



City of Ann Arbor Performance Dashboard

Revised 11/18/2020

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Overview

Welcome to the City of Ann Arbor's Performance Dashboard report-at-a-glance. This report consolidates the Performance Dashboard website found on the City's website at the following URL: <https://www.a2gov.org/departments/finance-admin-services/financial-reporting/Pages/CVTRS.aspx>. The dashboard was created as part of a State of Michigan program called City, Village, and Township Revenue Sharing (CVTRS).

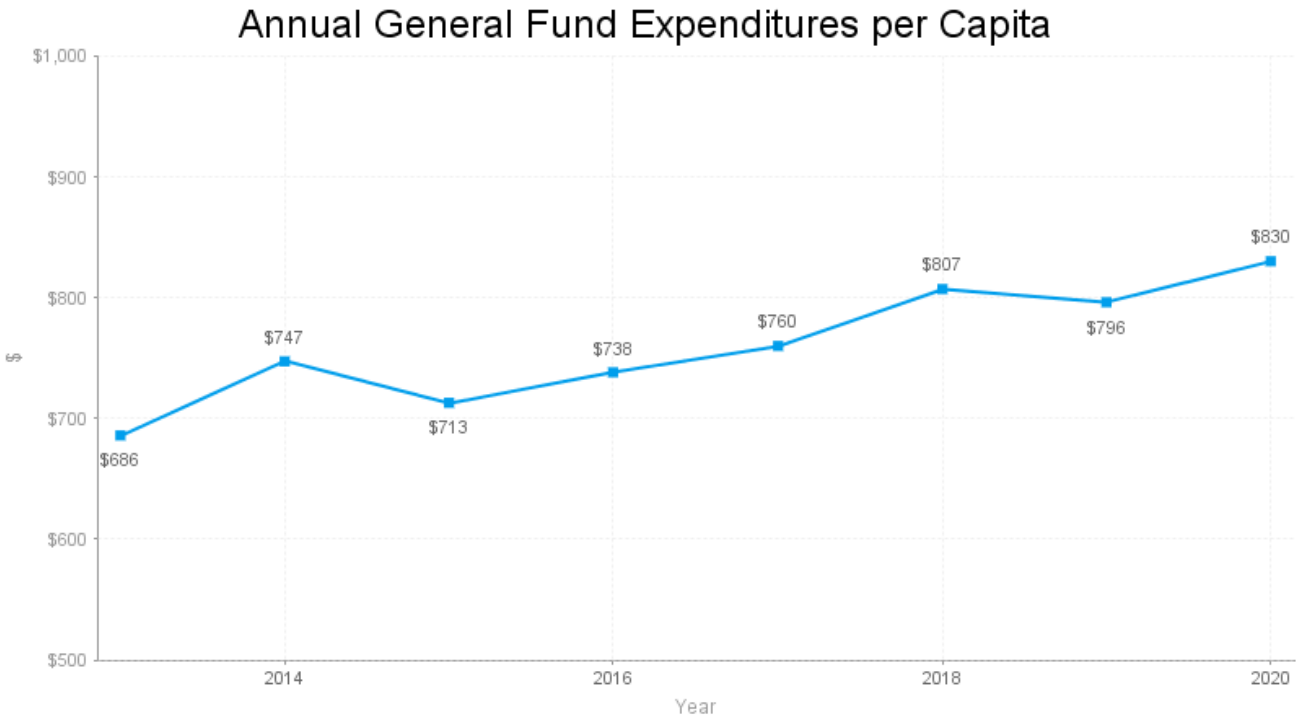
The Performance Dashboard report-at-a-glance, in conjunction with the City's [Citizen Guide to Finance and Budget](http://www.a2gov.org/departments/finance-admin-services/financial-reporting/budget-guide/Pages/default.aspx), fulfills the requirements of Public Act 166 of 2020. The City is providing statistics regarding fiscal stability, economic strength, public safety and quality of life. We encourage you to visit the City's website to review the Citizen's Guide to Finance and Budget at the following URL: <http://www.a2gov.org/departments/finance-admin-services/financial-reporting/budget-guide/Pages/default.aspx>

We welcome all questions and appreciate your feedback. Please e-mail questions or feedback to Karleen Kudej, Accounting Services Manager, at kkudej@a2gov.org.



Fiscal Stability

Annual General Fund Expenditures per Capita



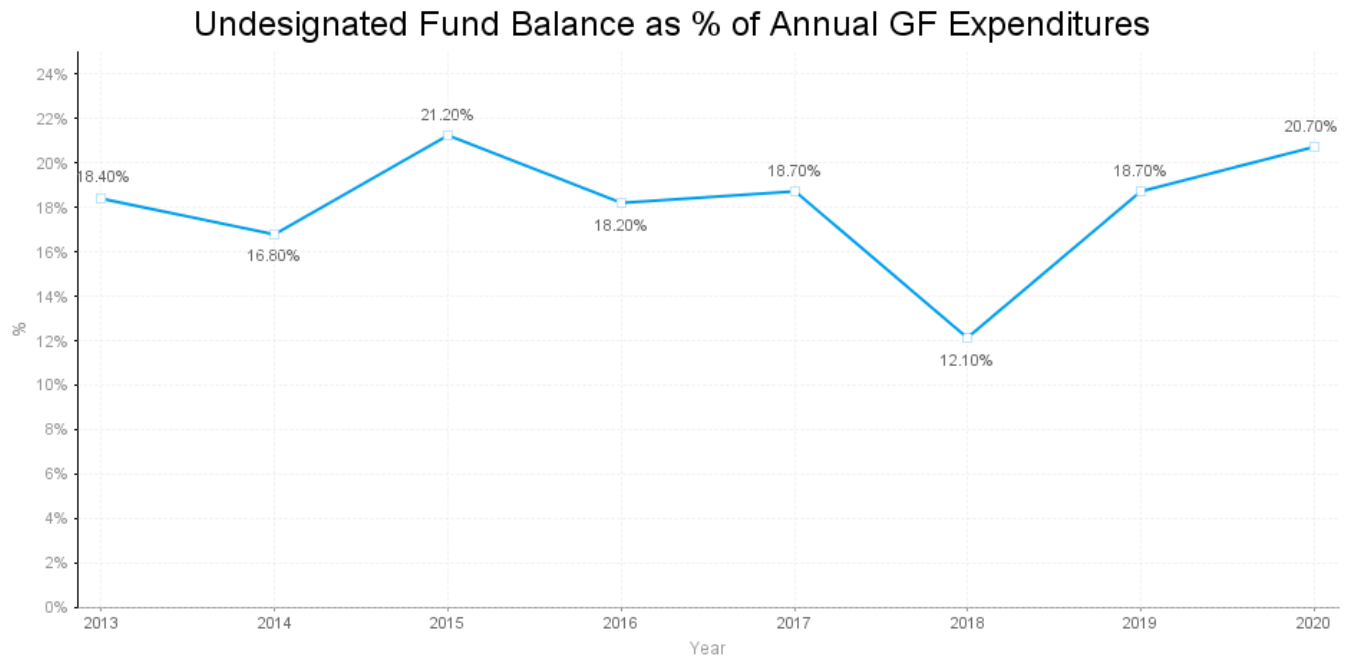
This reflects the cost of government for General Fund activities per capita. The General Fund is the predominant fund for financing the City's operations. Expenditures from the General Fund go to services such as public safety (police, fire, and emergency management); recreation programs; development and planning; community development services; the City's legal and general government administration; housing and human services programs; Fifteenth District Court; and a variety of other services and programs provided by the four main Service Areas.



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Undesignated/Unassigned Fund Balance



This highlights the City's General Fund reserves which help to stabilize the budget against future unexpected costs. In the General Fund, the City has a policy to maintain a minimum of 15% to 20% of expenditures in unassigned fund balance. Non-recurring revenues may be a source of accumulating fund balance and should not be relied upon for operational needs. Fund balance may be higher than this minimum to save for large planned expenditures (i.e. capital projects, restructuring charges, etc), credit rating agency concerns, liquidity, and/or to address volatility in economic conditions.

