstorm and develop plan for increased financial capacity including opportunities for revenue generation
 - a. Collaborate with departments to identify budgetary priorities and hold quarterly update meetings
4. Connect with community partners, stakeholders, and residents to find ways to share 2023 goals and brainstorm opportunities for future collaboration and engagement
 - a. Share in community newsletter
 - b. Social media outlets
 - c. Find ways to make the Executive Summary and Strategic Goals accessible to community members
 - d. Consider putting goals on the City website
 - e. Provide support around looking at city goals through a diversity, equity, and inclusion lens

5. Map out community partners and key stakeholders to address non-violent emergency response plan and community mental health initiatives
 - a. Identify key community service agencies
 - b. Identify what expertise and responsibility belong to the city vs. where the city can serve as allies and resource builders
6. Work on a cross-collaborative approach to employee retention and hiring
 - a. Work with department leads to discuss budgetary needs for training and professional development
 - b. Create plan for salary reviews and estimate cost of key salary increases
 - c. Develop internal and external assessment of retention needs including clarity around diversity, equity, and inclusion initiatives
7. Work with a consultant to support the following:
 - a. Work with City Manager to support consulting with department leads to share 2023 goals with staff and develop retention strategies and employee engagement
 - b. In December of 2023 support a pre-goal workshop to identify areas of need and increase understanding
 - c. Develop strategy for opportunities for increased collaboration and engagement among departments and city council
 - d. Provide support around looking at city goals through a diversity, equity, and inclusion lens

Thank You

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

Sincerely,

Sharonda Simmons
Creator and Lead Consultant
TNS Consulting

Short-term Factors

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

Other General Fund Information

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

ARPA Funds were included as part of revenue for FY 22-23 for the full amount of \$2.1M. This fund is allocated to replace lost public revenue in previous years due to the Coronavirus Pandemic.

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	Original Budget 22-23	Amended Budget 22-23	Original Budget 23-24	Amended Budget 23-24
Revenues				
Property Taxes	3% Increase (CPI 2022 is 3.3%)	No Adjustment	3% Increase (CPI 2022 is 3.3%)	5% Increase (CPI 2022 is 7.9%)
State Revenue Sharing	Based on State Assumptions	No Adjustment	Based on State Assumptions	No Adjustment
PA 289-Fire Protection	50% of Potential Funding (Received 100% in the last 3years)	100% Funding (Additional \$450K to Revenues)	50% of Potential Funding (Received 100% in the last 4years)	No Adjustment
Building Permit		Plus \$500K		Plus \$100K
Transfer from Public Safety Fund	\$220,000	No Adjustment	\$220,000	No Adjustment
Act 51-Street Funding	Based on State Assumptions	No Adjustment	Based on State Assumptions	No Adjustment
Expenditures				
Salaries	3% Cost of Living Adjustment plus Union Step Increases	Based on New Collective Bargaining Agreements(CBA)	3% Cost of Living Adjustment plus Union Step Increases	Based on New Collective Bargaining Agreements(CBA)
Health Care, Vision and Dental	6% Increase	Based on New Rates	6% Increase	No Adjustment
Computer Hardware and Software	10% Increase	No Adjustment	5% Increase	Plus \$200K for new ERP
Pension Contribution	Actuarial Report	No Adjustment	Actuarial Report	No Adjustment
OPEB Contribution	Actuarial Report	No Adjustment	Actuarial Report	No Adjustment
Others				
General Fund	\$500K for Peninsular Dam	No Adjustment		
Garbage Fund	\$330K for Recycling Carts	No Adjustment		
ARPA Funds	\$1M	\$2M	\$1M	0

Important Budget Reminders

- 1.FY 22-23, the SAFER Grant Funding is completed and City will have to shoulder the cost of the firefighters originally hired
- 2.Public Safety Fund(205) has revenue of around \$375000 until FY 2026

2022 General Fund Budget vs Actual

This is a comparison of the council approved general fund budget and the audited general fund financials for FY 21-22. The City was projecting a shortfall of (\$728,985) but ended with a \$588k surplus. The primary reasons for this variance was from vacant positions in the police department, various departments spending less of their operating expenses and additional funding received from the State Revenue Sharing.

FUND		101	
ACCOUNT NAME	AMENDED BUDGET 2021-2022	YTD ACTUAL 2021-2022	VARIANCE
REVENUE			
TAXES	6,522,612	6,531,905	9,293
PENSION & OPEB	3,190,801	3,205,102	14,301
CHARGES FOR SERVICES	1,498,470	1,491,963	(6,507)
FINES & FORFEITS	50,000	46,518	(3,482)
GRANTS	95,786	96,611	825
INTERGOVERNMENTAL	3,193,125	3,780,592	587,467
LICENSES AND PERMITS	634,275	596,361	(37,914)
OTHER REVENUE	543,066	582,011	38,945
TRANSFER IN	220,000	220,000	0
REVENUE Total	15,948,135	16,551,063	602,928
EXPENDITURE			
SALARIES	(5,876,810)	(5,720,032)	156,778
BENEFITS	(2,484,935)	(2,274,324)	210,611
PENSION & OPEB	(3,190,801)	(3,205,100)	(14,299)
OPERATING EXPENSES	(4,078,313)	(3,716,733)	361,580
TRANSFERS	(1,046,261)	(1,046,261)	0
EXPENDITURE Total	(16,677,120)	(15,962,450)	714,670
Grand Total	(728,985)	588,613	1,317,598

General Fund Variance

1. The City received an additional \$587K from the State for the City, Village and Township Revenue Sharing(CVTRS)
2. The City spent \$367K less on salaries and benefits due to vacant positions.
3. Savings in operating expenses were mostly due to the various contractual service(\$80K); utilities(\$35K) and IT expenses(\$50K)

Interfund Transfers

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

CODE	INTERFUND TRANSFER	AMENDED BUDGET	
		22-23 M3	23-24 M4
101-226	General Fund to Garbage and Rubbish		
	TRANSFER FROM GENERAL FUND	355,518	360,778
	TRANSFER OUT(226) GARBAGE FUND	(355,518)	(360,778)
	General Fund to Garbage and Rubbish Total	0	0
101-304	General Fund to Water St GOLT Refunding		
	TRANSFER FROM GENERAL(101)	189,035	190,255
	TRANSFER OUT(304)2016 GOLT	(189,035)	(190,255)
	General Fund to Water St GOLT Refunding Total	0	0
101-414	General Fund to Capital Improvement		
	TRANSFER FROM GENERAL(101)	733,309	515,691
	TRANSFER OUT(414)CAPITAL IMP	(733,309)	(515,691)
	General Fund to Capital Improvement Total	0	0
101-514	General Fund to Parking Fund		
	TRANSFER FROM GENERAL FUND	10,173	15,032
	TRANSFER OUT TO PARKING (514)	(10,173)	(15,032)
	General Fund to Parking Fund Total	0	0
101-641	Code Enforcement to Motorpool		
	EQUIPMENT RENTAL CODE ENF	9,984	9,984
	MOTORPOOL RENTAL	(9,984)	(9,984)
	Code Enforcement to Motorpool Total	0	0
	General Fund to Motorpool		
	EQUIPMENT RENTAL DPW	228,123	231,185
	EQUIPMENT RENTAL FIRE	158,602	159,064
	EQUIPMENT RENTAL POLICE	199,586	201,689
	MOTORPOOL RENTAL	(586,311)	(591,938)
	General Fund to Motorpool Total	0	0
	City Administration to Motorpool		
	EQUIPMENT RENTAL GENERAL	14,473	14,473
	MOTORPOOL RENTAL	(14,473)	(14,473)
	City Administration to Motorpool Total	0	0
	Building Dept to Motorpool		
	EQUIPMENT RENTAL BLDG DPT	11,181	11,362
	EQUIPMENT RENTAL OR LEASE DEP	(11,181)	(11,362)
	Building Dept to Motorpool Total	0	0
101-732	General Fund to F&P Pension		
	ANNUAL REQ CONT PENSION-P & F	(2,277,213)	(2,280,000)
	EMPLOYER CONT FIRE	972,337	973,527
	EMPLOYER CONT POLICE	1,304,876	1,306,473
	General Fund to F&P Pension Total	0	0

CODE	INTERFUND TRANSFER	AMENDED BUDGET	AMENDED BUDGET
		22-23 M3	23-24 M4
101-736	General Fund to F&P OPEB		
	FIRE RETIREES FROM 101	374,832	373,618
	GEN RETIREE FROM 101	355,941	352,327
	OPEB ANNUAL REQUIRED CONTRIBUT	(887,979)	(884,195)
	POLICE RETIREE FROM 101	513,147	510,577
	TRANSFER OUT(736)RETIREE-H/C	(355,941)	(352,327)
	General Fund to F&P OPEB Total	0	0
202-641	Major St to Motorpool		
	EQUIPMENT RENTAL MAJOR ST	186,195	186,195
	MOTORPOOL RENTAL	(186,195)	(186,195)
	Major St to Motorpool Total	0	0
203-641	Local St to Motorpool		
	EQUIPMENT RENTAL-LOCAL ST	159,000	158,800
	MOTORPOOL RENTAL	(159,000)	(158,800)
	Local St to Motorpool Total	0	0
205-414	Public Safety Fund to Capital Improvement		
	TRANSFER FROM PUBLIC SFTY FUND	125,000	125,000
	TRANSFER OUT 414 PARK CAPITAL	(125,000)	(125,000)
	Public Safety Fund to Capital Improvement Total	0	0
226-641	Garbage and Rubbish to Motorpool		
	EQUIPMENT RENTAL ENVIRONMENTAL	270,197	274,459
	MOTORPOOL RENTAL	(270,197)	(274,459)
	Garbage and Rubbish to Motorpool Total	0	0
413-473	DDA Operating to DDA Cons		
	CONTRIBUTION FROM DDA 413	162,090	
	TRANSFER OUT(473)2004A	(162,090)	
	DDA Operating to DDA Cons Total	0	
495-641	Sidewalk to Motorpool		
	EQUIPMENT RENTAL SIDEWALK	1,050	1,050
	MOTORPOOL RENTAL	(1,050)	(1,050)
	Sidewalk to Motorpool Total	0	0
541-641	Parking Fund To Motorpool		
	MOTORPOOL RENTAL	(35,000)	(35,000)
	MOTORPOOL RENTAL PARKING	35,000	35,000
	Parking Fund To Motorpool Total	0	0
Grand Total		0	0

Fund Balance Summary

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

Fund Balance Major Changes

[General Fund\(101\)](#). Balance is expected to decrease by 5% after the two budget fiscal years due to an increase in expenditures particularly for the rising cost of personnel and other services provided. This decrease could be offset once the City receives full funding of its PA 289 Fire Protection Grant.

[Major Street\(202\)](#). Fund Balance is expected to decrease from \$3.9M to \$2.4M for the maintenance and construction of major roads in the City

[Capital Improvement Fund\(414\)](#), is expected to decrease from \$475k to \$365K due to completion of capital projects and purchase of equipment needed for the operations of the City

BUDGET SUMMARY

FUND	FUND NAME	22-23			23-24		
		FUND BALANCE BEG	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	FUND BALANCE END
101	General Fund	10,037,163	19,130,814.00	(17,757,378.00)	16,198,634.00	(18,073,200.00)	9,536,033
202	Major Street	3,924,761	2,332,622.00	(3,426,930.00)	1,904,983.00	(2,314,066.00)	2,421,370
203	Local Street	1,702,819	642,960.00	(757,859.00)	653,835.00	(767,792.00)	1,473,963
205	Public Safety	216,173	430,000.00	(430,000.00)	430,000.00	(430,000.00)	216,173
226	Garbage and Rubbish Collection	1,180	1,674,814.00	(1,669,263.00)	1,381,157.00	(1,377,048.00)	10,840
248	West Cross	100,834	144,328.00	(87,353.00)	148,321.00	(87,053.00)	219,077
265	Police Special Revenue	64,874	903.00	(11,265.00)	813.00	(11,265.00)	44,060
275	Depot Town Development	307,738	129,729.00	(88,168.00)	133,178.00	(88,852.00)	393,625
304	2016 GOLI Bonds	429	893,580.00	(893,580.00)	900,895.00	(900,895.00)	429
342	2012 UTGO Refunding Bonds	9,963	32.00	-	29.00	-	10,024
364	2002B W&S Debt \$485 DWRF	0	-	-	-	-	0
413	Down Town Authority	338,109	445,087.00	(456,377.00)	421,108.00	(309,987.00)	437,940
414	Capital Improvement	475,460	1,159,552.00	(1,274,432.00)	1,190,590.00	(1,186,014.00)	365,156
415	Economic Development Authority	33,173	36,533.00	-	37,567.00	-	107,273
469	2003D W&S \$3.5M DWRF	0	337,313.00	(337,313.00)	334,125.00	(334,125.00)	0
471	2003C W&S \$785K DWRF	0	51,875.00	(51,875.00)	50,625.00	(50,625.00)	0
473	2004 A Series DDA Cons \$995K	0	162,090.00	(87,360.00)	83,680.00	(83,680.00)	74,730
474	2004B W&S Sew \$6.3M DWRF	0	390,081.00	(390,081.00)	387,166.00	(387,166.00)	0
479	2007 W&W Rev DWRF \$375K	0	17,044.00	(17,044.00)	21,672.00	(21,672.00)	0
480	2008 W&S Disp. Rev \$435K	0	29,044.00	(29,044.00)	28,419.00	(28,419.00)	0
481	2009 W&S Bonds 7249-01	0	11,601.00	(11,601.00)	11,351.00	(11,351.00)	0
482	2012 W&S Factory Pump	824,706	186,000.00	(186,000.00)	182,500.00	(182,500.00)	824,706
483	2013 Rev Refunding Bond	1,625,141	342,650.00	(342,650.00)	335,750.00	(335,750.00)	1,625,141
485	Water Main DWRF 7320-01	0	26,116.00	(26,116.00)	25,616.00	(25,616.00)	0
486	2016 W&S Rev Refunding Bonds	0	1,262,700.00	(1,262,700.00)	1,275,200.00	(1,275,200.00)	0
495	Sidewalk Improvement	153,615	117,623.00	(147,417.00)	117,361.00	(147,889.00)	93,293
514	Parking Fund	34,683	398,403.00	(349,169.00)	360,032.00	(291,858.00)	152,091
588	Public Transit	7,152	322,863.00	(322,863.00)	332,548.00	(332,548.00)	7,152
641	Motorpool	2,837,362	1,295,220.00	(686,533.00)	1,296,773.00	(1,280,740.00)	3,462,082
677	Worker's Compensation Fund	338,058	144,656.00	(233,313.00)	148,408.00	(244,965.00)	152,844
732	Fire and Police Pension	24,328,857	5,034,440.00	(4,632,820.00)	5,036,218.00	(4,632,820.00)	25,133,875
736	Retiree Benefits	9,147,424	1,245,725.00	(1,331,187.00)	1,238,147.00	(1,331,187.00)	8,968,922
477	2006 GO LTD	1,150,450	-	-	-	-	1,150,450
Grand Total		57,660,126	38,396,398	(37,297,691)	34,666,701	(36,544,283)	56,881,251

Balanced Budget Scenario

Uniform Budgeting and Accounting Act Act 2 of 1968 [↗](#)

“Prohibit deficit spending by a local unit of government

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

CHALLENGES & PRIORITIES

Priorities:

The City Council met in January 2023 to discuss goals for FY 2023. Five goals were adopted. Retaining and attracting staff continues to be one of our biggest goals. To accomplish this, we must ensure that employees have the tools necessary through training and modernization of software to do their jobs well. Providing incentives for performance and opportunities for growth improves productivity and boosts morale. Creating a benefits plan that is appealing and allows diverse work arrangements foster a positive culture and adds to a great work experience. Community Mental Health was identified by the City Council as a top priority to improve police engagement with the community in providing crisis care to people experiencing mental health challenges. Continuing to collaborate with the Community Violence Intervention Team (CVIT) and assisting in the creation of team to fulfill this role. Community engagement through commissions, neighborhood hubs, communications, outreach tools, events and activities are a priority to sustain our community. Investing in infrastructure, both city facilities and parks enhance community pride and ensure those that live, play, and work in the community may do so safely. Generating revenue to provide adequate city services and examine different housing opportunities to meet a multigenerational need and economic need equitably.

Challenges:

The pandemic caused significant disruptions in employment, making retention and recruitment steadily tougher due to more competitive wages and benefit packages. Increasing revenue is one of our biggest challenges as property taxes are our major source of revenue. With property taxes forecasted to increase by only 5%, other sources and partnerships are necessary. We are anticipating that our membership in WRRMA (Washtenaw Regional Resource Management Authority) will realize savings in our solid waste contract, which would in turn allow a general fund increase. ARPA funds and grant funding have been lifesavers, but they are not predictable nor sustainable revenue. A Headlee Rollback or millage to fund operations are options for future consideration.

RECURRING OPERATING BUDGET

It is best practice that recurring expenditures be covered by recurring revenue. For budget year FY22-23 and FY 23-24, the City's recurring revenue is not able to cover recurring expenditures. This is a challenge for the city that needs to be addressed by either decreasing expenditures or finding new sources of revenue.

CITY OF YPSILANTI OPERATING REVENUES AND EXPENSES

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



Major Budget Amendments

For 2023 Budget year, the City is amending the original approved budget for FY 2022-23 and FY 2023-24. Major amendments are the significant changes from the original approved budget to the proposed amended budget.

General Fund Major Amendments

2022-23 Amendment

1. Intergovernmental- ARPA Fund amounting to \$2.1 will be fully recognized in FY 22-23 instead of being split into two FY 22-23 and 23-24 which was approved in the original budget. This will help the administration in streamlining the reporting of the fund.
2. Charges for Services- City received the full funding from PA 289 Fire Protection amounting to an additional \$470K.
3. Investment Earnings- Increase due to higher interest yields on investments estimated to an additional \$273K
4. Licenses and Permits- New construction project at 845 and 945 West Clark Road
5. Operating Expenses- Various contractual service in the different departments

2023-24 Amendment

1. Taxes- Increase in taxes due to higher property tax values
2. Intergovernmental- Decrease in ARPA Funds since all of the funds were recognized in FY 22-23
3. Increase due to higher interest yields on investments estimated to an additional \$245K
4. Licenses and Permits- Final phase of construction project at 845 and 945 West Clark Road
5. Salaries- Increase due to new collective bargaining agreement
6. Benefits- Decrease in HSA contribution due to new healthcare plan option
7. Operating Expenses- \$200K increase due to proposed new software system, \$35K for Marijuana consultant, \$105K for Building Contractual Service

DESCRIPTION	ACCOUNT NAME	AMENDED BUDGET 2022/2023 M3	BUDGET 2022/2023 C1	VARIANCE
REVENUE				
INTERGOVERNMENTAL		2,710,455.00	1,252,884.00	1,457,571.00
CHARGES FOR SERVICES		1,052,665.00	579,094.00	473,571.00
INVESTMENT EARNINGS		286,732.00	12,795.00	273,937.00
LICENSES AND PERMITS		736,500.00	310,000.00	426,500.00
OTHER REVENUE		188,617.00	27,153.00	161,464.00
REVENUE Total		4,974,969.00	2,181,926.00	2,793,043.00
EXPENDITURE				
OPERATING EXPENSES		(393,214.00)	(219,242.00)	(173,972.00)
EXPENDITURE Total		(393,214.00)	(219,242.00)	(173,972.00)

DESCRIPTION	AMENDED BUDGET 2023/2024 M4	AMENDED BUDGET 2023/2024 C2	VARIANCE
REVENUE			
TAXES	10,125,419.00	9,999,926.00	125,493.00
INTERGOVERNMENTAL	3,466,777.00	4,166,661.00	(699,884.00)
INVESTMENT EARNINGS	258,059.00	12,795.00	245,264.00
LICENSES AND PERMITS	789,775.00	689,775.00	100,000.00
REVENUE Total	14,640,030.00	14,869,157.00	(229,127.00)
EXPENDITURE			
SALARIES	(6,730,855.00)	(6,442,177.00)	(288,678.00)
BENEFITS	(5,677,843.00)	(5,758,037.00)	80,194.00
OPERATING EXPENSES	(4,230,419.00)	(3,799,357.00)	(431,062.00)
EXPENDITURE Total	(16,639,117.00)	(15,999,571.00)	(639,546.00)



Action Plans

Action Plans 2023-2024

1. Retain and Attract Staff

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

2. Community Mental Health

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

3. Community Engagement

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

4. Invest in Infrastructure

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

5. Revenue Generation and Housing

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

Personnel Changes

There are no major changes in the personnel of the City. As of April 25, 2023, the City has vacant positions for 6 Police officers, 3 Firefighters and 5 Public Service employees. While recruitment is a challenge for the City and other municipalities in Michigan, the City has implemented strategies to face these challenges. For FY 2023, the city has ratified its contract with TPOAM and IAFF which is effective for 4 years and 5 years respectively. The contact for POAM is on process.

CITY OF YPSILANTI PERSONNEL COUNT

DEPARTMENT	FY 2022-2023	Status as of 4/25/2023
COUNCIL		
COUNCIL		
MAYOR	1	
MAYOR PRO-TEM	1	
COUNCIL MEMBER	5	
COUNCIL Total	7	
CITY MANAGER		
CITY MANAGER		
CITY MANAGER	1	
COMMUNICATIONS MANAGER	1	
ECONOMIC EQUITY MANAGER	1	
CITY MANAGER Total	3	
FINANCE		
FINANCE		
FINANCE DIRECTOR/TREASUR	1	
ACCOUNTING II	1	
ACCOUNTANT I	1	
FINANCE GENERALIST	1	
FINANCE Total	4	
CLERK		
CLERK		
CITY CLERK	1	
DEPUTY CLERK	1	
FINANCE CLERK GENERALIST	1	
CLERK Total	3	
TREASURY		
TREASURY		
FINANCE GENERALIST II	1	
TREASURY Total	1	
HR		
HR		
HR DIRECTOR	1	
HR Assistant	1	
HR Total	2	

DEPARTMENT	FY 2022-2023	Status as of 4/25/2023
POLICE2		
POLICE		
POLICE CHIEF	1	
LIEUTENANT	3	
SERGEANT	3	
POLICE OFFICER	22	6 Vacant
POLICE DETECTIVE	3	
EXECUTIVE SECRETARY	1	
RECORDS CLERK	2	
PT RECORDS CLERK	1	
CROSSING GUARD	6	
POLICE2 Total	42	6
PARKING		
PARKING		
PARKING ENFORCEMENT OFFI	2	
PARKING Total	2	
FIRE2		
FIRE		
FIRE CHIEF	1	
FIRE MARSHALL	1	
CAPTAIN	3	
LIEUTENANT	3	1 Vacant
FIREFIGHTER	14	2 Vacant
EXECUTIVE ASSISTANT	1	
FIRE2 Total	23	3
BUILDING		
BUILDING		
BUILDING MANAGER	1	
DEPUTY DIRECTOR COMMUNIT	1	
HOUSING INSPECTOR	1	
SECRETARY	1	
SECRETARY II	1	
BUILDING Total	5	
ORDINANCE		
ORDINANCE		
CODE ENFORCEMENT OFFICER	1	
ORDINANCE ENFORCEMENT OF	1	
ORDINANCE Total	2	
AHB		
AHB		
AHB OFFICER	2	
AHB Total	2	

DEPARTMENT	FY 2022-2023	Status as of 4/25/2023
DPS2		
DPS		
DPS DIRECTOR	1	
OFFICE MANAGER - DPS	1	
DPS ACCOUNTING TECHNICIA	1	Vacant
PUBLIC SERVICE SUPERVISOR	1	Vacant
EQUIPMENT OPERATOR	12	3 Vacant
GENERAL FOREMAN	2	
HEAVY EQUIPMENT OPERATOR	5	
MECHANIC	2	
SIGN SPECIALIST	1	
TRAFFIC/SIGNAL	1	
DPS2 Total	27	5
PLANNING		
PLANNING		
COMM DEV MGR/DDA DIRECTO	1	
CITY PLANNER	1	
PRESERVATION PLANNER	1	
DDA COORD/PUBLIC ENGAGE	1	
PLANNING Total	4	
FREIGHTHOUSE		
FREIGHTHOUSE		
FREIGHTHOUSE EVENT COORD	4	
FREIGHTHOUSE Total	4	
POOL		
POOL		
RECREATION AIDE	1	
RECREATION COORDINATOR	2	
HEAD SWIN COACH	1	
LIFE GUARD	1	
POOL Total	5	
Grand Total	135	

Performance Measure

PERFORMANCE MEASURE 2021-2022

Overview:

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

Priority Areas

Goals were organized across 5 areas of development.

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

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

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

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

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

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

Additional Information

Majors Sources of Revenue

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

Budget Estimates

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

Future Planning

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

Balance Budget Scenario

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

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

FUND SUMMARIES



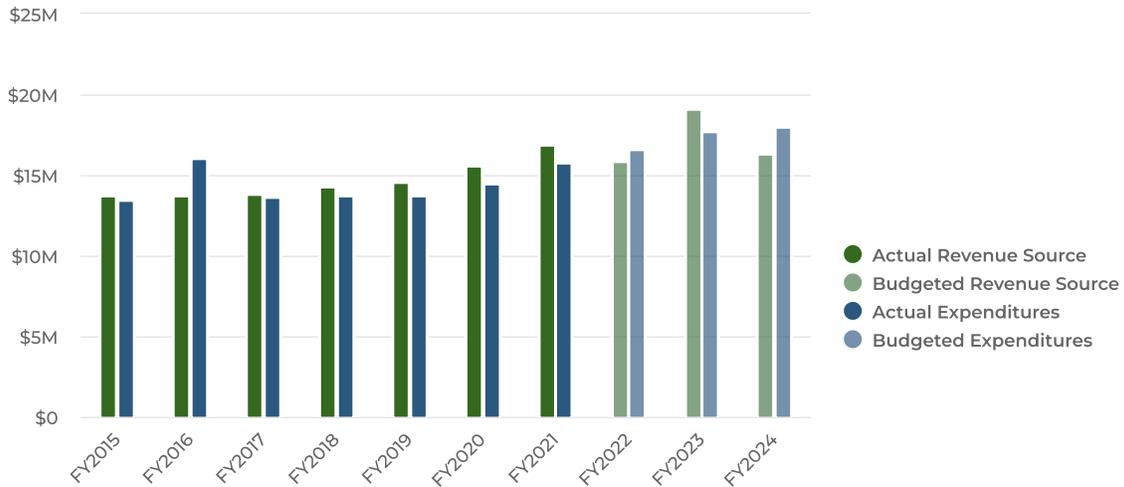


General Fund

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

Summary

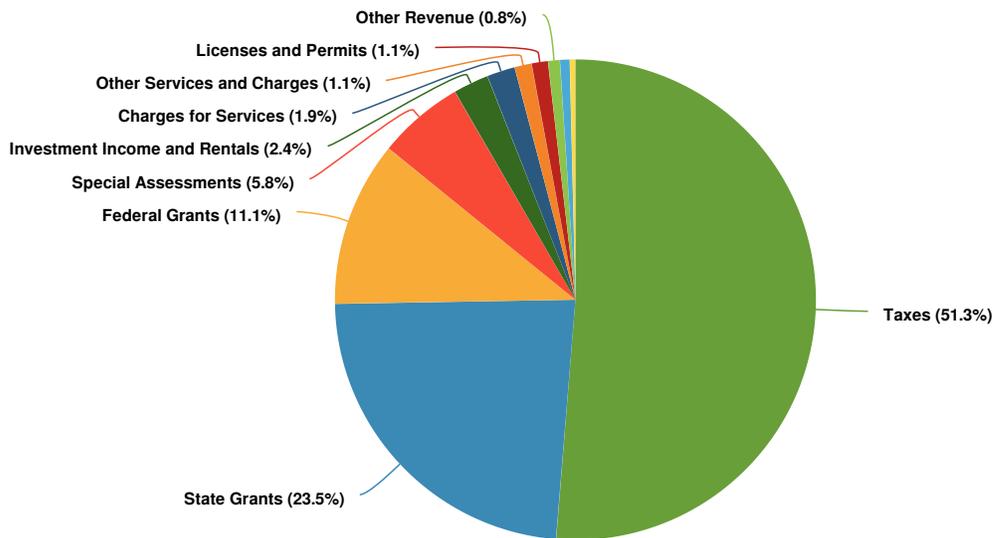
The City of Ypsilanti is projecting a surplus of \$1.3M for FY 23 due to the receipt of ARPA funds and for FY 23-24, the city is projecting a shortfall of \$1.8M.