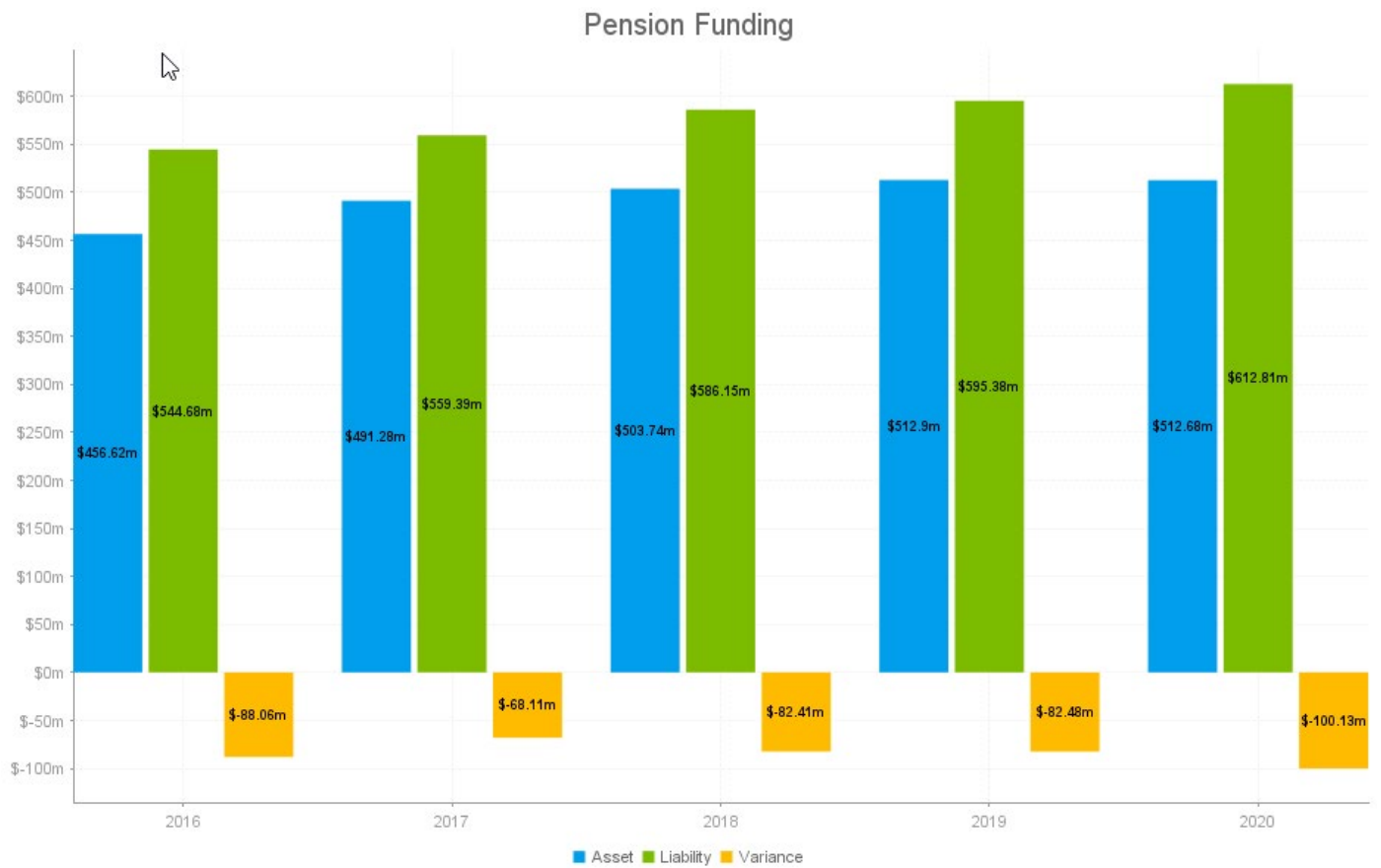


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Pension Funding

This represents the City's Retirement System actuarially determined assets and liabilities. The goal is to achieve 100% funding. The pension system is 84% funded. In fiscal year 2015, the City adopted the provisions of GASB 68 switching from actuarially values to total net pension liability.

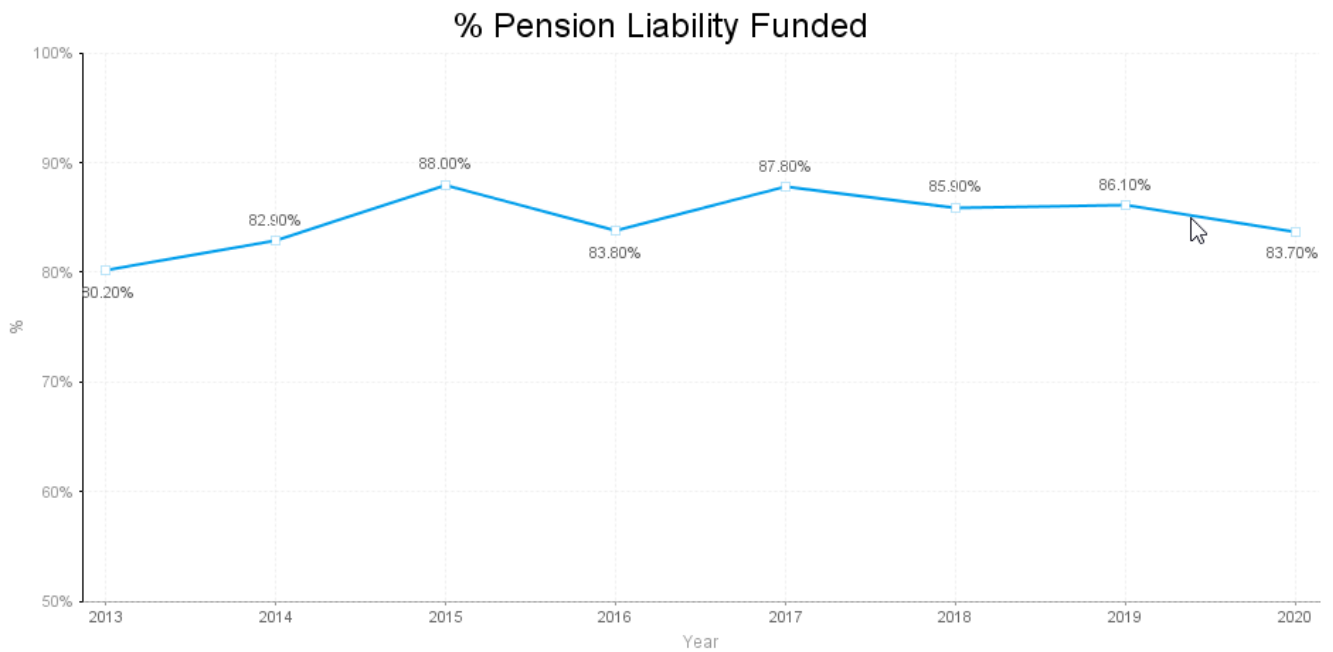




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% Pension Liability Funded



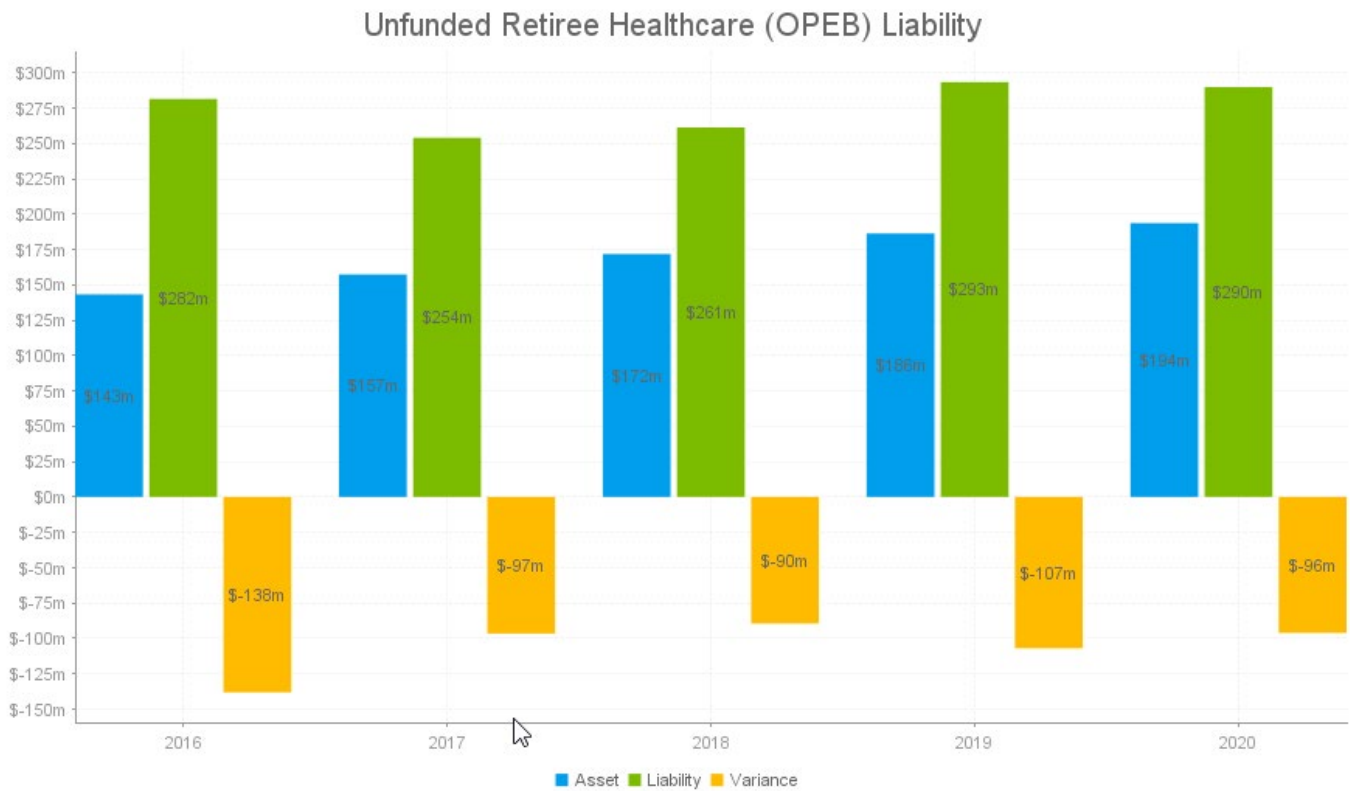
This represents the percentage of pension liability the City has funded. The higher the percentage, the healthier the system.



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Retiree Health Care Funding



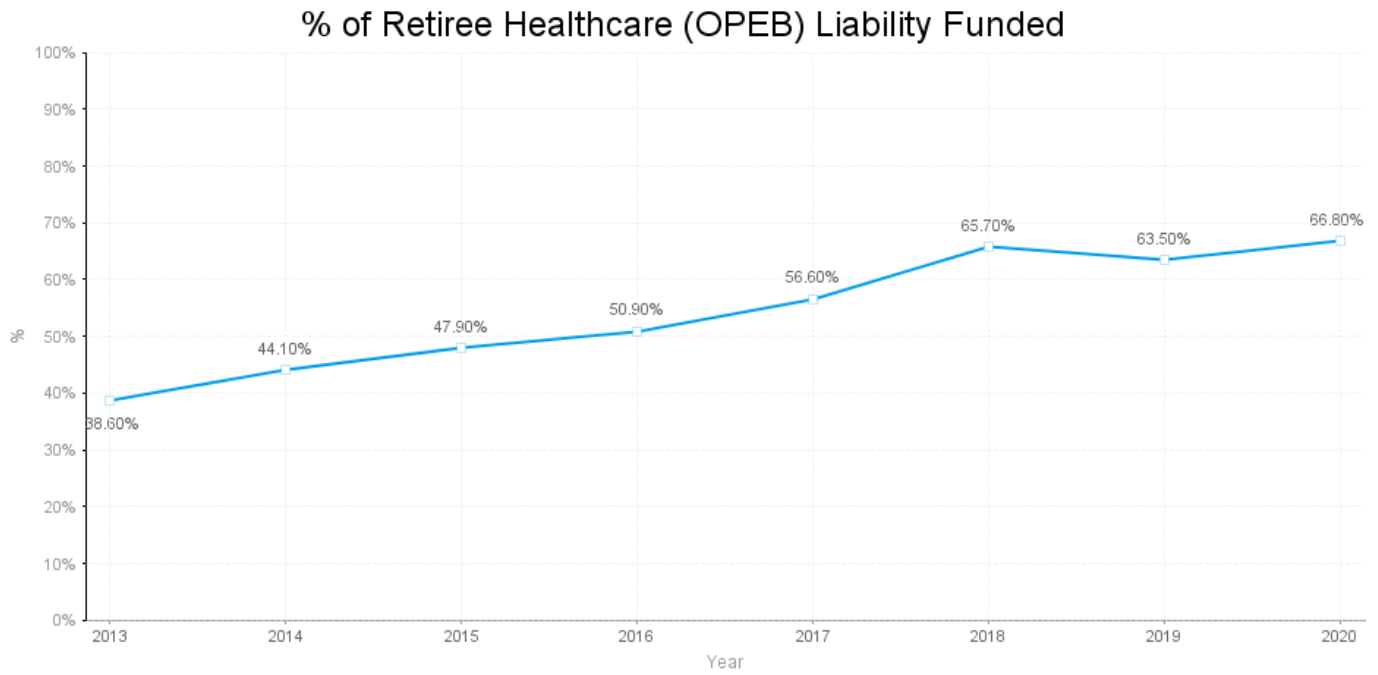
This represents the City's VEBA Trust actuarially determined assets and liabilities. The goal is to achieve 100% funding.



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% Retiree Health Care Funded



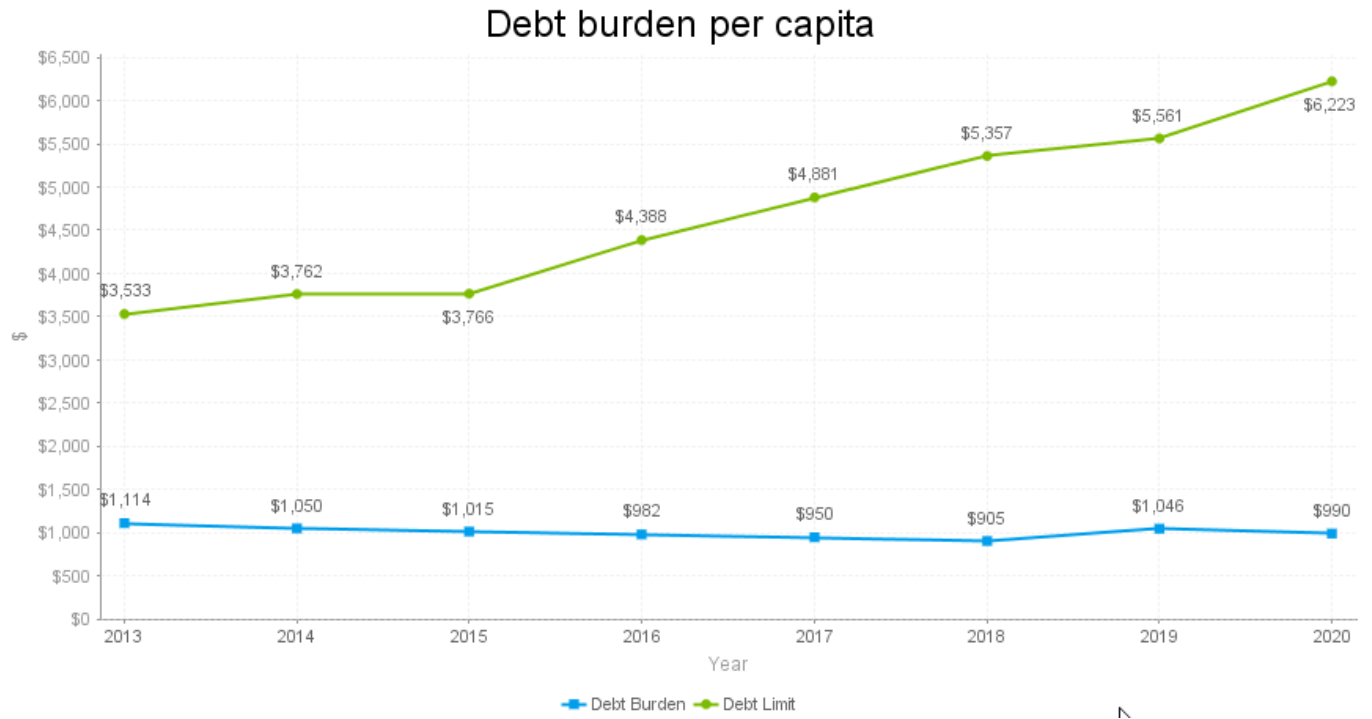
This represents the percentage of OPEB liability the City has funded. The higher the percentage, the healthier the system.



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Debt Burden



The City of Ann Arbor issues long-term debt to construct new buildings and improve infrastructure. The Debt Per Capita shows the General Obligation debt burden for each citizen. The Debt Limit illustrates the maximum amount the City may borrow according to State law. This chart illustrates the City of Ann Arbor is far below the debt limit for General Obligation debt.



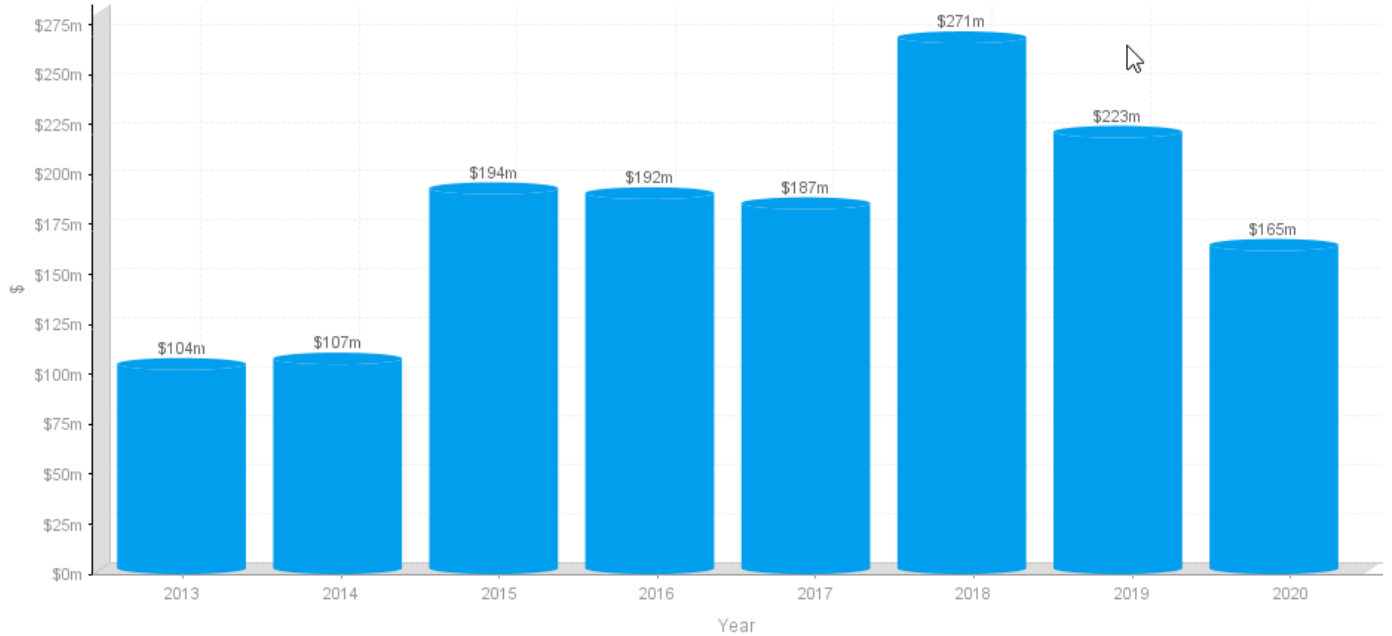
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Economic Strength