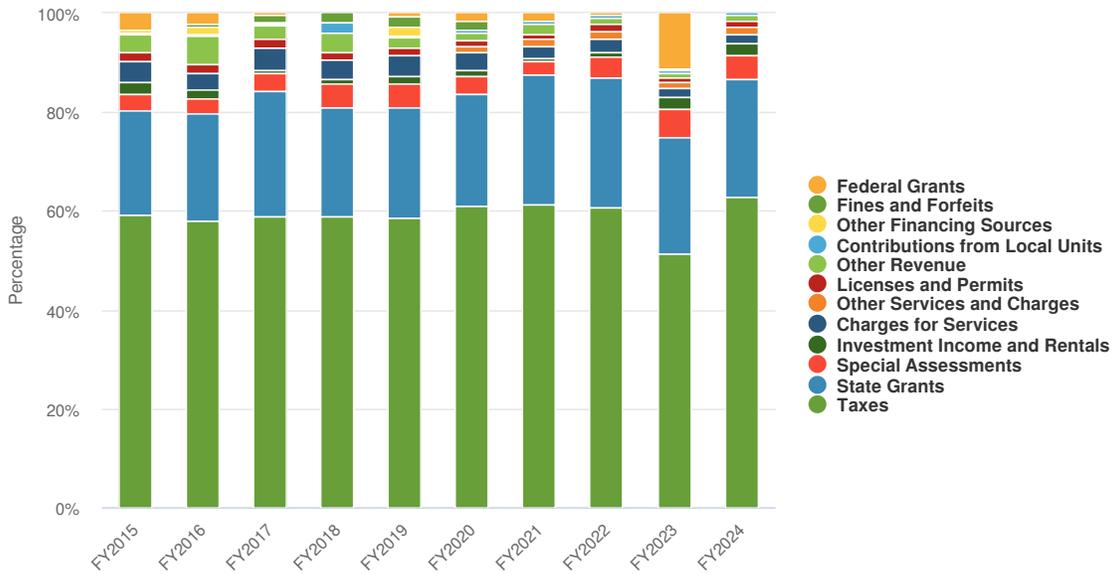
Revenues

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

Projected Revenues



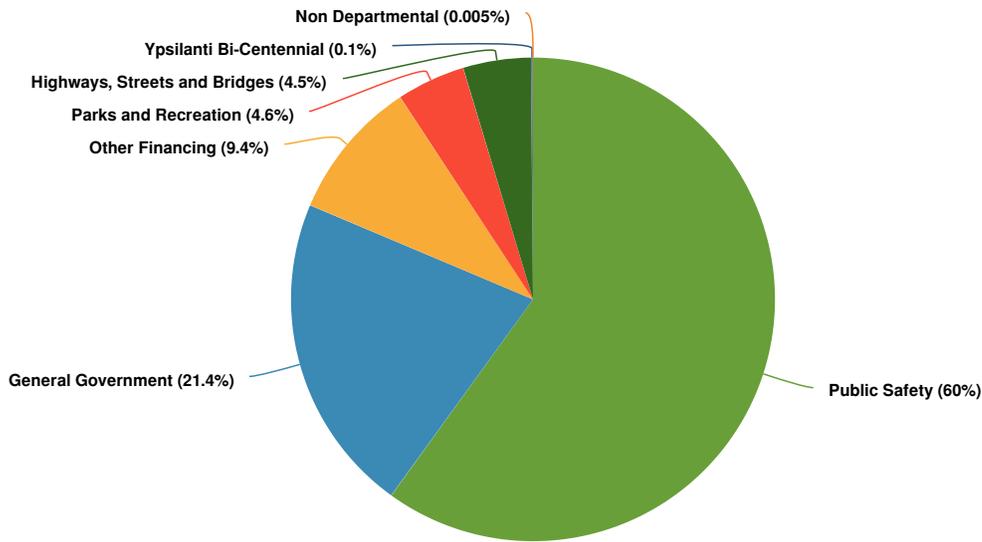
Budgeted and Historical Revenues



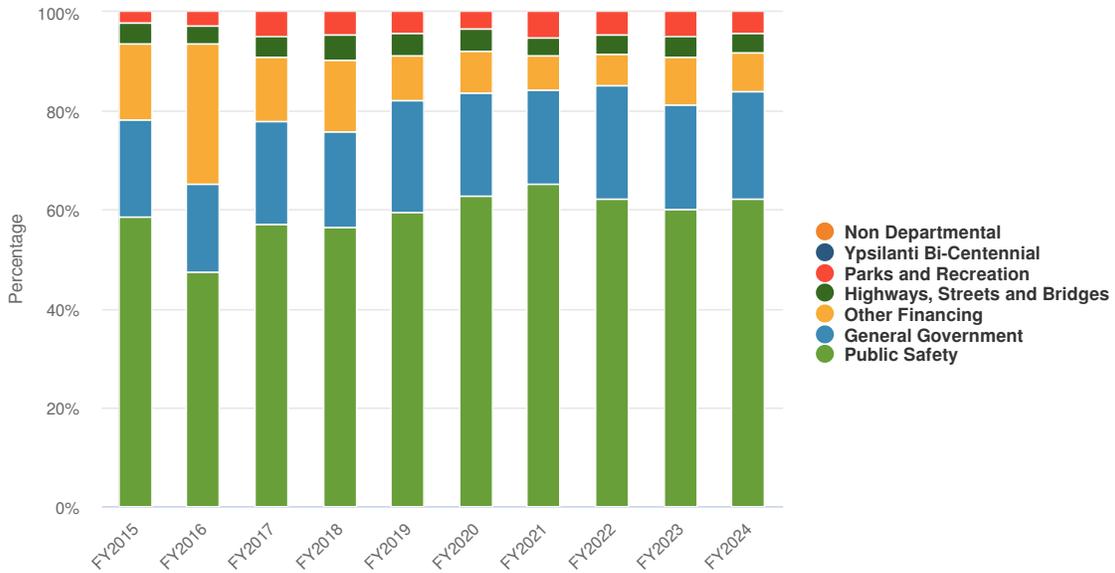
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Taxes	\$9,713,413.00	\$9,324,991.00	\$9,812,666.00	1%
Special Assessments	\$657,075.00	\$465,731.00	\$1,113,575.00	69.5%
Licenses and Permits	\$231,470.00	\$91,287.00	\$210,000.00	-9.3%
Federal Grants	\$64,686.00	\$61,511.00	\$2,122,918.00	3,181.9%
State Grants	\$4,188,291.00	\$3,022,740.00	\$4,486,219.00	7.1%
Contributions from Local Units	\$78,100.00	\$31,100.00	\$124,091.00	58.9%
Charges for Services	\$434,035.00	\$267,248.00	\$362,002.00	-16.6%
Investment Income and Rentals	\$152,080.00	\$111,058.00	\$455,154.00	199.3%
Other Revenue	\$203,183.00	\$61,596.00	\$153,495.00	-24.5%
Other Financing Sources	\$5,802.00	\$10,730.00	\$70,694.00	1,118.4%
Other Services and Charges	\$220,000.00	\$4,123.00	\$220,000.00	0%
Total Revenue Source:	\$15,948,135.00	\$13,452,115.00	\$19,130,814.00	20%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures

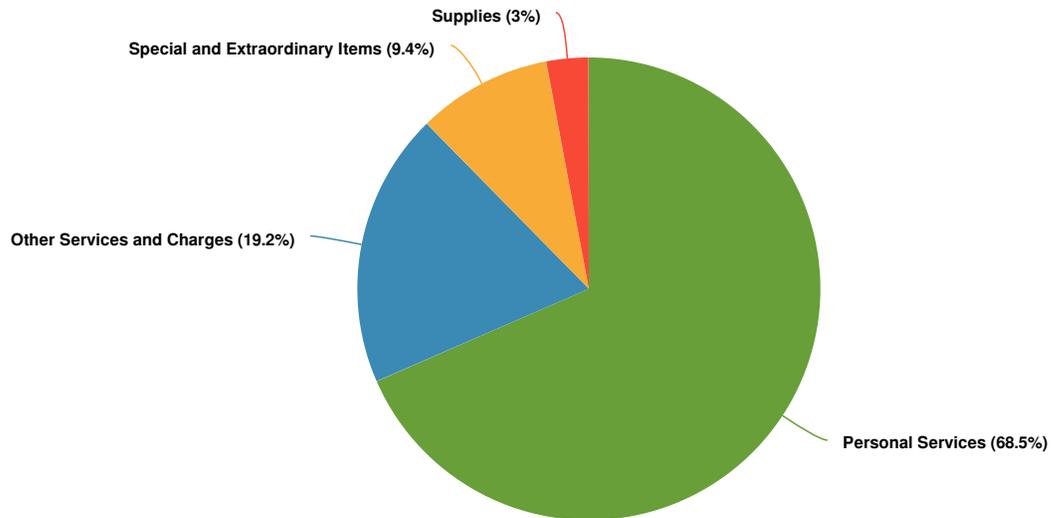


Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Non Departmental			\$976.00	N/A

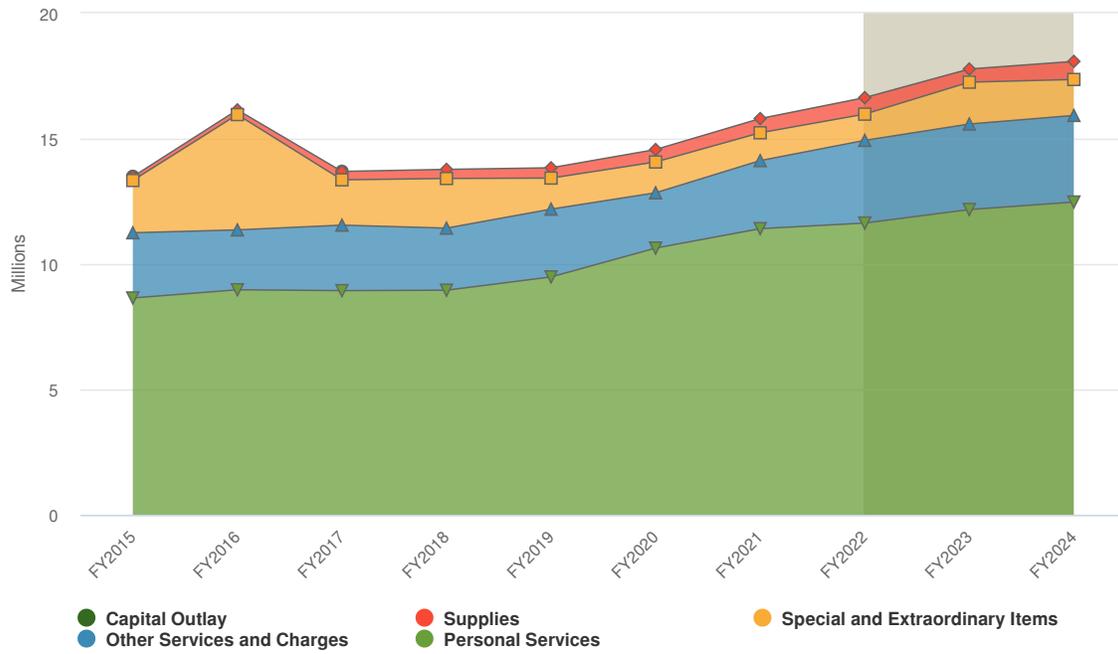
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
General Government	\$3,803,533.00	\$2,669,925.00	\$3,805,294.00	0%
Parks and Recreation	\$734,567.00	\$506,498.00	\$816,364.00	11.1%
Public Safety	\$10,362,463.00	\$8,134,216.00	\$10,658,734.00	2.9%
Highways, Streets and Bridges	\$687,701.00	\$727,263.00	\$805,034.00	17.1%
Other Financing	\$1,046,261.00	\$383,997.00	\$1,668,976.00	59.5%
Ypsilanti Bi-Centennial			\$20,000.00	N/A
Total Expenditures:	\$16,634,525.00	\$12,421,899.00	\$17,775,378.00	6.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

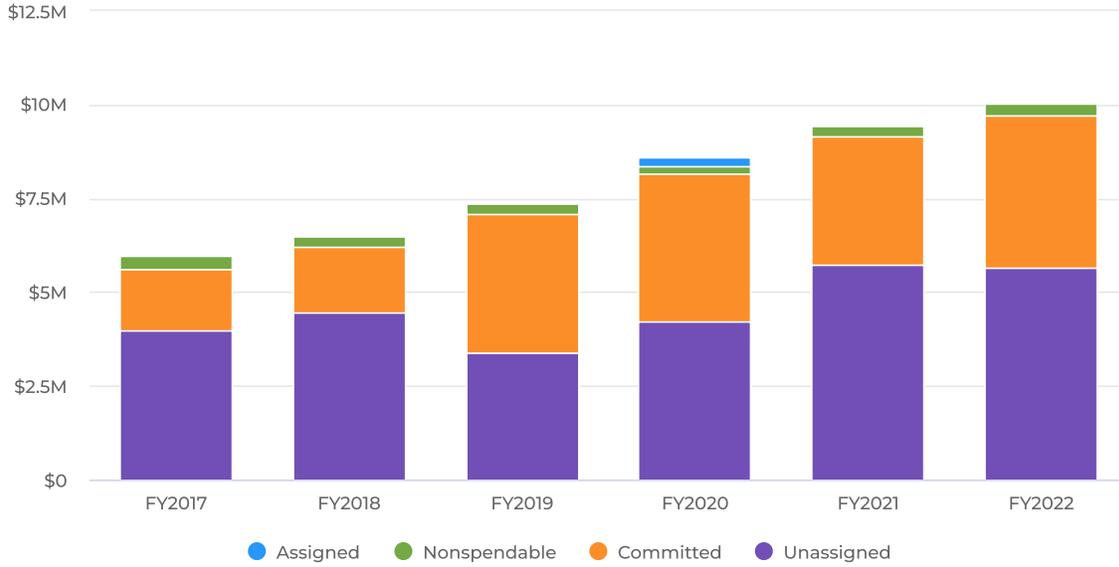


Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$11,631,654.00	\$9,616,742.00	\$12,170,459.00	4.6%
Supplies	\$658,632.00	\$420,106.00	\$525,011.00	-20.3%
Other Services and Charges	\$3,297,978.00	\$2,001,054.00	\$3,410,932.00	3.4%
Special and Extraordinary Items	\$1,046,261.00	\$383,997.00	\$1,668,976.00	59.5%
Total Expense Objects:	\$16,634,525.00	\$12,421,899.00	\$17,775,378.00	6.9%

Fund Balance

Projections



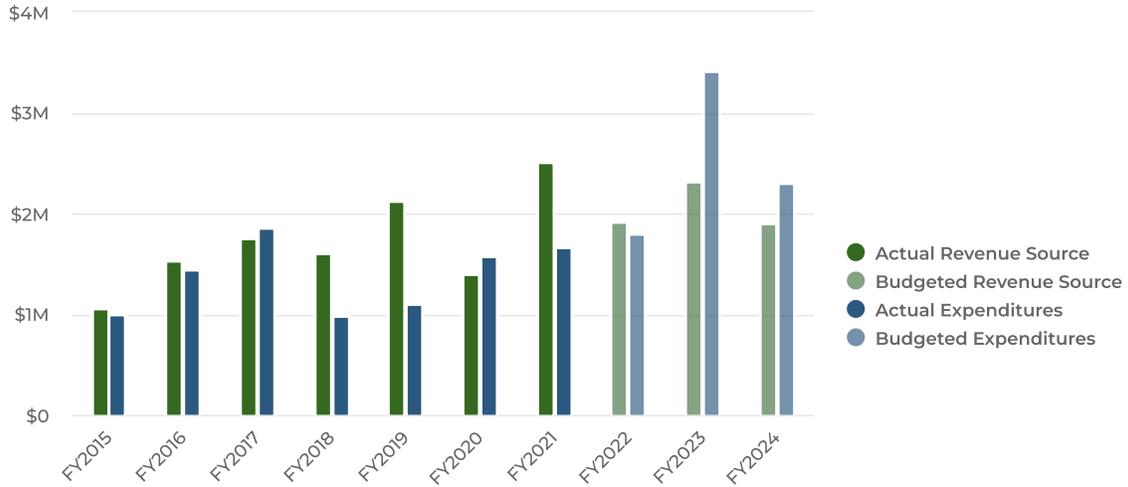
	FY2022
Fund Balance	Actual
Unassigned	\$5,643,763
Assigned	\$0
Committed	\$4,051,669
Nonspendable	\$345,028
Total Fund Balance:	\$10,040,460



Major Street

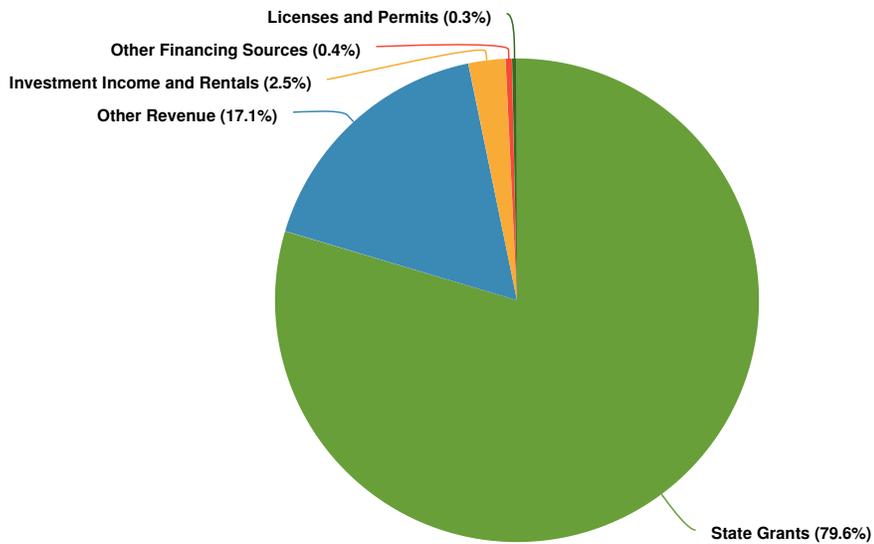
City Major Street established by Act 51 are designated by the City Council, subject to the approval of the State Transportation Commission. City Major Streets are chosen according to their importance to the municipality.

Summary

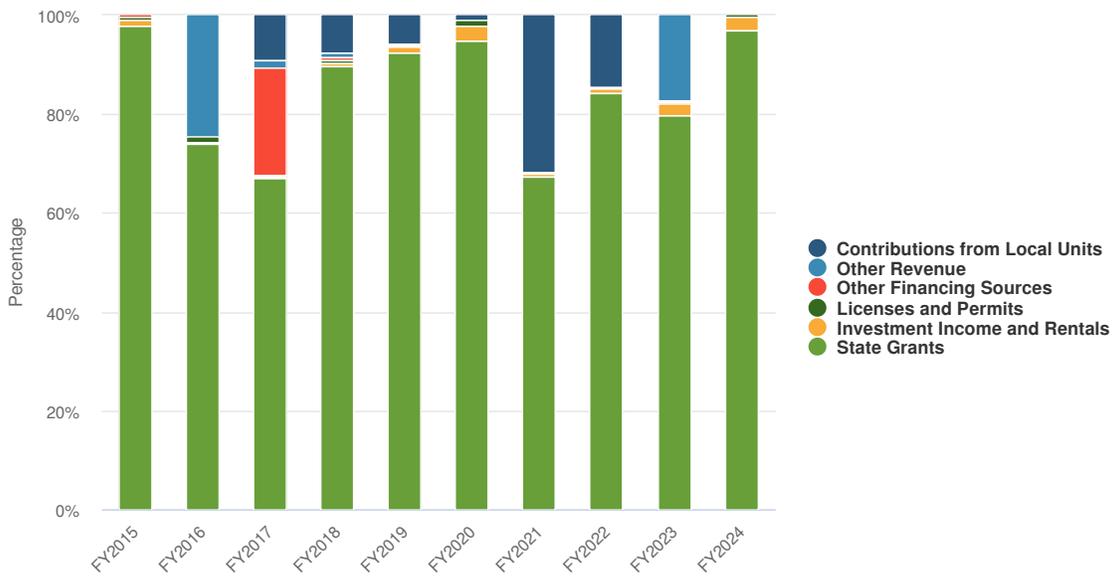


Revenues

Projected Revenues



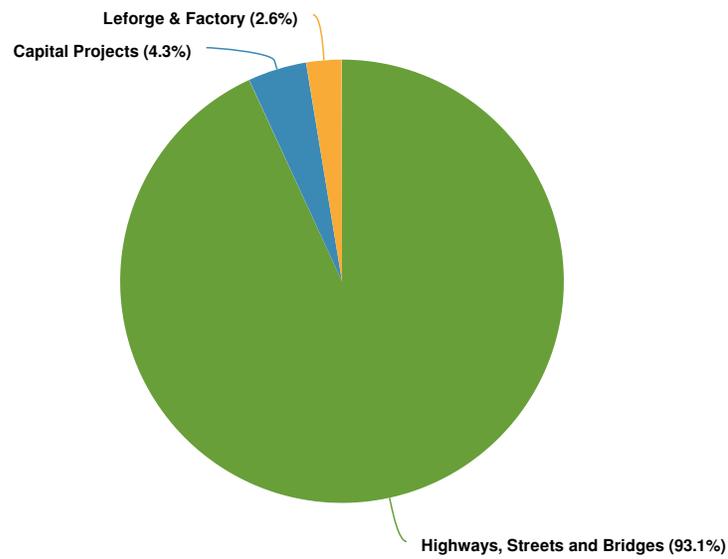
Budgeted and Historical Revenues



Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$7,000.00	\$6,430.00	\$7,500.00	7.1%
State Grants	\$1,620,425.00	\$1,050,577.00	\$1,857,455.00	14.6%
Contributions from Local Units	\$277,832.00	\$142,832.00	\$0.00	-100%
Investment Income and Rentals	\$18,761.00	\$3,202.00	\$57,695.00	207.5%
Other Revenue	\$0.00	\$4,132.00	\$400,000.00	N/A
Other Financing Sources	\$0.00	\$0.00	\$9,972.00	N/A
Total Revenue Source:	\$1,924,018.00	\$1,207,173.00	\$2,332,622.00	21.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Capital Projects	\$0.00	\$0.00	\$147,000.00	N/A
Highways, Streets and Bridges	\$1,808,144.00	\$800,571.00	\$3,191,430.00	76.5%
Leforge & Factory			\$88,500.00	N/A
Total Expenditures:	\$1,808,144.00	\$800,571.00	\$3,426,930.00	89.5%

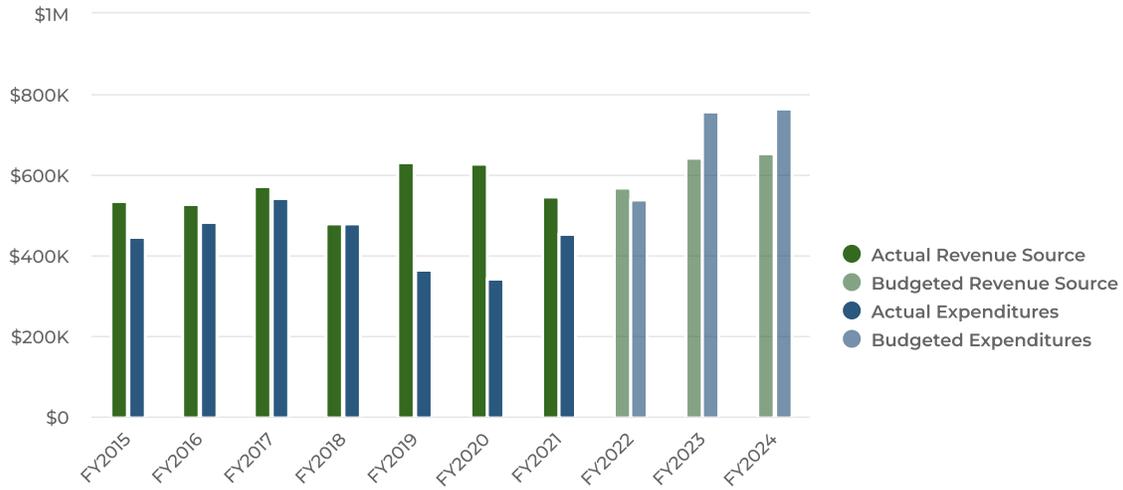


Local Street

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.

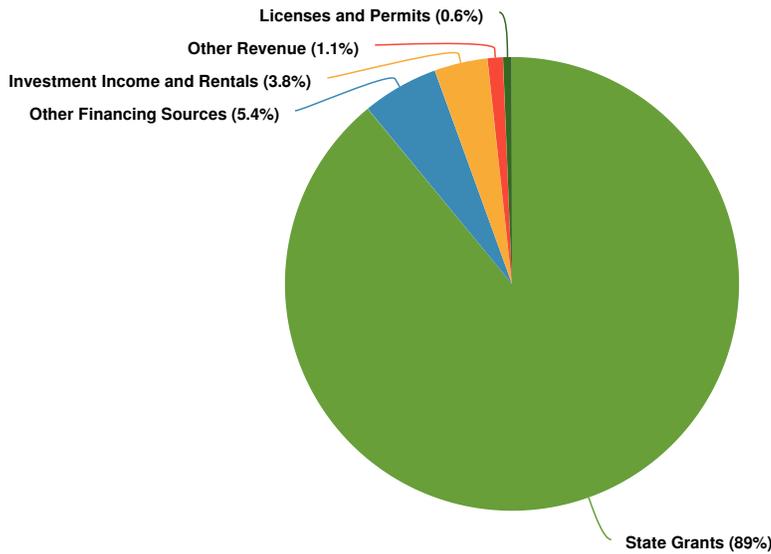
Summary

The City of Ypsilanti is projecting \$642.96K of revenue in FY2023, which represents a 12.9% increase over the prior year. Budgeted expenditures are projected to increase by 39.9% or \$216.13K to \$757.86K in FY2023.

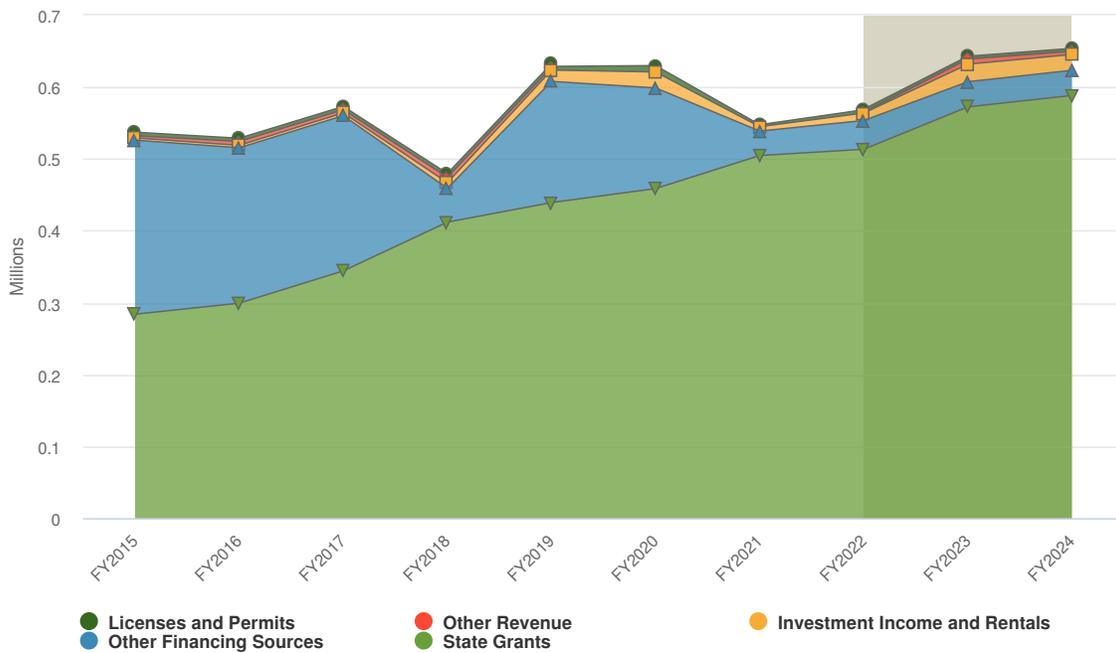


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

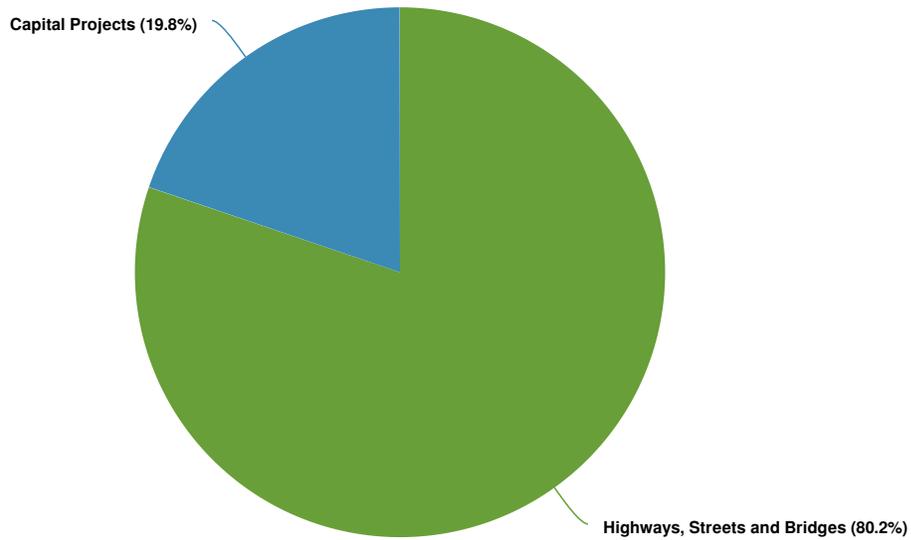


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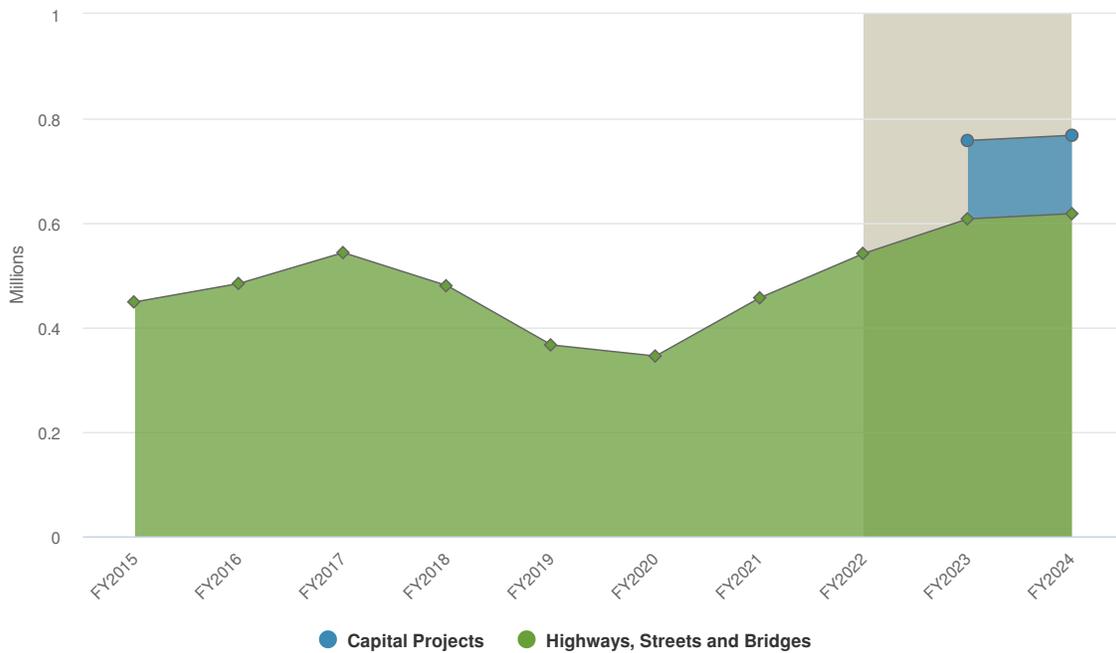
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$4,500.00	\$2,270.00	\$4,000.00	-11.1%
State Grants	\$513,488.00	\$323,648.00	\$572,485.00	11.5%
Investment Income and Rentals	\$10,428.00	\$1,560.00	\$24,425.00	134.2%
Other Revenue	\$900.00	\$4,132.00	\$7,050.00	683.3%
Other Financing Sources	\$40,000.00	\$26,352.00	\$35,000.00	-12.5%
Total Revenue Source:	\$569,316.00	\$357,962.00	\$642,960.00	12.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Capital Projects	\$0.00	\$0.00	\$150,000.00	N/A
Highways, Streets and Bridges	\$541,725.00	\$267,299.00	\$607,859.00	12.2%
Total Expenditures:	\$541,725.00	\$267,299.00	\$757,859.00	39.9%

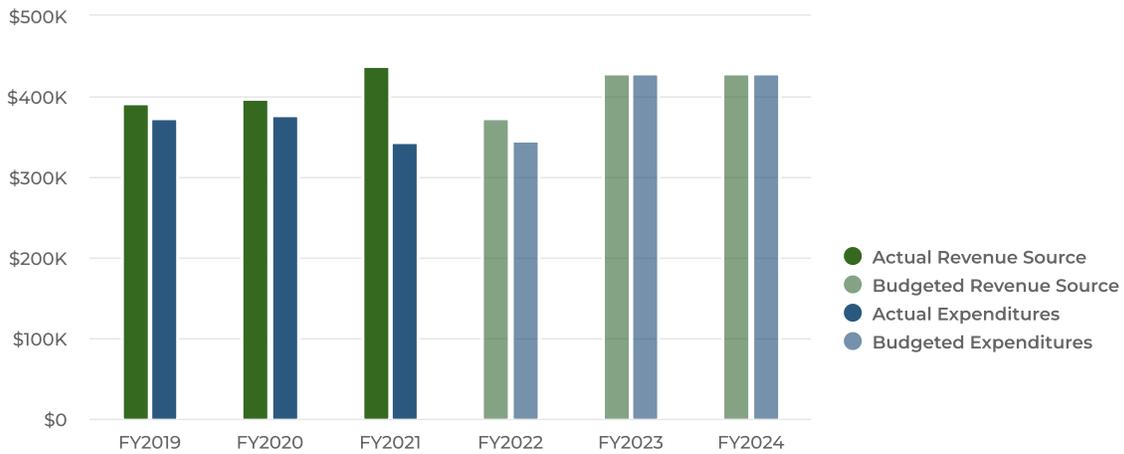


Public Safety

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

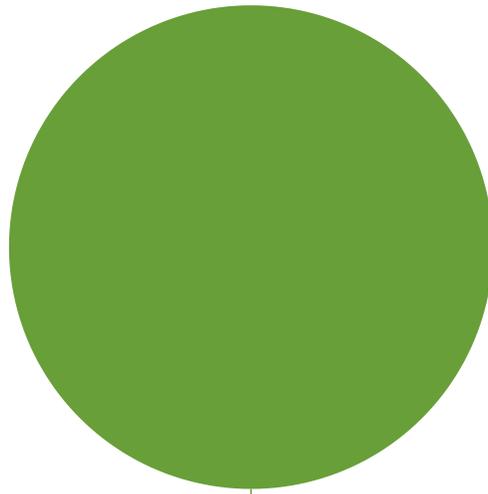
Summary

The City of Ypsilanti is projecting \$430K of revenue in FY2023, which represents a 14.7% increase over the prior year. Budgeted expenditures are projected to increase by 24.1% or \$83.6K to \$430K in FY2023.