Construction Permits

Building Permit Valuation



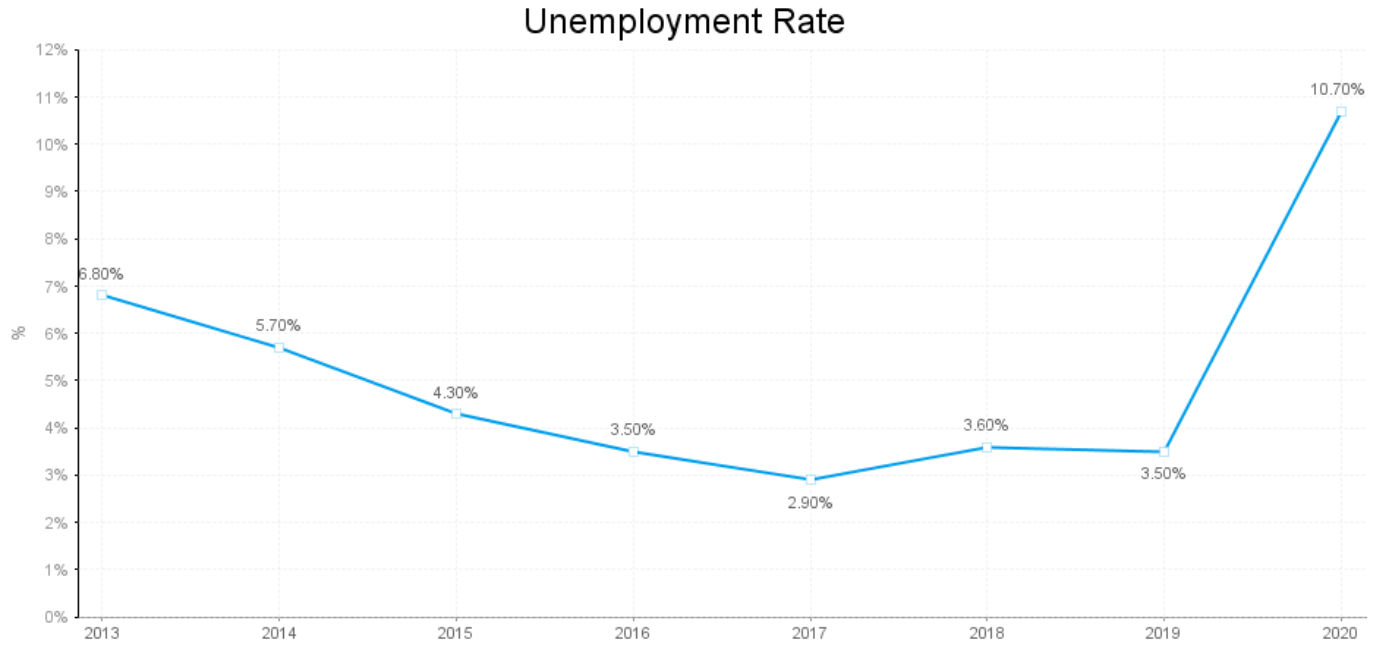
The value of construction permits issued reflects the construction activity and is an economic indicator of potential growth. The increase in fiscal year 2018 and fiscal year 2019 is primarily due to a few large construction projects including 618 S. Main and the Foundry Lofts at 413 E. Huron. The decrease in fiscal year 2020 is a result of the COVID19 pandemic.



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Unemployment Rate



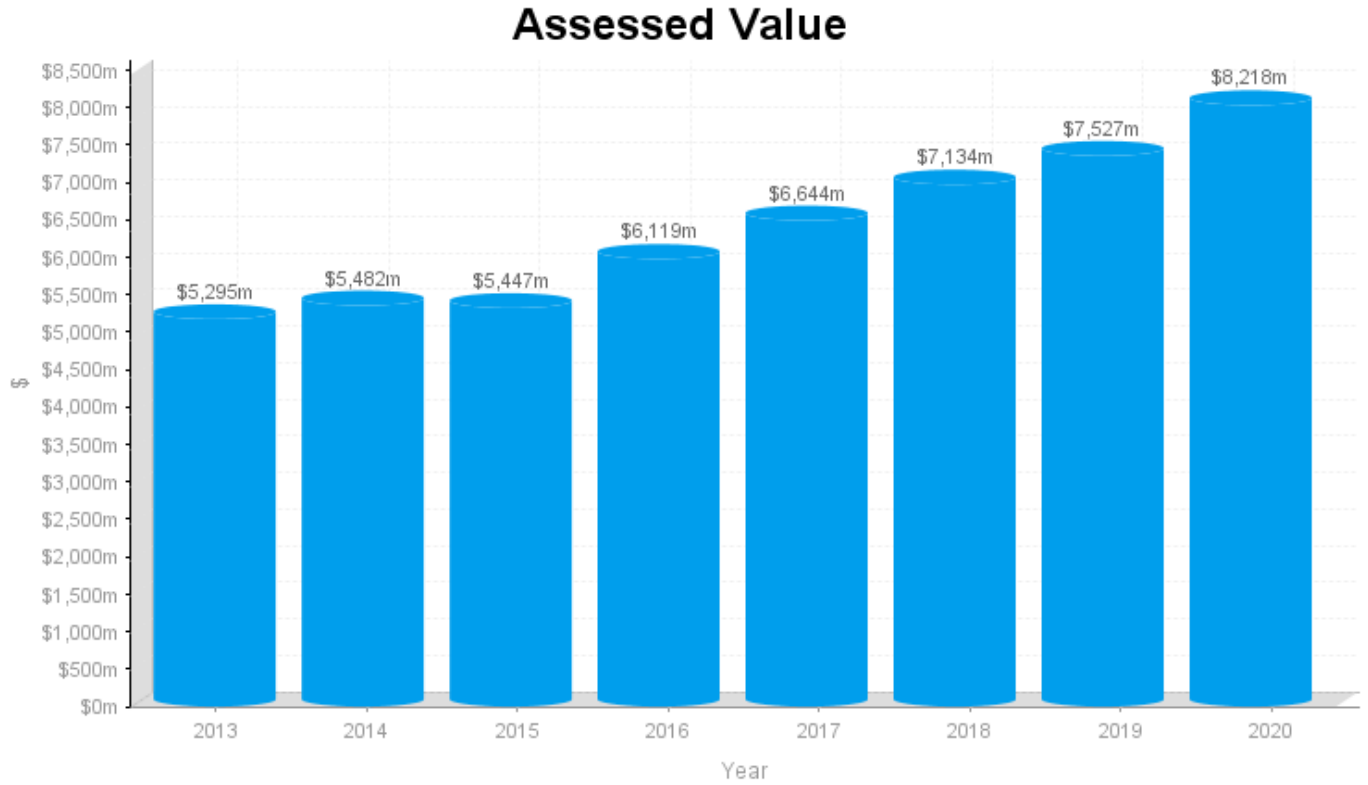
This indicator reflects the percentage of people in the workforce seeking employment. A lower percentage reflects employment of more of the workforce. The increase in fiscal year 2020 was a result of the COVID19 pandemic.



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Assessed Value



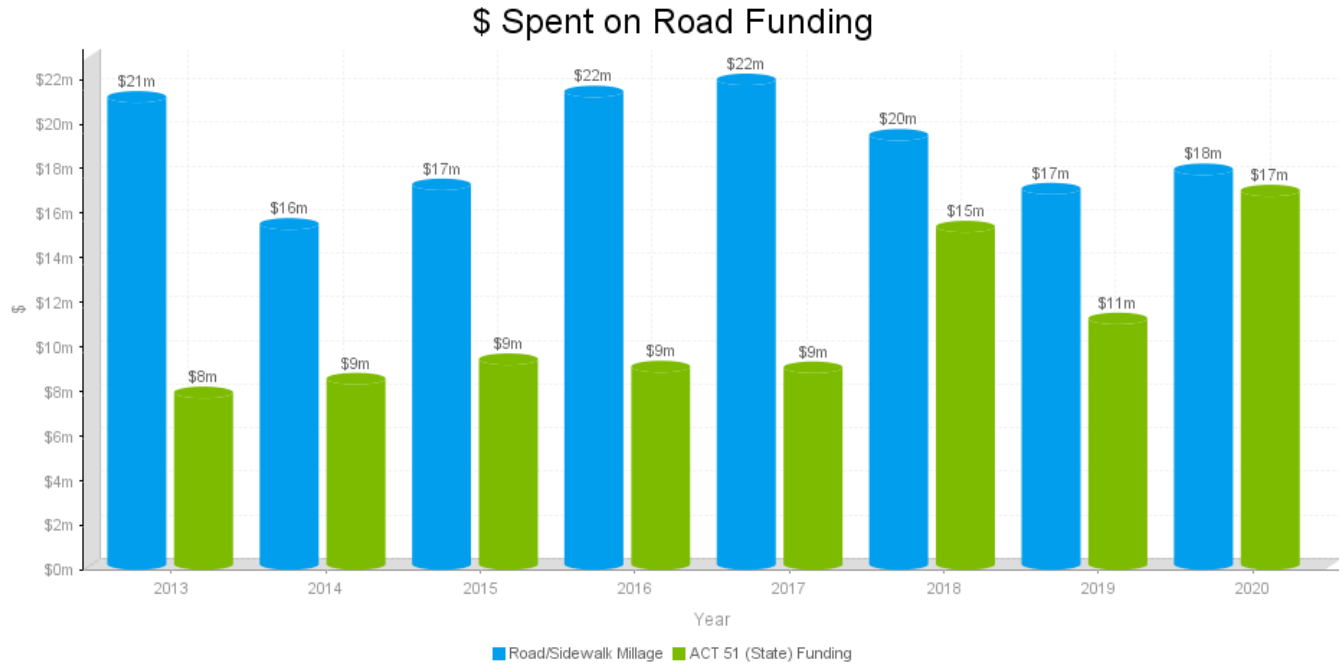
This indicator reflects half of the market value of all taxable property in the City. An increasing trend reflects healthier home sales and a stronger real estate market.



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Critical Infrastructure-Roads



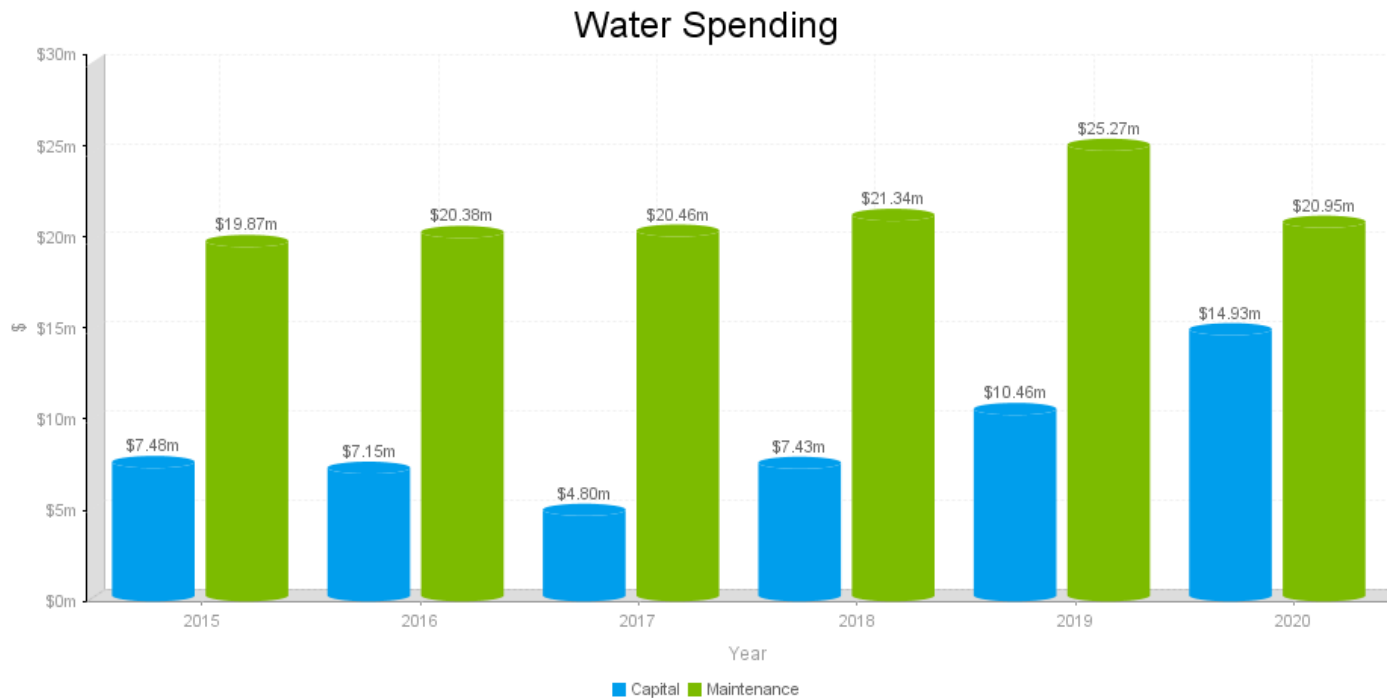
Maintenance is funded from Weight and Gas Tax from the State of Michigan for the City's major and local streets. Capital is funded from Street, Bridge and Sidewalk Millage tax revenue and additional funding leveraged from State & Federal sources. In fiscal years 2016 and 2017, the City had a planned use of fund balance and county millage funding to complete additional road projects. In fiscal year 2018, a maintenance plan was put into effect to expand maintenance efforts.



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Critical Infrastructure-Water and Sewer Lines



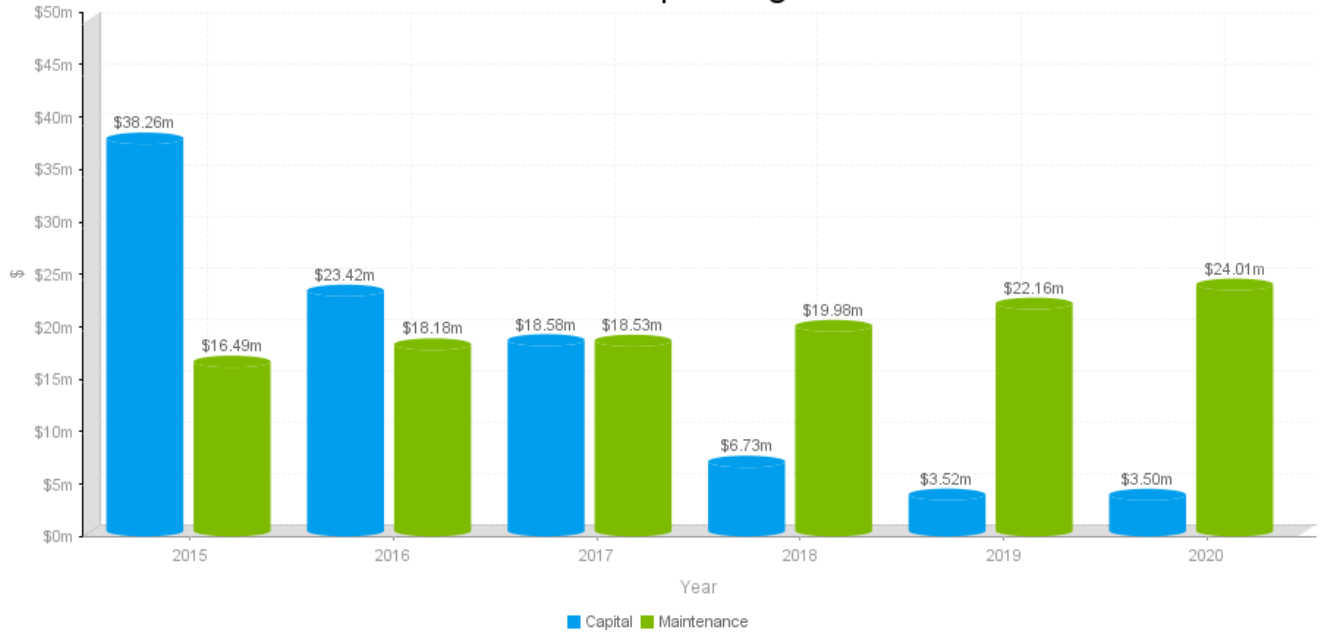
Maintenance and capital expenditures are primarily funded through rates and fees associated with potable water supplied to 26,000 customers. Increasing regulation and emphasis on drinking water quality has led to a steady increase in costs on both the water production and distribution side for both capital and maintenance. In 2019, the City committed to replacing all of the granular activated carbon in the Water Treatment Plant's filtration system, which significantly increased on-going operational costs. In tandem with preparation to rehabilitate the water treatment plant, the City is also reinvigorating efforts to invest in the distribution system by replacing 1% of the system's 400+ miles of water mains per year. The City has yet to have the capacity or ability to fully fund distribution system reinvestment at the 1% level, however, efforts to reach these goals will continue to ramp up as resources are available.