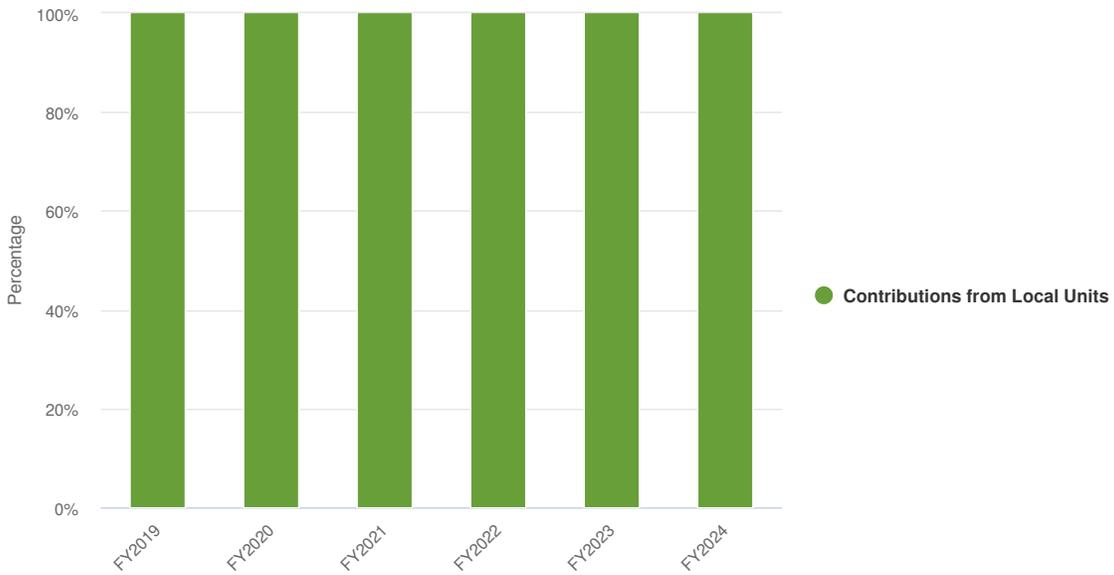
Revenues

Projected 2023 Revenues



Contributions from Local Units (100%)

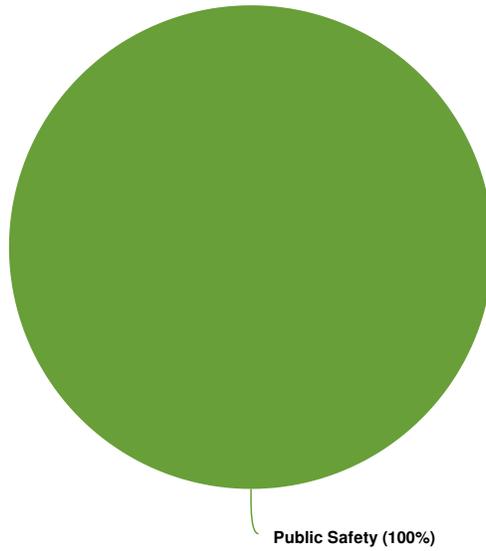
Budgeted and Historical 2023 Revenues



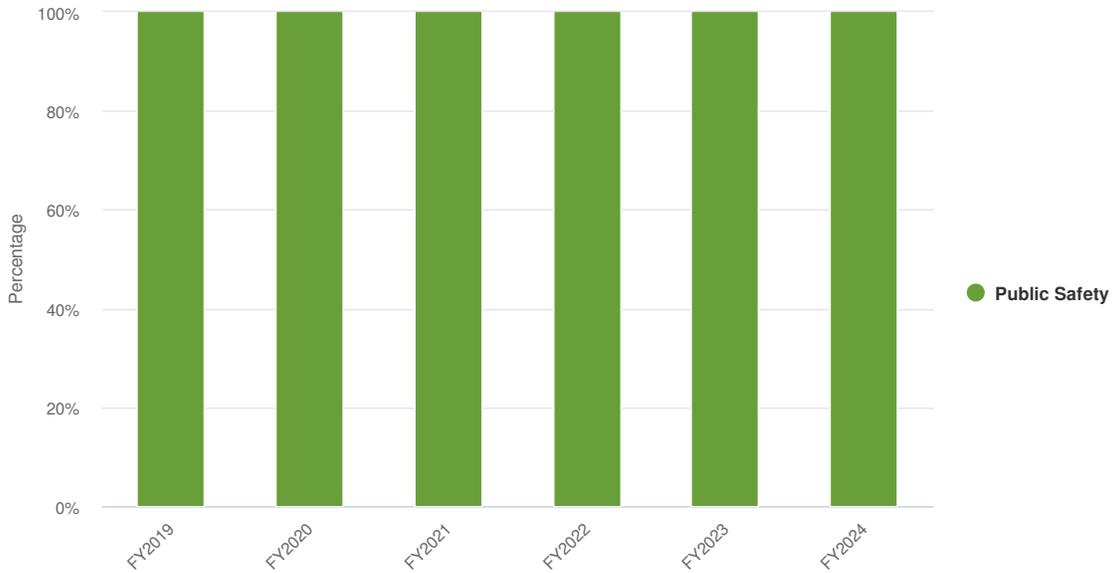
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Contributions from Local Units	\$375,000.00	\$295,608.00	\$430,000.00	14.7%
Total Revenue Source:	\$375,000.00	\$295,608.00	\$430,000.00	14.7%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Public Safety	\$346,400.00	\$1,400.00	\$430,000.00	24.1%

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Total Expenditures:	\$346,400.00	\$1,400.00	\$430,000.00	24.1%

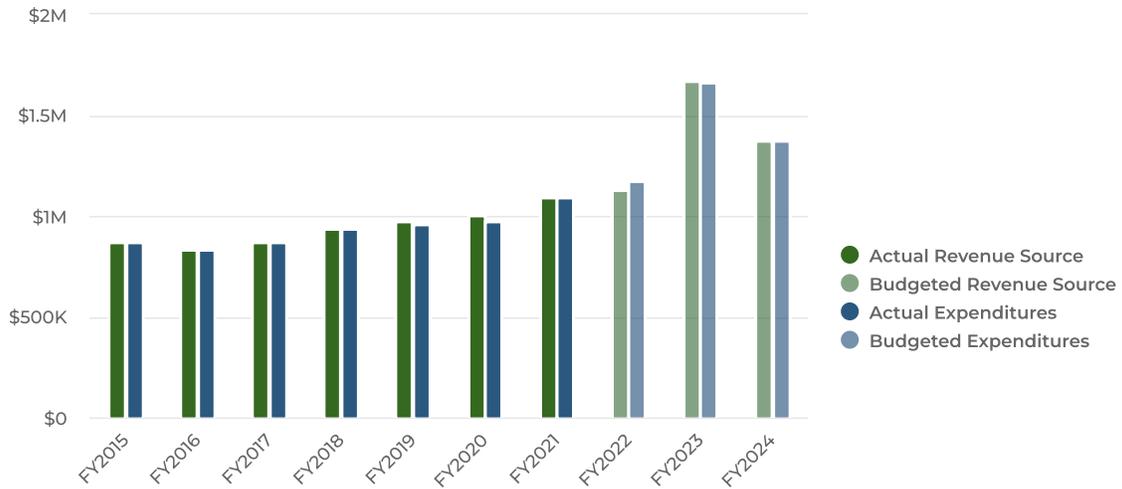


Garbage and Rubbish Collection

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

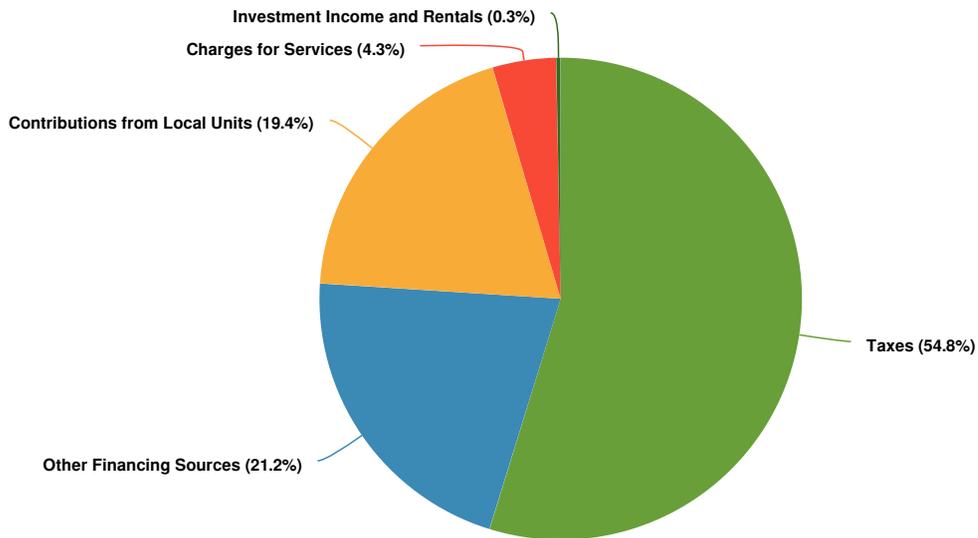
Summary

The City of Ypsilanti is projecting \$1.67M of revenue in FY2023, which represents a 47.5% increase over the prior year. Budgeted expenditures are projected to increase by 41.6% or \$490.4K to \$1.67M in FY2023.

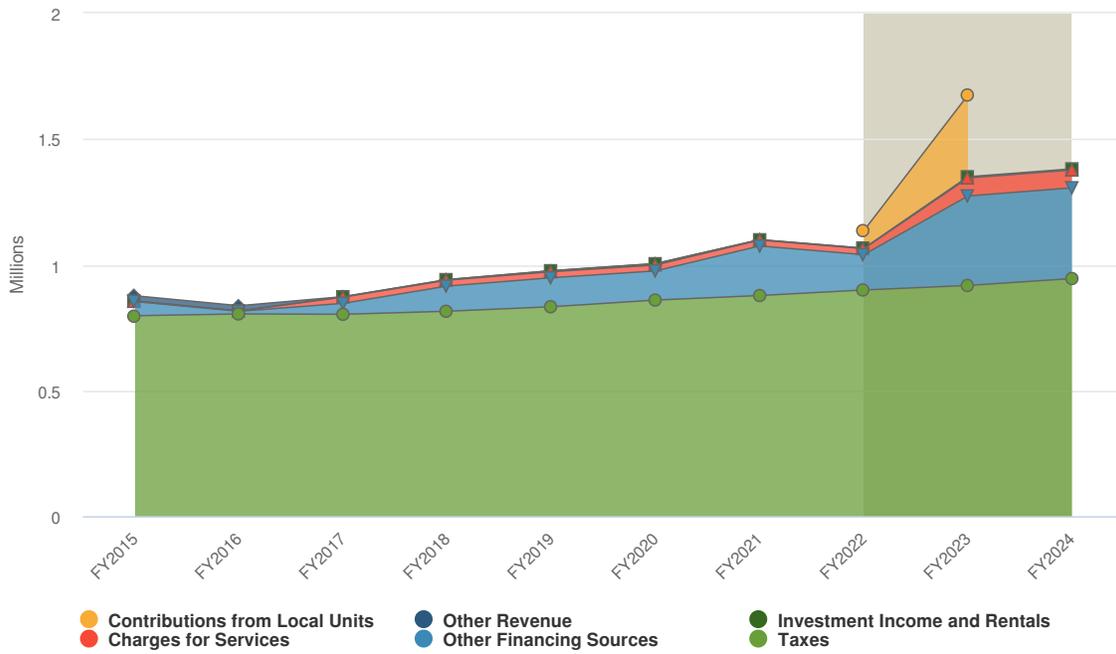


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

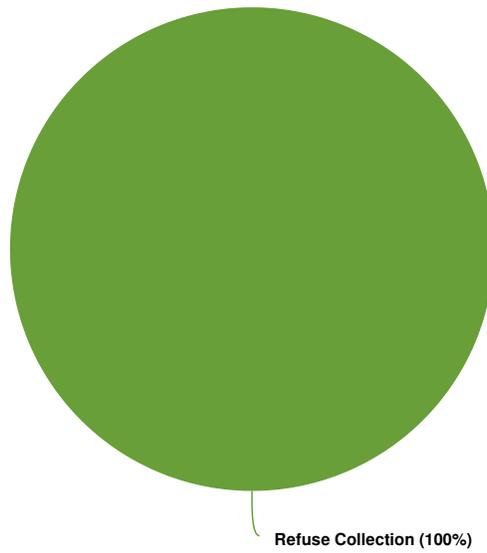


Grey background indicates budgeted figures.

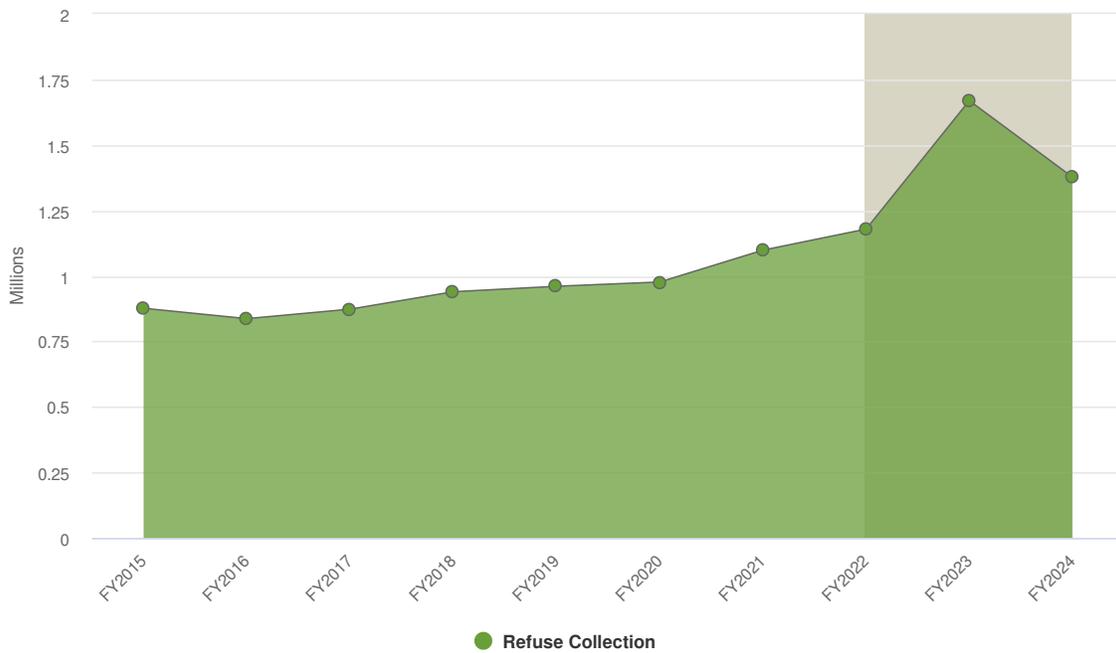
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Taxes	\$899,633.00	\$860,696.00	\$917,501.00	2%
Contributions from Local Units	\$70,000.00	\$67,381.00	\$325,000.00	364.3%
Charges for Services	\$23,800.00	\$652.00	\$71,564.00	200.7%
Investment Income and Rentals	\$1,757.00	\$240.00	\$4,873.00	177.3%
Other Revenue	\$140.00	\$215.00	\$0.00	-100%
Other Financing Sources	\$140,358.00	\$2,100.00	\$355,876.00	153.5%
Total Revenue Source:	\$1,135,688.00	\$931,284.00	\$1,674,814.00	47.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

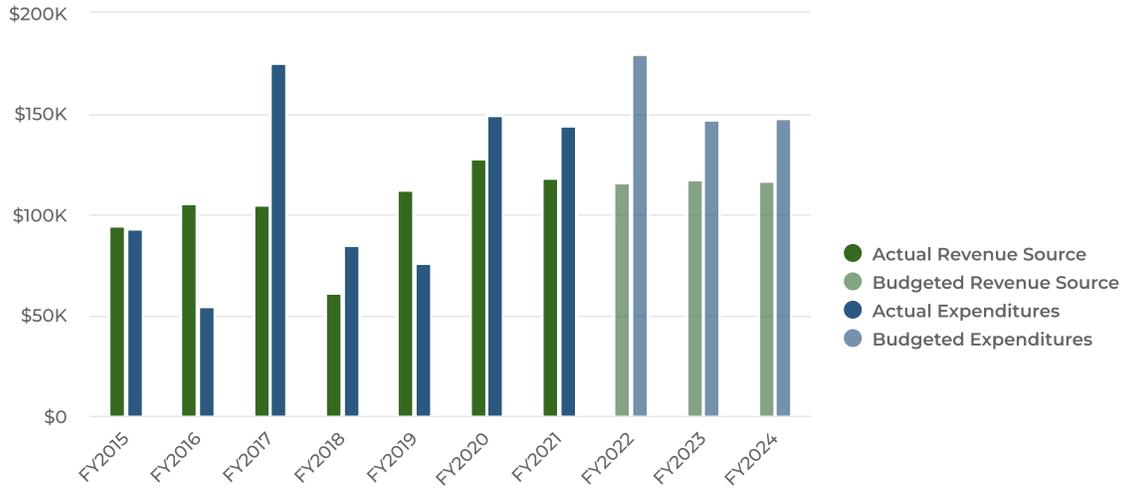
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Refuse Collection	\$1,178,859.00	\$808,101.00	\$1,669,263.00	41.6%
Total Expenditures:	\$1,178,859.00	\$808,101.00	\$1,669,263.00	41.6%



Sidewalk Improvement

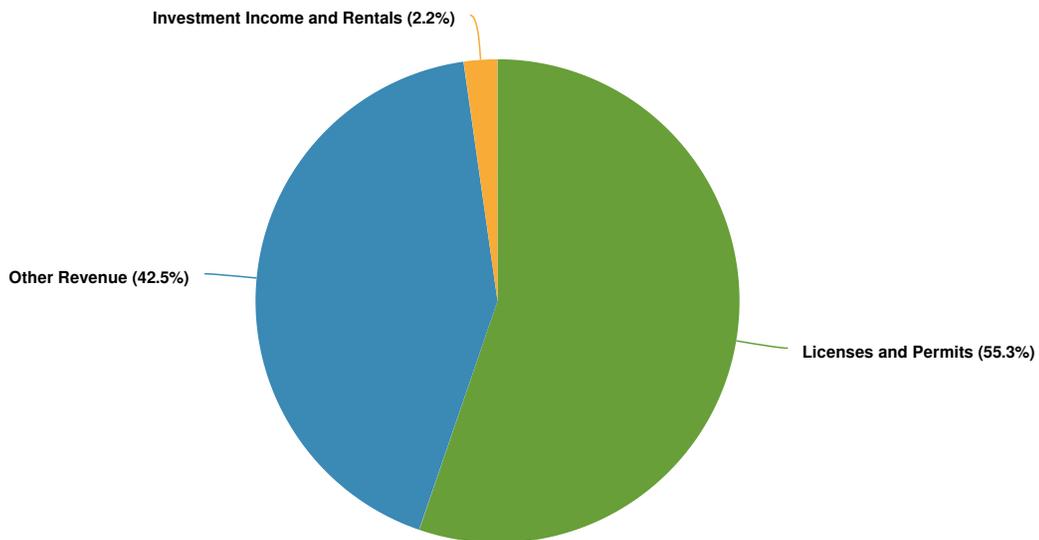
Summary

The City of Ypsilanti is projecting \$117.62K of revenue in FY2023, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to decrease by 18% or \$32.35K to \$147.42K in FY2023.

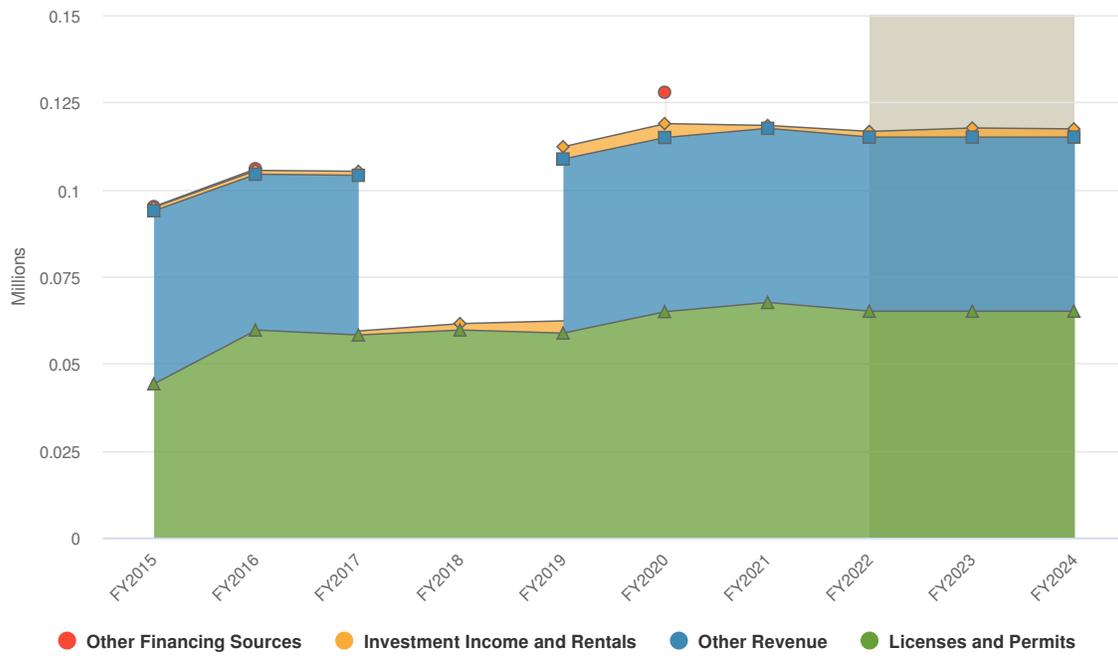


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

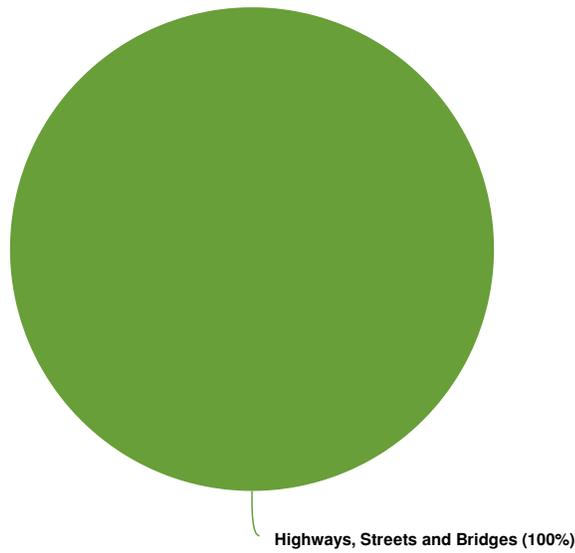


Grey background indicates budgeted figures.

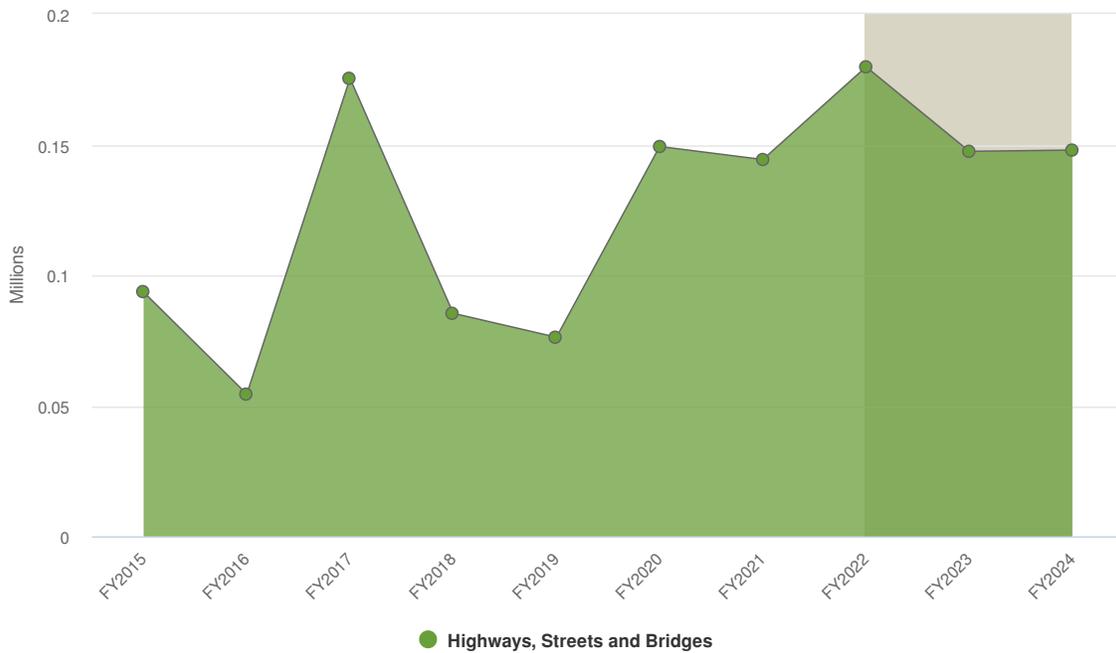
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Licenses and Permits	\$65,000.00	\$0.00	\$65,000.00	0%
Investment Income and Rentals	\$1,634.00	\$182.00	\$2,623.00	60.5%
Other Revenue	\$50,000.00	\$0.00	\$50,000.00	0%
Total Revenue Source:	\$116,634.00	\$182.00	\$117,623.00	0.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Highways, Streets and Bridges	\$179,763.00	\$53,661.00	\$147,417.00	-18%
Total Expenditures:	\$179,763.00	\$53,661.00	\$147,417.00	-18%

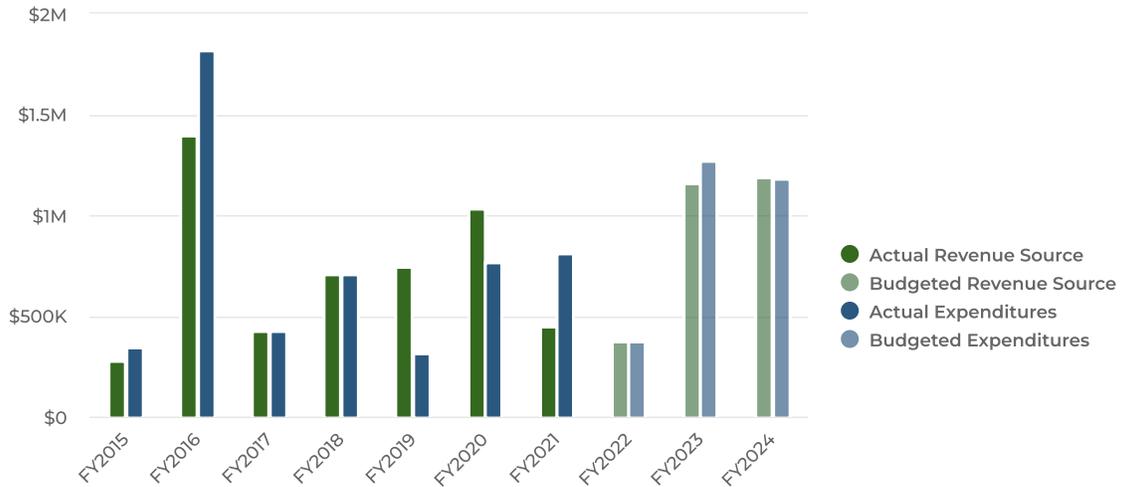


Capital Improvement

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

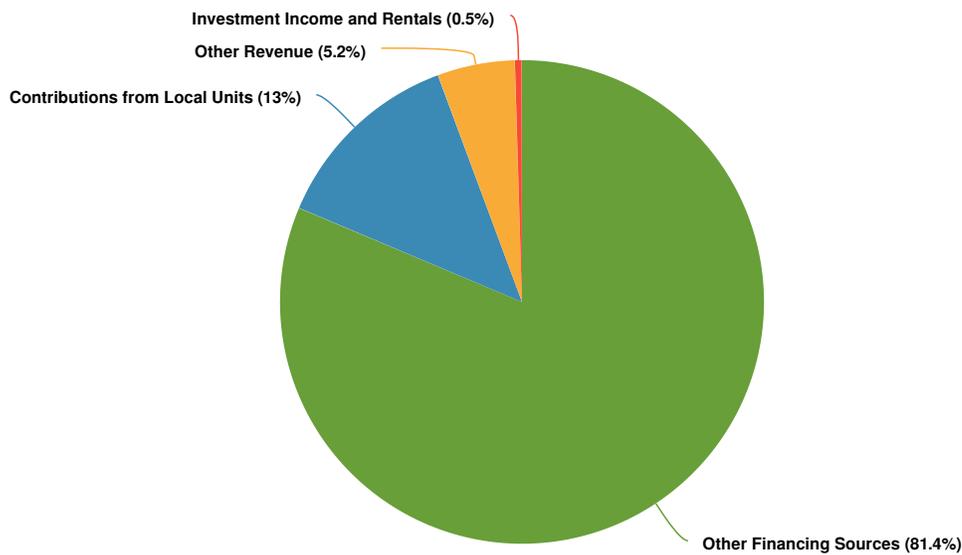
Summary

The City of Ypsilanti is projecting \$1.16M of revenue in FY2023, which represents a 205.5% increase over the prior year. Budgeted expenditures are projected to increase by 235.7% or \$894.82K to \$1.27M in FY2023.

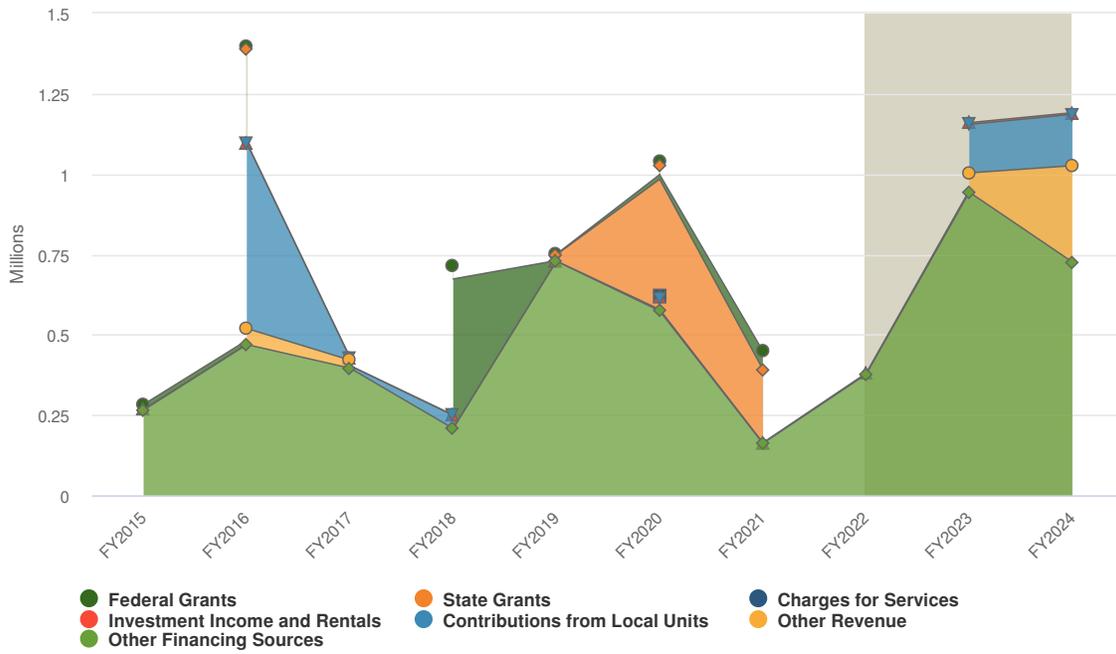


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

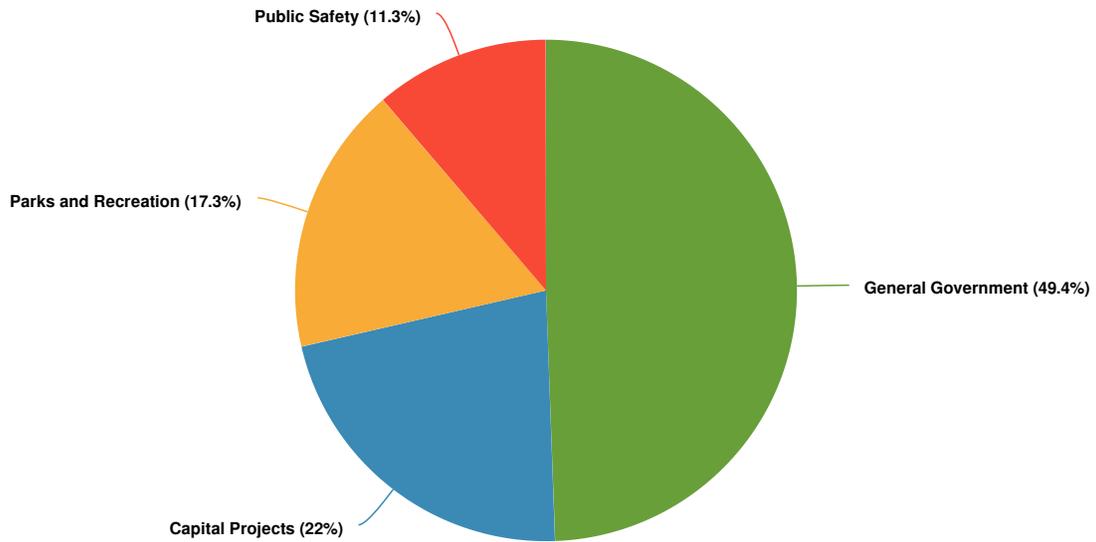


Grey background indicates budgeted figures.