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Sewer Spending



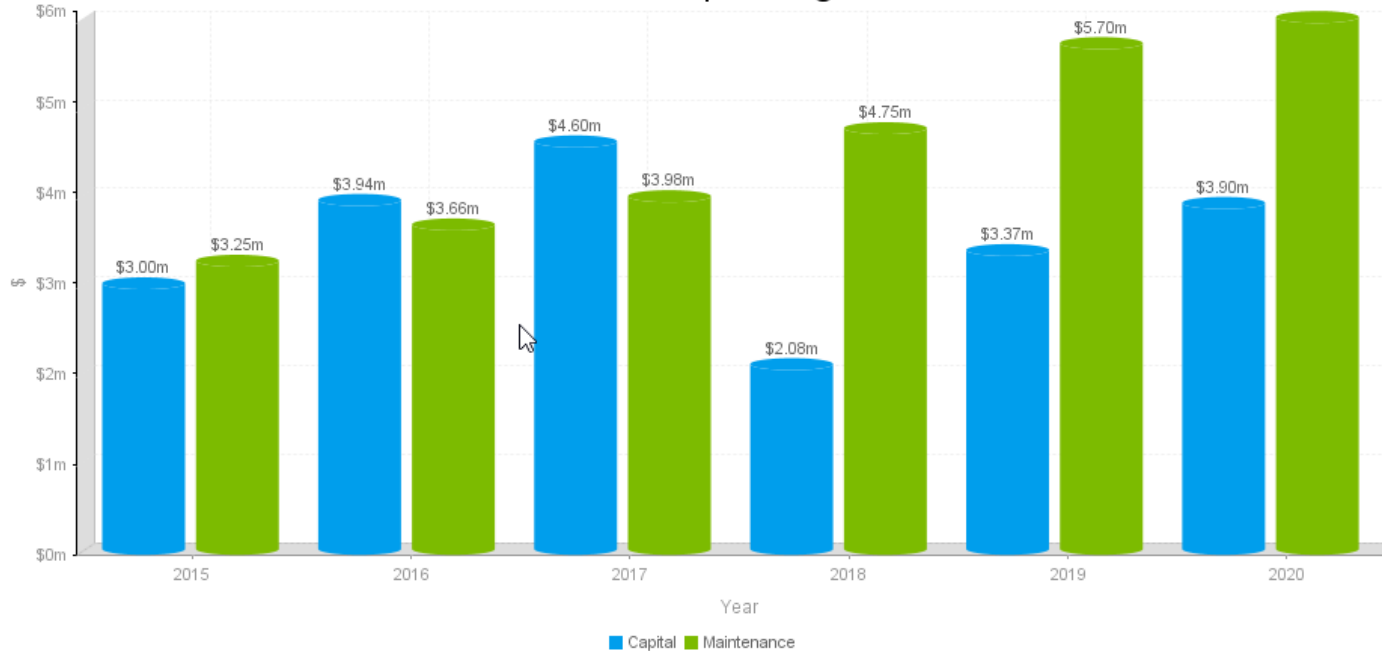
Maintenance and capital expenditures are primarily funded through rates and fees associated with sewage disposal service provided to over 26,000 customers. In addition, some past capital expenditures were funded by bonds guaranteed by future revenue through state revolving loan programs. In 2019, the City completed a major renovation of the Wastewater Treatment Plant, which accounts for a large portion of the capital expenditures in 2015-2017, these plant facility renovations were facilitated by funding through the State of Michigan State Revolving Fund through a low interest rate loan with deferred payments on debt incurred. Maintenance of the collection system remains a high priority and expanded efforts to clean, televise and assess the conditions of the system through a proactive asset management program have been increasing since 2016 in order to ultimately reduce the lifecycle costs of the infrastructure. Future years are expected to see an increase in capital spending on lining pipes, as a result of increased televising and infrastructure condition information.



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Storm Spending



Maintenance and capital of the stormwater utility are funded via stormwater fees based on a property's amount of impervious surface. In 2017, upon completion and acceptance of recommendations from a stormwater level of service study, the City began to increase spending on maintenance to increase the service level to our customers and residents. In addition to maintenance, many capital projects may be driven by the City's Green Streets policy, whereby, any street reconstructions have a green infrastructure component. The green street policy impacts the capital infrastructure spending as they closely track with one another and can result in large fluctuations in spending from year-to-year, as represented in the capital spending variation from 2017-2019. A completed asset management plan calls for increased televising, which started as a level of service roll-in for fiscal year 2021. The better data on storm condition is expected to drive future spending on stormwater pipe lining.

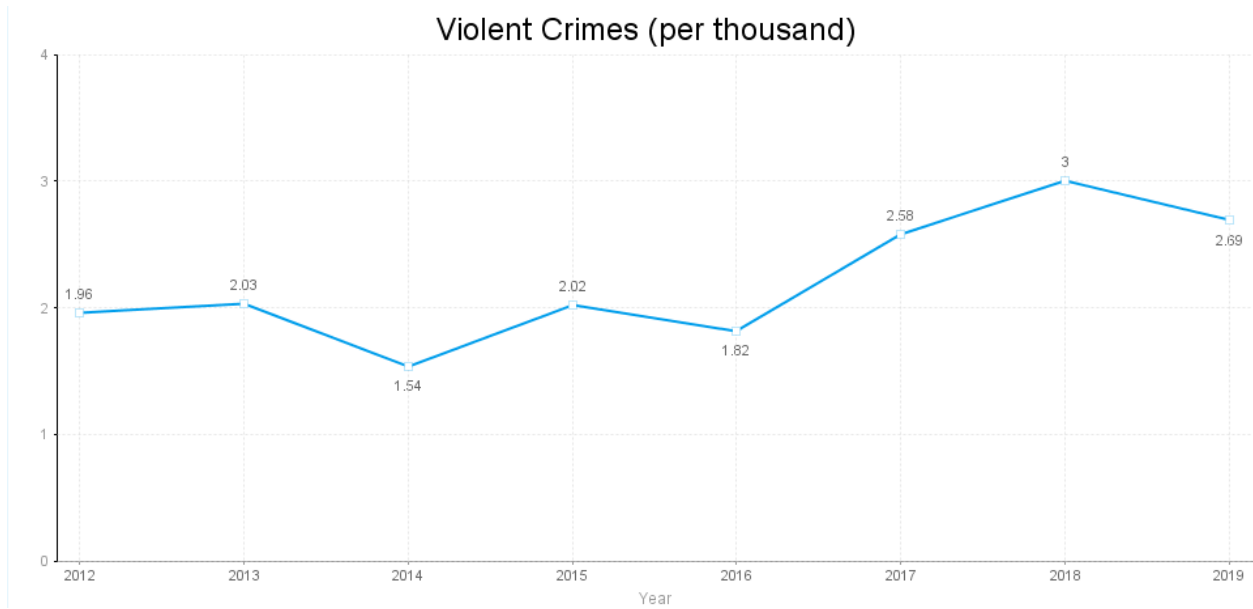


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Public Safety

Violent Crimes



This indicator reflects the safety of the City of Ann Arbor community. Violent crimes include homicide, sexual assault, robbery and aggravated assault.

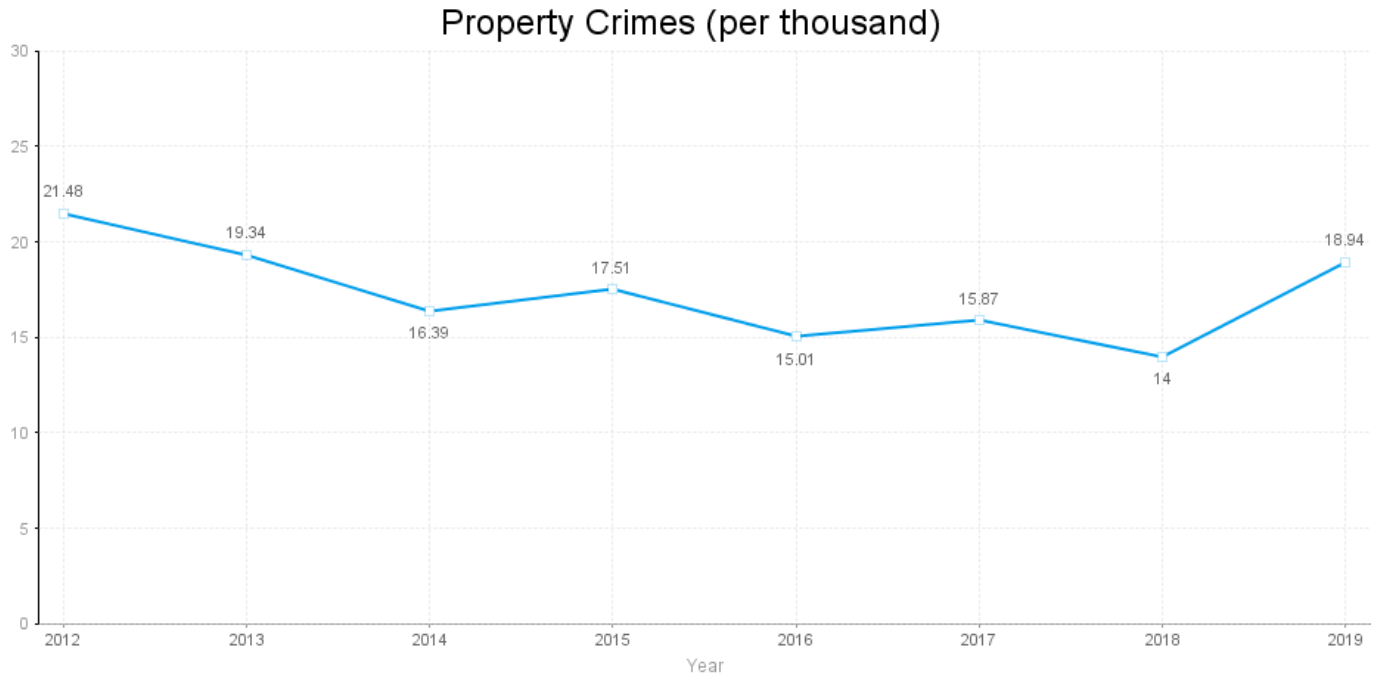
Source: <http://www.micrstats.state.mi.us/MICR/Home.aspx> on violent crime (NOTE: 2020 data not yet available in its final form.)