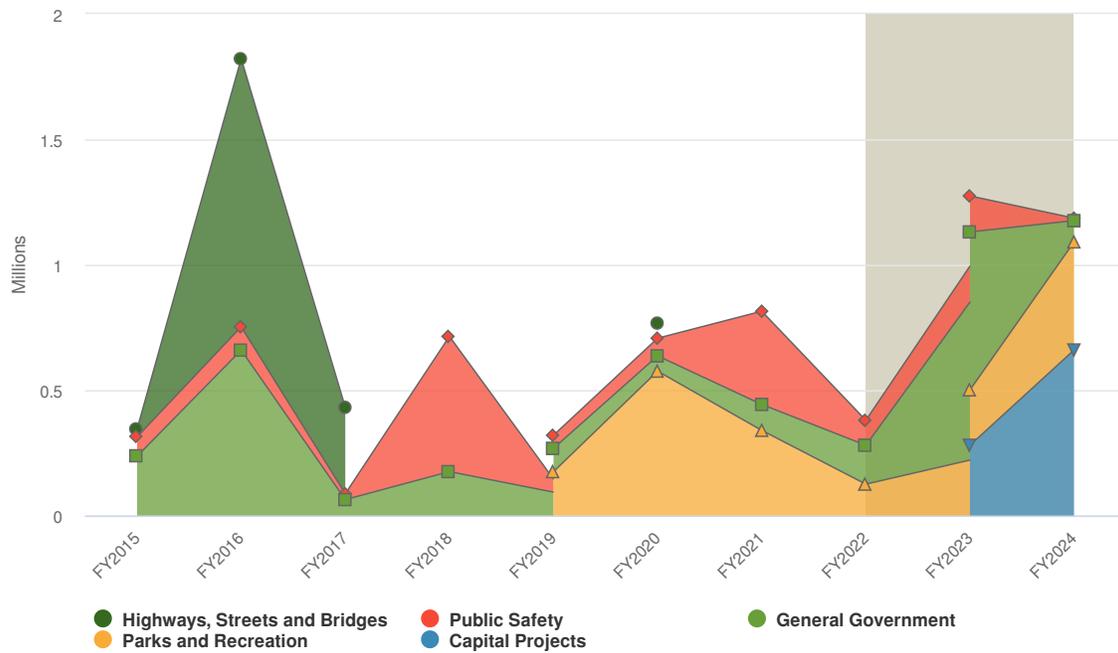
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Contributions from Local Units	\$0.00	\$0.00	\$150,800.00	N/A
Investment Income and Rentals	\$3,300.00	\$254.00	\$5,443.00	64.9%
Other Revenue	\$0.00	\$0.00	\$60,000.00	N/A
Other Financing Sources	\$376,308.00	\$0.00	\$943,309.00	150.7%
Total Revenue Source:	\$379,608.00	\$254.00	\$1,159,552.00	205.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Capital Projects	\$0.00	\$0.00	\$280,000.00	N/A
General Government	\$155,000.00	\$21,135.00	\$630,000.00	306.5%
Parks and Recreation	\$125,000.00	\$80,604.00	\$220,920.00	76.7%
Public Safety	\$99,608.00	\$35,360.00	\$143,512.00	44.1%
Total Expenditures:	\$379,608.00	\$137,099.00	\$1,274,432.00	235.7%

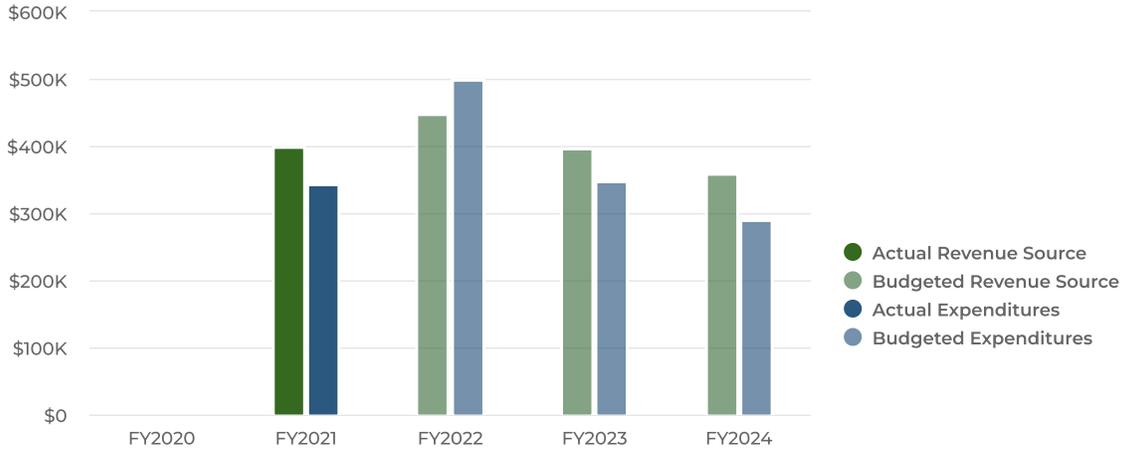


Parking Fund

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

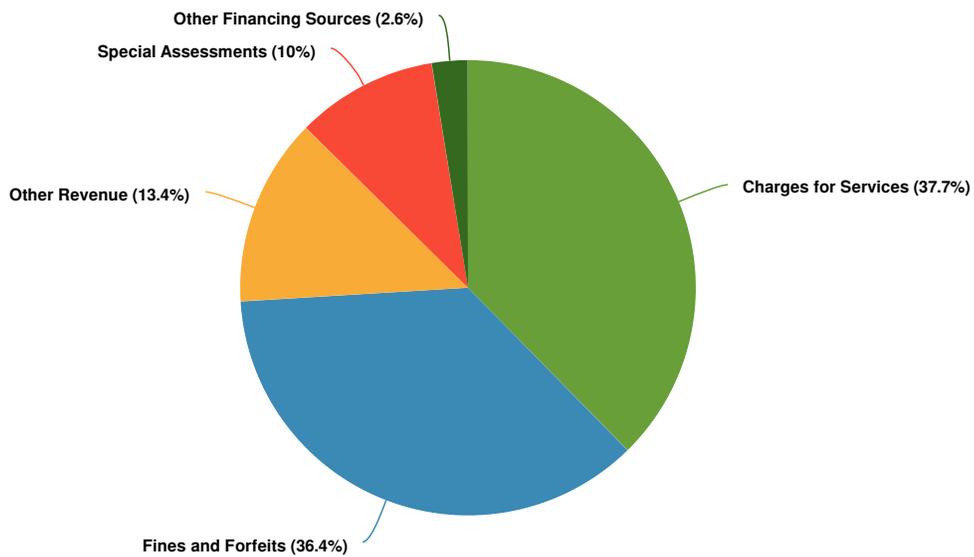
Summary

The City of Ypsilanti is projecting \$398.4K of revenue in FY2023, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.2% or \$151.28K to \$349.17K in FY2023.

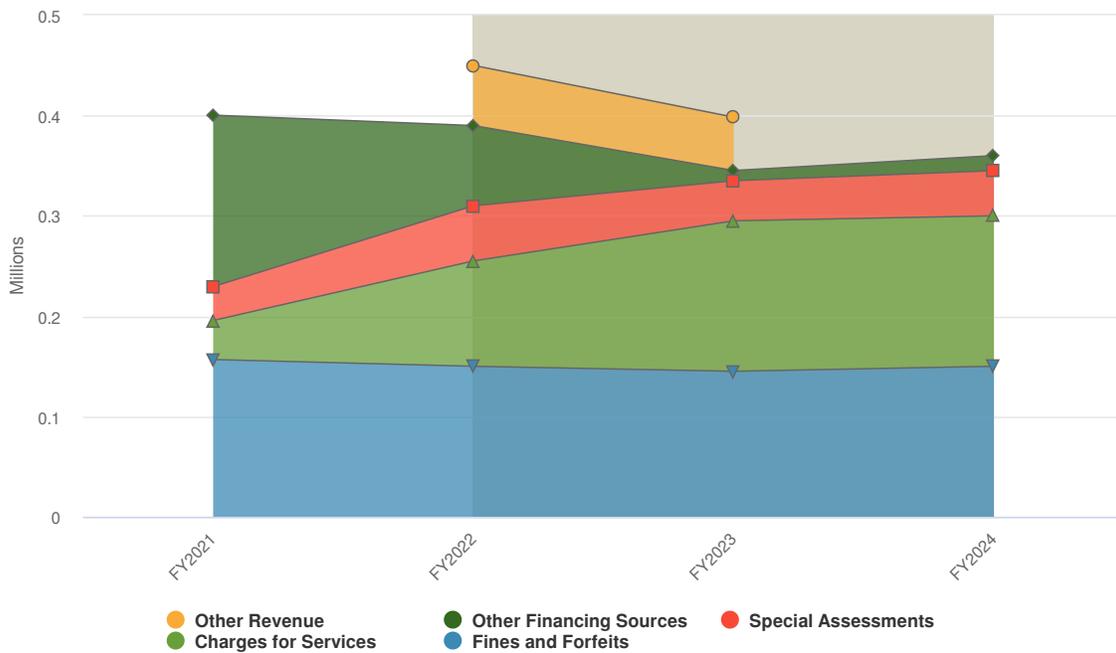


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

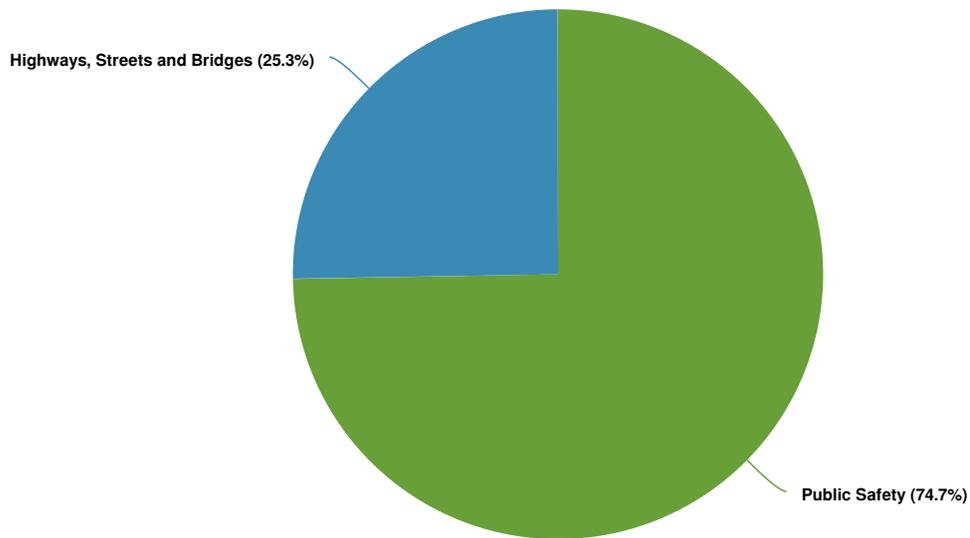


Grey background indicates budgeted figures.

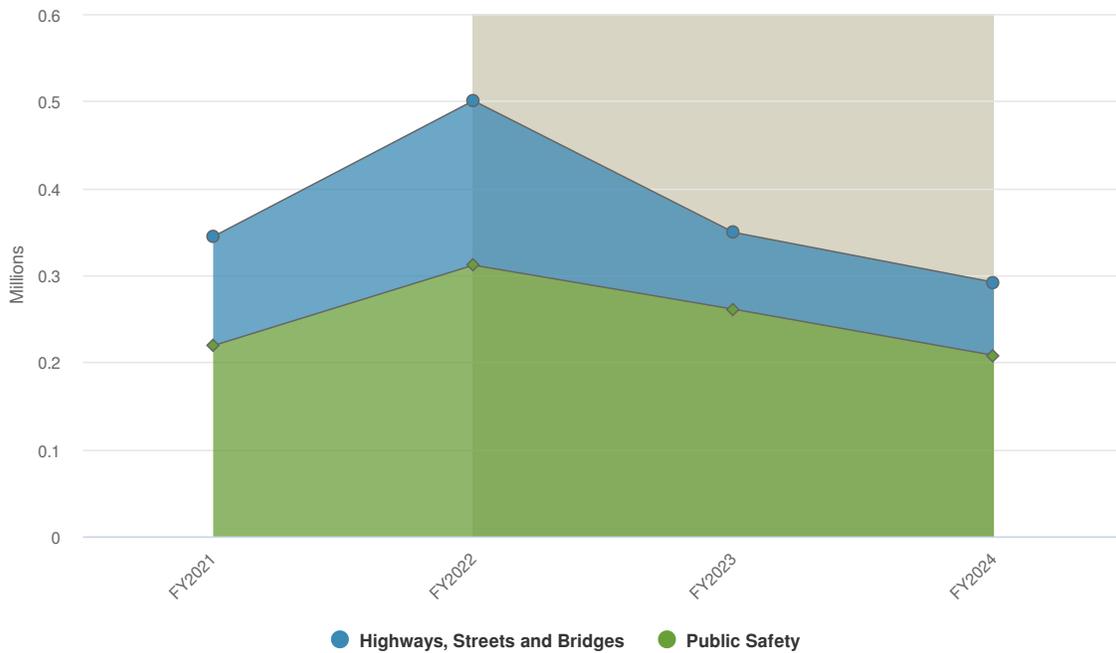
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Special Assessments	\$55,000.00	\$41,493.00	\$40,000.00	-27.3%
Charges for Services	\$105,000.00	\$74,468.00	\$150,000.00	42.9%
Fines and Forfeits	\$150,000.00	\$109,556.00	\$145,000.00	-3.3%
Other Revenue	\$60,000.00	\$0.00	\$53,230.00	-11.3%
Other Financing Sources	\$80,000.00	\$0.00	\$10,173.00	-87.3%
Total Revenue Source:	\$450,000.00	\$225,517.00	\$398,403.00	-11.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Public Safety	\$311,544.00	\$219,718.00	\$260,947.00	-16.2%
Highways, Streets and Bridges	\$188,904.00	\$125,790.00	\$88,222.00	-53.3%
Total Expenditures:	\$500,448.00	\$345,508.00	\$349,169.00	-30.2%

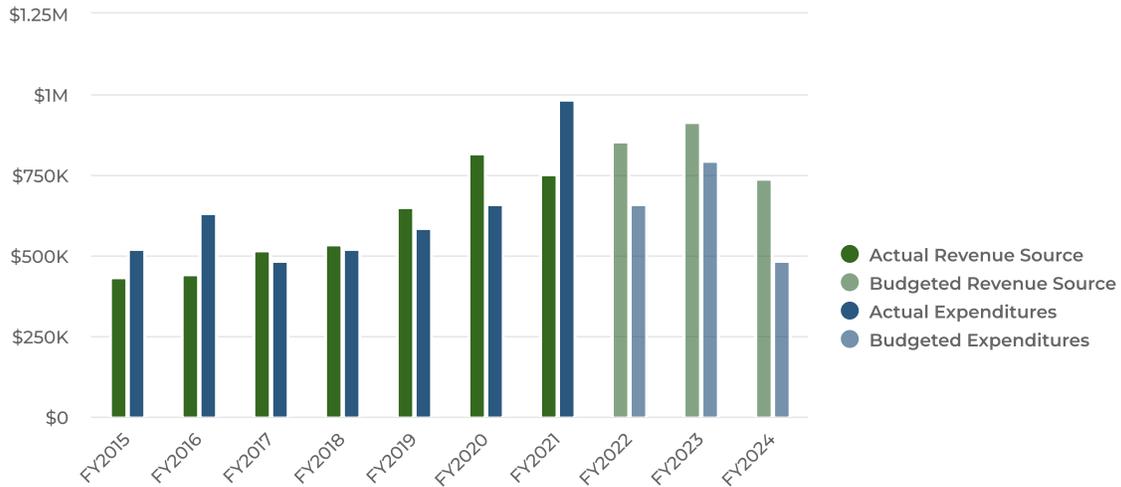


Component Unit

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.

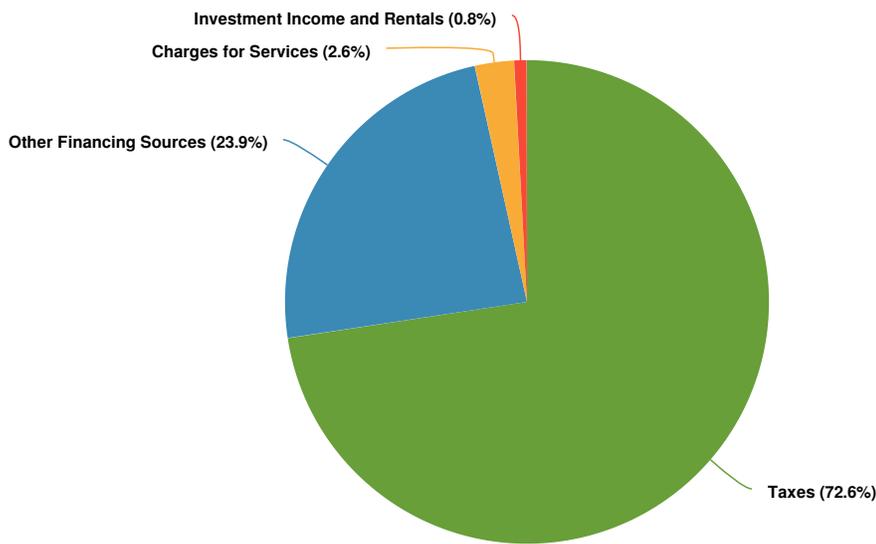
Summary

The City of Ypsilanti is projecting \$917.77K of revenue in FY2023, which represents a 6.9% increase over the prior year. Budgeted expenditures are projected to increase by 20.3% or \$133.92K to \$793.99K in FY2023.

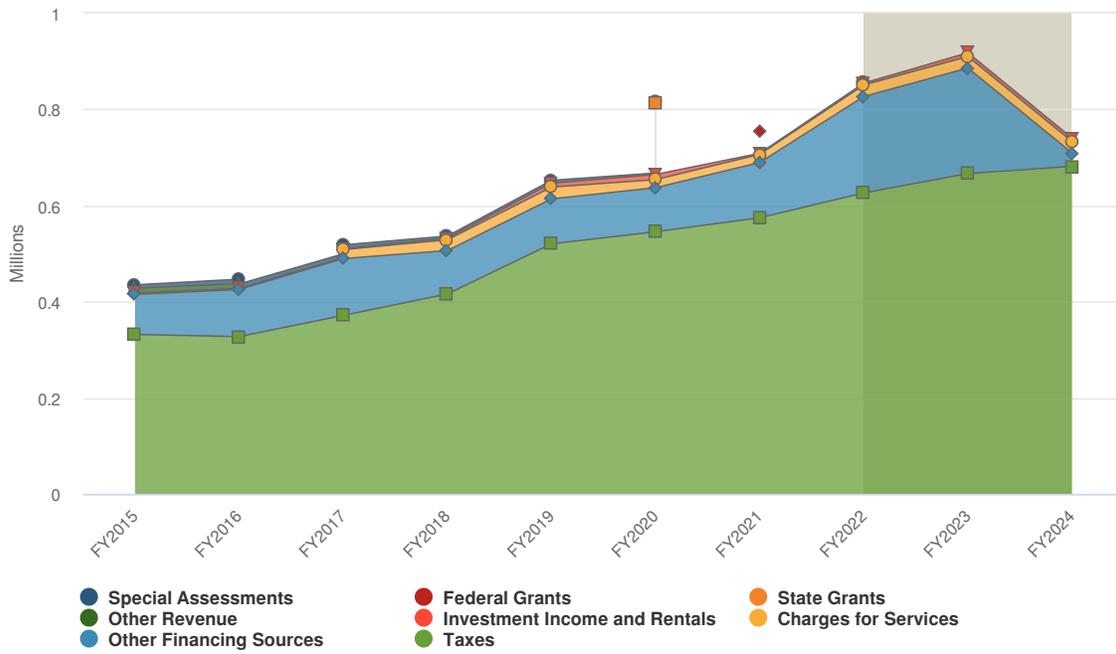


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

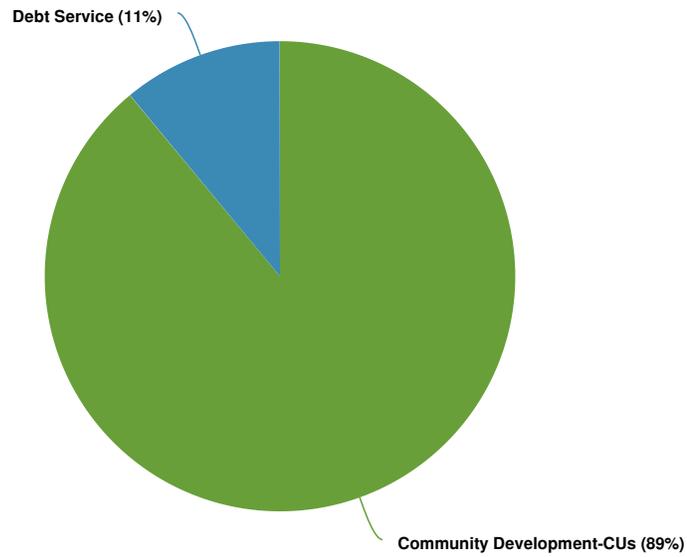


Grey background indicates budgeted figures.

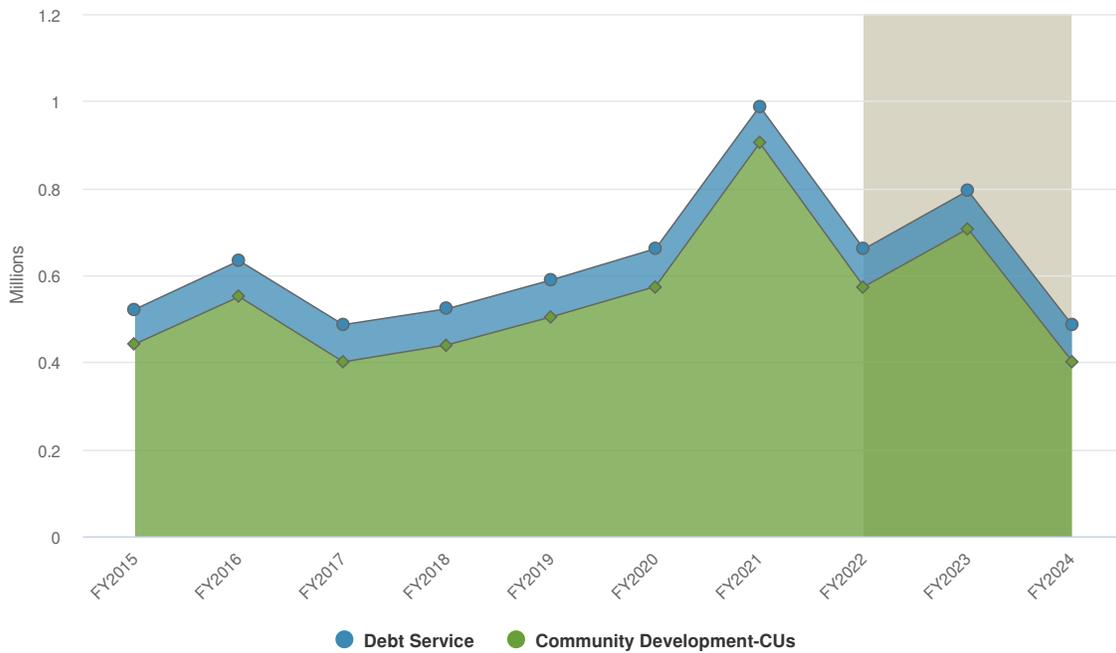
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Taxes	\$626,170.00	\$610,119.00	\$666,495.00	6.4%
Special Assessments	\$3,500.00	\$0.00		N/A
Charges for Services	\$24,000.00	\$16,152.00	\$24,000.00	0%
Investment Income and Rentals	\$3,766.00	\$376.00	\$7,777.00	106.5%
Other Financing Sources	\$200,695.00	\$86,987.00	\$219,495.00	9.4%
Total Revenue Source:	\$858,131.00	\$713,634.00	\$917,767.00	6.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Community Development-CUs	\$573,452.00	\$274,158.00	\$706,628.00	23.2%
Debt Service	\$86,613.00	\$91,215.00	\$87,360.00	0.9%
Total Expenditures:	\$660,065.00	\$365,373.00	\$793,988.00	20.3%

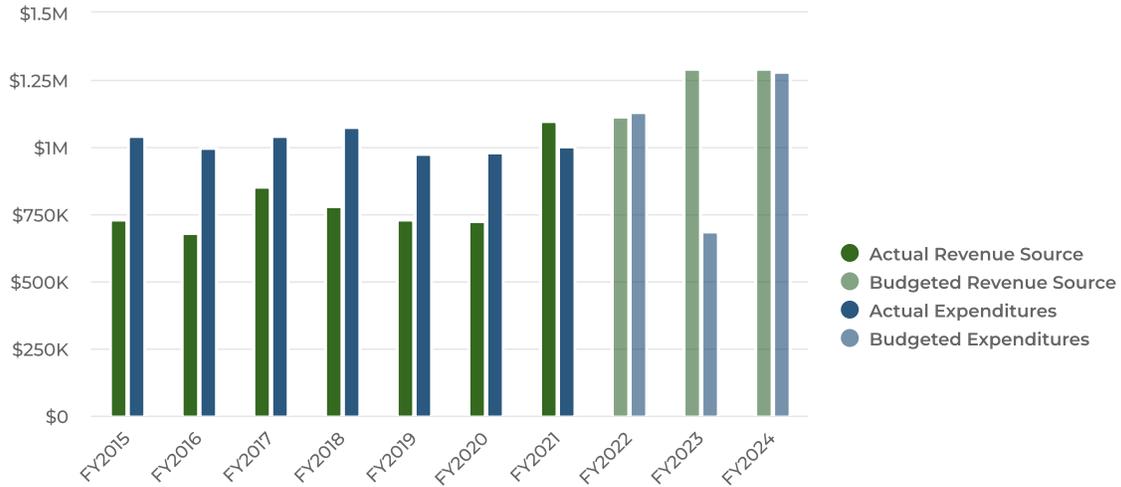


Motorpool

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.

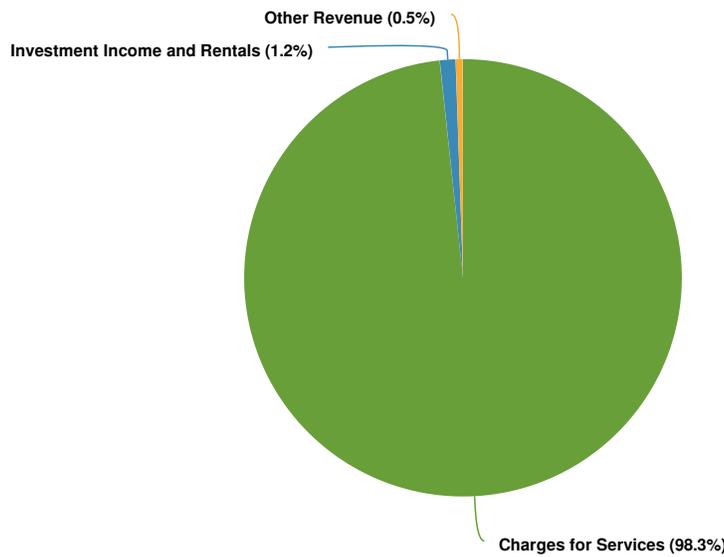
Summary

The City of Ypsilanti is projecting \$1.3M of revenue in FY2023, which represents a 15.7% increase over the prior year. Budgeted expenditures are projected to decrease by 39.5% or \$447.54K to \$686.53K in FY2023.

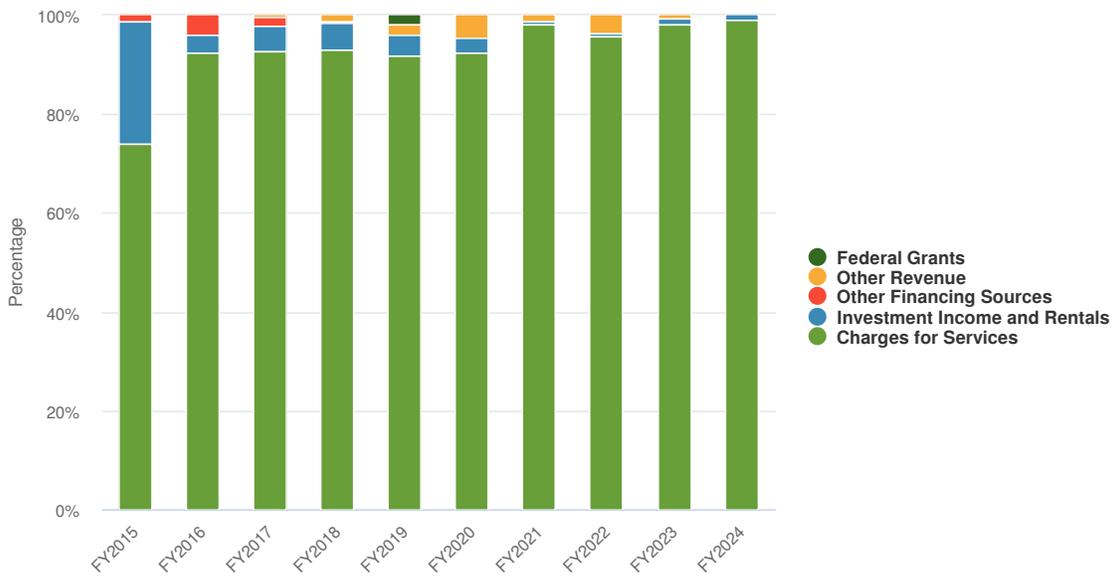


Revenues

Projected 2023 Revenues



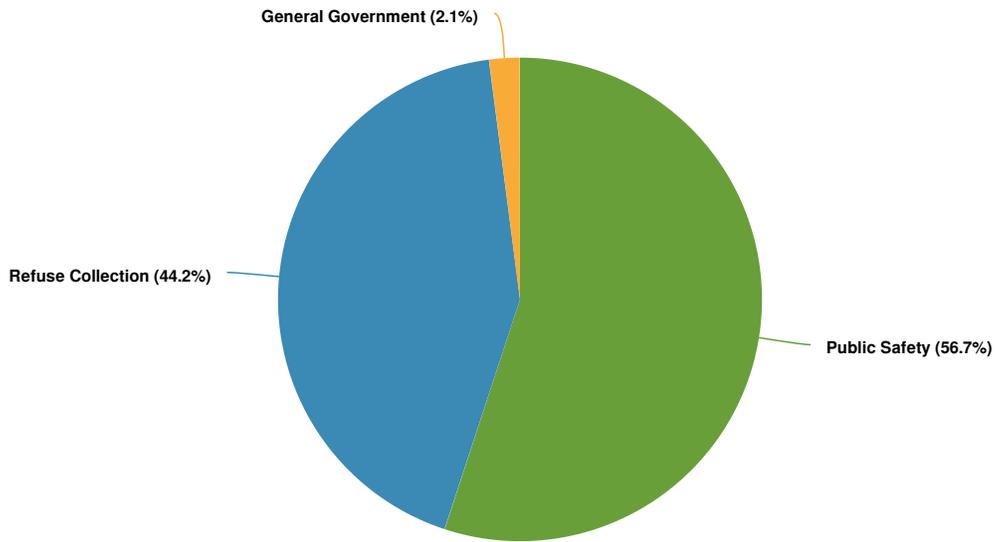
Budgeted and Historical 2023 Revenues



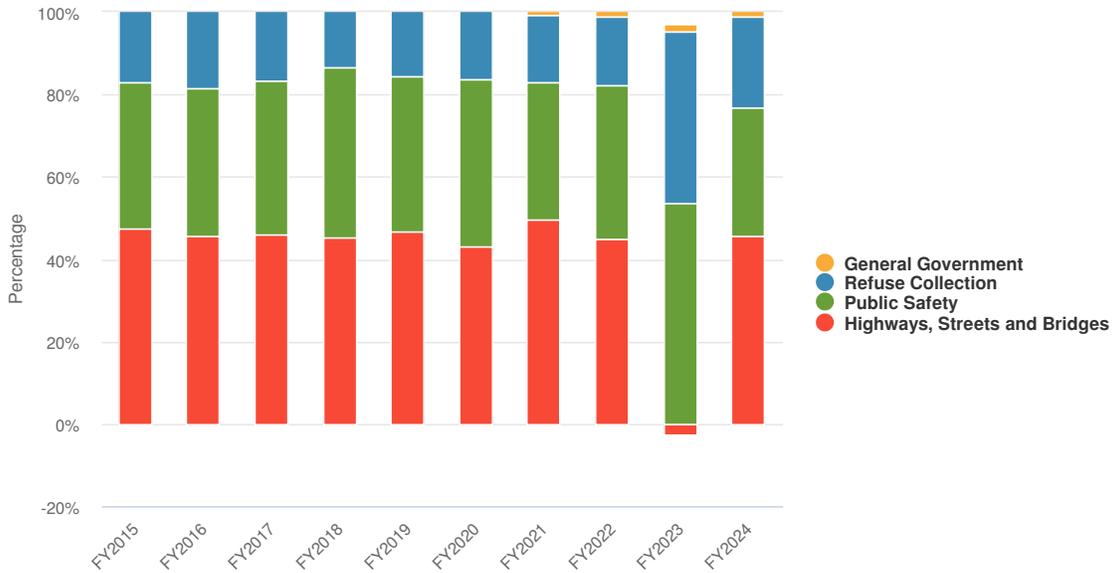
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Charges for Services	\$1,072,505.00	\$380,262.00	\$1,273,391.00	18.7%
Investment Income and Rentals	\$5,880.00	\$490.00	\$15,013.00	155.3%
Other Revenue	\$40,637.00	\$41,703.00	\$6,816.00	-83.2%
Total Revenue Source:	\$1,119,022.00	\$422,455.00	\$1,295,220.00	15.7%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
General Government	\$11,013.00	\$2,113.00	\$14,473.00	31.4%

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Public Safety	\$425,495.00	\$163,790.00	\$389,075.00	-8.6%
Highways, Streets and Bridges	\$507,658.00	\$256,084.00	-\$20,177.00	-104%
Refuse Collection	\$189,909.00	\$80,798.00	\$303,162.00	59.6%
Total Expenditures:	\$1,134,075.00	\$502,785.00	\$686,533.00	-39.5%

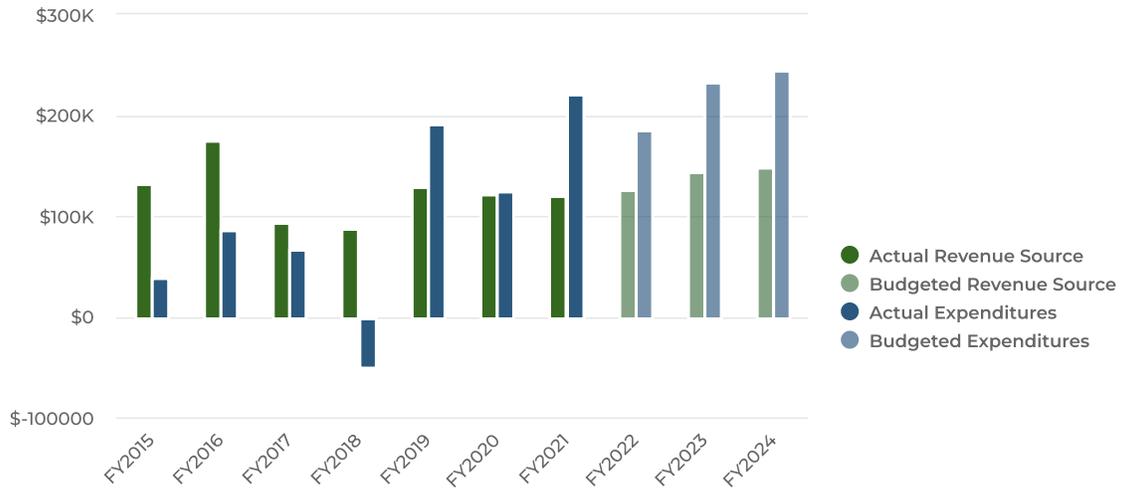


Worker's Compensation Fund

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

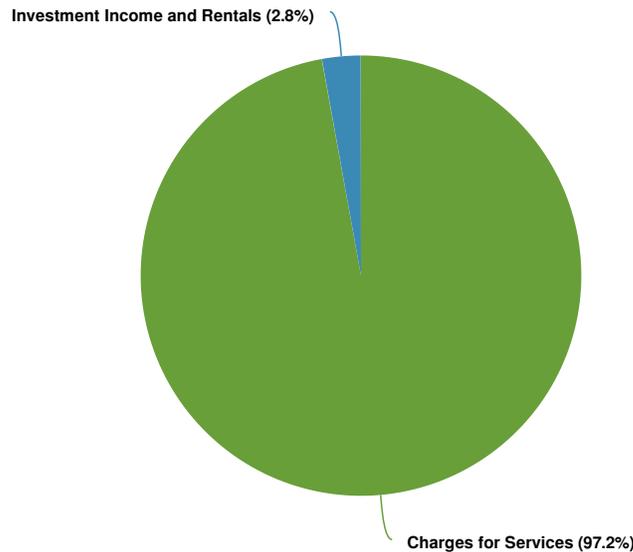
Summary

The City of Ypsilanti is projecting \$144.66K of revenue in FY2023, which represents a 14.8% increase over the prior year. Budgeted expenditures are projected to increase by 25.2% or \$46.9K to \$233.31K in FY2023.