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Property Crimes



This indicator reflects the safety of the City of Ann Arbor community. Property crimes are such crimes as forgery, fraud, drunk driving, and embezzlement.

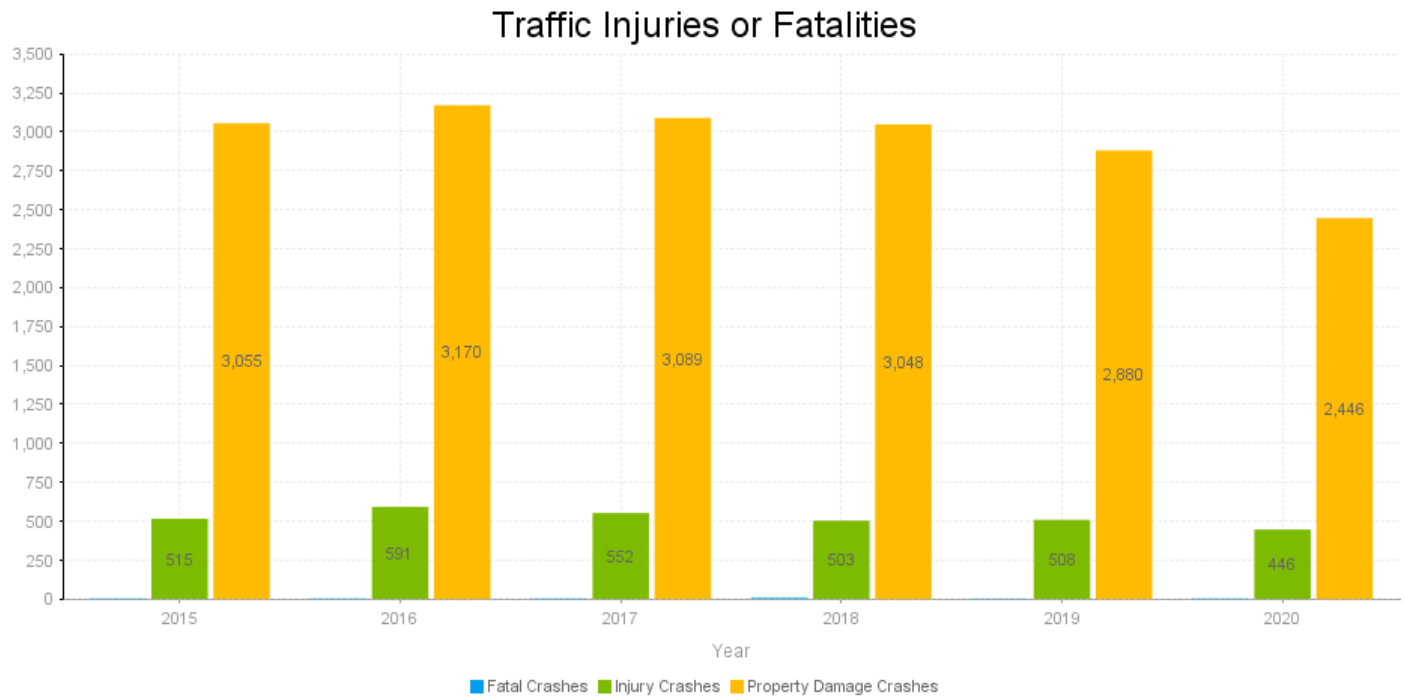
Source: <http://www.micrstats.state.mi.us/MICR/Home.aspx> statistics on property crime (NOTE: 2020 data not yet available in its final form.)



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Traffic Injuries or Fatalities



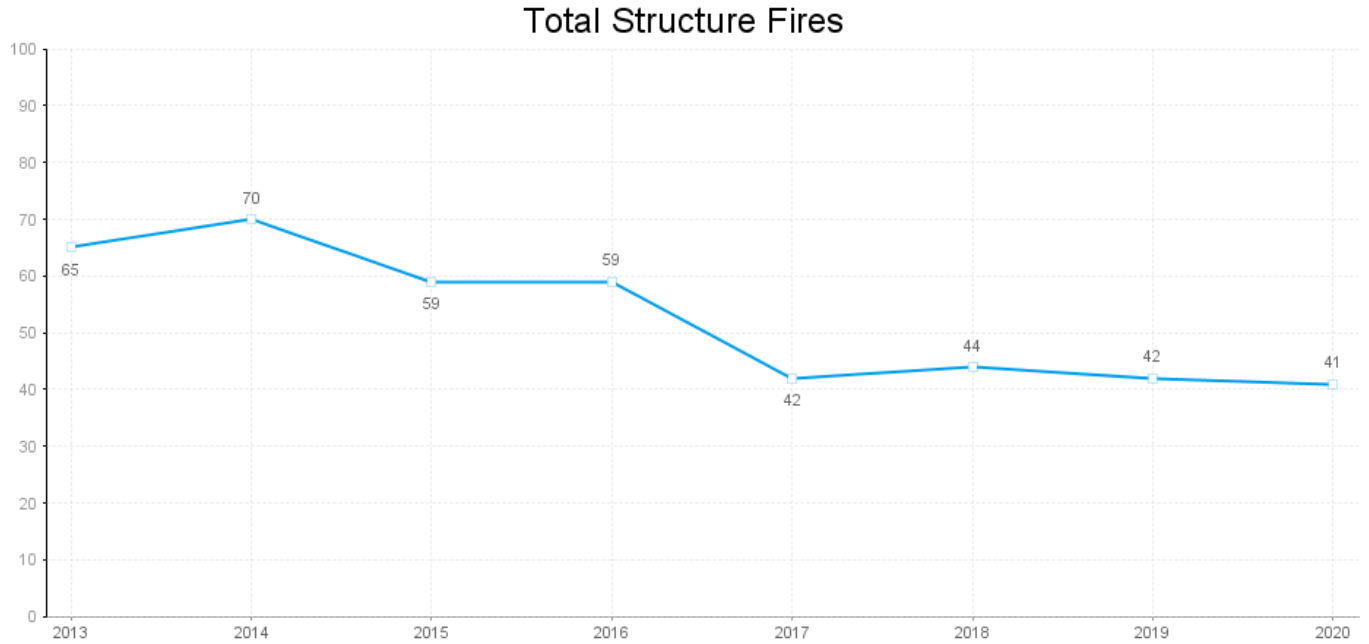
Traffic injury crashes and fatalities have remained relatively stagnant over the last five years. The gradual decrease in property damage crashes since 2016 may be due to several reasons such as: (a) an increased use of public transportation or carpooling which creates less congestion; (b) safer conditions on the roads for pedestrians and cyclists; (c) improved roadway engineering; and/or (d) increased compliance with traffic laws.



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Total Structure Fires



This statistic represents the City of Ann Arbor's structural fires as reported on the NFPA Fire Experience Survey.

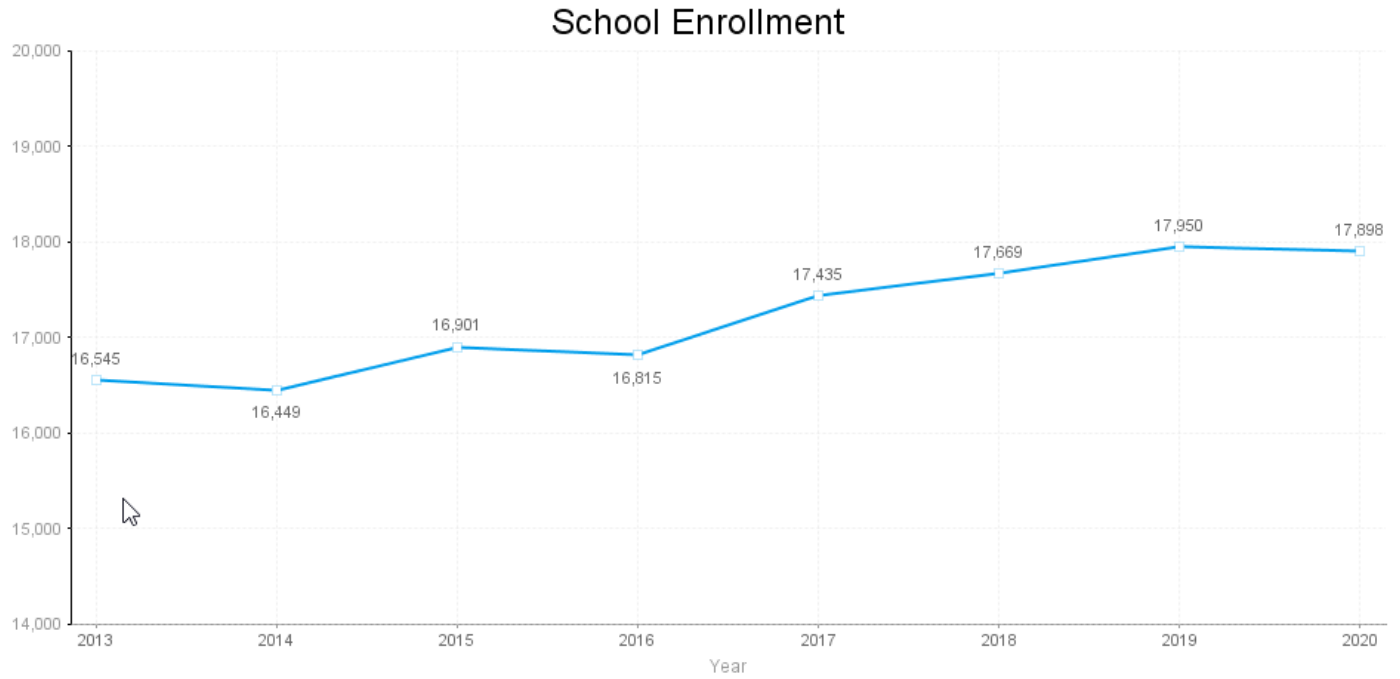


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Quality of Life

School Enrollment



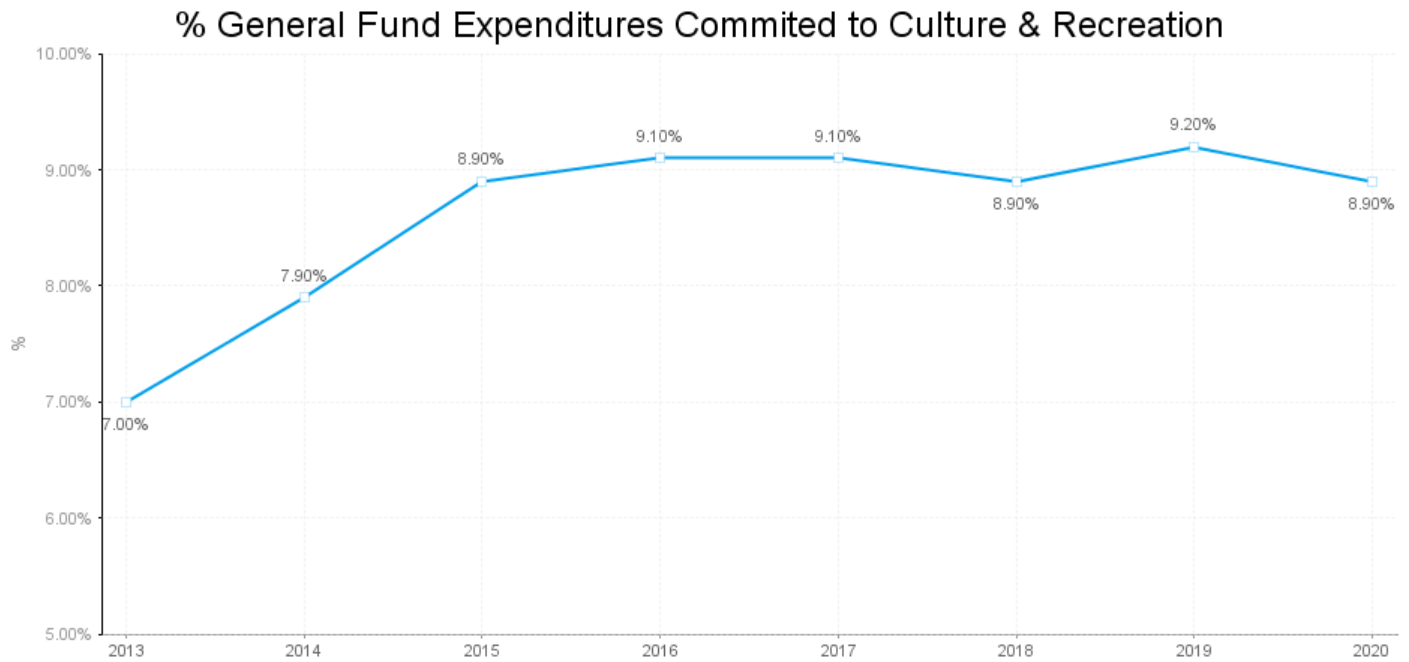
Ann Arbor Public Schools has slowly increased enrollment numbers for the past seven years and remained relatively flat in fiscal year 2020.



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Culture/Recreation Spending



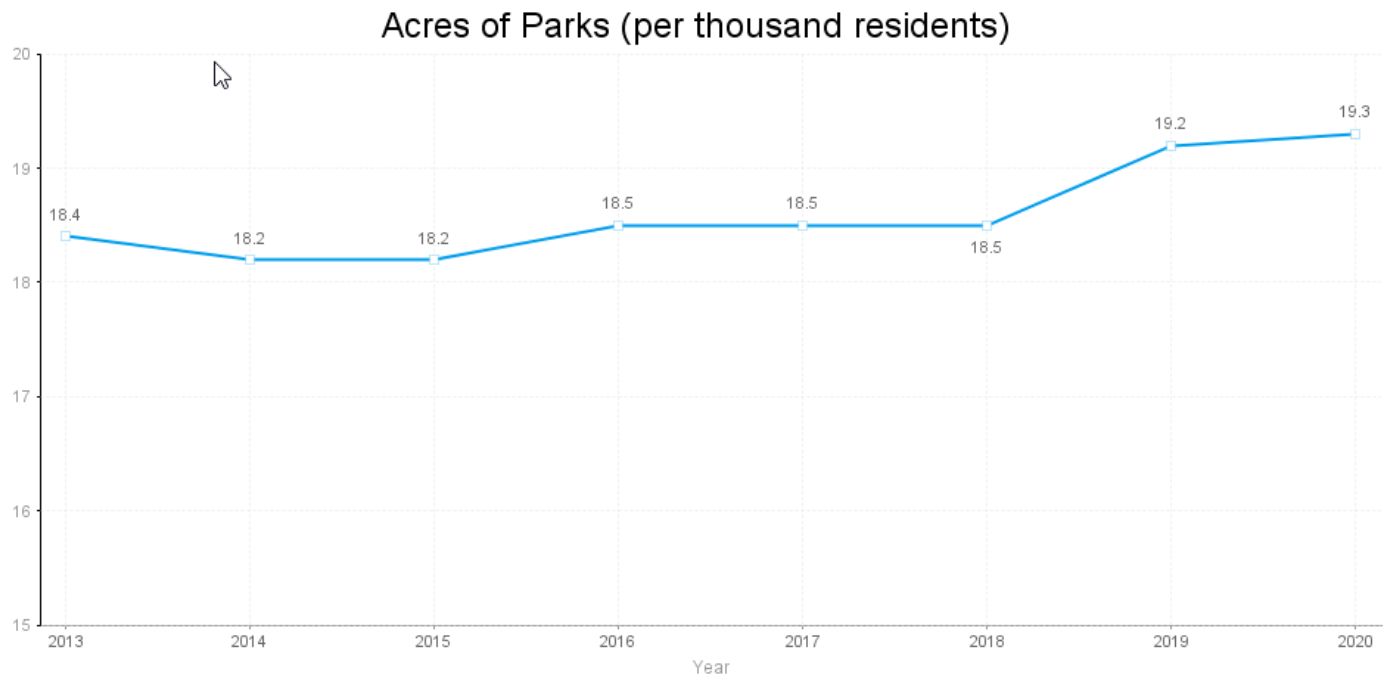
Resources and services provided for the purposes of leisure, arts, culture, and recreational pursuits are essential in establishing and maintaining a vibrant, healthy community that enjoys a high quality of life. Local economic activity benefits from a community that is able to attract visitors due to a high quality of life, whether it is cultural offerings or recreational opportunities.



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Acres of Parks



Parks and green space are proven to improve water and air quality, along with providing a place for children and families to connect with nature and recreate outdoors together. They have all been shown to improve local tax bases and increase property values, along with being a strong factor that businesses consider when relocating.