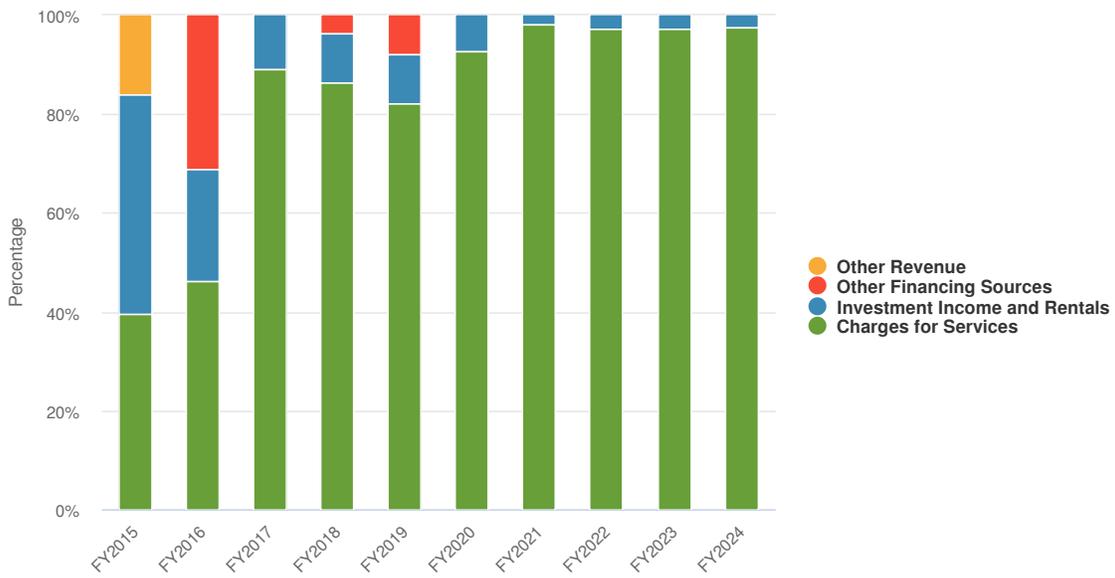


Revenues

Projected 2023 Revenues



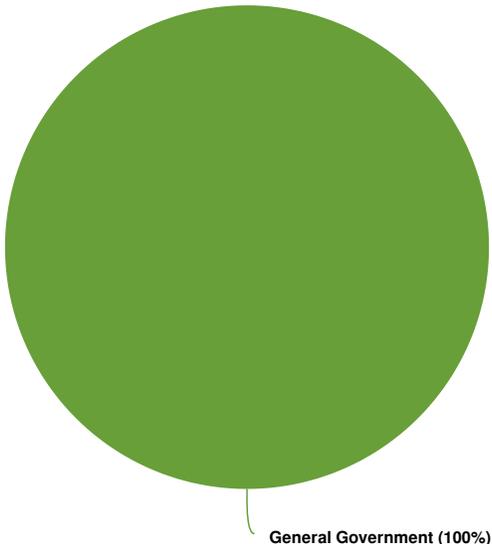
Budgeted and Historical 2023 Revenues



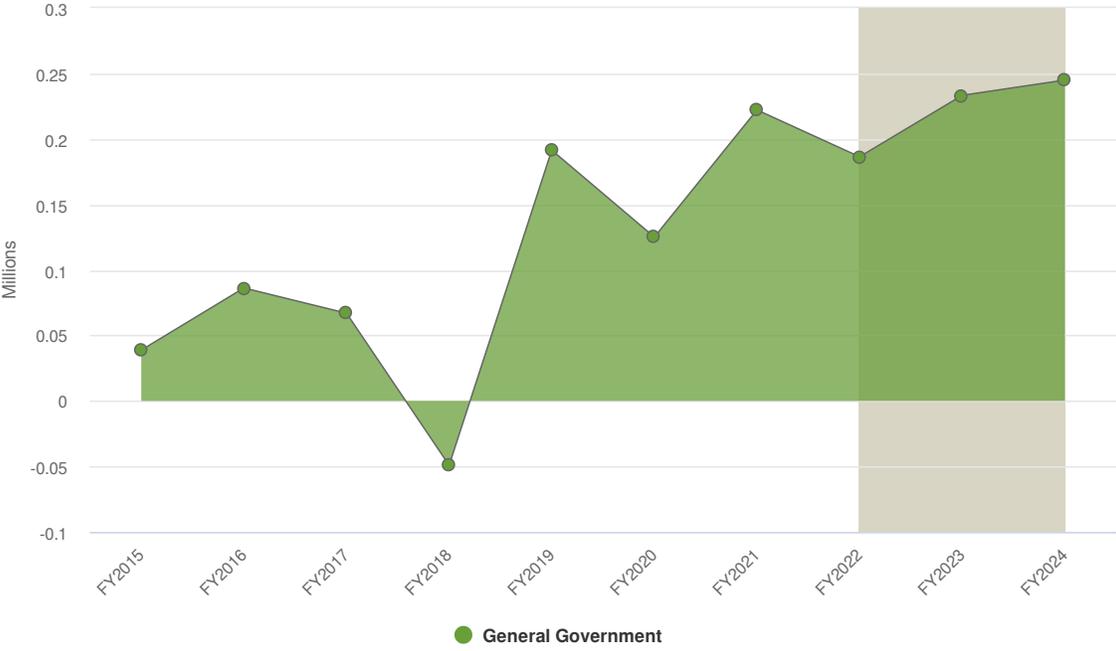
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Charges for Services	\$122,467.00	\$82,961.00	\$140,544.00	14.8%
Investment Income and Rentals	\$3,564.00	\$395.00	\$4,112.00	15.4%
Other Revenue	\$0.00	\$1,242.00	\$0.00	0%
Total Revenue Source:	\$126,031.00	\$84,598.00	\$144,656.00	14.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
General Government	\$186,415.00	\$208,243.00	\$233,313.00	25.2%
Total Expenditures:	\$186,415.00	\$208,243.00	\$233,313.00	25.2%

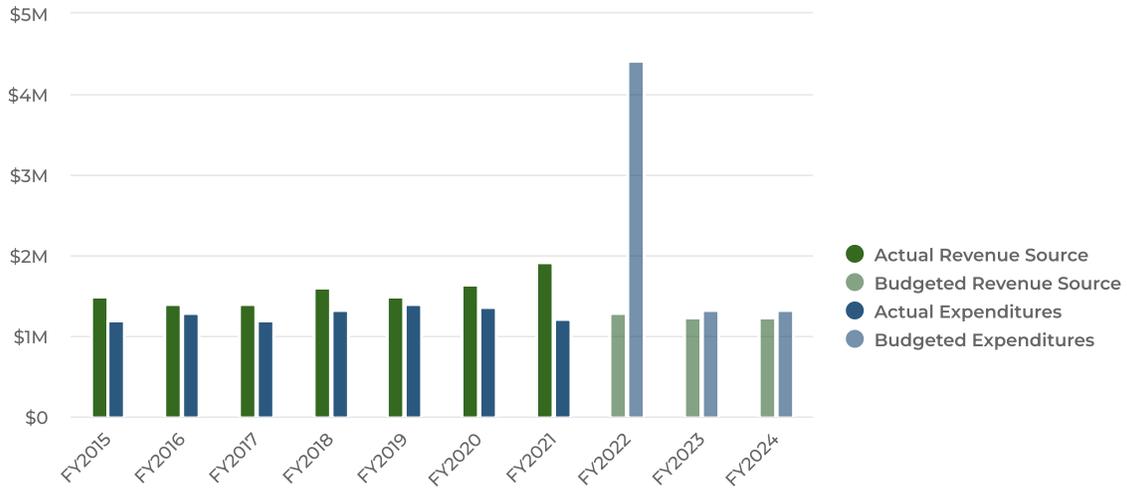


Retiree Benefits

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

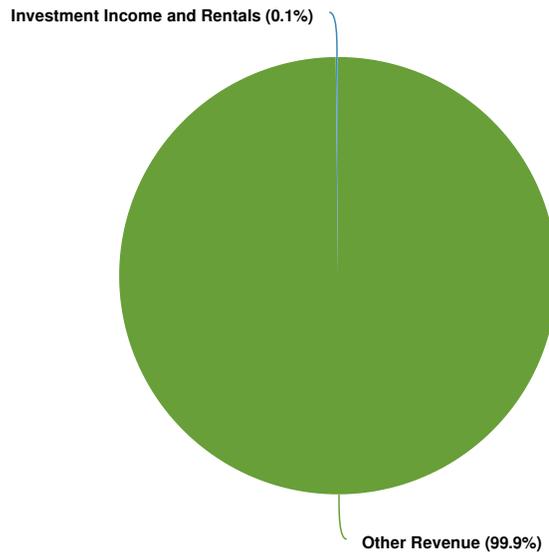
Summary

The City of Ypsilanti is projecting \$1.25M of revenue in FY2023, which represents a 3.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 69.9% or \$3.09M to \$1.33M in FY2023.

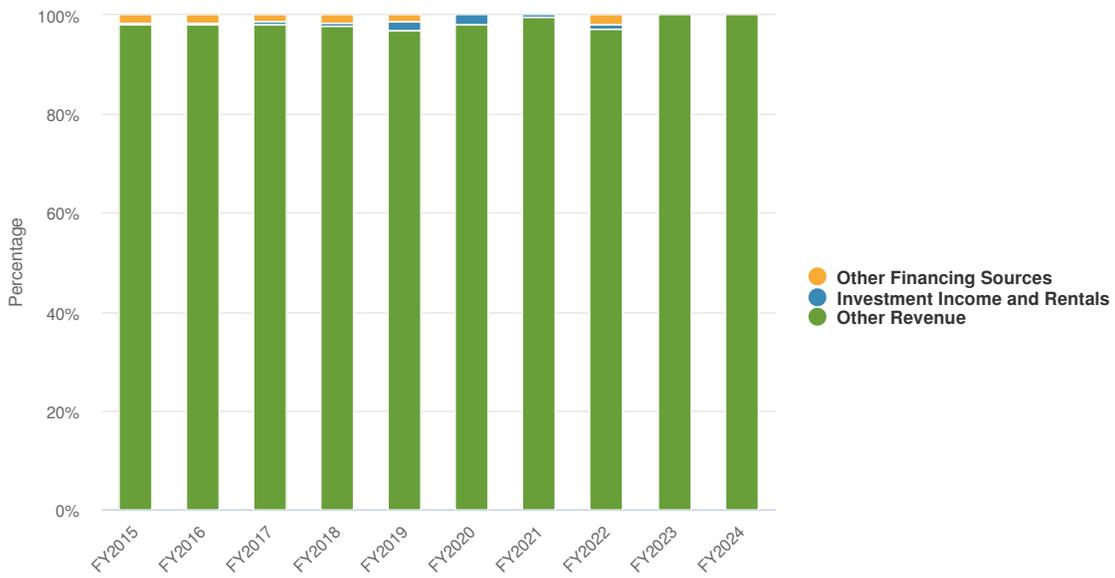


Revenues

Projected 2023 Revenues



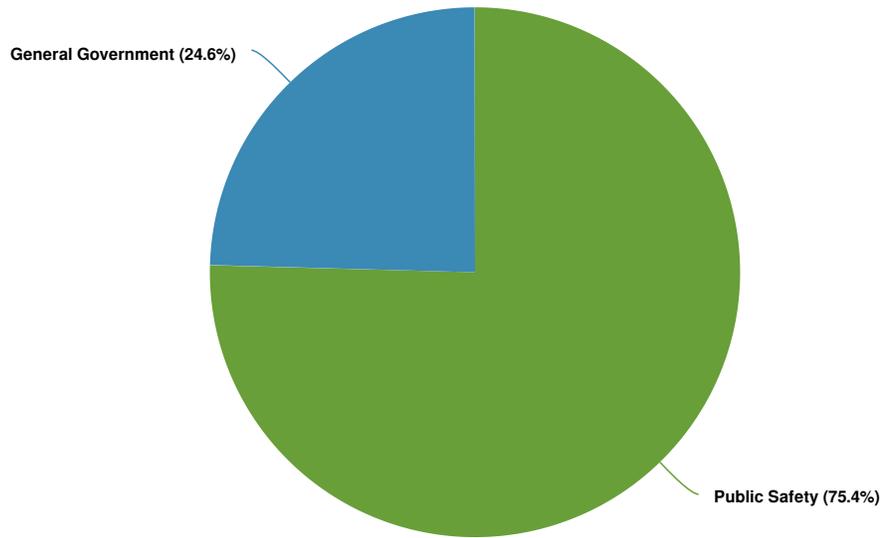
Budgeted and Historical 2023 Revenues



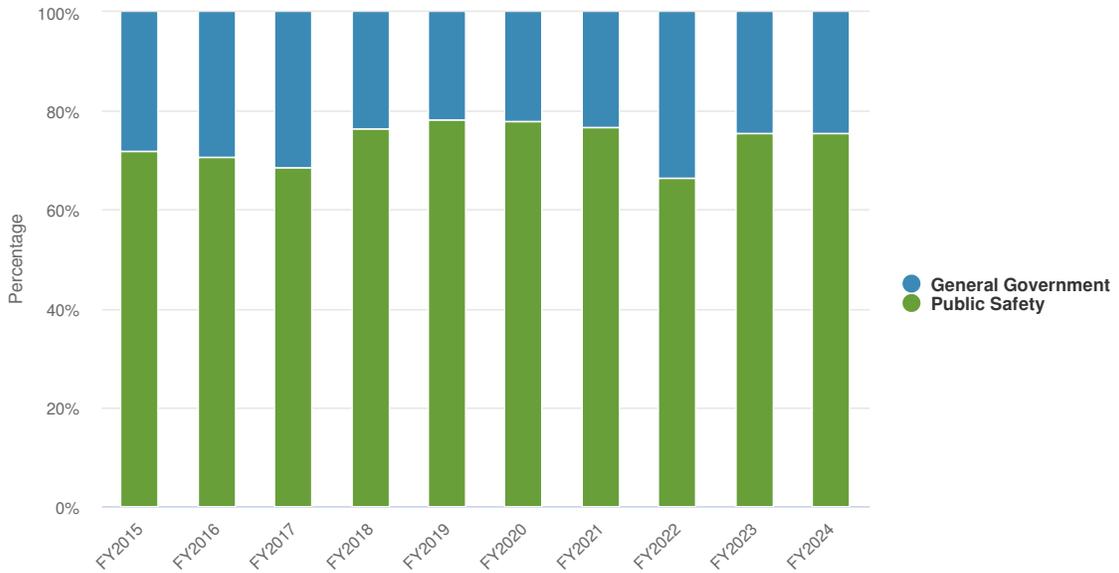
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Investment Income and Rentals	\$14,417.00	\$1,729.00	\$1,805.00	-87.5%
Other Revenue	\$1,256,599.00	\$1,256,599.00	\$1,243,920.00	-1%
Other Financing Sources	\$21,420.00	\$0.00		N/A
Total Revenue Source:	\$1,292,436.00	\$1,258,328.00	\$1,245,725.00	-3.6%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
General Government	\$1,485,033.00	\$1,295,394.00	\$326,920.00	-78%

Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Public Safety	\$2,937,757.00	\$2,450,917.00	\$1,004,267.00	-65.8%
Total Expenditures:	\$4,422,790.00	\$3,746,311.00	\$1,331,187.00	-69.9%

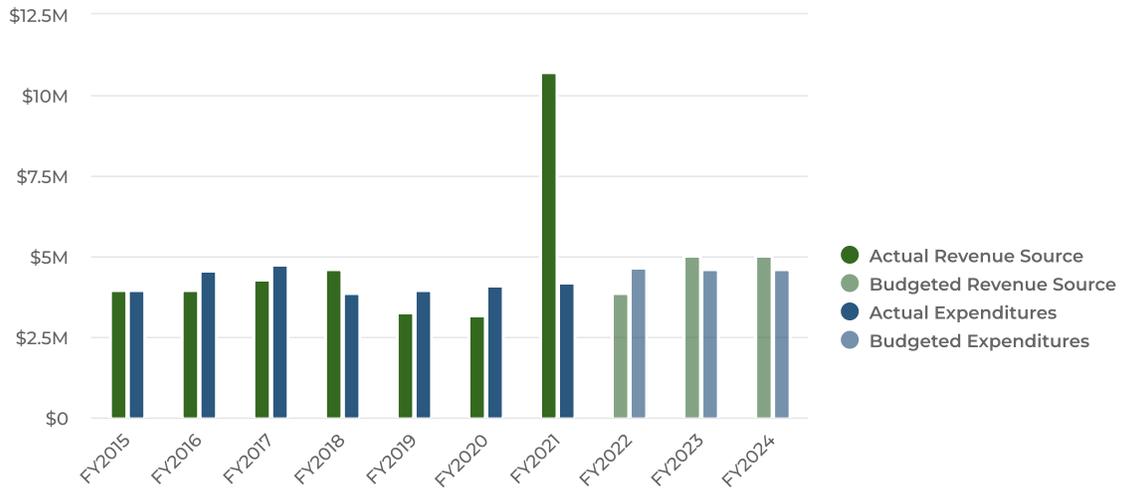


Fire and Police Pension

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

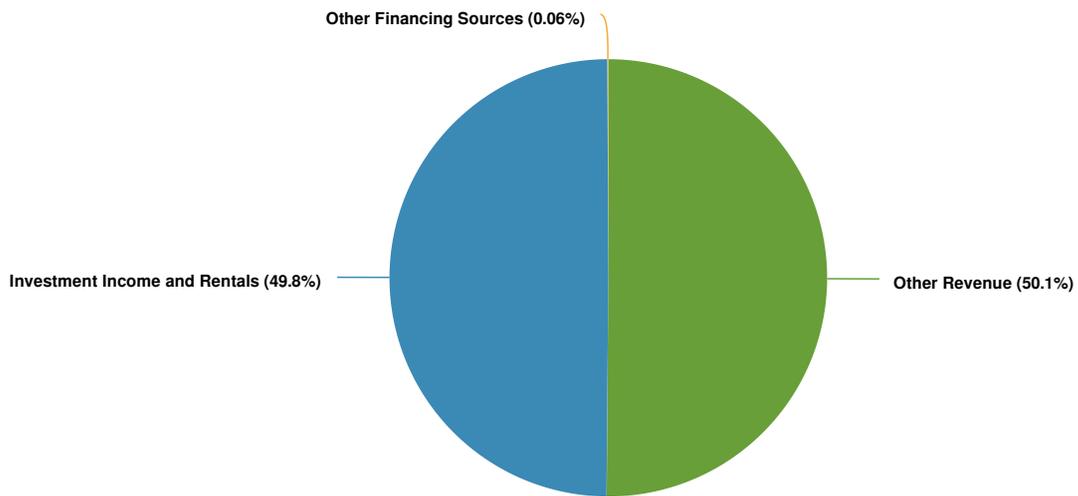
Summary

The City of Ypsilanti is projecting \$5.03M of revenue in FY2023, which represents a 30% increase over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$26.35K to \$4.63M in FY2023.

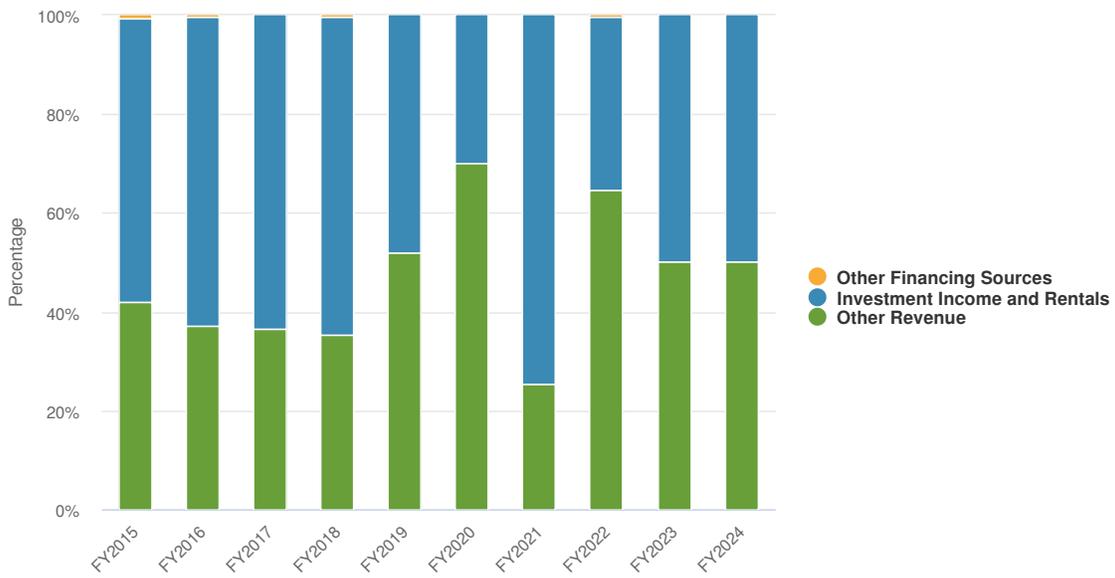


Revenues

Projected 2023 Revenues



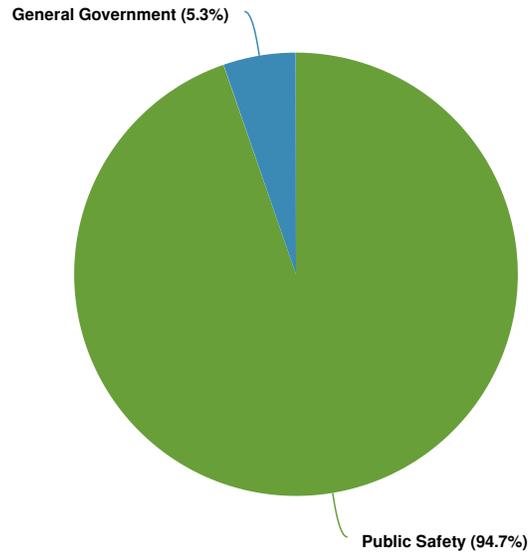
Budgeted and Historical 2023 Revenues



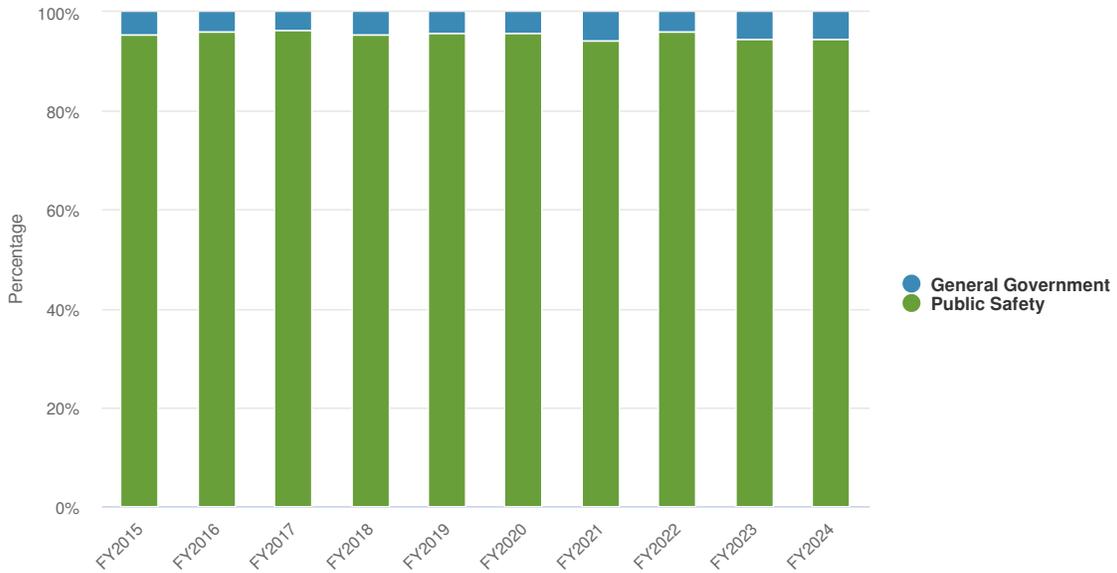
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Investment Income and Rentals	\$1,360,209.00	-\$782,239.00	\$2,507,682.00	84.4%
Other Revenue	\$2,505,351.00	\$2,455,487.00	\$2,523,676.00	0.7%
Other Financing Sources	\$6,134.00	-\$10,969.00	\$3,082.00	-49.8%
Total Revenue Source:	\$3,871,694.00	\$1,662,279.00	\$5,034,440.00	30%

Expenditures

Budgeted Expenditures



Budgeted and Historical Expenditures



Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures				
General Government	\$175,608.00	\$156,706.00	\$244,721.00	39.4%

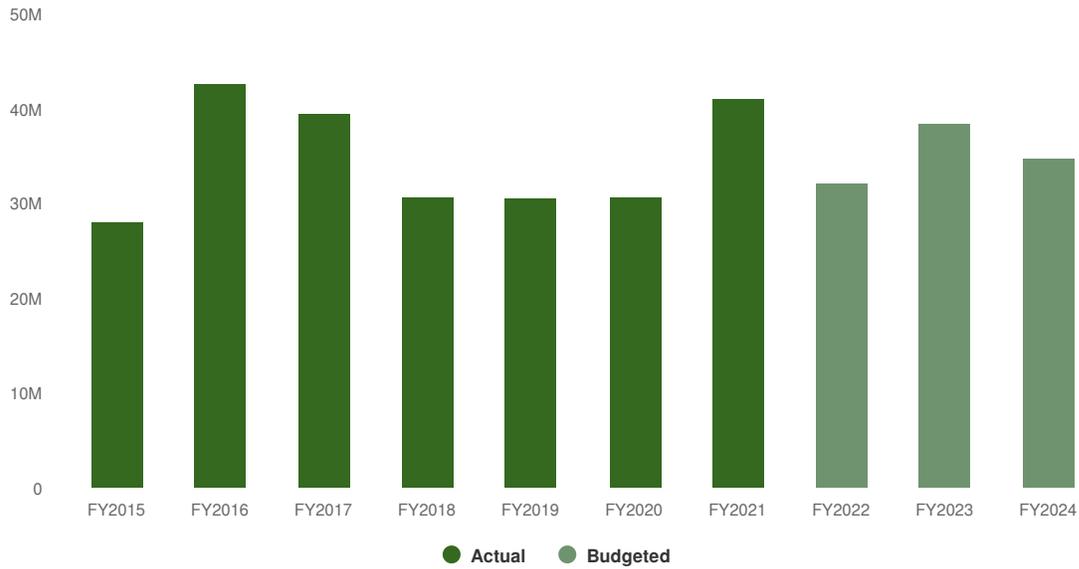
Name	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Public Safety	\$4,483,565.00	\$3,186,395.00	\$4,388,099.00	-2.1%
Total Expenditures:	\$4,659,173.00	\$3,343,101.00	\$4,632,820.00	-0.6%

FUNDING SOURCES

Funding Source Summary

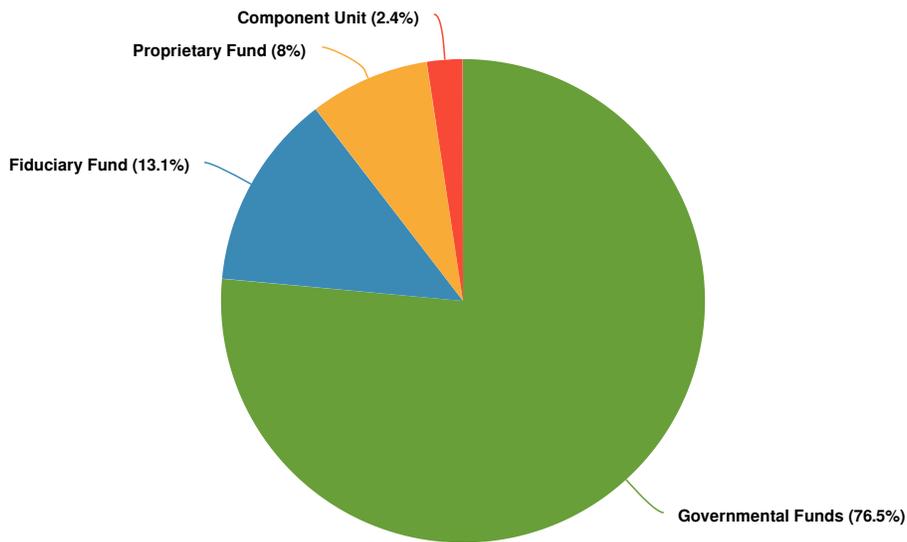
\$38,396,398 **\$6,358,906**
 (19.85% vs. prior year)

Funding Source Proposed and Historical Budget vs. Actual

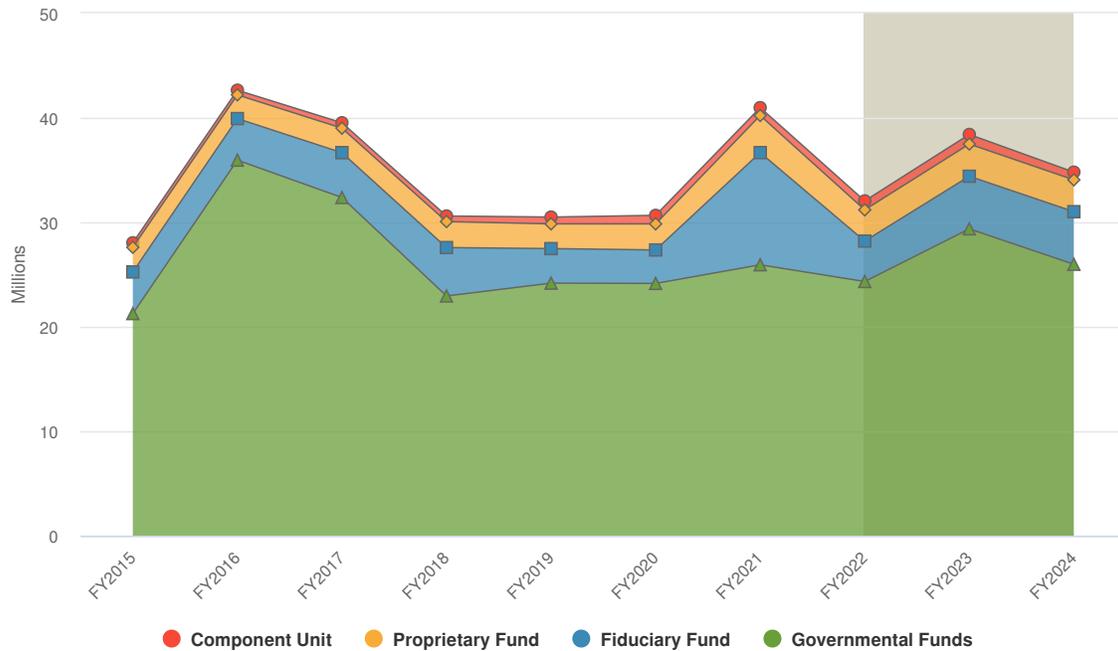


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Governmental Funds						
General Funds						
General Fund						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$6,102,227.00	\$8,889,126.00	\$6,275,250.00	2.8%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,292,341.00	\$0.00	\$2,277,213.00	-0.7%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$898,460.00	\$0.00	\$887,979.00	-1.2%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$69,291.00	\$69,455.00	\$37,891.00	-45.3%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$14,347.00	\$0.00	\$15,919.00	11%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$17,310.00	\$63,240.00	\$11,921.00	-31.1%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,473.00	\$0.00	\$1,715.00	16.4%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$1,704.00	\$0.00	\$3,090.00	81.3%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$35,405.00	\$30,194.00	\$28,890.00	-18.4%	

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$39,020.00	\$5,714.00	\$20,709.00	-46.9%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$1,763.00	\$1,765.00	\$926.00	-47.5%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$1,381.00	\$1,391.00	\$777.00	-43.7%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$230,652.00	\$263,510.00	\$250,000.00	8.4%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$592.00	\$596.00	\$386.00	-34.8%	
1% ADMINISTRATIVE FEE AATA	101-4-0000-447-04	\$7,447.00	\$0.00		N/A	
Total Taxes:		\$9,713,413.00	\$9,324,991.00	\$9,812,666.00	1%	
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$400.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$45,000.00	\$40,000.00	\$20,000.00	-55.6%	
RECREATION MARIJUANA	101-4-2150-456-05	\$115,000.00	\$120,000.00	\$109,500.00	-4.8%	
BUILDING PERMITS	101-4-3710-461-00	\$180,000.00	\$143,083.00	\$600,000.00	233.3%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$24,139.00	\$32,000.00	0%	
HEATING PERMITS	101-4-3710-461-02	\$50,000.00	\$41,810.00	\$45,000.00	-10%	
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$22,483.00	\$29,000.00	0%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$15,000.00	\$14,531.00	\$15,000.00	0%	
SIGN PERMITS	101-4-3710-461-05	\$3,000.00	\$1,813.00	\$3,000.00	0%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$150,000.00	\$49,952.00	\$240,000.00	60%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$4,150.00	\$7,500.00	0%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$30,000.00	\$3,145.00	\$12,000.00	-60%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$225.00	\$275.00	0%	
Total Special Assessments:		\$657,075.00	\$465,731.00	\$1,113,575.00	69.5%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$220,000.00	\$83,393.00	\$200,000.00	-9.1%	
NOISE PERMIT	101-4-3070-476-00	\$2,370.00	\$3,370.00	\$900.00	-62%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$501.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$6,500.00	\$4,023.00	\$6,500.00	0%	
Total Licenses and Permits:		\$231,470.00	\$91,287.00	\$210,000.00	-9.3%	
Federal Grants						
OTHER FEDERAL FUNDS	101-4-0000-528-00	\$0.00	\$0.00	\$2,119,743.00	N/A	
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$3,175.00	\$0.00	\$3,175.00	0%	
HOMELAND SAFER EMW2013 FH00191	101-4-3380-505-00	\$61,511.00	\$61,511.00	\$0.00	-100%	
Total Federal Grants:		\$64,686.00	\$61,511.00	\$2,122,918.00	3,181.9%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,720,162.00	\$1,563,854.00	\$2,833,777.00	4.2%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$22,242.00	\$22,811.00	\$22,000.00	-1.1%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$60,000.00	\$53,175.00	\$72,300.00	20.5%	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$2,013.00	\$5,000.00	0%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$1,042,166.00	\$1,042,166.00	\$961,898.00	-7.7%	
REC MAR STATE REV SHARE	101-4-7470-574-00	\$338,721.00	\$338,721.00	\$518,412.00	53%	
GRANT	101-4-7541-539-00	\$0.00	\$0.00	\$38,075.00	N/A	
GRANT	101-4-7542-539-00	\$0.00	\$0.00	\$20,000.00	N/A	
GRANT	101-4-7544-539-00			\$14,757.00	N/A	
Total State Grants:		\$4,188,291.00	\$3,022,740.00	\$4,486,219.00	7.1%	
Contributions from Local Units						
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$47,000.00	\$0.00	\$53,000.00	12.8%	
HWRC CONTRIBUTION	101-4-2653-580-01	\$1,100.00	\$1,100.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7530-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
DDA CONTRIBUTION-SHELTER	101-4-7551-587-00			\$31,000.00	N/A	
BI-CENTENNIAL CONTRIBUTION	101-4-7560-587-00			\$40,091.00	N/A	
Total Contributions from Local Units:		\$78,100.00	\$31,100.00	\$124,091.00	58.9%	
Charges for Services						
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$130,456.00	\$0.00	\$38,808.00	-70.3%	
TOWNE CENTRE SERVICE IMP FEE	101-4-0000-607-00	\$20,000.00	\$0.00	\$20,000.00	0%	
CHIDESTER SERVICE IMPROVE FEE	101-4-0000-607-01	\$40,000.00	\$45,143.00	\$42,198.00	5.5%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$2,900.00	\$3,790.00	\$3,348.00	15.4%	
SOLAR FIELD FEES	101-4-0000-607-07	\$8,000.00	\$8,000.00	\$8,000.00	0%	
NOTARY FEES	101-4-2150-607-07	\$280.00	\$300.00	\$300.00	7.1%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$50,000.00	\$29,381.00	\$56,781.00	13.6%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,320.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$8,950.00	\$14,910.00	\$13,419.00	49.9%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,000.00	\$1,615.00	\$1,500.00	50%	
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$7,679.00	\$30,000.00	0%	
ADMIN HEARING BUREAU	101-4-3730-607-11	\$40,000.00	\$51,901.00	\$40,000.00	0%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$9,375.00	\$13,915.00	\$8,250.00	-12%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$13,000.00	\$12,200.00	\$13,000.00	0%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$20.00	\$1,000.00	0%	
PARKRIDGE REVENUE	101-4-7520-653-04			\$1,337.00	N/A	
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$7,285.00	\$7,285.00	\$11,294.00	55%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$69,789.00	\$69,789.00	\$70,767.00	1.4%	
Total Charges for Services:		\$434,035.00	\$267,248.00	\$362,002.00	-16.6%	
Investment Income and Rentals						

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$2,000.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$15,000.00	\$10,907.00	\$286,732.00	1,811.5%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$100,000.00	\$63,603.00	\$115,000.00	15%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$10,000.00	\$9,468.00	\$12,000.00	20%	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$25,080.00	\$25,080.00	\$39,422.00	57.2%	
Total Investment Income and Rentals:		\$152,080.00	\$111,058.00	\$455,154.00	199.3%	
Other Revenue						
RECYCLING CONTRIBUTION	101-4-0000-675-00	\$280.00	\$0.00		N/A	
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$50,137.00	\$0.00	\$49,495.00	-1.3%	
DUE FROM COUNTY-ELECTION REIMB	101-4-2621-674-07	\$3,115.00	\$3,115.00	\$0.00	-100%	
COST REIMBURSEMENT-YPD	101-4-3070-676-02	\$25,000.00	\$7,781.00	\$25,000.00	0%	
COST REIMBURSEMENT-YFD	101-4-3390-676-01	\$10,000.00	\$4,430.00	\$5,000.00	-50%	
COST REIMBURSEMENT-DPW	101-4-4410-676-03	\$5,000.00	\$2,940.00	\$3,000.00	-40%	
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$3,062.00	\$301.00	\$1,000.00	-67.3%	
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$17,589.00	\$25,229.00	\$10,000.00	-43.1%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$14,000.00	\$0.00	\$1,000.00	-92.9%	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$1,000.00	\$1,800.00	\$1,000.00	0%	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$74,000.00	\$16,000.00	\$58,000.00	-21.6%	
Total Other Revenue:		\$203,183.00	\$61,596.00	\$153,495.00	-24.5%	
Other Financing Sources						
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$5,000.00	\$5,679.00	\$69,854.00	1,297.1%	
BIRD REVENUE	101-4-0000-694-02	\$306.00	\$306.00	\$0.00	-100%	
MISCLEANEOS REVENUE	101-4-1910-694-01	\$0.00	-\$460.00	\$840.00	N/A	
BOND PROCESSING FEE	101-4-3070-698-02	\$20.00	\$10.00	\$0.00	-100%	

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS REVENUE	101-4-4480-694-01	\$0.00	\$4,719.00	\$0.00	0%	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$476.00	\$476.00	\$0.00	-100%	
Total Other Financing Sources:		\$5,802.00	\$10,730.00	\$70,694.00	1,118.4%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-0000-931-00	\$220,000.00	\$0.00		N/A	
TRANSFER IN-PUBLIC SAFETY(205)	101-4-3070-931-00			\$220,000.00	N/A	
COMMUNITY PROMOTION	101-4-7551-882-00	\$0.00	\$4,123.00	\$0.00	0%	
Total Other Services and Charges:		\$220,000.00	\$4,123.00	\$220,000.00	0%	
Total General Fund:		\$15,948,135.00	\$13,452,115.00	\$19,130,814.00	20%	
Total General Funds:		\$15,948,135.00	\$13,452,115.00	\$19,130,814.00	20%	
Special Revenue Funds						
Major Street						
Licenses and Permits						
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,000.00	\$6,430.00	\$7,500.00	7.1%	
Total Licenses and Permits:		\$7,000.00	\$6,430.00	\$7,500.00	7.1%	
State Grants						
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,540,425.00	\$983,226.00	\$1,717,455.00	11.5%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$67,351.00	\$80,000.00	0%	
GRANTS	202-4-9079-539-00			\$60,000.00	N/A	
Total State Grants:		\$1,620,425.00	\$1,050,577.00	\$1,857,455.00	14.6%	
Contributions from Local Units						
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$135,000.00	\$0.00	\$0.00	-100%	
MISC WCPRC .50 ROAD MILL 4OF4	202-4-9063-580-00	\$142,832.00	\$142,832.00		N/A	
Total Contributions from Local Units:		\$277,832.00	\$142,832.00	\$0.00	-100%	
Investment Income and Rentals						



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
INTEREST EARNINGS	202-4-1910-664-00	\$18,761.00	\$3,202.00	\$57,695.00	207.5%	
Total Investment Income and Rentals:		\$18,761.00	\$3,202.00	\$57,695.00	207.5%	
Other Revenue						
STORM WATER EMU REIMBURSEMENT	202-4-4690-676-04	\$0.00	\$4,132.00	\$0.00	0%	
REIMBURSEMENT	202-4-9079-676-01	\$0.00	\$0.00	\$400,000.00	N/A	
Total Other Revenue:		\$0.00	\$4,132.00	\$400,000.00	N/A	
Other Financing Sources						
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$0.00	\$0.00	\$9,972.00	N/A	
Total Other Financing Sources:		\$0.00	\$0.00	\$9,972.00	N/A	
Total Major Street:		\$1,924,018.00	\$1,207,173.00	\$2,332,622.00	21.2%	
Local Street						
Licenses and Permits						
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,500.00	\$2,270.00	\$4,000.00	-11.1%	
Total Licenses and Permits:		\$4,500.00	\$2,270.00	\$4,000.00	-11.1%	
State Grants						
GAS AND WEIGHT TAX	203-4-0000-574-01	\$513,488.00	\$323,648.00	\$572,485.00	11.5%	
Total State Grants:		\$513,488.00	\$323,648.00	\$572,485.00	11.5%	
Investment Income and Rentals						
INTEREST EARNINGS	203-4-1910-664-00	\$10,428.00	\$1,560.00	\$24,425.00	134.2%	
Total Investment Income and Rentals:		\$10,428.00	\$1,560.00	\$24,425.00	134.2%	
Other Revenue						
EMU PARKING LOT SWEEPING	203-4-4660-676-04	\$1,500.00	\$0.00	\$1,500.00	0%	
STORM WATER EMU REIMBURSEMENT	203-4-4690-676-04	\$3,000.00	\$4,132.00	\$3,000.00	0%	
DTE TREE PLANTING GRANT	203-4-4720-674-06	-\$3,600.00	\$0.00	\$2,550.00	-170.8%	
Total Other Revenue:		\$900.00	\$4,132.00	\$7,050.00	683.3%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Other Financing Sources						
SALT REIMBURSEMENT	203-4-4790-694-02	\$40,000.00	\$26,352.00	\$35,000.00	-12.5%	
Total Other Financing Sources:		\$40,000.00	\$26,352.00	\$35,000.00	-12.5%	
Total Local Street:		\$569,316.00	\$357,962.00	\$642,960.00	12.9%	
Public Safety						
Contributions from Local Units						
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$375,000.00	\$295,608.00	\$430,000.00	14.7%	
Total Contributions from Local Units:		\$375,000.00	\$295,608.00	\$430,000.00	14.7%	
Total Public Safety:		\$375,000.00	\$295,608.00	\$430,000.00	14.7%	
Garbage and Rubbish Collection						
Taxes						
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$892,203.00	\$853,408.00	\$917,501.00	2.8%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$6,608.00	\$6,624.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$700.00	\$541.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$122.00	\$123.00	\$0.00	-100%	
Total Taxes:		\$899,633.00	\$860,696.00	\$917,501.00	2%	
Contributions from Local Units						
GRANTS	226-4-5281-580-00	\$70,000.00	\$67,381.00	\$325,000.00	364.3%	
Total Contributions from Local Units:		\$70,000.00	\$67,381.00	\$325,000.00	364.3%	
Charges for Services						
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$23,000.00	\$0.00	\$70,967.00	208.6%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$800.00	\$652.00	\$597.00	-25.4%	
Total Charges for Services:		\$23,800.00	\$652.00	\$71,564.00	200.7%	
Investment Income and Rentals						
INTEREST EARNINGS	226-4-1910-664-00	\$1,757.00	\$240.00	\$4,873.00	177.3%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Total Investment Income and Rentals:		\$1,757.00	\$240.00	\$4,873.00	177.3%	
Other Revenue						
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$140.00	\$215.00	\$0.00	-100%	
Total Other Revenue:		\$140.00	\$215.00	\$0.00	-100%	
Other Financing Sources						
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$1,009.00	\$2,100.00	\$358.00	-64.5%	
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$139,349.00	\$0.00	\$355,518.00	155.1%	
Total Other Financing Sources:		\$140,358.00	\$2,100.00	\$355,876.00	153.5%	
Total Garbage and Rubbish Collection:		\$1,135,688.00	\$931,284.00	\$1,674,814.00	47.5%	
Police Special Revenue						
Investment Income and Rentals						
INTEREST EARNINGS	265-4-1910-664-00	\$432.00	\$59.00	\$903.00	109%	
Total Investment Income and Rentals:		\$432.00	\$59.00	\$903.00	109%	
Other Financing Sources						
MISCELLANEOUS REVENUE	265-4-0000-694-01	\$1,400.00	\$1,400.00	\$0.00	-100%	
Total Other Financing Sources:		\$1,400.00	\$1,400.00	\$0.00	-100%	
Total Police Special Revenue:		\$1,832.00	\$1,459.00	\$903.00	-50.7%	
Public Transit						
Taxes						
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$313,984.00	\$299,268.00	\$322,863.00	2.8%	
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$2,326.00	\$2,331.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$240.00	\$163.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$121.00	\$43.00	\$0.00	-100%	
Total Taxes:		\$316,671.00	\$301,805.00	\$322,863.00	2%	
Total Public Transit:		\$316,671.00	\$301,805.00	\$322,863.00	2%	
Total Special Revenue Funds:		\$4,322,525.00	\$3,095,291.00	\$5,404,162.00	25%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Debt Service Funds						
2016 GOLT Bonds						
Taxes						
CURRENT PROPERTY TAX	304-4-9000-402-00	\$696,672.00	\$666,450.00	\$704,545.00	1.1%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$3,953.00	\$3,965.00	\$0.00	-100%	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$167.00	\$408.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$93.00	\$94.00	\$0.00	-100%	
Total Taxes:		\$700,885.00	\$670,917.00	\$704,545.00	0.5%	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$192,465.00	\$25,858.00	\$189,035.00	-1.8%	
Total Other Financing Sources:		\$192,465.00	\$25,858.00	\$189,035.00	-1.8%	
Total 2016 GOLT Bonds:		\$893,350.00	\$696,775.00	\$893,580.00	0%	
2012 UTGO Refunding Bonds						
Taxes						
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$2,743.00	\$2,743.00	\$0.00	-100%	
Total Taxes:		\$2,743.00	\$2,743.00	\$0.00	-100%	
Investment Income and Rentals						
INTEREST EARNINGS	342-4-1910-664-00	\$7.00	\$3.00	\$32.00	357.1%	
Total Investment Income and Rentals:		\$7.00	\$3.00	\$32.00	357.1%	
Total 2012 UTGO Refunding Bonds:		\$2,750.00	\$2,746.00	\$32.00	-98.8%	
2002B W&S Debt						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	364-4-9000-674-04	\$30,375.00	\$30,375.00	\$0.00	-100%	
Total Other Revenue:		\$30,375.00	\$30,375.00	\$0.00	-100%	
Total 2002B W&S Debt:		\$30,375.00	\$30,375.00	\$0.00	-100%	
Total Debt Service Funds:		\$926,475.00	\$729,896.00	\$893,612.00	-3.5%	
Capital Projects Funds						



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Capital Improvement						
Contributions from Local Units						
CONTRIBUTION FROM COUNTY PARKS	414-4-7511-580-00	\$0.00	\$0.00	\$50,800.00	N/A	
CONTRIBUTION FROM NRTF	414-4-7511-580-01	\$0.00	\$0.00	\$100,000.00	N/A	
Total Contributions from Local Units:		\$0.00	\$0.00	\$150,800.00	N/A	
Investment Income and Rentals						
INTEREST EARNINGS	414-4-1910-664-00	\$3,300.00	\$254.00	\$5,443.00	64.9%	
Total Investment Income and Rentals:		\$3,300.00	\$254.00	\$5,443.00	64.9%	
Other Revenue						
PRIOR YEAR FUND BALANCE	414-4-2650-679-00			-\$30,000.00	N/A	
REIMBURSEMENT	414-4-7522-676-00	\$0.00	\$0.00	\$90,000.00	N/A	
Total Other Revenue:		\$0.00	\$0.00	\$60,000.00	N/A	
Other Financing Sources						
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$251,308.00	\$0.00	\$733,309.00	191.8%	
TRANSFER FR PUBLIC SAFETY205	414-4-0000-699-07	\$0.00	\$0.00	\$85,000.00	N/A	
TRANSFER FROM PUBLIC SFTY FUND	414-4-7510-699-00	\$125,000.00	\$0.00	\$125,000.00	0%	
Total Other Financing Sources:		\$376,308.00	\$0.00	\$943,309.00	150.7%	
Total Capital Improvement:		\$379,608.00	\$254.00	\$1,159,552.00	205.5%	
2003D W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$335,313.00	\$327,125.00	\$337,313.00	0.6%	
Total Other Revenue:		\$335,313.00	\$327,125.00	\$337,313.00	0.6%	
Total 2003D W&S:		\$335,313.00	\$327,125.00	\$337,313.00	0.6%	
2003C W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$48,063.00	\$46,813.00	\$51,875.00	7.9%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Total Other Revenue:		\$48,063.00	\$46,813.00	\$51,875.00	7.9%	
Total 2003C W&S:		\$48,063.00	\$46,813.00	\$51,875.00	7.9%	
2004B W&S						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$387,838.00	\$375,831.00	\$390,081.00	0.6%	
Total Other Revenue:		\$387,838.00	\$375,831.00	\$390,081.00	0.6%	
Total 2004B W&S:		\$387,838.00	\$375,831.00	\$390,081.00	0.6%	
2007 W&W Rev						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,363.00	\$16,261.00	\$17,044.00	-1.8%	
Total Other Revenue:		\$17,363.00	\$16,261.00	\$17,044.00	-1.8%	
Total 2007 W&W Rev:		\$17,363.00	\$16,261.00	\$17,044.00	-1.8%	
2008 W&S Disp						
Other Revenue						
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$29,669.00	\$27,491.00	\$29,044.00	-2.1%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$11,851.00	\$10,988.00	\$11,601.00	-2.1%	
Total Other Revenue:		\$41,520.00	\$38,479.00	\$40,645.00	-2.1%	
Total 2008 W&S Disp:		\$41,520.00	\$38,479.00	\$40,645.00	-2.1%	
2012 W&S Factory Pump						
Other Revenue						
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$184,438.00	\$160,563.00	\$186,000.00	0.8%	
Total Other Revenue:		\$184,438.00	\$160,563.00	\$186,000.00	0.8%	
Total 2012 W&S Factory Pump:		\$184,438.00	\$160,563.00	\$186,000.00	0.8%	
2013 Rev Refunding Bond						
Investment Income and Rentals						
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$26,400.00	\$0.00	0%	
Total Investment Income and Rentals:		\$0.00	\$26,400.00	\$0.00	0%	
Other Revenue						
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$746,400.00	\$720,625.00	\$342,650.00	-54.1%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$26,616.00	\$0.00	\$26,116.00	-1.9%	
Total Other Revenue:		\$773,016.00	\$720,625.00	\$368,766.00	-52.3%	
Total 2013 Rev Refunding Bond:		\$773,016.00	\$747,025.00	\$368,766.00	-52.3%	
2016 W&S Rev Ref Bond						
Other Revenue						
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$839,250.00	\$839,750.00	\$1,262,700.00	50.5%	
Total Other Revenue:		\$839,250.00	\$839,750.00	\$1,262,700.00	50.5%	
Total 2016 W&S Rev Ref Bond:		\$839,250.00	\$839,750.00	\$1,262,700.00	50.5%	
Sidewalk Improvement						
Licenses and Permits						
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$65,000.00	\$0.00	\$65,000.00	0%	
Total Licenses and Permits:		\$65,000.00	\$0.00	\$65,000.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	495-4-1910-664-00	\$1,634.00	\$182.00	\$2,623.00	60.5%	
Total Investment Income and Rentals:		\$1,634.00	\$182.00	\$2,623.00	60.5%	
Other Revenue						
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$0.00	\$50,000.00	0%	
Total Other Revenue:		\$50,000.00	\$0.00	\$50,000.00	0%	
Total Sidewalk Improvement:		\$116,634.00	\$182.00	\$117,623.00	0.8%	
Total Capital Projects Funds:		\$3,123,043.00	\$2,552,283.00	\$3,931,599.00	25.9%	
Total Governmental Funds:		\$24,320,178.00	\$19,829,585.00	\$29,360,187.00	20.7%	
Proprietary Fund						
Enterprise Funds						
Parking Fund						
Special Assessments						
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$55,000.00	\$41,493.00	\$40,000.00	-27.3%	
Total Special Assessments:		\$55,000.00	\$41,493.00	\$40,000.00	-27.3%	
Charges for Services						
PARKING IMPOUND FEES	514-4-3110-607-09	\$25,000.00	\$0.00	\$10,000.00	-60%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
PARKING METER REVENUE	514-4-3110-607-10	\$80,000.00	\$74,468.00	\$140,000.00	75%	
Total Charges for Services:		\$105,000.00	\$74,468.00	\$150,000.00	42.9%	
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$150,000.00	\$109,556.00	\$145,000.00	-3.3%	
Total Fines and Forfeits:		\$150,000.00	\$109,556.00	\$145,000.00	-3.3%	
Other Revenue						
REIMBURSEMENT	514-4-3110-676-00	\$60,000.00	\$0.00	\$53,230.00	-11.3%	
Total Other Revenue:		\$60,000.00	\$0.00	\$53,230.00	-11.3%	
Other Financing Sources						
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$80,000.00	\$0.00	\$10,173.00	-87.3%	
Total Other Financing Sources:		\$80,000.00	\$0.00	\$10,173.00	-87.3%	
Total Parking Fund:		\$450,000.00	\$225,517.00	\$398,403.00	-11.5%	
Total Enterprise Funds:		\$450,000.00	\$225,517.00	\$398,403.00	-11.5%	
Internal Service Funds						
Motorpool						
Charges for Services						
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$8,900.00	\$0.00	\$14,473.00	62.6%	
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$133,900.00	\$116,991.00	\$228,123.00	70.4%	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$260.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,195.00	\$106,001.00	\$186,195.00	0%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$160,500.00	\$75,873.00	\$159,000.00	-0.9%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$165,000.00	\$0.00	\$199,586.00	21%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$205,400.00	\$0.00	\$158,602.00	-22.8%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$175,160.00	\$81,137.00	\$270,197.00	54.3%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$6,400.00	\$0.00	\$11,181.00	74.7%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$0.00	\$0.00	\$9,984.00	N/A	
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$30,000.00	\$0.00	\$35,000.00	16.7%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Total Charges for Services:		\$1,072,505.00	\$380,262.00	\$1,273,391.00	18.7%	
Investment Income and Rentals						
INTEREST EARNINGS	641-4-1910-664-00	\$5,880.00	\$490.00	\$15,013.00	155.3%	
Total Investment Income and Rentals:		\$5,880.00	\$490.00	\$15,013.00	155.3%	
Other Revenue						
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$33,099.00	\$34,165.00	\$6,816.00	-79.4%	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00	\$7,538.00	\$7,538.00	\$0.00	-100%	
Total Other Revenue:		\$40,637.00	\$41,703.00	\$6,816.00	-83.2%	
Total Motorpool:		\$1,119,022.00	\$422,455.00	\$1,295,220.00	15.7%	
Worker's Compensation Fund						
Charges for Services						
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$122,467.00	\$82,961.00	\$140,544.00	14.8%	
Total Charges for Services:		\$122,467.00	\$82,961.00	\$140,544.00	14.8%	
Investment Income and Rentals						
INTEREST EARNINGS	677-4-1910-664-00	\$3,564.00	\$395.00	\$4,112.00	15.4%	
Total Investment Income and Rentals:		\$3,564.00	\$395.00	\$4,112.00	15.4%	
Other Revenue						
WC BENEFIT REFUNDS - EMP CKS	677-4-0000-676-06	\$0.00	\$1,242.00	\$0.00	0%	
Total Other Revenue:		\$0.00	\$1,242.00	\$0.00	0%	
Total Worker's Compensation Fund:		\$126,031.00	\$84,598.00	\$144,656.00	14.8%	
Retiree Benefits						
Investment Income and Rentals						
INTEREST EARNINGS	736-4-1910-664-00	\$14,417.00	\$1,729.00	\$1,805.00	-87.5%	
Total Investment Income and Rentals:		\$14,417.00	\$1,729.00	\$1,805.00	-87.5%	
Other Revenue						



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
F&P RETIREES BENEFITS-FROM 101	736-4-0000-676-10	\$0.00	\$358,139.00		N/A	
GEN RETIREE FROM 101	736-4-2743-676-10	\$358,139.00	\$0.00	\$355,941.00	-0.6%	
POLICE RETIREE FROM 101	736-4-2745-676-10	\$522,186.00	\$522,186.00	\$513,147.00	-1.7%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$376,274.00	\$376,274.00	\$374,832.00	-0.4%	
Total Other Revenue:		\$1,256,599.00	\$1,256,599.00	\$1,243,920.00	-1%	
Other Financing Sources						
MISCELLANEOUS REVENUE	736-4-0000-694-01	\$21,420.00	\$0.00		N/A	
Total Other Financing Sources:		\$21,420.00	\$0.00		N/A	
Total Retiree Benefits:		\$1,292,436.00	\$1,258,328.00	\$1,245,725.00	-3.6%	
Total Internal Service Funds:		\$2,537,489.00	\$1,765,381.00	\$2,685,601.00	5.8%	
Total Proprietary Fund:		\$2,987,489.00	\$1,990,898.00	\$3,084,004.00	3.2%	
Fiduciary Fund						
Pension Trust						
Fire and Police Pension						
Investment Income and Rentals						
INTEREST - RONEY	732-4-0000-664-01	\$88.00	\$10.00	\$132.00	50%	
INTEREST	732-4-0000-664-11	\$238,531.00	\$171,153.00	\$226,637.00	-5%	
INTEREST - ESSEX	732-4-0000-664-12	\$587.00	\$8.00	\$624.00	6.3%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$226.00	\$7.00	\$1,596.00	606.2%	
INTEREST FIRST EAGLE	732-4-0000-664-26	\$0.00	\$0.00	\$268.00	N/A	
DIVIDENDS	732-4-0000-665-20	\$167,331.00	\$102,681.00	\$153,595.00	-8.2%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$36,166.00	\$0.00	\$30,139.00	-16.7%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$43,588.00	\$20,742.00	\$27,353.00	-37.2%	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$83,396.00	\$85,269.00	\$0.00	-100%	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$69,888.00	\$77,075.00	\$70,815.00	1.3%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	-\$169,613.00	-\$2,710,981.00	\$1,200,513.00	-807.8%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
GAINS & LOSSES	732-4-0000-666-30	\$262,867.00	\$269,204.00	\$202,296.00	-23%	
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$37,914.00	\$18,826.00	\$30,328.00	-20%	
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$560,871.00	\$645,807.00	\$493,928.00	-11.9%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$535,204.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	\$23,127.00	\$1,988.00	\$59,368.00	156.7%	
INTEREST EARNINGS	732-4-1910-664-00	\$5,242.00	\$768.00	\$10,090.00	92.5%	
Total Investment Income and Rentals:		\$1,360,209.00	-\$782,239.00	\$2,507,682.00	84.4%	
Other Revenue						
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$213,010.00	\$163,146.00	\$246,463.00	15.7%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,313,545.00	\$1,313,545.00	\$1,304,876.00	-0.7%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$978,796.00	\$978,796.00	\$972,337.00	-0.7%	
Total Other Revenue:		\$2,505,351.00	\$2,455,487.00	\$2,523,676.00	0.7%	
Other Financing Sources						
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$5,187.00	-\$25.00	\$1,683.00	-67.6%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$570.00	-\$11,774.00	\$1,044.00	83.2%	
OTHER REVENUE - FLIPPEN, BRUCE	732-4-0000-694-45	\$0.00	\$830.00	\$0.00	0%	
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$377.00	\$0.00	\$355.00	-5.8%	
Total Other Financing Sources:		\$6,134.00	-\$10,969.00	\$3,082.00	-49.8%	
Total Fire and Police Pension:		\$3,871,694.00	\$1,662,279.00	\$5,034,440.00	30%	
Total Pension Trust:		\$3,871,694.00	\$1,662,279.00	\$5,034,440.00	30%	
Total Fiduciary Fund:		\$3,871,694.00	\$1,662,279.00	\$5,034,440.00	30%	
Component Unit						
West Cross						
Taxes						
CURRENT PROPERTY TAXES	248-4-7270-402-00	\$10,969.00	\$9,218.00	\$11,433.00	4.2%	
PERSONAL PROP TAX REIMBURSE	248-4-7270-402-05	\$0.00	\$0.00	\$20.00	N/A	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
DELINQUENT PROPERTY TAXES	248-4-7270-420-01	\$20.00	\$0.00	\$20.00	0%	
INTEREST ON CURRNET TAXES	248-4-7270-445-02	\$20.00	\$0.00	\$0.00	-100%	
TIFA REIMBURSEMENT PA86 SECT17	248-4-7271-410-00	\$6,128.00	\$6,128.00	\$4,500.00	-26.6%	
CURRENT TIFA TAXES- WEST CROSS	248-4-7271-439-02	\$120,266.00	\$113,729.00	\$120,080.00	-0.2%	
Total Taxes:		\$137,403.00	\$129,075.00	\$136,053.00	-1%	
Investment Income and Rentals						
INTEREST EARNINGS	248-4-7270-664-00	\$1,310.00	\$116.00	\$2,025.00	54.6%	
Total Investment Income and Rentals:		\$1,310.00	\$116.00	\$2,025.00	54.6%	
Other Financing Sources						
TRANSFER IN 275	248-4-7270-699-11	\$69,582.00	\$69,582.00	\$0.00	-100%	
TRANSFER FROM GEN.FUND	248-4-7271-699-01	\$6,250.00	\$0.00	\$6,250.00	0%	
Total Other Financing Sources:		\$75,832.00	\$69,582.00	\$6,250.00	-91.8%	
Total West Cross:		\$214,545.00	\$198,773.00	\$144,328.00	-32.7%	
Depot Town Development						
Taxes						
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$319.00	\$1,502.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	275-4-7270-445-02	\$4.00	\$9.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,334.00	\$6,935.00	\$7,720.00	5.3%	
INTEREST ON CURRENT TAXES	275-4-7290-445-02	\$0.00	\$3.00	\$0.00	0%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$115,574.00	\$109,721.00	\$113,984.00	-1.4%	
Total Taxes:		\$123,231.00	\$118,170.00	\$121,704.00	-1.2%	
Investment Income and Rentals						
INTEREST EARNINGS	275-4-7270-664-00	\$8.00	\$33.00	\$0.00	-100%	
INTEREST EARNINGS	275-4-7290-664-00	\$1,310.00	\$149.00	\$2,025.00	54.6%	
Total Investment Income and Rentals:		\$1,318.00	\$182.00	\$2,025.00	53.6%	

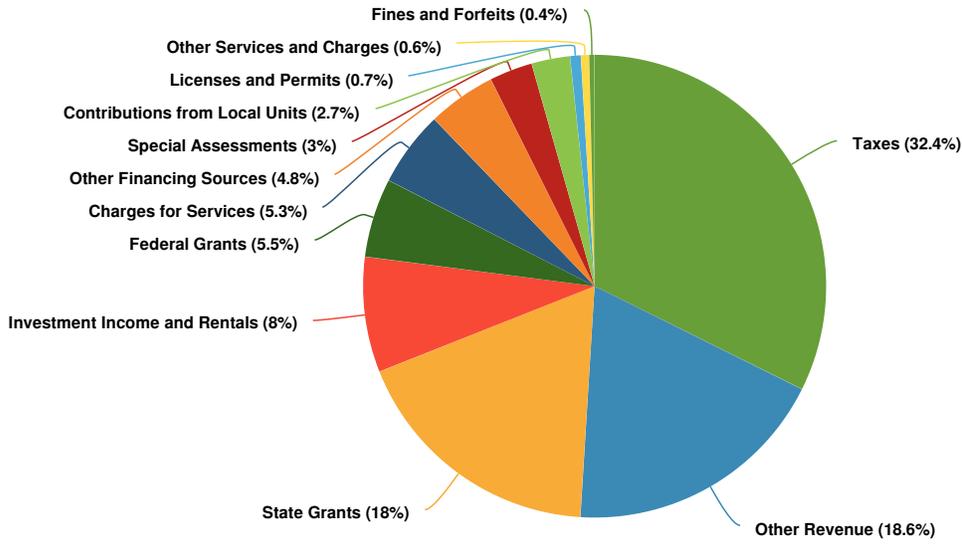


Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Other Financing Sources						
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,000.00	\$0.00	\$6,000.00	0%	
Total Other Financing Sources:		\$6,000.00	\$0.00	\$6,000.00	0%	
Total Depot Town Development:		\$130,549.00	\$118,352.00	\$129,729.00	-0.6%	
Down Town Authority						
Taxes						
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$28,328.00	\$28,787.00	\$43,089.00	52.1%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$100.00	\$6.00	\$238.00	138%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$25.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$0.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$15,841.00	\$15,841.00	\$14,486.00	-8.6%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$281,212.00	\$268,735.00	\$314,812.00	11.9%	
Total Taxes:		\$325,536.00	\$313,394.00	\$372,680.00	14.5%	
Special Assessments						
DOWNTOWN PARKING PERMITS	413-4-7231-462-01	\$3,500.00	\$0.00		N/A	
Total Special Assessments:		\$3,500.00	\$0.00		N/A	
Charges for Services						
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$16,152.00	\$24,000.00	0%	
Total Charges for Services:		\$24,000.00	\$16,152.00	\$24,000.00	0%	
Investment Income and Rentals						
INTEREST EARNINGS	413-4-7230-664-00	\$910.00	\$47.00	\$3,252.00	257.4%	
Total Investment Income and Rentals:		\$910.00	\$47.00	\$3,252.00	257.4%	
Other Financing Sources						
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$7,000.00	\$10,000.00	\$2,000.00	-71.4%	
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$12,500.00	\$2,000.00	\$30,405.00	143.2%	

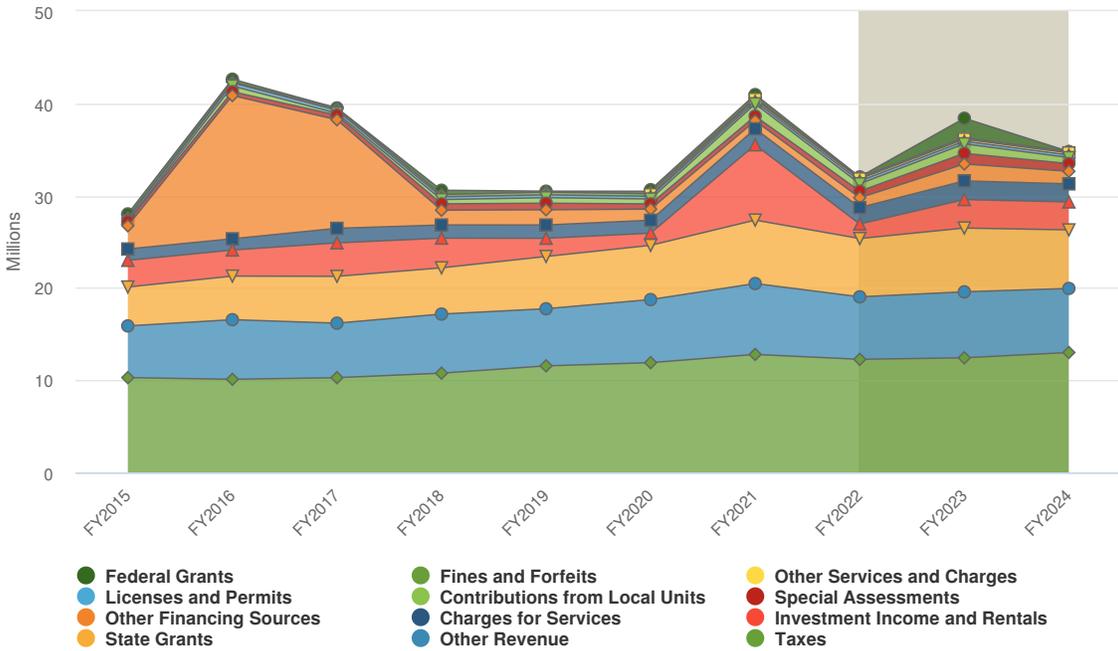
Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$12,750.00	\$0.00	\$0.00	-100%	
APPROPRIATION FUND BALANCE-TIF	413-4-7231-699-92	\$0.00	\$0.00	\$12,750.00	N/A	
Total Other Financing Sources:		\$32,250.00	\$12,000.00	\$45,155.00	40%	
Total Down Town Authority:		\$386,196.00	\$341,593.00	\$445,087.00	15.2%	
Economic Development Authority						
Taxes						
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$40,000.00	\$34,138.00	\$36,058.00	-9.9%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$15,342.00	\$0.00	0%	
Total Taxes:		\$40,000.00	\$49,480.00	\$36,058.00	-9.9%	
Investment Income and Rentals						
INTEREST EARNINGS	415-4-1910-664-00	\$228.00	\$31.00	\$475.00	108.3%	
Total Investment Income and Rentals:		\$228.00	\$31.00	\$475.00	108.3%	
Total Economic Development Authority:		\$40,228.00	\$49,511.00	\$36,533.00	-9.2%	
2004A Ser DDA						
Other Financing Sources						
CONTRIBUTION FROM DDA 413	473-4-9000-699-21	\$86,613.00	\$5,405.00	\$162,090.00	87.1%	
Total Other Financing Sources:		\$86,613.00	\$5,405.00	\$162,090.00	87.1%	
Total 2004A Ser DDA:		\$86,613.00	\$5,405.00	\$162,090.00	87.1%	
Total Component Unit:		\$858,131.00	\$713,634.00	\$917,767.00	6.9%	
Total:		\$32,037,492.00	\$24,196,396.00	\$38,396,398.00	19.8%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
CURRENT PROPERTY TAXES-OPER	101-4-0000-402-00	\$6,102,227.00	\$8,889,126.00	\$6,275,250.00	2.8%	
CURR. PROP. TAXES-F&P PENSION	101-4-0000-402-01	\$2,292,341.00	\$0.00	\$2,277,213.00	-0.7%	
CURR. PROP. TAXES-F&P OPEB	101-4-0000-402-02	\$898,460.00	\$0.00	\$887,979.00	-1.2%	
DELINQUENT PROPERTY TAXES	101-4-0000-420-01	\$69,291.00	\$69,455.00	\$37,891.00	-45.3%	
PILOT TOWNE CENTRE	101-4-0000-441-02	\$14,347.00	\$0.00	\$15,919.00	11%	
PILOT CHIDESTER 2008-2058	101-4-0000-441-04	\$17,310.00	\$63,240.00	\$11,921.00	-31.1%	
PILOT PUBLIC HOUSING 2002 INDE	101-4-0000-441-05	\$1,473.00	\$0.00	\$1,715.00	16.4%	
PILOT STRONG FUTURE	101-4-0000-441-07	\$1,704.00	\$0.00	\$3,090.00	81.3%	
PENALTIES ON CURRENT TAXES	101-4-0000-445-01	\$35,405.00	\$30,194.00	\$28,890.00	-18.4%	
INTEREST ON CURRENT TAXES	101-4-0000-445-02	\$39,020.00	\$5,714.00	\$20,709.00	-46.9%	
PENALTY ON DELINQUENT TAXES	101-4-0000-445-04	\$1,763.00	\$1,765.00	\$926.00	-47.5%	
INTEREST ON DELINQUENT TAXES	101-4-0000-445-05	\$1,381.00	\$1,391.00	\$777.00	-43.7%	
ADMINISTRATIVE FEES 1%	101-4-0000-447-01	\$230,652.00	\$263,510.00	\$250,000.00	8.4%	
ADMINISTRATIVE FEE-DEL TAXES	101-4-0000-447-03	\$592.00	\$596.00	\$386.00	-34.8%	
1% ADMINISTRATIVE FEE AATA	101-4-0000-447-04	\$7,447.00	\$0.00		N/A	
CURRENT PROPERTY TAXES	226-4-0000-402-00	\$892,203.00	\$853,408.00	\$917,501.00	2.8%	
DELINQUENT PROPERTY TAXES	226-4-0000-420-01	\$6,608.00	\$6,624.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	226-4-0000-445-02	\$700.00	\$541.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAXES	226-4-0000-445-05	\$122.00	\$123.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	248-4-7270-402-00	\$10,969.00	\$9,218.00	\$11,433.00	4.2%	
PERSONAL PROP TAX REIMBURSE	248-4-7270-402-05	\$0.00	\$0.00	\$20.00	N/A	
DELINQUENT PROPERTY TAXES	248-4-7270-420-01	\$20.00	\$0.00	\$20.00	0%	
INTEREST ON CURRNET TAXES	248-4-7270-445-02	\$20.00	\$0.00	\$0.00	-100%	

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
TIFA REIMBURSEMENT PA86 SECT17	248-4-7271-410-00	\$6,128.00	\$6,128.00	\$4,500.00	-26.6%	
CURRENT TIFA TAXES-WEST CROSS	248-4-7271-439-02	\$120,266.00	\$113,729.00	\$120,080.00	-0.2%	
CURRENT PROPERTY TAXES	275-4-7270-402-00	\$319.00	\$1,502.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	275-4-7270-445-02	\$4.00	\$9.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	275-4-7290-402-00	\$7,334.00	\$6,935.00	\$7,720.00	5.3%	
INTEREST ON CURRENT TAXES	275-4-7290-445-02	\$0.00	\$3.00	\$0.00	0%	
CURRENT TIFA TAXES	275-4-7291-439-01	\$115,574.00	\$109,721.00	\$113,984.00	-1.4%	
CURRENT PROPERTY TAX	304-4-9000-402-00	\$696,672.00	\$666,450.00	\$704,545.00	1.1%	
DELPP WATER ST 2016A	304-4-9000-445-01	\$3,953.00	\$3,965.00	\$0.00	-100%	
INTEREST ON CURRENT TAX	304-4-9000-445-02	\$167.00	\$408.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAX	304-4-9000-445-05	\$93.00	\$94.00	\$0.00	-100%	
DELINQUENT PROPERTY TAXES	342-4-0000-420-01	\$2,743.00	\$2,743.00	\$0.00	-100%	
CURRENT PROPERTY TAXES	413-4-7230-402-00	\$28,328.00	\$28,787.00	\$43,089.00	52.1%	
DELINQUENT PROPERTY TAXES	413-4-7230-420-01	\$100.00	\$6.00	\$238.00	138%	
INTEREST ON CURRENT TAXES	413-4-7230-445-02	\$50.00	\$25.00	\$50.00	0%	
INTEREST ON DELINQUENT TAXES	413-4-7230-445-05	\$5.00	\$0.00	\$5.00	0%	
TIFA REIMBURSMNT PA86 SECT 17	413-4-7231-410-00	\$15,841.00	\$15,841.00	\$14,486.00	-8.6%	
CURRENT TIFA TAXES	413-4-7231-439-01	\$281,212.00	\$268,735.00	\$314,812.00	11.9%	
TIFA-BRA FAMILY DOLLAR	415-4-1000-439-04	\$40,000.00	\$34,138.00	\$36,058.00	-9.9%	
THOMPSON BLOCK CAPTURE	415-4-1000-439-05	\$0.00	\$15,342.00	\$0.00	0%	
CURRENT PROP TAX .9789 MILL	588-4-0000-402-00	\$313,984.00	\$299,268.00	\$322,863.00	2.8%	
DELINQUENT PROPERTY TAXES	588-4-0000-420-01	\$2,326.00	\$2,331.00	\$0.00	-100%	
INTEREST ON CURRENT TAXES	588-4-0000-445-02	\$240.00	\$163.00	\$0.00	-100%	
INTEREST ON DELINQUENT TAXES	588-4-0000-445-05	\$121.00	\$43.00	\$0.00	-100%	
Total Taxes:		\$12,259,515.00	\$11,771,271.00	\$12,424,070.00	1.3%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Special Assessments						
PEDDLERS/SOLICITORS PERMITS	101-4-2150-456-00	\$300.00	\$400.00	\$300.00	0%	
MEDICAL MARIJUANA LICENSES	101-4-2150-456-03	\$45,000.00	\$40,000.00	\$20,000.00	-55.6%	
RECREATION MARIJUANA	101-4-2150-456-05	\$115,000.00	\$120,000.00	\$109,500.00	-4.8%	
BUILDING PERMITS	101-4-3710-461-00	\$180,000.00	\$143,083.00	\$600,000.00	233.3%	
ELECTRICAL PERMITS	101-4-3710-461-01	\$32,000.00	\$24,139.00	\$32,000.00	0%	
HEATING PERMITS	101-4-3710-461-02	\$50,000.00	\$41,810.00	\$45,000.00	-10%	
PLUMBING PERMITS	101-4-3710-461-03	\$29,000.00	\$22,483.00	\$29,000.00	0%	
NEW BUSINESS LICENSES	101-4-3710-461-04	\$15,000.00	\$14,531.00	\$15,000.00	0%	
SIGN PERMITS	101-4-3710-461-05	\$3,000.00	\$1,813.00	\$3,000.00	0%	
CERTIFICATION OF COMPLIANCE	101-4-3710-461-08	\$150,000.00	\$49,952.00	\$240,000.00	60%	
VACANT/DANGEROUS BLDG INSPECT.	101-4-3710-461-09	\$7,500.00	\$4,150.00	\$7,500.00	0%	
BUSINESS INSPECTIONS	101-4-3710-461-11	\$30,000.00	\$3,145.00	\$12,000.00	-60%	
ANIMAL LICENSES	101-4-3720-461-06	\$275.00	\$225.00	\$275.00	0%	
DOWNTOWN PARKING PERMITS	413-4-7231-462-01	\$3,500.00	\$0.00		N/A	
RESIDENTIAL PARKING PERMIT	514-4-3110-462-00	\$55,000.00	\$41,493.00	\$40,000.00	-27.3%	
Total Special Assessments:		\$715,575.00	\$507,224.00	\$1,153,575.00	61.2%	
Licenses and Permits						
CATV FRANCHISE FEES	101-4-0000-476-02	\$220,000.00	\$83,393.00	\$200,000.00	-9.1%	
NOISE PERMIT	101-4-3070-476-00	\$2,370.00	\$3,370.00	\$900.00	-62%	
STREET CLOSING PERMIT	101-4-3070-476-01	\$2,600.00	\$501.00	\$2,600.00	0%	
HDC APPLICATIONS	101-4-7210-477-00	\$6,500.00	\$4,023.00	\$6,500.00	0%	
FRANCHISE/PERMIT FEES	202-4-0000-476-01	\$7,000.00	\$6,430.00	\$7,500.00	7.1%	
FRANCHISE/PERMIT FEES	203-4-0000-476-01	\$4,500.00	\$2,270.00	\$4,000.00	-11.1%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
METRO ACT REV & PERMIT FEES	495-4-0000-476-01	\$65,000.00	\$0.00	\$65,000.00	0%	
Total Licenses and Permits:		\$307,970.00	\$99,987.00	\$286,500.00	-7%	
Federal Grants						
OTHER FEDERAL FUNDS	101-4-0000-528-00	\$0.00	\$0.00	\$2,119,743.00	N/A	
BULLETPROOF VEST PROGRAM	101-4-3071-501-03	\$3,175.00	\$0.00	\$3,175.00	0%	
HOMELAND SAFER EMW2013 FH00191	101-4-3380-505-00	\$61,511.00	\$61,511.00	\$0.00	-100%	
Total Federal Grants:		\$64,686.00	\$61,511.00	\$2,122,918.00	3,181.9%	
State Grants						
S.S.R. SALES & USE TAX	101-4-0000-574-00	\$2,720,162.00	\$1,563,854.00	\$2,833,777.00	4.2%	
S.S.R. LIQUOR LICENSES	101-4-0000-574-04	\$22,242.00	\$22,811.00	\$22,000.00	-1.1%	
USE TAX DISTRIB-LOCAL COM STAB	101-4-0000-576-00	\$60,000.00	\$53,175.00	\$72,300.00	20.5%	
302 FUNDS POLICE TRAINING	101-4-3070-539-01	\$5,000.00	\$2,013.00	\$5,000.00	0%	
FIRE PROTECTION PUBLIC ACT 289	101-4-3390-539-09	\$1,042,166.00	\$1,042,166.00	\$961,898.00	-7.7%	
REC MAR STATE REV SHARE	101-4-7470-574-00	\$338,721.00	\$338,721.00	\$518,412.00	53%	
GRANT	101-4-7541-539-00	\$0.00	\$0.00	\$38,075.00	N/A	
GRANT	101-4-7542-539-00	\$0.00	\$0.00	\$20,000.00	N/A	
GRANT	101-4-7544-539-00			\$14,757.00	N/A	
GAS AND WEIGHT TAX	202-4-0000-574-01	\$1,540,425.00	\$983,226.00	\$1,717,455.00	11.5%	
STATE TRUNKLINE MAINT	202-4-0000-574-05	\$80,000.00	\$67,351.00	\$80,000.00	0%	
GRANTS	202-4-9079-539-00			\$60,000.00	N/A	
GAS AND WEIGHT TAX	203-4-0000-574-01	\$513,488.00	\$323,648.00	\$572,485.00	11.5%	
Total State Grants:		\$6,322,204.00	\$4,396,965.00	\$6,916,159.00	9.4%	
Contributions from Local Units						
JYRO FORD LAKE DAM 10% -2039	101-4-0000-580-00	\$47,000.00	\$0.00	\$53,000.00	12.8%	
HWRC CONTRIBUTION	101-4-2653-580-01	\$1,100.00	\$1,100.00	\$0.00	-100%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
CONTRIBUTION FRM WCPRC	101-4-7510-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7520-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	
CONTRIBUTION FRM WCPRC	101-4-7530-580-00	\$10,000.00	\$10,000.00	\$0.00	-100%	
DDA CONTRIBUTION-SHELTER	101-4-7551-587-00			\$31,000.00	N/A	
BI-CENTENNIAL CONTRIBUTION	101-4-7560-587-00			\$40,091.00	N/A	
MISC. WCPRC .50RD MILLS YR3-5	202-4-9062-580-00	\$135,000.00	\$0.00	\$0.00	-100%	
MISC WCPRC .50 ROAD MILL 4OF4	202-4-9063-580-00	\$142,832.00	\$142,832.00		N/A	
WASHTENAW COUNTY FY 18-26	205-4-3070-580-00	\$375,000.00	\$295,608.00	\$430,000.00	14.7%	
GRANTS	226-4-5281-580-00	\$70,000.00	\$67,381.00	\$325,000.00	364.3%	
CONTRIBUTION FROM COUNTY PARKS	414-4-7511-580-00	\$0.00	\$0.00	\$50,800.00	N/A	
CONTRIBUTION FROM NRTF	414-4-7511-580-01	\$0.00	\$0.00	\$100,000.00	N/A	
Total Contributions from Local Units:		\$800,932.00	\$536,921.00	\$1,029,891.00	28.6%	
Charges for Services						
35% DDA TIFA-SERVICE CONTRACT	101-4-0000-600-00	\$130,456.00	\$0.00	\$38,808.00	-70.3%	
TOWNE CENTRE SERVICE IMP FEE	101-4-0000-607-00	\$20,000.00	\$0.00	\$20,000.00	0%	
CHIDESTER SERVICE IMPROVE FEE	101-4-0000-607-01	\$40,000.00	\$45,143.00	\$42,198.00	5.5%	
DUPLICATING & PHOTOSTATS	101-4-0000-607-05	\$2,900.00	\$3,790.00	\$3,348.00	15.4%	
SOLAR FIELD FEES	101-4-0000-607-07	\$8,000.00	\$8,000.00	\$8,000.00	0%	
NOTARY FEES	101-4-2150-607-07	\$280.00	\$300.00	\$300.00	7.1%	
ORDINANCE FINES AND COSTS	101-4-3070-601-01	\$50,000.00	\$29,381.00	\$56,781.00	13.6%	
SEX OFFENDER REGISTRATION FEES	101-4-3070-607-03	\$2,000.00	\$1,320.00	\$2,000.00	0%	
IMPOUND FEES-YPD	101-4-3070-607-09	\$8,950.00	\$14,910.00	\$13,419.00	49.9%	
FINGER PRINT FEES	101-4-3070-607-10	\$1,000.00	\$1,615.00	\$1,500.00	50%	
PROPERTY MAINT ABATEMENT FEES	101-4-3720-607-06	\$30,000.00	\$7,679.00	\$30,000.00	0%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
ADMIN HEARING BUREAU	101-4-3730-607-11	\$40,000.00	\$51,901.00	\$40,000.00	0%	
PARK CAPITAL IMPROV.HERITAGE	101-4-7170-607-03	\$9,375.00	\$13,915.00	\$8,250.00	-12%	
SITE PLAN, REZONING, APPEAL	101-4-7210-607-01	\$13,000.00	\$12,200.00	\$13,000.00	0%	
IFT OPRA COM REHAB PA328 APPLI	101-4-7210-607-02	\$1,000.00	\$20.00	\$1,000.00	0%	
PARKRIDGE REVENUE	101-4-7520-653-04			\$1,337.00	N/A	
PCC-WCC FOUNDATION DONAT.USED	101-4-7524-653-05	\$7,285.00	\$7,285.00	\$11,294.00	55%	
R. POOL PERSONNEL O/H REIMB	101-4-7530-653-01	\$69,789.00	\$69,789.00	\$70,767.00	1.4%	
CHARGES FOR SERVICE-DDA	226-4-0000-600-00	\$23,000.00	\$0.00	\$70,967.00	208.6%	
RECYCLING MATERIAL REVENUE	226-4-0000-626-03	\$800.00	\$652.00	\$597.00	-25.4%	
DOWNTOWN GARBAGE COLL FEE	413-4-7231-607-01	\$24,000.00	\$16,152.00	\$24,000.00	0%	
PARKING IMPOUND FEES	514-4-3110-607-09	\$25,000.00	\$0.00	\$10,000.00	-60%	
PARKING METER REVENUE	514-4-3110-607-10	\$80,000.00	\$74,468.00	\$140,000.00	75%	
EQUIPMENT RENTAL GENERAL	641-4-9000-652-04	\$8,900.00	\$0.00	\$14,473.00	62.6%	
EQUIPMENT RENTAL DPW	641-4-9320-652-01	\$133,900.00	\$116,991.00	\$228,123.00	70.4%	
EQUIPMENT RENTAL SIDEWALK	641-4-9320-652-07	\$1,050.00	\$260.00	\$1,050.00	0%	
EQUIPMENT RENTAL MAJOR ST	641-4-9320-652-08	\$186,195.00	\$106,001.00	\$186,195.00	0%	
EQUIPMENT RENTAL-LOCAL ST	641-4-9320-652-09	\$160,500.00	\$75,873.00	\$159,000.00	-0.9%	
EQUIPMENT RENTAL POLICE	641-4-9330-652-02	\$165,000.00	\$0.00	\$199,586.00	21%	
EQUIPMENT RENTAL FIRE	641-4-9340-652-03	\$205,400.00	\$0.00	\$158,602.00	-22.8%	
EQUIPMENT RENTAL ENVIRONMENTAL	641-4-9350-652-05	\$175,160.00	\$81,137.00	\$270,197.00	54.3%	
EQUIPMENT RENTAL BLDG DPT	641-4-9360-652-06	\$6,400.00	\$0.00	\$11,181.00	74.7%	
EQUIPMENT RENTAL CODE ENF	641-4-9370-652-05	\$0.00	\$0.00	\$9,984.00	N/A	
MOTORPOOL RENTAL PARKING	641-4-9380-652-00	\$30,000.00	\$0.00	\$35,000.00	16.7%	
WC CHARGES FOR SERVICES	677-4-0000-626-04	\$122,467.00	\$82,961.00	\$140,544.00	14.8%	
Total Charges for Services:		\$1,781,807.00	\$821,743.00	\$2,021,501.00	13.5%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
Fines and Forfeits						
PARKING TICKET REVENUE	514-4-3110-656-00	\$150,000.00	\$109,556.00	\$145,000.00	-3.3%	
Total Fines and Forfeits:		\$150,000.00	\$109,556.00	\$145,000.00	-3.3%	
Investment Income and Rentals						
RENT-BILLBOARD	101-4-0000-667-00	\$2,000.00	\$2,000.00	\$2,000.00	0%	
INTEREST EARNINGS	101-4-1910-664-00	\$15,000.00	\$10,907.00	\$286,732.00	1,811.5%	
FREIGHTHOUSE RENTALS	101-4-7551-667-00	\$100,000.00	\$63,603.00	\$115,000.00	15%	
FREIGHTHOUSE APPLICATION	101-4-7551-667-01	\$10,000.00	\$9,468.00	\$12,000.00	20%	
DIVIDEND DISTRIBUTION-LIAB INS	101-4-8510-665-00	\$25,080.00	\$25,080.00	\$39,422.00	57.2%	
INTEREST EARNINGS	202-4-1910-664-00	\$18,761.00	\$3,202.00	\$57,695.00	207.5%	
INTEREST EARNINGS	203-4-1910-664-00	\$10,428.00	\$1,560.00	\$24,425.00	134.2%	
INTEREST EARNINGS	226-4-1910-664-00	\$1,757.00	\$240.00	\$4,873.00	177.3%	
INTEREST EARNINGS	248-4-7270-664-00	\$1,310.00	\$116.00	\$2,025.00	54.6%	
INTEREST EARNINGS	265-4-1910-664-00	\$432.00	\$59.00	\$903.00	109%	
INTEREST EARNINGS	275-4-7270-664-00	\$8.00	\$33.00	\$0.00	-100%	
INTEREST EARNINGS	275-4-7290-664-00	\$1,310.00	\$149.00	\$2,025.00	54.6%	
INTEREST EARNINGS	342-4-1910-664-00	\$7.00	\$3.00	\$32.00	357.1%	
INTEREST EARNINGS	413-4-7230-664-00	\$910.00	\$47.00	\$3,252.00	257.4%	
INTEREST EARNINGS	414-4-1910-664-00	\$3,300.00	\$254.00	\$5,443.00	64.9%	
INTEREST EARNINGS	415-4-1910-664-00	\$228.00	\$31.00	\$475.00	108.3%	
INTEREST EARNINGS	483-4-0000-664-00	\$0.00	\$26,400.00	\$0.00	0%	
INTEREST EARNINGS	495-4-1910-664-00	\$1,634.00	\$182.00	\$2,623.00	60.5%	
INTEREST EARNINGS	641-4-1910-664-00	\$5,880.00	\$490.00	\$15,013.00	155.3%	
INTEREST EARNINGS	677-4-1910-664-00	\$3,564.00	\$395.00	\$4,112.00	15.4%	

Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
INTEREST - RONEY	732-4-0000-664-01	\$88.00	\$10.00	\$132.00	50%	
INTEREST	732-4-0000-664-11	\$238,531.00	\$171,153.00	\$226,637.00	-5%	
INTEREST - ESSEX	732-4-0000-664-12	\$587.00	\$8.00	\$624.00	6.3%	
INTEREST FLIPPEN, BRUCE 1596	732-4-0000-664-25	\$226.00	\$7.00	\$1,596.00	606.2%	
INTEREST FIRST EAGLE	732-4-0000-664-26	\$0.00	\$0.00	\$268.00	N/A	
DIVIDENDS	732-4-0000-665-20	\$167,331.00	\$102,681.00	\$153,595.00	-8.2%	
DIVIDENDS - ORLEANS CAP MGMT	732-4-0000-665-21	\$36,166.00	\$0.00	\$30,139.00	-16.7%	
DIVIDENDS - ESSEX	732-4-0000-665-22	\$43,588.00	\$20,742.00	\$27,353.00	-37.2%	
DIVIDENDS - FLIPPEN, BRUCE, PO	732-4-0000-665-25	\$83,396.00	\$85,269.00	\$0.00	-100%	
DIVIDENDS-FIRST EAGLE OVERSEAS	732-4-0000-665-26	\$69,888.00	\$77,075.00	\$70,815.00	1.3%	
APPRECIATION OF FAIR VALUE	732-4-0000-666-01	-\$169,613.00	-\$2,710,981.00	\$1,200,513.00	-807.8%	
GAINS & LOSSES	732-4-0000-666-30	\$262,867.00	\$269,204.00	\$202,296.00	-23%	
GAINS & LOSSES ORLEANS CAP	732-4-0000-666-31	\$37,914.00	\$18,826.00	\$30,328.00	-20%	
GAINS & LOSSES - ESSEX	732-4-0000-666-32	\$560,871.00	\$645,807.00	\$493,928.00	-11.9%	
GAINS & LOSSES - FLIPPEN, BRUC	732-4-0000-666-35	\$0.00	\$535,204.00	\$0.00	0%	
GAINS/LOSS ON SALE FIRST EAGLE	732-4-0000-666-36	\$23,127.00	\$1,988.00	\$59,368.00	156.7%	
INTEREST EARNINGS	732-4-1910-664-00	\$5,242.00	\$768.00	\$10,090.00	92.5%	
INTEREST EARNINGS	736-4-1910-664-00	\$14,417.00	\$1,729.00	\$1,805.00	-87.5%	
Total Investment Income and Rentals:		\$1,576,235.00	-\$636,291.00	\$3,087,537.00	95.9%	
Other Revenue						
RECYCLING CONTRIBUTION	101-4-0000-675-00	\$280.00	\$0.00		N/A	
COST REIMBURSEMENT - FINANCE	101-4-1910-676-04	\$50,137.00	\$0.00	\$49,495.00	-1.3%	
DUE FROM COUNTY-ELECTION REIMB	101-4-2621-674-07	\$3,115.00	\$3,115.00	\$0.00	-100%	
COST REIMBURSEMENT-YPD	101-4-3070-676-02	\$25,000.00	\$7,781.00	\$25,000.00	0%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
COST REIMBURSEMENT-YFD	101-4-3390-676-01	\$10,000.00	\$4,430.00	\$5,000.00	-50%	
COST REIMBURSEMENT-DPW	101-4-4410-676-03	\$5,000.00	\$2,940.00	\$3,000.00	-40%	
SPECIAL EVENTS ADMIN FEE	101-4-4420-676-00	\$3,062.00	\$301.00	\$1,000.00	-67.3%	
SPECIAL EVENTS APP & UTILITIES	101-4-4420-676-03	\$17,589.00	\$25,229.00	\$10,000.00	-43.1%	
SPECIAL EVENTS - DPW	101-4-4420-676-04	\$14,000.00	\$0.00	\$1,000.00	-92.9%	
PUB PKING LOT/SPACE RENTAL	101-4-4420-676-05	\$1,000.00	\$1,800.00	\$1,000.00	0%	
COST REIMBURSEMENT - PLANNING	101-4-7210-676-05	\$74,000.00	\$16,000.00	\$58,000.00	-21.6%	
STORM WATER EMU REIMBURSEMENT	202-4-4690-676-04	\$0.00	\$4,132.00	\$0.00	0%	
REIMBURSEMENT	202-4-9079-676-01	\$0.00	\$0.00	\$400,000.00	N/A	
EMU PARKING LOT SWEEPING	203-4-4660-676-04	\$1,500.00	\$0.00	\$1,500.00	0%	
STORM WATER EMU REIMBURSEMENT	203-4-4690-676-04	\$3,000.00	\$4,132.00	\$3,000.00	0%	
DTE TREE PLANTING GRANT	203-4-4720-674-06	-\$3,600.00	\$0.00	\$2,550.00	-170.8%	
COST REIMBURSEMENT-DPW	226-4-0000-676-03	\$140.00	\$215.00	\$0.00	-100%	
CONTRIBUTION FROM YCUA-W & S	364-4-9000-674-04	\$30,375.00	\$30,375.00	\$0.00	-100%	
PRIOR YEAR FUND BALANCE	414-4-2650-679-00			-\$30,000.00	N/A	
REIMBURSEMENT	414-4-7522-676-00	\$0.00	\$0.00	\$90,000.00	N/A	
CONTRIBUTION FROM YCUA-W & S	469-4-9000-674-04	\$335,313.00	\$327,125.00	\$337,313.00	0.6%	
CONTRIBUTION FROM YCUA-W & S	471-4-9000-674-04	\$48,063.00	\$46,813.00	\$51,875.00	7.9%	
CONTRIBUTION FROM YCUA-W & S	474-4-9000-674-04	\$387,838.00	\$375,831.00	\$390,081.00	0.6%	
CONTRIBUTION FROM YCUA-W & S	479-4-9000-674-04	\$17,363.00	\$16,261.00	\$17,044.00	-1.8%	
CONTRIBUTION FROM YCUA-W & S	480-4-9000-674-04	\$29,669.00	\$27,491.00	\$29,044.00	-2.1%	
CONTRIBUTION FROM YCUA-W & S	481-4-9000-674-04	\$11,851.00	\$10,988.00	\$11,601.00	-2.1%	
CONTRIBUTION FROM YCUA	482-4-0000-674-04	\$184,438.00	\$160,563.00	\$186,000.00	0.8%	
CONTRIBUTION FROM YCUA	483-4-0000-674-04	\$746,400.00	\$720,625.00	\$342,650.00	-54.1%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
CONTRIBUTION FROM YCUA	485-4-9000-674-04	\$26,616.00	\$0.00	\$26,116.00	-1.9%	
CONTRIBUTION FROM YCUA	486-4-9000-674-04	\$839,250.00	\$839,750.00	\$1,262,700.00	50.5%	
CDBG INFRASTRUCTURE GRANT	495-4-4443-674-45	\$50,000.00	\$0.00	\$50,000.00	0%	
REIMBURSEMENT	514-4-3110-676-00	\$60,000.00	\$0.00	\$53,230.00	-11.3%	
INSURANCE REIMBURSEMENT	641-4-9330-686-00	\$33,099.00	\$34,165.00	\$6,816.00	-79.4%	
INSURANCE REIMBURSEMENTS	641-4-9340-682-00	\$7,538.00	\$7,538.00	\$0.00	-100%	
WC BENEFIT REFUNDS - EMP CKS	677-4-0000-676-06	\$0.00	\$1,242.00	\$0.00	0%	
EMPLOYEE CONTRIBUTIONS	732-4-1910-676-20	\$213,010.00	\$163,146.00	\$246,463.00	15.7%	
EMPLOYER CONT POLICE	732-4-2745-676-10	\$1,313,545.00	\$1,313,545.00	\$1,304,876.00	-0.7%	
EMPLOYER CONT FIRE	732-4-2746-676-10	\$978,796.00	\$978,796.00	\$972,337.00	-0.7%	
F&P RETIREES BENEFITS-FROM 101	736-4-0000-676-10	\$0.00	\$358,139.00		N/A	
GEN RETIREE FROM 101	736-4-2743-676-10	\$358,139.00	\$0.00	\$355,941.00	-0.6%	
POLICE RETIREE FROM 101	736-4-2745-676-10	\$522,186.00	\$522,186.00	\$513,147.00	-1.7%	
FIRE RETIREES FROM 101	736-4-2746-676-10	\$376,274.00	\$376,274.00	\$374,832.00	-0.4%	
Total Other Revenue:		\$6,773,986.00	\$6,380,928.00	\$7,152,611.00	5.6%	
Other Financing Sources						
MISCELLANEOUS REVENUE	101-4-0000-694-01	\$5,000.00	\$5,679.00	\$69,854.00	1,297.1%	
BIRD REVENUE	101-4-0000-694-02	\$306.00	\$306.00	\$0.00	-100%	
MISCLEANEOUS REVENUE	101-4-1910-694-01	\$0.00	-\$460.00	\$840.00	N/A	
BOND PROCESSING FEE	101-4-3070-698-02	\$20.00	\$10.00	\$0.00	-100%	
MISCELLANEOUS REVENUE	101-4-4480-694-01	\$0.00	\$4,719.00	\$0.00	0%	
MISCELLANEOUS REVENUE	101-4-7170-694-01	\$476.00	\$476.00	\$0.00	-100%	
MISCELLANEOUS REVENUE	202-4-0000-694-01	\$0.00	\$0.00	\$9,972.00	N/A	
SALT REIMBURSEMENT	203-4-4790-694-02	\$40,000.00	\$26,352.00	\$35,000.00	-12.5%	
MISCELLANEOUS REVENUE	226-4-0000-694-01	\$1,009.00	\$2,100.00	\$358.00	-64.5%	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
TRANSFER FROM GENERAL FUND	226-4-0000-699-01	\$139,349.00	\$0.00	\$355,518.00	155.1%	
TRANSFER IN 275	248-4-7270-699-11	\$69,582.00	\$69,582.00	\$0.00	-100%	
TRANSFER FROM GEN.FUND	248-4-7271-699-01	\$6,250.00	\$0.00	\$6,250.00	0%	
MISCELLANEOUS REVENUE	265-4-0000-694-01	\$1,400.00	\$1,400.00	\$0.00	-100%	
TRANSFER FROM GEN FUND	275-4-7291-699-01	\$6,000.00	\$0.00	\$6,000.00	0%	
TRANSFER FROM GENERAL(101)	304-4-9010-699-01	\$192,465.00	\$25,858.00	\$189,035.00	-1.8%	
MISCELLANEOUS REVENUE	413-4-7230-694-01	\$7,000.00	\$10,000.00	\$2,000.00	-71.4%	
MISCELLANEOUS REVENUE	413-4-7231-694-01	\$12,500.00	\$2,000.00	\$30,405.00	143.2%	
TRANSFER FROM GEN FUND	413-4-7231-699-01	\$12,750.00	\$0.00	\$0.00	-100%	
APPROPRIATION FUND BALANCE-TIF	413-4-7231-699-92	\$0.00	\$0.00	\$12,750.00	N/A	
TRANSFER FROM GENERAL(101)	414-4-0000-699-01	\$251,308.00	\$0.00	\$733,309.00	191.8%	
TRANSFER FR PUBLIC SAFETY205	414-4-0000-699-07	\$0.00	\$0.00	\$85,000.00	N/A	
TRANSFER FROM PUBLIC SFTY FUND	414-4-7510-699-00	\$125,000.00	\$0.00	\$125,000.00	0%	
CONTRIBUTION FROM DDA 413	473-4-9000-699-21	\$86,613.00	\$5,405.00	\$162,090.00	87.1%	
TRANSFER FROM GENERAL FUND	514-4-3110-699-01	\$80,000.00	\$0.00	\$10,173.00	-87.3%	
MISC REVENUE - ORLEANS 1577	732-4-0000-694-40	\$5,187.00	-\$25.00	\$1,683.00	-67.6%	
MISC INCOME - ESSEX	732-4-0000-694-42	\$570.00	-\$11,774.00	\$1,044.00	83.2%	
OTHER REVENUE - FLIPPEN, BRUCE	732-4-0000-694-45	\$0.00	\$830.00	\$0.00	0%	
OTHER REVENUE - FIRST EAGLE	732-4-0000-694-46	\$377.00	\$0.00	\$355.00	-5.8%	
MISCELLANEOUS REVENUE	736-4-0000-694-01	\$21,420.00	\$0.00		N/A	
Total Other Financing Sources:		\$1,064,582.00	\$142,458.00	\$1,836,636.00	72.5%	
Other Services and Charges						
TRANSFER IN-PUBLIC SAFETY(205)	101-4-0000-931-00	\$220,000.00	\$0.00		N/A	
TRANSFER IN-PUBLIC SAFETY(205)	101-4-3070-931-00			\$220,000.00	N/A	



Name	Account ID	FY2022 Amended Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)	Notes
COMMUNITY PROMOTION	101-4-7551-882-00	\$0.00	\$4,123.00	\$0.00	0%	
Total Other Services and Charges:		\$220,000.00	\$4,123.00	\$220,000.00	0%	
Total Revenue Source:		\$32,037,492.00	\$24,196,396.00	\$38,396,398.00	19.8%	

DEPARTMENTS

DEPARTMENTS

City Council

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

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

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

City Manager's Office

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

Human Resources Department

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

City Clerk Office

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

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

Finance and Treasury Department

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

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

Department of Public Services

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

Community Development Department

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

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

Police Department

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



The values of the YPD are as follows:

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

Fire Department

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

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

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

City Attorney's Office

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

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

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

CAPITAL IMPROVEMENTS

CAPITAL EXPENDITURES FY 23-24

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



CIP 2022-2026

Executive Summary

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

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

A Capital Improvement Plan (CIP) is a multi-year planning that identifies needs and financing sources for public assets. It complements the budget process, and provides valuable information to Council to aid in budget discussions. It includes information already included in the budget, to some extent, but also incorporates information from other adopted plans.

The CIP provides the link between planning and budgeting for capital expenditures to ensure that capital improvements are both fiscally sound and consistent with City long-range priorities, goals, and objectives

Relationship between CIP and Adopted Plans

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

Capital Project effect on Operating Budget

Initial investments in the Capital Improvement Fund are paid for by the General Fund thru a transfer unless the project has another source of revenue like grants or contributions. The Motorpool fund is funded thru charges based on the use of a particular department or fund.

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



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



DEBT

Legal Debt Margin Information

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

Debt Limit 2023



Debt Obligation Summary

Description	Fund	Type	Purpose	Moody's Credit Rating
2016A Refunding Bonds	304	General Obligation	Water St. Debt Payment	A2
2016B Refunding Bonds	304	General Obligation	Water St. Debt Payment	A2
2002B Water and Sewer	364	Revenue Bonds	Water and wastewater service	A1
2003D Water and Sewer	469	Revenue Bonds	Water and wastewater service	A1
2003C Water and Sewer	471	Revenue Bonds	Water and wastewater service	A1
2004B Water and Sewer	474	Revenue Bonds	Water and wastewater service	A1
2006 Water and Sewer	478	Revenue Bonds	Water and wastewater service	A1
2007 Water and Sewer	479	Revenue Bonds	Water and wastewater service	A1
2008 Water and Sewer	480	Revenue Bonds	Water and wastewater service	A1
2009 Water and Sewer	481	Revenue Bonds	Water and wastewater service	A1
2012 Factory Street Pump	482	Revenue Bonds	Water and wastewater service	A1
2013 Water and Sewer	483	Revenue Bonds	Water and wastewater service	A1
2015 Drinking Water	485	Revenue Bonds	Water and wastewater service	A1
2016 Water and Sewer	486	Revenue Bonds	Water and wastewater service	A1

Payment Shedule

Debt Payment Schedule for FY 21-22

FY 21-22

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



City of Ypsilanti
Debt Payment Schedule for FY 22-23

FY 22-23

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



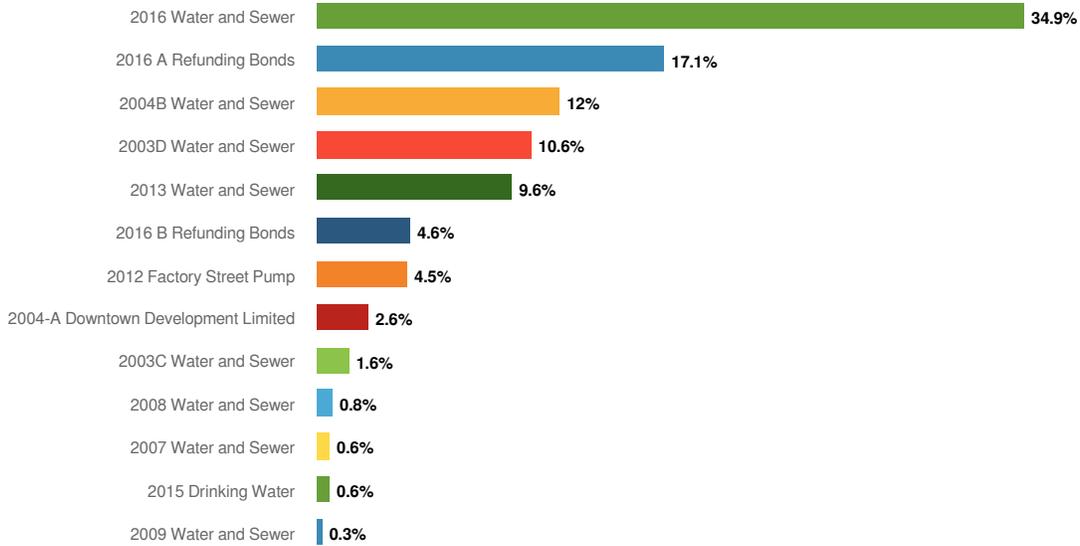
Debt Snapshot



\$3,120,000

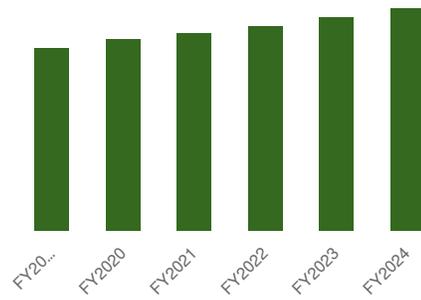
\$100,000 (3.31% vs. 2022 year)

Debt by Type



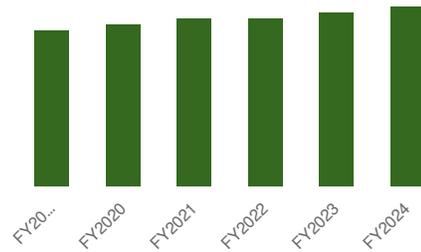
	FY2022	FY2023	% Change
Debt	Actual	Actual	
2016 A Refunding Bonds	\$515,000	\$535,000	3.9%
2016 B Refunding Bonds	\$140,000	\$145,000	3.6%
2004-A Downtown Development Limited	\$80,000	\$80,000	0%
2002B Water and Sewer	\$0	\$0	0%
2003D Water and Sewer	\$325,000	\$330,000	1.5%
2003C Water and Sewer	\$50,000	\$50,000	0%
2004B Water and Sewer	\$370,000	\$375,000	1.4%
2007 Water and Sewer	\$15,000	\$20,000	33.3%
2008 Water and Sewer	\$25,000	\$25,000	0%
2009 Water and Sewer	\$10,000	\$10,000	0%
2012 Factory Street Pump	\$140,000	\$140,000	0%
2013 Water and Sewer	\$295,000	\$300,000	1.7%
2015 Drinking Water	\$20,000	\$20,000	0%
2016 Water and Sewer	\$1,035,000	\$1,090,000	5.3%
Total Debt:	\$3,020,000	\$3,120,000	3.3%

2016 A Refunding Bonds



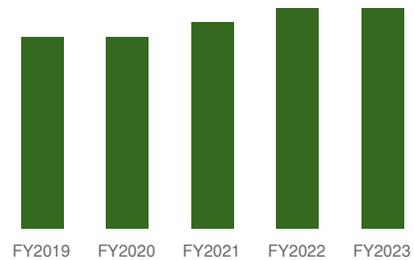
	FY2022	FY2023	% Change
2016 A Refunding Bonds	Actual	Actual	
2016 A Refunding Bonds	\$515,000	\$535,000	3.9%
Total 2016 A Refunding Bonds:	\$515,000	\$535,000	3.9%

2016 B Refunding Bonds



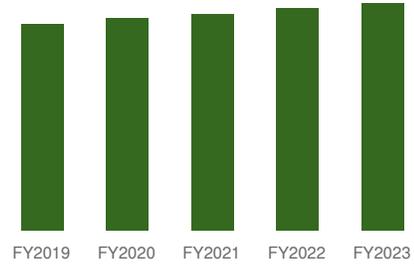
	FY2022	FY2023	% Change
2016 B Refunding Bonds	Actual	Actual	
2016 B Refunding Bonds	\$140,000	\$145,000	3.6%
Total 2016 B Refunding Bonds:	\$140,000	\$145,000	3.6%

2004-A Downtown Development Limited



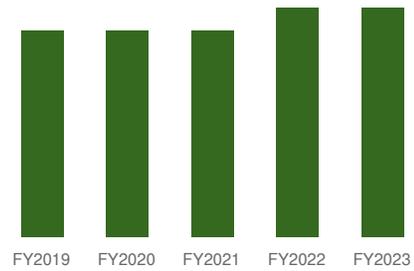
	FY2022	FY2023	% Change
2004-A Downtown Development Limited	Actual	Actual	
2004-A Downtown Development Limited	\$80,000	\$80,000	0%
Total 2004-A Downtown Development Limited:	\$80,000	\$80,000	0%

2003D Water and Sewer



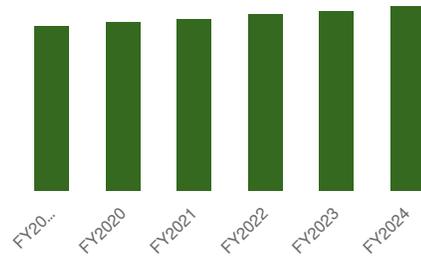
	FY2022	FY2023	% Change
2003D Water and Sewer	Actual	Actual	
2003D Water and Sewer	\$325,000	\$330,000	1.5%
Total 2003D Water and Sewer:	\$325,000	\$330,000	1.5%

2003C Water and Sewer



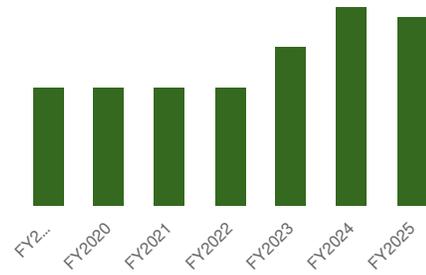
	FY2022	FY2023	% Change
2003C Water and Sewer	Actual	Actual	
2003C Water and Sewer	\$50,000	\$50,000	0%
Total 2003C Water and Sewer:	\$50,000	\$50,000	0%

2004B Water and Sewer



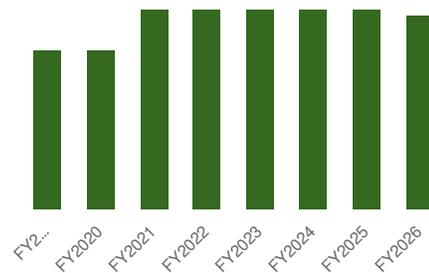
	FY2022	FY2023	% Change
2004B Water and Sewer	Actual	Actual	
2004B Water and Sewer	\$370,000	\$375,000	1.4%
Total 2004B Water and Sewer:	\$370,000	\$375,000	1.4%

2007 Water and Sewer



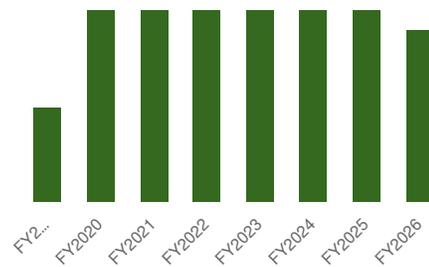
	FY2022	FY2023	% Change
2007 Water and Sewer	Actual	Actual	
2007 Water and Sewer	\$15,000	\$20,000	33.3%
Total 2007 Water and Sewer:	\$15,000	\$20,000	33.3%

2008 Water and Sewer



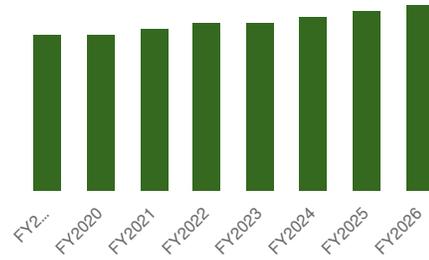
	FY2022	FY2023	% Change
2008 Water and Sewer	Actual	Actual	
2008 Water and Sewer	\$25,000	\$25,000	0%
Total 2008 Water and Sewer:	\$25,000	\$25,000	0%

2009 Water and Sewer



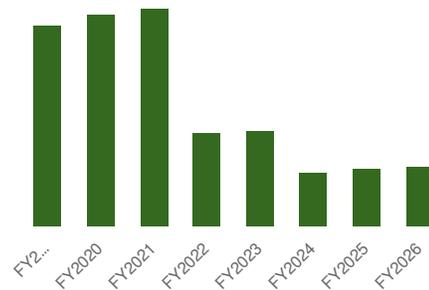
	FY2022	FY2023	% Change
2009 Water and Sewer	Actual	Actual	
2009 Water and Sewer	\$10,000	\$10,000	0%
Total 2009 Water and Sewer:	\$10,000	\$10,000	0%

2012 Factory Street Pump



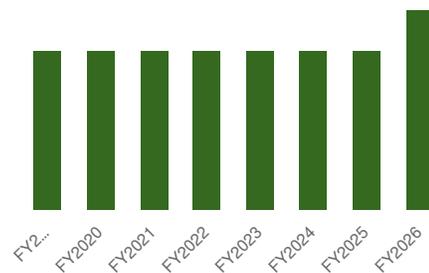
	FY2022	FY2023	% Change
2012 Factory Street Pump	Actual	Actual	
2012 Factory Street Pump	\$140,000	\$140,000	0%
Total 2012 Factory Street Pump:	\$140,000	\$140,000	0%

2013 Water and Sewer



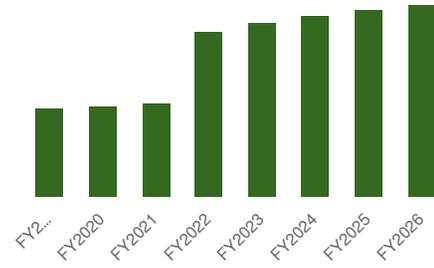
	FY2022	FY2023	% Change
2013 Water and Sewer	Actual	Actual	
2013 Water and Sewer	\$295,000	\$300,000	1.7%
Total 2013 Water and Sewer:	\$295,000	\$300,000	1.7%

2015 Drinking Water



	FY2022	FY2023	% Change
2015 Drinking Water	Actual	Actual	
2015 Drinking Water	\$20,000	\$20,000	0%
Total 2015 Drinking Water:	\$20,000	\$20,000	0%

2016 Water and Sewer



	FY2022	FY2023	% Change
2016 Water and Sewer	Actual	Actual	
2016 Water and Sewer	\$1,035,000	\$1,090,000	5.3%
Total 2016 Water and Sewer:	\$1,035,000	\$1,090,000	5.3%

Debt to Maturity

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

**City of Ypsilanti
Annual Principal
Debt Obligations**

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

LINE ITEM BUDGET



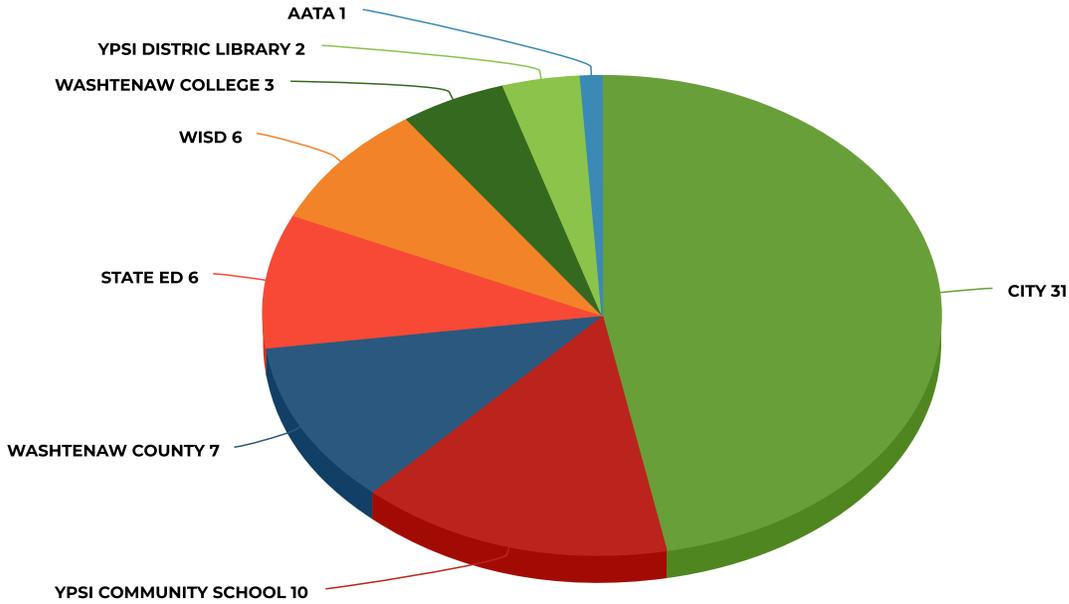
Line Item Budget

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



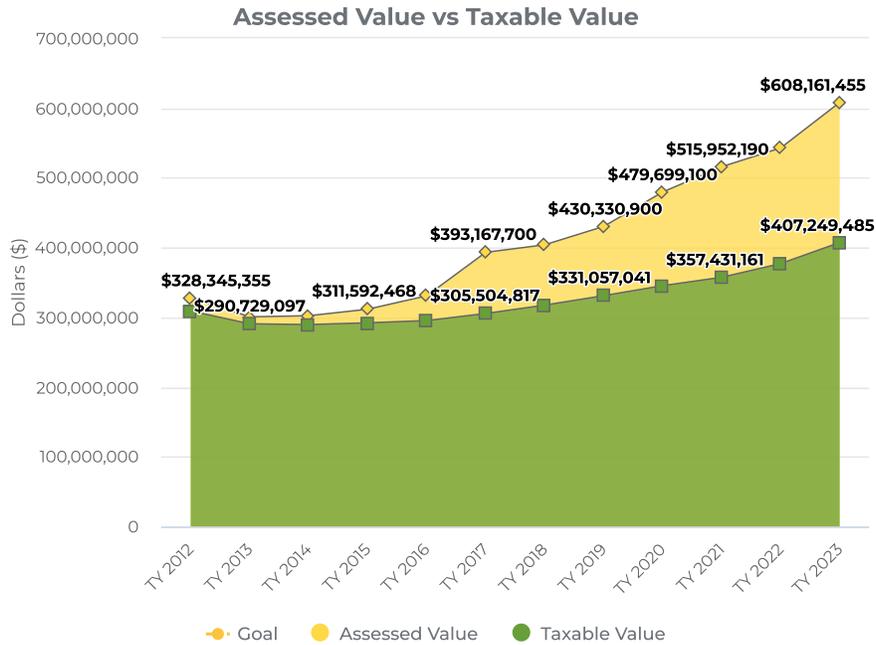
STATISTICAL DATA

Property Tax Breakdown 2022



Assessed and Taxable Property Values

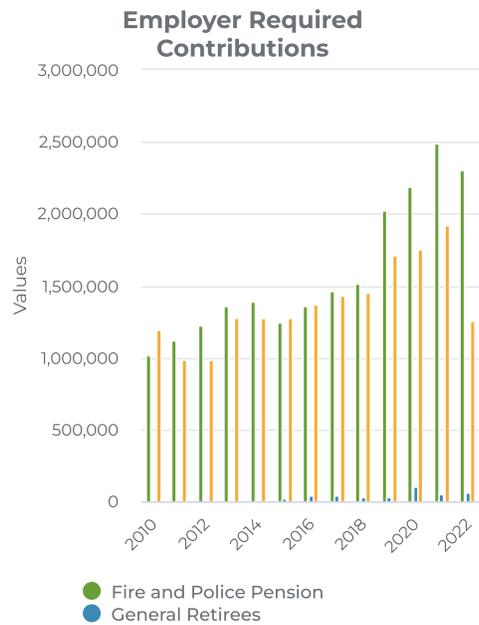
Source: City of Ypsilanti Assessing Division



Pension and OPEB Contribution

The City has two Pension System Plans and one Other





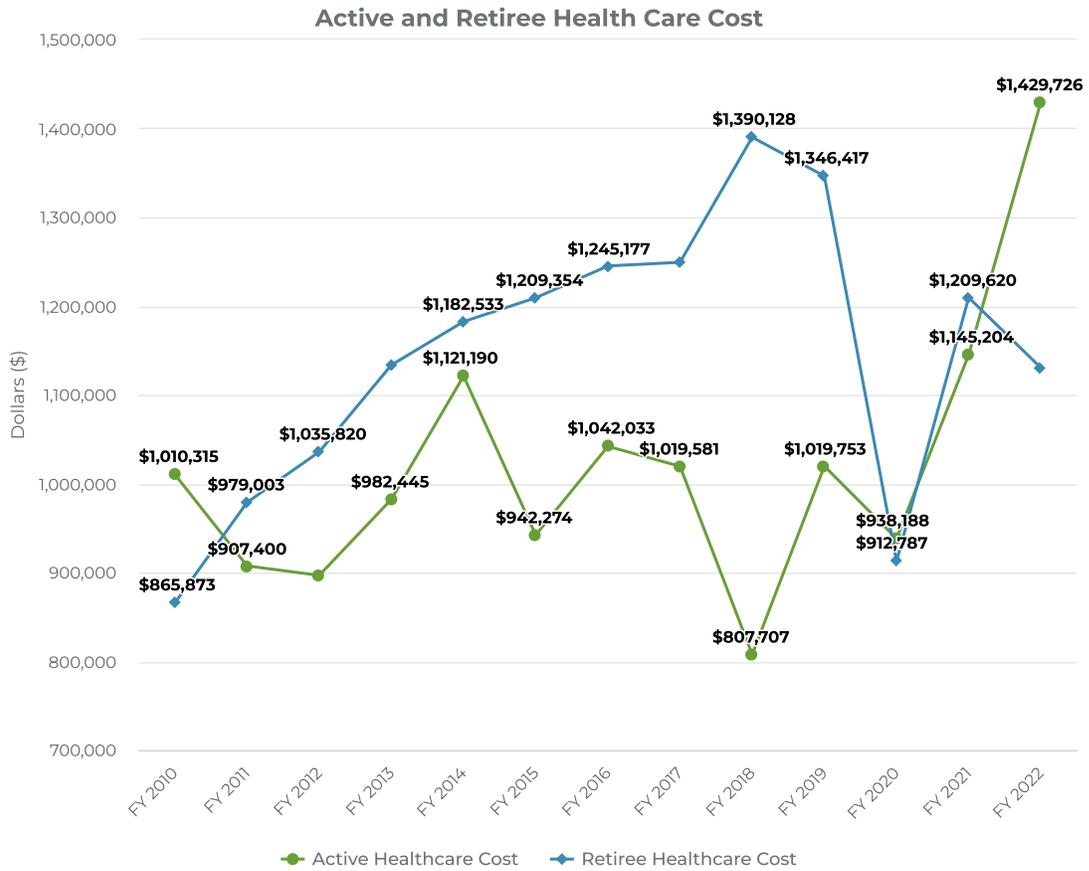
Post Employment Benefit(OPEB) Plan. The City contributes to the Pension plans as required by the State of Michigan and also contributes to the OPEB Plan based on Actuarially Determined Contribution

INVESTMENT EARNINGS

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



HEALTH CARE COST



APPENDIX

FINANCE REQUESTS

Update Chart of Accounts

Overview

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

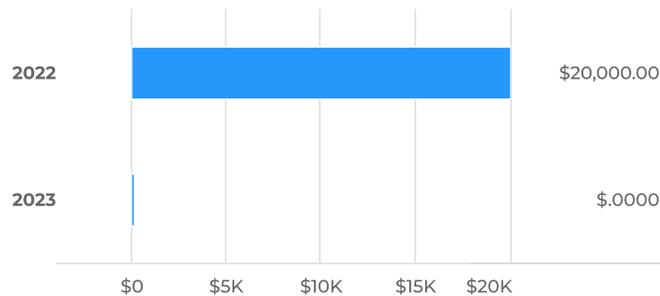
Description

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

Capital Cost

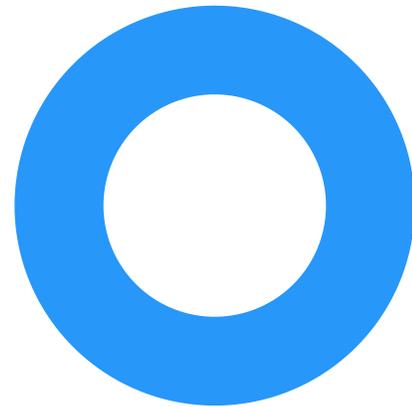
Total Budget (all years)	Project Total
\$20K	\$20K

Capital Cost by Year



● Type 1

Capital Cost for Budgeted Years



● Type 1 (100%) \$20,000.00
TOTAL \$20,000.00

Capital Cost Breakdown

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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

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

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

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

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

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

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

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

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

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

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

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

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